Category: Hospitals / Clinical Services Responsible Office: Hospital and Clinical Services	**Policy Title:** Clinical Practice Management Plans Expenditure Guidelines Document Number: 4400 Effective Date: April 01, 2006 This policy item applies to: Downstate Medical Center University at Stony Brook Health Science Center University of Buffalo - School of Medicine Upstate Medical University

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Summary

At the State University of New York (University), clinical practice is conducted by University clinical faculty at university hospitals, outpatient facilities and affiliated health care facilities. The income from clinical practice is collected and administered through each campus' clinical practice management plan (CPMPs), presently there are six plans. The plan locations and types are Health Science Center (HSC) at Brooklyn (medical); HSC at University of Buffalo (medical and dental); the HSC at Stony Brook (medical and dental); and the HSC at Syracuse (medical). These CPMPs operate under 8 New York Code of Rules and Regulations (NYCRR) §340.

Subject to the requirements contained in 8 NYCRR §340.4 (plan requirements), the day-to-day management of any plan shall rest in the governing board of the plan including, but not limited to, authority to review accounts, transmit reports to the chief administrative officer and establish supplementary guidelines for expending clinical practice income. Specifically, §340.4(g) enumerates the order of the disbursement of CPMP revenue must be made. §340.4(g) (3) states that payment of all other costs of clinical practice determined in accordance with generally accepted accounting principles and allowable to a practitioner as a deductible cost or expense under current federal Internal Revenue Service guidelines.

Policy

It is the policy of the State University of New York (University) that all funds expended from clinical practice plan income shall be made consistent with current federal Internal Revenue Service Guidelines (IRS Publication 535 – Business Expenses).

Definitions

Clinical practice - the act of providing all forms of medical and health care, including patient consultations, and the act of performing clinical investigation involving patients, for which acts a fee for professional service is customarily

charged. Clinical practice may be organized along departmental, multi-departmental, or institutional-wide lines.

Other Related Information

There is no related information relevant to this policy.

Procedures

There are no procedures relevant to this policy.

Forms

There are no forms relevant to this policy.

Authority

Board of Trustees Policies - Plan for Mgmt of Clinical Practice Income (8 NYCRR Part 340)

State University of New York Board of Trustees Resolution, 95-110, adopted June 27, 1995.

Internal Revenue Service Guidelines (Publication 535 – Business Expenses)

History

There is no history relevant to this policy.

Appendices

There are no appendices relevant to this policy.