

B. IMPREST FUNDS

Yvonne Anderson

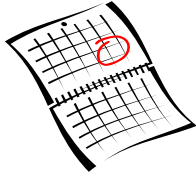
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Room 827

Critical Dates



- **June 19, 2009** – Last date to request copy of Accountability Report
- **July 18, 2009** – Last date to process Fiscal Year 2009 PVR for goods and services received on or before June 30, 2009. When processing a Fiscal Year 09 PVR through July 18, the agency must enter 12/09 for the Accounting period.
- **July 21, 2009** - Pick up Crystal Report A0150018 listing PVR vouchers processed in Fiscal Year 2009

Accountability Report (AR) Submission Timetable

- **July 31, 2009** – 15% of total Fiscal Year 2009 Expenditures
- **August 7, 2009** – 12% of total Fiscal Year 2009 Expenditures
- **August 14, 2009** – 10% of total Fiscal Year 2009 Expenditures
- **August 21, 2009** – 5% of total Fiscal Year 2009 Expenditures

- Accountability Report (AR) Attachment A through G can be accessed and downloaded through the Comptroller's Website. See Appendix 4 for instructions.
- Transmit Accountability Report through the Comptroller's Website or by E-mail for quicker processing.
- Regardless of whether the Accountability Report is completed electronically or manually, the required attachments under Section B1 must still be submitted.
- FMS Crystal Report A0150018 can be accessed by an agency the day after the agency's last PVR voucher was accepted in FMS for Fiscal Year 2009
- Agencies should sign up and receive reimbursements through EFT (Electronic Funds Transfer) See Appendix 5.

IMPORTANT NOTICE



All Accountability Reports must be in compliance with **Comptroller's Directive #3** Procedures for the Administration of Imprest Funds, **Comptroller's Directive #6** Travel, Meals, Lodging and Miscellaneous Agency Expenses and prepared in accordance with the Comptroller's Fiscal Year End Closing Instructions. No Fiscal Year 2010 PVRs can be processed by an agency until its Accountability Report has been reviewed and approved by the Comptroller's Office. **(Failure to comply with all requirements will reduce renewal requests to 5% of the total Fiscal Year 2009 expenditures.)**

Preparation of Accountability Report (AR) for Imprest Fund Renewal

The AR permits the Comptroller's Office to determine that all expenditures processed through Imprest Funds are recorded in the appropriate fiscal year and that all unexpended funds are transferred to the new fiscal year.

All ARs should be prepared electronically. In limited situations, the AR can be prepared manually but it is strongly recommended that the AR be prepared electronically for increased accuracy, faster review and approval.

Instructions for completing the AR can be found at the end of this section.

Required Attachments to Accountability Report

Letters

- Requesting renewal, purpose and amount of Imprest Fund (IF).
- Listing of authorized personnel permitted to sign IF checks and their specimen signatures.
- Listing custodian and reconciler of the IF with their specimen signatures.
- Listing approvers of FMS Reimbursable Payment Vouchers (PVRs) and their corresponding FMS ID (**do not include FMS password**).
- Listing authorized personnel to approve expenditures according to Comptroller's Directive #6.
- Listing amount of cash on hand held by agency and signed by authorized personnel.
- If necessary, explanation of any overage or shortage in IF funds.

Other

- Check made payable to the Office of the Comptroller for any excess monies on hand.
- Copy of bank statement as of June 30, 2009.
- Copy of bank reconciliation as of June 30, 2009 signed by authorized bank reconciler.
- Copy of Crystal Report A0150018 for Fiscal Year 2009.
- Listing of Document ID and amount of FMS Miscellaneous Payment Voucher (PVM), FMS Journal Voucher (J2), (JV) (if necessary) entered in FMS pending Office of the Comptroller's approval (on SUSF pending level 5 approval).
- CD containing final accountability report if not electronically returned to Comptroller's Office.

Comptroller's Office Approval of Accountability Reports

Once the Comptroller's Office has approved an agency's Accountability Report, the agency will be notified through e-mail or by fax, and the Comptroller's Office will approve the:

- **J2** – Document transfers money from Fiscal Year 2009 to Fiscal Year 2010. Accounting Period field should be left blank.
 - To ensure that J2 documents relating to Imprest Funds are clearly identifiable, the agency should create their own Document ID number beginning with the letters **IMP**.

- **PVM** – Amount of reimbursement agency is requesting based upon submission date of AR and imprest fund advance amount. PVMs are also used to establish a new Imprest Fund Account or increasing an existing Imprest Fund Account.
 - This should not be approved by the agency until the Comptroller’s Office approves the J2 and the Accountability Report.

- **JV** – if necessary, for those items paid from Imprest Fund but no PVR was accepted in FMS. Items must be entered on Attachment E of Accountability Report.
 - To ensure that JV documents relating to Imprest Funds are clearly identifiable, the agency should create their own Document ID number beginning with the letters **IMP**.



WARNING: If your agency does not comply with the Imprest Fund requirements, your renewal request may be limited to only 5% of total Fiscal Year 2009 expenditures. Fiscal Year 2010 PVRs can not be processed before the Office of the Comptroller has approved your Fiscal Year 2009 Accountability Report.

ACCOUNTABILITY CHECK LIST

REQUIRED ATTACHMENTS TO ACCOUNTABILITY REPORT

Please place a mark (X) in the highlighted areas in order to indicate that an attachment has been included with agency's Accountability Report.

Letters:

1. Requesting renewal, purpose and amount of Imprest Fund (IF).
2. Listing authorized personnel permitted to sign IF checks and their specimen signatures.
3. Listing custodian and reconciler of the IF fund with their specimen signatures.
4. Listing approvers of FMS Reimbursable Payment Vouchers (PVRs) and their corresponding FMS ID (do not include FMS password).
5. Listing authorized personnel to approve expenditures according to Comptroller's Directive # 6.
6. Listing amount of cash-on-hand held by agency signed by authorized personnel.
7. If necessary, explanation of any overage or shortage in IF funds.

Other:

1. Check made payable to the Office of the Comptroller for any excess monies on hand. Agencies should hold check until contacted by Comptroller's Office.
2. Copy of bank statement as of June 30, 2009.
3. Copy of bank reconciliation as of June 30, 2009 signed by authorized bank reconciler.
4. Copy of Crystal Report A0150018 for Fiscal Year 2009.
5. Listing by Document ID and amount of FMS Miscellaneous Payment Voucher (PVM), FMS Journal Voucher (J2), (JV) (if necessary) entered in FMS pending Office of the Comptroller's approval (on SUSF pending level 5 approval).
6. CD containing final accountability report if not electronically returned to Comptroller's Office

Comptroller's Office Approval of Accountability Reports

Once the Comptroller's Office has approved an agency's Accountability Report, the agency will be notified through e-mail or by fax, and the Comptroller's Office will approve the:

1. J2 - Document transfers money from Fiscal Year 2009 to Fiscal Year 2010. Accounting Period field should be left blank.
2. PVM - Amount of reimbursement agency is requesting based upon submission date of AR and fund advance amount.
3. JV - if necessary, for those items paid from IF but no PVR was accepted in FMS. Items must be entered on Attachment E1 and E2 of Accountability Report.

WARNING:

If your agency does not comply with the Imprest Fund requirements, your renewal request may be limited to only 5% of the total 2009 Fiscal Year expenditures. No Fiscal Year 2010 PVR's can be processed before the Office of the Comptroller has approved your Fiscal Year 2009 Accountability Report.

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

CERTIFICATION

FINAL ACCOUNTABILITY REPORT—IMPREST FUND

CERTIFICATION BY CUSTODIAN

FISCAL YEAR 2009

I, _____, the custodian of _____ certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2009 is accurate and complete.

Signature: _____
Address: _____
Telephone No.: _____
E-Mail Address: _____

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**ATTACHMENT A:
SUMMARY**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2009		ATTACHMENT A: SUMMARY	
CUSTODIAN NAME (ENTER IN COLUMN C): BANK RECONCILER'S NAME (ENTER IN COLUMN C): FILE NAME (ENTER IN COLUMN C): AGENCY ADDRESS (ENTER IN COLUMN C): PHONE NUMBER (ENTER IN COLUMN C): DATE (ENTER IN COLUMN C): AGENCY CODE (ENTER IN COLUMN): AGENCY NAME (ENTER IN COLUMN C): IMPREST FUND NAME AND NUMBER (ENTER IN COLUMN C):			
LINE			
A1			
A2			
A3	AMOUNT OF FISCAL YEAR 2009 IMPREST FUND		AGENCY ENTRY
A4	AMOUNT OF FISCAL YEAR 2009 EXPENDITURES (ATTACHMENT B, LINE B6)	\$	FORMULA
A5	FISCAL YEAR 2010 IMPREST FUND ADVANCE (ATTACHMENT B, LINE B7)	\$	FORMULA
A5a	ROUND LINE A5 TO THE NEAREST HUNDRETH		AGENCY ENTRY
DETAILS OF TOTAL CASH ON HAND			
A6	TOTAL WARRANTS-IN-TRANSIT (FROM ATTACHMENT D, GRAND TOTAL)	\$	FORMULA
A7	MONEY OWED TO AGENCY (FROM ATTACHMENT G, GRAND TOTAL)	\$	FORMULA
A8	CASH HELD BY AGENCY		AGENCY ENTRY
A9	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2009		AGENCY ENTRY
A10	FISCAL YEAR 2009 INVOICES PAID AFTER JUNE 30, 2009 (FROM ATTACHMENT F, GRAND TOTAL)	\$	FORMULA
A11	TOTAL CASH ON HAND FROM LINES A6-A10 (AGENCY PREPARES J2) *	\$	(J2) FORMULA (1+2+3+4-5)
BALANCE			
A12	12a DUE AGENCY - LINE A5a IS GREATER THAN LINE A11	\$	FORMULA - PREPARE PVM
	OR		
	12b DUE COMPTROLLER'S OFFICE - LINE A11 IS GREATER THAN LINE A5a	\$	FORMULA - AFTER ACCOUNTABILITY REPORT HAS BEEN APPROVED BY COMPTROLLER'S OFFICE, PREPARE CHECK PAYABLE TO THE OFFICE OF THE COMPTROLLER.

A13		
	CUSTODIAN'S SIGNATURE	BANK RECONILER'S SIGNATURE
	TELEPHONE NO.	TELEPHONE NO.

* J2 SHOULD BE PREPARED IN FMS AND ROUTED TO THE COMPTROLLER'S OFFICE AFTER THE APPROPRIATE AGENCY PERSONNEL HAVE APPROVED THE DOCUMENT.

PLEASE NOTE:

CELLS HIGHLIGHTED IN BLUE ARE FOR AGENCY ENTRY

CELLS HIGHLIGHTED IN YELLOW ARE FORMULA GENERATED.
NO ENTRY REQUIRED

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

**ATTACHMENT B:
EXPENDITURES**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2009		ATTACHMENT B: EXPENDITURES
LINE	FILE NAME:	
B1	DATE:	
B2	AGENCY NAME:	
	IMPREST FUND NAME AND NUMBER:	
SUMMARY OF ALL IMPREST FUND CASH EXPENDITURES FOR FISCAL YEAR 2009 *		

B3	WARRANT REIMBURSEMENT AMOUNT FROM FMS CRYSTAL REPORT		AGENCY ENTRY
B4	CORRECTIONS TO FMS REPORT FROM ATTACHMENT C (TOTAL OF COLUMN C5)	\$	FORMULA
B5	TOTAL UNREIMBURSED INVOICES (FROM ATTACHMENT E1)	\$	FORMULA
B5a	TOTAL OF COLUMN E4 (FROM ATTACHMENT E2)	\$	FORMULA
B6	GRAND TOTAL FISCAL YEAR 2009 EXPENDITURES FROM LINES B3 TO B5a (TO ATTACHMENT A, LINE A4)	\$	FORMULA
B7	FISCAL YEAR 2009 IMPREST FUND REQUEST (15%; 12%, 10%, OR 5% OF GRAND TOTAL – LINE B6) (TO ATTACHMENT A LINE A5)		AGENCY ENTRY

PLEASE NOTE:
CELLS HIGHLIGHTED IN BLUE ARE FOR AGENCY ENTRY
CELLS HIGHLIGHTED IN YELLOW ARE FORMULA GENERATED TO AVOID AGENCY ENTRY

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

**ATTACHMENT C1:
REIMBURSEMENT VOUCHERS**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2009

ATTACHMENT C1: REIMBURSEMENT
VOUCHERS

FILE NAME:
DATE:
AGENCY NAME:
IMPREST FUND NAME AND NUMBER:

REIMBURSEMENT VOUCHERS

THIS FORM TO BE USED FOR CORRECTIONS ONLY, IF NO CORRECTIONS NEEDED, ENTER TOTAL FROM CRYSTAL REPORT ON ATTACHMENT B.

C1 FMS ACCEPTANCE DATE	C2 VOUCHER ID NUMBERS	C3 VOUCHER AMOUNT	C4 WARRANT DEPOSIT DATE	C5 WARRANT AMOUNT
Total Sheet C2		\$		\$
GRAND TOTAL FOR VOUCHERS:		\$	GRAND TOTAL FOR WARRANTS:	\$

USE ATTACHMENT C2 (CONTINUED) IF YOU NEED ADDITIONAL SPACE. THE TOTAL FROM C2 WILL BE TRANSFERRED TO ATTACHMENT C1.
NOTE: IF ANY ADJUSTMENTS HAVE BEEN MADE TO THE PVR'S BY FISA, THE ADJUSTED FISA AMOUNT SHOULD BE REPORTED UNDER COLUMN C5 (WARANT TOTAL)

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

**ATTACHMENT C2 (CONTINUED FROM C1):
REIMBURSEMENT VOUCHERS**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2009

ATTACHMENT C2:
REIMBURSEMENT VOUCHERS

FILE NAME:
DATE:
AGENCY NAME:
IMPREST FUND NAME AND NUMBER:

REIMBURSEMENT VOUCHERS

THIS FORM TO BE USED FOR CORRECTIONS ONLY, IF NO CORRECTIONS NEEDED, ENTER TOTAL FROM CRYSTAL REPORT ON ATTACHMENT B. (LINE B3)

C1 FMS ACCEPTANCE DATE	C2 VOUCHER ID NUMBERS	C3 VOUCHER AMOUNT	C4 WARRANT DEPOSIT DATE	C5 WARRANT AMOUNT
GRAND TOTAL FOR VOUCHERS:		\$	GRAND TOTAL FOR WARRANTS:	

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

**ATTACHMENT G:
MONEY OWED TO AGENCY**

<p>FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2009 THIS ATTACHMENT SHOULD INCLUDE ALL FUNDS OWED TO THE AGENCY AT JUNE 30, 2009</p>	<p>ATTACHMENT G: MONEY OWED TO AGENCY</p>
<p>FILE NAME: DATE: AGENCY NAME: IMPREST FUND NAME AND NUMBER:</p>	

G1 VENDOR / EMPLOYEE NAME	G2 AMOUNT	G3 DATE
*GRAND TOTAL MONEY OWED TO AGENCY (FORMULA):	<u>\$</u>	

*TO ATTACHMENT A, LINE A7

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY. SEE APPENDIX 4 FOR DETAILED INSTRUCTIONS.

INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

The Comptroller's Office requests that all agencies complete the Imprest Fund Accountability Report electronically and that the Excel pro-forma Accountability Report be downloaded through the Comptroller's Website (See Appendix 4).

1. If you are returning the completed accountability report through e-mail, the e-mail **must be sent by the custodian** of the imprest fund and the certification, which can be found on the first sheet of the PC file, must be completed by the custodian. **There is no need to send a paper copy or CD containing the accountability report.** You will still need to send the other required letters and documents listed in section B-1.
2. If the accountability report is not returned through e-mail, the custodian must sign the certification found on page 1 of the Excel file and send it, along with a copy of the accountability report, the CD, and the required letters and documents listed in section B-1.
3. All imprest fund documentation should be sent to the attention of Yvonne Anderson at 1 Centre Street Room 827, Municipal Building.

Instructions:

Each Attachment is on a separate sheet within one PC file (see headers in file). **It is recommended that you prepare the Accountability Report starting with Attachment G as the totals of each Attachment flow automatically to Attachment A and B.**

Attachment 1—Certification (see above)

- Accountability Check List
- Custodian Certification Form
- Attachment A: Summary Reconciliation of Fiscal Year 2009 Transactions
- Attachment B: Summary of Fiscal Year 2009 Expenditures
- Attachment C1: Schedule of Reimbursed Vouchers
- Attachment C2: Schedule of Reimbursed Vouchers (Continued)
- Attachment D: Warrants In Transit
- Attachment E1: Schedule of Unreimbursed Invoices
- Attachment E2: Schedule of Unreimbursed Invoices (Continued) and Preparer's Certification
- Attachment F: Invoices Paid
- Attachment G: Money Owed To Agency

ATTACHMENT A

- ⇒ Line A1: Enter name of Agency and name of Excel file
- ⇒ Line A2: Enter name and number of the Imprest fund
- ⇒ Line A3: Enter the total amount of the agency's Fiscal Year 2009 Imprest Fund
- ⇒ Line A4: This amount will be **automatically** entered when you have completed Attachment B, line B6
- ⇒ Line A5: This amount will be **automatically** entered when you have completed Attachment B, line B7
- ⇒ Line A5a: Round number on Line A5 to the nearest hundredth
- ⇒ Line A6: This amount will be **automatically** entered when you have completed Attachment D
- ⇒ Line A7: This amount will be **automatically** entered when you have completed Attachment G
- ⇒ Line A8: Enter the cash held by your Agency at 6/30/09 (i.e. petty cash)
- ⇒ Line A9: Enter the reconciled checkbook balance at 6/30/09

- ⇒ Line A10: This amount will be **automatically** entered when you have completed Attachment F
- ⇒ Line A11: This amount will be **automatically** entered though a formula, adding lines A6-A9 and subtracting A10
- ⇒ Line A12: Based upon the result calculated for line A11, the result will appear in Line 12a (a PVM should be prepared for the total amount in Line 12a) or 12b (a check should be made for the overage, payable to the Comptroller's Office)
- ⇒ Line A13: The Custodian and the Bank reconciler should be indicated and the hard copy of Attachment A should be signed by both if the Accountability Report will not be returned through e-mail

ATTACHMENT B

- ⇒ Line B1: This line will be **automatically** entered when the name is entered on Attachment A Line A1
- ⇒ Line B2: Same as B1
- ⇒ Line B3: Enter the grand total from Crystal Report A0150018
- ⇒ Line B4: Enter the grand total from Attachment C, Column C5
- ⇒ Line B5: This amount will be **automatically** entered when you have completed E1
- ⇒ Line B5a: This amount will be **automatically** entered when you have completed E2
- ⇒ Line B6: This amount will be **automatically** calculated
- ⇒ Line B7: Multiply the amount on Line B6 by the appropriate percentage (15%, 12%, 10% or 5%)

ATTACHMENT C—FOR CORRECTIONS ONLY

- ⇒ Column C1: Enter date voucher was accepted into FMS
- ⇒ Column C2: Enter voucher ID number
- ⇒ Column C3: Enter voucher amount
- ⇒ Column C4: Enter deposit date of Warrant
- ⇒ Column C5: Enter Warrant amount. The grand total of this column will be carried forward to Attachment B, Line B4. If you need additional lines, use Attachment C2 (continued). The total of this sheet will be carried forward to previous page.

ATTACHMENT D

- ⇒ Column D1: Agency Code
- ⇒ Column D2: PVR acceptance date in FMS
- ⇒ Column D3: PVR identification number
- ⇒ Column D4: Warrant amount

Total will be carried forward to Attachment A, Line A6

ATTACHMENT E1 and E2 (continuation sheet of E1)

- ⇒ Column E1: Enter Agency code
- ⇒ Column E2: Enter Budget code for each charge
- ⇒ Column E3: Enter Detail object code for each charge
- ⇒ Column E4: Enter dollar amount

Total of Column E4 will be carried forward to Attachment B, Line B5

ATTACHMENT F

- ⇒ Column F1: Vendor/Employee Name
- ⇒ Column F2: Check number
- ⇒ Column F3: Check amount
- ⇒ Column F4: Check date

Total will be carried forward to Attachment A, Line A10

ATTACHMENT G

- ⇒ Column G1: Vendor/Employee name
- ⇒ Column G2: Amount
- ⇒ Column G3: Date

Total will be carried to Attachment A, Line A7

For agencies that do not have internet access, please return a CD and a signed copy of the Accountability Report to the Bureau of Accountancy, Division of Accounting Compliance. Agencies may contact Yvonne Anderson at (212) 669-8024 or Geraldine Headley at (212) 669-2708 for assistance in complying with the requirements of this section.