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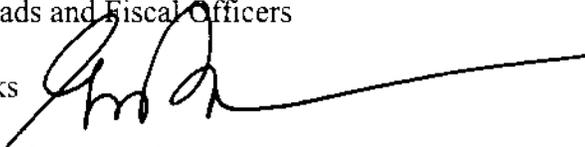
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Greg Brooks
DEPUTY COMPTROLLER
POLICY, AUDITS, ACCOUNTANCY & CONTRACTS

WILLIAM C. THOMPSON, JR.
COMPTROLLER

April 15, 2004

MEMORANDUM

To: Agency Heads and Fiscal Officers
From: Greg Brooks 
Re: Reissuance of Comptroller's Internal Control and Accountability Directive #24,
Agency Purchasing Procedures and Controls

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Attached is a copy of the reissued Comptroller's Directive, *Agency Purchasing Procedures and Controls* (Directive 24). The effective and efficient conduct of City agency business requires a thorough understanding of the City's purchasing procedures and controls. This Directive provides accounting, internal control, and documentation requirements relative to purchases made by the City of New York.

The City of New York's integrated accounting and budgeting system is the Financial Management System (FMS). This Directive summarizes the various FMS purchasing documents and establishes the appropriate uses for each. It also establishes the sequence of FMS documents needed to record a transaction and provides guidance for reviewing and approving these documents. In addition, this Directive updates the appropriate uses of the Miscellaneous Payment Voucher document.

The Directive is effective immediately and supersedes the previous version. The Directive also supersedes Directive #25, *Guidelines for the Use and Submission of Miscellaneous Vouchers*, and Comptroller's Memorandum #91-03, *Instructions for the Use and Preparation of the Agency Encumbrance*. Questions should be addressed to Susan Cornwall, Unit Chief, Accounting Directives, Bureau of Accountancy, Municipal Building, One Centre Street, Room 808, New York, NY 10007, (212) 669-8216, e-mail scornwa@comptroller.nyc.gov.