

B. IMPREST FUNDS

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Critical Dates



- **June 14, 2013** – Last date to request copy of Accountability Report
- **July 13, 2013** – Last date to process Fiscal Year 2013 PRR1 for goods and services received on or before June 30, 2013. When processing a Fiscal Year 2013 PRR1 through July 13, the Department must enter Accounting period 12
- **July 17, 2013** – Departments without FMS Accounting access should request Report ID: DLPRQS-001 FMS InfoAdvantage report listing PRR1 Payment Requests processed in Fiscal Year 2013
- **July 26, 2013**- Accountability Report is due

After July 26th funding will be reduced as follows:

- **July 26, 2013** – 15% of total Fiscal Year 2013 Expenditures
- **August 2, 2013** – 12% of total Fiscal Year 2013 Expenditures
- **August 9, 2013** – 10% of total Fiscal Year 2013 Expenditures
- **August 16, 2013** – 5% of total Fiscal Year 2013 Expenditures

- All Departments are reminded to comply with Comptroller's Directive no. 3: *Procedures for the Administration of Imprest Funds*. It is management's responsibility to ensure its compliance.
- Accountability Report (AR) Attachment A through G can be accessed and downloaded through the Comptroller's Website.
- Transmit Accountability Report through the Comptroller's Website by E-mail for quicker processing.
- Regardless of whether the Accountability Report is completed electronically or manually, the required attachments under Section B must still be submitted.
- FMS Accounting InfoAdvantage report ID: DLPRQS-001 can be accessed by a Department the day after the Department's last PRR1 Payment Request was accepted in FMS Accounting for Fiscal Year 2013
- Departments should sign up and receive reimbursements through EFT (Electronic Funds Transfer).

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 Departments Expenses and prepared in accordance with the Comptroller's Fiscal Year End Closing Instructions. No Fiscal Year 2014 PRR1s can be processed by a Department 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 2013 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 Accounting Reimbursable Payment Requests (PRR1s) and their corresponding FMS Accounting ID (**do not include FMS Accounting password**).
- Listing authorized personnel to approve expenditures according to Comptroller's Directive #6.
- Listing amount of cash on hand held by Department and signed by authorized personnel.
- If necessary, explanation of any overage or shortage in IF.

Other

- Check made payable to the Office of the Comptroller for any excess monies on hand.
- Copy of bank statement as of June 30, 2013.
- Copy of bank reconciliation as of June 30, 2013 signed by authorized bank reconciler.
- Copy of Info Advantage Report ID: DLPRQS-001 for Fiscal Year 2013.
- Listing of Document ID and amount of FMS Accounting Miscellaneous Payment Request (PRM1), FMS Accounting Journal Vouchers (J2I), (JVA if necessary) entered in FMS Accounting pending Office of the Comptroller's approval (on Document Catalog pending approval).
- CD containing final accountability report if not electronically returned to Comptroller's Office.
- Submit separate check for interest income received and include a notation on Attachment A as a footnote.

Comptroller's Office Approval of Accountability Reports

Once the Comptroller's Office has approved a Department's Accountability Report, the Department will be notified through e-mail and the Comptroller's Office will approve the:

- **J2I** – Document transfers money from Fiscal Year 2013 to Fiscal Year 2014. The Period field should be left blank.
 - To ensure that J2I documents relating to Imprest Funds are clearly identifiable, the Department should create their own Document ID number beginning with the letters **IMP**.
- **PRM1** – Amount of reimbursement Department is requesting based upon submission date of AR and imprest fund advance amount. PRM1s are also used to establish a new Imprest Fund Account or increasing an existing Imprest Fund Account.
 - This should not be approved by the Department until the Comptroller's Office approves the J2I and the Accountability Report.
- **JVA** – if necessary, for those items paid from Imprest Fund but no PRR1 was accepted in FMS Accounting; these items must be entered on Attachment E of Accountability Report.
 - By entering the required information on Attachment E, the Department is authorizing the Comptroller's Office Imprest Unit to prepare a JVA in FMS Accounting to record these expenditures.

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 the Department'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 Accounting Reimbursable Payment Requests (PRR1s) and their corresponding FMS Accounting ID (do not include FMS Accounting password).
- 5. Listing authorized personnel to approve expenditures according to Comptroller's Directive # 6.
- 6. Listing amount of cash-on-hand held by Department 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. Department should hold check until contacted by Comptroller's Office.
- 2. Copy of bank statement as of June 30, 2013.
- 3. Copy of bank reconciliation as of June 30, 2013 signed by authorized bank reconciler.
- 4. Copy of InfoAdvantage Report for Fiscal Year 2013.
- 5. Listing by Document ID and amount of FMS Accounting Miscellaneous Payment Request (PRM1), FMS Accounting Journal Vouchers (J2I), entered in FMS Accounting pending Office of the Comptroller's approval (on Document Catalog pending 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 a Department's Accountability Report, the Department will be notified through e-mail and the Comptroller's Office will approve the:

- 1. J2I - Document transfers money from Fiscal Year 2013 to Fiscal Year 2014. Accounting Period field should be left blank.
- 2. PRM1 - Amount of reimbursement Department is requesting based upon submission date of AR and fund advance amount.
- 3. JVA - If necessary, for those items paid from IF but no PRR1 was accepted in FMS Accounting, these items must be entered on Attachment E1 and E2 of Accountability Report.

WARNING:

If your Department does not comply with the Imprest Fund requirements, your renewal request may be limited to only 5% of the total 2013 Fiscal Year expenditures. No Fiscal Year 2014 PRR1's can be processed before the Office of the Comptroller has approved your Fiscal Year 2013 Accountability Report.

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY.

CERTIFICATION

FINAL ACCOUNTABILITY REPORT—IMPREST FUND

CERTIFICATION BY CUSTODIAN

FISCAL YEAR 2013

I, FILL IN NAME, the custodian of FILL IN DEPARTMENT NAME AND NUMBER certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2013 is accurate and complete.

Signature: _____

Address: FILL IN DEPARTMENT ADDRESS

Telephone No.: FILL IN TELEPHONE NO

E-Mail Address: FILL IN E-MAIL ADDRESS

**ATTACHMENT A:
SUMMARY**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2013		ATTACHMENT A: SUMMARY	
CUSTODIAN NAME (ENTER IN COLUMN C): BANK RECONCILER'S NAME (ENTER IN COLUMN C): FILE NAME (ENTER IN COLUMN C): DEPARTMENT ADDRESS (ENTER IN COLUMN C): PHONE NUMBER (ENTER IN COLUMN C): DATE (ENTER IN COLUMN C): DEPARTMENT CODE (ENTER IN COLUMN): DEPARTMENT NAME (ENTER IN COLUMN C): IMPREST FUND NAME AND NUMBER (ENTER IN COLUMN C):			
LINE			
A1			
A2			
A3	AMOUNT OF FISCAL YEAR 2013 IMPREST FUND		DEPARTMENT ENTRY
A4	AMOUNT OF FISCAL YEAR 2013 EXPENDITURES (ATTACHMENT B, LINE B6)	\$	FORMULA
A5	FISCAL YEAR 2014 IMPREST FUND ADVANCE (ATTACHMENT B, LINE B7)	\$	FORMULA
A5a	ROUND LINE A5 TO THE NEAREST HUNDREDTH		DEPARTMENT ENTRY
DETAILS OF TOTAL CASH ON HAND			
A6	TOTAL ITEMS-IN-TRANSIT (FROM ATTACHMENT D, GRAND TOTAL)	\$	FORMULA
A7	MONEY OWED TO DEPARTMENT (FROM ATTACHMENT G, GRAND TOTAL)	\$	FORMULA
A8	CASH HELD BY DEPARTMENT		DEPARTMENT ENTRY
A9	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2013		DEPARTMENT ENTRY
A10	FISCAL YEAR 2013 INVOICES PAID AFTER JUNE 30, 2013 (FROM ATTACHMENT F, GRAND TOTAL)	\$	FORMULA
A11	TOTAL CASH ON HAND FROM LINES A6-A10 (DEPARTMENT PREPARES J2I) *	\$	(J2I) FORMULA (1+2+3+4-5)
BALANCE			
A12	12a DUE DEPARTMENT - LINE A5a IS GREATER THAN LINE A11	\$	FORMULA - PREPARE PRM1
	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.

* J2I SHOULD BE PREPARED IN FMS ACCOUNTING AND ROUTED TO THE COMPTROLLER'S OFFICE AFTER THE APPROPRIATE DEPARTMENT PERSONNEL HAVE APPROVED THE DOCUMENT.

PLEASE NOTE:

CELLS HIGHLIGHTED IN BLUE ARE FOR DEPARTMENT 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.

**ATTACHMENT B:
EXPENDITURES**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2013		ATTACHMENT B: EXPENDITURES
LINE	FILE NAME:	
B1	DATE:	
B2	DEPARTMENT NAME:	
	IMPREST FUND NAME AND NUMBER:	
SUMMARY OF ALL IMPREST FUND CASH EXPENDITURES FOR FISCAL YEAR 2013 *		

B3	CHECKS REIMBURSEMENT AMOUNT FROM FMS ACCOUNTING INFOADVANTAGE REPORT		DEPARTMENT ENTRY
B4	CORRECTIONS TO FMS ACCOUNTING 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 2013 EXPENDITURES FROM LINES B3 TO B5a (TO ATTACHMENT A, LINE A4)	\$	FORMULA
B7	FISCAL YEAR 2014 IMPREST FUND REQUEST (15%; 12%, 10%, OR 5% OF GRAND TOTAL – LINE B6) (TO ATTACHMENT A LINE A5)		DEPARTMENT ENTRY

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

THIS FORM CAN BE DOWNLOADED FROM THE COMPTROLLER'S WEBSITE, COMPLETED AND RETURNED ELECTRONICALLY.

INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

The Comptroller's Office requests that all Departments complete the Imprest Fund Accountability Report electronically and that the Excel pro-forma Accountability Report be downloaded through the Comptroller's Website.

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 200 South, 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 2013 Transactions
- Attachment B: Summary of Fiscal Year 2013 Expenditures
- Attachment C1: Schedule of Reimbursed Payment Requests
- Attachment C2: Schedule of Reimbursed Payment Requests (Continued)
- Attachment D: Items 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 Department

ATTACHMENT A

- Line A1: Enter name of Department and name of Excel file
- Line A2: Enter name and number of the Imprest fund
- Line A3: Enter the total amount of the Department's Fiscal Year 2013 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 Department at 6/30/13 (i.e. petty cash)
- Line A9: Enter the reconciled checkbook balance at 6/30/13

ATTACHMENT A (CONTINUED)

- 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 PRM1 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 InfoAdvantage Report ID: DLPRQS-001
- 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 Payment Request was accepted into FMS Accounting
- Column C2: Enter Payment Request ID number
- Column C3: Enter Payment Request amount
- Column C4: Enter deposit date of Checks
- Column C5: Enter Checks 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: Department Code
- Column D2: PRR1 acceptance date in FMS Accounting
- Column D3: PRR1 identification number
- Column D4: Check amount

Total will be carried forward to Attachment A, Line A6

ATTACHMENT E1 and E2 (continuation sheet of E1)

- Column E1: Enter Department 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: Customer/Employee name
- Column G2: Amount
- Column G3: Date

Total will be carried to Attachment A, Line A7

For Departments 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 Financial Reporting. Department may contact Yvonne Anderson at (212) 669-8024 for assistance in complying with the requirements of this section.