

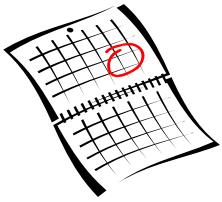
B. IMPREST FUNDS

Elvis Clarke

Phone: 212/669-8034

Room 200 South

E-mail: imprest@comptroller.nyc.gov

	<u>Critical Dates</u>
	<ul style="list-style-type: none">• July 7, 2017 – Last date to process PRR1 as a FY 2017 voucher goods and services received on or before June 30, 2017. When processing a Fiscal Year 2017 PRR1 through July 7, 2017 the Agency must enter Accounting period 12• July 21, 2017- Submit Accountability Report via e-mail

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 Expense*, and prepared in accordance with the Comptroller’s Fiscal Year End Closing Instructions.

The Accountability Report permits the Bureau of Accountancy (BOA) 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 Imprest Fund expenditures are subject to a post-audit performed by BOA at a later date.

Attachments A through C can be downloaded from the Comptroller’s Website immediately after the closing seminar. All Accountability Reports and supporting documentation should be reviewed and signed then scanned in PDF format and submitted **electronically** via e-mail to imprest@comptroller.nyc.gov **by no later than July 21, 2017**.

Detailed instructions for completing the Accountability Report can be found at the end of this section. Please make sure to fill in all fields that are labeled as “Department Entry” in Attachment C. To assist with your preparation, use FMS InfoAdvantage report ID: **CWA-DLPRQS-001** for a detail listing of your expenditures. This report should be ran on July 10, 2017 to ensure that it includes a complete listing of transactions for the Fiscal Year.

For expenditures that were incurred during Fiscal Year 2017 but were not submitted for reimbursement in FMS prior to the cut-off date of July 7, 2017, your agency can process a PRR1 for those expenditures in FY 2018 using service from and to dates prior to June 30, 2017. To do so, please list the expenditures in Attachment B.

Please Note BOA is no longer processing Journal entries on behalf of Imprest Funds for unreimbursed expenditures.

Required Attachments to Accountability Report

Documentation:

- Renewal request, the purpose of the Imprest Fund Account and the amount being requested for the Imprest Fund Account.
- Provide a check made payable to the Office of the Comptroller for any excess monies on hand (if applicable).
 - A check should be provided only if your cash on hand and bank balance exceeds your Imprest Fund Balance
- Copy of Imprest Fund bank statement as of June 30, 2017.
- Copy of Imprest Fund bank reconciliation as of June 30, 2017 signed by the authorized bank reconciler and reviewer.
- Listing of FMS Document ID numbers and amounts for the following: Miscellaneous Payment Request (PRM1) or Journal Voucher – Imprest Transfer (J2I) entered in FMS pending BOA approval (on Document Catalog pending approval).

Comptroller's Office Bureau of Accountancy (BOA) Approval of Accountability Reports

Once BOA has approved an Agency's Accountability Report, the Agency will be notified via e-mail and BOA will approve the:

- **J2I** – Document transfers unliquidated funds from Fiscal Year 2017 to Fiscal Year 2018. The Period field should be left blank.
 - To ensure that J2I documents relating to the Imprest Funds are clearly identifiable, the Department should create their own Document ID number beginning with the letters **IMP2017**.
 - The preparer of the J2I document must include their name, e-mail address and telephone number in the 'Extended Description' tab of the Document Header section.

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 Department's Accountability Report.

Documentation:

- 1. Requesting renewal, purpose and amount of Imprest Fund (IF).
- 2. Copy of bank statement as of June 30, 2017.
- 3. Copy of bank reconciliation as of June 30, 2017 signed by authorized bank reconciler.
- 4. Listing by FMS Document ID and document total for Journal Voucher – Imprest Transfer (J2I) entered in FMS pending BOA approval (on Document Catalog pending approval).

BOA Approval of Accountability Reports

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

- 1. J2I - Document transfers funds from Fiscal Year 2017 to Fiscal Year 2018. Accounting Period field should be left blank.

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WARNING:

PRR1 from 2017 that were not processed as of July 9, 2017 will be posted against FY 2018 budget.

**FINAL ACCOUNTABILITY FOR IMPREST FUNDS –
FISCAL YEAR 2017**

**ATTACHMENT C:
SUMMARY**

	CUSTODIAN NAME :	
	BANK RECONCILER'S NAME :	
	FILE NAME :	
	PHONE NUMBER :	
	DATE :	
LINE	DEPARTMENT CODE :	
C1	DEPARTMENT NAME :	
C2	IMPREST FUND NAME AND NUMBER :	

C3	AMOUNT OF FISCAL YEAR 2017 IMPREST FUND BALANCE		DEPARTMENT ENTRY
C4	AMOUNT OF FISCAL YEAR 2017 EXPENDITURES (INFOADVANTAGE REPORT)		DEPARTMENT ENTRY
	DETAILS OF TOTAL CASH ON HAND		
C5	TOTAL ITEMS-IN-TRANSIT (FROM ATTACHMENT A, GRAND TOTAL)	\$ -	FORMULA
C6	CASH HELD BY DEPARTMENT		DEPARTMENT ENTRY
C7	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2017		DEPARTMENT ENTRY
C8	*TOTAL CASH ON HAND FROM LINES C5-C8 (DEPARTMENT PREPARES J2I)	\$ -	(J2I) FORMULA (C5+C6+C7)
	BALANCE		
C9	10a DUE DEPARTMENT - LINE C3 IS GREATER THAN LINE C8	\$ -	FORMULA
	OR		
	10b DUE COMPTROLLER'S OFFICE - LINE C8 IS GREATER THAN LINE C3	\$ -	FORMULA
C10	ITEMS PAID AFTER JUNE 30 AND REIMBURSEMENT PROCESSED AFTER JULY 9, 2017(FROM ATTACHMENT B, TOTAL)	\$ -	FORMULA

I am the custodian or bank reconciler of this Imprest Fund and I hereby certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2017 is accurate and complete.			
	CUSTODIAN'S SIGNATURE	BANK RECONILER'S SIGNATURE	
	TELEPHONE NO.	TELEPHONE NO.	

* J2I SHOULD BE PREPARED IN FMS 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 AND PROTECTED TO AVOID DEPARTMENT ENTRY

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

CERTIFICATION

FINAL ACCOUNTABILITY REPORT—IMPREST FUND

INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

The Comptroller's Office Bureau of Accountancy (BOA) requests that all Agencies complete the Imprest Fund Accountability Report electronically and that the Excel Accountability Report be downloaded from the Comptroller's Website.

1. Completed Accountability Report must be submitted electronically. The submission **must be sent by the custodian** of the Imprest Fund along with all of the required and necessary documentation. **Note: Do not send any hard copy submissions.**
2. Imprest fund documentation can be sent electronically to imprest@comptroller.nyc.gov.

Detailed Instructions:

ATTACHMENT A

- Column A1: Input Agency Code
 - Column A2: Input PRR1 acceptance date in FMS
 - Column A3: Input PRR1 ID number
 - Column A4: Input Check amount
- Total will be carried forward to Attachment D, Line D5**

ATTACHMENT B

- Column B1: Input Vendor/Employee Name
 - Column B2: Input Check number
 - Column B3: Input Check amount
 - Column B4: Input PRR Document ID
- Total will be carried forward to Attachment D, Line D8**

ATTACHMENT C

- Column C1: Input Vendor/Employee Name
 - Column C2: Input Check number
 - Column C3: Input Check amount
 - Column C4: Input PRR Document ID
- Total will be carried forward to Attachment D, Line D11**

ATTACHMENT D

- Line D1: Input name of Agency and name of Excel file
- Line D2: Input name and number of the Imprest Fund
- Line D3: Input the total amount of the Agencies Fiscal Year 2017 Imprest Fund
- Line D4: Input the total amount of the Agencies Fiscal Year 2017 Expenditures as per InfoAdvantage Report, DLPRQS-001
- Line D5: This amount will be automatically entered when you have completed Attachment A
- Line D6: Input the amount of cash on hand as of June 30, 2017 (i.e. petty cash)
- Line D7: Input the reconciled checkbook balance as of June 30, 2017
- Line D8: This amount will be automatically entered when you have completed Attachment B

- Line D9: This amount is automatically calculated based on the entries in D5, D6 and D7 & D8. This amount should match your J21 document total in FMS Based upon the result calculated from lines D9, the result will appear in Line 10a (A PRM1 should be prepared for the total amount in line 10a) or
- Line D 10: 10b (A check should made for the overage, payable to the Comptroller's office)
This amount will be automatically entered when you have completed Attachment C.
- Line D 11:
- Line D12: The Custodian and the Bank reconciler should be indicated and must sign Attachment D. Signed Attachment D must be returned electronically with required signatures in PDF format.

IMPREST FUND RENEWAL MEMO

Date: ENTER DATE

TO: Man Hon Cheung, Chief

Bureau of Accountancy
Financial Reporting Division
Municipal Building – Room 200 South
One Centre Street
New York, NY 10007

FROM: FILL IN NAME & TITLE

RE: Renewal of Imprest Funds 20FY

Agency Code:

Agency Name:

I am requesting renewal of account number ENTER LAST FOUR DIGITS OF ACCOUNT
NO in the amount of: ENTER \$ AMOUNT

The purpose of this account:

ENTER JUSTIFICATION

E-MAIL

TELEPHONE

SIGNATURE

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