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ACCOUNTANCY AND CHIEF  
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CITY OF NEW YORK  
**OFFICE OF THE COMPTROLLER**  
SCOTT M. STRINGER

BUREAU OF ACCOUNTANCY

June 5, 2014

TO: All Department Heads/Fiscal Officers

FROM: Michele Mark Levine

SUBJECT: Fiscal Year End Closing Instructions for June 30, 2014

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I would like to extend my sincere appreciation to all of you whose hard work enabled us to produce The City of New York's Fiscal Year 2013 Comprehensive Annual Financial Report (CAFR) on time and in accordance with our traditional high standard for fiscal accountability and transparency. Thanks to your diligence, for the 33rd consecutive year, The City of New York was awarded the prestigious Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA). The Certificate signifies that the City's financial reporting meets the highest standards of governmental financial reporting.

And now, it's that time of year again! Attached are the Fiscal Year End Closing Instructions for the year ending June 30, 2014. Please distribute these instructions to all of the responsible members of your staff and ask that they promptly familiarize themselves with the contents. (Please note that the instructions are also available from the Comptroller's Website: <http://comptroller.nyc.gov/general-information/fiscal-year-end-closing-instructions>).

Please note that in March, this office ("BOA") requested that you and staff submit the annual Department Assignment Schedule, which includes the names, titles, addresses, e-mail addresses and phone numbers of the individuals in your Department responsible for completing each of the assignments. It is of critical importance that all required information be kept current, so please be certain that this office has received a completed form and that we receive any necessary updates timely. In addition, all appropriate staff members in your department need to be available to answer questions from BOA and the independent auditors regarding the Department's transactions and submissions. Please take these needs into consideration when approving vacations and other absences so that we can be certain of availability of all key personnel during the close and audit period.

Thank you in advance for your department's attention and efforts in support of this critical effort.

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**FISCAL YEAR END CLOSING CALANDER**

<b>DATE</b>	<b>INSTRUCTIONS</b>	<b>SECTION</b>
<b>June</b>	03 Distribution of Lease Income Report	P
	04 Distribution of Lease Expense Report	O
	30 Last date to receive goods and services for Fiscal Year 2014	F,H
<b>July</b>	01 Start of period to enter Fiscal Year 2014 Expense Payment Requests with accounting Period 12	F,H
	01 Start of period to pay "split payroll" within the Payroll Management System (PMS)	G
	01 Electronic distribution of Active Bank Accounts Reports	A
	01 Capital Asset Inventory Reports available for printing by Departments	M
	07 Return Lease Expense Report	O
	07 Return Lease Income Certification	P
	11 Last date to process Fiscal Year 2014 PRR1 for goods and services received on or before June 30, 2014.	B
	11 Last date to enter June month 12 CREs into FMS Accounting (deposit date of 6/30/14 or earlier)	C
	11 Last day to process IETC documents with an accounting Period of 12	J
	11 End of period to enter Fiscal Year 2014 Expenditure Payment Requests with accounting Period 12	F,H
	12 First Encumbrance "Roll"	F
	14 Start of Automated Accruals & Clearings (ACCA/ACLA) are generated in FMS Accounting for documents with service dates between 7/1/13 thru 6/30/14	F,H
	14 Return Lease Income Report	P
	14 Last date to submit inventory report	Q
	15 Start of review of Automated Accruals & Clearings	F,H
	18 Last date to submit Capital Reconciliation Representation Certificate	L
	25 Accountability Report is Due via email	B
	31 Submit June Bank Reconciliations and completed Active Bank Accounts Report	A
	31 Departments with Demand Accounts should submit J2I Document ID number with Reconciliation Package via email	A
	31 Last date to enter "Cash Basis" Revenue/ Deposit J2Ds into FMS Accounting for Fiscal Year 2014	D
31 Submit Fiscal Year 2014 Month 12 Revenue Reconciliation & Receivable Status Reports	E	

## FISCAL YEAR END CLOSING CALENDAR

DATE	INSTRUCTIONS	SECTION		
<b>August</b>	01	Return completed Vacation and Sick Leave Sample	N	
	01	Complete Inventory reviews and process capital documents	M	
	15	Return Fiduciary Account Certification and Representation	R	
	15	Submit Capital Assets Certification Letter	M	
	16	Second Encumbrances "Roll"	F	
	22	Last date to enter IETC documents with an Accounting Period of 13 without Comptroller override	J	
	22	End of Automated Accruals & Clearings (ACCA/ACLA) generated in FMS Accounting	F,H	
	23	Lapse all open Encumbrances	F	
	25	Start of set up of Manual Accrual document (ACC) in FMS Accounting and review of manual accruals for Fiscal Year 2014	F, G, H	
	29	Submit July Bank Reconciliations	A	
	29	Last date to enter Fiscal Year 2014 REs into FMS Accounting	C	
	29	End of period to pay "split payroll" within the Payroll Management System (PMS)	G	
	<b>September</b>	03	Distribution of FMS Accounting Month 13 REVSMA-001 and REVPYA-001 reports and certification letter	E
		05	Last date to submit Capital Payment Requests with period of service on or before June 30, 2014	K
12		End of Set up of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accrual for Fiscal Year 2014	F,G,H	
12		Last date to submit IETC documentation for review and approval	J	
15		Last date to submit Manual Accrual Package	F,G,H	
19		Last date to enter Fiscal Year 2014 UREs into FMS Accounting	C	
19		Submit Fiscal Year 2014 Month 13 Revenue Reconciliation and Receivable Status Reports, and return Certification Letter	E	
<b>October</b>	01	Distribution of FMS Accounting Report of Federal Awards	I	
	15	Return FMS Accounting Report of Federal Awards via email in PDF format	I	
<b>November</b>	03	Start to submit ACL Manual Accrual Clearings	F,G,H	

## A. DEPARTMENT BANK ACCOUNTS AND INVESTMENTS

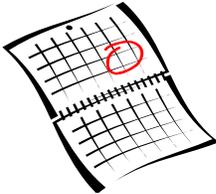
Katrina Stauffer Division Chief Accounting Compliance

Phone: 212/669-7861

Fax: 212/815-8784

Room 200 South

E-mail: [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov)

	<b><u>Critical Dates:</u></b>
	<ul style="list-style-type: none"><li>• <b>July 1, 2014</b>- Electronic distribution of Active Bank Accounts Report</li><li>• <b>July 31, 2014</b> - Submit June Bank Reconciliations and completed Active Bank Accounts Report</li><li>• <b>July 31, 2014</b> - Departments with Demand Accounts should submit J2I Document ID number with Reconciliation Package via email</li><li>• <b>August 29, 2014</b> - Submit July Bank Reconciliations</li></ul>

### 1. Cash in Department Bank Accounts

The City is required to record the cash in Department bank accounts on its financial statements. To accomplish this, we have prepared from our records a year-end report of your Department's active bank accounts for you to complete (Active Bank Accounts Report). This report will be distributed to each department via email on July 1, 2014.

Under the Book Balance caption, enter the June 30, 2014 book balance (not bank balance) for each account. Each account is coded with one of the following alpha characters in order to identify the type of bank account

R = Revenue	D = Debt Service	C = Capital
I = Imprest Fund	S = Sub-Imprest	ED = Expense Demand
F = Fiduciary	N = Non City Trust	L = Liability
E = Expense	P = Pool & Satellite	
T = Treasury	M = Miscellaneous	

For accounts coded as "ED" the June 30, 2014 book balance should represent charges to expense codes not exhausted by the end of the fiscal year. For such accounts, it is imperative that the Departments submit an appropriate J2I to facilitate crediting Fiscal Year 2014 for those unspent funds; make sure to use the correct budget and detail object codes to ensure that the proper credit to Fiscal Year 2014 is posted for those unspent funds.

All Department bank accounts listed on the Active Bank Accounts Report which are part of the Pool and Satellite System (coded as "P") are subcoded with one additional "letter" (see codes above) to reflect the true nature of the bank account. For example, a Department bank account with a "P" code on the printout which contains funds that do not actually belong to the City is marked with "PN" (Pool Satellite Non-City-Trust). Another example, Department bank accounts which pertain to fiduciary funds are marked with "PF" (Pool Satellite Fiduciary).

If the coding or any other information we have provided is incomplete or incorrect, please correct or update it by making the appropriate notation. If there are any new or existing accounts which are not on our report, please add them to the listing with the proper coding; explain the purpose and source of the funds. Please indicate the date when the account was opened, and attach a copy of the letter requesting the opening of the account.

If a listed account has been closed, mark it "account closed," and indicate the date when it was closed. Attach a copy of the final bank reconciliation, bank statement reflecting the zero balance in the account and letter to the bank requesting the closing of the account.

Continued receipt of bank statements showing zero balances for accounts that are considered closed, indicates that the account has not been closed by the bank. A request must be sent to the Department of Finance to close these accounts. Requests to close a bank account or to open a new bank account must be submitted to the Department of Finance, Bureau of Treasury, Division of Banking Operations, 12<sup>th</sup> Floor, 66 John Street, New York, N.Y. 10038.

Return the completed report with the June bank reconciliations to the Division of Accounting Compliance to the attention of Ms. Katrina Stauffer via email at [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov) by July 31, 2014.

## **2. Bank Statements/Reconciliations**

Bank reconciliations must be prepared on a monthly basis for all Department bank accounts. Bank reconciliations (including reconciliations for the Imprest Fund accounts) for the month June 2014 should be submitted via email to [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov) by July 31, 2014 to the attention of Ms. Katrina Stauffer. In cases where bank reconciliations contain outstanding checks as of June 30, 2014, reconciliations for the month of July 2014 should be submitted by August 29, 2014. If any check is still outstanding, submission of bank reconciliations for subsequent months are expected to be sent in, until all the outstanding checks as of June 30, 2014 have cleared the bank.

All copies of bank statements and reconciliations **must be legible** especially the name of the bank, the account number, and the book balance as of June 30, 2014. The name and telephone number of the preparer must appear on the bank reconciliation or Active Bank Account Report. Once the reconciliation has been reviewed by the Supervisor, **it is important to remember that the Supervisor must sign the completed reconciliation to indicate that the document was reviewed.**

If your Department bank statements are not normally prepared by the bank as of the end of the month, request a June 30, 2014 cutoff bank statement from the bank in advance.

**In addition to reconciling monthly to internal records, Departments with Pool and Satellite Bank Accounts must also reconcile to the Central Pool Worksheet Balances Computerized Report of the Department of Finance, Bureau of Treasury.**

Bank reconciliations, which are revised after the initial submission, **must be immediately** forwarded to the Division of Accounting Compliance. **Upon submission, please indicate that it is the revised bank reconciliation and ensure that the Supervisor's signature is on the resubmitted reconciliation.**

## **3. Investments**

The City is required to record outstanding investments as of June 30, 2014 on its financial statements. Therefore, all monies transferred, disbursed or otherwise withdrawn from Department bank accounts for investment purposes (certificates of deposit, insured money market accounts, etc.) which were outstanding as of June 30, 2014 must be reported to our office for each investment. The following information must be provided via email in excel format by July 31, 2014.

- Description of Investment
- Cost
- Maturity Value
- Fair Market Value at June 30, 2014

- Indication whether the monies are City Funds or Non-City Funds
- Indication whether the monies were invested by your Department, the Department of Finance or other party
- Name of the bank account, bank account number, code and sub-code from which the monies were withdrawn for the investment.

**4. Department Representation**

We require one representation per Department to be signed by the Commissioner or designee authorized by the Commissioner, stating that all the Department's bank accounts and outstanding investments have been reported to the Comptroller's Office. Please complete the attached sample *Bank Accounts and Investments Representation* letter and return it via email to [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov) along with the following documentation:

- Department Active Bank Account Report.
- Copies of bank reconciliation and bank statements
- Outstanding check list (include: check number, date issued and amount of check)
- Outstanding check aging schedule
- Schedule of outstanding investments as of June 30, 2014

**5. Department Bank Account Information**

For all new bank accounts opened during Fiscal year 2014 that have not been registered with the Department of Finance, a revised *Department Bank Account Information* form must be included as part of the June 2014 bank reconciliation package. Complete a separate form for each new bank account, and return the form along with the 2014 bank reconciliation package to the attention of Ms. Katrina Stauffer at the Division of Accounting Compliance via email to [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov). The form will be distributed with the Active Bank Account Report on July 1, 2014 and can be downloaded from the Comptroller's Website. A sample of the form is included at the end of this section.

In addition, the revised "Department Bank Account Information" form must be submitted for all Interest-Bearing Accounts in existence, regardless of when the accounts were opened.

**6. Interest-Bearing Accounts**

All City Departments holding City monies in Interest-Bearing Accounts are responsible for remitting the interest earned during the fiscal year to the City Treasury. The interest earned should be posted to "Fund 001 Department 015 Budget Code 1001 Revenue Source 56001" on the CRE (Cash Receipt) related to your City Treasury deposit. Once the CRE is created contact your Department's Revenue Monitor for approval. Be sure to attach supporting documentation to the CRE.

Please have the breakdown of all such remissions (clearly stated as attachment) on the June bank reconciliation, and submit it to Ms. Katrina Stauffer at the Division of Accounting Compliance.

## 7. Fiduciary Bank Accounts and Other Financial Assets

The Comptroller's Directive 27- *Fiduciary Accounts- Procedures for Requesting, Controlling, and Monitoring* requires that all Departments provide the following information for each individual bank account or other financial asset held in custody for individuals, private organizations, or other non-City of New York governmental organizations:

- Name of reporting Department
- Type of financial asset
- Purpose for which asset is being held
- Source of funds
- Asset dollar value as of June 30 of the current fiscal year, as well as total dollar receipts and total dollar disbursements for the fiscal year then ended
- Location of asset (Identify bank or financial institution)
- If applicable, an explanation as to why this account was not previously included in the City's financial statements

To assist Departments with providing the above information, a blank form entitled *Department Bank Accounts and Other Financial Assets* is included at the end of this section, and can be downloaded from the Comptroller's website. Complete one form for each of the new Fiduciary bank accounts opened during Fiscal Year 2014. Return the completed form via email to [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov) with the year-end bank account listing to the Division of Accounting Compliance to the attention of Ms. Katrina Stauffer by July 31, 2014.

## 8. Expense Demand Accounts

Those Departments with Expense Demand Accounts must submit the items indicated below in PDF format to [agencybankaccount@comptroller.nyc.gov](mailto:agencybankaccount@comptroller.nyc.gov) to the attention of Ms. Katrina Stauffer by July 31, 2014:

- The Cash Transfer Journal Entry (J2I) Document ID Number. **At the point of submitting the information to the Comptroller's Office the J2I should have the agency level 3 approval applied to the document.**
- The June 30, 2014 bank statement.
- Bank reconciliation as of June 30, 2014.
- An accountability statement signed by the Department head or designee verifying the book balance in the account at June 30, 2014.

## 9. Inactive Accounts

Department should carefully review and identify all inactive accounts maintained by the Department and re-evaluate the need for them. Any account, which is determined to be unnecessary, should be closed in accordance with the procedures established by the Bureau of Treasury, Department of Finance.

**BANK ACCOUNTS AND INVESTMENTS REPRESENTATION**

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July 31, 2014

Ms. Katrina Stauffer  
Division of Accounting Compliance  
Bureau of Accountancy  
Office of the Comptroller  
Municipal Building – Room 200South  
One Centre Street  
New York, NY10007

Dear Ms. Stauffer:

We represent to you that the attached listing of bank accounts and schedule of investments at June 30, 2014 is a full and complete list of all bank accounts and outstanding investments maintained by our Department for the City of New York.

Fiscal Year: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Tel No.: \_\_\_\_\_  
E-Mail Address: \_\_\_\_\_  
Department Name: \_\_\_\_\_  
Department Code No.: \_\_\_\_\_

Cordially,

---

Signature

**BUREAU OF ACCOUNTANCY  
DIVISION OF ACCOUNTING COMPLIANCE  
DEPARTMENT BANK ACCOUNT INFORMATION  
FY ENDING 20FY**

DEPARTMENT NAME FILL IN NAME DEPARTMENT CODE NO. LIST DEPARTMENT CODE

NAME OF BANK ENTER BANK NAME ACCOUNT NUMBER ENTER BANK ACCT NO

TYPE OF BANK ACCOUNT  SAVINGS  MONEY MARKET

CHECKING: INTEREST-BEARING  YES  NO

HOW LONG ESTABLISHED (PLEASE CHECK ONE):  1 TO 5 YEARS  OVER 5 YEARS

PURPOSE OF ACCOUNT:

APPROXIMATE RECEIPTS: ENTER \$ AMOUNT OF RECEIPTS

APPROXIMATE DISBURSEMENTS: ENTER \$ AMOUNT OF DISBURSEMENTS

APPROXIMATE INTEREST EARNED: ENTER \$ AMOUNT OF INTEREST EARNED

SOURCE OF FUNDING:  FMS ACCOUNTING PAYMENT REQUEST

OTHER (PLEASE EXPLAIN):           

APPROXIMATE NUMBER OF CHECKS ISSUED PER YEAR ENTER # OF CHECKS

<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
NAME	TITLE	TELEPHONE NUMBER	DATE

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

**FIDUCIARY ACCOUNT**

**DEPARTMENT BANK ACCOUNTS AND OTHER FINANCIAL ASSETS**

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Fiscal Year \_\_\_\_\_

Reporting NYC Department \_\_\_\_\_

Type of Financial Asset (Bank Account, Money Market, etc) \_\_\_\_\_

Purpose of Asset: \_\_\_\_\_

Source of Asset (One time contribution, ongoing, etc.) \_\_\_\_\_

Asset Value (\$\$\$)(Current fiscal year June 30<sup>th</sup> balance) \_\_\_\_\_

Total Fiscal Year Receipts: \$ \_\_\_\_\_

Total Fiscal Year Disbursements: \$ \_\_\_\_\_

Location of Asset (Identify bank, financial institution, etc) \_\_\_\_\_

Official Account Name, Account Number of Record \_\_\_\_\_

If applicable, reasons why this account was not previously included in the City's Financial Statements:

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Other Pertinent Comments:

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Reported By:

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NAME	TITLE	TELEPHONE NUMBER	DATE
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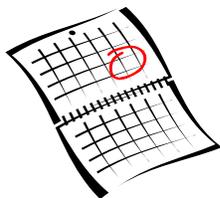
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## B. IMPREST FUNDS

Yvonne Anderson  
Stephen Messing  
E-mail: [imprest@comptroller.nyc.gov](mailto:imprest@comptroller.nyc.gov)

Phone: 212/669-8024  
Phone: 212/669-8044

Fax: 212/669-8036  
Room 200 South



### Critical Dates

- **July 11, 2014**– Last date to process Fiscal Year 2014 PRR1 for goods and services received on or before June 30, 2014. When processing a Fiscal Year 2014 PRR1 through July 11, the Department must enter Accounting period 12
- **July 25, 2014**- Submit Accountability Report via e-mail

- 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 Attachment A through G can be accessed and downloaded through the Comptroller's Website.
- Accountability Report must be submitted to the Comptroller's Office Bureau of Accountancy (BOA) via e-mail to [imprest@comptroller.nyc.gov](mailto:imprest@comptroller.nyc.gov). **Note: Departments should not submit hard copies to BOA**
- The required attachments under Section B must be submitted.
- FMS InfoAdvantage report ID: **CWA-DLPRQS-001** can be accessed by a Department the day after the Department's last PRR1 Payment Request was accepted in FMS for Fiscal Year 2014
- During the course of the fiscal year a Department may request an increase in their Imprest Fund. Please note that when processing a PRM1 document in FMS the request letter provided to the Comptroller's Office for an increase to the Imprest Fund should be attached to the document along with the contact information of the individual preparing the PRM1.
  - **Please send request letter to: Camille Arezzo; Division Chief of Financial Reporting; E-mail: [carezzo@comptroller.nyc.gov](mailto:carezzo@comptroller.nyc.gov)**

### **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 2015 PRR1s can be processed by a Department until its Accountability Report has been reviewed and approved by BOA.

#### **Preparation of Accountability Report for Imprest Fund Renewal**

The Accountability Report permits 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 Accountability Reports must be prepared and submitted electronically.

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

## Required Attachments to Accountability Report

### Letters

- Renewal request, the purpose of the Imprest Fund Account and the amount being requested for the Imprest Fund Account.
- Listing of personnel authorized to approve expenditures according to Comptroller's Directive #6.
- A Listing of the amount of cash on hand held by Department which must be signed by authorized personnel.
- If necessary, explanation of any overage or shortage in the Imprest Fund.

### Other

- Provide check made payable to the Office of the Comptroller for any excess monies on hand (if applicable).
- Copy of Imprest Fund bank statement as of June 30, 2014.
- Copy of Imprest Fund bank reconciliation as of June 30, 2014 signed by the authorized bank reconciler.
- Copy of Info Advantage Report ID: DLPRQS-001 for Fiscal Year 2014.
- Listing of FMS Document ID numbers and amounts for the following: Miscellaneous Payment Request (PRM1), Journal Voucher – Imprest Transfer (J2I), and Advanced Journal Voucher (JVA), if necessary, entered in FMS pending BOA approval (on Document Catalog pending approval).
- Submit separate check for interest income received and include a notation on Attachment A as a footnote.

## **Comptroller's Office Bureau of Accountancy (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:

- **J2I** – Document transfers funds from Fiscal Year 2014 to Fiscal Year 2015. 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 **IMP2014**.
  - 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.
- **PRM1** – Reimbursement amount requested by the Department based on the Accountability Report 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 the Imprest Fund but no PRR1 was accepted in FMS; these items must be entered on Attachment E of the Accountability Report.
  - By entering the required information on Attachment E, the Department is authorizing BOA to prepare a JVA in FMS 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.
- 2. Listing of personnel authorized to approve expenditures according to Comptroller's Directive # 6.
- 3. If necessary, explanation of any overage or shortage in the Imprest Fund


**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 Bureau of Accountancy (BOA).
- 2. Copy of bank statement as of June 30, 2014.
- 3. Copy of bank reconciliation as of June 30, 2014 signed by authorized bank reconciler.
- 4. Copy of InfoAdvantage Report for Fiscal Year 2014.
- 5. Listing by FMS Document ID and document total of Miscellaneous Payment Request (PRM1) and 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 2014 to Fiscal Year 2015. Accounting Period field should be left blank.
- 2. PRM1 - Amount of reimbursement Department is requesting based upon submission date of Accountability Report and fund advance amount.
- 3. JVA - If necessary, for those items paid from the Imprest Fund but no PRR1 was accepted in FMS, these items must be entered on Attachment E1 and E2 of Accountability Report.


**WARNING:**

No Fiscal Year 2015 PRR1's can be processed before BOA has approved your Fiscal Year 2014 Accountability Report.

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## CERTIFICATION

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### FINAL ACCOUNTABILITY REPORT—IMPREST FUND

#### CERTIFICATION BY CUSTODIAN

#### FISCAL YEAR 2014

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 2014 is accurate and complete.

Signature: \_\_\_\_\_

Address: FILL IN DEPARTMENT ADDRESS

Telephone No.: FILL IN TELEPHONE NO

E-Mail Address: FILL IN E-MAIL ADDRESS

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**ATTACHMENT A:  
SUMMARY**

<b>FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2014</b>		<b>ATTACHMENT A: SUMMARY</b>	
<b>CUSTODIAN NAME (ENTER IN COLUMN C):</b> <b>BANK RECONCILER'S NAME (ENTER IN COLUMN C):</b> <b>FILE NAME (ENTER IN COLUMN C):</b> <b>DEPARTMENT ADDRESS (ENTER IN COLUMN C):</b> <b>PHONE NUMBER (ENTER IN COLUMN C):</b> <b>DATE (ENTER IN COLUMN C):</b> <b>DEPARTMENT CODE (ENTER IN COLUMN):</b> <b>DEPARTMENT NAME (ENTER IN COLUMN C):</b> <b>IMPREST FUND NAME AND NUMBER (ENTER IN COLUMN C):</b>			
<b>LINE</b>			
<b>A1</b>			
<b>A2</b>			
<b>A3</b>	AMOUNT OF FISCAL YEAR 2014 IMPREST FUND		DEPARTMENT ENTRY
<b>A4</b>	AMOUNT OF FISCAL YEAR 2014 EXPENDITURES (ATTACHMENT B, LINE B6)	\$	FORMULA
<b>A5</b>	FISCAL YEAR 2015 IMPREST FUND ADVANCE (ATTACHMENT B, LINE B7)	\$	FORMULA
<b>A5a</b>	ROUND LINE A5 TO THE NEAREST HUNDREDTH		DEPARTMENT ENTRY
<b>DETAILS OF TOTAL CASH ON HAND</b>			
<b>A6</b>	TOTAL ITEMS-IN-TRANSIT (FROM ATTACHMENT D, GRAND TOTAL)	\$	FORMULA
<b>A7</b>	MONEY OWED TO DEPARTMENT (FROM ATTACHMENT G, GRAND TOTAL)	\$	FORMULA
<b>A8</b>	CASH HELD BY DEPARTMENT		DEPARTMENT ENTRY
<b>A9</b>	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2014		DEPARTMENT ENTRY
<b>A10</b>	FISCAL YEAR 2014 INVOICES PAID AFTER JUNE 30, 2014(FROM ATTACHMENT F, GRAND TOTAL)	\$	FORMULA
<b>A11</b>	*TOTAL CASH ON HAND FROM LINES A6-A10 (DEPARTMENT PREPARES J2I)	\$	(J2I) FORMULA (1+2+3+4-5)
<b>A12</b>	<b>BALANCE</b>		
	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.

<b>A13</b>		
	_____ <b>CUSTODIAN'S SIGNATURE</b>	_____ <b>BANK RECONCILER'S SIGNATURE</b>
	_____ <b>TELEPHONE NO. &amp; E-Mail Address</b>	_____ <b>TELEPHONE NO. &amp; E-Mail Address</b>

\* 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.  
NO ENTRY REQUIRED

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

**ATTACHMENT B:  
EXPENDITURES**

<b>FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2014</b>		<b>ATTACHMENT B: EXPENDITURES</b>
<b>LINE</b>	<b>FILE NAME:</b>	
<b>B1</b>	<b>DATE:</b>	
<b>B2</b>	<b>DEPARTMENT NAME:</b>	
	<b>IMPREST FUND NAME AND NUMBER:</b>	
<b>SUMMARY OF ALL IMPREST FUND CASH EXPENDITURES FOR FISCAL YEAR 2014 *</b>		

<b>B3</b>	CHECKS REIMBURSEMENT AMOUNT FROM FMS ACCOUNTING INFOADVANTAGE REPORT		DEPARTMENT ENTRY
<b>B4</b>	CORRECTIONS TO FMS ACCOUNTING REPORT FROM ATTACHMENT C (TOTAL OF COLUMN C5)	\$	FORMULA
<b>B5</b>	TOTAL UNREIMBURSED INVOICES (FROM ATTACHMENT E1)	\$	FORMULA
<b>B5a</b>	TOTAL OF COLUMN E4 (FROM ATTACHMENT E2)	\$	FORMULA
<b>B6</b>	GRAND TOTAL FISCAL YEAR 2014 EXPENDITURES FROM LINES B3 TO B5a (TO ATTACHMENT A, LINE A4)	\$	FORMULA
<b>B7</b>	FISCAL YEAR 2015 IMPREST FUND REQUEST ((TO ATTACHMENT A LINE A5)		DEPARTMENT ENTRY

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

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















## INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

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The Comptroller's Office Bureau of Accountancy (BOA) requests that all Departments complete the Imprest Fund Accountability Report electronically and that the Excel Accountability Report be downloaded through 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: These items should be provided electronically with appropriate signatures in PDF format. Do not send any hard copy submissions.**
2. Imprest fund documentation should be sent electronically to [imprest@comptroller.nyc.gov](mailto:imprest@comptroller.nyc.gov).

### Instructions:

Each Attachment is on a separate sheet within one Excel 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 2014 Transactions
- Attachment B: Summary of Fiscal Year 2014 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 2014 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 6/30/14 (i.e. petty cash)
- Line A9: Enter the reconciled checkbook balance at 6/30/14

### **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 must sign Attachment A. Signed Attachment A must be returned electronically with required signatures in PDF format.

### **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: Enter Amount

### **ATTACHMENT C—FOR CORRECTIONS ONLY**

- Column C1: Enter date Payment Request was accepted into FMS
- Column C2: Enter Payment Request ID number
- Column C3: Enter Payment Request amount
- Column C4: Enter deposit date of Checks
- Column C5: Enter Check 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
  - Column D3: PRR1 ID 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**

# Memorandum

**To:** Camille Arezzo, Chief  
Financial Reporting Division

**From/Title:**

**Date:**

**Re: Renewal of Imprest Fund FY'15**

**Department Name** \_\_\_\_\_, **Department Code** \_\_\_\_\_

---

I am request renewal of account # \_\_\_\_\_ in the amount of \$\_\_\_\_\_. The primary purpose of this account is for \_\_\_\_\_.

Signature: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

### C. REVENUE RECOGNITION UNBILLED (URE) BILLED (RE) CASH RECEIPT (CRE)

See Appendix 4 for Revenue Monitor Contact List

Sabrina Chow, Unit Chief Revenue Monitoring Unit, Phone: 212/669-7440

E-mail: [revenue@comptroller.nyc.gov](mailto:revenue@comptroller.nyc.gov)

Room 200 South



#### Critical Dates

- **July 11, 2014** – Last date to enter June month 12 CREs into FMS Accounting (deposit date of 6/30/14 or earlier)
- **August 29, 2014** – Last date to enter Fiscal Year 2014 REs into FMS Accounting
- **September 19, 2014** – Last date to enter Fiscal Year 2014 UREs into FMS Accounting

1. **Grant Revenue** (funded by Federal, State and private sources) – should be recognized in the budget fiscal year (BFY) where reimbursable expenses occurred. Receipt of cash is never the basis of recognition for grant revenue.

**REs** (Billed Revenue Invoices) should be entered in FMS Accounting **when the grantor is billed** to recognize revenue and establish a receivable.

**UREs** (Accruals of Unbilled Revenue) should be entered in FMS Accounting during year-end month 13 to recognize revenue earned via reimbursable expenses occurring by 6/30/14 but **not yet billed to grantor**.

Open receivables remain in FMS Accounting for each RE and or URE not referenced by the next step in the revenue chain. URE → RE → CRE

DEPARTMENT'S MUST FOLLOW UP ON OPEN BILLED AND UNBILLED RECEIVABLES, KEEPING THE OFFICE OF THE COMPTROLLER INFORMED OF THESE ACTIONS THROUGH STATUS REPORTS.

*See Section E for more on Open Receivables and how to follow up.*

2. **Cash Basis Revenue**

Revenues identified as cash basis in FMS Accounting are BOTH recognized and realized when a CRE is processed in FMS Accounting.

Examples include license or permit fees, privileges, fines, taxes, etc.

Cash basis revenue must be received and **deposited into the bank by June 30, 2014** to be included in the CAFR as Fiscal Year 2014 revenue.

For such receipts received by June 30, 2014 but deposited on July 1, 2014 and later, a **J2D document must be prepared** (please see section D for additional instructions).



**NOTE:**

During the months of July through October when two years are open, please avoid processing revenue realizations in the current year (FY 2015) for prior year (FY 2014) receivables. Month 13 will be open during this timeframe and should be used when processing these types of transactions. Any questions, please contact your revenue monitor.

**Procedures and Documentation**

▪ **Advice of Revenue Invoice (RE)**

This document is used to recognize revenue in FMS Accounting and to notify the Office of the Comptroller a claim has been filed with the grantor (**Do not wait until the funds are received**). REs should always bear the same date as the underlying claims. REs for Fiscal Year 2014 should be entered into FMS Accounting no later than August 29, 2014. Use the RE extended description field on the accounting line to explain how the revenue was calculated. Include Department contact name and phone number in the Document Description field. Attach supporting documentation to the RE document.

▪ **Year End Accrual of Unbilled Revenue (URE)**

All UREs must be entered by September 19, 2014.

After August 29, 2014, Department must enter a URE for their estimate of unbilled revenue for Fiscal Year 2014. Use the URE extended description field on the accounting line to explain how the estimate was calculated. Include Department contact name and phone number in the Document Description field. Attach supporting documentation to the URE document.

Supporting documentation for unbilled Reimbursable Grant revenue must consist of either a schedule identifying the Department and budget code where the expenditures were incurred or a schedule identifying the FMS Accounting documents which established the accrued expenses.

Supporting documentation for unbilled Fee for Service Grants revenue must consist of a schedule identifying the number of unbilled units of reimbursable services rendered multiplied by the reimbursement rate per unit. This schedule must be signed by the preparer and include the preparer's telephone number and E-mail address.

▪ **Cash Receipts (CRE's)**

**All CRE's for treasury account deposits brought to the bank June 30, 201 or earlier should be entered in FMS Accounting by July 11, 2014.**

**Please remember to enter the Record Date (using the actual bank stamped date on the deposit slip); enter the FY and BFY as 2014 with period 12 on the Header to avoid possible misposting.**

After July 11, 2014 Departments must contact Revenue Staff at the Comptroller's Office to receive credit for June deposits not entered in FMS Accounting by July 11 (see appendix 4 for Revenue Contact List). **ALWAYS USE THE ACTUAL BANK STAMPED DATE AS THE DEPOSIT DATE ON CRE's** in FMS Accounting when entering the Record Date.



**NOTE:**

Please attach deposit ticket and bank receipt to the cash receipt as supporting documentation.

Use the Document Description field on all revenue documents to provide Department contact name and complete telephone number. For REs include a brief explanation of your support for the claim. For UREs include a description of the estimate process. For additional space use the Document Name and/or Extended Description fields to provide further explanation.

To facilitate the audit of grant revenue, please:

- **Attach supporting documentation to the FMS documents.**
- Keep copies of supporting documentation on file at a central office rather than at different locations within the Department.
- Prepare a schedule for reimbursable grant expenditures, including budget and object codes where the expenditure was charged, and FMS Accounting identification numbers of the supporting reimbursable expense documents.
- For “Fee For Service” grants, maintain documentation supporting the calculations of claimable amounts
- For “Expenditure Driven” grants, maintain overhead and fringe benefit calculations.

The Comptroller’s Office staff will be verifying compliance with these procedures. The City’s entire receivable effort relies upon the care taken in the preparation of these forms. Responsible personnel should make an extra effort to be certain the data is correct before entering or approving receivables in FMS Accounting.

**D. REVENUE RECOGNITION IN PROPER FISCAL YEAR DEPARTMENT CASH TRANSFER JOURNAL ENTRY (DEPOSIT J2D)**

Sabrina Chow, Unit Chief Revenue Monitoring Unit  
E-mail: [revenue@comptroller.nyc.gov](mailto:revenue@comptroller.nyc.gov)

Phone: 212/669-7440  
Room 200 South



**Critical Date**

- **July 31, 2014** – Last date to enter “Cash Basis” Revenue/Deposit J2Ds into FMS Accounting for Fiscal Year 2014

Funds deposited in City Treasury Bank Accounts on July 1, 2014 and thereafter will be recorded in FMS Accounting as Fiscal Year 2015 receipts. Supporting documentation deposit tickets and bank receipts must be attached to the J2D document. The Comptroller’s Office will not approve J2D documents that do not have supporting documentation attached to them.

Fiscal Year 2014 revenue flagged as “Cash Basis” in FMS Accounting and **received by June 30, 2014, but transmitted to the City Treasury July 1, 2014 or later** requires Department Cash Transfer Journal Entry (J2D) be prepared to move cash revenue recognition from Fiscal Year 2015 to Fiscal Year 2014.

J2Ds should be entered in FMS Accounting after Fiscal Year 2014 CREs are accepted in FMS Accounting for bank deposits made between July 1 and July 31, 2014 for revenue received by June 30, 2014.

**NOTES:**



- A J2D should be prepared only for those FMS Accounting revenue items flagged as “Cash Basis” and received in Fiscal Year 2014 (on or before June 30, 2014), but deposited in Fiscal Year 2015 (after June 30, 2014). **All cash receipts should bear the date of the bank deposit and not the date cash was received by the Department.**
- The J2D cash transfer document does not apply to Accrual Basis Revenues. Only General Fund Revenue Sources with Revenue Type as “001” in FMS Accounting RSRC table can be used on a J2 Document.
- Departments without FMS Accounting access can request assistance by calling Sabrina Chow (212) 669-7440 or emailing her at [revenue@comptroller.nyc.gov](mailto:revenue@comptroller.nyc.gov) by July 31, 2014.

**E. DEPARTMENT SIGN - OFF AND RECONCILIATION FISCAL YEAR 2014 REVENUE TO REVSMA-001 PRIOR YEAR RECEIVABLES TO REVPYA-001 AS OF JUNE 30, 2014 ADVANCES TO AGOADV-001 AS OF JUNE 30, 2014**

See Appendix 4 for Revenue Monitoring Contact List

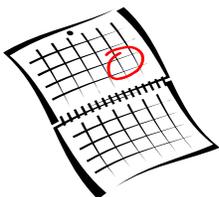
Sabrina Chow, Unit Chief, Revenue Monitor Unit

E-mail: [revenue@comptroller.nyc.gov](mailto:revenue@comptroller.nyc.gov)

Phone: 212/669-7440

Room 200 South

**Critical Dates**



- **July 31, 2014** – Submit Fiscal Year 2014 Month 12 Revenue Reconciliation and Receivable Status Reports
- **September 3, 2014** – Distribution of FMS Accounting Month 13 REVSMA-001 and REVPYA-001 reports and certification letter
- **September 19, 2014** – Submit Fiscal Year 2014 Month 13 Revenue Reconciliation and Receivable Status Reports and return Certification Letter

**Introduction**

Revenue information published in the New York City's financial statements is based upon the documents processed in FMS Accounting. Monthly and year end reconciliations of Department records within FMS Accounting will assure revenue numbers are correct.

The FMS Accounting REVSMA-001, REVPYA-001 and AGOADV-001 reports should be used to facilitate the final review of your Department's Fiscal Year 2014 revenue, receivable and advance totals. The accompanying certification statement must be signed by the Department's fiscal officer indicating agreement with the report numbers and returned to your Agency's Revenue Monitor (see Appendix 4) by September 19, 2014. Any adjustments should be submitted along with the signed certification statement.

**The Comptroller's Office must receive your Month 12 REVSMA-001 reconciliation and REVPYA-001 status reports by July 31, 2014.** The Fiscal Year 2014 month 12 closes July 11; the FMS Accounting reports should be available by July 14, allowing approximately two weeks to prepare your submission.

No report pick up is necessary for the Month 12 reconciliation and status but if you need a report we can provide one. **WARNING!!**—The Month 13 reconciliation and status with only a two week turn around will be much more difficult to complete if the Month 12 reconciliation has not been done.

**The Comptroller's Office must receive your Month 13 REVSMA-001 reconciliation and REVPYA-001 status reports by September 19, 2014.** The last day to enter month 13 transactions for Fiscal Year 2014 is September 19, 2014. The FMS Accounting REVSMA-001 and REVPYA-001 reports through Month 13 and an accompanying certification letter will be emailed on September 3, 2014 from the Revenue Monitoring Unit allowing just two weeks for preparing your submission.

The Comptroller's Office will be distributing via email the **Month 13** REVPYA-001 report for the Capital Fund on **September 3, 2014** as this is the first year we are requiring a receivable status report for the Capital Fund Federal, State, and Other Aid receivables. The status of the receivables listed should be provided on the REVPYA-001 report itself in the column entitled Status. The **Month 13** Capital Fund REVPYA-001 reports must be submitted to the Comptroller's Office by **September 19, 2014**. The Capital Fund receivable status reports should be submitted via email to [capitalrevenue@comptroller.nyc.gov](mailto:capitalrevenue@comptroller.nyc.gov) , please see Appendix 4 for the contact information.



**NOTE:**

**Open grant receivables and unapplied deferred revenues (advances) have been a problem in prior fiscal years due to lags in applying cash to open invoice documents.** Every effort should be made to apply open advances during the year-end closing process. **Old open advances not explained in the status reports will be moved to Fiscal Year 2014 miscellaneous revenue.** The year-end status report should include explanations for any advances aged over sixty days.

Sample reconciliation forms follow.

**RECONCILIATION OF CASH BASIS REVENUE AS OF  
JUNE 30, 2014**

<b>DEPARTMENT NAME:</b>  <b>DEPARTMENT CODE:</b>  <b>BUDGET CODE NAME:</b>  <b>BUDGET CODE NO.:</b>  <b>REVENUE SOURCE NAME:</b>  <b>REVENUE SOURCE NO.:</b>  <b>MONTH:</b> 12 (JUNE 2014)
--

	MONTHLY	YTD
BALANCE PER FMS ACCOUNTING (Accounting Period 12) REV SMA-001:	A	
ADD: DEPOSITS-IN-TRANSIT *	B	
ADD OR SUBTRACT OTHER PENDING ADJUSTMENTS *:	C	
ADJUSTED BALANCE PER FMS ACCOUNTING:	D	
BALANCE PER DEPARTMENT BOOKS:	E	

DATE:	F
AUTHORIZED INDIVIDUAL:	G
SIGNATURE:	G
TITLE:	H
ADDRESS:	I
TELEPHONE:	J
E-MAIL ADDRESS:	K

NOTE: IF YOU HAVE ANY QUESTIONS, CALL YOUR COMPTROLLER'S REVENUE MONITOR (see Appendix 4)

\* ATTACH SCHEDULE IF NECESSARY

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

## RECONCILIATION OF CASH BASIS REVENUES

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<u>Letter</u>	<u>Explanation</u>
A	The total revenue earned for the Department, budget code and revenue source per FMS Accounting report.
B	Revenue collected by a Department by June 30 <sup>th</sup> or prior but deposited July 1 <sup>st</sup> or later. These deposits now require a Cash Transfer Journal Entry (J2D) to transfer the revenue back to Fiscal Year 2014.
C	<b>Deposits</b> made June 30 <sup>th</sup> or prior which are still on the FMS Accounting Document Catalog or have been misapplied. Contact appropriate monitor in the Revenue Monitoring Unit with document number, deposit date and amounts so that research can begin.
D & E	The adjusted balance should now equal the Department's records.
F	Date reconciliation was prepared.
G	Print name and sign.
H	Title of "G".
I	Address of "G".
J	Telephone number.
K	E-mail address of "G".

**Reconciliations should include all the information needed to research missing items (copy of bank deposit tickets with deposit date and Department CRE document with CRE number & codes to credit).**

**REVENUE, RECEIVABLES, AND ADVANCES AS OF  
JUNE 30, 2014**

<b>FMS ACCOUNTING REVENUE STRUCTURE:</b>	<b>DEPARTMENT NAME/CODE</b>	<b>BUDGET CODE</b>	<b>REVENUE SOURCE</b>

<b>GRANT/PROGRAM NAME:</b>	
--------------------------------	--

<u><b>REVENUE</b></u> FISCAL YEAR-TO-DATE REVENUE RECOGNIZED PER FMS ACCOUNTING (REV SMA-001 REPORT OR BQ93LV1 INQUIRY SCREEN FOR GENERAL FUND)  ADD: RE's OR URE's IN TRANSIT *  ADD: RE OR URE INCREASES *  LESS: RE OR URE DECREASES *  ADJUSTED REVENUE RECOGNIZED BY FMS ACCOUNTING (FORMULA) REVENUE EARNED PER DEPARTMENT RECORDS **  <u><b>RECEIVABLES</b></u> BALANCES PER FMS ACCOUNTING REPORT AGOURE-001 (URE's) * BALANCES PER FMS ACCOUNTING REPORT AGORCV-001 (RE's) * TOTAL RECEIVABLE PER FMS ACCOUNTING (FORMULA) RECEIVABLE PER DEPARTMENT RECORDS ** (AS OF REPORT DATE)  <u><b>ADVANCES</b></u> BALANCES PER FMS ACCOUNTING REPORT AGOADV-001 (CREs UNAPPLIED) ADVANCE BALANCE PER DEPARTMENT RECORDS ** (AS OF REPORT DATE)	<b>B</b>	<b>A</b>
	<b>C</b>	
	<b>D</b>	
	<b>A + B + C + D =</b>	<b>E \$ (FORMULA)</b>
		<b>F</b>
	<b>G</b>	
	<b>H</b>	
	<b>G + H =</b>	<b>I \$ (FORMULA)</b>
		<b>J</b>
		<b>K</b>
	<b>L</b>	

<b>DATE:</b>	<b>M</b>	
<b>AUTHORIZED INDIVIDUAL:</b>	<b>N</b>	
<b>SIGNATURE:</b>	<b>O</b>	
<b>TITLE:</b>	<b>P</b>	
<b>ADDRESS:</b>	<b>Q</b>	
<b>TELEPHONE:</b>	<b>R</b>	
<b>E-MAIL ADDRESS:</b>	<b>S</b>	

**NOTE: IF YOU HAVE ANY QUESTIONS, CALL YOUR COMPTROLLER'S REVENUE MONITOR**

\* ATTACH LIST OF DOCUMENTS

\*\* ATTACH SCHEDULE RECONCILING DIFFERENCES BETWEEN DEPARTMENT RECORDS AND FMS ACCOUNTING.

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

**RECONCILIATION OF ACCRUAL BASIS REVENUES**

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<u>Letter</u>	<u>Explanation</u>
A	The total revenue earned for the Department, budget code and revenue source per FMS Accounting report.
B	Revenue Invoices (RE) which were prepared but not entered into the FMS Accounting system.
C	Invoices which are being held in error on suspense on the Document Catalog, and therefore, not accepted into the system.
D	Invoices which are to be decreased or cancelled.
E	Adjusted Balance per FMS Accounting report.
F	Earned Revenue per Department records.
G	Balances for revenue source per FMS Accounting AGOURE-001-Total Unbilled.
H	Total for balances of FMS Accounting AGORCV-001-Total Billed.
I	Total receivables per Department records.
J	Receivable Balance per Department records (G+H).
K	Balance of advances for revenue source per FMS Accounting AGOADV-001.
L	Balance of advances per Department records.
M	Date this report is being submitted.
N	Name of individual authorized to submit this report (print name).
O	Signature of individual in letter "N".
P	Title of individual in letter "N".
Q	Address of individual in letter "N".
R	Telephone of individual in letter "N".
S	E-mail address of individual in letter "N".

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**STATUS REPORT EXAMPLE**

**REPORT OF DEPARTMENT ACTIVITY FOR BFY 2013 AND OLDER RECEIVABLES AS OF JUNE 30, 2014**

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For each item on the REVPYA-001 report for BFY 2013 or earlier, please explain your Department's activity in 2014, using the illustrative sample below:

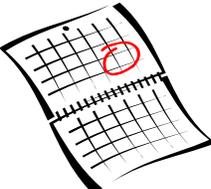
BFY	AGCY	BUDCO	REVSRC	BILLED
2013	002	0421	29978	\$381,004
<b>STATUS= STILL A GOOD RECEIVABLE (COLLECTIBLE)</b>				
<b>ACTIVITY= Grantor said 6/15/14 in telephone conversation that audit is now complete and payment is expected in September 2014.</b>				

## F. ACCRUED GENERAL FUND EXPENDITURES - OTPS

I Yan Fung - Unit Chief Accrued Expenditures  
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### Critical Dates

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- **June 30, 2014** – Last date to receive goods and services for Fiscal Year 2014
  - **July 11, 2014** – End of period to enter Fiscal Year 2014 expenditure Payment Requests with accounting period 12
  - **July 12, 2014** – First Encumbrance “Roll”
  - **July 14, 2014** – Start of Automated Accruals & Clearings (ACCA/ACL) generated in FMS Accounting for documents with service dates between 7/1/13 thru 6/30/14
  - **July 15, 2014** – Start of review of Automated Accruals & Clearings
  - **August 16, 2014** – Second Encumbrance “Roll”
  - **August 22, 2014** – End of Automated Accruals & Clearings (ACCA/ACL) generated in FMS Accounting
  - **August 23, 2014** – Lapse all open encumbrances; No new FY 2014 expenditures documents or increases to existing FY 2014 expenditures documents can be processed.
  - **August 25, 2014** – Start set up of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accruals for Fiscal Year 2014
  - **September 12, 2014** – End of Set up of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accrual for Fiscal Year 2014

**Note:** The Critical dates for the Department of Environmental Protection year-end OTPS accruals have been issued under separate cover.

### Overview

Financial control, is one of the primary goals of FMS Accounting, includes the establishment of budgetary control over “Other Than Personal Services” (OTPS) expenditures, such as supplies, materials, equipment and services. The New York City Charter establishes the legal budgetary control at the Unit of Appropriation level. The total of pre-encumbrances (requisitions), encumbrances (purchase orders and contracts) and expenditures should not exceed a Department’s budget at the Unit of Appropriation level. FMS Accounting records commitments using requisitions to reserve funds prior to the issuance of encumbrances. Once an encumbrance has been entered in FMS Accounting, the requisition is cleared. When the Payment Request for encumbrance (PRN2 or PRC2) is accepted into FMS Accounting, the encumbrance is cleared by the payment request and a liability is recorded in FMS Accounting until it is liquidated by the issuance of a check by FMS Accounting.

Generally Accepted Accounting Principles (GAAP), promulgated by the Governmental Accounting Standards Board (GASB) requires that outstanding encumbrances at year-end not be recorded as expenditures. Therefore if the goods or services referenced by an encumbrance have not been received by June 30, 2014, the encumbrance must “Roll” to the following fiscal year, with no expenditure charged against Fiscal Year 2014. **PROPER RECORDING OF EACH DEPARTMENT’S EXPENDITURES IS CRITICAL TO THE ACCURATE REPORTING OF THE CITY’S FINANCIAL RESULTS OF OPERATIONS.**

The “Roll” of encumbrances will begin on July 12, 2014 and continue until August 16, 2014. There should be no interruption of payments to vendors, since all encumbrances will be available for processing in the appropriate fiscal year. **All Fiscal Year 2014 open encumbrances that are under \$25.00 will be lapsed on August 23, 2014.**

## 1. Procedures

- Each Department can access the FMS Accounting (AGOENC-002) report - Aged Open Agreements by Payee/Vendor in Info-Advantage on a monthly basis.
- Departments should review this report each month and at year-end Departments should determine if the open items should be reduced or carried forward to Fiscal Year 2015.
  - Items referencing goods or services received by June 30, 2014 should be left open. These open items will be automatically rolled over to Fiscal Year 2015 if a Payment Request is not prepared by August 22, 2014.
  - Items that have not been delivered by June 30, 2014, should be rolled and the expenditure will be charged to Fiscal Year 2015.
- Encumbrances must be established early enough in Fiscal Year 2014 to allow sufficient time for goods and services to be received by the June 30, 2014 cutoff date. Further, it is a violation of the City Charter, as well as the City's purchasing procedures, to place orders with a vendor prior to the acceptance of purchase orders or contracts into FMS Accounting.
- To minimize the amount of year-end work, Payment Requests should be promptly processed against contracts and purchase orders for goods received or services rendered prior to July 1, 2014. **Fiscal Year 2014 Payment Requests will be processed in FMS Accounting through July 11, 2014 by entering Accounting Period 12 in the accounting period field (from last week in June to July 11).** Departments should make every effort to process Fiscal Year 2014 Payment Requests in FMS Accounting by July 7, 2014, to provide sufficient time to correct any errors. **After July 11, 2014, all Payment Requests processed should have a blank accounting period.** They will be charged against Fiscal Year 2015 and an automated accrual document will be automatically generated if they represent valid Fiscal Year 2014 charges (i.e., service period prior to July 1, 2014).

## 2. Criteria for Fiscal Year 2014 Expenditures

- Goods and services received by June 30, 2014.
- Utilities and other services - for services received that span two fiscal years, **if the Payment Request is processed between July 1, 2014 and July 11, 2014 TWO Payment Requests should be entered into FMS Accounting, one indicating Fiscal Year 2014 charges (Month 12 entered in Accounting Period field) and one reflecting Fiscal Year 2015 charges (Accounting Period field left blank).** For those invoices that span two fiscal years and are accepted in FMS Accounting after July 11, 2014, FMS Accounting will pro-rate the expenditures into the appropriate fiscal year indicated by the Service From/To dates recorded in the service date tab on the Accounting Line of a PR document.
- Program Contracts – Fiscal Year 2014 accruals for program contracts should be established for only those expenditures incurred through June 30, 2014. A program contract is between a Department and a contractor or vendor to administer programs that provide both social and other governmental services.
- Audits/Evaluation Contracts - Estimated expenditures against contracts for audits, evaluations of programs or program Department may be charged to Fiscal Year 2014 if the period being audited/evaluated ends no later than September 30, 2014. Accruals falling under this category will be accepted even though the audit is to be

done in Fiscal Year 2015.

- Leases - If a Department remains in possession of the premises after the expiration of a lease and prior to the lease being renegotiated, rental expenditures for the period between the lease expiration and June 30, 2014 must be accrued.
- Postage - Expenditures for postage, including postal meters and stamps should only be charged to Fiscal Year 2014 if the expenditure applies to items purchased (stamps) or meter amounts increased by June 30, 2014. The purchase of stamps or the increasing of meter amounts on or after July 1, 2014, is a Fiscal Year 2015 expenditure.
- Expenditures for periods of service received through June 30, 2014, for which contract amendments are awaiting approval, represent valid Fiscal Year 2014 expenditures and should be accrued.

### 3. **"Roll" of Encumbrances (Refer to FISA Bulletin and Roll and Lapse Manual)**

- On July 1, 2014 FISA will load roll tables RLPSS (Roll/Lapse Summary Pre-Selection Table) with open encumbrance document header information and RLPSD (Roll/Lapse Detail Pre-Selection Table) with open encumbrance lines.
- On July 12, 2014 Departments will be able to start to roll or lapse the Fiscal Year 2014 encumbrances. The FMS Accounting global setting will be set to "hold". If a Department takes no action, then all encumbrances will remain "open".
- Departments should select the document code (i.e. POC, PON1 etc...) they would like to have rolled using the OAOD table (Open Activity Options by Department). This table should be updated before the first roll.
- To select specific documents and document lines to roll, Departments should always use the RLPSS summary table to set the document to roll; and then update the RLPSD table to set up the details by line.
- On August 16, 2014, there will be another Roll. Criteria will be the same as July 12, 2014 above.
- On August 16, 2014 Departments must identify which encumbrances should be lapsed. Otherwise, all encumbrances will be rolled because the FMS Accounting global setting will be set to "roll" from Fiscal Year 2014 to Fiscal Year 2015. Therefore, all open Fiscal Year 2014 encumbrances will be charged against the Fiscal Year 2015 budget. Encumbrances **less than \$25.00 cannot be rolled, so they will automatically be lapsed.**
- FISA will perform a final "Roll" of the open valid outstanding Fiscal Year 2014 encumbrance balances on August 23, 2014. Any encumbrances not rolled because of an error will be lapsed.
- After the "Roll" all Departments should check Document Catalog to make sure that all documents that should have rolled did roll to Fiscal Year 2015. If there is a problem, call the FISA Call Center at (212) 857-1700. **On August 23<sup>rd</sup>, all open encumbrances not rolled will be lapsed.**

#### 4. Payment Request Processing for Fiscal Year 2014



**NOTE:**

The last date to charge Payment Requests directly to Fiscal Year 2014 will be July 11, 2014. For all Payment Requests processed through July 11, 2014 enter month 12 in the Accounting Period field.

#### 5. Payment Request Processing in Fiscal Year 2014

- Payment Requests representing valid charges for Fiscal Year 2014 should be processed using FMS Accounting in the normal manner beginning July 1, 2014.
- **Payment Requests representing valid Fiscal Year 2014 charges and accepted in FMS Accounting after July 11, 2014 with the appropriate service dates will be charged to Fiscal Year 2014 until the ACCA/ACLA is automatically generated by FMS Accounting based upon the service dates entered on the Payment Request. The ACLA will reduce the expenditure in Fiscal Year 2015 and charge it back to Fiscal Year 2014.**

***The criterion for transferring a Fiscal Year 2015 charge to Fiscal Year 2014 is that goods and/or services were received no later than June 30, 2014.***

#### 6. Accrued Expense ( Refer to Automated Accrual and Clearing Manual)

- **Payment Request items**

For Payment Requests accepted into FMS Accounting from July 14, 2014 to August 22, 2014, with service dates between July 1, 2013 thru June 30, 2014, ACCA/ACLA will be automatically generated by FMS Accounting to transfer these charges back to Fiscal Year 2014. The ACCA is generated when the payment request is Final and the ACLA is generated when payment is disbursed.

The Department should review the ACRI table or Document Catalog (using the PR document id and doing a Forward Reference to view ACCA/ACLA) to verify the validity of the automatically generated ACCA and ACLA documents and should have all documentation available for review by the Accrued Expenditures Unit to substantiate the Fiscal Year 2014 charges. The review of ACCA and ACLA documents will begin on July 15, 2014 by the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit.

If Payment Requests are accepted into FMS Accounting from July 14, 2014 through August 22, 2014, and ACCA and ACLA documents are **not automatically** generated due to a key punch error on the service period From/To Dates, but the expenditures are for goods or services received no later than June 30, 2014, the Department **should include these items in the Manual Accrual (ACC) set up and clear the FY 2014 charges beginning November 3, 2014.** All supporting documentation pertaining to these transactions should be available to substantiate the Fiscal Year 2014 charges.

Automated generation of multi-year accrual documents will automatically prorate prior year expense whenever a Payment Request has service periods (From/To dates) that span two fiscal years. **Service periods prior to July 1, 2013 will not have an automated ACCA document generated. These should be cleared**

against prior year accruals in November.

▪ **Items not Processed using a Payment Request**

Manual accrual documents (ACC) must be prepared for those items received and/or services performed prior to July 1, 2014 for which no payment request has been accepted into FMS Accounting by August 22, 2014. The manual accrual documents with a prefix of 'OTPS14' should be manually entered into FMS Accounting to establish the accrued expenditure for Fiscal Year 2014.

	<p><b>NOTE:</b> Departments should not submit manual accrual documents for items that were already transferred to Fiscal Year 2014 via automated accrual and clearing documents.</p>
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**Submission of the Manual Accrual Package**

- Manual Accrual documents are to be entered into FMS Accounting beginning August 25, 2014.
- The final date to enter manual accruals is September 12, 2014.
- The schedule of Accrued Expenditures should be submitted to the Accrued Expenditures Unit via email to the [AccruedExpenditures@comptroller.nyc.gov](mailto:AccruedExpenditures@comptroller.nyc.gov) mailbox for review no later than September 15, 2014.

▪ **Documentation required for supporting Fiscal Year 2014 expenditures**

- 1) For goods:
  - ⇒ Vendor invoices
  - ⇒ Proof of delivery dated June 30, 2014 or prior
- 2) For services:
  - ⇒ Vendor invoices
  - ⇒ Signed certifications that the services were performed by June 30, 2014
- 3) Program contracts:
  - ⇒ Claims or bills showing expenditures incurred through June 30, 2014, payments or advances applied to these expenditures should be reflected
- 4) Leases:
  - ⇒ Rent bills showing the amount of expenditures incurred through June 30, 2014
- 5) Retainage:
  - ⇒ If retainage withheld has not been entered in FMS Accounting, submit computation as to how the retainage amount was determined (usually shown as a deduction from the vendor's invoice)

i.e.:	Vendor's Invoice	\$10,000
	- 1% retainage	\$100

- ⇒ Date the retainage amount will be paid
- ⇒ Explanation why the Department is not using FMS Accounting to withhold retainage



**NOTE:**

**Retainage functionality is available in FMS Accounting for both General and Capital Funds.**

**All documentation requested by the Comptroller's Office must be original and available for review upon request; NO exceptions will be made.**

- **Adjustments and Clearings of manual accruals**

When a Department submits a manual accrual document (ACC) to accrue expenditures for Fiscal Year 2014, a subsequent manual clearing document (ACL) must be submitted to the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit when a partial or full payment is made in Fiscal Year 2015 for the Fiscal Year 2014 accrued expenditure. The processing of the accrual clearing document will decrease the expenditure in Fiscal Year 2015 and reduce the open accrual in Fiscal Year 2014.

- **At no time** should the total amount to be cleared for a particular Department code unit appropriation - budget code - detail object code structure exceed the accrual originally established on the manual accrual document (ACC).
- All manual clearing documents (ACL) will be reviewed. All original documentation must be available for review by the Accrued Expenditures Unit.

On November 3, 2014, Departments should begin submitting the Payment Request Listing (See example of the Payment Request listing on Page 45) to the Accrued Expenditures Unit in Excel format via email to the [AccruedExpenditures@comptroller.nyc.gov](mailto:AccruedExpenditures@comptroller.nyc.gov) mailbox. A statistical sample of payment requests will be selected for review. The supporting documentation for the selected payment requests should be uploaded in PDF format to the Comptroller's File Transfer Portal (FTP). For more information regarding FTP contact the Accrued Expenditures Unit at the email address provided above.

- The FY 2015 ACL document ID's should end with the letter "F".

**NOTE:** The PDF of the supporting documentation must contain scanned images of the original documents in order to be considered acceptable. The use of color scanner machines is preferred, but not required, as it makes the determination of whether or not the scan is of an original document easier.

## **7. Reimbursable Expenditures**

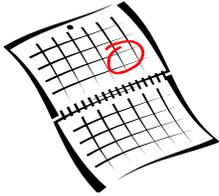
Departments must ensure that a revenue receivable has been entered in FMS Accounting for every expenditure, actual or accrued which generates reimbursable revenues from a grantor. Further, Departments making any adjustment (increase and/or decrease) for a reimbursable expenditure must also make a corresponding adjustment for the revenue receivable. **(See Section C.)**

**G. ACCRUED GENERAL FUND EXPENDITURES - PS**

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**Critical Dates**



- **July 1 – August 29, 2014** – Period to pay “split payroll” within the Payroll Management System (PMS)
- **August 22, 2014** – End of Automated Accruals & Clearings (ACCA/ACLA) generated in FMS Accounting
- **August 25 – September 12, 2014** – Start set up of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accruals for Fiscal Year 2014

**NOTE:** The Critical dates for the DEP Year-End PS accruals have been issued under separate cover.

Regular gross salary paid in July but covering periods wholly or partially in Fiscal Year 2014 and partially in Fiscal Year 2015 will be automatically charged to the correct fiscal year. The Payroll Management System (PMS) calculates the number of days in each fiscal year using the pay period end dates in FISA’s Pay Cycle Reference Table and prorates the amounts accordingly.

Management separation payments should be recognized as liabilities when the payments become due. For example, a managerial employee retires on June 30, 2014 and is entitled to receive a separation payment of \$30,000. The \$30,000 should be recognized and accrued in Fiscal Year 2014. For non-managerial employees, since they remain on the payroll, the liabilities and expenditures should be recorded in the posting months of the pay period end dates because that is when the payments become due.

If the managerial and non-managerial employees retire with a buyout which entitles them to receive 3 equal Annual installments of \$10,000 commencing with Fiscal Year 2014, then \$10,000 should be recognized in Fiscal Year 2014, \$10,000 in Fiscal Year 2015, and \$10,000 in Fiscal Year 2016 because those are the amounts that become due each fiscal year.

Additional compensation earned by employees for services rendered in Fiscal Year 2014 but paid during July and August will also be accrued and automatically charged to Fiscal Year 2014 by entering the applicable “effective date” no later than June 30, 2014 in PMS. This automatic accrual feature will be available through August 22, in FMS Accounting.

For Fiscal Year 2014 earnings to be paid after August 22, 2014, through the last payroll date in August of August 29, 2014, i.e., overtime, shift differential, etc., a Manual Accrual document (ACC) with a prefix of ‘**PS14**’ must be entered into FMS Accounting during the period of August 25, 2014 to September 12, 2014 to establish the Fiscal Year 2014 accrual.

The Manual ACC document should be entered into FMS Accounting and the spreadsheet detailing the following should be sent to the Comptroller’s Office in Excel format via email to [AccruedExpenditures@comptroller.nyc.gov](mailto:AccruedExpenditures@comptroller.nyc.gov).

- Explanation of the accrued payroll amount.
- What employees or titles and number of employees within title, will be paid, plus a mathematical computation as to how the payroll accrual amount was calculated.
- The name and telephone number of the individual responsible for maintaining this information.

**This information should be submitted to the Accrued Expenditures Unit no later than September 15, 2014.**

When payments are actually made for items accrued on the ACC document, a clearing document should be prepared to clear the Fiscal Year 2014 payroll accrual and credit (decrease) the Fiscal Year 2015 PS codes that were originally charged. Departments should begin submitting accrual clearing documents (ACL) spreadsheets to the Accrued Expenditures Unit via email to the [AccruedExpenditures@comptroller.nyc.gov](mailto:AccruedExpenditures@comptroller.nyc.gov) mailbox on November 3, 2014.

## H. ACCRUED GENERAL FUND EXPENDITURES – OTPS (PRM1s \$75,000 AND OVER)

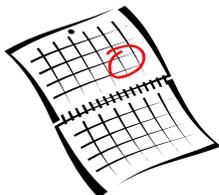
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### Critical Dates



- **June 30, 2014** – Last date to receive goods and services for Fiscal Year 2014
- **July 1 – July 11, 2014** – Period to enter Fiscal Year 2014 expense Payment Requests with month 12 accounting period
- **July 14 – August 22, 2014** – Automated Accruals & Clearings (ACCA/ACLA) are generated in FMS Accounting
- **July 15, 2014** – Start of review of Automated Accruals & Clearings
- **August 25 – September 12, 2014** – Setup Period of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accruals for Fiscal Year 2014

All Payment Requests (i.e. PRM1's) processed after July 11, 2014 will be charged to Fiscal Year 2015. Department should make every effort to process Fiscal Year 2014 Payment Requests by July 7, 2014, to provide sufficient time to correct errors. **Payment Requests representing valid charges against Fiscal Year 2014, which were accepted through July 11, 2014, must have Accounting Period 12 to be charged directly to Fiscal Year 2014.**

Payment Requests processed and accepted into FMS Accounting from July 15, 2014 through August 22, 2014, with service periods prior to July 1, 2014, will have an ACCA and ACLA automatically generated by FMS Accounting to transfer these charges back to Fiscal Year 2014.

Departments should review the validity of the automatically generated ACCA and ACLA and should have all documentation available for review in order to transfer the charges back to Fiscal Year 2014. The review of the Automated Accruals and Clearings will begin on July 15, 2014 by the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit.

Beginning August 25, 2014 Manual Accruals Documents (ACC) with a prefix '**OTPSM14**' should be entered into FMS Accounting for those Fiscal Year 2014 expenditures, which have not been processed by the August 22, 2014 cutoff date. **The final date for submission of an ACC accrual document is September 12, 2014.** Departments should begin submitting the payment request listing to the Accrued Expenditures Unit in Excel format via email to the [AccruedExpenditures@comptroller.nyc.gov](mailto:AccruedExpenditures@comptroller.nyc.gov) mailbox on November 3, 2014.

### **PRM1's \$75,000 and Over**

For Fiscal Year 2014, all **PRM1 Payment Requests over \$75,000** accepted in FMS Accounting from July 1, 2014 through September 26, 2014, whether for Fiscal Year 2014 or Fiscal Year 2015, will be **subject** to review by the Comptroller's Office's Bureau of Accountancy, Accrued Expenditures Unit. A statistical sample of PRM1s will be selected for review. The Department will be required to upload the supporting documentation for the selected PRM1's to the Comptroller's Office File Transfer Portal (FTP).

It is the responsibility of the Department to maintain original documentation to support all activity in FMS Accounting.

**PLEASE DO NOT SEND ANY DOCUMENTATION FOR PRM1s \$75,000 OR GREATER UNLESS THE COMPTROLLER'S OFFICE HAS REQUESTED DOCUMENTATION**

SAMPLE

PAYMENT REQUEST LISTING FOR ACL Documents

DEPARTMENT CODE: 015  
ACC DOCUMENT #: OTPS14002  
ACL DOCUMENT #: OTPS13002F  
ACL TOTAL: \$5,950.00

SUBMISSION DATE: \_\_\_\_\_

Payment Period	Aug.-Oct.							
PAYMENT REQUEST #	ACCEPTANCE DATE	Vendor Invoice #	U/A	BUDGET CODE	OBJECT CODE	PAYMENT REQUEST AMOUNT	ACL LINE #	ACL LINE AMOUNT
PRN2 015 12345678910	8/29/14	1233	002	0201	1000	\$ 1,000.00		\$ 600
PRN2 015 12345678911	9/05/14	1234	002	0201	1000	900.00		900
PRN2 015 12345678912	9/05/14	1235	002	0201	1000	800.00		500
PRN2 015 12345678913	9/10/14	1236	002	0201	1000	700.00		700
PRN2 015 12345678914	9/12/14	1237	002	0201	1000	600.00		400
<b>Total ACL Line no. 1:</b>							1	<b>\$ 3,100.00</b>
PRN2 015 12345678916	9/05/14	2234	002	2001	6860	500.00		300
PRN2 015 12345678917	9/10/14	2235	002	2001	6860	750.00		500
PRN2 015 12345678918	9/17/14	2236	002	2001	6860	850.00		850
PRN2 015 12345678919	9/19/14	2237	002	2001	6860	650.00		650
PRN2 015 12345678920	9/26/14	2238	002	2001	6860	450.00		200
PRN2 015 12345678931	10/24/14	2239	002	2001	6860	350.00		350
<b>Total ACL Line no. 2:</b>							2	<b>\$ 2,850.00</b>
<b>ACL DOCUMENT TOTAL:</b>								<b>\$ 5,950.00</b>

This page illustrates the information required to be shown on the manual ACL clearing submission.

## I. SINGLE AUDIT

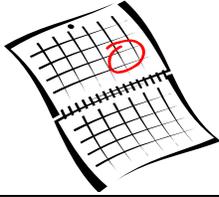
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### Critical Date

- **October 1, 2014** – Distribution of FMS Accounting Report of Federal Awards
- **October 15, 2014** – Return FMS Accounting Report of Federal Awards via email (in PDF Format)

## A. OVERVIEW

### Introduction

The Single Audit Amendments Act (Public Law 104-56) was enacted into law in July 1996 and replaced the Single Audit Act of 1994. The Amendment established a law to streamline and improve the effectiveness of audits of Federal awards for state and local governments and not-for-profit organizations. To implement the requirements of the Single Audit Amendment Act of 1996, the Federal Office of Management and Budget (OMB) issued Circular A-133 “Audits of States and Local Governments and Non-Profit Organizations”.

### **What is the Single Audit?**

The single audit comprises the audit of a non-federal entity’s activities and programs which expend federal awards during a fiscal year. The single audit is based on Federal guidelines as established in the Single Audit Amendments Act of 1996 and OMB Circular A-133. A single audit is conducted by independent auditors.

### **The City of New York Single Audit**

The New York City Single Audit includes an examination of the financial records, internal controls and compliance with Federal laws and regulations for both the Federal programs and the City as a whole.

### **Focus of the Audit of the City’s Financial Statements**

The audit of the City’s financial statements is designed to determine whether the statements are *fairly presented in all material respects; and whether the presentation is in accordance with Generally Accepted Accounting Principles (GAAP)*.

### **Focus of the Audit of the City’s Federal Awards**

The objective of the audit of Federal awards is to determine whether Federal funds were expended appropriately and in compliance with applicable laws and regulations.

## **The City's Single Audit Reporting Responsibilities Include:**

- Understanding the audit requirements
- Defining the audit entity
- Coordinating the Single Audit process among its various Department's receiving Federal awards and submitting the Single Audit reporting package to the Federal Clearinghouse

## **Single Audit Reporting Package**

Under OMB Circular A-133, the City is required to submit a Single Audit reporting package to the Federal Clearinghouse. The City may also submit the Single Audit reporting package to other Federal Department, and to pass-through entities (at their request).

The Single Audit reporting package includes:

- The City Single Audit Reports
- Data Collection Form
- Summary of prior audit findings
- Corrective action plan

## **Single Audit Report**

The New York City Single Audit Report consists of:

### **The independent auditors' report on:**

- The City's Financial Statements and Supplementary Schedule of Expenditures of Federal Awards
- Report on Compliance and on Internal Control over Financial Reporting based on an audit of the City's Financial Statements performed in accordance with Government Auditing Standards
- Report on Compliance with requirements applicable to each Major Program and on Internal Control over Compliance in accordance with OMB Circular A-133

## **Schedule of Expenditures of Federal Awards**

### **Notes to the Schedule of Expenditures of Federal Awards**

### **Independent Auditors**

The City's independent auditors, Deloitte & Touche, will conduct the City of New York Single Audit.

As part of the initial steps and conducting the City's Single Audit, the Auditors must determine Major programs for review and funding received from the following programs: Research and Development (R&D), American Recovery and Reinvestment Act (ARRA), and Federal Emergency Management Agency (FEMA) grants.

### **The Mayor of the City of New York and the Office of the Comptroller**

The New York City Single Audit is completed through the coordinated efforts of the Mayor's Office of Operations, the Mayor's Office of Management and Budget and the Office of the Comptroller. Cooperation of all City Departments covered by the requirements is crucial to the successful completion of the Single Audit.

The New York City Office of the Comptroller prepares the Schedule of Expenditures of Federal Awards, coordinates the issuance of the City's Single Audit Report; assists in the coordination of the audit by the independent auditors; and provides technical guidance through the issuance of Comptroller's Directives.

### **Internal Controls**

To assist City Departments in maintaining adequate internal controls and achieving compliance with Federal laws and regulations, the Office of the Comptroller requires that Departments complete the Office of the Comptroller's Directive 1 Questionnaire, "Department Evaluation of Internal Controls."

### **Schedule of Expenditure of Federal Awards**

The Single Audit Amendments Act of 1996 and OMB A-133 require the preparation of a Schedule of Expenditures of Federal Awards. The Schedule must include the following:

- List Federal programs by CFDA number for each Federal Department
- Identification of pass-through entities
- The total amount of Federal awards expended during the year.

The Schedule of Expenditures of Federal Awards is prepared by the Office of the Comptroller, in coordination with City Departments. The preparation of the Schedule involves the following process.

The City of New York's Financial Management System (FMS Accounting) generates the report for Federal Awards. This report should reflect the total federal expenditures incurred by City Departments during the fiscal year. The report is distributed to City Departments for review and reconciliation. Once the data is reviewed and returned by Departments, the Office of the Comptroller prepares the Schedule of Expenditures of Federal Awards which is then submitted to the independent auditors for examination and inclusion in the City of New York Single Audit Report.

### **Procedures**

The preparation of the Schedule of Expenditures of Federal Awards follows the accrual basis of accounting. Therefore, Departments should make sure that all federal assistance expenditures incurred by them during the fiscal year are included in their Report of Federal Awards.

To ensure the accuracy of the data and fair presentation of the Schedule of Expenditures of Federal Awards, the Office of the Comptroller requires that Departments perform the following:

- Review the Report of Federal Awards to ensure that all data stated is correct
- **Reconcile the amounts in the report to their internal records. If a difference is found in the amount or the CFDA no., please provide supporting documentation to corroborate the manual adjustment. The documentation provided should include FMS Accounting Document ID's, grantor letter, grant agreement, etc.,.**
- Ensure that the CFDA numbers (or other identifying numbers) are accurate
- Ensure the Accuracy of the Pass-Through Grantor and indicate it beside each grant program.

- Ensure that the review takes into account all Federal assistance expended by the Department including those programs received from a *pass-through entity* as well as *non-cash assistance* and any grant not accounted for on the report for Federal Awards.
- Include the signatures of the preparer and reviewer, along with their title and telephone number; in addition the signature of the Fiscal Officer on the final page of the report.

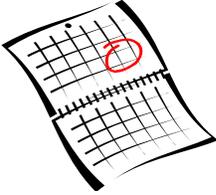
### **Report Deadline**

The FMS Accounting Report for Federal Awards will be distributed on **October 1, 2014**. Departments must submit the reviewed and reconciled report to the Office of the Comptroller by **October 15, 2014** via email (in PDF format).

## J. INTRACITY PURCHASES

Berta Lara Phone: 212/669-4865  
E-mail: [blara@comptroller.nyc.gov](mailto:blara@comptroller.nyc.gov)

Fax:212/669-8036  
Room 200 South



**Critical Dates**

- **July 11, 2014** – Last day to process IETC documents with an Accounting Period of 12
- **August 22, 2014** – Last date to enter IETC documents with an Accounting Period of 13 without Comptroller override
- **September 12, 2014 Last Date to submit IETC documentation for review and approval**

Departments that purchase goods and or services from other City Departments should use the FMS Accounting Internal Exchange Transactions-Intracity (IETC) document to reimburse the selling Department.

The following procedures should be used to insure that all intracity purchases for Fiscal Year 2014 are properly accounted for:

1. Procedures for a Department buying goods and/or services from a City Department other than The Department of Citywide Administrative Services (DCAS).
  - a) From July 1 through July 11, 2014, departments processing IETCs for Fiscal Year 2014 should enter the document into FMS Accounting using Accounting Period 12
  - b) From July 14 through August 22, 2014, all IETCs should be entered in FMS Accounting using Accounting Period 13
  - c) If a Department enters an IETC document after August 22, 2014 with Accounting Period 13, it will receive an error message requiring a Comptroller's Office override. The Department should provide the Comptroller's Office with the IETC document ID and a scanned version of the original intracity invoices, delivery documentation and any other proof of delivery or services received dated prior to July 1, 2014.
  - d) The last date to submit IETC documentation to the Comptrollers Office for review and approval is September 12, 2014.
2. Procedures for departments buying goods and/or services from DCAS:
  - a) Delivery documentation dated prior to July 1, 2014 should be sent directly to DCAS.
  - b) IETCs will be prepared by DCAS, following the same timetable as above.
3. Departments should use FMS Accounting Page Code BQ92LV3 to verify expense budget at the Object level. FMS Accounting Page Code VDOCOBJ should be used to verify the valid Intracity Detail Object Code to use.

**NOTE:** IETC documents entered using Accounting Period 13 after the August 22<sup>nd</sup> cutoff date, DO NOT require an IPOC (Encumbrance Document) for completion of the transaction.

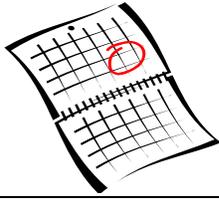
## K. CAPITAL PROJECTS EXPENDITURE ACCRUALS

Leonel Ferreira - Division Chief Capital Phone: 212/669-7189

Fax: 212/815-8570

E-mail: [capital@comptroller.nyc.gov](mailto:capital@comptroller.nyc.gov)

Room 200 South



### Critical Date

- **September 5, 2014** – Last date to submit Capital Payment Requests with period of service on or before June 30, 2014

The Capital Projects Expenditure Accruals for Fiscal Year 2014 will automatically be computed by the FMS Accounting system.

By July 11, 2014 (month 12 close), Departments should submit all Payment Requests covering expenditures for Fiscal Year 2014, enter a June 30, 2014 date or an accounting period of 12 on the Payment Request for the expenditure to be included in month 12 of Fiscal Year 2014.

Beginning July 14 (month 13 starts), all Fiscal Year 2014 Payment Requests with a service period on or before June 30, 2014 must be submitted by September 5, 2014. In order for FMS Accounting to generate an Automated Accrual and Clearing document which will automatically record the Fiscal Year 2014 capital expenditure accrual.

**All Payment Requests must contain accurate service dates. This is extremely important during month 13, so that FMS Accounting will automatically generate an accurate Fiscal Year 2014 accrual.**

Departments must keep all back up documents and have them available for examination by internal or external auditors.



### **NOTE:**

An adjustment to a capital expenditure accrual could have an impact on the Capital Revenue.

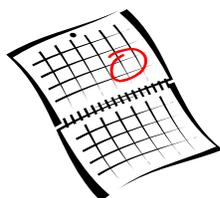
## L. CAPITAL ACCOUNTING RECORDS RECONCILIATION

Leonel Ferreira-Division Chief Capital Phone: 212/669-7189

Fax: 212/815-8570

E-mail: [capital@comptroller.nyc.gov](mailto:capital@comptroller.nyc.gov)

Room 200 South



### Critical Date

- **July 18, 2014** – Last date to submit Capital Reconciliation Representation Certification

The City's financial statements are prepared from transactions recorded in the FMS Accounting by Departments. As required in the Comptroller's Internal Control and Accountability Directive 1: Principles of Internal Control, Section 4.3 "...Control activities should exist at all levels and functions of a Department. They include a wide range of diverse activities such as approvals, authorizations, verifications, record reconciliations...and the creation and maintenance of related records that provide evidence of the execution of these activities..." All City Departments must reconcile their internal capital accounting records with data shown in FMS Accounting. The reconciliation ascertains that there is no conflicting data between two independently maintained set of records that could result in inaccurate financial statements.

When discrepancies exist, Departments are required to investigate and make necessary adjustments to rectify omissions or errors. Capital accounting adjustments to FMS Accounting deemed necessary, should be forwarded to the Mayor's Office of Management & Budget and/or the Comptroller's Office.

Departments are required to reconcile their internal capital records to the City's FMS Accounting monthly reports in the following areas:

1. Unencumbered balance for each unit of appropriation

Departments should reconcile their internal capital records to the unobligated amount on FMS Accounting report CWA-CFEXPA-002 (Available Capital Funds Summary by Dept and Dept Type). Alternatively, Departments may reconcile to the "available amount" on FMS Accounting Screens such as:

- BQ94LV1 - Capital Fund Budget Maint: Appropriation Unit Lvl
- BQ94LV2- Capital Fund Budget Maint: Budget Code Lvl\*
- BQ94LV23 - Capital Fund Budget Maint: Object Code Lvl\*

\* **Utilized when differences exist at the Unit of Appropriation level.**

2. Contract Liability Reconciliations – Departments should reconcile the contract liability for each Unit of Appropriation/Budget Code combination, per their internal records to FMS Accounting Report CWA-AGOENC-001 (Age Open Agreement by Dept & Appr as of Acct Pd or Date). As an alternative, Departments may reconcile to an appropriate FMS Accounting inquiry screen which will provide the open encumbrance amount by unit of appropriation and budget code, i.e., BQ94LV2 (Capital Fund Budget Maint: Budget Code Lvl).

3. Agencies must utilize the proper capital project fund and detail objects to account for pollution remediation expenditures. The following detail objects should be used to record pollution remediation expenditures.

- Object 202 ..... Land Acquisition
  - ... Detail Object 2027 ..... Pollution Remediation Obligations-Capital Eligible
- Object 211 ..... Construction Buildings
  - ... Detail Object 2111 ..... Pollution Remediation Obligations-Capital Eligible
- Object 212 ..... Building Acquisition
  - ... Detail Object 2121 ..... Pollution Remediation Obligations-Capital Eligible
- Object 220 ..... Capital Purchased Equipment
  - ... Detail Object 2201 ..... Pollution Remediation Obligations-Capital Eligible
- Object 231 ..... IOTB Site Acquisition
  - ... Detail Object 2311 ..... Pollution Remediation Obligations-Capital Eligible
- Object 232 ..... IOTB Construction
  - ... Detail Object 2321 ..... Pollution Remediation Obligations-Capital Eligible
- Object 241 ..... Leasehold Imp Construction
  - ... Detail Object 2411 ..... Pollution Remediation Obligations-Capital Eligible



**NOTE:**

Departments are responsible for maintaining proper internal capital accounting documents and records subject to review by the Office of the Comptroller and external auditors.

In compliance with the Comptroller's Internal Control and Accountability Directive 1 and to certify that the records for the above two areas have been reconciled to the relevant FMS Accounting report(s) or screen(s), a June 30, 2014 Capital Reconciliation Representation Certificate, signed by the Department Fiscal Officer must be submitted to the Comptroller's Office by July 18, 2014. Names of the report(s) or screen(s) used to reconcile with the internal records should be stated in the certificate. All differences whether reconciled or not should be noted on the Schedule of Differences this form can be downloaded from the Comptroller's website.

If there are any questions concerning the Capital Reconciliations or the Representation Certificate, please contact Leonel Ferreira at 212-669-7189 or [capital@comptroller.nyc.gov](mailto:capital@comptroller.nyc.gov)



**NOTE:**

See the forms in Section E for a sample Revenue reconciliation format and dates which apply for both General Fund 001 and Capital Fund 400

**REPRESENTATION OF DEPARTMENT'S  
CAPITAL INTERNAL RECORD RECONCILIATION TO  
FMS ACCOUNTING CAPITAL SYSTEM**

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Date: \_\_\_\_\_

Mr. Leonel Ferreira, Division Chief Capital  
Bureau of Accountancy  
Capital Division  
Municipal Building – Room 200 South  
One Centre Street  
New York, NY 10007

Dear Mr.Ferreira:

We represent to you that we have examined our Capital Projects Fund unencumbered balances for each Unit of Appropriation and contract liabilities for each Unit of Appropriation for the fiscal year ending June 30, FILL IN FISCAL YEAR . We found them to be in agreement with FMS except for the differences indicated on the attached schedule. We were able to reconcile all differences unless otherwise noted.

Date: \_\_\_\_\_  
Name: \_\_\_\_\_  
Department Code No.: \_\_\_\_\_  
Department Name: \_\_\_\_\_  
Tel No.: \_\_\_\_\_  
E-Mail Address: \_\_\_\_\_

Cordially,

---

Signature

***Please indicate which report(s) or screen(s) were used to reconcile Department records.***

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

**SCHEDULE OF DIFFERENCES BETWEEN DEPARTMENT'S CAPITAL RECORDS AND FMS ACCOUNTING  
FOR FISCAL YEAR ENDING JUNE 30, 2014**

TYPE	DIFFERENCES	FMS ACCOUNTING OUTPUT MODE UTILIZED	EXPLANATION OF DIFFERENCES
<b>UNENCUMBERED BALANCE</b>			
<b>CONTRACT LIABILITY</b>			

PLEASE SUBMIT ADDITIONAL SCHEDULE IF MORE SPACE IS NEEDED.

DATE:	
SIGNATURE:	
NAME AND TITLE:	
DEPARTMENT CODE AND NAME:	
ADDRESS:	
TELEPHONE NUMBER:	
E-MAIL ADDRESS:	

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

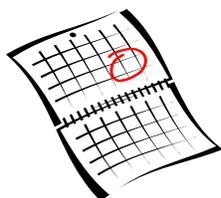
## M. CAPITAL ASSETS ACCOUNTING

Leonel Ferreira-Division Chief Capital Phone: 212/669-7189

Fax:212/815-7189

E-mail: [capital@comptroller.nyc.gov](mailto:capital@comptroller.nyc.gov)

Room 200 South



### Critical Dates

- **July 1, 2014** – Capital Asset Inventory Reports available for printing by Departments
- **August 1, 2014** – Complete Inventory reviews and process capital documents.
- **August 15, 2014** – Submit Capital Assets Certification Letter

The City is required to report Capital Asset activities in the City's Annual Financial Statement (CAFR). Each Department is responsible for maintaining its own capital assets and to record all capital assets activities timely in FMS Accounting. The Bureau of Accountancy-Capital Unit will report capital assets data retrieved from FMS Accounting System in the City's Annual Financial Statement. To ascertain that the data we collected from the system is accurate and to comply with the Comptroller's Internal Control and Accountability Directive 1, every Department has to physically account for its existing capital assets against its own fixed asset log and reconcile to the Capital Assets Inventory report generated by FMS Accounting to determine whether all additions, retirements, transfers and adjustments are recorded accurately.

To facilitate this process, FMS Accounting will generate a report (CASINV 001 Fixed Assets Inventory by Group) listing each Department's Capital Assets Inventory. This report will be available for printing by each Department on July 1, 2014 from FMS Accounting – InfoAdvantage Report. Due to procedural change, FISA will no longer produce/distribute printed reports to Departments. However, if any Department has problems printing any FMS Accounting report, please contact the FISA Call Center for help.

To comply with the Comptroller's Directive 1, each Department is required to do the following:

- Review the relevant June 30, 2014 Capital Assets Inventory listings against its internal asset log which should have been physically verified.
- Based upon the above review, if discrepancies are found, the Department is required to correct or update the fixed asset record by processing appropriate fixed asset documents, i.e., Fixed Asset Acquisition Document (FA), Fixed Asset Value Increase/Decrease Document (FI), Fixed Asset Modification Document (FM), Fixed Assets Disposition Document (FD), Fixed Assets Transfer Document (FT) or Fixed Assets Cancellation Document (FC), etc
- This review must be completed by August 1, 2014.
- Upon completion of the above, the Fiscal Officer of each Department is required to sign a Department Certification Letter to certify that the Department has followed the above review procedures and properly accounted for all fixed assets in FMS Accounting.
- This certificate should be submitted to the Bureau of Accountancy by August 15, 2014. Please note that each Department is responsible for the physical existence of its capital assets and all related documentation & records. Both are subject to internal and external audits.

Following is the Department Certification letter which must be submitted to the Bureau of Accountancy, Capital Division by August 15, 2014.

In order for the Comptroller's Office to prepare the Capital Asset financial statements timely and accurately, all adjustment transactions must be properly completed and entered into FMS Accounting System by August 1, 2014. **No extensions will be granted.**

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### **CAPITAL ASSET DISCREPANCIES**

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#### Fixed Asset -Intent (FN) – Discrepancies:

- The Fixed Asset Description field: Must state the asset which will be created, not a description of the work being performed. In the case of a betterment project, please use the Extended Doc Description to state the objective of the project.
  
- Capitalization Trigger: There are different Capitalization Trigger combinations which are dependent upon the asset type and whether the asset has been constructed or purchased.
  - Land – Anticipated In Service Date
  - Equipment – Anticipated In Service Date
  - Vehicles – Anticipated In Service Date
  - Building – Percent Complete (80%)
  - Infrastructure (Excluding DEP) – Anticipated In Service Date (Using the last date of the current Fiscal Year)
  - DEP Infrastructure – Please use the actual Anticipated In Service Date.
  
- Fixed Asset System Number: Computer hardware and software require a Fixed Asset System Number, which must first be registered on the ASYS table, in order to reference it on the FN.
  
- Fixed Asset Catalog: The Fixed Asset Catalog code selected must be appropriate for the asset created. When selecting a Fixed Asset Catalog code please use the search function on the dropdown menu of the FN document to select the Catalog Code that most accurately represents the asset.
  - i) Note: The useful life inferred on the FN from the Fixed Asset Catalog code can be modified, if needed, but no other value should be altered unless instructed by the Comptroller's Office Bureau of Accountancy (Accountancy). If Accountancy has requested that your agency make a Fixed Asset Catalog Code change, please delete all previously inferred information so that the new Catalog Code selected can infer its own values.

**CAPITAL ASSETS CERTIFICATION LETTER**

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Date: \_\_\_\_\_

Mr. Leonel Ferreira, Division Chief Capital  
Bureau of Accountancy  
Capital Division  
Municipal Building – Room 200 South  
One Centre Street  
New York, NY 10007

Dear Mr.Ferreira:

I have reviewed the Capital Asset Inventory Report(s) number(s) \_\_\_\_\_ dated \_\_\_\_\_.  
This listing is complete totaling \_\_\_\_\_ assets which are valued at \_\_\_\_\_.

The information contained therein is consistent with department information and records; corrections, additions, and adjustments have been made in FMS Accounting.

Name and Title: \_\_\_\_\_

Department Code and Name: \_\_\_\_\_

Date: \_\_\_\_\_

Cordially,

\_\_\_\_\_  
Signature

## N. VACATION AND SICK LEAVE

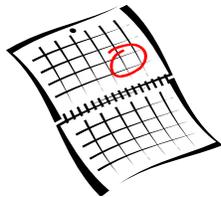
Katrina Stauffer Division Chief Accounting Compliance

Phone: 212/669-7861

Fax: 212/815-8784 E-mail:

Room 200 South

Email: [accomp@comptroller.nyc.gov](mailto:accomp@comptroller.nyc.gov)



### Critical Dates

- **August 1, 2014** – Return completed Vacation and Sick Leave sample

Each Department is required to maintain balances for annual leave, sick leave, and compensatory time for each employee. These records, provide the Comptroller's Office with the basis for calculating the City's estimated liability to employees for time earned through June 30, 2014 for inclusion in the City's financial statements.

### Departments Who Do NOT Maintain Balances in PMS

The Department of Corrections non-managers, Department of Education and City Council are the only three City Departments that currently do not maintain their leave balances on the Payroll Management System (PMS). A sample of employees will be used to calculate their leave balances.

For each selected employee, the Department must provide the following:

- Balances of the specified date for annual leave, sick leave, compensatory time, and where applicable, terminal leave. Please enter the balances in hours in the appropriate columns. The total liability for each employee will automatically be calculated by formula within the spreadsheet.
- Electronic copies of the time records to support the balances reported.
- A list of the specific labor agreements, time and leave regulations, etc. used in determining the leave balances.
- A statement that the employee data (payroll bank, hourly rate, salary etc.) provided by the Comptroller's Office has been verified by the Department.

All responses should be returned by E-mail to the Comptroller's Office along with the name and telephone number of the timekeeper providing the leave balances, no later than **August 1, 2014**.

**O. LEASE EXPENSE**

Natasha Walker

Phone: 212/669-7405

Fax: 212/815-8615

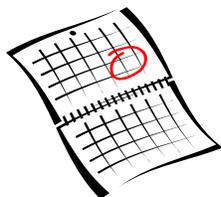
Letizia Musetti-Perratore

Phone: 212/669-8506

Fax: 212/815-8615

E-mail: [lease.expenses@comptroller.nyc.gov](mailto:lease.expenses@comptroller.nyc.gov)

Room 200 South



**Critical Dates**

- **June 4, 2014** - Distribution of Lease Expense Report via email
- **July 7, 2014** - Return Lease Expense Report

The City leases a significant amount of real property from private landlords. Accordingly, the Comptroller's Office requires certain data from your Department pertaining to lease obligations for inclusion in the City's Fiscal Year 2014 financial statements. In accordance with Generally Accepted Accounting Principles (GAAP), the future minimum obligations under these leases must be disclosed.

We have prepared a listing of your Department's lease expense based on prior submissions. The listing, which was distributed via email on June 4, 2014, summarizes any agreement whereby your Department leases property from private landlords for one year or longer.

Please review this report to see if the information stated is correct and complete, paying particular attention to the following:

***Missing leases, terminations, expirations, amendments, minimum annual base rents and balances.***

This review should take into account all rental payments made by your Department. Therefore, if there are any agreements and/or commitments not accounted for on our report, **it will be your responsibility to add this information.** The reviewer's signature, title and phone number should be included on each page.

**The reviewed report should be returned to this office no later than July 7, 2014 via email, fax or hand delivery.**



**NOTE:**

Rental expenses will be allocated to the particular fiscal year, which commences on July 1, 2013 and ends June 30, 2014

**P. LEASE INCOME**

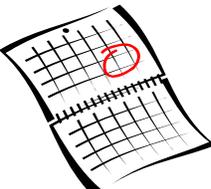
Karen Bornstein-Mohr

Phone: 212/669-8016

Fax: 212/669-2126

E-mail: [kbornst@comptroller.nyc.gov](mailto:kbornst@comptroller.nyc.gov)

Room 200 South

	<b><u>Critical Dates</u></b>
	<ul style="list-style-type: none"><li>• <b>May 29, 2014</b> - Distribution of Lease Income Certification via email</li><li>• <b>June 3, 2014</b> - Distribution of Lease Income Report via email</li><li>• <b>July 7, 2014</b> – Return Lease Income Certification</li><li>• <b>July 14, 2014</b> - Return Lease Income Report</li></ul>

The City leases to others a significant amount of City owned real property, primarily for markets, ports and terminals.

We require certain data from your office pertaining to lease income for inclusion in the City's Fiscal Year 2014 financial statements. Based upon prior submissions, we have prepared a listing of your Department's lease income agreements. This listing, which was e-mailed to your Department on June 3, 2014, summarizes any agreement whereby your Department derives income by leasing City owned real property **for one year or longer**.

Please review this report to see if the information stated is correct and complete, paying particular attention to the following:

- **MINIMUM ANNUAL RENT:** The amounts of future MINIMUM rent payments should be verified for all leases, licenses and permits. Do not include future maintenance charges, or any escalation based on percentages of yet to be determined amounts such as real property taxes. Include only the minimum base rent payments stated in the agreements. Please indicate clearly any period where “bargain” or no rent is being charged.
- **MISSING LEASES:** If you have any lease that does not appear on the report, you must add it. New lease(s), license(s) and permit(s) must be submitted with agreement, date of occupancy, block and lot number and any additional documents that would clearly state and support the lease, license and permit agreement.
- **TERMINATIONS:** All leases that have been terminated prior to the expiration date should be identified and the date that the lessee vacated the premises indicated.
- **EXPIRATIONS:** For all expired leases on the report, indicate the date the lessee vacated the premises.
- **CHANGE IN LESSEE:** Please report changes in lessee name whether because of a sale, an assignment, or a change in corporate identity.
- **AMENDMENTS:** Please enclose copies of any lease amendments executed in fiscal year 2014.

This review should take into account all real property rental income received by your Department. Therefore, if there are any real property agreements for one year or longer not listed on the report, **it will be your responsibility to add this information**.

Further, it is **mandatory** that all changes must be accompanied by adequate documentation, including but not limited to:

- The lease agreement for any new agreement or an amendment made to an existing agreement
- Signed renewal letters where an option to renew is exercised

The reviewer's signature, title and phone number must be included on the lower right corner of each page.

**The reviewed report should be returned to the Comptroller's Office no later than July 14, 2014 via e-mail to [kbornst@comptroller.nyc.gov](mailto:kbornst@comptroller.nyc.gov).**

In addition, an email was sent on May 29, 2014 requesting Departments to confirm their lease income status. If you have not received the e-mail, the Lease Income Certification form can be downloaded electronically from the Comptroller's website. The form and any supporting documentation should be e-mailed **no later than July 7, 2014 to [kbornst@comptroller.nyc.gov](mailto:kbornst@comptroller.nyc.gov)**.

**LEASE INCOME CERTIFICATION  
AS OF JUNE 30, 2014**

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DATE 2014

To: Camille Arezzo, Chief  
Financial Reporting Division

From: FILL IN NAME, Fiscal Officer, DEPARTMENT NAME (DEPT CODE)

Subject: Lease Income Agreements

---

**Departments with no prior Lease Type Income confirmed with the Comptroller's Office:**

- No** – We do not have agreements from which the City derives income by leasing City-owned real property to individuals, public authorities or corporations for a year or longer.
- Yes** – Fiscal Year 2014 is the first year we have agreement(s) from which the City derives income by leasing City-owned real property to individuals, public authorities or corporations for a year or longer.

**Departments with prior Lease Type Income confirmed with the Comptroller's Office:**

- Yes** – we have FILL IN QUANTITY agreements from which the City derives income by leasing City-owned real property to individuals, public authorities or corporations for a year or longer.

In Fiscal Year 2014 FILL IN QUANTITY agreements have been amended

In Fiscal Year 2014 FILL IN QUANTITY agreements have been terminated

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Department Code & Name: \_\_\_\_\_

Department Address: \_\_\_\_\_

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

## Q. INVENTORY OF SUPPLIES

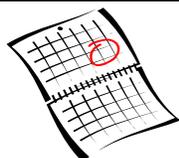
Olga Ilyayeva

Phone: 212/669-8002

Fax: 212/669-2126

E-mail: [inventory@comptroller.nyc.gov](mailto:inventory@comptroller.nyc.gov)

Room 200 South



### Critical Date

- **July 14, 2014** – Last date to Submit Inventory Report

In order for the Comptroller's Office, Bureau of Accountancy (BOA) to prepare the City of New York's annual financial statements, according to Generally Accepted Accounting Principles (GAAP), it is required that the City record the total amount of its inventory on its Statement of Net Assets in the Comptroller's Comprehensive Annual Financial Report. A letter was emailed to Fiscal Officers of each Department on May 9, 2014 to give advance notice of the requirements to report the inventory of supplies to our office. It is therefore necessary that all City Departments submit the value of its materials and supplies inventory as of June 30, 2014, based on a physical count. Inventory consists of:

- The value of materials and supplies on hand for all departments,
- The value of stamps on hand, and
- The amount in all postage meters

In addition, Departments that do not have a storeroom (and each department orders its own supplies) should count the amount of supplies on hand at year-end for all departments to arrive at the Department's June 30, 2014 total inventory amount submitted to the Comptroller's Office. Departments may use either of two inventory systems: Periodic (physical) or Perpetual to value their year-end supplies, materials and postage.

- **Periodic** - A physical inventory should be taken on June 30, 2014. A written procedure describing how the physical inventory was taken must be available for review to support this valuation.
- **Perpetual** - Detailed records are maintained on an on-going basis for each inventory item. The inventory balance is increased as items are purchased or inventoriable costs are incurred, and the balance is reduced as items are sold or transferred. Cycle counting may be used with the perpetual inventory system to supplement other control procedures and to spread the physical counting effort throughout a period. Cycle counting tests the reliability of the perpetual inventory system by physically counting a portion of inventory and comparing the quantity to the indicated perpetual records. The perpetual system generally makes the period-end cutoff process less burdensome.

An estimated value of the supplies inventory is not acceptable under either inventory system. These instructions apply to expense and capital budget items as well as unissued supplies in warehouses and supply rooms. The physical count must be observed and attested to by responsible Department personnel. (See the accompanying sample form). Inventory detail with calculations, invoices, and other documentation used to compute the value of the inventory must be retained by the Department to be available for audit. The valuation method used must be specified, e.g. FIFO, LIFO, Moving-Average Method.

- **First-in, First-out Method (FIFO)** - the inventory remaining on hand is presumed to consist of the most recent costs.
- **Last-in, First-out Method (LIFO)** - the inventory remaining on hand is presumed to consist of the earliest cost.

- **Moving-Average Method** - the ending inventory is valued at the moving-average unit cost for the period.

Please indicate if the valuation method currently used is different from the prior year and include an explanation why the inventory valuation method was changed. The instructions apply to both expense and capital budget items as well as unissued supplies in warehouses and supply rooms. Those Departments which have capital projects should submit separate forms for their capital budget inventory and for their expense budget inventory.

Departments that **do not have more than \$5,000** in total inventory(including postage) are not required to submit an inventory report. However, please contact us via e-mail to notify us.



**NOTE: Handwritten spreadsheets are no longer acceptable. Spreadsheets are to be done in an Excel format for calculation purposes. Inventory supply cover sheet must be signed. Both the cover sheet and the spreadsheets must be sent via e-mail to [inventory@comptroller.nyc.gov](mailto:inventory@comptroller.nyc.gov) .**

**INVENTORY OF SUPPLY COVER SHEET  
JUNE 30, 2014**

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Department Code: \_\_\_\_\_ Department Name: \_\_\_\_\_

Department: \_\_\_\_\_ Division: \_\_\_\_\_

**CHECK ONE:**

- Budget Type:       Expense                       Capital
- Inventory System:  Periodic (Physical)       Perpetual

Valuation Method Used: \_\_\_\_\_

Total for Department (Dollar Value): \_\_\_\_\_ (Total Amount from Detailed Report)

Date(s) Physical Inventory was taken: \_\_\_\_\_

Prepared By: \_\_\_\_\_ Attested By: \_\_\_\_\_

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Phone No.: \_\_\_\_\_

E-mail address: \_\_\_\_\_ E-mail address: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

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



## R. FIDUCIARY ACCOUNTS

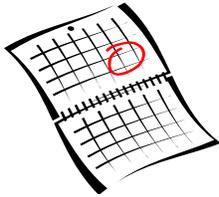
Vincenzo Lopes

Phone: 212/669-2911

Fax: 212/815-8587

E-mail: [vlopes@comptroller.nyc.gov](mailto:vlopes@comptroller.nyc.gov)

Room 200 South



### Critical Date

- **August 15, 2014**– Return Fiduciary Account Certification and Representation

### Fiduciary Accounts

The Comptroller's **Directive #27**, *Fiduciary Accounts-Procedures for Requesting, Controlling, and Monitoring*, is a Directive on the overall accountability, control, and reporting requirements of fiduciary accounts (formally referred to as Trust and Agency Accounts). The Governmental Accounting Standards Board (GASB) requires that **private purpose trust funds** be used to report all trust arrangements, other than pension and investments trust, under which principal and income benefit individuals, private organizations or other non-City governmental entities. **Department funds** are used to report assets that are being held purely in a custodial capacity for the benefit of individuals, private organization, or other non-City governmental entities. Grants and donations given to the City for City programs are considered public-purpose resources and must be recorded in the General Fund. **Permanent trust funds** are a type of fiduciary account whose resources are legally restricted to the extent that only earnings may be used to directly support the City's programs. **Directive #27** requires an accounting, from City Department, of all fiduciary accounts. It also, requires an accounting of each individual bank account or other financial assets held by a department or its sub-units (see Section A).

Departments that maintain Fiduciary Accounts (Private-purpose trust, Permanent and Department funds) must submit the "Fiduciary Account Certification and Representation Form" signed by the Department head (or authorized designee) as required by Directive #27, no later than August 15, 2014). This includes accounts with zero balances.

If your Department determines that a fiduciary account is no longer necessary and the account is no longer legally required, please follow the procedures for reporting inactive accounts as outlined in Directive #27, Section 5.5.2.

## FIDUCIARY ACCOUNT CERTIFICATION AND REPRESENTATION

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August 15, 2014

Maria Tavares  
Assistant Comptroller Bureau of Accountancy  
Office of the Comptroller  
One Centre Street -Room 200 South  
New York, NY 10007

Dear Ms. Tavares:

We confirm that the internal controls of the Fiduciary Account listed below have been evaluated on the basis of the checklist provided in Comptroller's Directive # 1 – *Financial Integrity*. We [have/have not] identified any material weaknesses in these controls. (Note: For any material weaknesses identified, provide details and what actions are being taken to rectify the situation in an attachment to this certification.)

We also verify that the account remains active, in its original purpose and the balance remaining at the end of the most recent fiscal year is correct and will be required in its entirety in the foreseeable future. (Note: The Fund Balance reported should be as of the end of Accounting Period 12)

Fiduciary Account Name: \_\_\_\_\_  
Detail Fund No.: \_\_\_\_\_  
Detail Sub-Fund No.: \_\_\_\_\_  
\*Balance at Close of Fiscal Year: \$\_\_\_\_\_

Fiscal Year: 2014  
Accounting Period: 12  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Department Code No.: \_\_\_\_\_  
Department Name: \_\_\_\_\_  
Tel No.: \_\_\_\_\_  
Fax No.: \_\_\_\_\_  
E-Mail Address: \_\_\_\_\_

If Zero Balance, Please Provide Justification: \_\_\_\_\_

Cordially,

---

Signature

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

**APPENDIX 1**  
**SELECTED DELOITTE & TOUCHE, LLP**  
**MANAGEMENT LETTER OBSERVATION AND RECOMMENDATION**

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**RECORDING OF CAPITAL ASSETS IN IMPROPER ACCOUNTING PERIOD**

*(Prior Year Comments Not Addressed – June 30, 2007)*

***Observation:***

Several instances were noted whereby capital assets were not recorded in the appropriate fiscal year.

***Background:***

The documentation surrounding these assets was not reviewed on a timely basis and therefore, these transactions were not recorded in the appropriate period.

***Recommendation:***

As capital asset transactions are initiated at the various agencies throughout The City of New York, a process should be developed to ensure the assets are being properly recorded.

***Status Update (2013):***

During the fiscal year 2013 audit, one selection was noted where an item from the current year building additions population was related to a capital asset that should have been reported as an addition in 1996. The asset had been misclassified as work-in-progress (“WIP”) and was not subject to depreciation. Management should develop a review procedure to analyze the WIP balance to identify any items that should be capitalized.

***Management’s Response (2013):***

Management will coordinate a comprehensive, analytical review of WIP, in conjunction with the agencies, in Spring 2014.

**APPENDIX 2  
COMPTROLLER'S OFFICE CONTACT SHEET**

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**Bureau of Accountancy Office of the Comptroller  
Municipal Building  
1 Centre Street, New York NY 10007- Room 200 South**

<b>Last Name</b>	<b>First Name</b>	<b>Phone #</b>	<b>Related Section/ Page</b>	<b>E-mail</b>
Anderson	Yvonne	(212) 669-8024	B/ Page 11	<a href="mailto:imprest@comptroller.nyc.gov">imprest@comptroller.nyc.gov</a>
Bornstein	Karen	(212) 669-8016	P/ Page 63	<a href="mailto:kbornst@comptroller.nyc.gov">kbornst@comptroller.nyc.gov</a>
Chow	Sabrina	(212) 669-7440	C/ Page 28 D/ Page 31 E/ Page 32	<a href="mailto:revenue@comptroller.nyc.gov">revenue@comptroller.nyc.gov</a>
Fung	I Yan	(212) 669-8020	I/ Page 48 F/ Page 38 G/ Page 44 H/ Page 46	<a href="mailto:ifung@comptroller.nyc.gov">ifung@comptroller.nyc.gov</a>
Lara	Berta	(212) 669-4865	J/ Page 52	<a href="mailto:blara@comptroller.nyc.gov">blara@comptroller.nyc.gov</a>
Illyayeva	Olga	(212)-669-2008	Q/ Page 66	<a href="mailto:inventory@comptroller.nyv.ogv">inventory@comptroller.nyv.ogv</a>
Lopes	Vincenzo	(212) 669-2911	R/ Page 70	<a href="mailto:vlopes@comptroller.nyc.gov">vlopes@comptroller.nyc.gov</a>
Messing	Stephen	(212) 669-8044	B/ Page11	<a href="mailto:imprest@comptroller.nyc.gov">imprest@comptroller.nyc.gov</a>
Musetti-Perratore	Letizia	(212)669-8506	O/Page 62	<a href="mailto:lease.expenses@comptroller.nyc.gov">lease.expenses@comptroller.nyc.gov</a>
Stauffer	Katrina	(212) 669-7861	A/ Page 4 N/ Page 61	<a href="mailto:agencybankaccount@comptroller.nyc.gov">agencybankaccount@comptroller.nyc.gov</a> <a href="mailto:accomp@comptroller.nyc.gov">accomp@comptroller.nyc.gov</a>
Ferreira	Leonel	(212) 669-7189	K/ Page 53 L/ Page 54 M/ Page 58	<a href="mailto:capital@comptroller.nyc.gov">capital@comptroller.nyc.gov</a>
Walker	Natasha	(212) 669-7405	O/ Page 62	<a href="mailto:lease.expenses@comptroller.nyc.gov">lease.expenses@comptroller.nyc.gov</a>

**APPENDIX 3**  
**GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT (GASB)**

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**Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*.** Issued November 2006. This statement establishes accounting and financial reporting standards for pollution remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution (e.g. hazardous waste spills and asbestos contamination) by participating in pollution remediation activities, such as site assessments and cleanups. Pollution remediation obligations exclude pollution prevention or control obligations relating to current operations and future pollution remediation activities, such as, landfill closure and post-closure care. The Statement identifies the obligating events which require a governmental entity to estimate the components of expected pollution remediation outlays, and determine whether outlays for these components should be accrued as a liability or, if appropriate, capitalized when goods or services are acquired. The GASB 49 revised Template and updated Policy and Procedure Manual can be downloaded from the Comptroller's website. In order for the City to be in compliance with GASB 49, it is important that the following information be completed and submitted back to the Comptroller's Office by the required due dates listed below:

<b>Information Requested</b>	<b>Due Date:</b>
Department's GASB 49 Contact Information (If different from FY 2013)	June 27, 2014
Completed GASB 49 Reporting Template for FY 2014	July 31, 2014

All completed information should be forwarded to Ms. Susan Cornwall of the Bureau of Accountancy at [scornwa@comptroller.nyc.gov](mailto:scornwa@comptroller.nyc.gov)

**APPENDIX 4  
COMPTROLLER'S OFFICE REVENUE MONITORS CONTACT LIST**

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**GARY TUMARKIN**

[capitalrevenue@comptroller.nyc.gov](mailto:capitalrevenue@comptroller.nyc.gov)

**212-669-3971**

- All inquiries related to Capital Revenue

**DANIEL NETTEY**

[dnetey@comptroller.nyc.gov](mailto:dnetey@comptroller.nyc.gov)

**212-669-8060**

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002 NYC MAYORALTY  
017 DEPARTMENT OF EMERGENCY MANAGEMENT  
025 NYC LAW DEPARTMENT  
030 NYC DEPARTMENT OF CITY PLANNING  
040 NYC DEPARTMENT OF EDUCATION  
042 CITY UNIVERSITY OF NEW YORK (CUNY)  
057 NYC FIRE DEPARTMENT  
068 NYC ADMINISTRATION OF CHILDREN SERVICES  
069 NYC DEPARTMENT OF SOCIAL SERVICES  
072 NYC DEPARTMENT OF CORRECTION  
131 NYC OFFICE OF PAYROLL ADMINISTRATION  
341 MANHATTAN COMMUNITY BOARD #1  
342 MANHATTAN COMMUNITY BOARD #2  
343 MANHATTAN COMMUNITY BOARD #3  
344 MANHATTAN COMMUNITY BOARD #4  
345 MANHATTAN COMMUNITY BOARD #5  
346 MANHATTAN COMMUNITY BOARD #6  
347 MANHATTAN COMMUNITY BOARD #7  
348 MANHATTAN COMMUNITY BOARD #8  
349 MANHATTAN COMMUNITY BOARD #9  
350 MANHATTAN COMMUNITY BOARD #10  
351 MANHATTAN COMMUNITY BOARD #11  
352 MANHATTAN COMMUNITY BOARD #12  
381 BRONX COMMUNITY BOARD #1  
382 BRONX COMMUNITY BOARD #2  
383 BRONX COMMUNITY BOARD #3  
384 BRONX COMMUNITY BOARD #4  
385 BRONX COMMUNITY BOARD #5  
386 BRONX COMMUNITY BOARD #6  
387 BRONX COMMUNITY BOARD #7  
388 BRONX COMMUNITY BOARD #8  
389 BRONX COMMUNITY BOARD #9  
390 BRONX COMMUNITY BOARD #10  
391 BRONX COMMUNITY BOARD #11  
392 BRONX COMMUNITY BOARD #12  
431 QUEENS COMMUNITY BOARD #1  
432 QUEENS COMMUNITY BOARD #2  
433 QUEENS COMMUNITY BOARD #3  
434 QUEENS COMMUNITY BOARD #4  
435 QUEENS COMMUNITY BOARD #5

**DANIEL NETTEY (continued)**  
**[dnettey@comptroller.nyc.gov](mailto:dnettey@comptroller.nyc.gov)**  
**212-669-8060**

436 QUEENS COMMUNITY BOARD #6  
437 QUEENS COMMUNITY BOARD #7  
438 QUEENS COMMUNITY BOARD #8  
439 QUEENS COMMUNITY BOARD #9  
440 QUEENS COMMUNITY BOARD #10  
441 QUEENS COMMUNITY BOARD #11  
442 QUEENS COMMUNITY BOARD #12  
443 QUEENS COMMUNITY BOARD #13  
444 QUEENS COMMUNITY BOARD #14  
471 BROOKLYN COMMUNITY BOARD #1  
472 BROOKLYN COMMUNITY BOARD #2  
473 BROOKLYN COMMUNITY BOARD #3  
474 BROOKLYN COMMUNITY BOARD #4  
475 BROOKLYN COMMUNITY BOARD #5  
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478 BROOKLYN COMMUNITY BOARD #8  
479 BROOKLYN COMMUNITY BOARD #9  
480 BROOKLYN COMMUNITY BOARD #10  
481 BROOKLYN COMMUNITY BOARD #11  
482 BROOKLYN COMMUNITY BOARD #12  
483 BROOKLYN COMMUNITY BOARD #13  
841 NYC DEPARTMENT OF TRANSPORTATION  
850 NYC DEPARTMENT OF DESIGN AND CONSTRUCTION  
856 NYC DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES

**JOHANNA WONG**  
**[kwong@comptroller.nyc.gov](mailto:kwong@comptroller.nyc.gov)**  
**212-669-8073**

032 NYC DEPARTMENT OF INVESTIGATION  
056 NYC POLICE DEPARTMENT  
125 NYC DEPARTMENT FOR THE AGING  
126 CULTURAL AFFAIRS  
130 NYC DEPARTMENT OF JUVENILE JUSTICE  
136 LANDMARKS PRESERVATION COMMISSION  
156 NYC TAXI AND LIMOUSINE COMMISSION  
226 NYC COMMISSION OF HUMAN RIGHTS  
260 DEPT OF YOUTH AND COMMUNITY DEVELOPMENT  
781 NYC DEPARTMENT OF PROBATION  
801 NYC DEPARTMENT OF SMALL BUSINESS SERVICES  
810 NYC DEPARTMENT OF BUILDINGS  
846 NYC DEPARTMENT OF PARKS AND RECREATION  
858 NYC DEPT OF INFO TECHNOLOGY & TELECOMM  
860 NYC DEPT OF RECORDS & INFO SERVICE  
866 NYC DEPT OF CONSUMERS AFFAIRS

**JOHANNA WONG (continued)**  
[kwong@comptroller.nyc.gov](mailto:kwong@comptroller.nyc.gov)  
**212-669-8073**

- 941 PUBLIC ADMINISTRATOR – NEW YORK COUNTY
- 942 PUBLIC ADMINISTRATOR – BRONX COUNTY
- 943 PUBLIC ADMINISTRATOR – KINGS COUNTY
- 944 PUBLIC ADMINISTRATOR – QUEENS COUNTY
- 945 PUBLIC ADMINISTRATOR – RICHMOND COUNTY

**SANDY TSANG**  
[stsang@comptroller.nyc.gov](mailto:stsang@comptroller.nyc.gov)  
**212-669-8237**

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- 010 MANHATTAN BOROUGH PRESIDENT
- 011 BRONX BOROUGH PRESIDENT
- 012 BROOKLYN BOROUGH PRESIDENT
- 013 QUEENS BOROUGH PRESIDENT
- 014 STATEN ISLAND BOROUGH PRESIDENT
- 071 NYC DEPARTMENT OF HOMELESS SERVICES
- 102 NYC CITY COUNCIL
- 103 NYC CITY CLERK
- 806 HOUSING PRESERVATION AND DEVELOPMENT
- 816 NYC DEPT OF HEALTH & MENTAL HYGIENE
- 819 HEALTH AND HOSPITALS CORP
- 820 OFFICE OF ADMINISTRATIVE TRIAL & HEARINGS
- 826 NYC DEPT OF ENVIRONMENTAL PROTECTION
- 827 NYC DEPARTMENT OF SANITATION
- 829 NYC BUSINESS INTEGRITY COMMISSION
- 836 NYC DEPARTMENT OF FINANCE
- 901 DISTRICT ATTORNEY NY COUNTY
- 902 DISTRICT ATTORNEY BRONX
- 903 DISTRICT ATTORNEY KINGS COUNTY
- 904 DISTRICT ATTORNEY QUEENS COUNTY
- 905 DISTRICT ATTORNEY RICHMOND COUNTY
- 906 NYC OFFICE OF PROSECUTION SPECIAL NARCOTICS

**STELLA HONG**  
[shong@comptroller.nyc.gov](mailto:shong@comptroller.nyc.gov)  
**212-669-8026**

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- 003 BOARD OF ELECTIONS
- 004 CAMPAIGN FINANCE BOARD
- 015 NYC OFFICE OF THE COMPTROLLER
- 054 CIVILIAN COMPLAINT REVIEW BOARD
- 127 NYC FINANCIAL INFORMATION SERV AGY (FISA)
- 312 NYC CONFLICTS OF INTEREST BOARD
- 313 NYC OFFICE OF COLLECTIVE BARGAINING

If your Department is not listed above, feel free to contact Sabrina Chow via email at [schow@comptroller.nyc.gov](mailto:schow@comptroller.nyc.gov)