

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

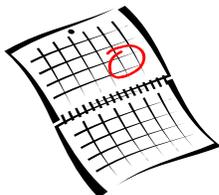
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Critical Dates



- **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 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
Total ACL Line no. 1:							1	\$ 3,100.00
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
Total ACL Line no. 2:							2	\$ 2,850.00
ACL DOCUMENT TOTAL:								\$ 5,950.00

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