

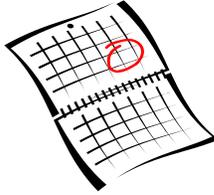
B. IMPREST FUNDS

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Critical Dates

- **July 10, 2015**– Last date to process Fiscal Year 2015 PRR1 for goods and services received on or before June 30, 2015. When processing a Fiscal Year 2015 PRR1 through July 10, the Agency must enter Accounting period 12
- **July 24, 2015**- Submit Accountability Report via e-mail

- All Agencies 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 from 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. **Note: Agencies 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 an Agency the day after the Agencies last PRR1 Payment Request was accepted in FMS for Fiscal Year 2015
- During the course of the fiscal year Agencies 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**

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 Agency Expenses and prepared in accordance with the Comptroller's Fiscal Year End Closing Instructions. No Fiscal Year 2016 PRR1s can be processed by an Agency 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 an Agency which must be signed by the Fiscal Officer or his/her designee.
- If necessary, explanation of any overage or shortage in the Imprest Fund.

Other

- Provide a 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, 2015.
- Copy of Imprest Fund bank reconciliation as of June 30, 2015 signed by the authorized bank reconciler and reviewer.
- Copy of Info Advantage Report ID: DLPRQS-001 for Fiscal Year 2015.
- 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 a 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 an Agency's Accountability Report, the Agency will be notified via e-mail and BOA will approve the:

- **J2I** – Document transfers funds from Fiscal Year 2015 to Fiscal Year 2016. 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 **IMP2016**.
 - 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 Agency based on the Accountability Report and Imprest Fund advance amount. PRM1s are also used to establish a new Imprest Fund Account or to increase an existing Imprest Fund Account.
 - This should not be approved by the Agency 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 Agency 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 Agency Accountability Report.

Letters:

1. Requesting renewal, purpose and amount of Imprest Fund.
(Refer to sample memorandum on Page 26.)
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. Agency should hold the check until contacted by Comptroller's Office Bureau of Accountancy (BOA).
2. Copy of bank statement as of June 30, 2015.
3. Copy of bank reconciliation as of June 30, 2015 signed by authorized bank reconciler.
4. Copy of InfoAdvantage Report for Fiscal Year 2015.
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 an Agency's Accountability Report, the Agency will be notified through e-mail and BOA will approve the:

1. J2I - Document transfers funds from Fiscal Year 2015 to Fiscal Year 2016. Accounting Period field should be left blank.
2. PRM1 - Amount of reimbursement an Agency 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 2016 PRR1's can be processed before BOA has approved your Fiscal Year 2015 Accountability Report.

CERTIFICATION

FINAL ACCOUNTABILITY REPORT—IMPREST FUND

CERTIFICATION BY CUSTODIAN

FISCAL YEAR 2015

I, FILL IN NAME, the custodian of FILL IN AGENCY NAME AND NUMBER certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2015 is accurate and complete.

Signature: _____

Address: FILL IN AGENCY ADDRESS

Telephone No.: FILL IN TELEPHONE NO

E-Mail Address: FILL IN E-MAIL ADDRESS

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

**ATTACHMENT A:
SUMMARY**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2015		ATTACHMENT A: SUMMARY	
<p align="center">CUSTODIAN NAME (ENTER IN COLUMN C): BANK RECONCILER'S NAME (ENTER IN COLUMN C): FILE NAME (ENTER IN COLUMN C): AGENCY ADDRESS (ENTER IN COLUMN C): PHONE NUMBER (ENTER IN COLUMN C): DATE (ENTER IN COLUMN C): AGENCY CODE (ENTER IN COLUMN): AGENCY NAME (ENTER IN COLUMN C): IMPREST FUND NAME AND NUMBER (ENTER IN COLUMN C):</p>			
LINE			
A1			
A2			
A3	AMOUNT OF FISCAL YEAR 2015 IMPREST FUND		AGENCY ENTRY
A4	AMOUNT OF FISCAL YEAR 2015 EXPENDITURES (ATTACHMENT B, LINE B6)	\$	FORMULA
A5	FISCAL YEAR 2016 IMPREST FUND ADVANCE (ATTACHMENT B, LINE B7)	\$	FORMULA
A5a	ROUND LINE A5 TO THE NEAREST HUNDREDTH		AGENCY ENTRY
DETAILS OF TOTAL CASH ON HAND			
A6	TOTAL ITEMS-IN-TRANSIT (FROM ATTACHMENT D, GRAND TOTAL)	\$	FORMULA
A7	MONEY OWED TO AGENCY (FROM ATTACHMENT G, GRAND TOTAL)	\$	FORMULA
A8	CASH HELD BY AGENCY		AGENCY ENTRY
A9	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2015		AGENCY ENTRY
A10	FISCAL YEAR 2015 INVOICES PAID AFTER JUNE 30, 2015(FROM ATTACHMENT F, GRAND TOTAL)	\$	FORMULA
A11	*TOTAL CASH ON HAND FROM LINES A6-A10 (AGENCY PREPARES J2I)	\$	(J2I) FORMULA (1+2+3+4-5)
BALANCE			
A12	12a DUE AGENCY - LINE A5a IS GREATER THAN LINE A11	\$	FORMULA - PREPARE PRM1
	OR		
	12b DUE COMPTROLLER'S OFFICE - LINE A11 IS GREATER THAN LINE A5a	\$	FORMULA - AFTER ACCOUNTABILITY REPORT HAS BEEN APPROVED BY COMPTROLLER'S OFFICE, PREPARE CHECK PAYABLE TO THE OFFICE OF THE COMPTROLLER.

A13	_____	_____
	CUSTODIAN'S SIGNATURE	BANK RECONCILER'S SIGNATURE
	_____	_____
	TELEPHONE NO. & E-Mail Address	TELEPHONE NO. & E-Mail Address

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

PLEASE NOTE:
CELLS HIGHLIGHTED IN BLUE ARE FOR AGENCY ENTRY
CELLS HIGHLIGHTED IN YELLOW ARE FORMULA GENERATED. NO ENTRY REQUIRED

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

**ATTACHMENT B:
EXPENDITURES**

FINAL ACCOUNTABILITY FOR IMPREST FUNDS FISCAL YEAR 2015	ATTACHMENT B: EXPENDITURES
LINE B1 B2	FILE NAME: DATE: AGENCY NAME: IMPREST FUND NAME AND NUMBER:
SUMMARY OF ALL IMPREST FUND CASH EXPENDITURES FOR FISCAL YEAR 2015 *	

B3	CHECKS REIMBURSEMENT AMOUNT FROM FMS ACCOUNTING INFOADVANTAGE REPORT		AGENCY ENTRY
B4	CORRECTIONS TO FMS ACCOUNTING REPORT FROM ATTACHMENT C (TOTAL OF COLUMN C5)	\$	FORMULA
B5	TOTAL UNREIMBURSED INVOICES (FROM ATTACHMENT E1)	\$	FORMULA
B5a	TOTAL OF COLUMN E4 (FROM ATTACHMENT E2)	\$	FORMULA
B6	GRAND TOTAL FISCAL YEAR 2015 EXPENDITURES FROM LINES B3 TO B5a (TO ATTACHMENT A, LINE A4)	\$	FORMULA
B7	FISCAL YEAR 2016 IMPREST FUND REQUEST ((TO ATTACHMENT A LINE A5)		AGENCY ENTRY

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

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

INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

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

1. Completed Accountability Report must be submitted electronically. The submission **must be sent by the custodian** of the Imprest Fund along with all of the required and necessary documentation. **Note: 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.

Instructions:

Each Attachment is on a separate sheet within one Excel 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 2015 Transactions
- Attachment B: Summary of Fiscal Year 2015 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 Agency

ATTACHMENT A

- Line A1: Enter name of Agency and name of Excel file
- Line A2: Enter name and number of the Imprest Fund
- Line A3: Enter the total amount of the Agencies Fiscal Year 2015 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 Agency at 6/30/15 (i.e. petty cash)
- Line A9: Enter the reconciled checkbook balance at 6/30/15

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: Agency 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 Agency 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

THE NEW YORK CITY COMPTROLLER'S OFFICE
BUREAU OF ACCOUNTANCY
DIVISION OF FINANCIAL REPORTING

TO: Camille Arezzo, Chief

FROM/TITLE: FILL IN NAME & TITLE

DATE: ENTER DATE

RE: **Renewal of Imprest Funds 20FY**

AGENCY NAME FILL IN NAME

AGENCY CODE NO. LIST AGENCY CODE

I AM REQUESTING RENEWAL OF ACCOUNT NUMBER ENTER LAST FOUR DIGITS OF
ACCOUNT NO

IN THE AMOUNT OF: ENTER \$ AMOUNT

THE PURPOSE OF THIS ACCOUNT:

ENTER JUSTIFICATION

|

		
E-MAIL	TELEPHONE	SIGNATURE