

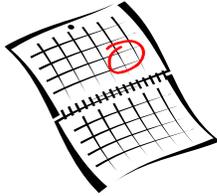
B. IMPREST FUNDS

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Critical Dates

- **July 8, 2016** – Last date to process PRR1 as a FY 2016 voucher goods and services received on or before June 30, 2016. When processing a Fiscal Year 2016 PRR1 through July 8, the Agency must enter Accounting period 12
- **July 22, 2016**- Submit Accountability Report via e-mail

All Accountability Reports must be in compliance with **Comptroller’s Directive #3 Procedures for the Administration of Imprest Funds**, **Comptroller’s Directive #6 Travel, Meals, Lodging and Miscellaneous Agency Expense**, and prepared in accordance with the Comptroller’s Fiscal Year End Closing Instructions.

The Accountability Report permits the Bureau of Accountancy (BOA) to determine that all expenditures processed through Imprest Funds are recorded in the appropriate fiscal year and that all unexpended funds are transferred to the new fiscal year. All Imprest Fund expenditures are subject to a post-audit performed by BOA at a later date.

Attachments A through C can be downloaded from the Comptroller’s Website immediately after the closing seminar. All Accountability Reports and supporting documentation should be reviewed and signed then scanned in PDF format and submitted **electronically** via e-mail to imprest@comptroller.nyc.gov **by no later than July 22, 2016**.

Detailed instructions for completing the Accountability Report can be found at the end of this section. Please make sure to fill in all fields that are labeled as “Department Entry” in Attachment C. To assist with your preparation, use FMS InfoAdvantage report ID: **CWA-DLPRQS-001** for a detail listing of your expenditures. The June 2016 report will be available beginning July 11, 2016. This report along with your bank reconciliation is a required supporting documentation to be included with your submission.

For expenditures that were incurred during Fiscal Year 2016 but were not submitted for reimbursement in FMS prior to the cut-off date of July 8, 2016, your agency can process a PRR1 for those expenditures in FY 2017 using service from and to dates prior to June 30, 2016. To do so, please list the expenditures in Attachment B.

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

Required Attachments to Accountability Report

Documentation:

- Renewal request, the purpose of the Imprest Fund Account and the amount being requested for the Imprest Fund Account.
- Provide a check made payable to the Office of the Comptroller for any excess monies on hand (if applicable).
 - A check should be provided only if your cash on hand and bank balance exceeds your Imprest Fund Balance
- Copy of Imprest Fund bank statement as of June 30, 2016.
- Copy of Imprest Fund bank reconciliation as of June 30, 2016 signed by the authorized bank reconciler and reviewer.
- Copy of Info Advantage Report ID: DLPRQS-001 for Fiscal Year 2016.
- Listing of FMS Document ID numbers and amounts for the following: Miscellaneous Payment Request (PRM1) or Journal Voucher – Imprest Transfer (J2I) entered in FMS pending BOA approval (on Document Catalog pending approval).

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

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

- **J2I** – Document transfers unliquidated funds from Fiscal Year 2016 to Fiscal Year 2017. 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.

REQUIRED ATTACHMENTS TO ACCOUNTABILITY REPORT

Please place a mark (X) in the highlighted areas in order to indicate that an attachment has been included with Department's Accountability Report.

Documentation:

- 1. Requesting renewal, purpose and amount of Imprest Fund (IF).
- 2. Copy of bank statement as of June 30, 2016.
- 3. Copy of bank reconciliation as of June 30, 2016 signed by authorized bank reconciler.
- 4. Copy of InfoAdvantage Report for Fiscal Year 2016.
- 5. Listing by FMS Document ID and document total for Journal Voucher – Imprest Transfer (J2I) entered in FMS pending BOA approval (on Document Catalog pending approval).

BOA Approval of Accountability Reports

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

- 1. J2I - Document transfers funds from Fiscal Year 2016 to Fiscal Year 2017. Accounting Period field should be left blank.

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FINAL ACCOUNTABILITY FOR IMPREST FUNDS - FISCAL YEAR 2016

ATTACHMENT C: SUMMARY

	CUSTODIAN NAME (ENTER IN COLUMN C):	
	BANK RECONCILER'S NAME (ENTER IN COLUMN C):	
	FILE NAME (ENTER IN COLUMN C):	
	PHONE NUMBER (ENTER IN COLUMN C):	
	DATE (ENTER IN COLUMN C):	
LINE	DEPARTMENT CODE (ENTER IN COLUMN):	
C1	DEPARTMENT NAME (ENTER IN COLUMN C):	
C2	IMPREST FUND NAME AND NUMBER (ENTER IN COLUMN C):	

C3	AMOUNT OF FISCAL YEAR 2016 IMPREST FUND BALANCE		DEPARTMENT ENTRY
C4	AMOUNT OF FISCAL YEAR 2016 EXPENDITURES (INFOADVANTAGE REPORT, DLPRQS-001)		DEPARTMENT ENTRY
	DETAILS OF TOTAL CASH ON HAND		
C5	TOTAL ITEMS-IN-TRANSIT (FROM ATTACHMENT A, GRAND TOTAL)	\$ -	FORMULA
C6	CASH HELD BY DEPARTMENT	\$ -	DEPARTMENT ENTRY
C7	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2016	\$ -	DEPARTMENT ENTRY
C8	FISCAL YEAR 2016 INVOICES PAID AFTER JUNE 30, 2016 (FROM ATTACHMENT B, GRAND TOTAL), PRR1 WILL BE PROCESSED IN FISCAL YEAR 2017	\$ -	FORMULA
C9	*TOTAL CASH ON HAND FROM LINES C5 to C8 (DEPARTMENT PREPARES J2I)	\$ -	(J2I) FORMULA (C5+C6+C7+C8)

I am the custodian or bank reconciler of this Imprest Fund and I hereby certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2016 is accurate and complete.

C10	_____	_____
	CUSTODIAN'S SIGNATURE	BANK RECONILER'S SIGNATURE
	_____	_____
	TELEPHONE NO.	TELEPHONE NO.

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

CERTIFICATION

FINAL ACCOUNTABILITY REPORT—IMPREST FUND

INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

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

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

Detailed Instructions:

ATTACHMENT A

- Column A1: Input Agency Code
 - Column A2: Input PRR1 acceptance date in FMS
 - Column A3: Input PRR1 ID number
 - Column A4: Input Check amount
- Total will be carried forward to Attachment C, Line C5**

ATTACHMENT B

- Column B1: Input Vendor/Employee Name
 - Column B2: Input Check number
 - Column B3: Input Check amount
 - Column B4: Input Check date
- Total will be carried forward to Attachment C, Line C8**

ATTACHMENT C

- Line C1: Input name of Agency and name of Excel file
- Line C2: Input name and number of the Imprest Fund
- Line C3: Input the total amount of the Agencies Fiscal Year 2016 Imprest Fund
- Line C4: Input the total amount of the Agencies Fiscal Year 2016 Expenditures as per InfoAdvantage Report, DLPRQS-001
- Line C5: This amount will be automatically entered when you have completed Attachment A
- Line C6: Input the amount of cash on hand as of June 30, 2016 (i.e. petty cash)
- Line C7: Input the checkbook balance as of June 30, 2016
- Line C8: This amount is automatically calculated based on the entries in C5, C6 and C7 & C8. This amount should match your J21 document total in FMS
- Line C9: This amount will be automatically entered when you have completed Attachment B
- Line C10: The Custodian and the Bank reconciler should be indicated and must sign Attachment C. Signed Attachment C must be returned electronically with required signatures in PDF format.

IMPREST FUND RENEWAL MEMO

Date: ENTER DATE

TO: Man Hon Cheung, Chief

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

FROM: FILL IN NAME & TITLE

RE: Renewal of Imprest Funds 20FY

Agency Code:

Agency Name:

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

The purpose of this account:

ENTER JUSTIFICATION

E-MAIL

TELEPHONE

SIGNATURE

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