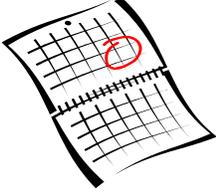


B. IMPREST FUNDS

Amaid Ali, Unit Chief – Ledger Maintenance

E-mail: imprest@comptroller.nyc.gov



Critical Dates

- **July 10, 2020** – Last date to process PRR1 as an FY 2020 voucher for goods and services received on or before June 30, 2020, with period 12
- **July 30, 2020**- 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 review performed by BOA at a later date.

All Accountability Reports and supporting documentation should be reviewed, signed and submitted **electronically** via e-mail to imprest@comptroller.nyc.gov **by no later than July 30, 2020**. Worksheets A through C can be downloaded from the Comptroller’s Website immediately after the closing seminar.

NOTE: PLEASE DO NOT MODIFY CELLS THAT CONTAIN FORMULAS WITHIN WORKSHEETS A THROUGH C.

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 “Agency Entry” in Worksheet C. To assist with your preparation, use FMS InfoAdvantage report ID: **CWA-DLPRQS-001** for a detail listing of your expenditures. This report should be run on July 13, 2020 to ensure that it includes a complete listing of transactions for the Fiscal Year.

When processing a Fiscal Year 2020 PRR1 through July 10, 2020 the Agency must enter Period 12. For expenditures that were incurred during Fiscal Year 2020 but were not submitted for reimbursement in FMS Accounting prior to the cut-off date of July 10, 2020, your agency can process a PRR1 for those expenditures in FY 2020 using service from and to dates prior to June 30, 2020. To do so, please list the expenditures in Worksheet B.

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

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's Accountability Report.

Documentation:

- 1. Imprest Fund Renewal Memo (Attachment A).
- 2. Copy of bank statement as of June 30, 2020.
- 3. Copy of bank reconciliation as of June 30, 2020 signed by authorized bank reconciler.
- 4. Screenshot of J2I document ID and document total in FMS Accounting pending BOA approval (on Document Catalog pending approval).

BOA Approval of Accountability Reports

Once BOA has approved the Accountability Report and J2I, the Agency will be notified via e-mail.

WARNING: PRR1s from FY 2020 that were not processed as of July 10, 2020 will be posted against FY 2020 budget.

**FINAL ACCOUNTABILITY FOR IMPREST FUNDS –
FISCAL YEAR 2020**

**WORKSHEET C:
SUMMARY**

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

C3	AMOUNT OF FISCAL YEAR 2020 IMPREST FUND BALANCE		AGENCY ENTRY
C4	AMOUNT OF FISCAL YEAR 2020 EXPENDITURES (FMS INFOADVANTAGE REPORT)		AGENCY ENTRY
C5	TOTAL ITEMS-IN-TRANSIT (FROM WORKSHEET A, GRAND TOTAL)	\$ -	FORMULA
C6	CASH HELD BY AGENCY		AGENCY ENTRY
C7	RECONCILED CHECKBOOK BALANCE AT JUNE 30, 2020		AGENCY ENTRY
C8	*TOTAL CASH ON HAND FROM ROWS C5-C8 (AGENCY PREPARES J2I)	\$ -	(J2I) FORMULA (C5+C6+C7)
C9	9a DUE AGENCY - ROW C3 IS GREATER THAN LINE C8	\$ -	FORMULA
	OR 9b DUE COMPTROLLER'S OFFICE - ROW C8 IS GREATER THAN ROW C3	\$ -	FORMULA
C10	ITEMS PAID AFTER JUNE 30 AND REIMBURSEMENT PROCESSED AFTER JULY 10, 2020 (FROM WORKSHEET B, TOTAL)	\$ -	FORMULA

I am the custodian or bank reconciler of this Imprest Fund and I hereby certify that to the best of my knowledge, the attached Imprest Fund Accountability Report for Fiscal Year 2020 is accurate and complete.			
C11	CUSTODIAN'S SIGNATURE	BANK RECONILER'S SIGNATURE	
	TELEPHONE NO.	TELEPHONE NO.	

* J2I SHOULD BE PREPARED IN FMS ACCOUNTING 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 AND PROTECTED TO AVOID AGENCY ENTRY.

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

CERTIFICATION INSTRUCTIONS FOR IMPREST FUND ACCOUNTABILITY REPORT

The Comptroller's Office Bureau of Accountancy (BOA) requests that all Agencies download the Imprest Fund Workbook from the Comptroller's Website.

1. Completed Accountability Report must be submitted electronically to imprest@comptroller.nyc.gov. 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. To ensure documents relating to Imprest Fund are identifiable, Agencies should create the Document ID beginning with IMP2020. Period field in the header of the J2I should be left blank and level 3 approval should be applied.

Detailed Instructions:

WORKSHEET A

- Column A1: Input Vendor/Employee Name
- Column A2: Select Yes or No from the drop-down if check issued from I/F account after 6/30/20
- Column A3: Input PRR1 Document ID number
- Column A4: Input Check amount

Total will be carried forward to Worksheet C, Row C5

WORKSHEET B

- Column B1: Input Vendor/Employee Name
- Column B2: Input Check number
- Column B3: Input Check amount
- Column B4: Input PRR1 Document ID number

Total will be carried forward to Worksheet C, Row C10

WORKSHEET C

- Row C1: Input name of Agency and name of Excel file.
- Row C2: Input name and number of the Imprest Fund.
- Row C3: Input the total amount of the Agency's Fiscal Year 2020 Imprest Fund.
- Row C4: Input the total amount of the Agency's Fiscal Year 2020 Expenditures as per FMS InfoAdvantage Report, DLPRQS-001.
- Row C5: Amount will be automatically populated when you have completed Worksheet A.
- Row C6: Input the amount of cash on hand as of June 30, 2020 (i.e. petty cash).
- Row C7: Input the adjusted bank balance as of June 30, 2020.
- Row C8: This amount is automatically calculated based on the entries in C5, C6 and C7. This amount should match your J2I document total in FMS Accounting.
- Row C9: Based upon the result calculated from Rows C3 and C8, the result will appear in Row 9a (A PRM1 should be prepared for the total amount in Row 9a) or 9b (A check should be made for the overage, payable to the Comptroller's office).
- Row C10: For Comptroller's Reference.
- Row C11: The Custodian and the Bank reconciler should be indicated and must sign Worksheet C. Signed Worksheet C must be returned electronically with required signatures in PDF format.

ATTACHMENT A

IMPREST FUND RENEWAL MEMO

Date: ENTER DATE

TO: Mr. Man Hon Cheung, Chief

Financial Reporting Division
Bureau of Accountancy
Office of the Comptroller
One Centre Street – Room 200 South
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.