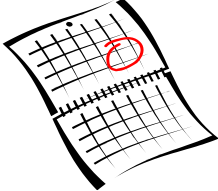


H. CAPITAL PROJECTS EXPENDITURE ACCRUALS

Grace Cheng, Unit Chief – Fixed Assets & Capital Projects

Email: capital@comptroller.nyc.gov



Critical Date

- **August 28, 2026** – Last date to submit Capital Payment Requests with service dates on or before June 30, 2026


The Capital Projects Expenditure Accruals for Fiscal Year 2026 will be captured during the automated accrual process for the Capital Fund that occurs in FMS Accounting.

The last date to enter Fiscal Year 2026 expenditure payment requests with Period 12 is July 10, 2026.

Beginning July 13, 2026 all Fiscal Year 2026 Payment Requests processed in FMS Accounting with a service period on or before June 30, 2026 will generate an automated accrual and clearing document. August 28, 2026 is the last date to enter Capital Fund payment requests with service from and to dates between July 1, 2025 and June 30, 2026.

All Payment Requests must contain accurate service from and to dates. This is extremely important during July 13, 2026 – August 28, 2026, as the service dates are what generates the Fiscal Year 2026 automated accrual documents in FMS Accounting during this timeframe.

Agencies must ensure all supporting documentation is readily available for examination upon request by internal or external auditors.



NOTE:
Adjustments to a capital expenditure accrual may impact the related capital revenue receivable. Agencies should consult with their OMB Task Force representative prior to making any such adjustments.