SFS Accounting Basics – Transaction Processing from Budgets to Ledgers

Accounting Man to the Rescue!

Suzette Baker, CPA, CGFM	Executive Director
Laura Canham-Lunde	Associate Accountant

NYS COMPTROLLER

THOMAS P. DiNAPOLI

Harvesting Knowledge

2016 Fall Conference | October 25 - 26

Office of Operations

John Traylor, Executive Deputy Comptroller

Division of Payroll, Accounting and Revenue Services

Chris Gorka, Deputy Comptroller
Dave Hasso, Assistant Comptroller
Suzette Baker, Director, Bureau of Financial Reporting and Oil Spill Remediation

NYS COMPTROLLER
THOMAS P. DiNAPOLI

SFS Accounting Basics – Transaction Processing from Budgets to Ledgers

Agenda

- Accounting Basics
- Journals and Ledgers
- Dates
- Budget Accounting
- **Submodules – AP, AR, Travel, Payroll, GL, Other Processes**
- Queries and Tables
- Finding More Information

Part I

General Accounting

NYS COMPTROLLER
THOMAS P. DiNAPOLI

Accounting Basics

1. The Accounting Equation

- Double Entry - Must be balanced

A *double-entry bookkeeping system* is a set of rules for recording financial information in a financial accounting system in which every transaction or event changes at least two different nominal ledger accounts.

Assets = Liabilities + Equity

*Portrait of the Italian **Luca Pacioli***
by Jacopo de'Barbari

"A person should not go to sleep at night until the debits equal the credits."

NYS COMPTROLLER
THOMAS P. DiNAPOLI

Accounting Basics

2. Fund Accounting

- Governmental Accounting → Fund Accounting
  - Assets = Liabilities + Fund Balance
  - Fund Balance = Revenues - Expenditures
- What is a Fund?
  - Fund: A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities.

Accounting Basics

3. Ledger Accounts

- Balance Sheet Accounts
  - Assets and Liabilities
  - Cash, Accounts Receivable, Prepaid Costs, Accounts Payable, Unearned Revenue
- Operating Statement Accounts
  - Revenues and Expenses
  - Salaries, Equipment Purchases, Tax Receipts, Interest Earned on Investments

Accounting Basics

4. Basis of Accounting

	Cash	Modified Accrual	Accrual
Definition	Recognizes increases and decreases in financial resources only to the extent that cash is received or payment is made.	Recognizes increases and decreases in financial resources only to the extent they reflect near-term inflows or outflows of cash.	Recognizes increases and decreases in economic resources as soon as the underlying event or transaction occurs.
Receipts	Recognized when resources are received.		
Revenues		Recognized when earned as long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period (available).	Recognized as soon as earned.
Disbursements	Recognized when payments are made.		
Expenditures		Recognized when payment is due or satisfied with expendable available financial resources.	
Expenses			Recognized as soon as liability is incurred.

Accounting Basics

5. Chart of Accounts - Fields

- Business Unit – BU – Required on all transactions
- Department
- Program
- Fund – Required on all transactions
- Account – Required on all transactions
- Budget Reference
- Project and Activity
- Other Fields
  - Product, Operating Unit, Chartfield 1, etc.

Journals and Ledgers

1. SFS is the bookkeeper

- Computerized bookkeeping removes many of the paper "books" that are used to record the financial transactions of an entity—instead, relational databases take their place, but they still typically enforce the double-entry bookkeeping system and methodology.

Accounting Man "writes down" the accounting information into the "books" of SFS

Journals and Ledgers

2. What is a Journal?

- A journal is a formal and chronological record of financial transactions before their values are accounted for in the general ledger as debits and credits.
  - Debit = Left hand side or column (amount paid)
  - Credit = Right hand side or column (amount received)
- A journal lists financial transactions in chronological order, without showing their balance but showing how much is going to be charged in each account.
- In SFS, every journal entry MUST be balanced by Fund and Business Unit (BU).
- SFS uses positive and negative, not right and left, so normal expenses will be POSITIVE, and normal revenues will be NEGATIVE

Journals and Ledgers

3. Journal Entry Example – OSC orders paper

- The entries in a paper journal would look like:
- Paper is ordered:

Paper Expense	$100.00	
Expenses Payable		$100.00

- Bill is paid:

Expenses Payable	$100.00	
Cash		$100.00

Journals and Ledgers

4. SFS Journal Example

- The SFS journal entries would look like this:
  - (All cash (10110) "belongs" to NYS01)

- Paper is ordered:

Business Unit	Department	Program	Fund	Account	Budget Reference	Amount
OSC01	3050200	81500	10050	57032	2016-17	100.00
OSC01			10050	20110		(100.00)

- Bill is paid:

Business Unit	Department	Program	Fund	Account	Budget Reference	Amount
OSC01			10050	20110		100.00
OSC01			10050	36320		(100.00)
NYS01			10050	10110		(100.00)
NYS01			10050	60820		100.00

Journals and Ledgers

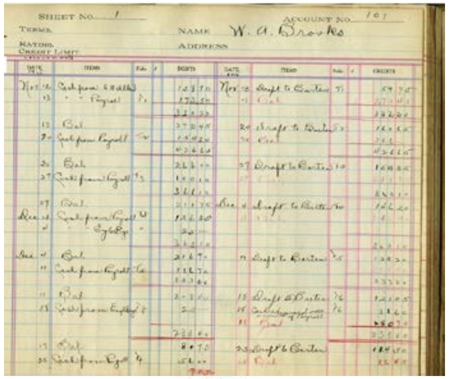
5. What is a Ledger?

- A *ledger* is a record of accounts. The ledger is a permanent summary of all amounts entered in supporting Journals which list individual transactions by date. These accounts are recorded separately, showing their beginning/ending balance. A ledger takes each financial transaction from the journal and records it into the corresponding account for every transaction listed. The ledger also sums up the total of every account (trial balance), which is then transferred into the balance sheet and the income statement for reporting purposes.

Journals and Ledgers

6. SFS Ledgers and Ledger Groups

- General Ledger
  - These are the "books" of the State
  - The Modified Accrual (MOD_ACCRL) ledger is the standard ledger used to record accounting transactions
  - The Cash ledger (CASH) is a custom ledger designed to meet our requirements with regard to cash basis reporting
  - Other ledgers are used for agency specific purposes – Accrual ledger, Agency Accrual ledger, etc.



- Commitment Control (KK) Ledgers
  - These are the budgetary ledger groups
  - Each KK ledger group is made up of subsidiary ledgers

Journals and Ledgers

7. Journal Date and Ledger Accounting Period

- Information in the General Ledger is grouped by Fiscal Year and Accounting Period.
- Accounting Periods are monthly: April = period 1
- The Journal Date tells Accounting Man which Ledger Book (period) to use when recording the transaction.
- Ledger periods CLOSE on a regular basis. It is impractical to keep more than a couple of “books” (periods) open at one time.

Dates

1. Dates Are CRITICAL!!!

- The correct journal (accounting) date is critical, since it determines the ledger accounting period.
- Ledger data is used to report on the financial condition of the State.
- The CASH ledger data is based on the "cash" transaction date (current date), so there is no accrual accounting, and all dates are system generated.

Dates

2. Many Different Dates – Know What They Mean

- Journal Date – Date on the journal entry.
    - Accounting Man determines this, based on the accounting date. This is (generally) a system generated date.
- Accounting Date – Date which is used to account for the source transaction.
    - The user (may) determine what the correct accrual accounting date should be, based on liability (obligation) information.
- Entered Date (Created Date) – Date the transaction is entered into the books (SFS).
    - This is a system generated date, based on the date of agency entry.
- Posted Date – Date the journal to account for the transaction is posted to the ledger.
    - This is a system generated date.
- Obligation Date – Date determined by the agency, based on correct accrual accounting considerations.
    - This date should be used when determining the accounting date above.
- Budget Date – Used to determine the correct budget period

Dates

3. Determining the Correct Date

Transaction Type	Description of Transaction	Obligation Date	Accounting Date	Definitions
Vouchers; Journal entries, including general ledger, accounts payable and accounts receivable journals	Vouchers for the purchase of office supplies. For journal entries that are used to correct or reclassify expenditures or revenues, the Obligation Dates are those which appeared on the original transactions	5/15/2014	5/30/2014	within the current accounting period, the Accounting Date should be the current date
		3/23/2014	3/23/2014	within an open accounting period, but not within the current accounting period, the Accounting Date should equal the Obligation Date
		2/14/2014	3/1/2014	within a closed accounting period, the Accounting Date is the first day in the first open accounting period
Deposit	Fees collected by the State	2/14/2014	5/30/2014	
Billing	Services rendered by the State	2/14/2014	3/1/2014	
Travel and Expense	Travel is the last day of the travel period	Optional	5/30/2014	

Dates

4. Open Periods and More Information

- The "open" accounting periods currently conform to the open ledger periods.
- Open Ledger Accounting Periods Rule:
  - Current period (month), prior period (one month back), forward two periods (next two months)
  - This is modified at the end of a fiscal year

The monthly advisory #13 of open accounting periods can be found at: http://www.osc.state.ny.us/agencies/operational_advisories/index.htm

Dates

5. GFO Help for Dates

- For accounting date: See section XIV.2, "Obligation, Accounting and Budget Dates"
- For voucher specific dates: See section XII.5.G, "Entering the Appropriate Obligation and Accounting Dates on Vouchers"

If the payment is for:	**Then the obligation date is the:**
Merchandise (Non Contract)	Date merchandise is received.
Services (Non Contract)	Date services are completed.
Contract payments	Payment dates specified in contract; if none specified, then date(s) goods are delivered or services are completed.
Prepaid Services (i.e. Rents, Subscriptions, Maintenance Contracts)	Date the service begins. If period is not open, end date of current open period.
Inter-agency Vouchers	Obligation date of the bill. Generally this is the Billing Date.

- Information on MIR date and prompt pay interest: See section XII.5.I, "Merchandise/Invoice Received Dates and Prompt Payment Interest Calculations"

Budget Accounting

1. Budget Accounting Basics

- Budget accounting is ONE sided – not balanced entries
- Budgets are the plan, and can be used for control
- All State spending is subject to budget control
- General budget equation:

Budgeted Amount – Expended Amount – Encumbered Amount = **Available Budget**

Budget Accounting

2. Budget Ledgers and Ledger Groups

- The “Ledger Group” is the overall budget area.
- The “Ledger” is the part of the Ledger Group that accounts for a particular budget transaction purpose.
- Example: The available Appropriation amount is determined by the appropriation budget amounts, encumbered amounts, and expended amounts.

Ledger Group: KK_APPROP

Ledgers: KK_APP_BD, KK_APP_EX, KK_APP_EN, KK_APP_PR

Budget Accounting

3. Different KK Ledger Groups

- Spending Control:
  - Appropriations – KK_APPROP
  - Segregations – KK_SEG
  - Projects – KK_PRJP
  - Project “Child” (segregations) – KK_PRJC
- Revenue Tracking:
  - Appropriated Loan Receivables – KK_REV
  - Bond Proceeds – KK_BPC
  - Bond Reimbursements – KK_PBR

Budget Accounting

4. Different KK Ledger Groups cont'd

- Cash Control:
  - Cash Validation – KK_CSH_VAL
- Transactional Information
  - Transaction Detail – DETAIL
- Agency Controls
  - BUX01 Agency Operations – KK_AGXX
- DOB Plans and Control:
  - BUX01 DOB KK – KK_DBXX
  - DOB Financial Plan Operations – KK_PLANA1
  - Other DOB and Agency requirements

Budget Accounting

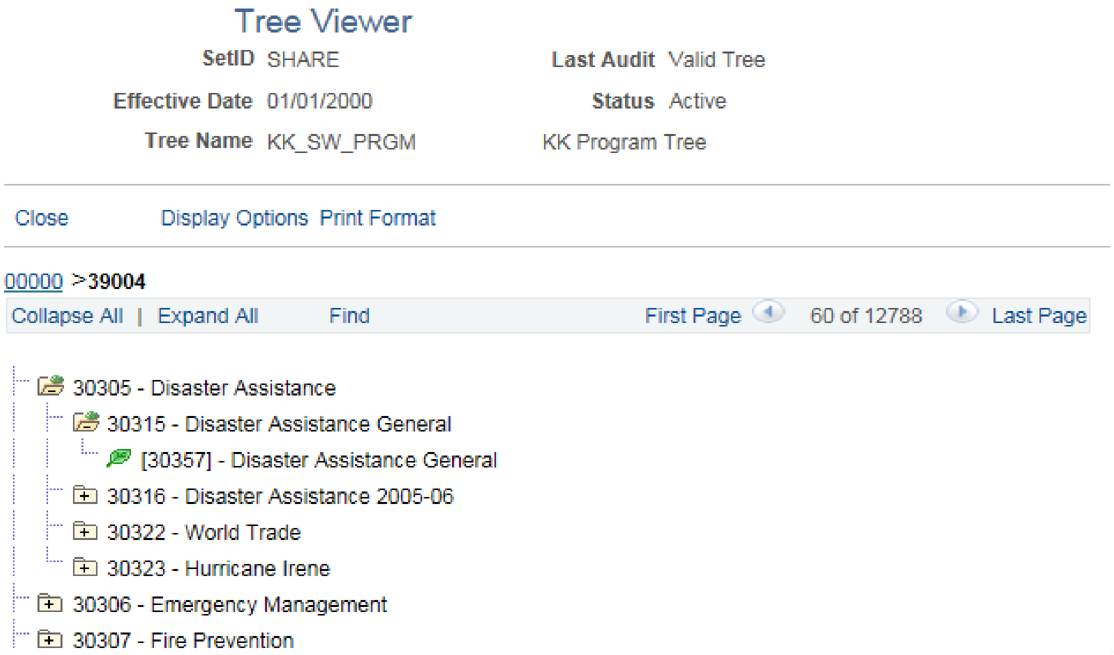
5. Budget Checking

- The Control function of a budget is set up in SFS, and is determined by account and fund. Spending (expense account transactions) is controlled for those funds subject to Appropriation (budget bills).
- Budget checking is performed before an expenditure can take place. Accounting Man must verify that an expenditure transaction is allowable.
- The available budget amount must be calculated to ensure that this does NOT go negative.
- Payroll is the exception. It will process regardless of the budget control limits.
- For those funds that are also subject to cash control, a budget check is also done at time of payment or other cash transaction to ensure that the actual cash in the fund does not go negative.
- The budget check is an actual transaction that posts to all the relevant ledger groups at the time of processing.

Budget Accounting

6. “Roll-ups” and Trees – Transactional to Budget

- Accounting entries for source transactions (vouchers, deposits, etc.) use the “transactional” values.
- The transactional values “roll-up” to different levels on a tree. For budgets, the budget trees dictate how the values are grouped and processed.



Tree Viewer

SetID SHARE

Last Audit Valid Tree

Effective Date 01/01/2000

Status Active

Tree Name KK_SW_PRGM

KK Program Tree

Close
Display Options
Print Format

00000 >**39004**

Collapse All | Expand All
Find
First Page
60 of 12788
Last Page

- 30305 - Disaster Assistance
  - 30315 - Disaster Assistance General
    - [30357] - Disaster Assistance General
  - 30316 - Disaster Assistance 2005-06
  - 30322 - World Trade
  - 30323 - Hurricane Irene
- 30306 - Emergency Management
- 30307 - Fire Prevention

Main Menu
→Tree Manager
→Tree Viewer

Budget Accounting

7. Closed Budgets vs. Closed Periods

- Appropriation budgets LAPSE (close) when they cease to be available for spending, based on the dates as required by State Finance Law.
- The Lapse Date is not easily available in SFS to general users. You must rely on one of the reports that include this information.
- The Lapse Date will dictate when the Appropriation budget will be closed. No new transactions may be processed against a budget once it has closed.
  - Refunds of Appropriation, for example, cannot be processed against lapsed budgets, and must be treated differently.
- The Budget PERIOD refers to the year and month under which the transaction occurred. Currently, the annual budget period closes at the end of the fiscal year.

Part II

Transactions

NYS COMPTROLLER
THOMAS P. DiNAPOLI

Submodules

How Different Transaction Types Impact the General Ledger

- Accounts Payable (Vouchers)
- Accounts Receivable (Billing and Deposits)
- Travel and Expenses (Employee Expense Reports)
- Payroll
- GL Journals

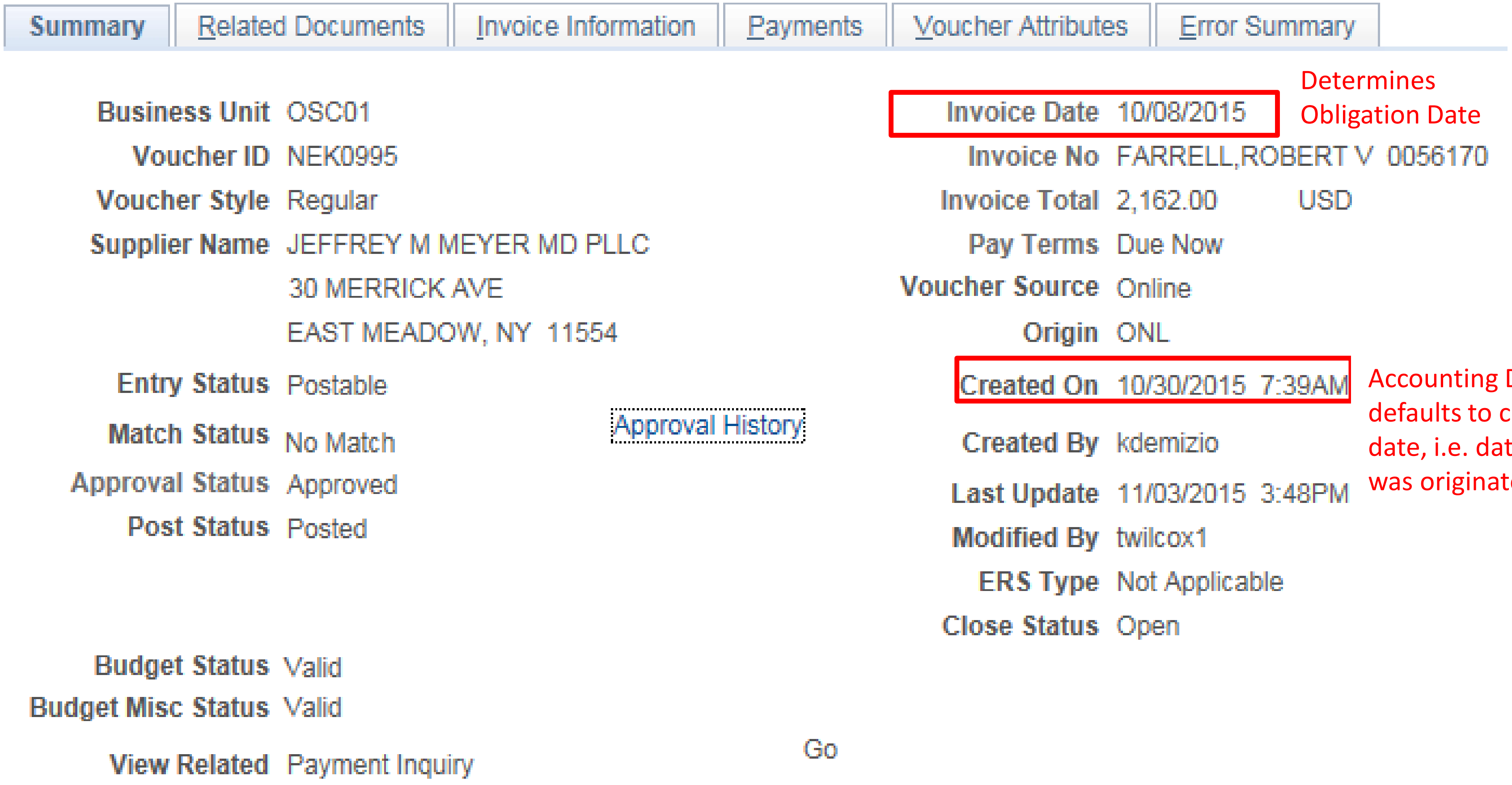
Vouchers

1. Life of a Voucher

1. Voucher is prepared (entered) in order to pay a bill.
   - Distribution information is generated
2. Voucher is approved at the agency (BSC). Voucher is budget checked.
   - KK ledgers are updated.
3. Voucher passes budget check and is sent to OSC.
4. Transaction is approved by OSC.
5. Accrual accounting entries are generated.
   - Modified Accrual ledger journals are generated and posted.
6. Voucher is paid. Discount or interest is calculated.
7. Disbursement accounting entries are generated.
   - Transaction is posted to the Cash ledger.
8. Payment may be cancelled and possibly reissued.
9. Additional disbursement accounting entries are generated.
   - Transaction is reversed in the cash ledger, and then possibly reposted.
10. If it is determined that the voucher will never be paid, the voucher is closed (not deleted!!!)
    - Accrual accounting is reversed, and the budget check transaction is removed.

Vouchers

2. Voucher Dates (a)


Summary
Related Documents
Invoice Information
Payments
Voucher Attributes
Error Summary
Approval History
Go

Business Unit OSC01
Voucher ID NEK0995
Voucher Style Regular
Supplier Name JEFFREY M MEYER MD PLLC
30 MERRICK AVE
EAST MEADOW, NY 11554
Entry Status Postable
Match Status No Match
Approval Status Approved
Post Status Posted
Budget Status Valid
Budget Misc Status Valid
View Related Payment Inquiry

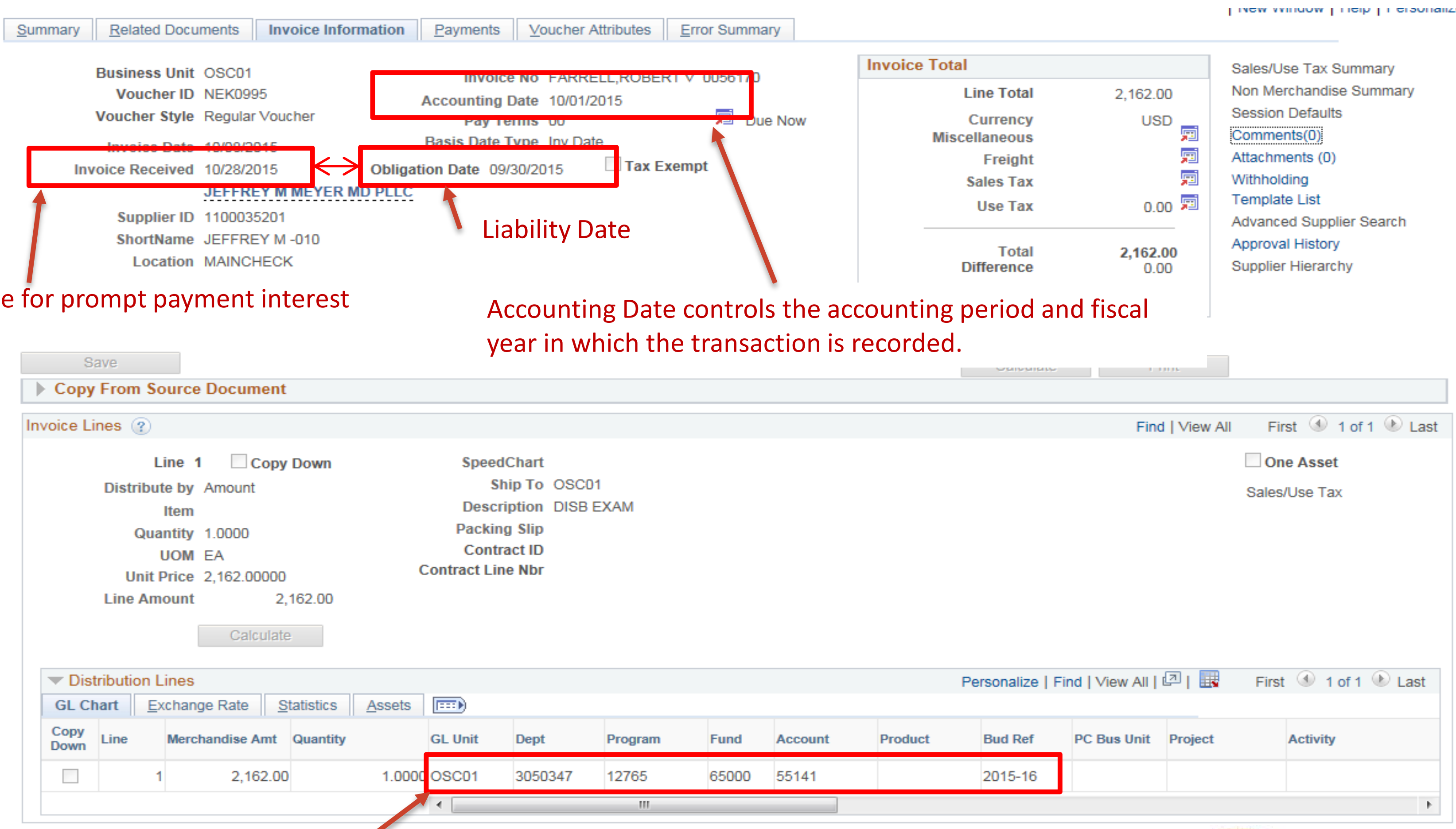
Invoice Date 10/08/2015
Invoice No FARRELL,ROBERT V 0056170
Invoice Total 2,162.00 USD
Pay Terms Due Now
Voucher Source Online
Origin ONL
Created On 10/30/2015 7:39AM
Created By kdemizio
Last Update 11/03/2015 3:48PM
Modified By twilcox1
ERS Type Not Applicable
Close Status Open

Determines Obligation Date

Accounting Date defaults to current date, i.e. date it was originated.

Vouchers

3. Voucher Dates (b)



New Window | Help | Personalize

Summary | Related Documents | **Invoice Information** | Payments | Voucher Attributes | Error Summary

Business Unit OSC01
Voucher ID NEK0995
Voucher Style Regular Voucher
Invoice Date 10/09/2015
Invoice Received 10/28/2015
JEFFREY M MEYER MD PLLC
Supplier ID 1100035201
ShortName JEFFREY M -010
Location MAINCHECK

Invoice No FARRELL,ROBERT V 0056170
Accounting Date 10/01/2015
Pay Terms 00 Due Now
Basis Date Type Inv Date
Obligation Date 09/30/2015 ☐ **Tax Exempt**

Invoice Total

Line Total	2,162.00
Currency	USD
Miscellaneous	
Freight	
Sales Tax	
Use Tax	0.00
Total	2,162.00
Difference	0.00

Sales/Use Tax Summary
Non Merchandise Summary
Session Defaults
Comments(0)
Attachments (0)
Withholding
Template List
Advanced Supplier Search
Approval History
Supplier Hierarchy

Save | Calculate | Print

▶ Copy From Source Document

Invoice Lines Find | View All First 1 of 1 Last

Line 1 ☐ Copy Down
Distribute by Amount
Item
Quantity 1.0000
UOM EA
Unit Price 2,162.00000
Line Amount 2,162.00

SpeedChart
Ship To OSC01
Description DISB EXAM
Packing Slip
Contract ID
Contract Line Nbr

☐ **One Asset**
Sales/Use Tax

Calculate

▼ Distribution Lines Personalize | Find | View All | First 1 of 1 Last

GL Chart | Exchange Rate | Statistics | Assets

Copy Down	Line	Merchandise Amt	Quantity	GL Unit	Dept	Program	Fund	Account	Product	Bud Ref	PC Bus Unit	Project	Activity
☐	1	2,162.00	1.0000	OSC01	3050347	12765	65000	55141		2015-16			

MIR date for prompt payment interest

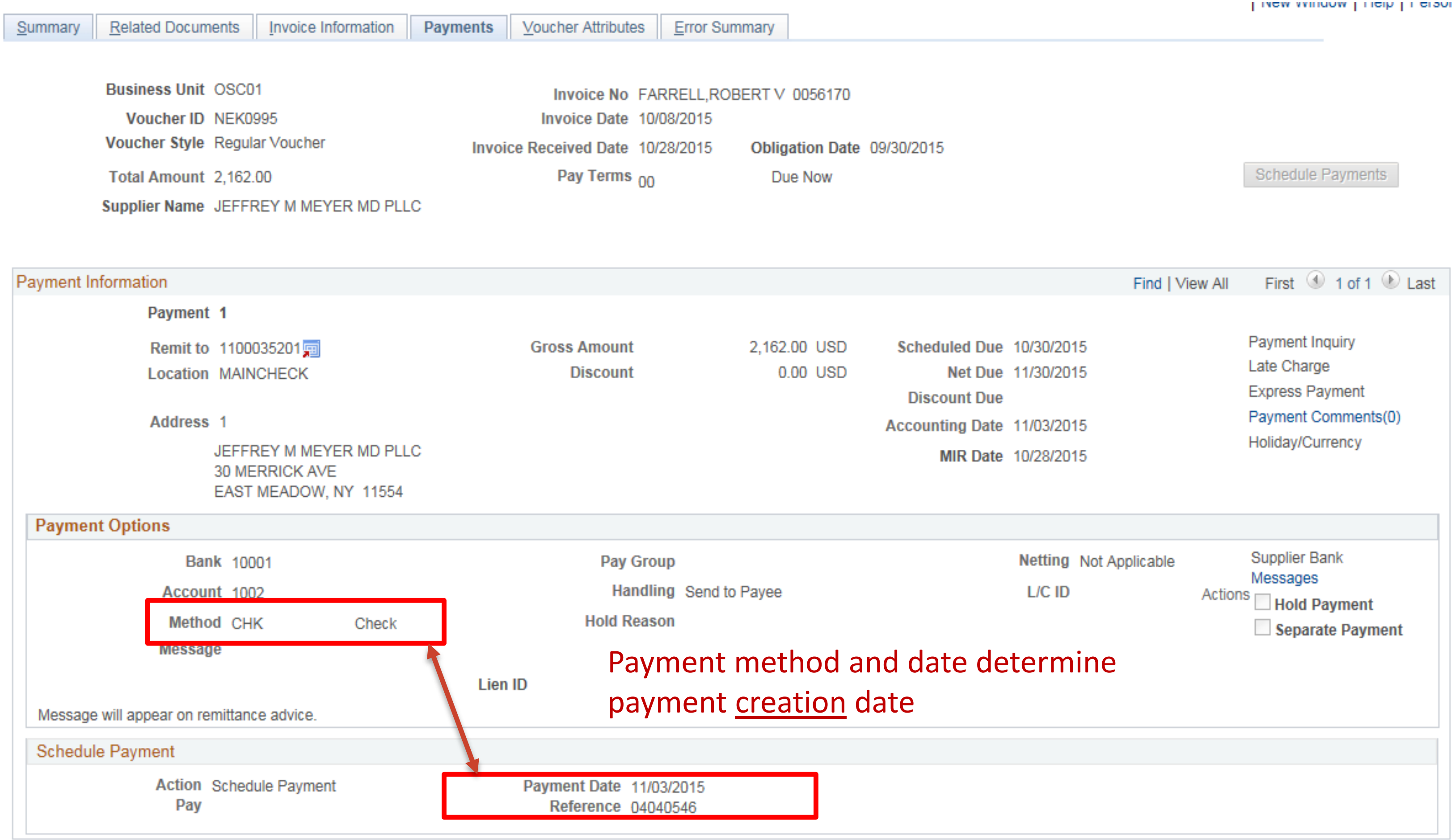
Liability Date

Accounting Date controls the accounting period and fiscal year in which the transaction is recorded.

Distribution information

Vouchers

4. Voucher Dates 3 - Payment


New Window | Help
Summary
Related Documents
Invoice Information
Payments
Voucher Attributes
Error Summary
Schedule Payments
Find | View All
First
1 of 1
Last
Payment Inquiry
Late Charge
Express Payment
Payment Comments(0)
Holiday/Currency
Supplier Bank
Messages

Business Unit OSC01
Voucher ID NEK0995
Voucher Style Regular Voucher
Total Amount 2,162.00
Supplier Name JEFFREY M MEYER MD PLLC

Invoice No FARRELL,ROBERT V 0056170
Invoice Date 10/08/2015
Invoice Received Date 10/28/2015
Obligation Date 09/30/2015
Pay Terms 00 Due Now

Payment Information

Payment 1

Remit to 1100035201
Location MAINCHECK

Address 1

JEFFREY M MEYER MD PLLC
30 MERRICK AVE
EAST MEADOW, NY 11554

Gross Amount 2,162.00 USD
Discount 0.00 USD

Scheduled Due 10/30/2015
Net Due 11/30/2015
Discount Due
Accounting Date 11/03/2015
MIR Date 10/28/2015

Payment Options

Bank 10001
Account 1002
Method CHK Check
Message

Message will appear on remittance advice.

Pay Group
Handling Send to Payee
Hold Reason
Lien ID

Netting Not Applicable
L/C ID

Actions ☐ **Hold Payment**
☐ **Separate Payment**

Payment method and date determine payment creation date

Schedule Payment

Action Schedule Payment
Pay

Payment Date 11/03/2015
Reference 04040546

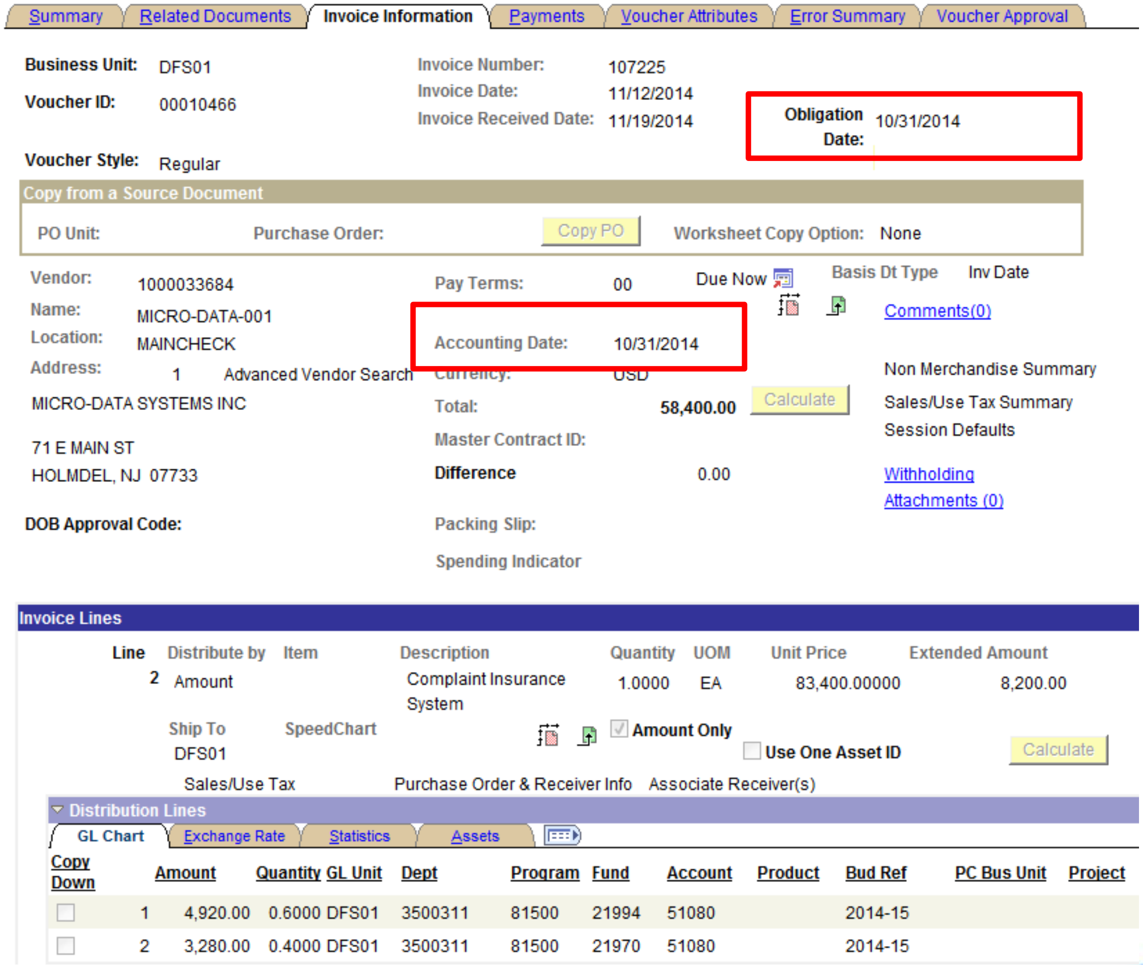
Vouchers

5. Payments and Paycycles

- Once a voucher is approved, it moves into the payment stage. The payment is associated with the voucher, not part of the voucher itself.
- A single voucher can have multiple payments, and a single payment can have multiple vouchers.
- The "Paycycle" process looks for vouchers (and expense reports) that are approved and due, and generates the payment file for checks and ACHs, as well as the accounting entries for the payments.
- In special cases, "manual" payments are generated. These are not done through the paycycles, but are entered directly.
- Paycycle examples:
  - GCEACH – General Checking Employee Expenses ACH
  - GCVCHK – General Checking Vouchers Check
  - IAVTRF – Interagency Voucher Transfer

Vouchers

6. Voucher Example – DFS01 00010466


Summary
Related Documents
Invoice Information
Payments
Voucher Attributes
Error Summary
Voucher Approval
Copy PO
Calculate
Due Now
Basis Dt Type
Inv Date
Comments(0)
Non Merchandise Summary
Sales/Use Tax Summary
Session Defaults
Withholding
Attachments (0)
Advanced Vendor Search
Calculate
Sales/Use Tax
Purchase Order & Receiver Info
Associate Receiver(s)
GL Chart
Exchange Rate
Statistics
Assets

Business Unit: DFS01
Voucher ID: 00010466
Voucher Style: Regular

Invoice Number: 107225
Invoice Date: 11/12/2014
Invoice Received Date: 11/19/2014
Obligation Date: 10/31/2014

Copy from a Source Document

PO Unit:
Purchase Order:
Worksheet Copy Option: None

Vendor: 1000033684
Name: MICRO-DATA-001
Location: MAINCHECK
Address: 1

MICRO-DATA SYSTEMS INC

71 E MAIN ST
HOLMDEL, NJ 07733

DOB Approval Code:

Pay Terms: 00
Accounting Date: 10/31/2014
Currency: USD
Total: **58,400.00**
Master Contract ID:
Difference 0.00
Packing Slip:
Spending Indicator

Invoice Lines

Line	Distribute by	Item	Description	Quantity	UOM	Unit Price	Extended Amount
2	Amount		Complaint Insurance System	1.0000	EA	83,400.00000	8,200.00

Ship To: DFS01
SpeedChart
☑ **Amount Only**
☐ **Use One Asset ID**

Distribution Lines

Copy Down		Amount	Quantity	GL Unit	Dept	Program	Fund	Account	Product	Bud Ref	PC Bus Unit	Project
☐	1	4,920.00	0.6000	DFS01	3500311	81500	21994	51080		2014-15		
☐	2	3,280.00	0.4000	DFS01	3500311	81500	21970	51080		2014-15		

This voucher was created on 11/20/2014.

Note the Invoice Date, Invoice Received Date, Obligation Date, and Accounting Date.

It was paid on 11/21/2014 with a check.

The voucher has 3 lines, and each line is split between 2 funds.

Vouchers

7. Voucher Lines and Distribution

Voucher lines:

Unit	Voucher	Line	PO No.	Descr	Amount	Quantity	UOM
DFS01	00010466	2	C344-14-02	Complaint Insurance System	8,200.00	1.0000	EA
DFS01	00010466	3	C344-14-01	Complaint Insurance System	9,400.00	1.0000	EA
DFS01	00010466	4	C344-14-03	Complaint Insurance System	40,800.00	1.0000	EA

Voucher distribution:

Unit	Voucher	Line	Distribution Li	Fund	Account	Amount
DFS01	00010466	2	1	21994	51080	4,920.00
DFS01	00010466	2	2	21970	51080	3,280.00
DFS01	00010466	3	1	21994	51080	5,640.00
DFS01	00010466	3	2	21970	51080	3,760.00
DFS01	00010466	4	1	21994	51080	24,480.00
DFS01	00010466	4	2	21970	51080	16,320.00

Vouchers

8. Voucher Accounting Entries – Budget Check

- Voucher is entered, approved, and budget checked, and accrual entries are generated and posted to KK:

KK Entries:

Ledger	Sum Amount	Fund	Tran Date	Account	Dept	Program	Bud Ref
DETAIL_EN	(23,360.00)	21970	11/20/2014	51080	3500311	81500	2014-15
DETAIL_EN	(35,040.00)	21994	11/20/2014	51080	3500311	81500	2014-15
DETAIL_EX	23,360.00	21970	11/20/2014	51080	3500311	81500	2014-15
DETAIL_EX	35,040.00	21994	11/20/2014	51080	3500311	81500	2014-15
KK_APP_EN	(23,360.00)	21970	11/20/2014	51000	3500000	81001	2014-15
KK_APP_EN	(35,040.00)	21994	11/20/2014	51000	3500000	81001	2014-15
KK_APP_EX	23,360.00	21970	11/20/2014	51000	3500000	81001	2014-15
KK_APP_EX	35,040.00	21994	11/20/2014	51000	3500000	81001	2014-15
KK_SEG_EN	(23,360.00)	21970	11/20/2014	51000	3500000	81001	2014-15
KK_SEG_EN	(35,040.00)	21994	11/20/2014	51000	3500000	81001	2014-15
KK_SEG_EX	23,360.00	21970	11/20/2014	51000	3500000	81001	2014-15
KK_SEG_EX	35,040.00	21994	11/20/2014	51000	3500000	81001	2014-15
KK_DB81_EX	23,360.00	21970	11/20/2014	57050	3500000		
KK_DB81_EX	35,040.00	21994	11/20/2014	57050	3500000		

Vouchers

9. Voucher Accounting Entries – Accrual

Modified Accrual ledger journal entries:
(There are no Cash ledger entries yet)

Unit	Amount	Fund	Account	GL Unit	Journal ID	Date	Process
DFS01	(4,920.00)	21994	20110	DFS01	AP01669195	10/31/2014	ACCR
DFS01	4,920.00	21994	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	(3,280.00)	21970	20110	DFS01	AP01669195	10/31/2014	ACCR
DFS01	3,280.00	21970	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	(5,640.00)	21994	20110	DFS01	AP01669195	10/31/2014	ACCR
DFS01	5,640.00	21994	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	3,760.00	21970	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	(3,760.00)	21970	20110	DFS01	AP01669195	10/31/2014	ACCR
DFS01	24,480.00	21994	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	(24,480.00)	21994	20110	DFS01	AP01669195	10/31/2014	ACCR
DFS01	16,320.00	21970	51080	DFS01	AP01669195	10/31/2014	ACCR
DFS01	(16,320.00)	21970	20110	DFS01	AP01669195	10/31/2014	ACCR

Note: For this voucher, the ACCOUNTING DATE was entered as 10/31/2014 to align with the obligation date. The JOURNAL DATE, therefore, is 10/31/2014, although the voucher was CREATED on 11/20/2014.

Vouchers

10. Voucher Accounting Entries – Payment (a)

MOD_ACCRL Entries:

GL Unit	Journal ID	Date	Amount	Fund	Account
DFS01	AP01669199	11/21/2014	(4,920.00)	21994	36320
DFS01	AP01669199	11/21/2014	4,920.00	21994	20110
DFS01	AP01669199	11/21/2014	(3,280.00)	21970	36320
DFS01	AP01669199	11/21/2014	3,280.00	21970	20110
DFS01	AP01669199	11/21/2014	(5,640.00)	21994	36320
DFS01	AP01669199	11/21/2014	5,640.00	21994	20110
DFS01	AP01669199	11/21/2014	(3,760.00)	21970	36320
DFS01	AP01669199	11/21/2014	3,760.00	21970	20110
DFS01	AP01669199	11/21/2014	(24,480.00)	21994	36320
DFS01	AP01669199	11/21/2014	24,480.00	21994	20110
DFS01	AP01669199	11/21/2014	(16,320.00)	21970	36320
DFS01	AP01669199	11/21/2014	16,320.00	21970	20110
NYS01	AP01669200	11/21/2014	(4,920.00)	21994	10110
NYS01	AP01669200	11/21/2014	4,920.00	21994	60820
NYS01	AP01669200	11/21/2014	(3,280.00)	21970	10110
NYS01	AP01669200	11/21/2014	3,280.00	21970	60820
NYS01	AP01669200	11/21/2014	(5,640.00)	21994	10110
NYS01	AP01669200	11/21/2014	5,640.00	21994	60820
NYS01	AP01669200	11/21/2014	(3,760.00)	21970	10110
NYS01	AP01669200	11/21/2014	3,760.00	21970	60820
NYS01	AP01669200	11/21/2014	24,480.00	21994	60820
NYS01	AP01669200	11/21/2014	(24,480.00)	21994	10110
NYS01	AP01669200	11/21/2014	16,320.00	21970	60820
NYS01	AP01669200	11/21/2014	(16,320.00)	21970	10110

Voucher is paid. Payment accounting entries are generated, and the Cash ledger entries are generated and posted.

Vouchers

11. Voucher Accounting Entries – Payment (b)

CASH Entries:

Unit	Journal ID	Journal Date	Amount	Fund	Account
DFS01	CSH1669997	11/21/2014	4,920.00	21994	51080
DFS01	CSH1669997	11/21/2014	3,280.00	21970	51080
DFS01	CSH1669997	11/21/2014	5,640.00	21994	51080
DFS01	CSH1669997	11/21/2014	3,760.00	21970	51080
DFS01	CSH1669997	11/21/2014	24,480.00	21994	51080
DFS01	CSH1669997	11/21/2014	16,320.00	21970	51080
DFS01	CSH1669997	11/21/2014	(4,920.00)	21994	36320
DFS01	CSH1669997	11/21/2014	(3,280.00)	21970	36320
DFS01	CSH1669997	11/21/2014	(5,640.00)	21994	36320
DFS01	CSH1669997	11/21/2014	(3,760.00)	21970	36320
DFS01	CSH1669997	11/21/2014	(24,480.00)	21994	36320
DFS01	CSH1669997	11/21/2014	(16,320.00)	21970	36320
NYS01	CSH1669999	11/21/2014	(4,920.00)	21994	10110
NYS01	CSH1669999	11/21/2014	(3,280.00)	21970	10110
NYS01	CSH1669999	11/21/2014	(5,640.00)	21994	10110
NYS01	CSH1669999	11/21/2014	(3,760.00)	21970	10110
NYS01	CSH1669999	11/21/2014	(24,480.00)	21994	10110
NYS01	CSH1669999	11/21/2014	(16,320.00)	21970	10110
NYS01	CSH1669999	11/21/2014	4,920.00	21994	60820
NYS01	CSH1669999	11/21/2014	3,280.00	21970	60820
NYS01	CSH1669999	11/21/2014	5,640.00	21994	60820
NYS01	CSH1669999	11/21/2014	3,760.00	21970	60820
NYS01	CSH1669999	11/21/2014	24,480.00	21994	60820
NYS01	CSH1669999	11/21/2014	16,320.00	21970	60820

The CASH ledger is "disbursement" based.

There are no accrual account code entries. Instead, the expenses and payments are both accounted for at this time.

Journal line source is "GAP"

Vouchers

12. Voucher Accounting Entries – Discounts and Interest

- Discount and interest amounts are calculated at the time of payment.
- These amounts are distributed to the voucher's account strings on a percentage basis.
- Discounts will be an offset to the original expense, but interest is its own account.
- The accounting entries below will be offset by adjustments in the balancing entries (transfers and cash).

Discount Entries:

GL Unit	Journal ID	Date	Amount	Fund	Account
DFS01	AP01669199	11/21/2014	(4.00)	21970	51080
DFS01	AP01669199	11/21/2014	(6.00)	21994	51080

Interest Entries:

GL Unit	Journal ID	Date	Amount	Fund	Account
DFS01	AP01669199	11/21/2014	4.00	21970	59103
DFS01	AP01669199	11/21/2014	6.00	21994	59103

The interest code 59103 is not a budget checked account. Amounts associated with this account will be reclassified to a different account string based on agency requirement.

Vouchers

13. Voucher Accounting Entries – Payment Cancel

- The Payment is cancelled whenever the original payment (check or ACH) is no longer valid. This can be due to a number a factors that result in the payment not reaching the vendor.
- When the Payment is cancelled, the payment accounting needs to be reversed.
- The MOD_ACCRL and CASH journals will be the opposite of the prior payment journals.
- **The voucher will have been reversed in total in the CASH ledger – no longer part of the balance!**
- **There is no effect on any of the KK ledgers.**
- The payment may be subsequently reissued, and further payment accounting entries will then be generated.

Vouchers

14. Voucher Accounting Entries - Closing

- If it is determined that this voucher is no longer required and no payment will ever be made, the voucher is CLOSED, not deleted.
- This reverses the previous MOD_ACCRL ledger accrual entries. It has no further impact on the CASH ledger.
- The transaction is also reversed in the KK ledgers, and the budget is restored.
- In instances where the associated appropriation budget has now lapsed, a different approach is required.

Vouchers

15. Types of Vouchers

- There are different types of voucher, and each has it's own special accounting considerations.
- Voucher types:
  - REG – Regular Voucher
  - SGLP – Single Payment Voucher
  - ADJ – Adjustment Voucher
  - JRNL – Journal Voucher
  - PPAY – Prepaid Voucher

Vouchers

16. Adjustment Vouchers

- Adjustment vouchers (ADJ) are used for Credit Memos and Refunds of Appropriation. If it is determined that a vendor owes the agency money, the agency may be issued a payment in return from the vendor, or the vendor may establish a credit.
- This payment can be used to reverse some or all of the prior voucher payment, and will also restore some or all of the available budget. However, a refund of appropriation voucher can use the original voucher coding only when the corresponding budget has not lapsed.
  A credit memo also utilizes the voucher process. This then flows into the payment process, so that any future payments to the same vendor will net against the prior credit. The accounting entries are all the same as with the regular voucher, but the payment processing itself is different.

Vouchers

17. Refunds of Appropriation

- Refunds of Appropriation (ROAs) are handled by the Revenue unit.
- ROAs are prepared when the cash (check or ACH) is received by the State.
- The cash associated with a refund of appropriation is NOT generated through the payment process, but was received when the vendor sent the check to the agency. Therefore, no new check or ACH will be generated. However, the cash account transactions will be generated to reflect the voucher "payment“ (cash deposit).
- The process for refund of appropriation vouchers requires the use of the clearing account 59999. This account will be used to account for the cash deposit of the vendor check.
- Account 59999 is not budget checked, so will not flow to the KK appropriation and segregation ledgers.
- There is a special paycycle for ROAs.
- The clearing process associated with account 59999 adjusts the cash account 10110 accounting in the MOD_ACCRL ledger. (More on that later….)

Vouchers

18. ROA Accounting Entries (a)

Check is received for $41.98.

MOD_ACCRL Accrual Entries:

GL Unit	Journal ID	Date	Amount	Fund	Account
DFS01	AP01583969	9/22/2014	(16.80)	21970	51101
DFS01	AP01583969	9/22/2014	16.80	21970	20110
DFS01	AP01583969	9/22/2014	(25.18)	21994	51101
DFS01	AP01583969	9/22/2014	25.18	21994	20110
DFS01	AP01583969	9/22/2014	16.80	21970	59999
DFS01	AP01583969	9/22/2014	(16.80)	21970	20110
DFS01	AP01583969	9/22/2014	25.18	21994	59999
DFS01	AP01583969	9/22/2014	(25.18)	21994	20110

MOD_ACCRL Payment Entries:

GL Unit	Journal ID	Date	Amount	Fund	Account
NYS01	AP01583975	9/29/2014	(16.80)	21970	36320
DFS01	AP01583974	9/29/2014	16.80	21970	60820
NYS01	AP01583975	9/29/2014	16.80	21970	10110
DFS01	AP01583974	9/29/2014	(16.80)	21970	20110
NYS01	AP01583975	9/29/2014	(25.18)	21994	36320
DFS01	AP01583974	9/29/2014	25.18	21994	60820
NYS01	AP01583975	9/29/2014	25.18	21994	10110
DFS01	AP01583974	9/29/2014	(25.18)	21994	20110
DFS01	AP01583974	9/29/2014	(16.80)	21970	36320
NYS01	AP01583975	9/29/2014	16.80	21970	60820
NYS01	AP01583975	9/29/2014	(16.80)	21970	10110
DFS01	AP01583974	9/29/2014	16.80	21970	20110
DFS01	AP01583974	9/29/2014	(25.18)	21994	36320
NYS01	AP01583975	9/29/2014	25.18	21994	60820
NYS01	AP01583975	9/29/2014	(25.18)	21994	10110
DFS01	AP01583974	9/29/2014	25.18	21994	20110

The INTRAFUND clearing process establishes the cash accounting. It “replaces” the 59999 balance with 10110. (More on this later…)

Vouchers

19. ROA Accounting Entries (b)

- The CASH ledger entries do not reflect the accrual accounting.
- The ROA account 59999 is not used in the CASH ledger entry.

Unit	Journal ID	Journal Date	Account	Fund	Amount
DFS01	CSH1584814	9/29/2014	60820	21970	16.80
DFS01	CSH1584814	9/29/2014	60820	21994	25.18
DFS01	CSH1584814	9/29/2014	36320	21970	(16.80)
DFS01	CSH1584814	9/29/2014	36320	21994	(25.18)
DFS01	CSH1584814	9/29/2014	51101	21970	(16.80)
DFS01	CSH1584814	9/29/2014	51101	21994	(25.18)
DFS01	CSH1584814	9/29/2014	10110	21970	16.80
DFS01	CSH1584814	9/29/2014	10110	21994	25.18
NYS01	CSH1584816	9/29/2014	36320	21970	(16.80)
NYS01	CSH1584816	9/29/2014	36320	21994	(25.18)
NYS01	CSH1584816	9/29/2014	60820	21970	16.80
NYS01	CSH1584816	9/29/2014	60820	21994	25.18
NYS01	CSH1584816	9/29/2014	10110	21970	16.80
NYS01	CSH1584816	9/29/2014	10110	21994	25.18
NYS01	CSH1584816	9/29/2014	10110	21970	(16.80)
NYS01	CSH1584816	9/29/2014	10110	21994	(25.18)

The cash account 10110 entries appear to be doubling, but they reflect the offsetting cash associated with 59999, as well as the 59999 clearing process.

Revenues

1. Revenue Basics

- Some specific types of Revenue DO have KK (budget) effects – bond proceeds, ALRs, etc.
- The State takes in Revenue for two basic reasons:
  1. We "ask" for it.
     - This is revenue that results from the billing process
     - Interagency bills, Federal grant draws, and other agency billing
     - Revenue contracts may be associated (Federal grants)
     - Accrual accounting for Accounts Receivable
  2. People pay us directly.
     - Taxes, fees, employee "Due To State", interest from investments
     - Miscellaneous payments (MISCPAY)
     - These are directly journaled when received – no accrual accounting

Revenues

2. People Pay Us Directly – Regular Deposits

- Most State revenues are the result of direct payments. These include income taxes, user fees, fines, and other miscellaneous receipts.
- These types of transactions are “direct journaled” – the deposit accounting is generated at the time of the cash receipt.
- No accrual entry is generated. The information posts to the CASH and MOD_ACCRL ledgers at the same time.

Business Unit	Deposit ID	GL Unit	Journal ID	Date	Account	Fund	Amount
DMV01	4145	DMV01	0002614925	8/24/2016	31101	30051	(5,870.58)
DMV01	4145	DMV01	0002614925	8/24/2016	60820	30051	5,870.58
DMV01	4145	NYS01	0002614959	8/24/2016	10110	30051	5,870.58
DMV01	4145	NYS01	0002614959	8/24/2016	36320	30051	(5,870.58)

The journal is not generated from the submodule – does not begin with “AR”.

Business Unit	Journal ID	Date	Account	Fund	Amount	Line Descr
DMV01	CSH2615054	8/24/2016	31101	30051	(5,870.58)	4145
DMV01	CSH2615054	8/24/2016	60820	30051	5,870.58	4145
NYS01	CSH2615064	8/24/2016	36320	30051	(5,870.58)	4145
NYS01	CSH2615064	8/24/2016	10110	30051	5,870.58	4145

Notice that the CASH ledger journal “Line Description” field contains the Deposit ID.

Journal line source is “GAR”

Revenues

3. Billing Overview

- Billing is used in the Federal grant draw process, interagency payments, and a few other agency billing situations.
- Billing accounting transactions are more complex than the direct journal miscellaneous payments.
- Bills may be generated from revenue contracts.
- Bills DO generate accrual entries – Accounts Receivable.
- The billing process generates an INVOICE, which matches the ITEM of the associated deposits.
- Agency bills utilize “Worksheets” to deposit the cash.

Revenues

4. Life of a Bill

1. The State expends funds.
2. The expenditure may be supported by a Revenue contract.
   - MOD_ACCRL contract accounting entries are generated.
3. The information is then sent to the billing system to generate the bill.
4. For situations without Revenue contracts, the agency generates the bill.
5. Invoice is established.
   - MOD_ACCRL billing accounting entries are generated.
6. Item is established.
7. Funds are received and deposited.
   - Cash deposit accounting is generated. The transaction is posted to the CASH ledger.

Revenues

5. Contract Accounting

- In situations where a Revenue Contract exists (for example, with Federal Grants), spending against the associated project lets the system know that the agency is now entitled to receive reimbursing funds.
- This prompts Accounting Man to enter a transaction for the agency revenue.

Source transaction: GL journal

Unit	Journal ID	Date	Account	Fund	Project	Amount
DOH01	0001677890	11/28/2014	60301	25106	51505NY5MAP	18,642,000.00
DOH01	0001677890	11/28/2014	60301	25107	51505NYINCT	21,000.00
DOH01	0001677890	11/28/2014	35500	60901		(18,663,000.00)

Contract: Revenue and Unbilled Accounts Receivable

Unit	Journal ID	Date	Account	Fund	Project	Amount
NYS01	CAPC679691	11/28/2014	11140	25106	51505NY5MAP	18,642,000.00
NYS01	CAPC679691	11/28/2014	36101	25106	51505NY5MAP	(18,642,000.00)
NYS01	CAPC679691	11/28/2014	11140	25107	51505NYINCT	21,000.00
NYS01	CAPC679691	11/28/2014	36101	25107	51505NYINCT	(21,000.00)

Revenues

6. Billing – Revenue Contracts

- The bill to request funds from the payee is generated. In situations where a revenue contract exists, this is handled through SFS.
  - Invoice is generated.

Unit	Invoice	Seq	Line	Source	Contract	Billing Plan
NYS01	GM-0000068778	2	1	GRANTS	51505NY5MAP	B101
NYS01	GM-0000068783	1	1	GRANTS	51505NYINCT	B101

- No new revenue accounting is generated, but the receivable status changes.
- "Unbilled" AR is replaced with "Billed" AR.

Unit	Journal ID	Date	Account	Fund	Project	Amount
NYS01	BI01681558	12/1/2014	11110	25106	51505NY5MAP	18,642,000.00
NYS01	BI01681558	12/1/2014	11110	25107	51505NYINCT	21,000.00
NYS01	BI01681558	12/1/2014	11140	25106	51505NY5MAP	(18,642,000.00)
NYS01	BI01681558	12/1/2014	11140	25107	51505NYINCT	(21,000.00)

Account 11140 = "Unbilled" AR
Account 11110 = "Billed" AR

Revenues

7. Billing – Interagency (a)

- The agency will enter the bill directly.
- Currently, the primary use of agency billing is for Interagency payments. Interagency bills will also generate the associated agency vouchers.
- The bill generates an invoice, and once the associated voucher is approved, an entry is generated to account for the revenue and receivable.
- For Interagency transactions, the balancing asset accounting is NOT Accounts Receivable and Accounts Payable.
- These transactions use the Due To/ Due From accounting, since one agency fund will pay another agency fund, and no cash will move through the bank.

Revenues

8. Billing – Interagency (b)

OGS01 bills DOL01:

Bill To	Invoice	Inv Amt	Invoice Date	Acctg Date	Date Invoiced	Due
DOL01	HBITS11142004	24,735.00	12/30/2014	1/1/2015	12/31/2014	12/30/2014

Billing accounting:

Unit	Journal ID	Date	Posted	Account	Fund	Amount	Fund Affil
OGS01	BI01824692	1/1/2015	3/3/2015	12030	55020	1,845.00	25901
OGS01	BI01824692	1/1/2015	3/3/2015	32208	55020	(1,845.00)	25901
OGS01	BI01824692	1/1/2015	3/3/2015	12030	55020	22,890.00	25902
OGS01	BI01824692	1/1/2015	3/3/2015	32208	55020	(22,890.00)	25902

Voucher accounting:

Unit	Journal ID	Date	Posted	Account	Fund	Amount
DOL01	AP01825286	1/1/2015	3/3/2015	21021	25901	(1,845.00)
DOL01	AP01825286	1/1/2015	3/3/2015	51088	25901	1,845.00
DOL01	AP01825286	1/1/2015	3/3/2015	51088	25902	7,050.00
DOL01	AP01825286	1/1/2015	3/3/2015	51088	25902	15,840.00
DOL01	AP01825286	1/1/2015	3/3/2015	21021	25902	(22,890.00)

Revenues

9. Billing – Non Interagency

- For non interagency bills entered by an agency, the billing process generates the invoice.
- The revenue accounting entry is also generated. No cash has been received yet.

PAST DUE ACCOUNTS
GLASBERGEN

© Randy Glasbergen
glasbergen.com

"The word 'invoice' is too soft and friendly. We need a new word that means 'pay up or die'."

Unit	Invoice	Acctg Date	Account	Fund	Amount	Journal ID	Posted Date	Journal Date
OGS01	0000008706	7/1/2016	11240	10050	3,040.13	BI02514632	6/17/2016	7/1/2016
OGS01	0000008706	7/1/2016	32305	10050	(3,040.13)	BI02514632	6/17/2016	7/1/2016

Revenues

10. Item Deposits

- The billing process will also generate the Item that is associated with the Invoice (same coding).
- When the cash is received from the payee, the Item deposit accounting is generated, and the revenue transaction is posted to the CASH ledger.

Unit	Item ID	Deposit ID	GL Unit	Journal ID	Journal Date	Posted	Account	Fund	Amount
OGS01	0000008706	3785	OGS01	AR02559551	7/20/2016	7/20/2016	11240	10050	(3,040.13)
OGS01	0000008706	3785	NYS01	AR02559548	7/20/2016	7/20/2016	36320	10050	(3,040.13)
OGS01	0000008706	3785	OGS01	AR02559551	7/20/2016	7/20/2016	60820	10050	3,040.13
OGS01	0000008706	3785	NYS01	AR02559548	7/20/2016	7/20/2016	10110	10050	3,040.13

Unit	Journal ID	Date	Ledger	Account	Fund	Amount	Line Descr	Posted
NYS01	CSH2559580	7/20/2016	CASH	36320	10050	(3,040.13)	0000008706	7/20/2016
NYS01	CSH2559580	7/20/2016	CASH	10110	10050	3,040.13	0000008706	7/20/2016
OGS01	CSH2559583	7/20/2016	CASH	32305	10050	(3,040.13)	0000008706	7/20/2016
OGS01	CSH2559583	7/20/2016	CASH	60820	10050	3,040.13	0000008706	7/20/2016

Notice that the CASH ledger journal "Line Description" field contains the Item number, not the Deposit ID.

Journal line source is "GAR"

Employee Travel Expense Reports

1. TE – General Overview

- The Travel and Expenses module is used for processing employee expenses.
- Employees may have the ability to utilize Travel cards.
- The T&E module will generate the accounting for the employee's travel expenses, reconcile the Travel card charges, and generate the reimbursement payment to the employee.
- Payments that are made to reimburse employees do NOT generate a voucher. There are separate paycycles for employee expenses.
- Any amounts that the employee owes the State (Due To State) are also calculated.
- The net result of an Expense Report will be one of these outcomes:
  - 1. The employee is reimbursed (paid).
  - 2. The employee must reimburse the State for unallowable expenses.
  - 3. The entire expense report is covered by the Travel card and no additional processing is required.

Employee Expense Reports

7. T Card Processing

- For Travel cards (as well as Procurement cards), the Citibank bill payment will be made from an administration budget, using the general prepay account code.
  - 54011 for Travel card bills
  - 58971 for Procurement card bills
- Employees must reconcile their charge card information so that the correct accounting (fund, program, account coding, etc.) is generated.
- The TCard (or PCard) clearing process “replaces” the prior bill payment accounting, and moves the cash (10110) balances to the correct funds. (More on that later…)

Employee Expense Reports

2. Life of an Expense Report

TO-DO LIST:
1. FILE
2. EXPENSE
3. REPORT!

1. Employee travels. Travel card (TCard) may be used.
2. TCard charges are processed by Citibank.
   - No accounting entries are generated.
3. TCard lines are sent to SFS from Citibank. Agency pays Citibank bill.
   - Voucher accounting for the invoice is generated and paid.
4. Employee enters travel details into SFS. TCard charges are included.
5. Expense report is approved.
   - Expense report is budget checked. KK ledgers are updated.
   - MOD_ACCRL accounting is generated.
6. Payment to reimburse employee is made and accounted for.
   - Transaction is posted to the CASH ledger.
7. If there is an Employee DTS amount, reimbursement is received and deposited.
   - DTS amount is “cleared”.

Employee Expense Reports

3. TE Accounting Entries – Accrual (a)

Employee Expense report lines:

Report ID	Line	Type	Trans Date	Amount	Payment Type
0000123456	1	RENTAL	10/16/2013	37.09	TC
0000123456	2	FUEL	10/15/2013	38.62	TC
0000123456	5	TOLLS	10/15/2013	1.70	CSH
0000123456	6	RTSCHRG	10/16/2013	1.83	TC
0000123456	9	RTSCHRG	10/16/2013	(1.83)	CSH
0000123456	12	DUESTAT	10/16/2013	0.13	CSH

- Employee entered information on lines 1 to 6.
- SFS generated additional lines to calculate payment or DTS amounts.
- Net result is that employee owes $0.13.

Travel Details:

- Employee travelled on 10/16/2013, and started the report on 02/19/2014.
- Total travel expenses were a result of car rental, fuel, and tolls: $77.41
- Tolls of $1.70 were paid directly by employee (cash).
- T card charges totaled $77.54, of which only $75.71 were legitimate travel expenses.
- Additional charge of $1.83 is the employee’s responsibility.

Employee Expense Reports

4. TE Accounting – Accrual (b)

- Once the expense report is approved, it is budget checked, and the MOD_ACCRL journal is generated.
- Payable and Receivable (DTS) amounts are calculated.

ID	Line	Unit	Journal ID	Date	Account	Fund	Amount
0000123456	1	DFS01	EXACC20948	2/24/2014	54020	21994	37.09
0000123456	2	DFS01	EXACC20948	2/24/2014	54017	21994	38.62
0000123456	5	DFS01	EXACC20948	2/24/2014	54017	21994	1.70
0000123456	1	DFS01	EXACC20948	2/24/2014	39995	21994	(37.09)
0000123456	2	DFS01	EXACC20948	2/24/2014	39995	21994	(38.62)
0000123456	5	DFS01	EXACC20948	2/24/2014	20392	21994	(1.70)
0000123456	6	DFS01	EXACC20948	2/24/2014	39997	10050	1.83
0000123456	6	DFS01	EXACC20948	2/24/2014	39995	10050	(1.83)
0000123456	9	DFS01	EXACC20948	2/24/2014	39997	10050	(1.83)
0000123456	9	DFS01	EXACC20948	2/24/2014	20392	10050	1.83
0000123456	12	DFS01	EXACC20948	2/24/2014	39998	10050	1.83
0000123456	12	DFS01	EXACC20948	2/24/2014	20392	10050	(1.83)
0000123456	12	DFS01	EXACC20948	2/24/2014	39998	21994	(1.70)
0000123456	12	DFS01	EXACC20948	2/24/2014	20392	21994	1.70

Note the journal date of 02/24/2014, which corresponds to the date the report was finalized and submitted by the traveler.
This is also the Accounting Date.

Employee Expense Reports

5. TE Accounting – Payments (a)

- Paycycle process will generate the payments and associated accounting entries.
- For those expense reports that result in net $0 or DTS amounts, they will still process through paycycle, although no payments are generated.
  - There are no cash account entries booked for these 2 scenarios.
- Once the expense report is paid, the entries post to the CASH ledger.

Employee Expense Reports

6. TE Accounting – Payments (b)

If no payment (check or ACH) is required to reimburse the employee, no additional MOD_ACCRL journals are generated.

CASH journals:

Unit	Journal ID	Date	Ledger	Account	Fund	Amount	Ref	Posted
DFS01	CSH1221540	2/27/2014	CASH	54017	21994	1.70	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39997	10050	(1.83)	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39997	10050	1.83	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39998	10050	1.83	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39998	21994	(1.70)	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	54017	21994	38.62	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	54020	21994	37.09	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39995	21994	(37.09)	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39995	21994	(38.62)	0000123456	2/28/2014
DFS01	CSH1221540	2/27/2014	CASH	39995	10050	(1.83)	0000123456	2/28/2014

Notice that the CASH ledger journal "Reference" field contains the Expense Report number.

Journal line source is "GEX"

Employee Expense Reports

7. Employee Due To State

- The balance on the DTS account 39998 can be thought of as a receivable.
- It represent money that was paid to Citibank by the agency from the bill (invoice) payment that must be reimbursed by the employee.
- DTS deposits MUST reference the original expense report to ensure that the balance on account 39998 is cleared correctly.
- The reimbursement payment is processed as a regular deposit (direct journal).

Unit	Deposit ID	GL Unit	Account	Fund	Amount	Ref	Journal ID	Journal Date	Acctg Date
DFS03	37	DFS01	39998	10050	(1.83)	0000349654	0001230591	3/5/2014	2/28/2014
DFS03	37	DFS01	39998	21994	1.70	0000349654	0001230591	3/5/2014	2/28/2014
DFS03	37	NYS01	10110	10050	1.83		0001230600	3/5/2014	2/28/2014
DFS03	37	NYS01	10110	21994	(1.70)		0001230600	3/5/2014	2/28/2014
DFS03	37	DFS01	60820	10050	1.83	0000349654	0001230591	3/5/2014	2/28/2014
DFS03	37	NYS01	36320	10050	(1.83)		0001230600	3/5/2014	2/28/2014
DFS03	37	DFS01	36320	21994	(1.70)	0000349654	0001230591	3/5/2014	2/28/2014
DFS03	37	NYS01	60820	21994	1.70		0001230600	3/5/2014	2/28/2014

Employee Expense Reports

8. Corrections to Prior Reports

- Outstanding DTS balances will result in employee reimbursement payments being delayed.
- If an employee accidentally fills out an expense report incorrectly and the report is PAID, there is no mechanism in SFS to correct it!!!
- Requests for corrections to expense reports that have already been PAID must be sent to OSC.
- If the expense report has been submitted but not yet approved by OSC (and therefore not yet paid), the report can be denied back to the employee and resubmitted after correcting.

Payroll

1. Payroll Overview

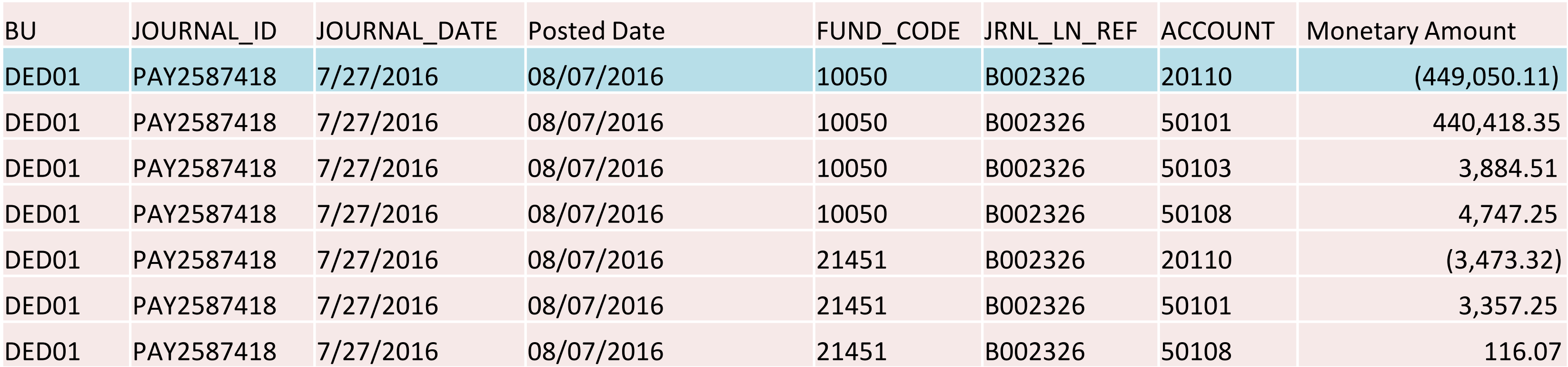
- Payroll is processed through the PayServ system – it is not part of SFS.
- However, we still must account for the payroll expenditures.
- Accounting Man treats PayServ as a submodule that he can’t “see” into.
- The payroll entries account for 2 types of processes:
    1. Expenditure payroll charges – budget charges
    2. Escrow deposits for withholdings and subsequent remittance
- PaySer sends a journal entry to SFS to account for the payroll transactions, but the details behind the transactions (payees, deduction codes, etc.) are only in PayServ.
- Like the voucher accounting (and billing) entries, there is an accrual journal (expense and payable), and a payment journal (payable and cash).
- Payroll is posted to the CASH ledger at the time of “payment” – dependent on check payment date loaded with the payroll files.

Payroll

2. Expense Accrual Accounting – Lag Date

- Payroll transactions are generally loaded on the Friday prior to the check date. The journal below is for check date 08/10/2016.
- The Journal Date reflects the “lag” date for the expense accrual

Expenses: Budget Controlled



BU	JOURNAL_ID	JOURNAL_DATE	Posted Date	FUND_CODE	JRNL_LN_REF	ACCOUNT	Monetary Amount
DED01	PAY2587418	7/27/2016	08/07/2016	10050	B002326	20110	(449,050.11)
DED01	PAY2587418	7/27/2016	08/07/2016	10050	B002326	50101	440,418.35
DED01	PAY2587418	7/27/2016	08/07/2016	10050	B002326	50103	3,884.51
DED01	PAY2587418	7/27/2016	08/07/2016	10050	B002326	50108	4,747.25
DED01	PAY2587418	7/27/2016	08/07/2016	21451	B002326	20110	(3,473.32)
DED01	PAY2587418	7/27/2016	08/07/2016	21451	B002326	50101	3,357.25
DED01	PAY2587418	7/27/2016	08/07/2016	21451	B002326	50108	116.07

Notice the “Journal Line Reference” information

Payroll

3. Escrow Deposits

- Escrow Funds are used as “holding” accounts
- These funds are NOT subject to budget control
- Payments for ALL employees will be made on vouchers to the various payees from these funds

BU	JOURNAL_ID	JOURNAL_DATE	Posted Date	FUND_CODE	JRNL_LN_REF	ACCOUNT	Monetary Amount
NYS01	PAY2585403	7/27/2016	2016-08-05	60251	A000590	11240	26,569,643.66
NYS01	PAY2585403	7/27/2016	2016-08-05	60251	A000590	32601	(26,569,643.66)
DCS01	PAY2585407	7/27/2016	2016-08-05	60201	C141108	11240	14,044,004.32
DCS01	PAY2585407	7/27/2016	2016-08-05	60201	C141108	32208	(14,044,004.32)

Fund 60251 = Social Security
Fund 60201 = Health Insurance

Payroll

4. Payment Accounting – Check Date (a)

- The payment accounting for payroll is generated on the payment date, or “check date”.
- This results in the MOD_ACCRL payment accounting journals, as well as the transactions posting to the CASH ledger.

MOD_ACCRL journals:

BU	JOURNAL_ID	JOURNAL_DATE	Posted Date	FUND_CODE	JRNL_LN_REF	ACCOUNT	Amount
DED01	PAY2592646	8/10/2016	8/10/2016	10050	B002326	20110	449,050.11
DED01	PAY2592646	8/10/2016	8/10/2016	21451	B002326	20110	3,473.32
DED01	PAY2592793	8/10/2016	8/10/2016	10050	B002326	10110	(449,050.11)
DED01	PAY2592793	8/10/2016	8/10/2016	21451	B002326	10110	(3,473.32)
DED01	PAY2592824	8/10/2016	8/10/2016	60251	A000590	10110	26,569,643.66
NYS01	PAY2592824	8/10/2016	8/10/2016	60251	A000590	11240	(26,569,643.66)
NYS01	PAY2592640	8/10/2016	8/10/2016	60201	C141108	11240	(14,044,004.32)
NYS01	PAY2592790	8/10/2016	8/10/2016	60201	C141108	10110	14,044,004.32

Note: Transfer accounts 36320 and 60820 are omitted for clarity

Payroll

5. Payment Accounting – Check Date (b)

Expenses and Revenues are posted to the CASH ledger

CASH journals:

BU	JOURNAL_ID	JOURNAL_DATE	Posted Date	FUND_CODE	JRNL_LN_REF	ACCOUNT	Amount
DED01	PAY2592645	8/10/2016	8/10/2016	10050	B002326	50101	440,418.35
DED01	PAY2592645	8/10/2016	8/10/2016	10050	B002326	50103	3,884.51
DED01	PAY2592645	8/10/2016	8/10/2016	10050	B002326	50108	4,747.25
DED01	PAY2592645	8/10/2016	8/10/2016	21451	B002326	50101	3,357.25
DED01	PAY2592645	8/10/2016	8/10/2016	21451	B002326	50108	116.07
NYS01	PAY2592722	8/10/2016	8/10/2016	10050	B002326	10110	(449,050.11)
NYS01	PAY2592722	8/10/2016	8/10/2016	21451	B002326	10110	(3,473.32)
NYS01	PAY2592753	8/10/2016	8/10/2016	60251	A000590	10110	26,569,643.66
NYS01	PAY2592753	8/10/2016	8/10/2016	60251	A000590	32601	(26,569,643.66)
DCS01	PAY2592639	8/10/2016	8/10/2016	60201	C141108	32208	(14,044,004.32)
NYS01	PAY2592719	8/10/2016	8/10/2016	60201	C141108	10110	14,044,004.32

Note: Transfer accounts 36320 and 60820 are omitted for clarity

Journal line source is "GHR"

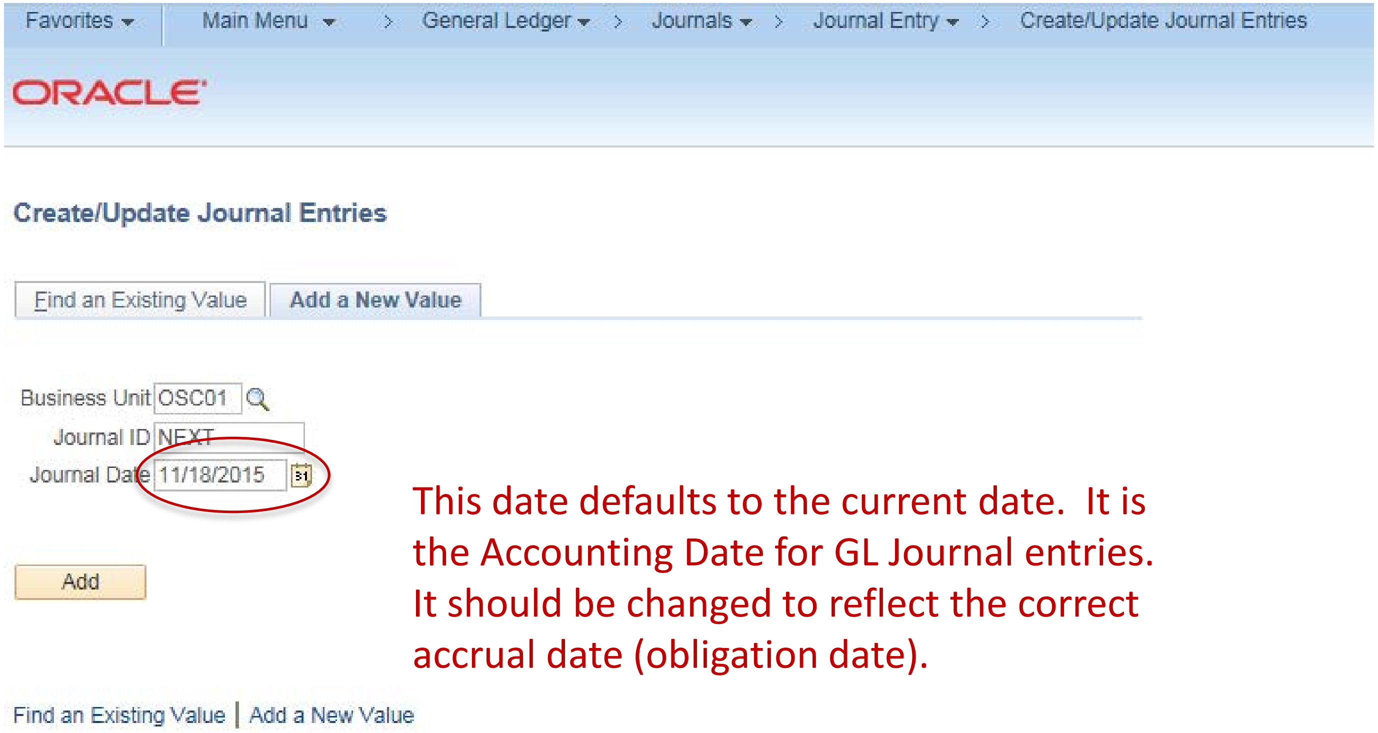
GL Journals

1. GL Journal Overview

- Directly entered GL journals are done to make adjustments to the “books”. These do not originate in the submodules.
- When you do a GL journal, YOU are acting as Accounting Man.
- Agency entered journals can only adjust or correct prior transactions. Account codes are restricted to revenue and expenditure types.
- GL journals are (generally) done in the MOD_ACCRL ledger. They are NEVER done directly in the CASH ledger.
- The system will add the required balancing accounts to the journal.

GL Journals

2. GL Journal Dates



Favorites
Main Menu
General Ledger
Journals
Journal Entry
Create/Update Journal Entries
ORACLE
Create/Update Journal Entries
Find an Existing Value
Add a New Value
Add
Find an Existing Value | Add a New Value

Business Unit OSC01

Journal ID NEXT

Journal Date 11/18/2015

This date defaults to the current date. It is the Accounting Date for GL Journal entries. It should be changed to reflect the correct accrual date (obligation date).

The Journal Date IS the Accounting Date.

When a GL journal is done to correct a prior transaction, the date on the journal should be the same as the original transaction.

However, consideration must be made for closed periods, so the date determination rules apply.

NYS COMPTROLLER
THOMAS P. DiNAPOLI

GL Journals

3. Journal Lines and Balancing

- Agencies enter the accounting information for the revenues and expenditures.
- The system adds the required balancing accounting for BU and Fund.

Unit	Journal ID	Date	Account	Fund	Project	Amount	Fund Affil
DOH01	0001677890	11/28/2014	60301	25106	51505NY5MAP	18,642,000.00	
DOH01	0001677890	11/28/2014	60301	25107	51505NYINCT	21,000.00	
DOH01	0001677890	11/28/2014	35500	60901		(18,663,000.00)	
DOH01	0001677890	11/28/2014	21020	25106	51505NY5MAP	(18,663,000.00)	60901
DOH01	0001677890	11/28/2014	21020	25107	51505NYINCT	(21,000.00)	25106
DOH01	0001677890	11/28/2014	12020	60901		18,663,000.00	25106
DOH01	0001677890	11/28/2014	12020	25106	51505NY5MAP	21,000.00	25107

Accounts 12020 and 21020 are the fund balancing entries. These are the Due To and Due From accounts. They reflect the required cash movement between funds.

GL Journals

4. CASH Ledger Processing

- GL journals do not "pay".
- The cash accounting is generated after the Due To/Due From clearing process runs (More on that later…).
- Once the DT/DF processing is done, the journal can post to the CASH ledger.

Unit	Journal ID	Date	Account	Fund	Project	Amount	Ref
DOH01	CSH1677930	11/28/2014	60301	25106	51505NY5MAP	18,642,000.00	0001677890
DOH01	CSH1677930	11/28/2014	60301	25107	51505NYINCT	21,000.00	0001677890
DOH01	CSH1677930	11/28/2014	35500	60901		(18,663,000.00)	0001677890
DOH01	CSH1677930	11/28/2014	10110	25106	51505NY5MAP	(18,663,000.00)	0001677890
DOH01	CSH1677930	11/28/2014	10110	25107	51505NYINCT	(21,000.00)	0001677890
DOH01	CSH1677930	11/28/2014	10110	60901		18,663,000.00	0001677890
DOH01	CSH1677930	11/28/2014	10110	25106	51505NY5MAP	21,000.00	0001677890

Accounting for cash 10110 is under DOH01. A "move cash" journal is required to move the cash to NYS01.

Journal line source is "GOT"

Part III

Other SFS Processes and Information

NYS COMPTROLLER

THOMAS P. DiNAPOLI

Other Processing

1. System Processing Examples

Accounting Man is very busy after everybody else goes home.

- Late Interest Payment reclassification
- Intrafund Due To/Due From
- "Move Cash"
- PCard and TCard clearing
- STIP
- Other allocations

Other Processing

2. Late Payment Interest Reclassification

- Late Payment Interest is calculated based on the accounting information in the voucher.
- The balance on account 59103 is reclassified to an agency specified chartfield string (budget).
- CASH ledger transactions are the same.

Unit	Journal ID	Date	Account	Fund	Project	Amount	Ref
DED01	LPF2611817	8/23/2016	59103	25340	000000000012434	(15.01)	00010376
DED01	LPF2611817	8/23/2016	58401	10050		15.01	00010376
DED01	LPF2611817	8/23/2016	36320	10050		(15.01)	00010376
DED01	LPF2611817	8/23/2016	60820	25340		15.01	00010376
NYS01	LPF2611829	8/23/2016	10110	25340	000000000012434	15.01	00010376
NYS01	LPF2611829	8/23/2016	10110	10050		(15.01)	00010376
NYS01	LPF2611829	8/23/2016	60820	10050		15.01	00010376
NYS01	LPF2611829	8/23/2016	36320	25340		(15.01)	00010376

Other Processing

3. Intrafund and Due to/Due From

- Balances on the Due To and Due From accounts are cleared to cash. This process is only done in the MOD_ACCRL ledger.
- Due To/Due From is accrual date based, but the cash reclass journal is “disbursement” cash date based.

Unit	Journal ID	Date	Account	Fund	Amount	Ref
DOH01	INTF677913	11/28/2014	12020	25106	(21,000.00)	0001677890
DOH01	INTF677913	11/28/2014	21020	25106	18,663,000.00	0001677890
DOH01	INTF677913	11/28/2014	10110	25106	21,000.00	0001677890
DOH01	INTF677913	11/28/2014	10110	25106	(18,663,000.00)	0001677890
DOH01	INTF677913	11/28/2014	21020	25107	21,000.00	0001677890
DOH01	INTF677913	11/28/2014	10110	25107	(21,000.00)	0001677890
DOH01	INTF677913	11/28/2014	12020	60901	(18,663,000.00)	0001677890
DOH01	INTF677913	11/28/2014	10110	60901	18,663,000.00	0001677890

Notice the “Reference” field
contains the source journal ID.

Other Processing

4. “Move Cash” Journals

- Recall that cash (10110) “belongs” to NYS01.
- Any cash that is accounted for under a different BU will need to be “moved” to NYS01.
- Every journal MUST be balanced by BU and fund.

Unit	Journal ID	Date	Account	Fund	Project	Amount
DOH01	0001679304	11/28/2014	10110	25106	51505NY5MAP	18,642,000.00
DOH01	0001679304	11/28/2014	36320	25106	51505NY5MAP	(18,642,000.00)
NYS01	0001679304	11/28/2014	10110	25106	51505NY5MAP	(18,642,000.00)
NYS01	0001679304	11/28/2014	60820	25106	51505NY5MAP	18,642,000.00
DOH01	0001679304	11/28/2014	10110	25107	51505NYINCT	21,000.00
DOH01	0001679304	11/28/2014	36320	25107	51505NYINCT	(21,000.00)
NYS01	0001679304	11/28/2014	10110	25107	51505NYINCT	(21,000.00)
NYS01	0001679304	11/28/2014	60820	25107	51505NYINCT	21,000.00
DOH01	0001679304	11/28/2014	10110	60901		(18,663,000.00)
DOH01	0001679304	11/28/2014	60820	60901		18,663,000.00
NYS01	0001679304	11/28/2014	10110	60901		18,663,000.00
NYS01	0001679304	11/28/2014	36320	60901		(18,663,000.00)

Other Processing

5. PCard and TCard Clearing

- PCard and TCard processing utilize "clearing" accounts to insure that the accounting finishes correctly.
- The credit card charge reconciliations set up new accounting entries for the correct chartfields (budgets), and the clearing process reverses the prior voucher bill accounting.
- TCard example:

Unit	Journal ID	Date	Ledger	Account	Fund	Amount
DED01	TCRD000001	8/24/2016	MOD_ACCRL	10110	10050	2,912.92
DED01	TCRD000001	8/24/2016	MOD_ACCRL	54011	10050	(2,912.92)
DED01	TCRD000001	8/24/2016	MOD_ACCRL	10110	25340	(2,912.92)
DED01	TCRD000001	8/24/2016	MOD_ACCRL	39995	25340	2,912.92

Citibank bill was paid under fund 10050 with account 54011

Credit card charge reconciliation resulted in Employee Expense report expenses under fund 25340, accounts 54010, 5413, 54014, etc.

Other Processing

6. STIP and Other Allocations

- Allocations are designed to apportion amounts to various accounting strings based on ledger balance percentages.
- STIP (Short Term Interest Pool) earnings are apportioned to funds that are interest eligible.
- The total STIP revenue is divided up by fund based on the fund (cash) balance as a percentage of the total cash balance.

BU	JOURNAL_ID	Journal Date	Posted Date	ACCOUNT	FUND_CODE	MONETARY_AMOUNT
NYS01	STIP100001	07/31/2016	08/06/2016	31701	10050	(3,601,456.31)
NYS01	STIP100001	07/31/2016	08/06/2016	12020	10050	3,601,456.31
NYS01	STIP100001	07/31/2016	08/06/2016	31701	70151	5,041,649.06
NYS01	STIP100001	07/31/2016	08/06/2016	21020	70151	(5,041,649.06)

Actual apportionment involves many funds, and Revenue is balanced in total (positive = negative)

Query Basics

1. What is PS Query?

- PS Query is an end-user reporting tool that enables data to be written directly on the screen, enables the creation of one-time ad-hoc queries, and automatically generates SQL code.
- Query enables users to identify and extract precise information using visual representations of your PeopleSoft database without writing SQL statements.
- Users can easily create queries to access data in the PeopleSoft database.
- Queries can be simple or complex based on your requirements. In addition, they can be used one-time or used repeatedly.

Query Basics

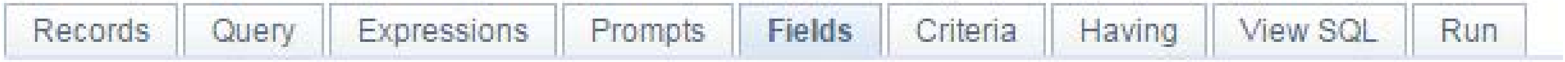
2. General Query Overview

- A query is a question – ask the database for information
- Ask our question using SQL – Structured Query Language
- General format:
  - Select – what field do you want (voucher ID)
  - From – where is the data located (voucher accounting table)
  - Where – conditions on the selection (only OSC01 vouchers)
  - Order By – how do we want the data displayed (accounting date)

Query Basics

3. How to Use PSQuery – The Wizard!

- The PeopleSoft Query tool uses a visual representation of the database
- No need to write in SQL!!!!
- Query Manager – write the query
- Query Viewer – run the query
- Tabs help explain the Query elements:


Records
Query
Expressions
Prompts
Fields
Criteria
Having
View SQL
Run

BUT…We need to understand the data in the Record tables before we can ask our questions….

Query Basics

4. Tables and Fields

- Ledgers and Journals:
  - LEDGER
  - JRNL_HEADER
  - JRNL_LINE
- KK:
  - LEDGER_KK
  - KK_BUDGET_HDR
  - KK_BUDGET_LN
  - KK_ACTIVITY_LOG
  - KK_SOURCE_HDR
  - NY_BUD_DETAIL
- Vouchers
  - VOUCHER
  - VCHR_ACCTG_LINE
  - PYMNT_VCHR_XREF
- Employee Expenses
  - EX_SHEET_HDR
  - EX_SHEET_LINE
  - EX_ACCTG_LINE

Query Basics

5. Tables and Fields cont’d

- Billing:
  - BI_HDR
  - BI_ACCT_ENTRY
- Items:
  - ITEM
  - ITEM_DST
- Misc. Payments:
  - PAYMENT
  - PAY_MISC_DST

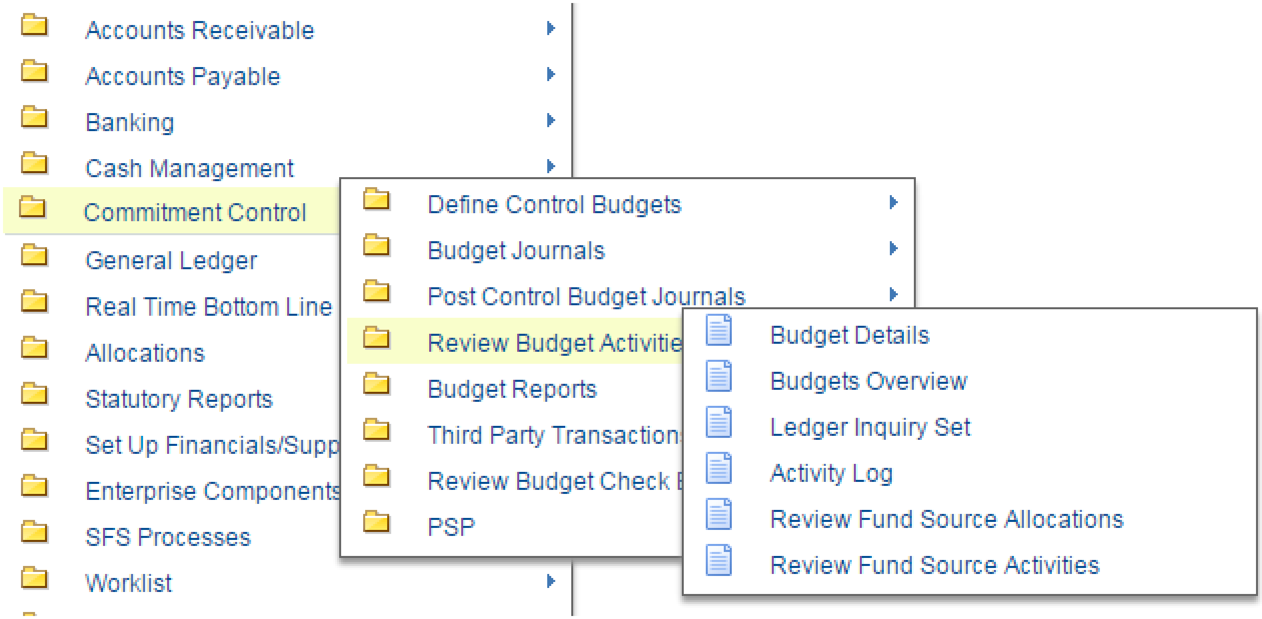
- Other examples:
  - PROJ_RESOURCE
  - NY_BD_ATTRB_MST
  - PROGRAM_TBL
  - VENDOR
  - PAYMENT_TBL

If it’s in SFS, it’s on a Table!

More Information

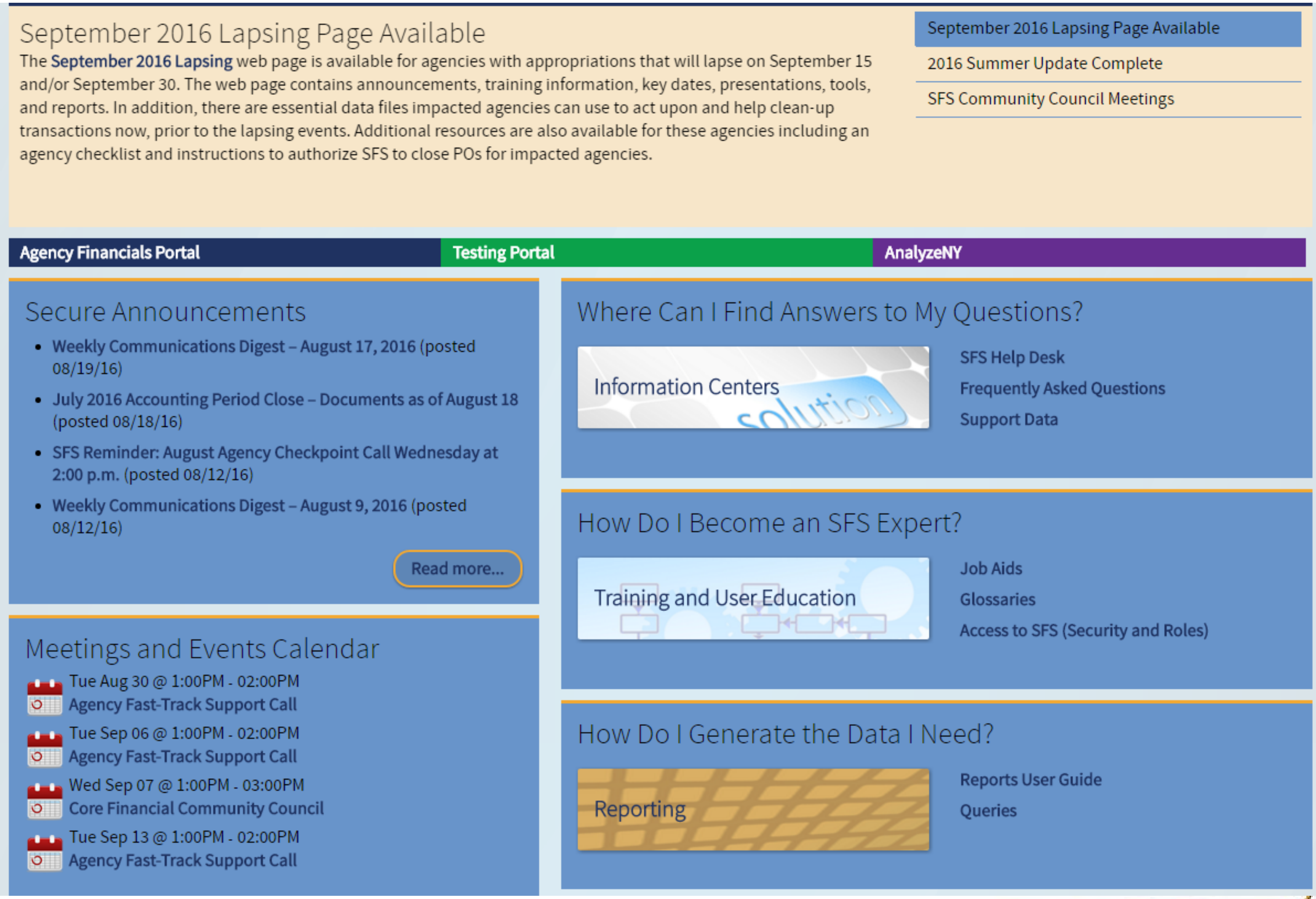
1. SFS Inquiry Screens and Reports

- PeopleSoft Query
- nVision
- Inquiry Screens
- SFS Reports
- OBIEE Reports
- AnalyzeNY


Accounts Receivable
Accounts Payable
Banking
Cash Management
Commitment Control
General Ledger
Real Time Bottom Line
Allocations
Statutory Reports
Set Up Financials/Supp
Enterprise Components
SFS Processes
Worklist
Define Control Budgets
Budget Journals
Post Control Budget Journals
Review Budget Activitie
Budget Reports
Third Party Transaction
Review Budget Check
PSP
Budget Details
Budgets Overview
Ledger Inquiry Set
Activity Log
Review Fund Source Allocations
Review Fund Source Activities

More Information

2. Job Aids and SFS Info – SFS Secure



September 2016 Lapsing Page Available

The **September 2016 Lapsing** web page is available for agencies with appropriations that will lapse on September 15 and/or September 30. The web page contains announcements, training information, key dates, presentations, tools, and reports. In addition, there are essential data files impacted agencies can use to act upon and help clean-up transactions now, prior to the lapsing events. Additional resources are also available for these agencies including an agency checklist and instructions to authorize SFS to close POs for impacted agencies.

- September 2016 Lapsing Page Available
- 2016 Summer Update Complete
- SFS Community Council Meetings

Agency Financials Portal | **Testing Portal** | **AnalyzeNY**

Secure Announcements

- Weekly Communications Digest – August 17, 2016 (posted 08/19/16)
- July 2016 Accounting Period Close – Documents as of August 18 (posted 08/18/16)
- SFS Reminder: August Agency Checkpoint Call Wednesday at 2:00 p.m. (posted 08/12/16)
- Weekly Communications Digest – August 9, 2016 (posted 08/12/16)

Read more...

Meetings and Events Calendar

Tue Aug 30 @ 1:00PM - 02:00PM
Agency Fast-Track Support Call

Tue Sep 06 @ 1:00PM - 02:00PM
Agency Fast-Track Support Call

Wed Sep 07 @ 1:00PM - 03:00PM
Core Financial Community Council

Tue Sep 13 @ 1:00PM - 02:00PM
Agency Fast-Track Support Call

Where Can I Find Answers to My Questions?

Information Centers

- SFS Help Desk
- Frequently Asked Questions
- Support Data

How Do I Become an SFS Expert?

Training and User Education

- Job Aids
- Glossaries
- Access to SFS (Security and Roles)

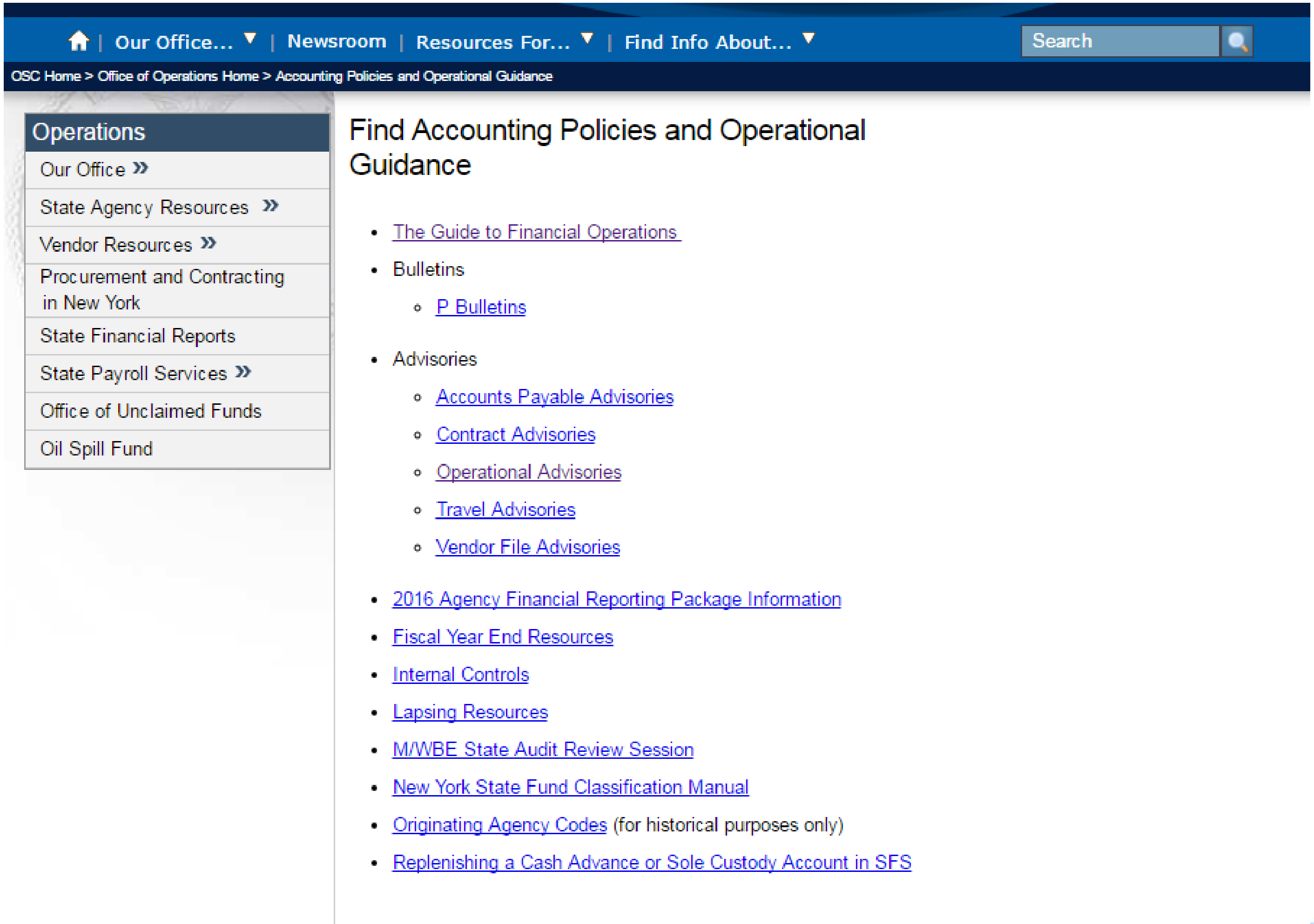
How Do I Generate the Data I Need?

Reporting

- Reports User Guide
- Queries

More Information

3. OSC Bulletins and the GFO


Our Office...
Newsroom
Resources For...
Find Info About...
Search
OSC Home > Office of Operations Home > Accounting Policies and Operational Guidance
Operations
Our Office »
State Agency Resources »
Vendor Resources »
Procurement and Contracting in New York
State Financial Reports
State Payroll Services »
Office of Unclaimed Funds
Oil Spill Fund

Find Accounting Policies and Operational Guidance

- The Guide to Financial Operations
- Bulletins
  - P Bulletins
- Advisories
  - Accounts Payable Advisories
  - Contract Advisories
  - Operational Advisories
  - Travel Advisories
  - Vendor File Advisories
- 2016 Agency Financial Reporting Package Information
- Fiscal Year End Resources
- Internal Controls
- Lapsing Resources
- M/WBE State Audit Review Session
- New York State Fund Classification Manual
- Originating Agency Codes (for historical purposes only)
- Replenishing a Cash Advance or Sole Custody Account in SFS

Questions/Comments?

Suzette Baker (518) 486-1234
sbaker@osc.state.ny.us
Laura Canham-Lunde (518) 486-1223
lcanhamlunde@osc.state.ny.us

OSC Operations

http://www.osc.state.ny.us/agencies/guidelines.htm

SFS

http://www.sfs.ny.gov/