

Bureau of State Accounting Operations Budgets and Spending

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NYS COMPTROLLER
THOMAS P. DiNAPOLI

2022 Fall Conference

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Budgets & Spending Section



The image shows a blue calculator with 'BUDGET' on its display and a black pen resting on a budget spreadsheet. The spreadsheet has columns for months from June to November and rows of numerical data.

	1-Jun	1-Jul	1-Aug	1-Sep	1-Oct	1-Nov
	1.307,85	1.240,64	1.235,42	939,09	1.300,67	843,29
	0,00	698,18	0,00	0,00	40,07	0,00
	15,80	78,42	38,16	15,62	256,67	25,46
	3,03	1.485,22	6.062,23	447,24	16.048,05	349,55
	5	677,87	503,91	1.094,97	5.620,31	2.560,60
	0,00	0,00	310,01	3.142,38	9.779,24	14.693,66
	0,00	0,00	670,64	1.259,50	4.294,85	7.473,24
	83,58	39.386,87	17.848,02	34.414,47	0,00	0,00
	0,00	0,00	0,00	0,00	0,00	0,00
	19.577,90	11.799,74	14.874,16	33.010,21		
	1.335,55	21,76	865,15	348,10		
	0,00	0,00	12.032,74	24.740,68		
	0,00	0,00	4.387,73	18.444,80		
	0,00	701,60	4.796,53	502,91		
	2.144,68	2.144,68	2.144,68	1.727,45		
	10.857,02	10.857,02	10.857,02	82,02		
	0,00	0,00	0,00	0,00		
	2,93	0,00	0,00	4.829,68		
	0,00	0,00	0,00	0,00		
	0,00	48.000,19	15,23			
	131,43	160,07	0,00			
	101.087,81	143.638,64	169			
	3,05	8.466,82	16.979,67			
	0,00	0,00	0,00			
	63.475,90	17.167,82	50.288,56	35,5		
	492,26	391,49	500,00			



Appropriation – Defined

A statutory authorization to make expenditures

- **By** a State Dept or Agency
- Payable **from** a Specified Fund
- **For** a Named Program
- **Intended for** a Specified Account



Appropriation Periods

- **State Finance Law – Section 40** - provides Liability Periods, Appropriation Periods and Lapse Dates
- **State Constitution** - 2-Year Life Maximum
- **April 1st to March 31st** - plus a carryout period for outstanding liabilities
- Budget Bills oftentimes NOTWITHSTAND State Finance Law and permit liabilities 'Heretofore' or 'Hereafter' to be paid from Current Year appropriations

Appropriation Types

- State Operations
- Local Assistance
- Capital
- Debt Service



Appropriation Types – State Operations

- Personal Service
- Non-Personal Service
- General State Charges



Appropriation Types – Local Assistance

- Used for GRANT Payments to:
 - Local Governments
 - School Districts
 - Not-for-Profit Organizations
 - Financial Assistance To, Or On Behalf Of, Individuals



Appropriation Types – Capital Projects

- State Construction Projects
- State Assistance for Local Government Projects
- Construction Management (e.g. Design & Supervision)



Appropriation Types – Debt Service

- Principal & Interest on State Debt
- Principal & Interest on Public Authority Debt
- Lease-Purchase and Contractual Obligations for State Facilities and Programs Financed with Non-State Debt
- Debt-Related Expenses



The Budget Process

- **June – September/October:**
Agency Budget Preparation
- **September/October – December:**
Division of Budget Review
- **November – January:**
The Governor's Decisions
- **January – March:**
Legislative Action
- **April – March:**
Budget Execution



Lapsing Periods

<u>Appropriation Type</u>	<u>Period of Appropriation</u>	<u>Lapse Period</u>
SUNY-State Operations & Local Assistance	07/01-06/30	07/01-09/30
SUNY-Local Assistance Community College	04/01-03/31	04/01-09/30
CUNY-State Operations	07/01-06/30	07/01-09/30
State Operations-All other Depts.-Ch. 50	04/01-03/31	04/01-06/30
Local Assistance-Ch. 53	04/01-03/31	04/01-09/15
Capital Projects (Including SCF01 & CCF01)-Ch. 54	04/01-03/31	04/01-09/15
Debt Service-Ch. 52	04/01-03/31	04/01-09/15
Legislature & Judiciary-Ch. 51	04/01-03/31	04/01-09/15
Special Purpose Bills or Appropriations	See SFL: Section 40, subdivision 3, par. (d)	
Special Emergency Appropriations	See SFL: Section 53, subdivision 5	



Lapsing Process and Agency Responsibilities

- ***Prior to lapsing:***

- Review the NYKK0004 - Appropriations Due To and Not Due To Lapse - report discrepancies to Appropriations@osc.ny.gov
- SFS report NYKK0264 - Identify Negative Segregations balances
- FBIC journals with errors
- SFS report NYAP1547

- ***Day of lapsing:***

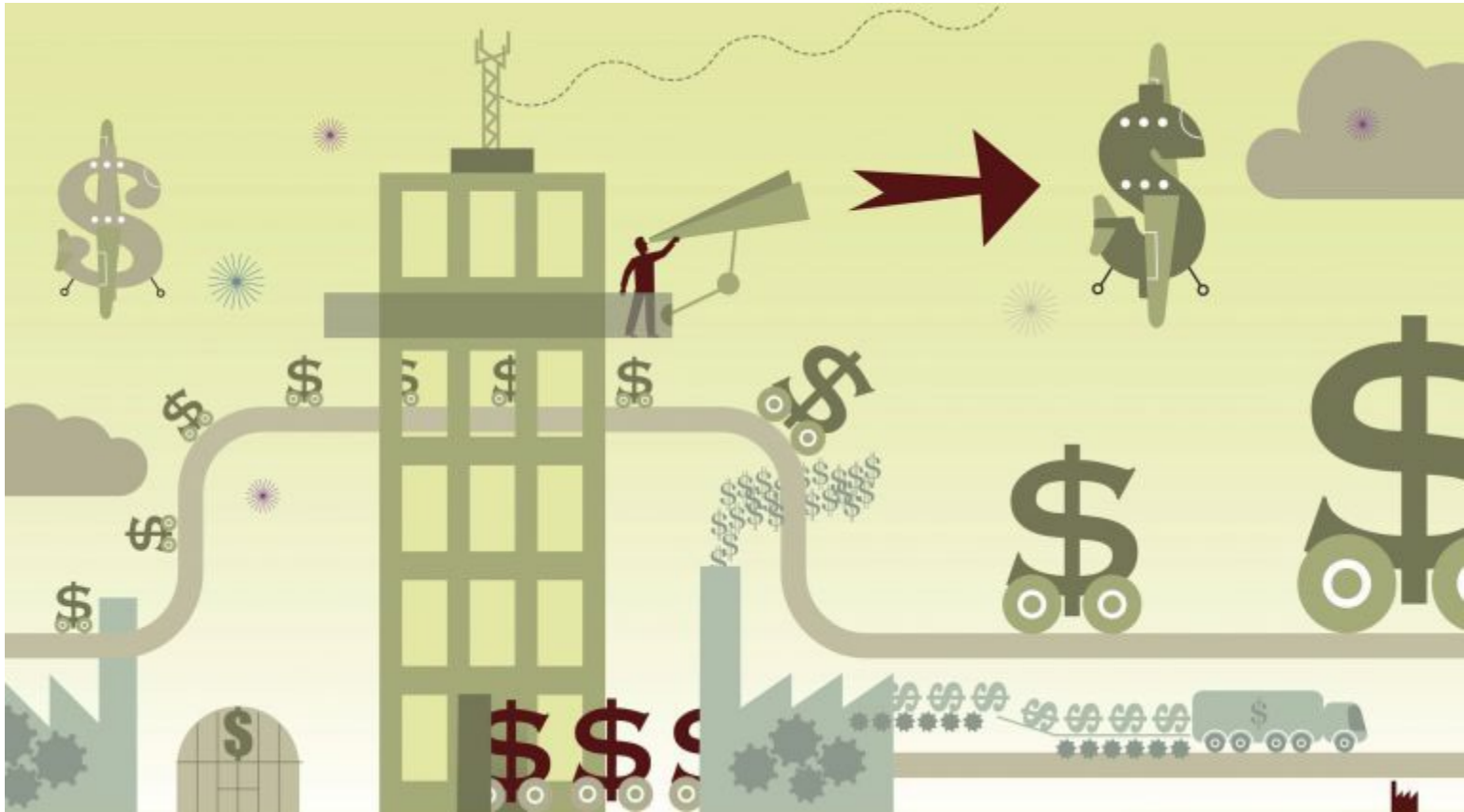
- No agency transactions after 5pm



See OSC Guide to Financial Operations (GFO), [Chapter XVII, Section 3](#) for lapsing guidance and lapsing transaction deadlines.



Budget Transactions and Movement of Appropriation Authority



Types of Budget Transactions

- ***Regular Budget Journals***
 - Only OSC uses KK_SEG
 - To put the Budgets up
 - Agencies will only use KK_PRJC or Agency KK
- ***Budget Transfer or Interunit Transfer journals***
 - When dealing with appropriations always use the KK_SEG ledger

See [GFO Chapter VI, Section 1 – Budget Control](#) for additional information.

Movement of Appropriation Authority

- There are 6 types:
 - Interchange
 - Departmental Suballocation
 - Apportionment
 - Transfer
 - Consolidated Transfer
 - Suballocation
- It is important to understand the difference between these and the proper way to reappropriate the available funds if necessary.

See [GFO Chapter VI, Section 3.A – Overview](#) for more information.

AP Adjustment Voucher (Refund of Appropriation)



Adjustment Voucher

An AP Adjustment Voucher is used to apply a full or partial refund received from a vendor, recipient, or employee against the payment it was originally made from. An Adjustment Voucher used to record a return of a payment is also referred to as a “Refund of Appropriation” (ROA).

See [GFO Chapter VII, Section 3 – AP Adjustment Voucher Overview](#) for additional information.

Adjustment Voucher

Reasons for Adjustment Vouchers:

- Overpayments or duplicate payments
- Reductions and/or close out of agency “cash advance” funds
- Refunds owed to the State by an employee
- Women and Infant Children (WIC) Rebates
- Fraudulently cashed checks

Adjustment Voucher

Effects of Adjustment Vouchers:

- Increase the segregation balance
- Increase cash in the fund
- Update the withholdings for a vendor
- Update contract balance



Adjustment Voucher

Transaction Coding:

- The original voucher containing the expenditure chartfields that were initially charged is the primary source of information.
 - Examples: account, program, fund, obligation date, withholdings, etc. should match
- The original voucher ID must be entered in the “Related Voucher” field.

Note: Once entered in SFS, the ROA should have all agency approvals prior to it reaching BSAO.

Adjustment Voucher

Active vs. Lapsed Appropriations

- In order for an ROA to be properly credited to the original charged appropriation, the appropriation must be active within SFS.
- ROA transactions against lapsed appropriations should be submitted with an Account code of: 32207 Refund – Lapsed Approps, on the credit line.
 - Increases cash in the fund, but has no effect on the segregation balance

Adjustment Voucher

Supplier/Vendor ID (*if the refund is not from the original vendor*):

- The original payment was issued using a single payment vendor ID - ORSNGLPYMT
- The refund is from a vendor for items purchased with a procurement card - ORPCARDPUR
- Expense report corrections, return of travel advances and other refunds from employees for non-state costs - OREMPLYREF



Adjustment Voucher

Supplier/Vendor ID continued:

- Medicaid/HIT/BHP Refunds – specific to DOH - ORMEDIREFD
- Refunds for cash advances should have a vendor that begins with 041

If the original Supplier ID cannot be used, and none of the above situations apply, the Supplier ID should be ORAR000000.

Accounts Payable Journal Vouchers vs. General Ledger Journal Entries

(APJV vs. GLJE)



APJV vs. GLJE

- AP Journal Vouchers
 - Are used for corrections to Accounts Payable transactions on a posted voucher (cannot cross funds)
- GL Journal Entries
 - Are used to correct expenditures that did not originate in the AP module (ex. payroll)
 - Used whenever crossing funds
 - For bulkload agencies who are not able to enter AP Journal Vouchers
 - When the Supplier on the original voucher is an interagency vendor (Supplier ID starts with '042')

See [GFO Chapter VIII, Section 1 – AP Journal Vouchers & GL Journal Entries Overview](#) for additional information.



AP Journal Vouchers

- Must be same fund on debit and credit lines
- Must have a related (original) voucher
- Supplier ID, obligation date and coding should match related voucher
- GL Business Unit is the same on all lines
- Account codes should all be expenditure in nature (exception for ROA corrections that had revenue account codes)



General Ledger Journal Entries

- Complete explanations supporting the reason for the transaction must be provided in the description/comment field
- Supporting documentation must be attached to each transaction
- Valid Accounting Date and Obligation Date
- Analysis Type of GLE for expenditure accounts and GLR for revenue accounts when using the Project field on a journal



SFS Trees & Tree Viewer



“Roll-ups” & Trees – Transactional to Budget

The transactional values “roll-up” to different budgetary levels on each type of tree.

- KK_SW_PRGM – Commitment Control Statewide Program Tree
- KK_SW_ACCOUNT – Commitment Control Statewide Account Tree
- KK_SW_DEPT – Commitment Control Statewide Department Tree
- KK_DB_PRGM – Commitment Control DOB Program Tree
- RPT_SW_PRGM – Statewide Program Reporting Tree

Accounting entries for source transactions use “transactional” values.

- Vouchers
- Deposits
- Journal entries



[GFO Section VI.1.A – Budgetary Chart strings](#)



Tree Viewer

Tree Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

▼ Search Criteria

Search by: begins with

Search

[Advanced Search](#)

Search Results

View All						
< < 1-7 of 7 > >						
Tree Name	SetID	Set Control Value	Effective Date	Description	Category	Valid Tree
KK_SW_PRGM	SHARE	(blank)	04/01/2022	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	04/01/2021	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	04/01/2020	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	04/01/2019	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	04/01/2018	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	04/01/2017	KK Program Tree	KK TREES	Valid
KK_SW_PRGM	SHARE	(blank)	01/01/2000	KK Program Tree	KK TREES	Valid



Navigator > Tree Manager > Tree Viewer



Statewide Program Tree

Tree Viewer

SetID	SHARE	Last Audit	Valid Tree
Effective Date	04/01/2021	Status	Active
Tree Name	KK_SW_PRGM	KK Program Tree	

[Close](#) [Display Options](#) [Print Format](#)

[00000](#) > [30305](#) > [30315](#)

[Collapse All](#) | [Expand All](#) [Find](#) [First Page](#) ◀ 60 of 17090 ▶ [Last Page](#)

- 30305 - Disaster Assistance **Level 2 – Major Program Value**
 - 30315 - Disaster Assistance General **Level 3 – Budgetary Value**
 - [30357] - Disaster Assistance General **Level 4 – Transactional Value**
 - 30316 - Disaster Assistance 2005-06
 - 30322 - World Trade
 - 30323 - Hurricane Irene



Statewide Program Trees

Tree Viewer

SetID SHARE
Effective Date 04/01/2020
Tree Name KK_SW_PRGM

Last Audit Valid Tree
Status Active
KK Program Tree

[Close](#) [Display Options](#) [Print Format](#)

[00000](#) > [37027](#) > [37030](#) > [Detail](#)

[Collapse All](#) | [Expand All](#) [Find](#) First Page 60 of 15988

Major Program

 37027 - Secure Treatment 

Budgetary Program

 37030 - Secure Treatment General

*Transactional
programs*

-  [37422] - STP Services General
-  [37430] - STP Ongoing
-  [37431] - STP Ongoing ADJ
-  [37432] - STP Cent Mgd Gen
-  [37433] - STP Temp Emp Services
-  [37434] - STP Asset Maint
-  [37435] - STP PNA
-  [37436] - STP Health Svc Prog
-  [37437] - STP Utilities & Fuel
-  [37438] - STP Psych Rehab
-  [37439] - STP OHC
-  [37440] - STP Laundry



Reporting Statewide Program Tree

Tree Viewer

SetID SHARE Last Audit Valid Tree

Effective Date 01/01/2000 Status Active

Tree Name RPT_SW_PRGM SW Program Tree

Close Display Options Print Format

[ALL PROGRAMS](#) > [PUBLIC SAFETY](#) > [EMERGENCY MANAGVICE](#) > [DISASTER ASSISTANCE](#) > [DISASTER ASSISTERAL5](#) > [Detail](#)

[Collapse All](#) | [Expand All](#) Find First Page 27 of 15481 Last Page

- EMERGENCY_MANAGVICE - Emergency Management Service
 - COUNTER_TERRORISM - COUNTER_TERRORISM
 - HOMELAND_SECURIORITY - Homeland Security
 - COLEMGYPRPHSCYBR CCP - CollgEmergPrepHS&Cybersec CCP
 - CYBER_SECURITY4 - Cyber Security
 - DISASTER_ASSISTTANCE - Disaster Assistance
 - STORM SANDY RECOVERY - Storm Sandy Recovery
 - DISASTER_ASSISTERAL5 - Disaster Assistance General
 - [30315] - Disaster Assistance General - Budgetary Value
 - [30357] - Disaster Assistance General - Transactional Value
 - [30379] - Disaster Assistance 2005-06 - Transactional Value
 - KATRINA_5 - Katrina
 - WORLD_TRADE5 - World Trade
 - HURRICANE_IRENERENE5 - Hurricane Irene
- EMERGENCY_MANAGMENT4 - Emergency Management
- FIRE_PREVENTION - Fire Prevention



Statewide Account Tree



Tree Viewer

SetID	SHARE	Last Audit	Valid Tree
Effective Date	04/01/2021	Status	Active
Tree Name	KK_SW_ACCT KK Account Tree		

[Close](#) [Display Options](#) [Print Format](#)

[00000](#) > [50010](#) > [50000](#) > [50100](#)

[Collapse All](#) | [Expand All](#) [Find](#)

First Page  22 of 569  Last Page

00000 - EXPENSE ACCOUNTS

59100 - Prompt Pymt Interest Clearing

50010 - State Operations - Budgetary Value for SNY & CNY

50000 - Personal Service

50100 - Personal Service Regular - Budgetary Value

[50101] - Regular Employee - Base Salary - Transactional Value

[50104] - Reg Employee-Uniform Allowance

[50105] - Regular Employee - Standby Pay

[50106] - Regular Employee-Extra Service

[50107] - Regular Employee - Lump Sum

[50108] - Reg Employee-Additional Comp

[50PSC] - Personal Service Reg CNV

50200 - Temporary Service

50300 - Holiday/Overtime Compensation



Statewide Program Trees

New Program Value Process:

- The Bureau of State Accounting Operations will reach out to agencies, based on the new year Executive or Enacted budget, to determine if a new program value is needed.
- Agencies will be contacted for confirmation of new program, program naming and placement on the trees.
- Agency responses will be reviewed and approved by OSC's Bureaus of State Accounting Operations and Financial Reporting and Oil Spill Remediation and the Division of Budget.
- OSC will submit the request for new Program values to SFS.
- SFS will assign one budgetary program value and one transactional value.
- Agency can request additional transactional values as needed.



Statewide Program Trees

- SFS will make the budgetary and transactional values available for use once the budget is enacted and they are approved for placement on the trees.
- Length of time taken to create a new program value depends on timeliness of agency responses regarding the placement of the new value.

Program values are maintained in KK and Reporting trees. The trees are located in tree manager with the names **KK_SW_PRGM**, **KK_DB_PRGM** and **RPT_SW_PRGM**.

Reports & Resources



SFS Analytics Information Resources

Budget Reports



[DW620 - Appropriation Budget Overview](#)



[DW838 - Project Budget Overview](#)



[DW264 - KK Financial Plan Budget Overview](#)



[DW207 - Commitment Control Activity](#)



[DW332 - Agency KK Budget Overview](#)



[DW595 - KK Program Crosswalk](#)



[DW468 - Purchase Order PSP Overview](#)



[DW268 - Encumbrances by Purchase Order](#)



Budget Overview - Budget Report

DW620 Budget Report

Budgetary Department Code - Description is equal to **3200000 - DED01-Dept of Economic Dev_BD**
and Budgetary Fund Code - Description is equal to **10050 - STATE PURPOSES ACCOUNT**
and Budgetary Program Code - Description is equal to **81001 - Administration_Statewide**
and Budgetary Budget Reference Code is equal to **A202122**
and Descriptor_IDOF("Time"."Fiscal Period - Month for LTD") = 20220331
and Ledger Group is equal to / is in **KK_APPROP**
and Budgetary Only is equal to / is in **Y**

Choose View: Codes Only ▼

Budgetary Department	Budgetary Fund	Budgetary Budget Reference	Budgetary Program Level 2	Budgetary Program	Budgetary Account	Lapse Date	Original Approp Amount	Current Appropriation	Unreserved	Reserved	Pre-Encumbrances	Encumbrances	LTD KK Expenditures	Remaining Unreserved Balance	LTD Modified Accrual	LTD Cash Ledger Disbursements
3200000	10050	A202122	81000	81001	50100	6/30/2022	1,698,000	1,698,000	1,698,000	0	0	0	749,125	948,875	749,125	749,125
3200000	10050	A202122	81000	81001	50300	6/30/2022	39,000	39,000	39,000	0	0	0	151	38,849	151	151
3200000	10050	A202122	81000	81001	51000	6/30/2022	1,279,000	1,279,000	1,279,000	0	0	209,391	117,605	952,003	117,605	99,969
3200000	10050	A202122	81000	81001	54000	6/30/2022	86,000	86,000	86,000	0	0	0	67	85,933	67	67
3200000	10050	A202122	81000	81001	56000	6/30/2022	41,000	41,000	41,000	0	0	0	0	41,000	0	0
3200000	10050	A202122	81000	81001	57000	6/30/2022	64,000	64,000	64,000	0	0	10,635	4,170	49,195	4,170	2,977
							3,207,000	3,207,000	3,207,000	0	0	220,026	871,119	2,115,855	871,119	852,289



Lapsing Report – NYAP1547

Pending Transactions for Lapsing Budgets Report

- The Pending Transactions for Lapsing Budgets report was created to assist agencies and OSC in monitoring transactions that require action based on the [Agency Calendar](#). OSC monitors these reports for items requiring OSC action. SFS runs these reports nightly on a statewide basis and makes them available through Report Manager each morning.
- **The path to access the reports on Report Manager:** Reporting Tools> Report Manager> search for Lapsing Folder (note: You will see 9 results. One report for each transaction type. Select the type of transactions you want to view.)
- **The path to access the queries:** Reporting Tools> Query> Query Viewer> Search for NYAP1547 (note: You will see 9 results. One query for each transaction type. Select the one you would like to run, enter the lapse date and business unit.)



Lapsing Report – NYKK0004

Appropriations Due To and Not Due To Lapse Report

- The NYKK0004 Appropriations Due To and Not Due To Lapse report is made available to agencies through SFS. Once agencies are notified by OSC that the lapse dates have been updated based upon the recently enacted State budget, it is critical that agencies thoroughly review the NYKK0004 to ensure that appropriations are **NOT** erroneously lapsed.
- Appropriations appearing on the NYKK0004 which should **NOT** be lapsed should be *immediately* reported to your Bureau of State Accounting Operations (BSAO) Budgets and Spending Accounting Section Accountant or Appropriations@osc.ny.gov via e-mail with the full budgetary chart string, along with the reference to the reappropriation from the enacted State budget (examples: Chapter, Section, Law, Page and Line.)
- Agencies should run the report for their own business unit by navigating to: **SFS > Main Menu > Commitment Control > Budget Reports > App Due/Not Due To Laps(KK0004).**



Lapsing Report – NYKK0264

Negative Appropriation/Segregation Budgets

- Appropriations/Segregations can **NOT** lapse with a negative balance (where expenditures have exceeded the budget amount). All negative balances on appropriations and segregations due to lapse must be corrected no later than five business days prior to the lapse date.
- To run the report, navigate to: **Commitment Control > Budget Reports > Negative Segregation Balance**. The report can be viewed in Report Manager or through the Process Monitor > Details > View Log/Trace.
- Agencies must immediately update any position pool within PayServ which contains a Chartfield against an appropriation which is scheduled to lapse. Please refer to the current payroll bulletin on updating PayServ Chartfield Strings for lapsing events for deadlines and additional information.



SFS Coach

SFS Coach - User Learning Center

Getting Started with SFS Coach

Search Trainings - Access SFS user training and materials

Process Area
 Training Material
 Training Type

Keyword(s)

Leaving all fields blank brings back all results; additional criteria returns more specific results

Search Results

	Process Area	Training Material	Notes	Trn Type
1	KK	+ Commitment Control 101	Introduction to Commitment Control (KK) concepts and terminology.	SELF-PACED TRAINING
2	KK	+ Commitment Control 215	Enter and maintain budget journals, approve budget journals, manage the budget	SELF-PACED TRAINING
3	KK	+ JAA-KK215-012	Reviewing Budget Overview	JOB AID
4	KK	+ JAA-KK215-001	Entering Budget Journals	JOB AID
5	KK	+ JAA-KK215-002	Entering Intraunit Budget Transfers	JOB AID
6	KK	+ JAA-KK215-018	Using Tree Viewer	JOB AID
7	KK	+ JAA-KK215-015	Viewing Budget Exceptions	JOB AID
8	KK	+ JAA-KK215-013	Running the Budget Status Report	JOB AID
9	KK	+ Budget Error Resolutions	The purpose of this guide is to provide common SFS budget errors, define the error	REFERENCE TOOL
10	KK	JAA-KK215-003	Entering Interunit Budget Transfers	JOB AID



Budgets and Spending Section Contact

For questions related to the information presented please email:
Appropriations@osc.ny.gov

Prior year's Fall Conference presentation location: OSC
website/Agencies/Training Opportunities -
<https://www.osc.state.ny.us/state-agencies/training>

