

New York State Comptroller
THOMAS P. DiNAPOLI

Prompt Payment Interest Report

State Fiscal Year 2025-26

May 2026



Introduction

Article 11-A of State Finance Law was enacted to ensure entities (herein referred to as vendors) doing business with New York State are paid in a timely manner. The law prescribes timeframes within which a vendor must be paid before interest begins accruing, during which time the agency must prepare and submit an approvable voucher and the Office of the State Comptroller (OSC) must process the payment. If an agency or OSC misses the deadline, interest accrues until the payment is made. Generally, the timeframe for payment is 30 days from the date that a proper invoice is received by the State agency or from the date that the goods or services covered by the proper invoice are provided, whichever is later. However, for eligible small business vendors that agree to use the State's electronic means of receiving invoices and making payments, the timeframe is reduced from 30 to 15 days. If an agency misses the deadline, interest accrues until the payment is made, with limited exceptions.

Annually, OSC reports on late payments and interest paid by agencies, including the number of days in which payments were late, as well as the causes reported by agencies for delays, as required by State Finance Law Section 179-m(3). For State Fiscal Year (SFY) 2025-26, agencies paid vendors \$4,239,678 in interest for reasons including: delays in encumbrance processing, and agency backlog or agency processing delays. In situations where vouchers were accruing interest when submitted to OSC for approval, OSC consistently processed these payments in less time than allotted under the State Finance Law. In doing so, it prevented an estimated \$1,212,747 in additional prompt payment interest charges that would have otherwise been owed.

Prompt Payment Interest by Agency

April 1, 2025 through March 31, 2026

Agency Name	Total Number of Days to Process All Late Payments ¹	Number of Interest Chargeable Days ²	Number of Interest Payments ³	Amount of Interest Paid ⁴
Department of Health	226,709	152,804	2,476	\$1,211,445
Department of Corrections & Community Supervision	600,708	364,803	7,906	486,164
Department of Transportation	121,865	71,915	1,689	434,812
State University of New York	151,271	92,261	1,967	222,363
Department of Environmental Conservation	59,626	33,391	876	208,380
State Education Department	141,144	95,859	1,511	203,836
Office of General Services	40,712	22,952	615	180,278
Office of Children & Family Services	254,348	206,423	1,598	147,200
Department of State	21,101	10,556	352	146,988
Department of Civil Service	630	165	16	141,728
Office of Mental Health	128,519	77,774	1,714	127,087
Department of Agriculture and Markets	21,833	12,413	314	120,198
Office for People with Developmental Disabilities	89,525	54,230	1,210	93,500
City University of New York	42,046	22,846	640	80,683
Department of Financial Services	19,757	11,297	282	60,147
Division of Criminal Justice Services	11,627	6,467	172	57,318
Office of Temporary & Disability Assistance	2,714	1,694	34	46,407
Office of Information Technology Services	29,868	20,463	321	43,524
Office of Addiction Services and Supports	4,044	1,509	85	34,330
Department of Labor	13,611	7,041	219	32,630
Office for the Aging	5,116	2,806	77	21,712
Miscellaneous Agencies	83	53	1	18,922
Court Administration and General Support	8,051	4,151	130	16,286
Office of Parks, Recreation & Historic Preservation	5,349	2,769	86	11,017
Division of Homeland Security	4,708	3,283	48	10,624
Courts of Original Jurisdiction	11,952	8,742	107	10,423
Department of Law	13,682	8,852	162	7,398
Corcraft	2,713	1,423	43	7,166

Agency Name	Total Number of Days to Process All Late Payments ¹	Number of Interest Chargeable Days ²	Number of Interest Payments ³	Amount of Interest Paid ⁴
Office of Victim Services	1,894	424	49	7,148
Department of Motor Vehicles	1,401	951	15	5,585
Division of State Police	2,079	1,059	37	5,420
City University Construction Fund	758	518	8	5,116
Office of the State Comptroller	7,236	4,806	81	4,564
Department of Economic Development	105	45	2	4,122
Higher Education Services Corporation	1,211	461	25	2,852
Board of Elections	980	470	17	2,550
Workers' Compensation Board	1,420	490	31	2,521
Office for the Prevention of Domestic Violence	1,220	500	24	2,182
Division of Military & Naval Affairs	2,808	1,608	40	2,133
Division of Housing & Community Renewal	469	259	7	1,753
Appellate Divisions	5,869	3,709	72	1,506
Department of Veterans' Services	586	256	11	1,463
Department of Public Service	581	251	11	1,043
Division of Alcohol Beverage Control	979	454	20	998
Department of Taxation and Finance	806	476	11	849
Council on the Arts	297	207	3	812
Senate	492	252	8	611
Governor's Traffic Safety Committee	758	218	18	607
Office of Indigent Legal Services	167	137	1	557
Court of Appeals	310	160	5	405
Justice Center for the Protection of People with Special Needs	257	92	6	397
Office of the Medicaid Inspector General	227	137	3	384
Division of Human Rights	337	187	5	359
Gaming Commission	536	296	8	262
Executive Chamber	264	144	4	158
Commission on Ethics and Lobbying in Government	245	155	3	157
Lake George Park Commission	158	38	4	137
New York Waterfront Commission	181	61	4	90
Interest on Lawyer Account Fund	32	2	1	80
Joint Operations - Legislature	48	18	1	60

Agency Name	Total Number of Days to Process All Late Payments ¹	Number of Interest Chargeable Days ²	Number of Interest Payments ³	Amount of Interest Paid ⁴
Commission on National and Community Service	185	95	3	49
Commission on Judicial Conduct	2,305	2,215	3	43
Commission of Correction	66	6	2	34
Governor's Office of Employee Relations	74	29	2	29
Assembly	36	6	1	27
Public Employment Relations Board	82	52	1	24
Commission on Prosecutorial Conduct	16	1	1	13
Council on Developmental Disabilities	61	31	1	12
Total:			25,200	\$4,239,678
Interest Attributed to OSC Processing Time			—	—
Grand Total:			25,200	\$4,239,678

¹ The total number of days to process all payments that accrued interest. The number includes both days prior to the due date when a payment was not considered late, plus days after the due date when the payment was late and accruing interest.

² The total number of days for all payments made after the due date when the payment was considered late and accruing interest.

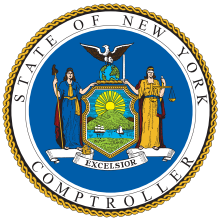
³ The total number of interest payments made for transactions that were considered late and accrued interest.

⁴ The total amount of interest paid as a result of all late payments primarily due to delays in encumbrance processing, agency backlog or agency processing delays.

Prompt Payment Interest

Top Ten Agencies with the Highest Interest Paid in SFY 2025-26 Compared to the Prior Fiscal Year

Agency Name	SFY 2025-26	SFY 2024-25	Change
Department of Health	\$1,211,445	\$1,481,022	-18.20%
Department of Corrections & Community Supervision	486,164	515,598	-5.71%
Department of Transportation	434,812	490,008	-11.26%
State University of New York	222,363	142,400	56.15%
Department of Environmental Conservation	208,380	120,788	72.52%
State Education Department	203,836	210,841	-3.32%
Office of General Services	180,278	72,855	147.45%
Office of Children & Family Services	147,200	114,762	28.27%
Department of State	146,988	285,236	-48.47%
Department of Civil Service	141,728	40,310	251.60%
Subtotal	\$3,383,194	\$3,473,820	-2.61%
All Other State Agencies	856,484	784,973	9.11%
Statewide Total	\$4,239,678	\$4,258,793	-0.45%



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