

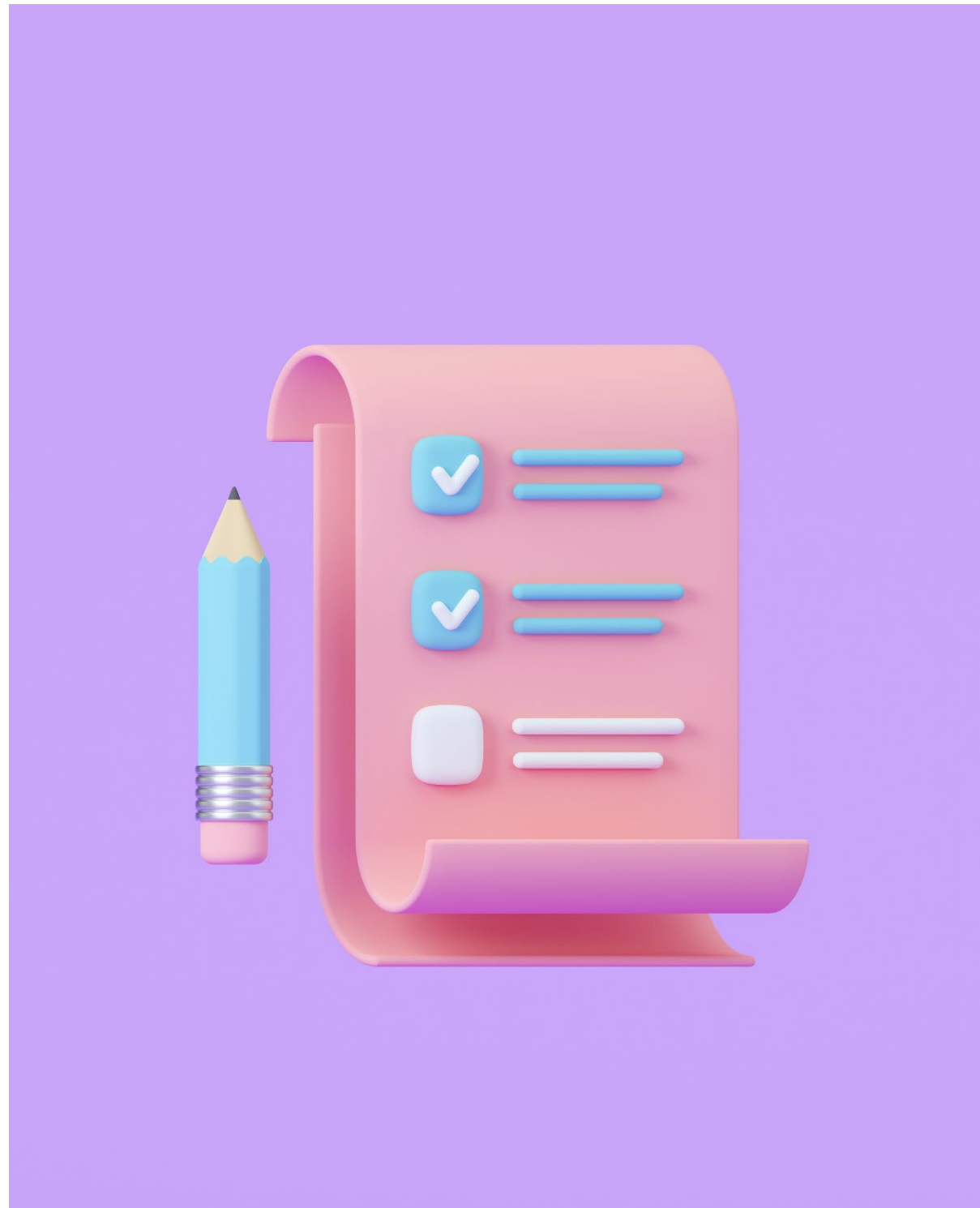
Cash Advances

Matthew Richmond, Eric Roosevelt,
David Trestick and Amanda Zibella



Today's Agenda

- State Finance Law
- Guide to Finance Operations (GFO)
- Voucher Coding
- Account Reconciliations
- Miscellaneous Items
- SFS Functionality
- Financial Reporting
- Contact Information



State Finance Law

Section 115 - Establishment

Section 115(6) - Reconciling

Section 8(9) - Annual Reporting Requirements


Section 121 - Unexplained overages of \$250 or more submitted to the
State Treasury



Guide to Financial Operations

VII.10.A Cash Advance Overview

https://www.osc.ny.gov/state-agencies/gfo/chapter-vii/vii10a-cash-advance-overview



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VII.10.A Cash Advance Overview

VII. State Revenues and Appropriated Loan Receivables

Guide to Financial Operations

VII.1 State Revenues Overview

VII.10.A Cash Advance Overview

VII.10 Cash Advance

- VII.10.A Cash Advance Overview
- VII.10.B Establishing and Increasing a Cash Advance
- VII.10.C Reducing a Cash Advance
- VII.10.D Cash Advance Payment Types
- VII.10.E Cash Advance Reimbursement
- VII.10.F Cash Advance Reconciliations and Annual Confirmation
- VII.10.G Cash Advance Shortages and Overages
- VII.10.H Cash Advance Rollover
- VII.10.I Closing a Cash Advance

Voucher Coding

1. *Reimburse Petty Cash Account*

Use appropriate account codes for expenditures

2. *Account Codes to Establish, Increase or Decrease*

Payment Type	Advance Account Code
Petty cash	59001
Travel	59002
Confidential	59003
Other	59004
Professional Services	59005

3. *Lapsed Codes*

Type of Advance	Lapsed Account Code
Lapsed Petty Cash	32209
Lapsed Travel	32210
Lapsed Confidential	32211
Lapsed Other	32212
Lapsed Professional Services	32213

Account Reconciliations

- New fiscal year - Cash Management runs an SFS query for Authorized Levels by Department
- Email sent to agencies to complete the AC3329



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Accounting Policies & Operational Guidance

Audits

Employee Travel Guidelines

Forms for State Agencies and Employees

Form #	Form Name and Resources	Format
AC 3329-S	Cash Advance Account Confirmation & Reconciliation Form	Fillable PDF

Account Reconciliations

Sample AC3329

INSTRUCTIONS:

In order to complete this form, run the **NY_AP_CASHADV_AUTHORIZED_LIMIT** public query. For detailed instructions, see **GFO Section VII.10.F - Cash Advance Reconciliations and Annual Confirmation**.

(1) List each 041 Vendor ID assigned to the advance.

For each Vendor ID:

- (2) Advance Type (i.e. Petty Cash, Travel, Confidential, Other or Professional Services).
- (3) Bank balance amount from the March 31st bank statement.
- (4) Total amount of reimbursements not yet reflected on the March 31st bank statement.
- (5) Total amount of reconciling items (change funds, shortages, overages, etc.) and attach a detailed explanation.
- (6) Total amount of outstanding checks as of March 31st.
- (7) Calculate the advance amount (columns 3-6). Total must equal the advance amount on the **NY_AP_CASHADV_AUTHORIZED_LIMIT** public query at March 31st. An explanation must be given if the amounts do not agree.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Vendor ID	Advance Type	Bank Balance March 31st	Add: Pending Reimbursements	Add: Other (Give Explanation)	Less: Outstanding Checks	Advance Amount March 31st
	Other	1,600.00	1,096.08		1,096.08	1,600.00
	Travel	600.00				600.00
	Petty Cash	2,084.18	415.82			2,500.00
	TOTALS	4,284.18	1,511.90	-	1,096.08	4,700.00

Account Reconciliations

- Submit reconciliations timely and according to OSC required date
- Verify columns and rows are totaled correctly
- Attach correct bank statements
- Enter information in correct boxes
- Include only ending balance page of bank statement - not the whole statement

SFS Functionality

- *Procurement Card or Travel Card*
- *Vouchers and Direct Payments*




Positives

Trips to the bank would be eliminated

Reduce number of bank reconciliations/accounts

Better efficiencies and reporting in SFS

Financial Reporting



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New York State Financial Reporting

Cash Basis Reports

The State Comptroller's office issues the annual and monthly State cash basis financial statements.

Annual Report

2025 Annual Cash Basis Report on State Funds

▼ Prior Fiscal Years

Monthly Report

July 2025 Cash Basis Report

• Excel

▼ Previous Monthly Reports

STATE OF NEW YORK

SUMMARY OF CASH ADVANCE ACCOUNTS BY BUSINESS UNIT AND DEPARTMENT

FISCAL YEAR ENDED MARCH 31, 2025

This schedule presents balances of petty cash, travel, and other cash advances (i.e., confidential, patient, and inmate work release) issued to State business units pursuant to Section 115 of the State Finance Law. Advances are issued from business unit appropriations and cash is transferred from the State Treasury to a local bank account for appropriate use. Cash advance accounts are reimbursed periodically by vouchers audited and approved by the State Comptroller for payment out of the State Treasury.

BUSINESS UNIT	PETTY CASH	TRAVEL	OTHER	TOTAL ADVANCES
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SCHEDULE 33

2025 Annual Cash Basis Report on State Funds

(Adobe Acrobat - PDF)

Combined Statements of Cash Receipts, Disbursements and Changes in Fund Balances (Excel)

- Governmental Funds Operating Results
- Governmental Funds - Footnotes
- Proprietary and Trust Funds Operating Results
- Governmental Funds Budgetary Basis - Financial Plan and Actual
- Cash Flows - Governmental and State Operating Funds

Combining Statements of Cash Receipts, Disbursements and Changes in Fund Balances (Excel)

- Governmental Funds Operating Results by Fund
- Proprietary and Trust Funds Operating Results by Fund
- Sole Custody Funds and Accounts

Supplementary Schedules (Excel)

- Governmental Funds - Schedules of Receipts and Other Financing Sources
- Governmental Funds - Schedules of Receipts, Disbursements and Other Financing Sources (Uses)
- Governmental Funds - Local Assistance Disbursements
- Statement of Appropriation Transactions (in Force)
- Appropriated Loans Receivable Transactions
- General Obligation Debt
- Future General Obligation Debt Service Requirements Payable from Debt Service Funds
- Debt Service Funds - Other Financing Arrangement Disbursements
- Future Other Financing Arrangements Payable from Debt Service Funds
- State Debt Outstanding
- Combining Statements of Selected Departmental Disbursements - Governmental Funds
- Tax Stabilization Reserve Account - Statement of Net Cash Transactions
- Short-Term Investment Pool
- Temporary Loans Outstanding
- Summary of Cash Advance Accounts by Business Unit and Department
- Fund Structure and List of Joint Custody Fund

Contact Information:
Cashadvance@osc.ny.gov

Q & A

Thank you.

