

Bureau of State Accounting Operations

Revenue, Refunds and Financial Plan Implementation

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2022 Fall Conference

Office of Operations

Terri Crowley, Executive Deputy Comptroller

Division of Payroll, Accounting & Revenue Services

Suzette Baker, Deputy Comptroller

Melody Goetz, Director, Bureau of State Accounting Operations

Melissa Clayton, Assistant Director, Bureau of State Accounting Operations



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Discussion Topics

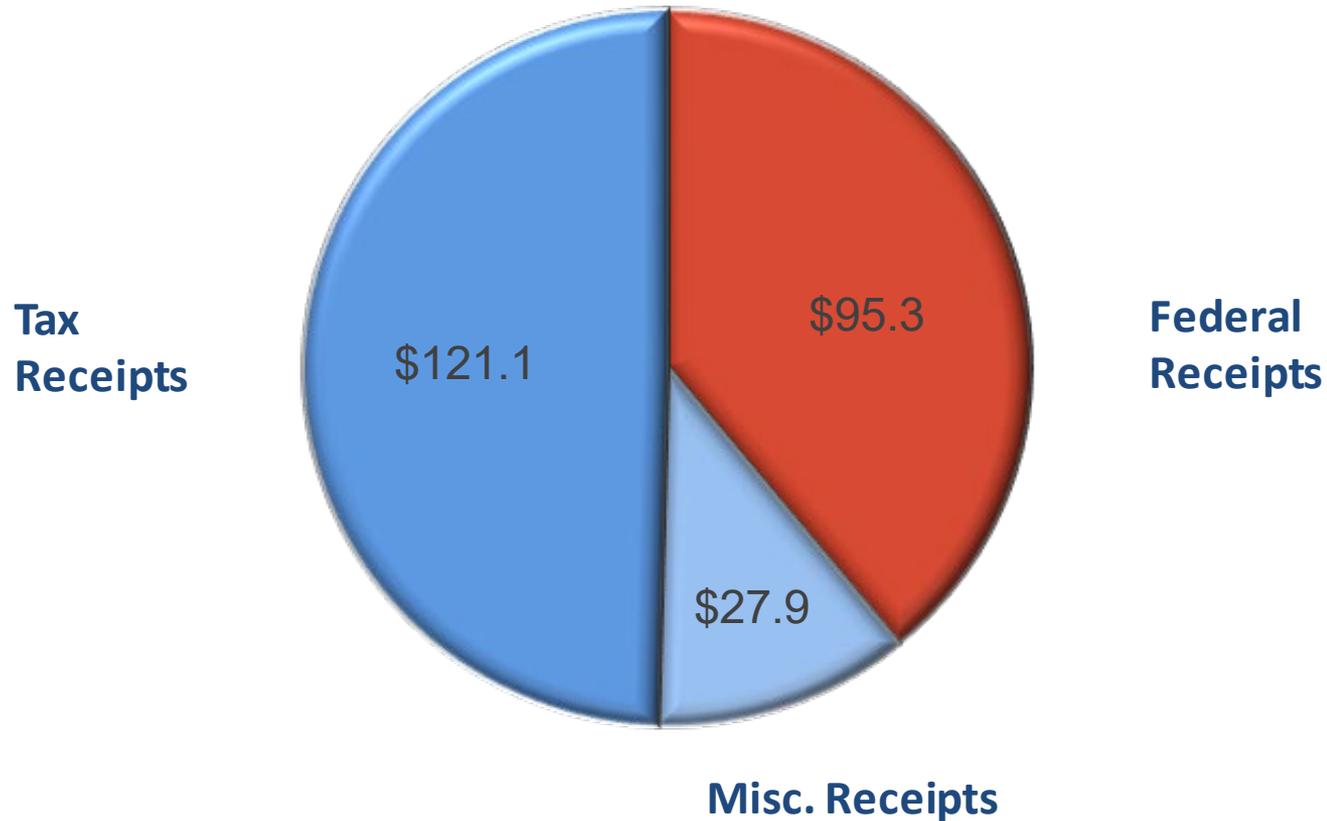
- **Revenue**
 - Tax Receipts
 - Federal Receipts
 - Miscellaneous Receipts
- **Revenue Determination**
- **Accounting for Revenues**
 - Direct Journal Payments
 - Payment Worksheets
 - Revenue Journal Transfers
 - Operating Transfers
- **Reviewing My Revenue**
- **Refunds**
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Revenue



Governmental Funds Receipts 2021-2022



Amounts in billions



Tax Receipt Categories

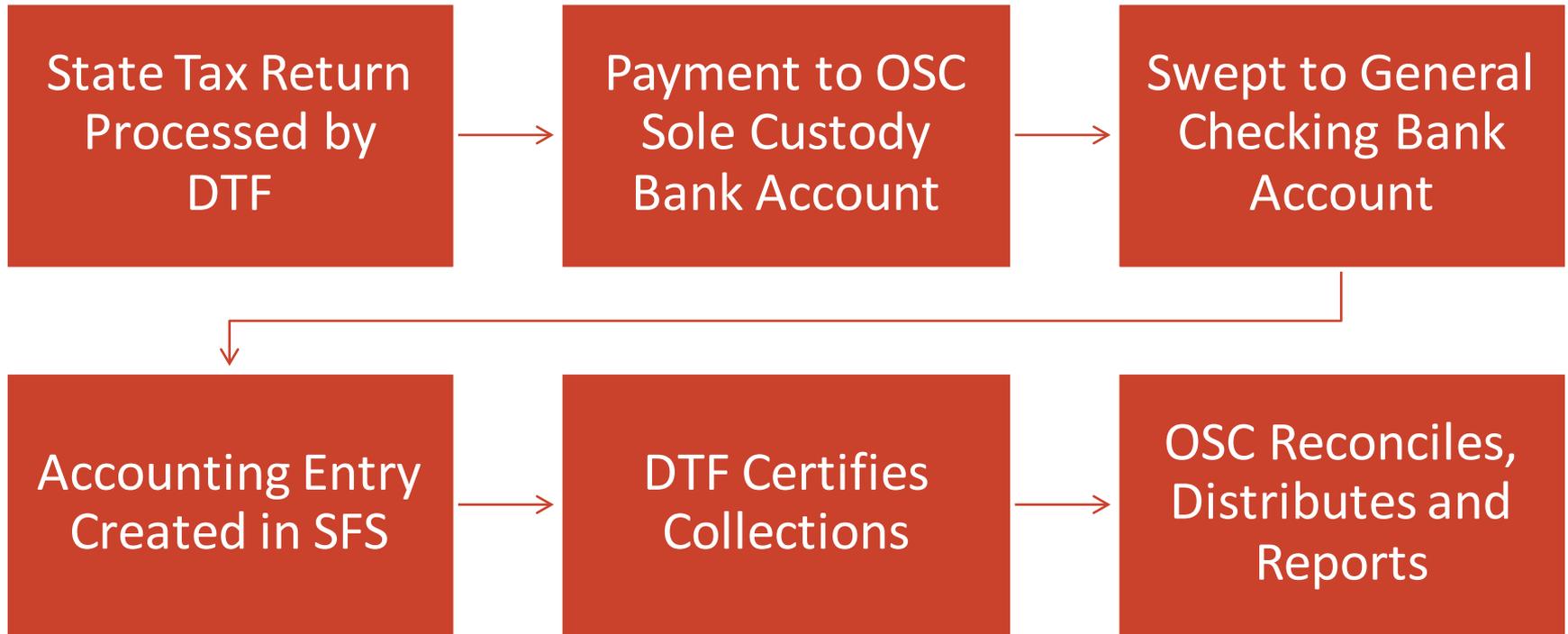
- Personal Income (58%)
- Consumption & Use (16%)
 - Sales and Use
 - Cigarette & Tobacco Products
 - Cannabis
 - Alcoholic Beverage
- Business (23%)
 - Corporation Franchise
 - Insurance
 - Pass-Through Entity
- Other (3%)
 - Estate and Gift
 - Pari-Mutuel
 - Racing & Combative Sports



*Percentages based on Fiscal Year 2021-22 Tax Receipts



Tax Receipt Flow



Federal Receipts

- OSC Managed Awards
- Non-OSC Managed Awards
(Agency Drawn)



Miscellaneous Receipts (FY 2021-2022)

Category	Amounts (in millions)	Percentage
Abandoned Property	\$ 714.0	2%
Assessments	7,280.5	26%
Fees, Licenses & Permits	3,791.0	13%
Fines, Penalties & Forfeitures	433.5	2%
Gaming	4,756.2	17%
Interest Earnings	66.0	<1%
Public Authority Receipts	4,110.6	15%
Municipality Receipts	325.9	1%
Rentals	488.0	2%
State Dept. Revenue (Rebates, Settlements, etc.)	4,686.8	17%
Sales	35.5	<1%
Tuition	<u>1,244.2</u>	<u>4%</u>
TOTAL	\$ 27,932.2	100%



Revenue Determination



Resources

- State Finance Law
- Guide to Financial Operations (GFO)
- OSC Fund Classification Manual
- Division of Budget Revenue Deposit List
- Agency Specific Consolidated Law
- Operational Advisories



Accounting for Revenues



Types of Revenue Transactions

The following transactions are used to account for revenue in the SFS and are approved by the OSC BSAO Revenue, Refunds and Financial Plan Implementation Unit:

- Direct Journal Payments
- Payment Worksheets
- Revenue Journal Transfers
- Operating Transfers



Direct Journal Payments

*Specific for deposits to the State's General Checking Account

- Requires a Revenue Account code (3xxxx)
- Deposits using Lapsed Account codes 32207 or 32209-32213 must be entered on an AP Adjustment Voucher (ROA)
- NOT used for customer accounts receivable items
- Agency creates accounting lines AND checks 'Complete' box
- Agency sends checks to Treasury with SFS deposit screen printout
- DO NOT send other paperwork to Treasury or use paper fasteners
- OSC approves deposit in SFS upon notification from Treasury that the funds were deposited into General Checking



Direct Journal Payments

The Journal Directly box must be selected by the agency when creating this type of deposit. If not selected, the SFS will create a Payment Worksheet in error.

← My Homepage Regular Deposit

Totals **Payments**

Unit OSC01 Deposit ID 123456884 Date 08/10/2022 Balance Balanced

Payment Information 1 of 1 | View All

Payment Seq	1	*Payment ID	TEST	*Accounting Date	08/10/2022	<input type="checkbox"/>	<input type="checkbox"/>
Amount	10.00	Currency	USD				
Rate Type	CRRNT	Exchange Rate	1.00000000				
<input type="checkbox"/> Payment Predictor		<input checked="" type="checkbox"/> Journal Directly	Attachments (0)	<input type="checkbox"/> Range of References	Apply Payment		
Payment Method	Check	View Audit Logs	Contract Reference				



Direct Journal Payments

Once an agency enters their Chartfield values into Create Accounting Entries, they must select the lightning bolt icon to create the remaining accounting lines, including the cash lines.

< My Homepage Create Accounting Entries

Accounting Entries Deposit Control

Unit OSC01 Deposit ID 123456884 Payment TEST Seq 1 Obligation Date 08/10/2022

Currency Details

Amount 10.00 USD 

Complete Entry Event

Budget Status Payment Approval Status Not Approved DJA Template

Distribution Lines

	Copy Down	Distribution Sequence	GL Unit	Speed Type	Line Amount	Currency	Account	Oper Unit	Fund	Dept	Program
1	<input type="checkbox"/>		1 OSC01	Speed Type	-10.00	USD	32401		10050	3050386	
2	<input type="checkbox"/>		2 NYS01	Speed Type	10.00	USD	10110		10050		
3	<input type="checkbox"/>		3 NYS01	Speed Type	-10.00	USD	36320		10050		
4	<input type="checkbox"/>		4 OSC01	Speed Type	10.00	USD	60820		10050		



Direct Journal Payments

Effective April 2021, an enhancement was made to the AR Direct Journal Process.

- Agencies must now select the 'Complete' box after the accounting entries have been created.
- Agency staff must have the AR Approver role to 'Complete' the deposit.
- Agency staff can have both the AR Preparer and AR Approver role.
- OSC cannot approve the deposit until the agency has selected 'Complete'.

The screenshot shows the 'Create Accounting Entries' interface. At the top, there is a navigation bar with '< My Homepage' and 'Create Accounting Entries'. Below this, there are two tabs: 'Accounting Entries' (selected) and 'Deposit Control'. The main content area displays the following information:

- Unit: OSC01
- Deposit ID: 123456884
- Payment: TEST
- Seq: 1
- Obligation Date: 08/10/2022

Under the 'Currency Details' section, there is a field for 'Amount' with the value '10.00 USD'. Below this, there is a checkbox labeled 'Complete' which is checked and highlighted with a red circle. To the right of the 'Complete' checkbox is an 'Entry Event' search field. At the bottom, there is a 'Budget Status' field and a 'Payment Approval Status' field with the value 'Not Approved'. A 'DJA Template' button is also visible.

Payment Worksheets

*Specific for deposits to the State's General Checking Account

- Used to apply payments to customer accounts receivable items
- DO NOT check the Journal Directly box
- Agency must select items and have a \$0 remaining balance
- Agency must NOT select Batch Standard (done by OSC)
- Agency sends checks to Treasury with SFS deposit screen printout
- DO NOT send other paperwork to Treasury or use paper fasteners
- OSC approves deposit in SFS upon notification from Treasury that the funds were deposited into General Checking



Revenue Journal Transfers

- Used to adjust or reclassify previously posted revenue (3xxxx)
- Entered by agency into the SFS General Ledger (GL)
- Adjustments for the following must be done in AR instead of GL:
 - Customer IDs
 - Revenue Contracts
 - Due to State Receipts
- Total debits (+) must equal total credits (-)
- Agency must verify cash is available in fund or journal will fail cash validation
- Supporting documentation must be attached
- Routed to OSC BSAO Revenue workflow
- Deposits to Temporary Undistributed Revenue (32601) should be reclassified monthly at a minimum



Operating Transfers

- Authorized in various State laws with the majority in Article VII bills
- Moves cash from one Fund to another Fund without adjusting the classification of the original revenue deposit
- Entered as a General Ledger Journal in the SFS
- Completed by OSC BSAO Revenue upon request of DOB, but some are done by agencies if Project code is needed (OSC approves)
- DOB transfer letter request must be attached



Operating Transfers

- Law reference must be included in Long Description

[My Homepage](#) Create/Update Journal Entries

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit OGS01 Journal ID GL060 Date 06/22/2022

Long Description To Transfer from the General Fund (10050) to the Internal Service Fund, Business Services Center Account pursuant to Section 2, Part FFF, pg 280, lines 17-18 of Chapter 56 of the Laws of 2022-23.

- Fund Affiliate must be entered to match Fund on the other side of the entry
- Requires Account codes 60810 (+) and 36310 (-)

[My Homepage](#) Create/Update Journal Entries

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit OGS01 Journal ID GL060 Date 06/22/2022
[Template List](#) [Search Criteria](#) Obligation Date 06/21/2022
 *Process [Edit Journal](#) [Process](#)

▼ **Lines**

Select	Line	Unit	SpeedType	Amount	Dept	Fund	Fund Affil	Account
<input type="checkbox"/>	1	NYS01		30,000,000.00	3050287	10050	55022	60810
<input type="checkbox"/>	2	OGS01		-30,000,000.00	3050287	55022	10050	36310



Reviewing My Revenue



Financial Information Resources

- SFS Reports
 - Fund Cash Balance (GL0219)
- SFS Analytics
 - Fund Cash Balance Detail (DW384)
- SFS Query
 - Agencies have BU restricted access
- OSC Website – Reports and Publications
 - Monthly and Annual Cash Basis Reports on State Funds





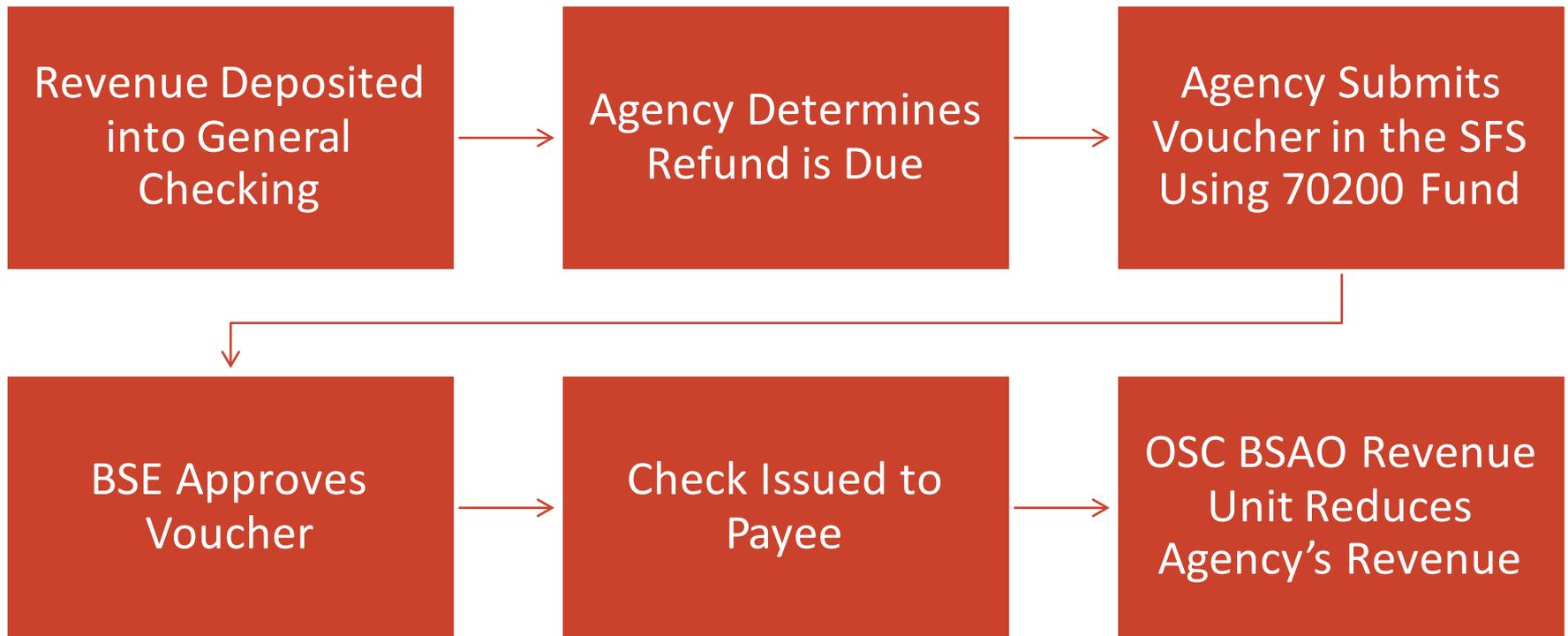
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Refunds

- Revenue from individuals or businesses where all or part of the amount must be refunded back
- Submitted for payment by agencies on a voucher in the SFS using agency assigned single payment supplier IDs beginning with 02
- Audited and approved by the OSC Bureau of State Expenditures (BSE)
- Check is issued from the Comptroller's Refund Bank Account
- All payee inquiries regarding payment status, reason for payment or reissue requests must be made to the issuing agency



How are Refunds Issued?

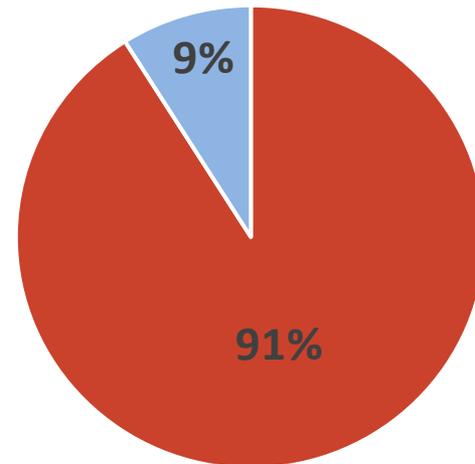


Refund Checks Issued in CY 2021

Count of Refunds Issued:
1.1 Million

Agency	Percent
DCS	14%
DMV	60%
TAX	24%
ALL OTHER	2%

\$ of Refunds Issued:
\$2.9 Billion



■ TAX ■ ALL OTHER



Refunds Post Issuance

- Agencies submit [AC 3337](#) form to Refunds@osc.ny.gov for check reissues, check copies or forgery claims
- Check Reissues:
 - No Changes – new check issued from the original voucher automatically upon BSE approval
 - Changes – agency must submit a new voucher after the original voucher has been closed
- OSC BSAO is responsible for the bank account, returned checks, outreach and escheatment
- Inquiries regarding checks that have been escheated must be made to the Office of Unclaimed Funds



Revenue, Refunds and Financial Plan Implementation Contact Information

- For Revenue questions, email RevenueAccounting@osc.ny.gov
- For Refund questions, email Refunds@osc.ny.gov



Questions

