

**ATTACHMENT D**

**GOVERNMENT SERVICES FUND MONITORING PROTOCOL**

**STATE FISCAL STABILIZATION FUND PROGRAM**

**GSF Recipient Entity:** Higher Education Services Corporation (HESC)

**State:** New York State

**Name/Title of GSF Recipient Representative completing this form:**

Warren Wallin

**Date of submission to ED:** July 9, 2010

*GSF Recipient: Please return this form and all required documentation to State contact.*

*State: Please submit this form and all required documentation in PDF Format to:  
SFSFMonitoring@ed.gov*

**I. Government Service Fund applications and allocations**

**ISSUE: Whether the State has established appropriate procedures for awarding Government Services funds to entities.**

*Guiding Questions*

1. Did the State require you to submit an application for Government Services funds?  
(Optional) If so, what information did the State require you to include in the application?

No application was required.

2. Were any conditions or restrictions placed on your eligibility for Government Services funds?

Initial funds were to be used for state need based-based grant (TAP) awards to eligible students attending one of the State's two public university systems, with 60 percent of funds allocated to the State University system and 40 percent allocated to the City University system. Reallocated amounts were to be used for state need-based grant

(TAP) awards to eligible students attending a public or private New York State institution of higher education.

3. What guidance did the State initially provide to you?

The State provided guidance on the allowable use of funds, reporting requirements and assistance in completing required reports.

4. How much Government Services funding did the State provide to your entity?

\$49,900,000 initial allocation and a \$3,964,000 reallocation.

5. When were the funds first made available to you?

July 15, 2009.

6. Did you receive the funds on a regular schedule? If so, what is that schedule (e.g., monthly, quarterly)?

The initial \$49,900,000 allocation was received in one lump sum on July 15, 2009 and the \$3,964,000 reallocation was received in one lump sum on February 12, 2010.

7. Has the State made any adjustments to your original award amount?

Yes; an additional \$3,964,000 was reallocated on February 12, 2010.

#### *Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

Office of the State Comptroller Bulletin A-602

## **II. Fiscal Oversight of SFSF Funds**

**ISSUE: Whether the entity has established appropriate policies and procedures for ensuring fiscal oversight of SFSF funds.**

#### *Guiding Questions*

1. What internal controls does your entity have in place to ensure that SFSF expenditures are allowable? (See April 2009 SFSF Guidance at IV for information on allowable and prohibited uses of SFSF funds.)

TAP eligibility requirements are mandated in New York State Education Law and in State regulations; agency TAP processes are audited by the agency's Office of Internal

Audit. Additionally, a school certifying officer must certify a student's eligibility in accordance with statutory and/or regulatory requirements.

The Tuition Assistance Program is also subject to comprehensive oversight by the NYS Education Department (SED), the NYS Department of Taxation and Finance (DTF) and the Office of the State Comptroller (OSC). SED must approve all programs of studies that are eligible to receive TAP; DTF verifies all income information provided on a student's TAP application, and OSC performs periodic audits of institutions that receive TAP for compliance with statutory requirements.

2. What specific projects or activities did your entity support with SFSF funds?

NYS Tuition Assistance Program (TAP) awards.

3. How does your entity ensure that it complies with the principles of cash management (i.e. ensuring that funds are used to meet immediate obligation needs, within 3-5 days)?

N/A

4. Does your financial recordkeeping system properly account for the use of SFSF funds?

Yes. All expenditures made with SFSF funds are separately accounted for in detail by HESC, the NYS Office of the State Comptroller and the New York State Education Department.

5. What guidance have you received from the State regarding the obligation and drawing down of SFSF funds?

Office of the State Comptroller Bulletin A-602.

6. Did you receive authorization to use SFSF funds for preaward costs? Did you use funds for preaward costs during the approved period?

No.

7. What steps are you taking to ensure compliance with the cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification)?

N/A

#### *Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

### **III. Subrecipient Monitoring**

**ISSUE: Whether the entity has cooperated with the State during the monitoring process.**

#### *Guiding Questions*

1. Have you been monitored by the State? If so, when? If not, have you been notified of when you will be monitored?

Yes. HESC provides information to the State Education Department quarterly for Sec 1512 reporting and the State's overall monitoring process.

2. Did the State provide you with a copy of its monitoring instruments?

Yes.

3. If you have been monitored by the State, what issues did the State discuss during its monitoring? What recommendations did the State make?

The State has requested that ARRA funds provided to colleges and universities for TAP awards be tracked separately by individual recipient.

4. What actions have you taken in response to any monitoring recommendations?

HESC is currently in the process of implementing the above recommendation.

#### *Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

### **IV. Reporting**

**ISSUE: Whether the entity has cooperated with the State in complying with all reporting requirements.**

#### *Guiding Questions*

1. What guidance on reporting has the State provided to you?

A series of reporting guidelines have been provided by Office of the State Comptroller and the State Education Department.

2. What information has the State required you to provide so that it may comply with applicable reporting requirements?

The State has required that disbursements made to colleges and university include college code, fund amounts disbursed and other identifying information.

*Evidence/Documentation*

See Attachment 1, “Master Protocol Document.”

ARRA Spending Distribution  
Round 2  
17-Mar-10

<i>Schools</i>	<i>Batch</i>	<i>Amount</i>
SUNY	101670	\$ 930,108.20
SUNY CCs	101690	\$ 986,521.15
CUNY	101700	\$ 1,528,209.46
Independent	101730	\$ 519,161.00
<b>TOTAL</b>		<b>\$ 3,963,999.81</b>

**SUNY 4 YR ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
101670	REF06857	H0587	4-09	5133	SUNY BUFFALO	316	61601	135106	\$ 275.00	\$ 4,900.00	\$ 5,175.00
101670	REF06929	H0588	4-09	0875	SUNY STONY BROOK	016	61601	136102	\$ 69,276.71	\$ 3,489.42	\$ 72,766.13
101670	REF06930	H0589	4-09	0880	SUNY BINGHAMTON	016	61601	137108	\$ 34,431.00	\$ 735.00	\$ 35,166.00
101670	REF06931	H0590	4-09	0895	SUNY ALBANY (UNDERGRAD)	016	61601	136102	\$ 49,658.18	\$ 686.00	\$ 50,344.18
101670	REF06932	H0591	4-09	0900	SUC BROCKPORT (UNDERGRAD)	016	61601	137108	\$ 34,794.56	\$ 3,671.33	\$ 38,465.89
101670	REF06933	H0592	4-09	0905	SUC BUFFALO	016	61601	136102	\$ 51,481.33	\$ 3,426.57	\$ 54,907.90
101670	REF06934	H0593	4-09	0910	SUC CORTLAND (UNDERGRAD)	016	61601	137108	\$ 10,071.75	\$ 183.75	\$ 10,255.50
101670	REF06935	H0594	4-09	0913	SUC EMPIRE STATE COLLEGE	016	61601	137108	\$ 87,389.98	\$ 8,729.35	\$ 96,119.33
101670	REF06936	H0595	4-09	0915	SUC FREDONIA	016	61601	136102	\$ 19,132.00	\$ -	\$ 19,132.00
101670	REF06937	H0596	4-09	0920	SUC GENESEO	016	61601	137108	\$ 24,102.00	\$ 784.00	\$ 24,886.00
101670	REF06938	H0597	4-09	0925	SUC NEW PALTZ	016	61601	136102	\$ 27,074.63	\$ -	\$ 27,074.63
101670	REF06939	H0598	4-09	0930	SUC ONEONTA	016	61601	136102	\$ 8,721.20	\$ -	\$ 8,721.20
101670	REF06940	H0599	4-09	0935	SUC OSWEGO (UNDERGRAD)	016	61601	137108	\$ 25,590.71	\$ 1,835.67	\$ 27,426.38
101670	REF06941	H0600	4-09	0940	SUC PLATTSBURGH	016	61601	136102	\$ 15,185.25	\$ -	\$ 15,185.25
101670	REF06942	H0601	4-09	0945	SUC POTSDAM	016	61601	137108	\$ 22,604.25	\$ 1,835.66	\$ 24,439.91
101670	REF06943	H0602	4-09	0950	SUC ENV SCI&FORESTRY	016	61601	136102	\$ 5,703.62	\$ -	\$ 5,703.62
101670	REF06944	H0603	4-09	0955	SUNY MARITIME COLLEGE	016	61601	136102	\$ 1,948.38	\$ -	\$ 1,948.38
101670	REF06946	H0604	4-09	0965	SUC OLD WESTBURY (UNDERGRAD)	016	61601	136102	\$ 30,963.73	\$ -	\$ 30,963.73
101670	REF06947	H0605	4-09	0970	SUC PURCHASE	016	61601	136102	\$ 13,574.05	\$ -	\$ 13,574.05
101670	REF06952	H0606	4-09	1010	SUNY BUFFALO	016	61601	136102	\$ 56,281.43	\$ 4,406.32	\$ 60,687.75

**SUNY 4 YR ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
101670	REF07086	H0627	4-09	5625	SUC BUFFALO	016	61601	136102	\$ 33.40	-	\$ 33.40
101670	REF07101	H0628	4-09	6005	SUNY COLLEGE OF TECH AT ALFR	016	61601	136102	\$ 34,287.75	-	\$ 34,287.75
101670	REF07102	H0629	4-09	6010	SUNY COLLEGE OF TECH AT CANT	016	61601	136102	\$ 24,358.13	-	\$ 24,358.13
101670	REF07103	H0630	4-09	6015	SUNY COBLESKILL	016	61601	137108	\$ 46,540.65	\$ 302.58	\$ 46,843.23
101670	REF7105	H0631	4-09	6020	SUNY COLLEGE OF TECH AT DELH	016	61601	137108	\$ 17,071.15	\$ 1,346.15	\$ 18,417.30
101670	REF07106	H0632	4-09	6025	SUNY COLLEGE OF TECH FARMING	016	61601	137108	\$ 29,881.17	\$ 1,468.53	\$ 31,349.70
101670	REF07107	H0633	4-09	6030	MORRISVILLE STATE COLLEGE	016	61601	136102	\$ 9,268.60	-	\$ 9,268.60
<b>ARRA TOTAL \$</b>									<b>930,108.20</b>	<b>42,827.74</b>	<b>\$ 972,935.94</b>

Cost Ctr Charges	Value	Roster
135106	\$ 4,900.00	316
137108	\$ 37,927.74	016
136102	\$ 930,108.20	016
	<u>\$ 972,935.94</u>	

**SUNY COMMUNITY COLLEGES ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
101690	REF06948	H0635	4-09	09/75	FASHION INST TECH UPPER DIVI	016	61601	136102	\$ 3,367.00	\$ -	\$ 3,367.00
101690	REF06979	H0636	4-09	2000	ADIRONDACK COMMUNITY COLLEGE	016	61601	137108	\$ 16,655.43	\$ 1,546.14	\$ 18,201.57
101690	REF06980	H0637	4-09	2005	CAYUGA COMMUNITY COLLEGE	016	61601	136102	\$ 28,629.95	\$ -	\$ 28,629.95
101690	REF06981	H0638	4-09	2025	BROOME COMMUNITY COLLEGE	016	61601	137108	\$ 23,345.10	\$ 441.00	\$ 23,786.10
101690	REF06983	H0639	4-09	2036	CLINTON COMMUNITY COLLEGE	016	61601	136102	\$ 6,738.75	\$ -	\$ 6,738.75
101690	REF06984	H0640	4-09	2038	COLUMBIA-GREENE COMMUNITY CO	016	61601	137108	\$ 7,818.30	\$ 730.30	\$ 8,548.60
101690	REF06986	H0641	4-09	2042	CORNING COMMUNITY COLLEGE	016	61601	137108	\$ 22,558.60	\$ 1,871.80	\$ 24,430.40
101690	REF06989	H0642	4-09	2053	DUTCHESS COMMUNITY COLLEGE	016	61601	136102	\$ 20,393.33	\$ 110.25	\$ 20,503.58
101690	REF06990	H0643	4-09	2065	ERIE COMMUNITY COLL - ALL CA	016	61601	137108	\$ 69,145.25	\$ 3,038.00	\$ 72,183.25
101690	REF06991	H0644	4-09	2070	FASHION INST TECH-LOWER DIVI	016	61601	137108	\$ 4,476.80	\$ 1,182.91	\$ 5,659.71
101690	REF06993	H0645	4-09	2080	HUDSON VALLEY COMMUNITY COLL	016	61601	137108	\$ 23,550.30	\$ 793.80	\$ 24,344.10
101690	REF06995	H0646	4-09	2085	JAMESTOWN COMMUNITY COLLEGE	016	61601	136102	\$ 28,771.00	\$ -	\$ 28,771.00
101690	REF06998	H0647	4-09	2105	MOHAWK VALLEY COMMUNITY COLLEGE	016	61601	137108	\$ 64,507.50	\$ 232.75	\$ 64,740.25
101690	REF07000	H0648	4-09	2113	NASSAU COMMUNITY COLLEGE	016	61601	137108	\$ 79,152.40	\$ 709.91	\$ 79,862.31
101690	REF07002	H0649	4-09	2125	ORANGE COUNTY COMMUNITY COLL	016	61601	137108	\$ 22,098.40	\$ 686.00	\$ 22,784.40
101690	REF07005	H0650	4-09	2147	ROCKLAND COMMUNITY COLLEGE	016	61601	137108	\$ 20,904.30	\$ 755.21	\$ 21,659.51
101690	REF07006	H0651	4-09	2157	SUFFOLK COMMUNITY COLLEGE	016	61601	137108	\$ 85,105.91	\$ 788.51	\$ 85,894.42
101690	REF07008	H0652	4-09	2160	WESTCHESTER COMMUNITY COLLEGE	016	61601	136102	\$ 49,035.50	\$ -	\$ 49,035.50
101690	REF07010	H0653	4-09	2180	MONROE COMMUNITY COLLEGE	016	61601	137108	\$ 108,010.84	\$ 1,918.35	\$ 109,929.19
101690	REF07011	H0654	4-09	2185	ONONDAGA COMMUNITY COLLEGE	016	61601	137108	\$ 63,860.34	\$ 4,023.39	\$ 67,883.73

**CUNY ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
101700	REF06964	H0666	4-09	1405	CUNY NYC COLLEGE OF TECHNOLO	016	61601	137108	\$ 78,266.56	\$ 788.90	\$ 79,055.46
101700	REF06966	H0666	4-09	1409	CUNY BARUCH COLLEGE	016	61601	137108	\$ 70,290.56	\$ 318.50	\$ 70,609.06
101700	REF06967	H0666	4-09	1410	CUNY BROOKLYN COLLEGE	016	61601	137108	\$ 56,520.06	\$ 1,239.70	\$ 57,759.76
101700	REF06968	H0666	4-09	1411	CUNY CITY COLLEGE	016	61601	137108	\$ 58,670.24	\$ 1,646.40	\$ 60,316.64
101700	REF06969	H0666	4-09	1412	CUNY LEHMAN COLLEGE	016	61601	136102	\$ 50,492.25	\$ -	\$ 50,492.25
101700	REF06970	H0666	4-09	1413	CUNY HUNTER COLLEGE	016	61601	137108	\$ 57,756.30	\$ 1,425.90	\$ 59,182.20
101700	REF06971	H0666	4-09	1414	CUNY JOHN JAY COLLEGE	016	61601	137108	\$ 73,733.25	\$ 8,114.40	\$ 81,847.65
101700	REF06972	H0666	4-09	1415	CUNY MEDGER EVERS COLLEGE	016	61601	136102	\$ 67,622.60	\$ -	\$ 67,622.60
101700	REF06973	H0666	4-09	1416	CUNY QUEENS COLLEGE	016	61601	137108	\$ 66,825.60	\$ 735.00	\$ 67,560.60
101700	REF06974	H0666	4-09	1417	CUNY COL STATEN ISLAND	016	61601	136102	\$ 77,408.10	\$ -	\$ 77,408.10
101700	REF06975	H0666	4-09	1418	CUNY YORK COLLEGE	016	61601	136102	\$ 48,825.84	\$ -	\$ 48,825.84
101700	REF06979	H0666	4-09	1420	CUNY GRAD SCHOL UNDERGRAD PROG	016	61601	36102	\$ 2,074.90	\$ -	\$ 2,074.90
101700	REF07051	H0666	4-09	5215	CUNY CITY COLLEGE GRAD	016	61601	136102	\$ 141.75	\$ -	\$ 141.75
101700	REF07052	H0666	4-09	5216	CUNY JOHN JAY COLLEGE GRAD	016	61601	137108	\$ 363.30	\$ 734.27	\$ 1,097.57
101700	REF07057	H0666	4-09	5270	CUNY HUNTER COLLEGE GRAD	016	61601	136102	\$ 332.13	\$ -	\$ 332.13
101700	REF07058	H0666	4-09	5271	CUNY HERBERT H LEHMAN COL GR	016	61601	137108	\$ 90.00	\$ 244.76	\$ 334.76
101700	REF07067	H0666	4-09	5395	CUNY QUEENS COLLEGE GRAD	016	61601	136102	\$ 245.90	\$ -	\$ 245.90
101700	REF07085	H0666	4-09	5620	CUNY GRAD SCHO AND UNIV CENTE	016	61601	136102	\$ 140.63	\$ -	\$ 140.63
101700	REF07089	H0666	4-09	5645	CUNY BARUCH COLL GRAD	016	61601	136102	\$ 96.25	\$ -	\$ 96.25
101700	REF07090	H0666	4-09	5672	CUNY COL STATEN ISLAND	016	61601	136102	\$ 27.50	\$ -	\$ 27.50

**INDEPENDENT SCHOOLS ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Centre	TAP (ARRA)	Schol	Total Amt
101730	REF06856	H0673	4-09	0405	MANHATTAN COLLEGE	316	61601	135106		\$ 490.00	\$ 1,438.50
101730	REF06859	H0674	4-09	0010	ADELPHI UNIVERSITY	016	61601	136102	\$ 948.50	\$	\$ 1,438.50
101730	REF06860	H0675	4-09	0011	DOWLING COLLEGE	016	61601	136102	\$ 28,428.89	\$	\$ 28,428.89
101730	REF06861	H0676	4-09	0020	ALFRED UNIVERSITY	016	61601	136102	\$ 14,065.50	\$	\$ 14,065.50
101730	REF06864	H0677	4-09	0090	CANISIUS COLLEGES	016	61601	136102	\$ 4,428.00	\$	\$ 4,428.00
101730	REF06865	H0678	4-09	0120	CLARKSON UNIVERSITY	016	61601	136102	\$ 8,000.40	\$	\$ 8,000.40
101730	REF06866	H0679	4-09	0125	COLGATE UNIVERSITY	016	61601	136102	\$ 200.00	\$	\$ 200.00
101730	REF06867	H0680	4-09	0130	COL OF MT ST VINCENT	016	61601	136102	\$ 1,738.13	\$	\$ 1,738.13
101730	REF06868	H0681	4-09	0136	COLLEGE OF NEW ROCHELLE	016	61601	136102	\$ 8,332.13	\$	\$ 8,332.13
101730	REF06869	H0682	4-09	0140	COLLEGE OF ST. ROSE	016	61601	136102	\$ 163,873.20	\$ 147.00	\$ 164,020.20
101730	REF06870	H0683	4-09	0150	COLUMBIA UNIVERSITY	016	61601	137108	\$ 4,803.00	\$ 183.75	\$ 4,986.75
101730	REF06871	H0684	4-09	0155	BARNABARD COLLEGE	016	61601	137108	\$ 7,386.93	\$ 477.75	\$ 7,864.68
101730	REF06872	H0685	4-09	0166	COLUMBIA UNIVERSITY	016	61601	136102	\$ 187.50	\$	\$ 187.50
101730	REF06873	H0686	4-09	0168	COLUMBIA UNIVERSITY	016	61601	136102	\$ 235.00	\$	\$ 235.00
101730	REF06875	H0687	4-09	0171	COLUMBIA UNIVERSITY	016	61601	136102	\$ 741.60	\$ 196.00	\$ 937.60
101730	REF06877	H0688	4-09	0175	CORNELL UNIVERSITY	016	61601	136102	\$ 3,233.65	\$	\$ 3,233.65
101730	REF06878	H0689	4-09	0195	DYVOUILLE COLLEGE	016	61601	136102	\$ 12,824.85	\$ 1,690.50	\$ 14,515.35
101730	REF06879	H0690	4-09	0215	ELMIRA COLLEGE	016	61601	137108	\$ 11,535.00	\$ 147.00	\$ 11,682.00
101730	REF06880	H0691	4-09	0245	FORDHAM UNIVERSITY	016	61601	137108	\$ 10,908.90	\$ 147.00	\$ 11,055.90
								136102	\$ 13,135.50	\$ 183.75	\$ 13,319.25

ARRA EXPENDITURES REPORT

**CUNY ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
I0004A	REF00193	H0009	2-09	1405	CUNY NYC College of Technology	004	61601	137108		\$ 39,163.25	
I0004A	REF00195	H0009	2-09	1409	CUNY Baruch College	004	36008	136102	\$ 6,349,801.23		\$ 6,388,964.48
I0004A	REF00196	H0009	2-09	1410	CUNY Brooklyn College	004	36008	136102	\$ 5,722,153.57	\$ 105,407.57	\$ 5,827,561.14
I0004A	REF00197	H0009	2-09	1411	CUNY City College	004	36008	136102	\$ 5,706,050.90	\$ 94,829.70	\$ 5,800,880.60
									\$ 2,181,994.30		\$ 2,181,994.30
									\$ 19,960,000.00	\$ 239,400.52	\$ 20,199,400.52

**SUNY ARRA EXPENDITURES**

Batch	Ref No	Voucher	Term / Yr	CC	Name	Roster	Object	Cost Center	TAP (ARRA)	Schol	Total Amt
I0006A	REF00154	H0011	2-09	0875	SUNY Stony Brook	004	61601	137108		\$ 235,112.78	
I0006A	REF00155	H0012	2-09	0880	SUNY Binghamton	004	61601	136102	\$ 8,029,634.28		\$ 8,264,747.06
I0006A	REF00156	H0013	2-09	0890	SUNY Upstate Medical Univ	004	61601	136102	\$ 4,690,422.62	\$ 186,223.27	\$ 4,876,645.89
I0006A	REF00157	H0014	2-09	0895	SUNY Albany (Undergrad)	004	61601	137108	\$ 71,347.35	\$ 2,019.90	\$ 73,367.25
I0006A	REF00158	H0015	2-09	0900	SUC Brockport (Undergrad)	004	61601	136102	\$ 5,669,654.62	\$ 122,521.93	\$ 5,792,176.55
I0006A	REF00159	H0016	2-09	0905	SUC Buffalo	004	61601	137108	\$ 3,028,067.22	\$ 119,373.02	\$ 3,147,440.24
I0006A	REF00160	H0017	2-09	0910	SUC Cortland (Undergrad)	004	61601	136102	\$ 4,421,828.96	\$ 86,297.27	\$ 4,508,126.23
I0006A	REF00162	H0018	2-09	0915	SUC Fredonia	004	61601	137108	\$ 2,230,776.79	\$ 33,005.91	\$ 2,263,782.70
									\$ 1,798,268.16		\$ 1,798,268.16
									\$ 29,940,000.00	\$ 784,554.08	\$ 30,724,554.08

**ARRA TOTAL \$ 49,900,000.00**



STATE OF NEW YORK  
 OFFICE OF THE STATE COMPTROLLER  
 BATCH CONTROL LIST

DATE ENTERED 08/04/09  
 BATCH NO. 10004A

PAGE NO. 1

11100 NYS HIGHER EDUC SERVICES CORP

V'S-LOCAL AID                    \*\*\* V'S-LOCAL AID                    \*\*\* V'S-LOCAL AID                    \*\*\* V'S-LOCAL AID

ORIG AGENCY: 11100 NYS HIGHER EDUC SERVICES CORP                    BATCH ENTERED: 08/04/09

BATCH NUMBER: 10004A                    OPERATOR ID: G1110014

DOC SEQ	DOCUMENT														
001	H0009														

	TRANSMITTAL	ACTUAL	DIFFERENCE
NUMBER OF DOCUMENTS	1	1	0
NET AMOUNT	20,199,400.52	20,199,400.52	0.00
GROSS AMOUNT	0.00	0.00	0.00

\*\* NO ERROR MESSAGES \*\*

\*\* NO WARNING MESSAGES \*\*

\*\*\*\*\* END OF REPORT \*\*\*\*\*

# SPECIAL CHARGE VOUCHER

Originating Agency NEW YORK STATE HIGHER EDUCATION SERVICES CORPORATION				Orig. Agency Code 11100		Interest Eligible (Y/N) N	
Payment Date (MM) (DD) (YY) 08/03/09			OSC Use Only			Liability Date (MM) (DD) (YY) 07/29/09	
Payee ID 136400434		Additional 70000	Zip Code 10019	Route	Payee Amount 20,199,400.52		MIR Date (MM) (DD) (YY) 07/29/09
Payee Name (Limit to 30 spaces) CITY UNIVERSITY OF NEW YORK				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces) ASST. DIR. OF CASH MANAGEMENT				Stat. Type	Statistic	Indicator-Dept.	Indicator-Statewide U
Address (Limit to 30 spaces) 555 WEST 57TH STREET				Ref/Inv. No. (Limit to 20 spaces) CUNY PAYMENTS			
Address (Limit to 30 spaces) 14TH FLOOR -ROOM 1419				Ref/Inv. Date (MM) (DD) (YY) 07/29/09			
City (Limit to 20 spaces) (Limit to 2 spaces) --> NEW YORK			State NY	Zip Code 10019			

DESCRIPTION OR REASON

LUMP SUM - PREPAYMENT  
2009-10

Total Number of Payees on this Voucher	1	Total Amount of this Voucher	20,199,400.52
--	---	------------------------------	---------------

**To the State Comptroller:**

Please issue your warrant in favor of the below payee(s) and for the respective amounts listed. I certify that the above claim is correct in accordance with the provisions of the Applicable Statute, that no part has been paid except as stated, that the balance is actually due, and that taxes from which the State is exempt are excluded.

→ \_\_\_\_\_  
Signature/Print

\_\_\_\_\_ 7/31/09  
Date

\_\_\_\_\_ Title

State Comptroller's Pre-Audit	
Verified	CERTIFIED FOR PAYMENT OF TOTAL AMOUNT
Audited	
By _____	

Dept	Cost Center Code Cost Center Unit	Var	Yr	Object	Expenditure		Amount	Liquidation			
					Dept	Statewide		Orig Agency	PO/Contract	Line	F/P
11	137108	AL	09	61601			239,400.52				
11	136102	LA	09	61601 <del>36000</del>			19,960,000.00				
		AR									

OSC

Check if Continuation form is attached.

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0009

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00040	REF00193	2-09	1405	CUNY NYC COLLEGE OF TECHNOLO	004	1	6,388,964.48	11	61601	137108	39,163.25
								11	36008	136102	6,349,801.23
I00040	REF00195	2-09	1409	CUNY BARUCH COLLEGE	004	1	5,827,561.14	11	61601	137108	105,407.57
								11	36008	136102	5,722,153.57
I00040	REF00196	2-09	1410	CUNY BROOKLYN COLLEGE	004	1	5,800,880.60	11	61601	137108	94,829.70
								11	36008	136102	5,706,050.90
I00040	REF00197	2-09	1411	CUNY CITY COLLEGE	004	1	2,181,994.30	11	36008	136102	2,181,994.30
VOUCHER TOTAL COST CENTER 137108:							239,400.52				
VOUCHER TOTAL COST CENTER 136102:							19,960,000.00				
VOUCHER GRAND TOTAL:							20,199,400.52				

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

PAGE - 2

BATCH NO: I00040

BATCH CONSISTS OF CUNY VOUCHER(S)

OCS FILE NAME =

GNS.PROD.ROSTPR.Y09.PYR188.OSCFILE

BATCH TOTAL COST CENTER 137108: 239,400.52

BATCH TOTAL COST CENTER 136102: 19,960,000.00

BATCH GRAND TOTAL: 20,199,400.52

BATCH TOTAL NUMBER OF PAYEES: 1

NUMBER OF VOUCHERS IN BATCH: 1

**SPECIAL CHARGE VOUCHER  
TRANSMITTAL SHEET**

PD 08/06/09



Batch Number 00006A

Academic Year: 20 09 - 10

Total Payees: 0000 E

TOTAL NUMBER OF VOUCHERS FOR THIS TRANSMITTAL SHEET: 8

TOTAL TAP	136102	\$ <u>29,940,000.00</u>	Verified - OMS	<input checked="" type="checkbox"/>
TOTAL SCHOLARSHIP	135106	\$ _____	Verified - OMS	<input type="checkbox"/>
BYRD SCHOLARSHIP	135855	\$ _____	Verified - OMS	<input type="checkbox"/>
TOTAL PRIMARY CARE	160101	\$ _____	Verified - OMS	<input type="checkbox"/>
TOTAL SCHOLARSHIP FOR ACADEMIC EXCELLENCE	137108	\$ <u>784,554.08</u>	Verified - OMS	<input checked="" type="checkbox"/>
LOTTERY LEADERS OF TOMORROW SCHOLARSHIP	110106	\$ _____	Verified - OMS	<input type="checkbox"/>
TOTAL APTS	138104	\$ _____	Verified - OMS	<input type="checkbox"/>
TOTAL OTHER	_____	\$ _____	Verified - OMS	<input type="checkbox"/>
GRAND TOTAL	_____	\$ <u>30,724,554.08</u>	Verified - OMS	<input checked="" type="checkbox"/>

List the H numbers of all Special Charge Vouchers for this Transmittal Sheet below:

H0011    H0012    H0013    H0014    H0015  
H0016    H0017    H0018    \_\_\_\_\_    \_\_\_\_\_  
 \_\_\_\_\_    \_\_\_\_\_    \_\_\_\_\_    \_\_\_\_\_    \_\_\_\_\_

(use inclusive ranges where applicable)

Comments: Roster 004

S.C  
 \_\_\_\_\_    \_\_\_\_\_  
 Payments Control Unit Staff    Date 7/30/2009

FOR FINANCE OFFICE USE ONLY

ROSTER 004     OTHER ARRA grant  
 RA \_\_\_\_\_  
Run Date  
 REEL NUMBER 07/29/09  
 Date Tapes sent to OSC: 1/1  
 Date Docs sent to OSC: 08/04/09

DATE ENTERED 08/04/09  
BATCH NO. 10006A

STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER  
BATCH CONTROL LIST

PAGE NO. 1

11100 NYS HIGHER EDUC SERVICES CORP

V'S-LOCAL AID

\*\*\* V'S-LOCAL AID

\*\*\* V'S-LOCAL AID

\*\*\* V'S-LOCAL AID

ORIG AGENCY: 11100 NYS HIGHER EDUC SERVICES CORP

BATCH ENTERED: 08/04/09

BATCH NUMBER: 10006A

OPERATOR ID: G1110014

DOC SEQ	DOC DOCUMENT														
001	H0011	002	H0012	003	H0013	004	H0014	005	H0015	006	H0016	007	H0017	008	H0018

	TRANSMITTAL	ACTUAL	DIFFERENCE
NUMBER OF DOCUMENTS	8	8	0
NET AMOUNT	30,724,554.08	30,724,554.08	0.00
GROSS AMOUNT	0.00	0.00	0.00

\*\* NO ERROR MESSAGES \*\*

===== WARNING MESSAGES =====

DOC SEQ	DOC NUMBER	TRANS CODE	TRANS SEQ NO	DATA IN WARNING	WARNING CODE	WARNING DESCRIPTION	WARNING TYPE
008	H0018	304	002	287090 001 6	00000705	705-SEGR BALANCE 0	TRANS

\*\*\*\*\* END OF REPORT \*\*\*\*\*



DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0011

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00154	2-09	0875	SUNY STONY BROOK	004	1	8,264,747.06	11	61601 36008	137108 136102	235,112.78 8,029,634.28
VOUCHER TOTAL COST CENTER 137108:							235,112.78				
VOUCHER TOTAL COST CENTER 136102:							8,029,634.28				
VOUCHER GRAND TOTAL:							8,264,747.06				

Originating Agency NEW YORK STATE HIGHER EDUCATION SERVICES CORPORATION				Orig. Agency Code 11100		Interest Eligible (Y/N) N	
Payment Date (MM) (DD) (YY) 08/03/09			OSC Use Only			Liability Date (MM) (DD) (YY) 07/29/09	
Payee ID 146013200		Additional 28020	Zip Code 13902	Route	Payee Amount 4,876,645.89		MIR Date (MM) (DD) (YY) 07/29/09
Payee Name (Limit to 30 spaces) SUNY BINGHAMTON				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces) 0880 209 004 00 REF00155				Stat. Type	Statistic	Indicator-Dept.	Indicator-Statewide U
Address (Limit to 30 spaces) ADMIN BLDG ROOM 605				Ref/Inv. No. (Limit to 20 spaces) 0880 209 004 00			
Address (Limit to 30 spaces) P.O. BOX 6000				Ref/Inv. Date (MM) (DD) (YY) 07/29/09			
City (Limit to 20 spaces) (Limit to 2 spaces) --> BINGHAMTON			State NY	Zip Code 13902			

**DESCRIPTION OR REASON**

LUMP SUM - PREPAYMENT

2009-10

Total Number of Payees on this Voucher	1	Total Amount of this Voucher	4,876,645.89
--	---	------------------------------	--------------

**To the State Comptroller:**

Please issue your warrant in favor of the below payee(s) and for the respective amounts listed. I certify that the above claim is correct in accordance with the provisions of the Applicable Statute, that no part has been paid except as stated, that the balance is actually due, and that taxes from which the State is exempt are excluded.

→ \_\_\_\_\_  
Signature in Ink

\_\_\_\_\_ 7/31/09  
Date

\_\_\_\_\_  
Title

State Comptroller's Pre-Audit

Verified	CERTIFIED FOR PAYMENT OF TOTAL AMOUNT
Audited	
By _____	

Dept	Cost Center Code Cost Center Unit	Var	Yr	Object	Expenditure		Amount	Liquidation			
					Accum			Orig Agency	PO/Contract	Line	F/P
					Dept	Statewide					
11	137108	AL	09	61601			186,223.27				
11	136102	LA	09	61601			4,690,422.62				
		AR									

OSC

Check if Continuation form is attached.

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0012

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00155	2-09	0880	SUNY BINGHAMTON	004	1	4,876,645.89	11	61601 36008	137108 136102	186,223.27 4,690,422.62
VOUCHER TOTAL COST CENTER 137108:							186,223.27				
VOUCHER TOTAL COST CENTER 136102:							4,690,422.62				
VOUCHER GRAND TOTAL:							4,876,645.89				

Originating Agency NEW YORK STATE HIGHER EDUCATION SERVICES CORPORATION				Orig. Agency Code 11100		Interest Eligible (Y/N) N	
Payment Date (MM) (DD) (YY) 08/03/09			OSC Use Only			Liability Date (MM) (DD) (YY) 07/29/09	
Payee ID 161469571		Additional	Zip Code 13210	Route	Payee Amount 73,367.25		MIR Date (MM) (DD) (YY) 07/29/09
Payee Name (Limit to 30 spaces) SUNY UPSTATE MEDICAL UNIV				IRS Code		IRS Amount	
Payee Name (Limit to 30 spaces) 0890 209 004 00 REF00156				Stat. Type	Statistic	Indicator-Dept.	Indicator-Statewide U
Address (Limit to 30 spaces) 750 EAST ADAMS ST				Ref/Inv. No. (Limit to 20 spaces) 0890 209 004 00			
Address (Limit to 30 spaces)				Ref/Inv. Date (MM) (DD) (YY) 07/29/09			
City (Limit to 20 spaces) (Limit to 2 spaces) -> SYRACUSE			State NY	Zip Code 13210			

**DESCRIPTION OR REASON**

LUMP SUM - PREPAYMENT

2009-10

Total Number of Payees on this Voucher

1

Total Amount of this Voucher

73,367 25

**To the State Comptroller:**

Please issue your warrant in favor of the below payee(s) and for the respective amounts listed. I certify that the above claim is correct in accordance with the provisions of the Applicable Statute, that no part has been paid except as stated, that the balance is actually due, and that taxes from which the State is exempt are excluded.

→ \_\_\_\_\_  
Signature in Ink

\_\_\_\_\_ 7/31/09  
Date

\_\_\_\_\_  
Title

State Comptroller's Pre-Audit

Verified

CERTIFIED FOR PAYMENT OF TOTAL AMOUNT

Audited

By \_\_\_\_\_

Dept	Cost Center Code Cost Center Unit	Var	Yr	Object	Expenditure		Amount	Liquidation			
					Dept	Statewide		Orig Agency	PO/Contract	Line	F/P
11	137108	AL	09	61601			2,019 90				
11	136102	LA	09	36008			71,347 35				

OSC

Check if Continuation form is attached.

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0013

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00156	2-09	0890	SUNY UPSTATE MEDICAL UNIV	004	1	73,367.25	11	61601	137108	2,019.90
								11	36008	136102	71,347.35
VOUCHER TOTAL COST CENTER 137108: 2,019.90											
VOUCHER TOTAL COST CENTER 136102: 71,347.35											
VOUCHER GRAND TOTAL: 73,367.25											



DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

PAGE - 4

VOUCHER NO: H0014

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00157	2-09	0895	SUNY ALBANY (UNDERGRAD)	004	1	5,792,176.55	11	61601 36008	137108 136102	122,521.93 5,669,654.62
VOUCHER TOTAL COST CENTER 137108:										122,521.93	
VOUCHER TOTAL COST CENTER 136102:										5,669,654.62	
VOUCHER GRAND TOTAL:										5,792,176.55	

Originating Agency NEW YORK STATE HIGHER EDUCATION SERVICES CORPORATION				Orig. Agency Code 11100		Interest Eligible (Y/N) N	
Payment Date (MM) (DD) (YY) 08/03/09			OSC Use Only			Liability Date (MM) (DD) (YY) 07/29/09	
Payee ID 146013200		Additional 28150	Zip Code 14420	Route	Payee Amount 3,147,440.24		MIR Date (MM) (DD) (YY) 07/29/09
Payee Name (Limit to 30 spaces) SUC BROCKPORT (UNDERGRAD)				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces) 0900 209 004 00 REF00158				Stat. Type	Statistic	Indicator-Dept.	Indicator-Statewide U
Address (Limit to 30 spaces) BURSAR'S OFFICE				Ref/Inv. No. (Limit to 20 spaces) 0900 209 004 00			
Address (Limit to 30 spaces) 350 NEW CAMPUS DRIVE				Ref/Inv. Date (MM) (DD) (YY) 07/29/09			
City (Limit to 20 spaces) (Limit to 2 spaces) --> BROCKPORT			State NY	Zip Code 14420			

**DESCRIPTION OR REASON**

LUMP SUM - PREPAYMENT

2009-10

Total Number of Payees on this Voucher	1	Total Amount of this Voucher	3,147,440.24
--	---	------------------------------	--------------

**To the State Comptroller:**

Please issue your warrant in favor of the below payee(s) and for the respective amounts listed. I certify that the above claim is correct in accordance with the provisions of the Applicable Statute, that no part has been paid except as stated, that the balance is actually due, and that taxes from which the State is exempt are excluded.

State Comptroller's Pre-Audit

Verified

CERTIFIED FOR PAYMENT OF TOTAL AMOUNT

→ Jg Signature in Ink      7/31/09 Date

\_\_\_\_\_ Title

Audited

By \_\_\_\_\_

Dept	Cost Center Code Cost Center Unit	Var	Yr	Object	Expenditure		Amount	Liquidation			
					Accum Dept	Statewide		Orig Agency	PO/Contract	Line	F/P
11	137108	AL	09	61601			119,373.02				
11	136102	LA	09	<del>61601</del> 36008			3,028,067.22				

OSC

Check if Continuation form is attached.

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0015

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00158	2-09	0900	SUC BROCKPORT (UNDERGRAD)	004	1	3,147,440.24	11	61601	137108	119,373.02
								11	36008	136102	3,028,067.22
VOUCHER TOTAL COST CENTER 137108: 119,373.02											
VOUCHER TOTAL COST CENTER 136102: 3,028,067.22											
VOUCHER GRAND TOTAL: 3,147,440.24											

# SPECIAL CHARGE VOUCHER

Originating Agency NEW YORK STATE HIGHER EDUCATION SERVICES CORPORATION		Orig. Agency Code 11100		Interest Eligible (Y/N) N	
Payment Date (MM) (DD) (YY) 08/03/09		OSC Use Only		Liability Date (MM) (DD) (YY) 07/29/09	
Payee ID 146013200	Additional 28160	Zip Code 14222	Route	Payee Amount 4,508,126.23	
Payee Name (Limit to 30 spaces) SUC BUFFALO				IRS Code	IRS Amount
Payee Name (Limit to 30 spaces) 0905 209 004 00 REF00159				Stat. Type	Indicator-Statewide U
Address (Limit to 30 spaces) 1300 ELMWOOD AVENUE				Ref/Inv. No. (Limit to 20 spaces) 0905 209 004 00	
Address (Limit to 30 spaces) MOOT HALL ROOM 230				Ref/Inv. Date (MM) (DD) (YY) 07/29/09	
City (Limit to 20 spaces) (Limit to 2 spaces) --> BUFFALO		State NY	Zip Code 14222		

DESCRIPTION OR REASON

LUMP SUM - PREPAYMENT  
  
2009-10

Total Number of Payees on this Voucher	1	Total Amount of this Voucher	4,508,126.23
--	---	------------------------------	--------------

To the State Comptroller:

Please issue your warrant in favor of the below payee(s) and for the respective amounts listed. I certify that the above claim is correct in accordance with the provisions of the Applicable State, that no part has been paid except as stated, that the balance is actually due, and that taxes from which the State is exempt are excluded.

→ tg Signature in Ink      7/31/09 Date  
\_\_\_\_\_  
Title

State Comptroller's Pre-Audit

Verified	CERTIFIED FOR PAYMENT OF TOTAL AMOUNT
Audited	
By _____	

Dept	Cost Center Code Cost Center Unit	Var	Yr	Object	Expenditure		Amount	Liquidation			
					Accum Dept	Statewide		Orig Agency	PO/Contract	Line	F/P
11	137108	AL	09	61601			86,297.27				
11	136102	LA	09	61601			4,421,828.96				

OSC

Check if Continuation form is attached.

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0016

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00159	2-09	0905	SUC BUFFALO	004	1	4,508,126.23	11	61601	137108	86,297.27
								11	36008	136102	4,421,828.96
VOUCHER TOTAL COST CENTER 137108: 86,297.27											
VOUCHER TOTAL COST CENTER 136102: 4,421,828.96											
VOUCHER GRAND TOTAL: 4,508,126.23											



DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0017

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00160	2-09	0910	SUC CORTLAND (UNDERGRAD)	004	1	2,263,782.70	11	61601 36008	137108 136102	33,005.91 2,230,776.79
VOUCHER TOTAL COST CENTER 137108: 33,005.91											
VOUCHER TOTAL COST CENTER 136102: 2,230,776.79											
VOUCHER GRAND TOTAL: 2,263,782.70											



DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

VOUCHER NO: H0018

BATCH NO	REF NO	TERM/ YEAR	COLL CODE	COLLEGE NAME	ROSTER NO	PAYEES	TOTAL AMOUNT	DEPT DIV	OBJECT	COST CENTER	APPROPRIATION CHARGES
I00060	REF00162	2-09	0915	SUC FREDONIA	004	1	1,798,268.16	11	36008	136102	1,798,268.16
VOUCHER TOTAL COST CENTER 136102: 1,798,268.16											
VOUCHER GRAND TOTAL: 1,798,268.16											

DATE: 07/29/09  
RUN: 0004

SPECIAL CHARGE VOUCHER DETAIL REPORT

BATCH NO: 100060

BATCH CONSISTS OF SUNNY TAP/SCHOLARSHIP VOUCHER

OCS FILE NAME =

GNS.PROD.ROSTPR.Y09.PYR188.OSCFILE

BATCH TOTAL COST CENTER 137108: 784,554.08

BATCH TOTAL COST CENTER 136102: 29,940,000.00

BATCH GRAND TOTAL: 30,724,554.08

BATCH TOTAL NUMBER OF PAYEES: 8

NUMBER OF VOUCHERS IN BATCH: 8

STATE NAME: New York

GSF RECIPIENT NAME: Higher Education Services Corporation

Attachment D - GSF Recipient documents. To be submitted by each GSF Recipient being monitored. Please return to State Contact when completed.

PLEASE CLEARLY LABEL EVERY DOCUMENT with Section Number and Title from this document. For example, "Agency Name - Section II - Fiscal Oversight of SFSF Funds - Document Name." PLEASE NUMBER ALL PAGES.

SECTION NUMBER	TITLE	DOCUMENTATION	PROVIDED (Check X)	NOT PROVIDED (Check X)	NAME OF DOCUMENT SUBMITTED (Use this title consistently for header of document and name of email attachment)	COMMENTS (If not provided, please explain why (i.e. not available, not applicable))
I	GSF applications and allocations	No documentation required from GSF Recipient for Section I				No documentation required from GSF Recipient for Section I
II	Fiscal Oversight of SFSF Funds	Recipient's financial management policies and procedures, including documentation that SFSF funds are tracked separately, such as ledgers or other documentation for the most recent quarter	X			Various HESC and Office of the State Comptroller payment documents.
		Recipient's policies and procedures on compliance with cash management requirements, including transaction details (such as accounting journals) for the most recent quarter showing that obligations were liquidated to meet immediate obligation needs (i.e. within 3-5 days)		X		Not applicable.
III	Progress in 4 Reform Areas	No documentation required from Recipient for Section III				No documentation required from Recipient for Section III
IV	Subrecipient Monitoring	Documentation evidencing actions taken in response to State monitoring recommendations	X			Detail of payments by College / University
V	Reporting	Sample of documentation supporting data provided to the State in Section 1512 quarterly report for the most recent quarter	X			Detail of payments by College / University



[Home](#) > [Agencies](#) > [A - Bulletin Listing](#)



New York State Office of the State Comptroller

## Accounting Bulletins (A-Bulletins)

<b>Bulletin Number:</b>	A-602		
<b>Date Issued:</b>	03/23/09	<b>Date Last Updated:</b>	03/23/09
<b>Bulletin Name:</b>	Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds		

**This bulletin should be read in its ENTIRETY since it contains extraordinary processing and reporting requirements for Recovery Act funds.**

**Purpose**

On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009. President Obama, Governor Paterson and State Comptroller DiNapoli have made it clear that every taxpayer dollar spent on economic recovery must be subject to unprecedented levels of transparency and accountability through periodic reporting and publication on a special website developed specifically for this purpose. The Act includes specific requirements in support of these objectives that all State agencies receiving recovery funds must be aware of.

This Bulletin transmits OSC accounting requirements for programs and activities, appropriations, fund and subfund accounting, journal voucher, and voucher preparation related to funding provided in the American Recovery and Reinvestment Act of 2009. OSC intends to closely monitor voucher payments and journal voucher(s) charged to Recovery Act appropriations to ensure complete accountability, reporting and effective and efficient use of Recovery Act funds.

At this time, the list of Recovery Act funds allocated to NYS can be found at:  
<http://www.economicrecovery.ny.gov/DirectAid/aidnewyork.htm>.

This listing, and any future additions, will be used to establish minimum reporting requirements for programs and subprograms financed with Recovery Act funds. This listing is expected to be updated as more information becomes available so State agencies are encouraged to visit this website for updates.

**This Bulletin will be amended from time to time as more information becomes available.**

**Labeling ARRA Transactions**

All Journal/Revenue Transfers, Reports of Monies Received, and Budget Certificates sent to OSC for processing must be clearly labeled 'ARRA'. Supporting documentation must be attached to these documents. This will allow OSC to prioritize the review and processing of

these documents.

#### Grant Awards

To maximize transparency of Recovery Act spending required by Congress and the administration, agencies must not commingle Recovery Act funds with other funds in data feeds or reports they provide to Federal or State government agencies responsible for collection of data associated with the use of Recovery Act funding.

At this time, we understand that Federal agencies intend to assign unique grant award numbers to Recovery Act allocations. Federal agencies have been advised that supplements to existing award agreements are not recommended as there is a greater risk that the grant recipient will be unable to track and report Recovery Act funds separately.

#### Reporting Requirements on Use of Funds

**The following information relates to reporting requirements of State agencies who will receive further information from their Federal grantor agency(s).**

As required by Section 1512 of the Recovery Act, not later than 10 days after the end of each quarter, any entity that receives recovery funds from a Federal agency, is required to report to that agency the following data elements:

1. The total amount of recovery funds received from federal agencies;
2. The amount of recovery funds received that were obligated and expended to projects or activities. This reporting will also include unobligated balances to facilitate reconciliations to grant authorizations.
3. A detailed list of all projects or activities for which recovery funds were obligated and expended, including--
  - The name of the project or activity;
  - A description of the project or activity;
  - An evaluation of the completion status of the project or activity;
  - An estimate of the number of jobs created and the number of jobs retained by the project or activity; and
  - For infrastructure investments made by State and local governments the:
    - Purpose
    - Total cost
    - Rationale of the agency for funding the infrastructure investment with funds made available under this Act, and
    - Name of the person to contact at the agency if there are concerns with the infrastructure investment.
4. Detailed information on any subcontracts or subgrants awarded by the recipient are to include the data elements required to comply with the

Federal Funding Accountability and Transparency Act of 2006 (P.L. 109-282), which allows for aggregate reporting on awards below \$25,000 or to individuals, as prescribed by the Director of OMB.

A new website has been created to provide citizens with information on the uses of recovery funds. State spending of Recovery Act funds will be reported (by State agencies) to the Federal grantor agencies and used to update the information on Recovery.gov. Agencies should periodically check <http://www.recovery.gov> and other websites noted below to keep abreast of implementation guidance and details about the reporting requirements that will be released by the Federal Government in the coming weeks.

**State Appropriations** Some of the stated goals of the Act are to establish rigorous internal controls, oversight mechanisms, and other approaches to meet the accountability objectives of the Act and to enhance, as necessary, standard processes for overseeing and awarding grants to meet the very tight timeframes to finance and report on the progress of recovery initiatives. To this end; and to facilitate the complete, accurate and timely reporting of grant funds made available under the Act, the following guidelines for appropriation accounting and control will be adhered to:

- Recovery Act funds must be tracked and accounted for separately.
- State appropriations will be established using the program naming convention found in appropriation bill copy.
- Segregation records will contain the federal program name as it appears in the American Recovery and Reinvestment Act of 2009 (H.R. 1).
- To ensure that all awards provided by the Recovery Act are clearly distinguishable from non-Recovery Act awards in the State's Central Accounting System, distinctive appropriation records will be established and used to 'track' spending from such awards. OSC will use special identifiers (activity code) in the appropriation record to satisfy many of the selection and reporting requirements of the Act.
- Special appropriation records will be established pursuant to allocations from existing federal fund appropriations and reappropriations or new appropriations, as appropriate.
- Interchanges, transfers, and suballocations affecting Recovery Act appropriations will be reviewed carefully by DOB and OSC staff to ensure that the reporting requirements of the Act are preserved.
- Agencies that administer Recovery Act funds are expected, to the extent practical, to charge voucher payments to appropriations financed with Recovery Act funds in the first instance and must make every effort to abstain from charging such payments to State funds for later transfer to federal fund Recovery Act appropriations, or vice versa.

**Federal Funds & Subfunds**

- For those awards that are financed through central drawdowns (from the US Treasury) initiated by OSC staff, existing fund/subfund accounting protocols will remain in place.

- o For awards that require supplemental information (e.g. project level detail) not presently available in the Central Accounting System, agencies will continue to initiate their own drawdown requests in accordance with all cash management rules and regulations prescribed in the Single Audit Act and the Cash Management Improvement Act. New Federal Fund subfunds will be assigned where needed, to account for agency spending and financing activities related to Recovery Act appropriations.

**Vouchers**

As noted above, a fundamental aspect of the Recovery Act is accountability and transparency through frequent reports that will be published on State and Federal websites. In order to preserve the integrity of reporting of payments made to grant recipients and to uphold the stated objectives of the Act, it is necessary that all Central Accounting System payments made from Recovery Act appropriations be tracked and reported for each payee. To this end, the following rules are prescribed for vouchers that, in whole or in part, charge payments to Recovery Act funds:

- o **One to One** - One Payee per Voucher with one expenditure line.

**OR**

- o **One to Many** - One Payee per Voucher with two, or more, expenditure lines.

**OR**

- o **Many to One** - Multiple payees may be paid on a single voucher provided that one, and only one, expenditure line exists.

**Vouchers containing multiple payees with multiple expenditure lines (Many to Many) are NOT permitted** and will require separate vouchers using one of the prescribed rules above. The following are examples of situations that would fall into this *prohibited* category:

- o School districts scheduled to receive Recovery Act payments under more than one program (i.e. Title I and IDEA/Special Education programs). *Two vouchers would be required under the 'many to one' rule or if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.*
- o Several counties receiving monies from a Recovery Act funding source and a non-Recovery Act funding source (i.e. split charges to more than one fund/subfund). *Two vouchers would be required under the 'many to one' rule or if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.*

**New Statewide Indicator for Recovery Act**

To facilitate the processing and reporting of Quick Pay and Non-Quick Pay voucher payments financed with federal Recovery Act funds, it is necessary that all such payments contain the value of 'U' in the **Indicator-Statewide field** on all vouchers submitted for

**Payments**

payment. The use of this indicator will facilitate identifying payees receiving Recovery Act payments. The Indicator-Statewide field is located in the Payee Reference block in the top of the voucher.

Agencies that bulkload vouchers must ensure the "U" Statewide Indicator is included in all Recovery Act payment transactions.

**Note: The "Indicator-Statewide" is a five position alpha-numeric field. Up to five one-position codes can be entered. The 'U' code can be entered in any of the five positions. The use of the 'U' statewide indicator is in addition to other OSC-prescribed uses of the statewide indicator field as provided in the following bulletins:**

- A-301 MWBE Reporting ('D') <http://osc.state.ny.us/agencies/abulls/a301r1.htm>
- A-490 WTC Disaster ('W') <http://www.osc.state.ny.us/agencies/abulls/a490.htm>

If a voucher requires special or expedited processing as a result of the payment charging a Recovery Act appropriation, an email should be submitted to the mailbox [STEXPEND@osc.state.ny.us](mailto:STEXPEND@osc.state.ny.us). This email message should contain the action needed and the reason for such action. State Expenditures staff will facilitate your request and provide you an update on the result.

**Journal Vouchers**

Recovery Act reporting requirements include a provision for reporting the name of payees and grant subrecipients that receive payments from State appropriations financed with Recovery Act monies. **Therefore, except for Medicaid payments to the State's fiscal agent, FMAP adjustments, fringe benefit payments, transfers to other funds representing administrative recoveries or cost allocations, travel and procurement card payment adjustments, rare instances of coding error corrections, and very few other exceptions as approved by OSC, the use of journal vouchers to charge expenditures against Recovery Act appropriations is prohibited and will be strictly enforced by OSC staff.**

**Revenue Object-36008**

Object code 36008 has been reserved to account for all federal grant monies received for Recovery Act programs. This revenue object code must be used on all Reports of Monies Received and Journal/Revenue Transfers processed into the Central Accounting System.

**Resources and Web Links**

- NYS Recovery & Reinvestment Cabinet <http://www.economicrecovery.ny.gov/TheCabinet/TheCabinet.htm>
- Federal Websites
  - <http://www.recovery.gov/>
  - <http://www.usaspending.gov/>
  - <http://www.whitehouse.gov/omb/>
  - <http://www.grants.gov/>
- American Recovery and Reinvestment Act of 2009 OSC Bulletin G-238, American Recovery and Reinvestment Act

(ARRA) – Contracts and Expenditures of 2009

**Contracts and State Expenditures** Procurement and Disbursement guidelines for ARRA-funded contracts and payments will be issued separately. State agencies are encouraged to check the Comptroller's website for additional news that will be released as 'G' bulletins.

<http://www.osc.state.ny.us/agencies/gbull/index.htm>

**Questions** Please direct questions about this bulletin as follows:

- Appropriation Accounting Debbie Hilson, Accounting Manager, Appropriation Accounting  
518-474-4023
- Fund / Subfunds Mike Luft - Accounting Manager, General Ledger  
518-474-7398
- Payment Management (Drawdowns) Mike Affinito - Manager, Federal Payment Management  
518-474-7398
- General Questions Tom Mahoney - Director, State Accounting Operations  
518-474-4017  
Melody Goetz - Assistant Director, State Accounting Operations  
518-474-8387



October 1, 2009

Mr. Byron P. Connell  
Office of Higher Education  
The University of the State of New York  
The State Education Department  
Education Building, 5 North Mezzanine  
Albany, New York 12234-1000

Dear Mr. Connell:

I am writing to inform you that the New York State Higher Education Services Corporation (HESC) has utilized funds received under the American Recovery and Reinvestment Act (ARRA) in the amount of \$49.9 million to supplement the state's Tuition Assistance program (TAP).

During the 2008-09 academic year, TAP awarded approximately \$813 million to over 375,000 students. Without the benefit of the ARRA funds, thousands of students need based awards would have been reduced or denied. All funds received were disbursed to eligible institutions of Higher Education on behalf of New York State students in August 2009.

If you have any additional questions relative to HESC's use of ARRA funds or require further information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads 'Warren Wallin'. The signature is written in a cursive, slightly slanted style.

Warren Wallin  
Administrative Officer