New York State Comptroller THOMAS P. DiNAPOLI

Agency Financial Reporting Package

Application User Manual

April 2024

Table of Contents

I. Agency Financial Reporting Package Overview

The Agency Financial Reporting Package (AFRP) is the internet-based reporting system used by the Office of the State Comptroller (OSC) to gather data-in-process which has not been entered into the Statewide Financial System (SFS) as of the closing date specified in each area.

The AFRP provides for the collection, summarization, and reporting of unique financial data and information maintained at State agencies. This financial data (and related information) is required to ensure complete and accurate reporting in the State's financial statements prepared in accordance with generally accepted accounting principles (GAAP).

You may be contacted by OSC staff or the State's external auditors to answer questions regarding your agency's submission. You are responsible for maintaining a copy of the completed report and supporting documentation.

If you have any questions concerning the AFRP, call (518) 474-3277 or email finrep@osc.ny.gov.
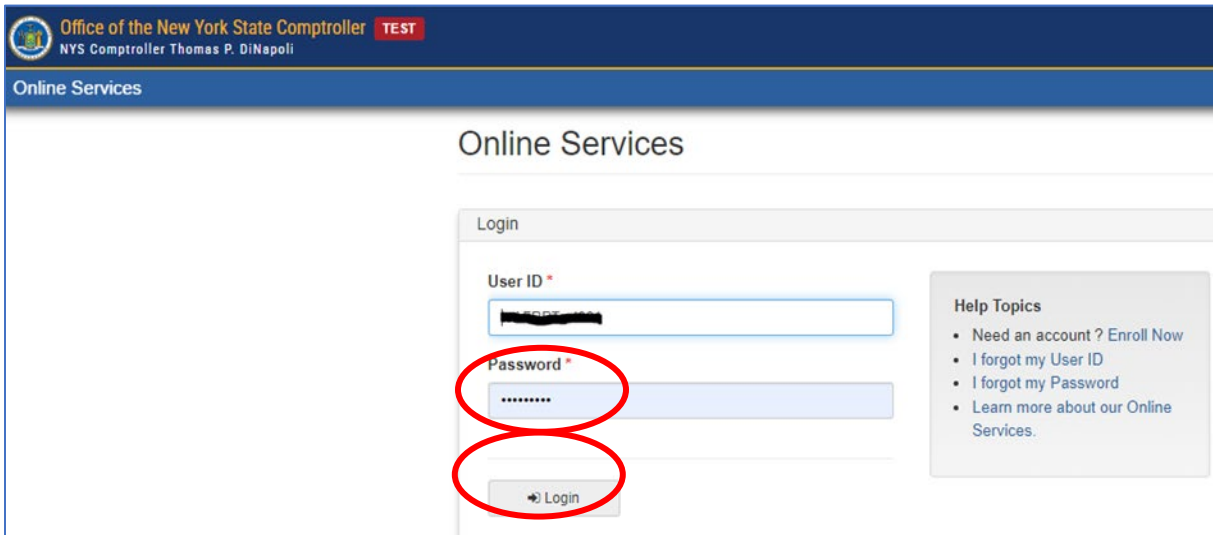
II. Login Page Instructions

A. Online Services Sign-On
https://www.osc.state.ny.us/online-services

Existing Users
Log in and enter your credentials. If you forgot your credentials, click I forgot my User ID and/or I forgot my Password to recover your credentials.

New Users
To request an account be created, contact the OSC Bureau of Financial Reporting and Oil Spill Remediation (BFROSR) at (518) 474-3277 or finrep@osc.ny.gov. Once an account has been created, it must be activated before you can access the application. You will receive two automated emails from the system as shown on the next page. One email will contain your User ID and the other will contain a temporary password.

New York State Comptroller
THOMAS P. DiNAPOLI

Online Services

A User Account has been created for you by [redacted] of New York State Office of the State Comptroller to allow you to access the New York State Office of the State Comptroller's Online Services.

Your User ID is: Newuser01

After you establish your password and complete the enrollment process, you will be authorized to use our Online Services.

You will receive a separate email communication explaining how to establish your password and complete the enrollment process.

If you have any problems or questions, please contact the person in your organization who created your account, if applicable, or contact OSC by clicking http://www.osc.state.ny.us/portal/contact.htm for detailed contact information.

Please do not "Reply" directly to this automatically generated message.
For contact information, click http://www.osc.state.ny.us/portal/contact.htm

New York State Comptroller
THOMAS P. DiNAPOLI

Online Services

Your Password has been reset for you by [redacted] of New York State Office of the State Comptroller to allow you to access the New York State Office of the State Comptroller's Online Services.

Your temporary password is: 2Uj3k5yX

To use the New York State Office of the State Comptroller's Online Services, please login with new password and you will be asked to change your password at the following secure website:

https://onlineservices.osc.state.ny.us/Enrollment/protected/

If you have any problems or questions, please contact us by clicking http://www.osc.state.ny.us/portal/contact.htm for detailed contact information.

Please do not "Reply" directly to this automatically generated message.
For contact information, click http://www.osc.state.ny.us/portal/contact.htm

- Click the link in the email with the temporary password to be brought to the login page.
- Once you have reached the login page, sign in with your User ID and temporary password.
- On the Identity Validation screen, enter your first and last name, then click Validate.
- On the Change Password screen, enter your temporary password in the field labeled "Current Password" and then enter the password you wish to use in the remaining fields.
- Click Update.
- When prompted, choose and answer two secret questions. *(Note: these questions will be used in the event you need to recover your password or otherwise validate your identity.)*
- Click Update.

Web browsers
Our website and online services support Microsoft Edge and Google Chrome.

JavaScript

You must enable JavaScript for your browser to work with our website. Most browsers come with JavaScript already enabled. If JavaScript is disabled in your browser, you can enable it by changing your browser settings. To learn how, visit your web browser's help center and search for "enable JavaScript."

Cookies

Cookies are small text files stored in your browser. They help improve site performance for returning visitors, but they don't contain personal information or compromise your privacy or security. Most browsers store cookies by default, so they're already enabled for you. Cookies must be enabled for our online services to work properly. To learn how to manage your cookies, visit your web browser's help center. See our Privacy and Links Policies for more information about the use of cookies on our website.

B. Topics and Navigation

Welcome to Online Services

- Dashboard – contains links to the applications to which you have access, announcements, and user information
- Announcements – contains direct link to announcements
- User Information – view and edit your profile information, change your password or your secret questions and answers
- On the blue Online Services ribbon, there are two drop-down menus: Apps – will list all Online Services applications that you have access to; and User ID – provides a logout option

Report Home

- Left hand panel – Reporting Period, Reporting Quarter, Reporting Entity Name
- Reporting Year Selection – use the drop-down menu to view past data
- Topic Selection – list of topics to be completed for that reporting period. A √ indicates that it is completed

C. Navigating to the Agency Financial Reporting Package Reporting Page

- From the Dashboard, click Agency Financial Reporting Package
- Click Reporting on the top ribbon
- Click drop-down and select Fiscal Year
- Click drop-down and select Quarter
- Select a topic on which to report

III. Miscellaneous Accounts Receivable

A. Introduction

To ensure that miscellaneous Accounts Receivable are properly reported, all material (significant) receivables due to your agency as of the end of the current quarter's reporting period must be reported. Miscellaneous Accounts Receivable are claims against an individual, private, or non-profit organization or commercial entity, generally arising from goods, services, revenue contracts, permits or licensing privileges, or penalties imposed by State agencies. Amounts not entered into the SFS by the date designated in the instruction page should be reported.

Receivable items that should be reported (there may be other situations that apply):
- Miscellaneous fees or surcharges due to your agency for services rendered.
- Customer bills normally generated in SFS 15 days after the quarter ends with an obligation date of the last day of the quarter or prior were not generated until after the date designed in the instruction page due to unforeseen circumstances.

Receivable items that DO NOT need to be reported are as follows:
- Amounts due from the Federal government
- Patient receivables
- Amounts due from other State funds
- Taxes receivable

Materiality is generally defined as an individual receivable greater than or equal to $100,000, or aggregated receivables that total $100,000 or more.

All funds for which your agency is reporting receivables should be entered and submitted to OSC. If you have any questions, call (518) 474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click the "I have no Accounts Receivable to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions
Step 1: Reporting on Prior Year's Funds

Report amounts in thousands.
- Report on each fund listed under **Step 1**. (If no funds are listed, proceed to Step 2.)
  - Select the fund to make an update. All funds listed under Step 1 require an update even if the receivables are now $0.
  - Report the following:
    - The total current portion of accounts receivable (the amount expected to be collected within one year of the current quarter end).
    - Your estimate of the uncollectible portion relating to current receivables.
    - The total long-term portion of accounts receivable (the amount expected to be collected after one year of the current quarter end).
    - Your estimate of the uncollectible portion relating to long-term receivables.

    Note: An account would be deemed uncollectable if it has been outstanding in excess of one year and there has been no collection activity in the past year. Generally, uncollectible estimates are based on historical experience and represent a percentage of the accounts receivable balance (current and long-term) reported.

- If the amount reported causes the year-over-year variance threshold to be exceeded, an explanation is required.

- Click Save & Close.

Step 2: Reporting Other Funds

- To report on other funds, click "Report on Another Fund" in **Step 2**; otherwise proceed to **Step 3**.
    - Using the drop-down menu, indicate the fund number to which the receivables relate, and follow the reporting instructions above for **Step 1**.
    - Click Save & Close.

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By ✎

Renee Bult
rbult@osc.ny.gov

Optional Contact ✎

Please enter Optional Contact Details

Edit Contact Details

Contact Name *

[   ]

Contact Title *

[   ]

Contact Email *

[   ]

Phone Number *

[   ]

Phone Number Format should be (XXX) XXX-XXXX.

[✖ Cancel]   [🖫 Save]

Edit Preparer Details

Preparer Title

[   ]

Preparer Phone Number

[   ]

Phone Number Format should be (XXX) XXX-XXXX.

[✖ Cancel]   [🖫 Save]

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

IV. Miscellaneous Accrued Liabilities

A. Introduction

To ensure that miscellaneous Accrued Liabilities are properly reported, all material (significant) liabilities incurred by your agency as of the end of the current quarter's reporting period must be reported. Liabilities exist when goods and/or services are received prior to the quarter end and **HAVE NOT** been previously reported to OSC or are not expected to be posted (<u>vouchers entered or bulkloaded with an obligation date of the quarter end date or earlier</u>) into the SFS by the quarter's close date designated in the instruction page.

For example, assume the following (there may be other situations that apply):
- Your agency has received goods prior to quarter end; therefore a liability has been incurred.
- Due to a dispute or other unforeseen circumstance which was not resolved by the quarter's close date designated in the instruction page, your invoice was not entered into the SFS by that date.

Materiality is generally defined as an individual liability greater than or equal to $100,000, or aggregated liabilities that total $100,000 or more.

List all funds with unreported liabilities which meet the above threshold and submit. If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Accrued Liabilities to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions
Step 1: Reporting on Prior Year's Funds

Report amounts in thousands.
- Report on each fund listed under **Step 1**. (If no funds are listed, proceed to **Step 2.)**
  - Select the fund to make an update. All funds listed under **Step 1** require an update even if the liability is now $0.
  - Report the following:
    - The current liability amount. Current liabilities are those liabilities expected to be paid on or before one year of the current quarter end.
    - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after one year of the current quarter end.
    - The total column, which sums the current and long-term liabilities, is calculated by the system.
    Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.
- If the amount reported causes the year-over-year variance threshold to be exceeded, an explanation is required.
- Click Save & Close.

Step 2: Reporting Other Funds

- To report other funds, click "Report on Another Fund" in **Step 2**; otherwise, proceed to **Step 3**.
  - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for **Step 1**.
  - Click Save & Close.

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

V. Local Assistance Accrued Liabilities

A. Introduction

To ensure that Local Assistance liabilities are properly reported, all material (significant) liabilities incurred by your agency as of the end of the current quarter's reporting period must be reported. Liabilities exist when goods and/or services are received prior to the quarter end and **HAVE NOT** been previously reported to OSC or are not expected to be posted (vouchers entered or bulk loaded with an obligation date of the quarter end date or earlier) into the SFS by the quarter's close date designated in the instruction page.

For example, assume the following (there may be other situations that apply):

- Your agency has received certain services, or State aid requirements were met on, or prior to, the last day of the quarter; therefore a liability has been incurred.
- Required claims or supporting documentation were not received and entered in SFS by the quarter's close date designated in the instruction page.

Materiality is generally defined as an individual liability greater than or equal to $100,000, or aggregated liabilities that total $100,000 or more.

List all funds with unreported liabilities which meet the above threshold and submit. If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Local Assistance to Report for this Reporting Period" button at the bottom of the screen.

C. Instructions
Step 1: Reporting on Prior Year's Funds

Report amounts in thousands.
- Report on each fund listed under **Step 1**. (If no funds are listed, proceed to **Step 2.)**
    - Select the fund to make an update. All funds listed under **Step 1** require an update even if the liability is now $0.
    - Report the following:
        - The current liability amount. Current liabilities are those liabilities expected to be paid on or before one year of the current quarter end.
        - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after one year of the current quarter end.
        - The total column, which sums the current and long-term liabilities, is calculated by the system.
    Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.
- If the amount reported causes the year-over-year variance threshold to be exceeded, an explanation is required.
- Click Save & Close.

Step 2: Reporting Other Funds

- To report other funds, click "Report on Another Fund" in **Step 2**, otherwise, proceed to Step 3.
    - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for **Step 1**.
    - Click Save & Close.

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

VI. Patient/Client Revenues Receivable

A. Introduction

In accordance with [Chapter XVI.4.E - Patient Revenues](#) of the Office of the State Comptroller's Guide to Financial Operations (GFO), total patient client revenues receivable that have been earned but not received as of the **end of the current quarter's reporting period,** must be determined and reported as current receivables and long-term receivables (if applicable). Include in your calculation total unpaid billing for services rendered on or before the end of the current quarter **that have not been accounted for in the SFS by the quarter's close date designated in the instruction page with an obligation date of the current quarter's end date or prior.**
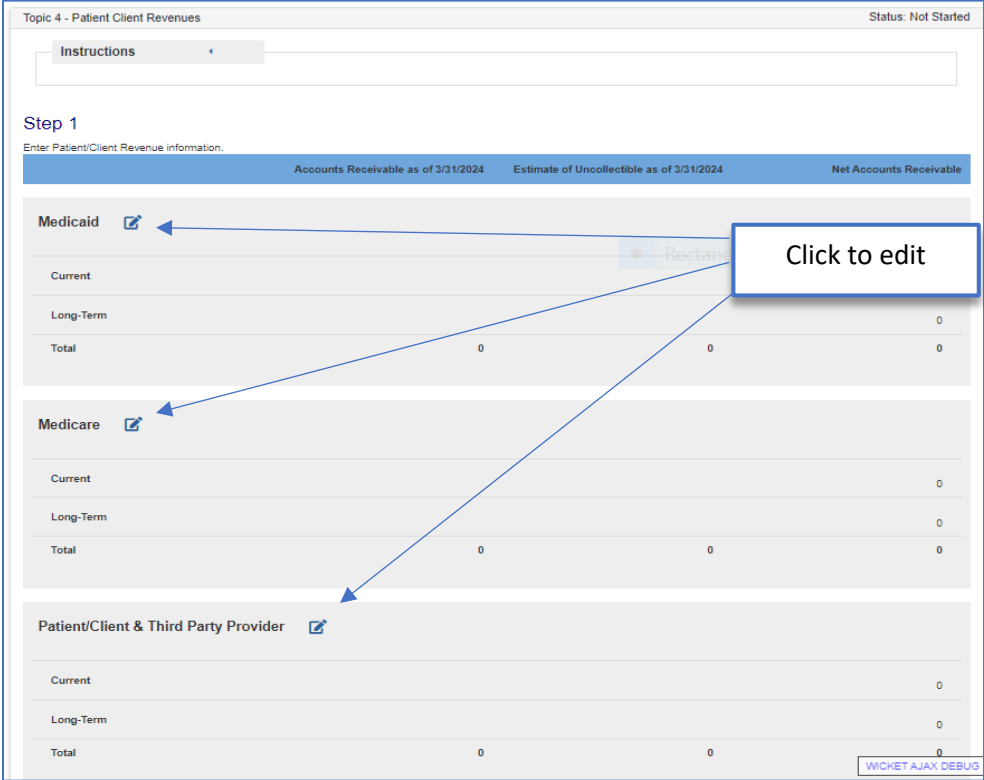
If you have any questions concerning this request, call (518) 474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Patient Client Revenues to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions
Step 1: Enter Patient/Client Revenue Information

Report amounts in thousands.
- Report Medicaid, Medicare, and Patient/Client and Third-Party Providers (Current and Long-Term) in **Step 1**.
    - Accounts Receivable - Report the total unpaid billing for services rendered on or before the current reporting period end date that are expected to be received within one year of the current quarter end (current) or after one year of the current quarter end (long-term). For Medicare only, this amount should include appealed disallowances.
    - Estimated Uncollectible - Report the total estimated uncollectible portion of the current accounts receivable balance and the long-term accounts receivable balance.
    - Net Accounts Receivable - Net accounts receivable is automatically calculated by deducting the Estimated Uncollectible from the Accounts Receivable.
    - Total Current and Long-term will be automatically calculated.

Steps 2 - 4: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 2**.
- Verify your contact information in **Step 3**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

- When you have reported the required information, click on the "Submit to OSC" button in **Step 4**. Once submitted, changes cannot be made.