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## N.Y. State Finance Law Section 100

### Public accounts to be kept in dollars, dimes and cents

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All accounts and other computations of money in the treasury and other public offices, whether state or local, shall be kept and made out, in the money of account of the United States, that is to say : in dollars or units, dimes or tenths, cents or hundredths, mills or thousandths; a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, and a mill the thousandth part of a dollar.

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Source: Section 100 – Public accounts to be kept in dollars, dimes and cents, <https://www.nysenate.gov/legislation/laws/STF/100> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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*Original Source:* Section 100 — Public accounts to be kept in dollars, dimes and cents, <https://www.nysenate.gov/legislation/laws/STF/100> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 101

### Checks and accounts

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Checks may be signed by the commissioner of taxation and finance, and, if so authorized by such commissioner in writing filed with the comptroller, by the head of the division of the treasury of the department of taxation and finance and by such other officers or persons employed in such department as the commissioner may designate, which authorization may be revoked in like manner. The comptroller shall countersign and enter in the proper books of his department all checks so drawn and all receipts for money paid to the treasury. Duplicate checks in lieu of issued checks lost or destroyed may be executed to persons entitled to payment thereof upon such proofs and conditions as the commissioner of taxation and finance and comptroller may in their discretion require to indemnify the state against loss. No such receipt shall be evidence of payment unless so countersigned. The comptroller shall keep an account between the state and the commissioner of taxation and finance, and therein charge such commissioner with the balance in the treasury when he came into office, and with all moneys received by him, and credit him with all warrants drawn on and paid by him. He shall draw, in favor of the commissioner of taxation and finance, on all corporations or companies in which the state may own stock, for the dividends on such stock as they become due. He shall procure from the books of the banks in which the commissioner of taxation and finance makes his deposits, monthly statements of the moneys received and paid out of the same. On the first Tuesday of every month, or oftener if he deems it necessary, he shall carefully examine the accounts of the debits and credits in the bank books kept by the commissioner of taxation and finance. If he discovers any irregularity or deficiency therein, he shall, unless rectified or explained to his satisfaction, forthwith report the same to the governor.

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*Source: Section 101 – Checks and accounts, <https://www.nysenate.gov/legislation/laws/STF/101> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 101 – Checks and accounts, <https://www.nysenate.gov/legislation/laws/STF/101> (last accessed Aug. 20, 2023).

### Blank Outline Levels

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## N.Y. State Finance Law Section 102

### Amounts of unpaid checks, drafts or debit cards to be paid into abandoned property fund

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Upon audit and statement of the comptroller, the amounts of all checks or drafts on bank accounts of any funds of the state, and the amounts of all debit cards issued on behalf of the state for the purpose of paying a tax refund which checks or drafts have not been paid or which debit cards have not been activated and which shall have been outstanding for more than one year from the respective dates thereof, shall be paid into the abandoned property fund pursuant to subdivision four of [Abandoned Property Law § 1315 \(Miscellaneous unclaimed property\)](#). The proper disbursing officers or agents of such funds shall notify the bank or banks on which such checks, drafts or debit cards were drawn not to pay or permit the activation of the same. The comptroller shall keep a record of all such checks, drafts or debit cards and upon presentation to him by the lawful holder of any such check, draft or debit card at any time, the amount of which shall thus have been paid into the state treasury to the credit of the general fund, the comptroller, to the extent appropriations are available, shall issue a new check, draft or electronic payment to the payee upon submission of proof satisfactory to the comptroller as to the legitimacy of the claim and, if insufficient appropriations are available, shall include in his next request for appropriations by the legislature the amount or amounts of any such checks, drafts or debit cards so presented to him, for the purpose of payment without interest to the lawful holder or holders thereof. <sup>98</sup>

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*Source: Section 102 – Amounts of unpaid checks, drafts or debit cards to be paid into abandoned property fund, <https://www.nysenate.gov/legislation/laws/STF/102> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source: Section 102 — Amounts of unpaid checks, drafts or debit cards to be paid into abandoned property fund, <https://www.nysenate.gov/legislation/laws/STF/102> (last accessed Aug. 20, 2023).*

#### **Blank Outline Levels**

x

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## N.Y. State Finance Law Section 103

### State papers and securities

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All papers relating to the duties of the comptroller, and all deeds to the state, abstracts of title, and state contracts, unless otherwise specially directed, shall be deposited in the office of the comptroller. Upon request of the attorney-general, the comptroller shall transfer to his custody all abstracts of title and title searches relating to the ownership of real property. All leases, bonds, mortgages, certificates of stock and other securities belonging to the state also shall be deposited in the office of the comptroller, but the commissioner of taxation and finance, jointly with the comptroller, shall have custody thereof. <sup>9</sup>

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Source: Section 103 – State papers and securities, <https://www.nysenate.gov/legislation/laws/STF/103> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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*Original Source:* Section 103 – State papers and securities, <https://www.nysenate.gov/legislation/laws/STF/103> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 104

### Examination and inventory of state securities

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The comptroller, from time to time, shall examine the securities on which money may be due to the state, and make inquiries relating to the sufficiency of the security for the payment of such money. He shall require the immediate payment of all interest due, and the payment of such part of the principal as he deems necessary for the security and interest of the state. The commissioner of taxation and finance and the comptroller, jointly, at the close of each fiscal year shall make an inventory of all securities belonging to the state in duplicate and file it with the department of taxation and finance and the department of audit and control. 

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*Source: Section 104 – Examination and inventory of state securities, <https://www.nysenate.gov/legislation/laws/STF/104> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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## N.Y. State Finance Law Section 105

### Deposits in banks

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#### 1.

All moneys received by the commissioner of taxation and finance on account of the state, excepting such moneys as are required by law to be deposited to the credit of the comptroller, but including such moneys as are thereafter paid into the state treasury by the comptroller, shall be deposited by the commissioner of taxation and finance within three business days after the receipt thereof, either as a demand deposit or an interest-bearing time deposit (other than a time certificate of deposit), as the commissioner and the comptroller may determine, in such banks, trust companies and industrial banks as in the opinion of the commissioner and the opinion of the comptroller are secure. The moneys so deposited shall be placed to the account of the commissioner of taxation and finance. The commissioner shall keep a bankbook in which shall be entered their account of deposit in and moneys drawn from the banks and trust companies and industrial banks in which deposits are made by the commissioner, which they shall exhibit to the comptroller for inspection on the first Tuesday of every month and oftener if required. The commissioner shall not draw any moneys from such banks, trust companies or industrial banks unless by checks signed and countersigned in the manner prescribed by section one hundred one, unless otherwise provided by law. No moneys shall be paid by any such bank, trust company or industrial bank out of any such deposit except upon such checks. Moneys may be paid through electronic transfer in accordance with procedures developed by the commissioner of taxation and finance and the comptroller and consistent with the requirements of this section for recording payments. Such payments through electronic transfer shall be considered, for purposes of this chapter, to be moneys drawn by check. Every such bank, trust company or industrial bank shall transmit to the comptroller monthly statements of all moneys received and paid by it on account of the commissioner of taxation and finance.

#### 2.

Every bank, trust company and industrial bank designated for the deposit of state moneys under the provisions of this section shall, before deposits are made:

**a.**

Execute and file with the commissioner of taxation and finance a bond to the state in such form and with such surety or sureties for such sums as may be prescribed and approved by the commissioner of taxation and finance and comptroller, for the safekeeping and prompt payment of such moneys on legal demand therefor with interest, if any; or

**b.**

In lieu of such surety bond, with the permission of the comptroller and the commissioner of taxation and finance, deposit with the comptroller outstanding unmatured:

(1)

bonds or notes of the United States of America, or obligations, the payment of which is guaranteed by the United States of America, (2) bonds or notes of the state of New York, (3) bonds or notes of any county, town, city, village, fire district or school districts in the state of New York authorized to be issued by law, (4) bonds of the Port of New York Authority of any year, (5) bonds of the Buffalo and Fort Erie Public Bridge Authority, (6) bonds of the Triborough bridge and tunnel authority, (7) bonds or notes of the New York state thruway authority, (8) bonds, notes or other obligations of any municipal housing authority in the state of New York authorized to be issued by law, provided such bonds, notes or other obligations qualify under the provisions of [Public Housing Law § 49 \(Authority obligations as legal investments and legal security for deposits by public officers\)](#), (9) bonds or notes of the Power Authority of the state of New York, (10) bonds or notes of the Niagara Frontier Port Authority, (11) bonds or notes of the Dormitory Authority of the state of New York, (12) bonds or notes of the New York state bridge authority, (13) bonds or notes issued for any of the corporate purposes of the New York state housing finance agency, (14) bonds or notes of the Metropolitan Commuter Transportation Authority, (15) bonds or notes of the New York State Pure Waters Authority, for which the commissioner of taxation and finance and the comptroller shall deliver a certificate of deposit containing the conditions of such deposit, (16) bonds or notes of the Niagara Frontier Transportation Authority, (17) bonds or notes of the Rochester-Genesee Regional Transportation Authority, (18) bonds or notes of the Capital District Transportation Authority, (19) bonds or notes of the Central New York Regional Transportation Authority, 20 Bonds or notes of the New York state project finance agency, (21) Bonds or notes of the municipal assistance corporation for the city of New York, (22) bonds or notes issued for any of the corporate purposes of the New York state medical care facilities finance agency, for which the commissioner of taxation and finance and the comptroller shall deliver a certificate of deposit containing the conditions of such deposit, or

(23)

irrevocable letters of credit issued by a federal home loan bank.

**c.**

With the permission of the comptroller and commissioner of taxation and finance execute and file with the commissioner of taxation and finance an undertaking to the effect that such bank, trust company or industrial bank will safely keep and promptly pay over all such deposits on legal demand therefor with interest, if any, and as collateral to such undertaking deposit with the comptroller a certified check or checks drawn on and certified by the federal reserve bank within the state payable to his order in such amount or amounts as shall be agreed upon by the comptroller and the depositary.

### 3.

Notwithstanding any other general or special law, no bonds, notes or other obligations, except as above described, shall be accepted as security for moneys deposited pursuant to this section or section one hundred six of this chapter. No general or special law which in substance or in effect authorizes or requires the deposit of specified bonds, notes or other obligations with any public officer or body of this state for any purpose for which the deposit of bonds or other obligations of this state may be authorized or required, shall be construed to authorize or require the acceptance of such bonds, notes or other obligations as security for moneys deposited pursuant to this section or section one hundred six of this chapter.

### 4.

The comptroller and the commissioner of taxation and finance may, in their discretion, accept and substitute for any surety bond or undertaking given, pursuant to this section, a bond or undertaking in such form and with other surety or sureties, or other security as required by this section, for such sums as may be prescribed and approved by the comptroller and the commissioner of taxation and finance for the safe keeping and prompt payment of such moneys on legal demand therefor with interest, if any, and the comptroller and the commissioner of taxation and finance may thereupon execute and deliver to the surety or sureties, upon the former bond or undertaking, a release of such surety or sureties from any liability accruing subsequent to the date of such release. Such release shall not relieve such surety or sureties from any obligation for losses incurred prior to the date thereof.

### 5.

On the withdrawal of all moneys from any such depositary and a closing and settlement of the account thereof, the commissioner of taxation and finance and the comptroller may in their discretion certify to such settlement and direct the release of such surety bond, undertaking, certified check or checks, or other security to the obligors or owner or owners entitled thereto.

### 6.

The state comptroller, public authorities or public benefit corporations of the state, and the commissioner of taxation and finance may deposit public funds with a bank, trust company or national bank located in a banking development district designated pursuant to [Banking Law § 96-D \(Banking development districts\)](#). Subject to an agreement between such body or officer and such bank, trust company or national bank located in a banking development district, any such deposits made by the state or any of its public authorities or public benefit corporations may earn a fixed interest rate which is at or below such banking institution's posted two year certificate of deposit rate.

Source: Section 105 – Deposits in banks, <https://www.nysenate.gov/legislation/laws/STF/105> (updated May 12, 2023; accessed Apr. 19, 2025).

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*Original Source:* Section 105 — Deposits in banks, <https://www.nysenate.gov/legislation/laws/STF/105> (last accessed Aug. 20, 2023).

#### Blank Outline Levels

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## N.Y. State Finance Law Section 106

### Deposit of moneys by state officers, state institutions and charitable and benevolent institutions

---

Such moneys received by the commissioner of taxation and finance as are now deposited to the credit of the comptroller pursuant to statute, and thereafter paid into the state treasury, shall be deposited by him or her to the credit of the comptroller in such bank or trust company as shall be designated by the comptroller at such rate of interest, if any, as shall be agreed upon by the depositary and the comptroller. All other moneys received by the commissioner of taxation and finance except as provided in [§ 105 \(Deposits in banks\)](#) and all moneys received by any other state officer or other person receiving moneys belonging to the state, or for which such state officer or other person may be responsible in his or her official capacity, and all moneys received by any state institution, except for moneys received pursuant to a clinical practice plan established pursuant to subdivision fourteen of [Public Health Law § 206 \(Commissioner\)](#) and all moneys received from the state by any charitable or benevolent institution supported in whole or in part by the state, shall be deposited to his, her, or its credit in such bank or trust company as shall be designated by the comptroller at such rate of interest, if any, as shall be agreed upon by the depositary and the comptroller. Every bank or trust company designated by the comptroller for the deposit of any such moneys A. Shall give a bond with sufficient sureties for the security of such deposit, to be approved by the comptroller and filed in his or her office, B. Or shall, in lieu of such surety bond, with the permission of the comptroller deposit with the comptroller such outstanding unmatured bonds or notes or such certified check or checks as are described in [§ 105 \(Deposits in banks\)](#). The comptroller may, in his or her discretion, accept and substitute for any surety bond or undertaking given, pursuant to this section, a bond or undertaking in such form and with other surety or sureties, or other security as required by this section, for such sums as may be prescribed and approved by the comptroller for the safe keeping and prompt payment of such moneys on legal demand therefor with interest, if any, and the comptroller may thereupon execute and deliver to the surety or sureties, upon the former bond or undertaking, a release of such surety or sureties from any liability accruing subsequent to the date of such release. Such release shall not relieve such surety or sureties from any obligation for losses incurred prior to the date thereof. On the withdrawal of all moneys from any such depository and a closing and settlement of the account thereof, the comptroller may in his or her discretion certify to such

settlement and release to the obligor or owner or owners entitled thereto, of such surety bond, undertaking, certified check or checks, or other security deposited with him or her. C. Notwithstanding any other provisions of this section, the comptroller shall not designate for the deposit of moneys by state officers, state institutions and charitable and benevolent institutions supported in whole or in part by the state a banking institution to which the Community Reinvestment Act of 1977, United States P.L. 95-128, applies unless such institution shall have received a record of performance no lower than “satisfactory” as determined under such act in accordance with [Banking Law § 28-B \(Credit needs of local communities\)](#). D. In lieu of a security bond as prescribed under subdivision A of this section or other security as prescribed under subdivision B of this section, the comptroller may authorize a designated bank or trust company to arrange for the redeposit of the moneys through a deposit placement program that meets all of the following conditions:

(1)

The designated bank or trust company arranges for the redeposit of the moneys into deposit accounts with one or more banking institutions, as defined in [Banking Law § 9-R \(Geographic restrictions\)](#), for the account of the state, and serves as custodian for the state with respect to the moneys redeposited into such deposit accounts.

(2)

Moneys held by a designated bank or trust company pending redeposit pursuant to paragraph one of this subdivision that are in excess of the amount insured by the federal deposit insurance corporation shall be secured in accordance with subdivision A or B of this section.

(3)

The full amount of the moneys redeposited into deposit accounts pursuant to paragraph one of this subdivision, plus accrued interest, if any, shall be insured by the federal deposit insurance corporation.

(4)

At the same time that the moneys are redeposited pursuant to paragraph one of this subdivision, the designated bank or trust company receives an amount of deposits from customers of other financial institutions pursuant to the deposit placement program that are at least equal to the amount of the moneys redeposited by the designated bank or trust company. This section shall not apply to any funds held by the superintendent of financial services in a fiduciary capacity.

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*Source: Section 106 – Deposit of moneys by state officers, state institutions and charitable and benevolent institutions, <https://www.-nysenate.gov/legislation/laws/STF/106> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 106 – Deposit of moneys by state officers, state institutions and charitable and benevolent institutions, <https://www.-nysenate.gov/legislation/laws/STF/106> (last accessed Aug. 20, 2023).

## Blank Outline Levels

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## N.Y. State Finance Law Section 106-A

### Public funds on deposit

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All moneys in the possession, custody, control or under the authority of the comptroller, the commissioner of taxation and finance or other state officer, for the security of the deposit whereof a bond or other security may be required under the provisions of this chapter or any other statute, shall be deemed to be public funds or public moneys under the laws of this state.

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*Source: Section 106-A – Public funds on deposit, <https://www.nysenate.gov/legislation/laws/STF/106-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 106-A — Public funds on deposit, <https://www.nysenate.gov/legislation/laws/STF/106-A> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 107

### Monthly statement of balances in state depositories

---

The commissioner of taxation and finance shall cause to be published in the state bulletin, on or before the last day of each month, a detailed statement of the balance in the several banks designated by any state officer or board as a depository of state funds. Such statement shall contain the name of each bank and the amount subject to draft at the close of the month preceding such publication. [♂](#)

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Source: Section 107 – Monthly statement of balances in state depositories, <https://www.nysenate.gov/legislation/laws/STF/107> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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*Original Source:* Section 107 – Monthly statement of balances in state depositories, <https://www.nysenate.gov/legislation/laws/STF/107> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 108

### Application of federal moneys to expense of the audit and disbursement thereof

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Where a law of this state enacted or to be enacted to supplement or aid in effecting the purposes of an act of congress under which federal moneys are granted or allocated to this state or to an agency thereof provides, in terms or effect, that the commissioner or department of taxation and finance shall be the custodian and disbursing agency of such moneys and that they shall be paid out on the audit and warrant of the comptroller, and the cost of such additional service, within an amount stated, is made a lawful charge against such moneys so granted or allocated as part of the expense of administering such law and act of congress, by authorized action of state or federal authorities, the comptroller and such commissioner are hereby authorized to accept and expend such moneys, within the amount so stated, for employing any additional assistants and paying necessary expenses required for the performance of such added duties. The director of the budget shall allocate to the comptroller and the commissioner or department of taxation and finance, respectively, the moneys, if any, available for each; and so much thereof as may be used for additional personal service shall be paid in accordance with schedules approved by him. [§](#)

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Source: Section 108 – Application of federal moneys to expense of the audit and disbursement thereof, <https://www.nysenate.gov/legislation/laws/STF/108> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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## **N.Y. State Finance Law Section 109**

### **Proofs required upon audit by the comptroller**

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#### **1.**

The comptroller shall not draw his warrant for the payment of any sum appropriated, except for salaries and other expenditures and appropriations, the amounts of which are duly established and fixed by law, until the person demanding the same presents to him a detailed statement thereof in items and makes all reports required of him by law. If such statement is for services rendered or articles furnished, it must show when, where, to whom and under what authority they were rendered or furnished; if for traveling expenses, the distance traveled, between what places, the duty or business for the performance of which the expenses were incurred, and the dates and items of each expenditure; if for reimbursement of other necessary and incidental expenses, a bill duly receipted must be attached to the statement. Each statement of accounts must contain a certificate by or on behalf of the party presenting the same to the effect that it is just, true and correct, that no part thereof has been paid, except as stated therein, and that the balance therein stated is actually due and owing. No payment shall be made to any salaried state officer or commissioner having an office established by law, for personal expenses incurred by him while in the discharge of his duties as such officer or commissioner at the place where such office is located. No manager, trustee or other officer of any state charitable or other institution, receiving moneys from the state treasury for the maintenance or support in whole or in part of such institution, shall be interested in any purchase or sale by any of such officers. 1-a. Notwithstanding the provisions of subdivision one of this section the comptroller may authorize payment based on any invoice used in the vendor's normal course of business without requiring certification. [♂](#)

#### **2.**

The comptroller may fix for any state department, institution, agency or any part thereof a per diem allowance in lieu of the submission of an itemized travel expense claim.

**3.**

The comptroller shall not draw his warrant for the payment of the salary of any person except upon audit of a payroll, or other voucher, therefor, approved by the department employing such person. Such approval shall be in writing and signed by the head of such department or by a person designated in writing by the head of such department to act for him. Such designation shall be filed in the office of the comptroller.

**4.**

The comptroller shall not approve for payment any expenditure from any fund except upon audit of such vouchers or other documents as are necessary to insure that such payment is lawful and proper.

**5.**

Notwithstanding the provisions of this or any other law, those officers and employees of the state, other than those specified in subdivision six of this section, who hold positions in the executive branch for which there is in force on December thirty-first, nineteen hundred eighty an appropriation which specifies an amount for a payment in lieu of expenses, shall on and after January first, nineteen hundred eighty-one not be eligible to receive such payment and shall instead receive, and officers holding positions indicated in [Executive Law § 169 \(Salaries of certain state officers\)](#) shall receive, effective January first, nineteen hundred eighty-five, a per diem allowance when in travel status, in accordance with rules and regulations of the comptroller, of seventy-five dollars or, effective April first, nineteen hundred ninety-three, at the option of the officer or employee, reimbursement for expenses incurred when in travel status, in accordance with rules and regulations of the comptroller, in amounts which shall be equal to the allowances provided to managerial or confidential employees under procurement and disbursement guidelines of the comptroller, and shall receive reimbursement for actual and necessary transportation expenses when in travel status in accordance with rules and regulations of the comptroller.

**6.**

Notwithstanding the provisions of this or any other law, on and after January first, nineteen hundred eighty-one, the heads of the executive department, the department of law and the department of audit and control and the lieutenant governor, upon certification to the department of audit and control by such officer or his duly designated representative that the amounts in lieu of expenses currently provided or the currently provided payment in reimbursement of all necessary and actual expenses incurred incidental to the performance of official duties and obligations applicable on the effective date of this act have been expended, shall receive reimbursement for actual, reasonable and necessary expenses incurred incidental to the performance of official duties and obligations for expenses in excess of such amounts in lieu of expenses or such payments in reimbursement currently provided. Reimbursement for such expenses provided by this subdivision in excess of the amounts currently provided shall be obtained by submitting travel or other expense claims to the comptroller, in accordance with rules and regulations of the comptroller.

## 7.

Notwithstanding the provisions of this or any other law, the heads of the executive department, the department of law and the department of audit and control and the lieutenant governor shall on and after January first, nineteen hundred eighty-three, receive payment in reimbursement for actual, reasonable and necessary expenses incurred incidental to the performance of official duties and obligations. Such payment may be made monthly in installments pursuant to a schedule approved by the director of the budget; provided, however, that in no event shall the annual amount of such payments exceed the amount of such expenses as certified by such officer. Effective on that date payment in lieu of expenses shall no longer be made.

## 8.

The foregoing provisions of this section shall not be construed to limit, in any manner, the right of the comptroller to demand such other proofs as he shall deem necessary.

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*Source: Section 109 – Proofs required upon audit by the comptroller, <https://www.nysenate.gov/legislation/laws/STF/109> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 109 – Proofs required upon audit by the comptroller, <https://www.nysenate.gov/legislation/laws/STF/109> (last accessed Aug. 20, 2023).

### Blank Outline Levels



The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
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In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

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5. § 109-A

## **N.Y. State Finance Law Section 109-A**

### **Alternative proofs authorized for audit by the comptroller**

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#### **1.**

Notwithstanding sections one hundred nine and one hundred ten of this article, the comptroller may, by regulation, provide for a system whereby state agencies, vendors and providers of services submit proofs required for payment upon audit without the submission of vouchers or invoices. Such proofs may be in the form of paperless vouchers, electronic vouchers or in any other media form which the comptroller reasonably determines offers the same degree of accountability and control now provided by the provisions of sections one hundred nine and one hundred ten of this article.

#### **2.**

Prior to implementing any alternative method of proof for payment upon audit described in subdivision one of this section, the comptroller shall promulgate regulations in accordance with the state administrative procedure act. In addition to those persons required to receive notice pursuant to subdivision six-a of section two hundred two of the state administrative procedure act, such notice and any amendments thereto shall be provided to the chairman of the senate finance committee and the chairman of the assembly ways and means committee.

#### **3.**

The proofs described in this section shall constitute written instruments, computer data or statements within the meaning of articles one hundred fifty-six, one hundred seventy, one hundred seventy-five and one hundred seventy-six of the penal law.

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*Source: Section 109-A – Alternative proofs authorized for audit by the comptroller, <https://www.nysenate.gov/legislation/laws/STF/109-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 109-A — Alternative proofs authorized for audit by the comptroller, <https://www.nysenate.gov/legislation/laws/STF/109-A> (last accessed Aug. 20, 2023).

#### **Blank Outline Levels**

x

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5. § 110

## N.Y. State Finance Law Section 110 Certification or approval of accounts and vouchers

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### 1.

Certification or approval of the accounts or vouchers of a department, or of a division, board, body, bureau, officer or employee in a department, for personal service, maintenance, and operation, for submission to the comptroller for audit, shall be made by the head of the department, or by such authority or authorities in the department as shall be designated by the head of the department by a rule or written direction filed with the comptroller. The head of the department may authorize one or more officers or employees in the department to make such designations. Such authorization shall be in writing and shall be effective upon approval by the comptroller and filing in his office. <sup>♂</sup>

### 2.

For the purposes of this section, the heads of the commissions, divisions and offices within the executive department shall be treated as department heads.

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*Source: Section 110 – Certification or approval of accounts and vouchers, <https://www.nysenate.gov/legislation/laws/STF/110> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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## N.Y. State Finance Law Section 111

### Payment and refund of state moneys except upon audit by comptroller prohibited

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No moneys of the state, including moneys collected in its behalf, and no moneys in the possession, custody or control of any officer, agent, or agency of the state in his or its representative capacity, and no moneys in or belonging to any fund or depositary, title to which is vested in the state, shall hereafter be paid, expended or refunded except upon audit by the comptroller. The comptroller is hereby charged with the duty of compelling observance of and compliance with the provisions of this section but any violation of this section may be restrained upon the suit of any taxpayer with the consent of the supreme court in appellate division on notice to the attorney-general. [§](#)

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*Source: Section 111 – Payment and refund of state moneys except upon audit by comptroller prohibited, <https://www.nysenate.gov/legislation/laws/STF/111> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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5. § 112

## N.Y. State Finance Law Section 112

### Accounting systems

- approval of contracts

---

#### 1.

The comptroller shall prepare and prescribe a system of accounting and a form of accounts to be installed and observed in every state department and in every state institution, which shall be accepted and followed by them respectively, after thirty days' notice thereof. Such forms shall include such a uniform method of bookkeeping, filing and rendering accounts as may insure a uniform statement of purchase of like articles, whether by the pound, measure or otherwise, as the interests of the public service may require, and a uniform method of reporting in such institutions and departments, the amount and value of all produce and other articles of maintenance raised upon the lands of the state, or manufactured in such institution, and which may enter into the maintenance of such institution or department. All purchases for the use of any department, office or work of the state government, shall be for cash. Each voucher, whether for a purchase or for services or other charge shall be filled up at the time it is taken. Where payment is not made directly by the department of taxation and finance, proof in some proper form shall be furnished on oath that the voucher was so filled up at the time it was taken, and that the money stated therein to have been paid, was in fact paid in cash or by check or draft on some specified bank. 1-a. The system of accounting prescribed by the comptroller pursuant to the provisions of subdivision one of this section shall be subject to such internal control as the comptroller deems necessary. 

#### 2.

(a) (i) Before any contract:

(1)

made for or by any state agency, department, board, officer, commission, or institution, except the office of general services or its customer agencies serviced by the office of general services business services center, shall be executed or become effective, whenever such contract exceeds fifty thousand dollars in amount, it shall first be approved by the office of the comptroller and filed in his or her office;

(2)

made for or by the office of general services, whether for itself or for its customer agencies serviced by the office of general services business services center, shall be executed or become effective, whenever such contract exceeds eighty-five thousand dollars in amount, it shall first be approved by the comptroller and filed in his or her office; or

(3)

established as a centralized contract through the office of general services shall be executed or become effective, whenever such contract exceeds one hundred twenty-five thousand dollars in amount, it shall first be approved by the comptroller and filed in his or her office; provided, however, before any purchase order or other procurement transaction issued under such centralized contract, which exceeds two hundred thousand dollars in amount shall be executed or become effective, it shall first be approved by the comptroller and filed in his or her office. Provided, further, however, that with the exception of contracts identified in subparagraph (ii) of this paragraph the comptroller shall make a final written determination with respect to approval of such contract within ninety days of the submission of such contract to his or her office unless the comptroller shall notify, in writing, the state agency, department, board, officer, commission, or institution, prior to the expiration of the ninety day period, and for good cause, of the need for an extension of not more than fifteen days, or a reasonable period of time agreed to by such state agency, department, board, officer, commission, or institution and provided, further, that such written determination or extension shall be made part of the procurement record pursuant to paragraph f of subdivision one of [§ 163 \(Purchasing services and commodities\)](#).

(ii)

Before any contract established as a centralized contract through the office of general services, as provided for in item three of subparagraph (i) of this paragraph, or any contract made in accordance with subdivision five, six or paragraph b of subdivision sixteen of [Education Law § 355 \(Powers and duties of trustees--administrative and fiscal functions\)](#), [Education Law § 373 \(General powers and duties of fund\)](#), [Education Law § 6218 \(Contracts and purchases\)](#), or [Education Law § 6275 \(General powers\)](#), shall be executed or become effective, such contract shall first be approved by the comptroller and filed in his or her office. Provided, however, that the comptroller shall make a final written determination with respect to approval of such contract within seventy-five days of the submission of such contract to his or her office unless the comptroller shall notify, in writing, the state agency, department, board, officer, commission, or institution, prior to the expiration of the seventy-five day period, and for good cause, of the need for an extension of not more than fifteen days, or a reasonable period of time agreed to by such state agency, department, board, officer, commission, or institution and provided, further, that such written determination or extension shall be made part of the procurement record pursuant to paragraph f of subdivision one of [§ 163 \(Purchasing services and commodities\)](#).

(b)

Whenever any liability of any nature shall be incurred by or for any state department, board, officer, commission, or institution, notice that such liability has been incurred shall be immediately given in writing to the state comptroller.

3.

A contract or other instrument wherein the state or any of its officers, agencies, boards or commissions agrees to give a consideration other than the payment of money, when the value or reasonably estimated value of such consideration exceeds twenty-five thousand dollars, shall not become a valid enforceable contract unless such contract or other instrument shall first be approved by the comptroller and filed in his office.

4.

The provisions of this section shall be controlling, any other general, special or local law inconsistent therewith notwithstanding, unless this section is expressly and specifically referred to in such other general, special or local law; except that any agreement or contract negotiated pursuant to article fourteen of the civil service law, in accordance with article twenty-four of the executive law or otherwise, shall not be subject to the requirements of this section or chapter and shall become effective and binding in accordance with the provisions of said article fourteen.

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*Source: Section 112 – Accounting systems; approval of contracts, <https://www.nysenate.gov/legislation/laws/STF/112> (updated Mar. 10, 2023; accessed Apr. 19, 2025).*

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*Original Source:* Section 112 – Accounting systems; approval of contracts, <https://www.nysenate.gov/legislation/laws/STF/112> (last accessed Aug. 20, 2023).

## Blank Outline Levels



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## N.Y. State Finance Law Section 113 Itemized accounts of public officers

---

The proper officer of each department, board, commission and institution, shall, on or before the fifteenth day of each month, render to the comptroller a detailed and itemized account of all receipts and expenditures of such department, board, commission or institution during the month next preceding. Such account shall give in detail the source of all receipts, including the sums received from any county, and shall be accompanied by original and proper vouchers, unless such vouchers have been previously filed with the comptroller. [♂](#)

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*Source: Section 113 — Itemized accounts of public officers, <https://www.nysenate.gov/legislation/laws/STF/113> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 113 – Itemized accounts of public officers, <https://www.nysenate.gov/legislation/laws/STF/113> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 114

### Inspection of supplies

---

The officer or employee designated by a state agency to perform the duty of inspecting supplies shall receive and examine all articles purchased or received for the operation and maintenance thereof, compare them with the bills for the same, ascertain whether they correspond in weight, quality or quantity, and inspect the supplies thus received. Such officer or employee shall enter each bill of goods thus received in the appropriate books of the agency at the time of receipt thereof. He shall make a full memorandum in such books of any difference in weight, quality or quantity of any article received from the bill thereof. No goods or other articles of purchase or manufacture or farm or garden production shall be received unless so entered in such books with the proper bill, invoice or statement, according to the form of accounts and record prescribed by the comptroller. In accounts for repairs or new work, the name of each workman, the number of days employed and the rate and amount of wages paid to him shall be given. [♂](#)

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*Source: Section 114 – Inspection of supplies, <https://www.nysenate.gov/legislation/laws/STF/114> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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## N.Y. State Finance Law Section 115

### Cash advance accounts

---

#### 1.

The state comptroller may, upon the request of the head of a state department or agency, authorize the establishment of cash advance accounts for such department or agency, in an amount he deems sufficient.

#### 2.

Cash advance accounts may be established when in the judgment of the state comptroller an advance account is necessary and proper to achieve the purposes of the appropriation from which the cash advance account will be established. <sup>6</sup>

#### 3.

When a cash advance account is established for the purpose of purchasing materials, supplies or services, the account may be used to purchase such materials, supplies or services where the amount of a single purchase does not exceed two hundred fifty dollars, in accordance with such rules as shall be prescribed by the comptroller. The comptroller shall audit before payment all vouchers, together with the supporting documents, presented to him for reimbursement to the account and approve them in the amount allowed by him and draw his warrant in the amount thereof.

## **4.**

The head of the department, office or agency may designate an employee to be in charge of the cash advance account. Such designation shall be filed with the comptroller. Any person authorized to handle the account shall be bonded, either by an individual or blanket undertaking.

## **5.**

If, in the judgment of the comptroller, the cash advance account is being used for purposes other than authorized in this section or otherwise improperly operated, he shall direct the officer responsible for such account to return the cash advanced to establish the account.

## **6.**

The comptroller at any time may require the officer responsible to account for the moneys in the cash advance account.

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*Source: Section 115 – Cash advance accounts, <https://www.nysenate.gov/legislation/laws/STF/115> (updated Sep. 22, 2014; accessed Apr. 19, 2025).*

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*Original Source:* Section 115 — Cash advance accounts, <https://www.nysenate.gov/legislation/laws/STF/115> (last accessed Aug. 20, 2023).

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## N.Y. State Finance Law Section 116

### Rendition of accounts

---

The comptroller, from time to time, shall require all public officers and other persons receiving moneys or securities, or having the care and management of any property of the state, of which an account is or is required to be kept in his office, to render statements thereof to him; and all such officers or persons shall render such statements at such time and in such form as he requires, and at all times when required by law. He may require any one presenting to him an account or claim for audit or settlement, to be examined upon oath before him touching such account or claim, as to any facts relating to its justness or correctness. He may issue a notice to any person receiving moneys of the state for which he does not account or to the legal representatives of such a person, requiring an account and vouchers for the expenditure of such moneys to be rendered at a time to be fixed not less than thirty nor more than ninety days from the date of the service of the notice. Such notice shall be served by delivering a copy thereof to such person or representative or leaving such copy at his usual place of abode; and if such service is made by the sheriff of the county, where the person served resided, the certificate of such sheriff, and if made by any other person, the affidavit of such other person, shall be presumptive evidence of such service. <sup>§ 100</sup>

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Source: Section 116 – Rendition of accounts, <https://www.nysenate.gov/legislation/laws/STF/116> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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*Original Source: Section 116 – Rendition of accounts, <https://www.nysenate.gov/legislation/laws/STF/116> (last accessed Aug. 20, 2023).*

### **Blank Outline Levels**

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5. § 117

## N.Y. State Finance Law Section 117 Statements of accounts not rendered

---

The comptroller shall state an account against every person who receives moneys belonging to the state for which he does not account when required, charging him with the amount received according to the best information which the comptroller may have in regard thereto, with interest at six per centum per annum from the time when the same was due and payable, and shall deliver a certified copy of such account to the attorney-general for prosecution, and such certified copy shall be presumptive evidence of the indebtedness of such person to the state for the amount stated therein. The person against whom an action is brought by the attorney-general on any such account, shall be liable for and pay the costs of the action whether final judgment therein shall be against him or in his favor, unless he is sued as the representative of the person originally accountable for such moneys. [♂](#)

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Source: Section 117 – Statements of accounts not rendered, <https://www.nysenate.gov/legislation/laws/STF/117> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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## N.Y. State Finance Law Section 118

### Statements of accounts rendered

---

The comptroller shall immediately examine the accounts rendered by every public officer or other person receiving moneys belonging to the state, with the vouchers, and audit, adjust and make a statement thereof. If any necessary vouchers are wanting or defective, he shall give notice to such person to furnish proper vouchers within not less than thirty nor more than ninety days, and at the expiration of such time he shall audit, adjust and make a statement of such accounts on the vouchers and proofs before him. He shall transmit a copy of every account as settled to such persons, and if any balance is stated therein to be due the state, and is not paid to the treasurer within ninety days after its transmission to such person, the comptroller shall deliver a certified copy of such account to the attorney-general for prosecution. Such certified copy shall be presumptive evidence of the indebtedness of such person to the state for the balance so certified, and if on the trial of any action brought thereon, the defendant gives any evidence other than such as was produced to the comptroller before the statement of such accounts, and by means thereof, the balance so stated is reduced or no balance is found to be due, the defendant shall be liable for and pay the costs of such action. <sup>§ 100</sup>

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Source: Section 118 – Statements of accounts rendered, <https://www.nysenate.gov/legislation/laws/STF/118> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

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## Blank Outline Levels

x

The legislature occasionally skips outline levels. For example:

- (3) A person may apply [...]
- (4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

**Trust but verify.** [Here is the original source for section 118](#)

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