COMPTROLLER'S OVERSIGHT OF STATE FINANCES

As New York State's chief financial officer, State Comptroller Thomas P. DiNapoli oversees the financial practices of government and serves as your voice for fiscal accountability. Comptroller DiNapoli created Open Book New York as way to make government more transparent by 'opening up the books' of State and local governments, so you can see how your taxpayer dollars are spent. For more information on the State Comptroller's fiscal oversight and responsibilities, go to www.osc.state.ny.us.

With *Open Book New York* you can:

Search Local Government Spending
See how your county, city, town, village, fire or school district gets and spends your money.

Search State Contracts
Look at active New York State contracts and see who is doing business with the State.

For more information on State contracting, go to:
http://www.osc.state.ny.us/contracts/index.htm

Information for vendors, go to: http://www.osc.state.ny.us/vendors/index.htm

Information for state agencies, go to: http://www.osc.state.ny.us/agencies/index.htm

Learn how to do business with New York State.

Search State Spending
Get summary State spending data for salaries, travel, utilities, and more.

State spending information has been maintained in two accounting systems:

- For data **prior** to April 1, 2012--Central Accounting System (CAS), which is reported in 11 major spending categories
- For data **after** April 1, 2012--Statewide Financial System (SFS), which is reported in 15 major spending categories

State spending data may not exactly match the data reported in the Office of the State Comptroller's cash reports or the State's financial plan because searches provide information on state spending prior to accounting adjustments.

Search State Payments
Find payments made by the State since April 1, 2012.

State payments data may not exactly match the data reported in the Office of the State Comptroller's cash reports or the State's financial plan because searches provide information on state payments prior to accounting adjustments.

State payments do not include the following:

- Certain payments that the State pays from funds collected in a fiduciary capacity; such as employee withholdings for taxes, insurance or other payroll deductions.
- Payments to individuals whose confidentiality is protected by statute, such as crime victims, court jurors and for tax refund recipients.
- Payments made through an external system such as payroll payments to State employees and Medicaid payments to providers. However, you can obtain total disbursements for these payments from State Spending. You can search it by agency or category of spending.

Comptroller's Financial Reporting

- Monthly Cash Report: A monthly report that compares current State revenue collections and spending with results for the prior fiscal year, as well as projections in the State's Financial Plan.
- Annual Cash Report: A wide-ranging annual report that provides revenue and spending information for All Funds of the State, with in-depth reporting of State spending by departments and objects of expense.
- Summary Report of Annual Spending and Receipts: A report of major sources of receipts and spending by service functions, which is broken down between State funds and federal funds.
- Financial Condition Report: An annual report that summarizes State revenue and spending in a user friendly, less technical manner.
- Comprehensive Annual Financial Report (CAFR): The State's audited financial statements, prepared in accordance with generally accepted accounting principles (GAAP).
- Executive and Enacted Budget Reports: Reports that review and analyze the impact of both the proposed executive budget and the final enacted State budget.

View Other New York Financial Information

- Comprehensive Annual Financial Reports
- Citizens Guide to State Spending
- OpenBudget NY
- Checkbook NYC
- NYS Tax Expenditure Reports
- Economic Development Incentive