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UNIFIED COURT SYSTEM
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WILLIAM CLAPHAM
Director of Financial Management
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TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 252	March 5, 1997
SUBJECT: New Procedures - Entry and Retention of Journal Vouchers/Revenue Transfers	

Attached is a copy of OSC Accounting Bulletin number A-410, dated March 4, 1997. This bulletin describes new procedures relative to the entry of Journal Vouchers (AC22) and Revenue Transfers (AC1370) into the OSC Central Accounting System, as well as new retention guidelines applicable to such documents.

Journal Vouchers (AC22) - Gross Value of \$100,000 or Less

Effective immediately, all Journal Vouchers with a gross (absolute) value of **\$100,000 or less** may be **entered and released** by UCS agencies which are authorized to process financial transactions via the Central Accounting System. Journal Voucher transactions which do not exceed this gross value threshold are to be filed with the appropriate supporting documentation and error-free Batch Control List (BCL) and should be retained for potential post audit.

Journal Transfer transactions with a gross value is \$100,000 or less **no longer need to be submitted to OSC or to the Division of Budget & Finance**, but must be readily available for presentation upon request. The Division of Budget and Finance will serve as the Unified Court System's contact point for OSC inquiries regarding the appropriateness of Journal Voucher transactions and will file the written letter of acceptance which is required pursuant to the provisions of OSC Accounting Bulletin A-410.

Journal Vouchers (AC22) - Gross Value of Over \$100,000

Journal Vouchers with a gross (absolute) value of over \$100,000 are to be batched and sent to the OSC Appropriation section for pre-audit and entry into the Central Accounting System. **It is no longer necessary, however, for district/administrative offices to send copies of such documents to the Division of Budget & Finance.** Agency copies of Journal Vouchers sent to OSC for entry and release should be filed with any related supporting documentation and should be available for presentation upon short notice.

All Journal Vouchers (AC22)

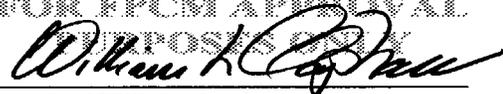
Regardless of their gross value, all Journal Vouchers must comply with the following provisions:

- C All transactions must be explained in sufficient detail in the ‘Reason for Adjustment’ section of the document and/or through the use of supporting documentation. General explanations such as “to properly adjust accounts” are not acceptable.
- C Transfers of expenditures between programs, segregations or funds must be fully justified.
- C Journal Transfers may not be used as a substitute (temporary or otherwise) for appropriation/segregation interchanges which require the advance approval of the Division of Budget & Finance.
- C All Journal Vouchers must be signed by an individual who has been authorized to approve expenditure transactions through the submission of an AC872 signature designation form.

Revenue Transfers (AC 1370)

As provided in Part IV / Chapter 3.080.6 of the Financial Planning & Control Manual, **all** UCS Revenue Transfers for the classification of electronic wire transfers or for the correction of revenue classification errors are to be forwarded to the appropriate district/administrative office. Following review and approval, the district/administrative office should forward the original to the Division of Budget & Finance for entry into the Central Accounting System.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the processing or entry of, or the monitoring of internal controls relating to, journal or revenue transfer transactions.

NYS UNIFIED COURT SYSTEM
FOR FPCM APPROVAL

William L. Clapham



Office of the State Comptroller

ACCOUNTING BULLETIN

Subject	Bulletin No.	Date
Agency Data Entry & Retention of Journal Transfers	A-410	3/4/97

Background

Presently State agencies with remote terminals may data enter expenditure and revenue Journal Transfer documents if the gross (absolute value) document total is \$100,000 - or less. After the documents are entered and released the agency is required to submit them, together with documents supporting the transfer, to OSC for review and retention. As a result of discussions with agency and OSC personnel we will no longer receive, review nor retain such documents which are data entered at agencies.

Revised Procedures

Effective immediately expenditure and revenue Journal Transfers (AC22 or AC1370) with a gross (absolute value) document total of \$100,000, or less, may be entered and retained by State agencies. It is no longer necessary to submit these documents to OSC after they have been successfully entered in the Central Accounting System.

The following types of transactions are **EXCLUDED** from this procedure and must continue to be forwarded to OSC for review, processing and retention:

- # Revenue or Expenditure adjustments *between two or more agencies*;
- # Documents which contain debit/credit entries to both expenditure and revenue accounts;
- # Journal transfers to effect cash advance rollovers, to record operating transfers (objects 5925A, 38000, or 37xxx) between funds/accounts, or to pay OGS Centralized Services;
- # Fringe Benefit payments.

All Journal Transfers should continue to be prepared, signed by an authorized individual, documented as to purpose of the transaction, and filed in a secure location so they are available for our review and to answer any questions posed by independent auditors engaged to perform audits on behalf of the State. Periodically OSC will select a sample of the agency-entered documents and will request that agencies provide copies of the journal transfers and supporting documentation for our review.

Agencies should not process any expenditure or revenue transfer which does not comply with these instructions. OSC will monitor journal transfer activity on a daily basis. Non-compliance may result in the loss of agency Journal Transfer entry/retention authority.



Office of the State Comptroller

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Additional information concerning guidelines for the proper use and content of Journal Transfer requests can be found in Accounting Bulletins A-135 and A-158.

After you have reviewed this bulletin and developed internal procedures to process and retain Journal Transfers, please submit written notification of your acceptance of the terms of this bulletin AND the name and telephone number of a contact person at your agency who will be responsible for answering questions or providing copies of documents selected for post-processing review. Written acceptance letters are to be forwarded to:

William J. McCormick
Supervisor, State Appropriation Accounting
Office of the State Comptroller
A.E. Smith Building - 3rd Floor
Albany, New York 12236

Please direct questions on this bulletin to:

Expenditure Journal Transfers	William McCormick (518) 474-4023 or Faith Drake (518) 474-1217
Revenue Journal Transfers	Henry Dufresne (518) 474-4018 or Linda Vigars-Amyot (518) 474-8991