



STATE OF NEW YORK  
**UNIFIED COURT SYSTEM**  
OFFICE OF COURT ADMINISTRATION  
DIVISION OF FINANCIAL MANAGEMENT  
AGENCY BLDG. 4 - 19TH FLOOR  
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Administrator

TO: All Holders of the Financial Planning and Control Manual

## NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 279	May 8, 2001
SUBJECT: Internal Controls - UCS Education & Training Resources	

Effective immediately, new procedures are being established to facilitate the improved monitoring of and to strengthen internal controls relating to UCS education and training resources. Please make note of the provisions contained herein.

### **First Instance Training Charges**

Effective immediately, all training costs, other than those which are direct-billed to the UCS Education & Training office, must be charged in the first instance to the appropriate local court/agency allocation. **District/administrative offices are no longer authorized to directly charge Education & Training cost centers for training-related expenses including, but not limited to, seminar registration, transportation, mileage, meals in transit, parking, honoraria and other training-related costs.** Eligible costs initially charged to local budgets may only be recouped periodically via journal voucher following administrative review and approval by UCS Division of Human Resources staff.

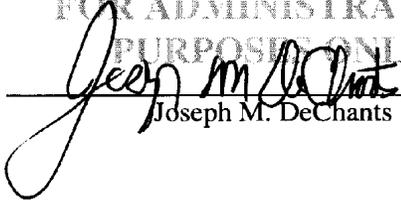
In order to ensure adherence to internal control guidelines, **all** UCS training costs, must be identified by the entry of an appropriate Departmental Accumulator Code, regardless of the funding source (i.e. cost center charged). This includes both locally-administered and statewide programs.

Any training charges which are ultimately to be journal vouchered against OCA's Education & Training allocations must **also** be identified via the entry of "E&T JV" in the 'Optional' field when such vouchers are entered into the OSC Central Accounting System for payment purposes. Only appropriate training charges, identified as follows, shall be eligible for recoupment from Education & Training resources:

1. Enter a valid training program code (listing attached) in the 'Dept Accumulator' field. Charges to missing, invalid or miskeyed accumulator codes will be ineligible for recovery.
2. Enter the words "E&T JV" in the 'Optional' field (OSC Central Accounting System voucher entry - charge continuation with tail accessed via function key "PF6"). Charges missing this entry will not be captured for purposes of cost recoupment.

Procedures which provide for the generation of periodic expense reports by district/administrative offices seeking reimbursement for training-related expenses and the submission of these reports to the UCS Division of Human Resources for administrative review, approval and the preparation of journal vouchers will be separately promulgated.

Please distribute this bulletin to all personnel within your respective jurisdictions who may be responsible for the processing of, or the monitoring of internal controls relating to, payments for UCS education & training expenses.

NYS UNIFIED COURT SYSTEM  
FOR ADMINISTRATIVE  
PURPOSES ONLY  
  
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Joseph M. DeChants

## Identifying training-related expenses to be charged to UCS Education & Training

1. Enter a valid training accumulator code in the 'Dept Accum' field of the charge line :

FIRST POSITION OF DEPT ACCUM	
PROCESSING AGENCY	
A	COURT OF APPEALS / APPELLATE DIVISIONS
N	TENTH DISTRICT NASSAU
S	TENTH DISTRICT SUFFOLK
T	DIVISION OF TECHNOLOGY
U	UNDISTRIBUTED (OCA USE ONLY)
Z	OCA
1	COURT OF CLAIMS
2	NEW YORK CITY COURTS
3	THIRD DISTRICT
4	FOURTH DISTRICT
5	FIFTH DISTRICT
6	SIXTH DISTRICT
7	SEVENTH DISTRICT
8	EIGHTH DISTRICT
9	NINTH DISTRICT

SECOND TWO POSITIONS OF DEPT ACCUM	
TRAINING PROGRAM	
01	APPELLATE TERM JUDGES
02	JUDICIAL SCHOLARSHIPS
03	JUDICIAL ASSOCIATIONS
04	NEWLY ELECTED JUDGES
05	NYS MAGISTRATES
06	JUDICIAL SEMINARS
07	TOWN & VILLAGE
08	MEDIATION & ARBITRATION SKILLS
09	ADMINISTRATIVE JUDGES
10	ALTERNATIVE DISPUTE RESOLUTION
11	CITY & DISTRICT
12	COMMISSIONERS OF JURORS
13	FAMILY COURT
14	LAW LIBRARIES
15	SUPREME & COUNTY
16	SURROGATE CHIEF CLERKS
17	SURROGATE LAW CLERKS
18	AMERICANS WITH DISABILITIES ACT
19	AIDS, TB, OSHA
20	NON-JUDICIAL AUTOMATION & TECHNOLOGY
21	COURT INTERPRETERS
22	EXECUTIVE MANAGEMENT
23	FAMILY COURT HEARING EXAMINERS
25	GENERAL DEVELOPMENT
26	COURT OPERATIONS MANUALS
27	EXAM PREPARATION
28	INTERVIEWING SKILLS
29	LEGAL UPDATE
30	LETTER & MEMO WRITING
31	LOCAL DEVELOPMENT
32	MIDDLE MANAGEMENT
33	NEW EMPLOYEE ORIENTATION
34	PERFORMANCE MANAGEMENT
35	PRERETIREMENT
36	SECURITY SUPERVISION
37	TOTAL QUALITY MANAGEMENT
38	WORKFORCE DIVERSITY
39	WORKING
40	OTHER
41	MATRIMONIAL ADR
42	QUALITY SERVICE
43	SEXUAL HARASSMENT
44	CULTURAL COMPETENCY
45	JUDICIAL SEMINARS ON FAMILY VIOLENCE
46	CHILD SEXUAL ABUSE - FEDERAL FUNDS
47	NYC COURT CLERKS
48	AUTOMATION & TECHNOLOGY FOR JUDGES
49	CAPITAL PUNISHMENT
50	APPELLATE COURT JUDGES
51	MENTORING FOR JUDGES
52	JUDICIAL STAND ALONE PROGRAMS
53	CHILD SEXUAL ABUSE
54	NON-UCS PROGRAMS/MEETINGS
55	NON-JUDICIAL STAND ALONE PROGRAMS
56	SMALL CLAIMS ASSESSMENT REVIEW TRAINING
57	MATRIMONIAL SEMINARS
58	PAYROLL TIME AND LEAVE
59	COURT OFFICERS
60	COURT REPORTERS
61	NEW SUPERVISORS
62	SENIOR MANAGEMENT
63	NON-UCS CONFERENCES & SEMINARS
64	APPELLATE COURT ATTORNEYS
65	UCS REFEREES

EXAMPLES:

**929** IDENTIFIES LEGAL UPDATE COSTS PROCESSED BY THE NINTH DISTRICT

**N04** IDENTIFIES NEWLY ELECTED JUDGES TRAINING COSTS PROCESSED BY THE TENTH DISTRICT, NASSAU COUNTY

2. Enter the words "E&T JV" in the 'Optional' field ("PF6" for charge continuation with tail entry panel):

Expenditure					Liquidation						
Cost Center Code				Object	Accum		Amount	Orig. Agency	PO/Contract	Line	F/P
Dept	Cost Center	Var.	Yr		Dept.	Statewide					
					357						
Liability Date (MM) (DD) (YY)			From Date (MM) (DD)		TC	Subledger	Optional				
/ /			/ /				E&T JV				

Example: A matrimonial training expense processed by the Third Judicial District to ultimately be charged to Education & Training resources would be identified as indicated above (on a voucher document charge line) and/or below (Central Accounting System voucher charge continuation entry panel).

VOUCHER CORRECTION  
CHARGES WITH TAIL

ORIG/AGCY: 05005      BATCH #: LD0010      DOC SEQ #: 002      VOUCHER #: 0005002

SEQ	DEPT	COSTCTR	VAR	YR	OBJECT	ACCUM	AMOUNT	AGCY	PO/CONT	LINE	F
LD:						357					
		FD:				SL:		OPT: E&T JV			
LD:		FD:				SL:		OPT:			
LD:		FD:				SL:		OPT:			
LD:		FD:				SL:		OPT:			
LD:		FD:				SL:		OPT:			

140 - END OF DOCUMENT

03 VOUCHER      08 DELTXNS      09 PG FWD      10 PG 1ST

11 SUSPEND      12 PROCEED      ENTER - MORE CHARGES