STATE OF NEW YORK
UNIFIED COURT SYSTEM
OFFICE OF MANAGEMENT SUPPORT
AGENCY BLDG. 4 - 19TH FLOOR
4 ESP, SUITE 2001
EMPIRE STATE PLAZA
ALBANY, NEW YORK 12223-1450
(518) 474-4971

MATTHEW T. CROSSON
Chief Administrator of the Courts

JONATHAN LIPPMAN
Deputy Chief Administrator

WILLIAM CLAPHAM
Director of Budget and Finance

TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 142	March 26, 1990
SUBJECT: Refunds of Appropriation Expenditure (AC 1286)	

As indicated in the attached correspondence from the OSC Bureau of Accounting Operations, all Refund of Appropriation Expenditure (AC-1286) transactions involving both the same payee and the same expenditure coding, should be combined into a single line of coding wherever possible. Refunds of Appropriation involving multiple checks to the same payee, but which constitute refunds to different expenditures, should each be coded on a separate line of the same document.

As a reminder of the appropriate applications for Refunds of Appropriation Expenditure, a copy of OSC Accounting Bulletin A-145, dated August 18, 1986 is enclosed for review.

NYS UNIFIED COURT SYSTEM
FOR FPCM APPROVAL
POSTING ONLY

William L. Clapham