



STATE OF NEW YORK
UNIFIED COURT SYSTEM
OFFICE OF MANAGEMENT SUPPORT
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JONATHAN LIPPMAN
Chief Administrative Judge

BARRY A. COZIER
Deputy Chief Administrative Judge

WILLIAM CLAPHAM
Director of Financial Management
and Audit Services

TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

| | |
|--|----------------|
| BULLETIN NUMBER: 239 | August 2, 1996 |
| SUBJECT: Cash Advance Accounting Changes for Fiscal Year 1996-97 | |


As provided in OSC Accounting Bulletin number A-391, dated June 21, 1996 (copy attached), there will be **no** rollover of UCS cash advances for the 1996-97 fiscal year. Cash advances currently charged to fiscal year 1995-96 (expenditure object 59120) will be retained on the Central Accounting System as permanently funded from year 95 appropriations.

Despite this change in accounting procedure, all expenditures from cash advance accounts will continue to be charged to the fiscal year during which the expenses are actually incurred. Any new advances or increases to existing advances will also be charged to the fiscal year appropriation which is in force at the time the new advance or increase is processed.

A listing of all current UCS advance accounts is appended to this bulletin. Please review this listing and contact the Division of Budget & Finance immediately if any discrepancies are noted. UCS advance account custodians will remain accountable for these amounts until such time as the advances are increased, reduced or closed.

Please ensure distribution of 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, UCS cash advance payments.

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FOR EFCM APPROVAL

William L. Clapham