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TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 243	September 6, 1996
SUBJECT: Expediting Encumbrance-Only Transactions	

Enclosed for your review is a copy of OSC Accounting Bulletin A-319, first issued on August 3, 1993 and promulgated via New Accounting Procedures Bulletin number 199. This bulletin describes procedures for the entry of "Encumbrance-Only" transactions applicable to **previously approved** contracts; transactions which **add, increase, or decrease contract encumbrances**, but which make no other changes to an existing contract. The Office of the State Comptroller has once again made this facility available.

District/administrative offices may use this process to encumber or disencumber funds without a separate audit release by OSC and may immediately enter vouchers against such encumbrances into the Central Accounting System (CAS) for payment. "Encumbrance-Only" batches (batch type 'ECC') should **not** be sent to OSC.

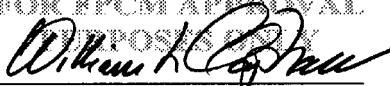
"Encumbrance-Only" transactions are entered via the CAS Purchase Order Entry and Correct conversations, following the procedures used for the entry of purchase orders. The applicable **contract number** should be entered in the 'Purchase Order Number' field.

Internal Controls

These procedures are designed to reduce the processing time and mailing costs associated with legitimate "Encumbrance-Only" contract transactions. This process is not to be used for the temporary manipulation of otherwise obligated contract funds. Individuals authorized to approve encumbrance transactions are responsible for ensuring that the "Encumbrance-Only" process is not misused as an alternative to established allocation/segregation procedures.

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, contract encumbrances.

NYS UNIFIED COURT SYSTEM
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PURPOSES ONLY


William L. Clapham