

JONATHAN LIPPMAN Chief Administrative Judge

ANN T. PFAU Deputy Chief Administrative Judge STATE OF NEW YORK UNIFIED COURT SYSTEM OFFICE OF COURT ADMINISTRATION DIVISION OF FINANCIAL MANAGEMENT AGENCY BLDG. 4 - 19TH FLOOR 4 ESP, SUITE 2001 EMPIRE STATE PLAZA ALBANY, NEW YORK 12223-1450 (518) 474-4971

> JOSEPH M. DECHANTS Assistant Deputy Chief Administrator

TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

283

September 24, 2001

SUBJECT: World Trade Center Recovery Expense

Attached is OSC Accounting Bulletin A-490, issued 09/18/01, and directing identification of costs associated with the September 11, 2001 World Trade Center attack. In that these costs may be eligible for eventual recoupment from federal or state emergency appropriations, it is imperative that all related costs be easily identified. As stated in the bulletin, effective immediately, a "W" must be entered in <u>both</u> the 'Indicator-Statewide' and 'Accumulator- Statewide' fields in the CAS voucher entry screen, for <u>any</u> expenditures associated with the World Trade Center attack and recovery effort.

Indicator - Statewide

Enter a "W" in the 'Indicator-Statewide' field. This is the field that is normally utilized for "discretionary" purchase flagging (a "D"). Note that the field allows up to five characters; please utilize the first character for the "W", and note that you can combine to include the "D", i.e. "WD", for World Trade Center related, discretionary vendor.

Accumulator - Statewide

Enter a "W" in the 'Accumulator-Statewide' field. This is the **second** accumulator field in CAS' expenditure charge line section, and contains three positions. Utilize the 1st position for this purpose. It is important to utilize the **'Statewide Accumulator'**, <u>not the 'Departmental Accumulator'</u>. Please make sure that all voucher preparers, auditors, data entry personnel, and certifiers clearly understand the distinction between departmental and statewide accumulators.

Other Bulletin Provisions

- To **expedite standard voucher** payments related to this disaster, batch separately and utilize batch type "**VWT**".
- Any future Journal Vouchers related to WTC should also contain the Statewide Accumulator "W".
- Any contracts related to the WTC recovery efforts should be so identified for expedited handling.

Please distribute this bulletin to all personnel within your respective jurisdictions who may be responsible for any aspect of voucher preparation, audit, approval, processing and/or certification, and the monitoring of internal controls related thereto.

NYS UNIFIED COURT SYSTEM FOR ADMINISTRATIVE Ň Joseph M. DeChants



ACCOUNTING BULLETIN

Bulletin No.

A-490

Subject

WORLD TRADE CENTER DISASTER (Re-issued)

Date 09 /18/01

(This re-issued bulk tin contains a corrected telephone num ber for Daw n W arriner in State Expenditures.)

FOR IMMEDIATE ACTION

PURPOSE To explain the procedures to be followed for voucher payments and journal transfers resulting from the September 11, 2001 attack on the New York City World Trade Center (WTC).

NOTE: Identification of these payments will be critical for seeking federal reim bursements and providing necessary reporting of costs associated with the WTC recovery efforts.

A PPRO PRIATIONS On 9/13/01, Chapter 296, 2001 was passed and signed into law to provide \$5 billion in federal appropriation authority and \$500 million in state funds authority. These appropriations are available for allocation by the Budget Director to any state department or agency, providing assistance in the recovery from the WTC tragedy.

Other agency appropriations are available and provide authority for goods and services procured as a result of the disaster.

DOCUMENT PROCESSING

- **Budget Certificates** Budget certificates for appropriations and segregations that are enacted specifically for payments resulting from the disaster must use 'W Tprogram ' in positions one through nine of the program code fields.
- VouchersPrepare vouchers (Standard, Special Charge, Travel, Contract Payment
Requests) for payments related to the WTC disaster as follows:
 - Indicator-Statew ide Enter 'W', as shown on Exhibit A, for each payment on the voucher related to the disaster. (This will facilitate identifying payees receiving these payments.)
 - Accum ulator-Statew ide Prepare separate expenditure charge lines for charges related to the WTC disaster and enter 'W', as shown on Exhibit A, in the Accum ulator-Statew ide field. (This will be used to identify amounts for future reim bursement and reporting.)
 - NOTE: Both of these fields can contain more than one code; Indicator-Statewide contains five positions and Accumulator-Statewide



Office of the State Comptroller

ACCOUNTING BULLETIN

ct W	ORLD TRADE CENTER DISASTER (Re-issued)	Bulletin No. <i>A -49 O</i>	Date 09 /18/01	

contains three positions. So, for example, if you enter a 'D' (discretionary purchase) in Indicator-Statewide, enter 'DW' to also indicate a WTC payment.

- VoucherA separate Batch Type 'WW T'h as been established and is available for use if a
payment needs to be expedited. To expedite WTC related payments, batch
vouchers separately and enter Batch Type 'WW T'. These payments will occur
with in two days after they are received at the State Comptroller's Office.
(Norm al payments are made with in four days after they are received in the
Comptroller's Office.)
 - NOTE: Quick Pay vouchers, cash advance reim bursements and travel advance reim bursements must continue to use existing batch types.
- **Journal Vouchers** For W TC voucher adjustments, process journal transfers entering "W" in the Accumulator-Statewide field on appropriate charge lines.
- **Contracts** To expedite processing, we ask that you write "WTC Emergency" in red ink across the top of all contracts and purchase orders so that we may immediately identify them as such.

Jerry Lipfeld can be reached at (518) 402-2969. If is email address is jlipfeld@osc.state.ny.us. If Jerry is not immediately available, please call the Director's Office at (518) 474-4622.

- **Payroll** Agencies should be aware that at some future time, they may need to identify personal service costs associated with the WTC disaster for reim bursement and/or reporting purposes. Please plan accordingly.
- **Questions** ??? Direct questions on this bulletin to:

Accounting Operations		
 Administration 	Mary Ann Rossi	(518) 474-8387
 BudgetCertificates 	Bill M cCorm ick	(518) 474-4023
– Cash Ad vances	John Brownell	(518 486-1222
Accounting Systems	Anne Moster	(518) 473-059 8
Contracts	Jerry Lipfeld	(518) 402-29 69
State Expenditures	Daw n W arrine r	(518) 474-4868



Subject

Office of the State Comptroller

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WORLD TRADE CENTER DISASTER (Re-issued)

Bulletin No. *A -49 O* Date 09 /18/01

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