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UNIFIED COURT SYSTEM
OFFICE OF COURT ADMINISTRATION
DIVISION OF FINANCIAL MANAGEMENT
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TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 287	December 26, 2001
SUBJECT: Expenditure Object Code Update	

This supersedes the provisions of New Accounting Procedures Bulletins 268 and 274, dated March 15, 2000 and September 12, 2000, respectively.

Attached is a revised listing of the expenditure objects to be used by all courts and agencies of the Unified Court System for the classification of encumbrances and expenditures. This listing reflects the addition of the following new expenditure object:

56997 Records Management Services

Effective immediately, this new object is to be used to identify all records-related services, including but not limited to microfiche/microfilming services, imaging services, records storage and retrieval services, records restoration and records destruction services. Please adjust your coding practices accordingly.

In addition, a number of existing expenditure objects will henceforth report to different or newly created Budget Objects and/or Budget Management Objects. Expenditure Objects are used when coding vouchers and encumbrance documents. For internal UCS financial management purposes, each Expenditure object rolls to a designated Budget Object and to a designated Budget Management Plan (BMP) Object for reporting purposes. The following table demonstrates how the affected objects previously reported and the reporting hierarchy now being adopted:

Previous Reporting Methodology:

<u>Expenditure Object</u>	<u>Expenditure Object Description</u>	<u>Budget Object</u>	<u>Budget Object Description</u>	<u>BMP Object</u>	<u>BMP Object Description</u>
56200	Info Tech - Design and Development	55961	Other Services	53900	Other NPS
56220	Info Tech - Software Licenses	55961	Other Services	53900	Other NPS
56240	Info Tech - Installation	55961	Other Services	53900	Other NPS
56260	Info Tech - Software Maintenance	55961	Other Services	53900	Other NPS
56280	Info Tech - Hardware Maintenance	55961	Other Services	53900	Other NPS
56290	Info Tech - Other Services	55961	Other Services	53900	Other NPS
56310	Accounting and Auditing Services	55961	Other Services	53900	Other NPS
56329	Other Court-Appointed Services	55961	Other Services	53900	Other NPS
56330	Medical Services	55961	Other Services	53900	Other NPS
56380	Building and Property Services	55961	Other Services	53900	Other NPS
56420	Subscription Services	55961	Other Services	53900	Other NPS
56480	Clerical Services	55961	Other Services	53900	Other NPS
56990	Other Services	55961	Other Services	53900	Other NPS

New Reporting Methodology:

<u>Expenditure Object</u>	<u>Expenditure Object Description</u>	<u>Budget Object</u>	<u>Budget Object Description</u>	<u>BMP Object</u>	<u>BMP Object Description</u>
56200	Info Tech - Design and Development	55915	Info Technology Services	53200	<i>Professional Services Other</i>
56220	Info Tech - Software Licenses	55915	Info Technology Services	53200	<i>Professional Services Other</i>
56240	Info Tech - Installation	55915	Info Technology Services	53200	<i>Professional Services Other</i>
56260	Info Tech - Software Maintenance	55915	Info Technology Services	53200	<i>Professional Services Other</i>

56280	Info Tech - Hardware Maintenance	55915	Info Technology Services	53200	<i>Professional Services Other</i>
<u>Expenditure Object</u>	<u>Expenditure Object Description</u>	<u>Budget Object</u>	<u>Budget Object Description</u>	<u>BMP Object</u>	<u>BMP Object Description</u>
56290	Info Tech - Other Services	55915	Info Technology Services	53200	<i>Professional Services Other</i>
56310	Accounting and Auditing Services	55920	Accounting and Auditing Services	53200	<i>Professional Services Other</i>
56329	Other Court-Appointed Services	55961	Other Services	53200	<i>Professional Services Other</i>
56330	Medical Services	55925	Medical Services	53200	<i>Professional Services Other</i>
56380	Building and Property Services	55930	Building and Property Services	53900	Other NPS
56420	Subscription Services	55935	Subscriptions	53900	Other NPS
56480	Clerical Services	55940	Office/Clerical Services	53900	Other NPS
56990	Other Services	55961	Other Services	53900	Other NPS
56997	Records Management Services	55945	Records Management Services	53900	Other NPS

BOLD = New Object Category

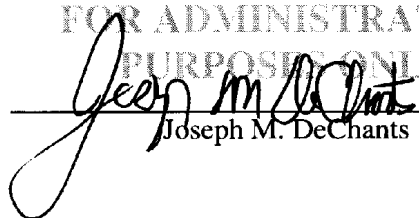
ITALICS = New Reporting Relationship

To the extent practical, district/administrative offices should adjust current year allocations to reflect the new budget object categories reflected herein. Mainframe (ADMN) Allocation Transfer procedures are detailed in Part X / Chapter 6.000.2 of the Financial Planning & Control Manual. All future budget requests and Budget Management Plans should utilize this reporting methodology as well.

Please distribute this bulletin to all personnel within your respective jurisdictions who may be responsible for coding of charge transactions, the data entry of such transactions, or the monitoring of internal controls relating to such activities.

NYS UNIFIED COURT SYSTEM
FOR ADMINISTRATIVE

PURPOSE ONLY


Joseph M. DeChants

Unified Court System
Expenditure Objects - All Courts and Agencies
Effective December 26, 2001

Object	Object Description	Examples
41100	Personal Service - Regular	
41197	Uniform Payments	
41200	Holiday Pay	
41300	Overtime - Regular	
41350	Overtime Meals	
41700	Judicial Salary Differential	
41970	Non-judicial Salary Differential	
42100	Personal Service Temporary	
42200	Temp Srvc - Holiday Pay	
42300	Temp Srvc - Overtime	
42400	Extra Service	
42600	Stipends	
42800	Temporary Non-Employees	
53100	Food and Beverages	Business meal expenses, bottled water
53600	Fuel for Motor Vehicles	Fuel for State-owned / leased vehicles
53610	Motor Equipment Supplies	Tires, oil, batteries, wiper blades
53640	Medical, Dental, Lab Supplies	Bandages, test kits
53650	Clothing and Footwear	Wearing apparel, uniforms, shoes, boots
53660	Office Supplies	Paper, pens, pencils, tape, photocopy supplies
53670	Information Technology Supplies	Diskettes, toner cartridges, continuous feed paper
53680	Drugs, Prescriptions	Medicines and other pharmaceuticals
53700	Supplies and Tools for Maintenance and Repairs	Small hand tools, drills, nails
53880	Printing Supplies	Paper, ink
53890	Books	Books other than legal reference and periodicals
53891	Legal Reference Material - Library New	
53892	Legal Reference Material - Library Supplement	

**Unified Court System
Expenditure Objects - All Courts and Agencies
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Object	Object Description	Examples
53893	Legal Reference Material - Chambers/Office New	
53894	Legal Reference Material - Chambers/Office Supplement	
53900	Other Supplies	Micrographics supplies, supplies not otherwise classified
53920	Employee Moving Expense	Transportation of household goods, other travel costs related to moving
54110	Air Fare	Airline tickets, payments to travel agents for airfare
54120	Train Fare	Amtrak, LIRR tickets, subway fares
54330	Meals	Travel-related meals
54340	Hotels, Motels	Lodging expenses
54750	Rental Car Expense	Short-term rentals only
54800	Personal Car Mileage	Per mile reimbursement for business-related use of personal vehicle
54900	Travel Other	Bus fares, taxi fares, parking charges, EZ Pass charges
55110	Leases - Information Technology Equipment	hardware, software, peripherals. For lease / purchase use equipment object (57_ _ _)
55140	Leases - Vehicles	Cars, trucks, vans. For lease / purchase use equipment object 57110
55190	Leases - Other Equipment	Office equipment, printing equipment. For lease / purchase use equipment object 57910
55400	Leases - Real Property Base Rent	Base rental payments for office, warehouse space
55403	Leases - Real Property Utilities	Metered utilities costs including electric, gas, steam billed by landlord
55405	Leases - Real Property Other	Other sundry charges by landlord such as parking, service contracts
55410	OGS Space Charge back	Inter-agency charges only
55440	Building Repairs	Repairs to heating and cooling systems, elevators, fire alarms, windows

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Object	Object Description	Examples
55460	Equipment Maintenance/Repair - Information Technology	Maintenance and repair of computers, printers, scanners and related equipment
55470	Equipment Maintenance/Repair - Communication	Maintenance and repair of telephone systems, cell phones
55480	Equipment Maintenance/Repair - Vehicles	Maintenance and repair of vehicles
55490	Equipment Maintenance/Repair - Other	Maintenance and repair of office equipment, furniture, training equipment
55510	Natural Gas	
55520	Electricity	
55540	Water	
55550	Sewage	
55560	Other Utility Services	
55581	OGS Telecommunications	Inter-agency phone billings only
55584	Inter-Agency Mail / Courier	Inter-agency charges only
55590	Records Management Services - State Archives	Inter-agency records management services only - All others use 56997
55800	Telephone Services	Line usage charges, special features, long distance charges
55810	Information Technology Telecommunications Services	Internet services, computer data lines
55820	Mobile Telecommunications Services	Pagers, beepers, cell phones
55989	Not-for-Profit Loans	
56075	Late Contract Interest	
56077	Interest - Late Payments (NPS)	Prompt payment interest
56079	Interest - Lease / Purchase	Interest charges related to lease purchase agreements, including COPS financed
56200	Information Technology Consultant - Design / Development	Design, development, testing and implementation of customized computer systems
56220	Information Technology - Software/ Licenses	Software, licenses, upgrades

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Object	Object Description	Examples
56240	Information Technology - Software Installation / Integration	Install and/or interface software with existing applications
56260	Information Technology - Software Maintenance	Software maintenance/support agreements
56280	Information Technology - Hardware Maintenance	Hardware maintenance/support agreements
56290	Information Technology - Other Services	Training, audio video services, all other info. technology services
56310	Accounting and Auditing Services	Auditors, accountants, financial consultants
56320	Assigned Counsel Services	Judiciary Law Section 35 expenses
56321	Law Guardian Services	Voucher-paid Law Guardians
56322	Legal Aid Services	Contract payments to legal aid societies
56323	Arbitration Services	
56324	SCAR Hearing Officer Services	
56325	Family Court Hearing Examiner Services	
56326	Judicial Hearing Officer Services	
56327	ADR Services	Alternative dispute contract payments
56328	CASA Services	Court-appointed special advocates
56329	Other Court-Appointed Services	Examiners of incompetent's accounts, foster care services, other legal services
56330	Medical / Clinical Services	Drug counseling, medical testing
56350	Jury Services - Per Diem	
56351	Jury Services - Lodging	
56352	Jury Services - Transport	
56353	Jury Services - Meals	
56360	Advertising Services	Employment advertisements
56370	Laundry and Linen Services	
56380	Building / Property Services	Refuse collection, pest control, cleaning other than CFIA, lock services

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56400	Conferences / Training Services	Registration expenses, stipends to presenters, any conference related charges other than employee travel
56420	Subscription Services	Periodicals other than legal reference, Law Journal, other newspapers
56421	Computer-Assisted Legal Research	Lexis, Westlaw usage fees, subscriptions
56440	Memberships	Professional organization dues, Notary fees
56460	Security Services	Contractual security services
56480	Clerical Services	Temporary office employees (Kelly, Manpower, etc.)
56600	Postage and Shipping	
56700	Printing Services	Binding, duplication
56720	Inter-Agency Printing Services	Payments to other State agencies for printing services
56990	Other Services	Services not otherwise specified (use sparingly)
56991	Court Reporting Services	Per diem court reporter appearance fees
56992	Interpreting Services	Per diem interpreter appearance fees
56993	Expert Witness Services	Appearance fees and expenses for expert witnesses
56994	Transcription Services - Nonindigent	Per page transcription costs nonindigent defendants
56995	Transcription Services - Indigent	Per page transcription costs indigent defendants
56996	Transcription Services - Electronic Recordings	Transcribing services - taped proceedings
56997	Records Management Services	Microfiche/microfilming services, imaging, records storage, restoration or destruction services
57100	Vehicles	Purchased cars, trucks, vans
57110	Vehicles - Lease / Purchase	Lease/Purchased cars, trucks, vans, including COPS financed purchases
57240	Printing Equipment	Purchased printing presses

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Object	Object Description	Examples
57250	Printing Equipment - Lease / Purchase	Lease/Purchased printing equipment, including COPS financed purchases
57260	Office Equipment	Purchased typewriters, fax machines, photocopiers
57270	Office Equipment - Lease / Purchase	Lease/Purchased typewriters, fax machines, photocopiers, including COPS financed purchases
57280	Furniture	Purchased desks, chairs, tables
57290	Furniture - Lease / Purchase	Lease/Purchased furniture, including COPS financed purchases
57300	Medical Equipment	
57310	Medical Equipment - Lease / Purchase	COPS financed
57480	Communications / Network Equipment	Purchased hubs, routers
57490	Communications / Network Equipment - Lease / Purchase	Lease/Purchased hubs, routers, including COPS financed purchases
57700	Personal Computers	Purchased desktop workstations, notebook computers, monitors, personal printers
57710	Personal Computers - Lease / Purchase	Lease/purchased desktop workstations, notebook computers, monitors, personal printers, including COPS financed purchases
57720	Information Technology Printers	Purchased network printers, mainframe printers
57730	Information Technology Printers - Lease / Purchase	Lease/Purchased networked printers, mainframe printers, including COPS financed purchases
57780	Information Technology Equipment - Other	Purchased mainframes, servers, scanners
57790	Information Technology Equipment - Other - Lease / Purchase	Lease/Purchased mainframes, servers, scanners, including COPS financed purchases
57900	Other Equipment	Purchased equipment not otherwise classified
57910	Other Equipment - Lease Purchase	Lease/Purchased equipment not otherwise classified
58100	Pension Fund Contribution	OCA Use Only
58300	Social Security Payment (FICA)	OCA Use Only

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Object	Object Description	Examples
58400	Health Insurance Payments	OCA Use Only
58600	Survivor Benefit Payments	OCA Use Only
58660	Employee Benefit Fund Payments	OCA Use Only
58700	Dental Insurance	OCA Use Only
58800	General Fringe Benefits	OCA Use Only
58810	Payment of Legal Claims	OCA Use Only
58820	Judgements	OCA Use Only
58901	Health Insurance Retirees	OCA Use Only
58902	Dental Insurance Retirees	OCA Use Only
58903	Welfare Fund Retirees	OCA Use Only
58904	Vision Care	OCA Use Only
58905	EBF Day Care	OCA Use Only
58906	Life Insurance	OCA Use Only
59120	Cash Advance - Petty Cash	
59130	Cash Advance - Travel	
59150	Cash Advance - Other	
5917A	FICA (OSC)	OSC use only
59700	Special Department Charges	
62101	Social Services Aid	
62902	Child Care Aid	
69950	Judicial Institute	Court Facilities Incentive Aid Only
69951	Current Interest Aid	Court Facilities Incentive Aid Only
69952	Retro-active Interest Aid	Court Facilities Incentive Aid Only
69954	Facilities Aid - Appellate Divisions	Court Facilities Incentive Aid Only
69955	Cleaning & Minor Repairs	Court Facilities Incentive Aid Only
69956	Aid to Justice Courts	Justice Court Assistance payments only

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Object	Object Description	Examples
71070	Improvements to Existing Facilities	Capital improvements only