

STATE OF NEW YORK  
**UNIFIED COURT SYSTEM**  
OFFICE OF COURT ADMINISTRATION  
DIVISION OF FINANCIAL MANAGEMENT  
AGENCY BLDG. 4 - 19TH FLOOR  
4 ESP, SUITE 2001  
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**JONATHAN LIPPMAN**  
Chief Administrative Judge

**ANN T. PFAU**  
Deputy Chief Administrative Judge

**JOSEPH M. DeCHANTS**  
Assistant Deputy Chief Administrator

TO: All Holders of the Financial Planning and Control Manual

## NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 296	November 20, 2003
SUBJECT: Individual Authorized to Approve Vouchers, Refunds, Contracts, or Purchase Orders	

Pursuant to section 110 of the State Finance Law, the individual staff persons who are authorized to certify or approve vouchers, purchase orders, or contracts which are submitted to the State Comptroller to be charged to an agency's accounts or resources shall be by specific designation of the head of that agency or department. Such designation shall be in written form to be filed with the Comptroller's Office. This bulletin prescribes UCS policies and procedures relative to such authorizations.

### **Department Head / Designation Authority**

For the UCS, department head is defined as follows: for a judicial district administrative office - the District Administrative Judge; for a New York City Court - the Administrative Judge of that court; for the New York City Budget Office - the Deputy Chief Administrative Judge for the Courts within New York City; for the Appellate Divisions - the Presiding Justice; for the Court of Appeals - the Clerk of the Court of Appeals; for OCA units - the First Deputy Chief Administrative Judge.

If the department head wishes to delegate this authority to one of his or her subordinates, such designation must be indicated by the filing of a letter bearing the original signature of that agency head. If the agency head leaves the position or is otherwise replaced, a new delegation letter must be filed. Sample letter format for making such delegations are appended to this memorandum.

### **Signature Authorization Forms**

The State Comptroller's Bureau of State Expenditures has specified that the attached AC852 (version dated 10/03) shall be utilized to specify the individuals who are authorized by their agency head to approve vouchers and special charge refund vouchers for that agency.

The Comptroller's Bureau of Contracts has specified the attached AC 1782 (version dated 10/03) as the form to be used to specify the individuals who are authorized by their agency head to approve contracts, contract amendments, change orders, purchase orders and purchase authorizations. OSC no longer requires agencies to identify individuals authorized to sign Contract Encumbrances (AC 340's).

Please note that the AC 852 and the AC 1782 forms are not interchangeable. When more than one page is required, the agency head's original signature must appear on each page of the submission.

### **Internal Control Considerations**

Jurisdictions are encouraged for internal control purposes to limit individuals approval authority to only certain types of transactions. For example, because of their job assignment an individual may be authorized to approve travel vouchers, but not other payment or refund vouchers. Where such limitations are established, the agency must note the limitation on the appropriate authorization form.

Please also note that signature stamps may not be used by UCS agencies for certifying vouchers, contracts, contract encumbrances or purchase orders.

### **Adding or Deleting Authorized Signatures**

A table is appended to this bulletin which indicates the agency head and authorized signatories currently on file for each UCS originating agency, for both vouchers and for contracts/purchase orders. If the listed agency head has been replaced, or if the agency head currently listed is not consistent with the definition contained above, either new AC852 and/or AC1782 forms, or designation letter from the new agency head should be submitted to the Division of Financial Management.

An authorized signatory may be removed via the submission of a letter identifying the signatory to be deleted from the agency list. Such letters must bear the original signature of the agency head or his or her designee and should be submitted to the Division of Financial Management.

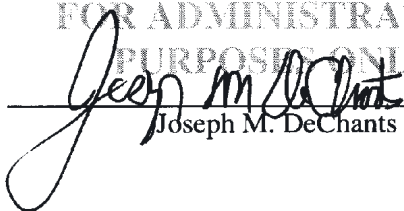
To add a new signatory, district/administrative offices must submit form AC852 and/or form AC1782 to the UCS Division of Financial Management. Each form must bear the original signature of the agency head or his or her authorized designee.

The Division of Financial Management will be responsible for forwarding all signature authorization forms and designation letters to the appropriate OSC bureau.

The Office of the State Comptroller will no longer be conducting annual reviews to verify the signatories on file. Accordingly, it is the responsibility of each UCS originating agency to ensure that the signatures on file are accurate and up-to-date, that the agency head signature or designation on file is accurate and that the appropriate signature forms are being used. To ensure the appropriate form is being used you may check OSC's web site located at <http://www.osc.state.ny.us/agencies/>.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the approval of vouchers, contracts or purchase orders, or the monitoring of internal control procedures relating thereto.

Thank you for your cooperation.

NYS UNIFIED COURT SYSTEM  
FOR ADMINISTRATIVE  
PURPOSES ONLY  
  
Joseph M. DeChants

STATE OF NEW YORK  
UNIFIED COURT SYSTEM

Date

**TO:** UCS Division of Financial Management and the  
Office of the State Comptroller, Bureau of State Expenditures

**FROM:** \_\_\_\_\_, District Administrative Judge, \_\_\_\_\_ Judicial District

**SUBJECT:** Signature Authorizations - Agency 05XXX - \_\_\_\_\_ Judicial District

Please be advised that I hereby delegate to (name) \_\_\_\_\_, (title) \_\_\_\_\_,  
my responsibilities as agency head for the purposes of designating the staff persons of this agency who shall  
be authorized to approve vouchers and special charge refunds on behalf of this agency. This designation  
shall remain in force and effect until it is rescinded or replaced.

\_\_\_\_\_  
Signature

STATE OF NEW YORK  
UNIFIED COURT SYSTEM

Date

**TO:** UCS Division of Financial Management and the  
Office of the State Comptroller, Bureau of Contracts

**FROM:** \_\_\_\_\_, District Administrative Judge, \_\_\_\_\_ Judicial District

**SUBJECT:** Signature Authorizations - Agency 05XXX - \_\_\_\_\_ Judicial District

Please be advised that I hereby delegate to (name) \_\_\_\_\_, (title) \_\_\_\_\_, my responsibilities as agency head for the purposes of designating the staff persons of this agency who shall be authorized to approve contracts, contract amendments, purchase orders, purchase order change orders, or purchase authorizations on behalf of this agency. This designation shall remain in force and effect until it is rescinded or replaced.

\_\_\_\_\_  
Signature

**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER  
BUREAU OF STATE EXPENDITURES**

Agency Code \_\_\_\_\_

Agency Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Department/Agency \_\_\_\_\_

OSC Received \_\_\_\_/\_\_\_\_/\_\_\_\_

Division/Bureau \_\_\_\_\_

☐ Adding additional signatures to current OSC file.

☐ Replacing all signatures currently on OSC file for listed agency code.

*The following persons are authorized to certify or approve vouchers or refund vouchers as required by Section 110 of the State Finance Law.*

Signature with Name TYPED Underneath	Phone No. Including Area Code & Extension and/or Email Address	Restrictions (if applicable)
1. _____ _____	_____ _____	_____ _____
2. _____ _____	_____ _____	_____ _____
3. _____ _____	_____ _____	_____ _____
4. _____ _____	_____ _____	_____ _____
5. _____ _____	_____ _____	_____ _____
_____	_____	_____

Agency Head / Designee Signature                      Agency Head / Designee Name Typed                      Agency Head / Designee Title Typed

**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER  
BUREAU OF CONTRACTS**

**Agency Code** \_\_\_\_\_

**Agency Date** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Department/Agency** \_\_\_\_\_

**OSC Received** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Division/Bureau** \_\_\_\_\_

☐ **Adding additional signatures to current OSC file.**

☐ **Replacing all signatures currently on OSC file for listed agency code.**

*The following persons are authorized to execute contracts, amendments, and purchase orders unless otherwise specified below.*

<b>Signature with Name TYPED Underneath</b>	<b>Phone No. Including Area Code &amp; Extension and/or Email Address</b>	<b>Restrictions (if applicable)</b>
1. _____ _____	_____ _____	_____
2. _____ _____	_____ _____	_____
3. _____ _____	_____ _____	_____
4. _____ _____	_____ _____	_____
5. _____ _____	_____ _____	_____
_____	_____	_____

**Agency Head/Designee Signature**

**Agency Head / Designee Name Typed**

**Agency Head / Designee Title Typed**