



STATE OF NEW YORK  
**UNIFIED COURT SYSTEM**  
OFFICE OF COURT ADMINISTRATION  
DIVISION OF FINANCIAL MANAGEMENT  
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ALBANY, NEW YORK 12223-1450  
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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

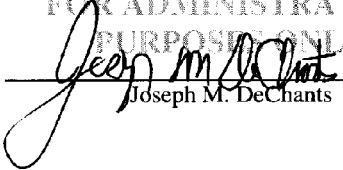
## NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 262	November 12, 1999
SUBJECT: Refund of Appropriation Expenditure (AC 1286)	

***Note: This bulletin supersedes the provisions of New Accounting Procedures Bulletin 142, dated March 26, 1990.***

Attached is a copy of OSC Accounting Bulletin A-457, dated November 7, 1999. This bulletin updates sections 1.0000, 5.0100, 5.1100, 5.1200, 5.1300 and 5.2100 of volume IV of the State Comptroller's User Procedure Manual. These sections establish the policies and procedures applicable to the processing of Refund of Appropriation Expenditure (AC 1286) transactions. Included in these sections are instructions regarding: the circumstances under which the AC 1286 is appropriately used; AC 1286 preparation, batching and transmittal procedures; and new AC 1286 rejection notification and appeal procedures.

Please ensure distribution of the procedures contained herein to all appropriate personnel within your respective jurisdictions who may be responsible for the processing of, or the monitoring of internal controls relating to, Refund of Appropriation Expenditure transactions.

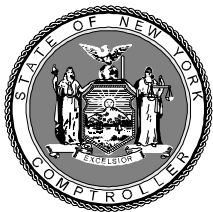
NYS UNIFIED COURT SYSTEM  
FOR ADMINISTRATIVE  
PURPOSES ONLY  
  
Joseph M. DeChants



# Office of the State Comptroller

## ACCOUNTING BULLETIN

Subject	Bulletin No.	Date										
Update User Procedure Manual- Volume IV- Revenue	A-457	10/07/99										
<p>Replace the following sections of Volume IV of the User Procedure Manual with the enclosed updated sections:</p> <table><tr><td>5.0100</td><td>Overview</td></tr><tr><td>5.1100</td><td>Document Preparation</td></tr><tr><td>5.1200</td><td>Batching and Mailing</td></tr><tr><td>5.1300</td><td>Rejected Documents *New *</td></tr><tr><td>5.2100</td><td>OSC Review</td></tr></table> <p>Direct questions concerning this bulletin to the Accounting Information Center (518) 473-1170.</p>			5.0100	Overview	5.1100	Document Preparation	5.1200	Batching and Mailing	5.1300	Rejected Documents *New *	5.2100	OSC Review
5.0100	Overview											
5.1100	Document Preparation											
5.1200	Batching and Mailing											
5.1300	Rejected Documents *New *											
5.2100	OSC Review											



# New York State Accounting System

## User Procedure Manual

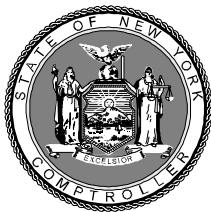
<b>Volume Name</b> <b>REVENUE MANUAL</b>		<b>Volume</b> <b>IV</b>	<b>Date</b> <b>10/20/99</b>
<b>Section Name</b> <b>TABLE OF CONTENTS</b>		<b>Section</b> <b>1.0000</b>	<b>Page</b> <b>1</b>
<u>Section</u>	<u>Name</u>	<u>Last Update</u>	
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2.0200	Structure of the Manuals		
2.0300	Procedure Presentation Worksteps		
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2.0320	- Document Description		
2.0330	- Report Descriptions		
2.0340	- Online Procedure Flow		
2.0350	- Screen Descriptions		
2.0400	Relationship Between Manual and Online Procedures		
2.0500	The Accounting Codes Manual		
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3	REVENUE OVERVIEW		
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4	REPORT OF MONEYS RECEIVED		
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4.2200	OSC Review with Treasury	4/1/87	
4.2300	OSC Batch Entry	4/1/87	
4.2400	OSC Batch Correction	4/1/87	
4.4100	Reporting	8/15/88	



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<b>Section Name</b> <b>TABLE OF CONTENTS</b>	<b>Section</b> <b>1.0000</b>	<b>Page</b> <b>2</b>
<u>Section</u>	<u>Name</u>	<u>Last Update</u>
5	REFUND OF APPROPRIATION	
5.0100	Overview	10/1/99
5.1100	Document Preparation	10/1/99
5.1200	Batching and Mailing	10/1/99
5.1300	Rejected Documents	10/1/99
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6	REVENUE TRANSFER	
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6.4100	Reporting	



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<b>Volume Name</b> REVENUE	<b>Volume</b> IV	<b>Date</b> 10/20/99
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### **REFUND OF APPROPRIATION**

The Refund of Appropriation Expenditure document (AC 1286) is used by agencies to request a credit to an appropriation, for expenditures made from such appropriation. Following are examples of permissible requests to refund an appropriation *in force*:

1. Refunds of overpayment or duplicate payment.
2. Refunds of personal service expenses from a non-State entity. (e.g. employees on union leave whose salary is reimbursed by the employee organization). In all cases, the agency must recover the salary and related fringe benefits. Refunds of personal service expenditures will be reflected in the quarterly Personal Service Analysis (CTL610) and the fringe benefit/ indirect cost assessment will be reduced accordingly. Therefore, the fringe benefit portion cannot be refunded to appropriations and must be reported separately on a Report of Moneys Received (AC909).
3. Reimbursement from a non-State entity for shared services such as utilities, maintenance or supplies pursuant to an approved written agreement or contract. Typically these relate to reimbursements for utility expenses at State-owned property that is leased by a non-State entity.
4. Refunds, reimbursements, disallowances or recoveries specifically authorized in State appropriation acts or permanent statute.
5. Audit disallowances and recoveries related to 'active' Federal grant awards. Amounts received that relate to 'closed' grant awards are to be refunded to the Federal Government following the procedures outlined in Accounting Bulletin A-140, issued 07/18/86.
6. Reimbursement from employees or clients for personal use of telephone, faxes or photocopying documents.
7. Reduction of agency 'cash advance' accounts (see Controls & Special Procedures Manual, Volume XI, Section 4.0), refunds of deposits and prepaid expenses (e.g. unused travel or canceled training/conference registration fees).
8. Refunds of unearned entitlements including: scholarships, tuition costs, personal program development costs, personal needs allowance and provider care advances.
9. Insurance Company recoveries for actual, incurred, expenses (e.g. automobile repairs following an accident or funeral expenses for inmates or clients).
10. Product rebates (e.g. returned printer toner cartridges).



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### **REFUND OF APPROPRIATION**

All expenditure refunds against lapsed appropriations are to be processed as miscellaneous receipts on the Report of Moneys Received (AC909) using a revenue cost center and object code 35329.

The agency is responsible for initiating the Refund of Appropriation Expenditure and securing the necessary supporting documents. The primary source of information used in preparing AC1286's is the source document (voucher containing the expenditure cost center and object) that generated the refunded payment and the remittance. All Refund of Appropriation Expenditures are subject to review and approval by personnel of the Bureau of Accounting Operations, Office of the State Comptroller; therefore, it is imperative that all refunds be fully documented and justified.

**To minimize the number of AC1286's submitted to OSC for review and to expedite the processing of these documents; it is requested that similar types of refunds be combined on a single form and agencies with remote terminals should data enter these documents into the CAS where they will be automatically suspended.** For refunds crediting multiple lines of expenditure codes or payees, the Receipts Continuation (AC2399) and/or Payee Continuation (AC2395) form may be used and attached to the AC1286.

The OSC copy, with supporting documents are batched and forwarded to the OSC Bureau of Accounting Operations together with an ***error-free*** batch control list (BCL) stapled on top of the submitted batch. At the same time, the check remittance(s) and Department of Taxation & Finance (DTF) - Treasury copy of the AC1286 (w/o supporting documentation) must be forwarded to the State Treasury for deposit into the State's checking account.

OSC's Bureau of Accounting Operations reviews the Refund of Appropriation Expenditure document (AC 1286) for completeness and reasonableness. If a requested refund to an appropriation account is deemed proper, OSC will approve and process the Refund of Appropriation Expenditure document (AC 1286) (and any continuation documents) via online terminal. If the refund against the appropriation account is denied, OSC will prepare a Report of Moneys Received document and forward a copy to the State Treasury and a copy along with the rejected AC 1286 to the agency.

Once the check is deposited by DTF-Treasury and the AC1286 is audit released at OSC, a JRN040-Refund of Appropriation Expenditure report is generated by the CAS and sent to agency finance offices. This report is provided as confirmation that the AC1286 was processed. The JRN040 should be reviewed to ensure the accuracy of the expenditure reduction.



# New York State Accounting System

## User Procedure Manual

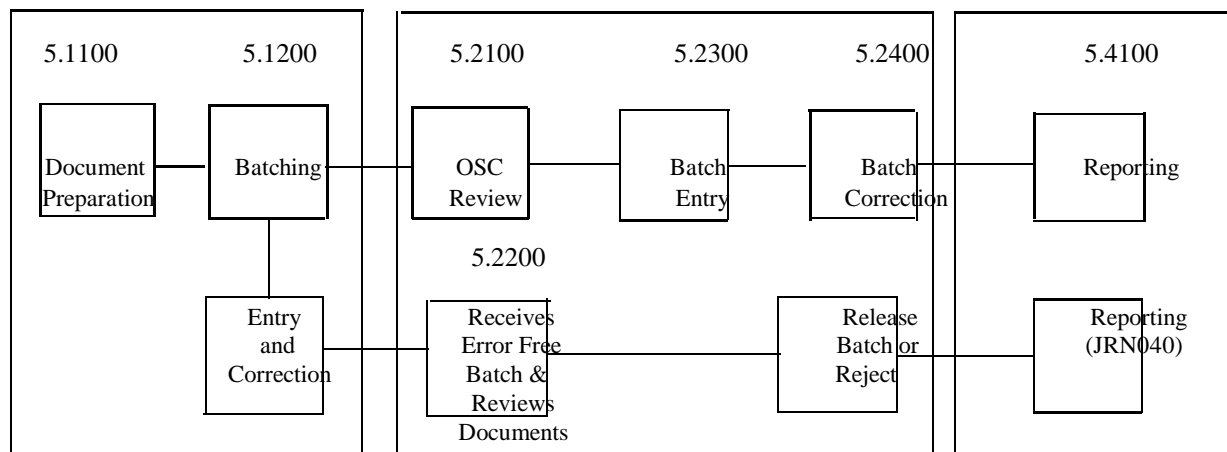
Volume Name REVENUE	Volume IV	Date 10/20/99
Section Name Refund of Appropriation - Document Preparation	Section 5.1100	Page 1

### REFUND OF APPROPRIATION EXPENDITURE

#### AGENCY PROCEDURES

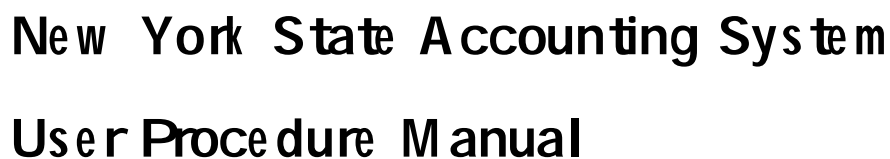
#### OSC PROCEDURES

#### REPORTING



The Document Preparation procedure describes the steps required to accurately complete the Refund of Appropriation Expenditure document (AC 1286), and *if needed*, the Payee Continuation (AC 2395); the Receipts Continuation (AC 2399), or the Receipts Continuation With Tail (AC 2399A) forms. The procedures that follow are performed by the agency prior to the documents being entered and suspended by the agency (*preferred*) or sent to OSC for review and processing.

**All documents will be reviewed and approved by OSC-Bureau of Accounting Operations personnel prior to being released for posting to appropriation accounts.**



STATE OF NEW YORK										RECEIPTS CONTINUATION WITH TAIL										Document No.	
Originating Agency										Agency Code										Date	
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										
Description														Amount		Orig. Agency		Contract			
Dept.		Cost Center		Var.	Yr.	Object	Accumulator		Liability Date		From Date		TC							Subledger	Optional
							Dept. Statewide		(MM) (DD) (YY)		(MM) (DD)										

TOTAL RECEIPTS THIS PAGE

REPORT THIS AMOUNT ON FIRST PAGE





# New York State Accounting System

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### Responsibility

Document Preparer- Receipts  
Continuation

### Action

If necessary, completes the Receipts Continuation (AC 2399) or the Receipts Continuation With Tail (AC 2399A) form following the instructions for fields 32 - 37. The major areas of the document to be filled in are:

- A. Document Number  
Originating Agency Name  
Originating Agency Number  
Date document is prepared
- B. Expenditure information fields which identifies the cost center and object to be credited (refunded). Complete instructions for completing these fields are contained in Section 5.130, fields 32 - 37.



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AC 2395 (Rev. 7/93)

STATE  
OF  
NEW YORK

### PAYEE CONTINUATION

Voucher No.

Originating Agency				Orig. Agency Code			
A							
Payee ID	Additional	Zip Code	Route	Payee Amount		MIR Date (MM/DD/YY)	
Payee Name (Limit to 30 spaces)				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces)				Stat.Type	Statistic	Indicator - Dept.	Indicator- Statewide
Address (Limit to 30 spaces)				Ref/Inv. No. (Limit to 20 spaces)			
Address (Limit to 30 spaces)				Ref/Inv. Date (MM) (DD) (YY)			
City (Limit to 20 spaces) (Limit to 2 spaces) → State Zip Code							

Description or Reason

Payee ID	Additional	Zip Code	Route	Payee Amount		MIR Date (MM/DD/YY)	
Payee Name (Limit to 30 spaces)				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces)				Stat.Type	Statistic	Indicator - Dept.	Indicator- Statewide
Address (Limit to 30 spaces)				Ref/Inv. No. (Limit to 20 spaces)			
Address (Limit to 30 spaces)				Ref/Inv. Date (MM) (DD) (YY)			
City (Limit to 20 spaces) (Limit to 2 spaces) → State Zip Code							

Description or Reason

Payee ID	Additional	Zip Code	Route	Payee Amount		MIR Date (MM/DD/YY)	
Payee Name (Limit to 30 spaces)				IRS Code	IRS Amount		
Payee Name (Limit to 30 spaces)				Stat.Type	Statistic	Indicator - Dept.	Indicator- Statewide
Address (Limit to 30 spaces)				Ref/Inv. No. (Limit to 20 spaces)			
Address (Limit to 30 spaces)				Ref/Inv. Date (MM) (DD) (YY)			
City (Limit to 20 spaces) (Limit to 2 spaces) → State Zip Code							

Description or Reason



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<b>Volume Name</b> REVENUE	<b>Volume</b> IV	<b>Date</b> 10/20/99						
<b>Section Name</b> Refund of Appropriation - Document Preparation	<b>Section</b> 5.1100	<b>Page</b> 5						
<table><tr><td><u>Responsibility</u></td><td><u>Action</u></td></tr><tr><td>Document Preparer- Payee Continuation</td><td>If necessary, completes the Payee Continuation (AC 2395) as shown. The areas of the document to be completed are:  A.     <u>Document Identification</u> fields           Document Number           Originating Agency Name           Originating Agency Number           Date document is prepared  B.     <u>Payment Information</u> fields which include the payee name, address, payee amount, and other required payment information as outlined for fields 8 -23.</td></tr><tr><td>Document Preparer-All Forms</td><td>11. Ensures total on payee amounts equals receipt amounts and the remittance.  12. Follows <u>Document Number Assignment</u> procedure (Section A.0100 in the <u>Standard Procedures</u> section).  13. Forwards document (s), supporting documentation, and remittance to Batch Preparer.</td></tr></table>			<u>Responsibility</u>	<u>Action</u>	Document Preparer- Payee Continuation	If necessary, completes the Payee Continuation (AC 2395) as shown. The areas of the document to be completed are:  A. <u>Document Identification</u> fields Document Number Originating Agency Name Originating Agency Number Date document is prepared  B. <u>Payment Information</u> fields which include the payee name, address, payee amount, and other required payment information as outlined for fields 8 -23.	Document Preparer-All Forms	11. Ensures total on payee amounts equals receipt amounts and the remittance.  12. Follows <u>Document Number Assignment</u> procedure (Section A.0100 in the <u>Standard Procedures</u> section).  13. Forwards document (s), supporting documentation, and remittance to Batch Preparer.
<u>Responsibility</u>	<u>Action</u>							
Document Preparer- Payee Continuation	If necessary, completes the Payee Continuation (AC 2395) as shown. The areas of the document to be completed are:  A. <u>Document Identification</u> fields Document Number Originating Agency Name Originating Agency Number Date document is prepared  B. <u>Payment Information</u> fields which include the payee name, address, payee amount, and other required payment information as outlined for fields 8 -23.							
Document Preparer-All Forms	11. Ensures total on payee amounts equals receipt amounts and the remittance.  12. Follows <u>Document Number Assignment</u> procedure (Section A.0100 in the <u>Standard Procedures</u> section).  13. Forwards document (s), supporting documentation, and remittance to Batch Preparer.							



# New York State Accounting System

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### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 0	BATCH TYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	-------------------	------------	---------------------	------------

Originating Agency 2	Orig. Agency Code 3	Voucher No. 1	P-Contract 4
Payment Date 5 (MM) / (DD) / (YY)	OSC Use Only 6	Liability Date 7 (MM) / (DD) / (YY)	
Payee ID 8	Additional	Zip Code 9	Payee Amount Refunded 10
Payee Name (Limit to 30 spaces) 11	IRS Code 18	IRS Amount 19	
Payee Name (Limit to 30 spaces) 12	Stat. Type 20	Statistic 21	Indicator Dept. 22
Address (Limit to 30 spaces) 13			Indicator Statewide 23
Address (Limit to 30 spaces) 14			
City (Limit to 20 spaces) 15	(Limit to 2 spaces) → State 16	Zip Code 17	
Fund Name 24	Fund Code	Amount 25	
Fund Name	Fund Code	Amount	
Fund Name	Fund Code	Amount	
Attached 26 (insert check number or other identification) in the amount of \$ is forwarded for deposit in the appropriate checking account. Basis for this request is:			

Agency Certification		
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.		
Authorized Signature 27	Date 28	Telephone No. 29

OSC Review 30	To Division of Treasury Approved by Office of the State Comptroller
Reviewed By	for Deposit in the General Checking Account or Account Number 31

Expenditures (Please do not duplicate same line coding)						Liquidation				
Cost Center Code				Object		Amount		Orig. Agency	P-Contract	Line
Dept.	Cost Center Unit	Var	Yr	Dept.	Statewide					
	32			33	34	35		36	37	

Top Copy - OSC  
Middle Copy - Treasury  
Bottom Copy - Agency

☐ Check if Continuation form is attached.



# New York State Accounting System

## User Procedure Manual

<b>Volume Name</b> REVENUE	<b>Volume</b> IV	<b>Date</b> 10/20/99
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DOCUMENT NUMBER: AC1286

DOCUMENT TITLE: Refund of Appropriation Expenditure

PURPOSE: Used by agency to request a credit to an appropriation in force.

PREPARED BY: Agency

COPIES: Original - OSC Revenue Section with supporting documentation  
           1<sup>st</sup> copy - Treasury with check  
           2<sup>nd</sup> copy - Originating Entity (Agency)

REF	NAME	LENGTH/ TYPE	DESCRIPTION
-----	------	-----------------	-------------

DOCUMENT IDENTIFICATION

1	Voucher No.	7 AN	The alpha/numeric (A/N) identification number of the original voucher to which the refund applies or next available number from agency's Document Register. (Required)
2	Originating Agency	--	The name of the agency preparing the document and batch transmittal. (Required)
3	Orig. Agency Code	5 N	Identification code of the agency preparing the document and the batch. Reference <u>Accounting Codes</u> manual for agency codes. (Required)



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### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 10	BATCH TYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	--------------------	------------	---------------------	------------

Originating Agency 2		Orig. Agency Code 3	Voucher No. 1
Payment Date 5 (MM) / (DD) / (YY)	OSC Use Only 6	Liability Date 7 (MM) / (DD) / (YY)	P-Contract 4
Payee ID 8	Additional	Zip Code 9	Payee Amount Refunded 10
Payee Name (Limit to 30 spaces) 11		IRS Code 18	IRS Amount 19
Payee Name (Limit to 30 spaces) 12		Stat. Type 20	Statistic 21
Address (Limit to 30 spaces) 13		Indicator Dept. 22	Indicator Statewide 23
Address (Limit to 30 spaces) 14			
City (Limit to 20 spaces) 15		(Limit to 2 spaces) → State 16	Zip Code 17
Fund Name 24	Fund Code	Amount 25	
Fund Name	Fund Code	Amount	
Fund Name	Fund Code	Amount	

Attached 26 (insert check number or other identification) in the amount of \$ is forwarded for deposit in the appropriate checking account. Basis for this request is:

Agency Certification			
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.			
27 Authorized Signature	28 Date	29 Telephone No.	

OSC Review 30 Reviewed By	To Division of Treasury Approved by Office of the State Comptroller 31 for Deposit in the General Checking Account or Account Number
---------------------------------	--

Expenditures (Please do not duplicate same line coding)					Liquidation				
Cost Center Code				Object 33	Amount		Orig. Agency 36	P-Contract 37	Lines
Dept.	Cost Center Unit	Var	Yr		Dept.	Statewide			
32				34	35				

Top Copy - OSC  
Middle Copy - Treasury  
Bottom Copy - Agency

☐ Check if Continuation form is attached.



# New York State Accounting System

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Volume Name REVENUE		Volume IV	Date 10/20/99
Section Name Refund of Appropriation - Document Preparation		Section 5.1100	Page 9
<u>REF</u>	<u>NAME</u>	<u>LENGTH/ TYPE</u>	<u>DESCRIPTION</u>
PAYMENT INFORMATION			
4	P-Contract	6 AN	The P contract number of the original payment, if any. (Required - when applicable)
5	Payment Date	6 N	The month , day, and year the original payment was made. (Required)
6	OSC Use Only	--	DO NOT COMPLETE THIS FIELD.
7	Liability Date	6 N	The liability date contained in the original payment voucher representing the month, day and year the goods were received or services were performed, or the ending date of a liability period. (Required)
8	Payee ID Additional	9 N 5 N	The Payee ID number and additional (if applicable) from the original voucher. If the payee is listed on the Payee Name and Address File, this field also includes the <u>required</u> five character Payee Additional as assigned by New York State. <b>For 3<sup>rd</sup> Party Recoveries use Payee ID 14-6013200 or leave these fields blank.</b>
9	Zip Code	9 N	Postal Zip Code of payee, used as verification number against the Payee Name and Address File. (Required)



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OF  
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### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 10	BATCH TYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	--------------------	------------	---------------------	------------

Originating Agency (2)			Orig. Agency Code (3)	Voucher No. (1)	P-Contract (4)
Payment Date (5) (MM) (DD) (YY)	OSC Use Only (6)		Liability Date (7) (MM) (DD) (YY)		
Payee ID (8)	Additional	Zip Code (9)	Payee Amount Refunded (10)		
Payee Name (Limit to 30 spaces) (11)			IRS Code (18)	IRS Amount (19)	
Payee Name (Limit to 30 spaces) (12)			Stat. Type (20)	Statistic (21)	Indicator Dept. (22)
Address (Limit to 30 spaces) (13)			Indicator Statewide (23)		
Address (Limit to 30 spaces) (14)					
City (Limit to 25 spaces) (15) (Limit to 2 spaces) →			State (16)	Zip Code (17)	
Fund Name (24)			Fund Code	Amount (25)	
Fund Name			Fund Code	Amount	
Fund Name			Fund Code	Amount	

Attached (26) \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ is forwarded for  
(insert check number or other identification)  
deposit in the appropriate checking account. Basis for this request is: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Agency Certification		
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.		
(27) _____ Authorized Signature	(28) _____ Date	(29) _____ Telephone No.

OSC Review (30) Reviewed By	To Division of Treasury Approved by Office of the State Comptroller for Deposit in the General Checking Account or Account Number (31) _____
--------------------------------	---

Expenditures (Please do not duplicate same line coding)					Liquidation				
Cost Center Code				Object (33)	Amount		Orig. Agency (36)	P-Contract (37)	Line
Dept.	Cost Center Unit (32)	Var	Yr		Dept.	Statewide (34)			
						(35)			

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<u>REF</u>	<u>NAME</u>	<u>LENGTH/ TYPE</u>	<u>DESCRIPTION</u>
10	Payee Amount Refunded	18 N	The <b>TOTAL</b> dollar value of the transactions on the document. Include commas and decimals. This field, plus all payee amounts from any Payee Continuation document (AC 2395), must agree with the total of field <b>#35 and Batch total</b> . (Required)
11	Payee Name	30 AN	The payee's name as it appeared on the original voucher. (Required). <b>For 3<sup>rd</sup> Party Recoveries use payee name "New York State"</b> .
12	Payee Name	30 AN	If needed, continuation of payee name.
13	Address	30 AN	Payee's street address as it appeared on the original voucher. (Required)
14	Address	30 AN	If needed, continuation of payee's street address.
15	City	20 AN	Name of the city of the payee's address, from the original voucher. (Required)
16	State	2 AN	Standard postal abbreviation of the name of the state of the payee's address, from the original voucher. (Required)
17	Zip Code	9 N	Postal zip code in the payee's address. This must be left justified. (Required)



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STATE  
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NEW YORK

### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 10	BATCH TYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	--------------------	------------	---------------------	------------

Originating Agency 2		Orig. Agency Code 3	Voucher No. 1
Payment Date 5 (MM) (DD) (YY)	OSC Use Only 6	Liability Date 7 (MM) (DD) (YY)	P-Contract 4
Payee ID 8	Additional	Zip Code 9	Payee Amount Refunded 10
Payee Name (Limit to 30 spaces) 11		IRS Code 18	IRS Amount 19
Payee Name (Limit to 30 spaces) 12		Stat. Type 20	Statistic 21
Address (Limit to 30 spaces) 13		Indicator Dept. 22	Indicator Statewide 23
Address (Limit to 30 spaces) 14			
City (Limit to 20 spaces) 15	(Limit to 2 spaces) → State 16	Zip Code 17	
Fund Name 24	Fund Code	Amount 25	
Fund Name	Fund Code	Amount	
Fund Name	Fund Code	Amount	

Attached 26 (Insert check number or other identification) in the amount of \$ is forwarded for deposit in the appropriate checking account. Basis for this request is:

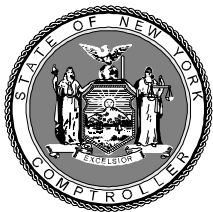
Agency Certification			
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.			
27 Authorized Signature	28 Date	29 Telephone No.	

OSC Review 30 Reviewed By	To Division of Treasury Approved by Office of the State Comptroller 31 for Deposit in the General Checking Account or Account Number
---------------------------------	--

Expenditures (Please do not duplicate same line coding)						Liquidation				
Cost Center Code				Object 33	Account		Amount 35	Orig. Agency 36	P-Contract 37	Enter
Dept.	Cost Center Unit	Var	Yr		Dept.	Statewide				
	32				34					

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Bottom Copy - Agency

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<u>REF</u>	<u>NAME</u>	<u>LENGTH/ TYPE</u>	<u>DESCRIPTION</u>
18	IRS Code	1 AN	A (A/N) letter code which indicates the type of non-employee payment. Codes are found in Sections 3.1240 and 3.1245 <u>Accounting Codes</u> manual. (Required - when applicable)
19	IRS Amount	18 N	Amount for certain types of IRS reporting as defined by OSC. Used in conjunction with specially assigned IRS codes. (Required - when applicable)
20	Statistic Type	1 AN	A (A/N) code which indicates information chosen to be accumulated. Reference Sections 3.1220 <u>Accounting Codes</u> manual. <b>Required for refunds credited to federal fund appropriations.</b>
21	Statistic	5 N	The quantity of the Statistic Type accumulated.
22	Indicator - Dept	5 N	Identifies payment data in departmental defined categories.
23	Indicator - Statewide	5 N	Identifies payment data in Statewide defined categories.
<u>FUND DEPOSIT INFORMATION</u>			
24	Fund Name Fund Code	5AN	Fund name and fund code that the money applies to. Reference <u>Accounting Codes</u> manual for fund name and number. (Required)
25	Amount	N	The amount to be credited to the specific fund. (Required)
<u>REFUND DESCRIPTION</u>			
26	Check #, Amount	The check number, amount, <b>source of refund</b> and	



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<p>and Basis for request</p> <p>reason for the requested refund. (Required)</p>		



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### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 0	BATCHTYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	-------------------	-----------	---------------------	------------

Originating Agency 2		Orig. Agency Code 3	Voucher No. 1	P-Contract 4
Payment Date 5 (MM) / (DD) / (YY)	OSC Use Only 6	Liability Date 7 (MM) / (DD) / (YY)		
Payee ID 8	Additional 9	Zip Code 9	Payee Amount Refunded 10	
Payee Name (Limit to 30 spaces) 11		IRS Code 18	IRS Amount 19	
Payee Name (Limit to 30 spaces) 12		Stat. Type 20	Statistic 21	Indicator Dept. 22
Address (Limit to 30 spaces) 13		Indicator Statewide 23		
Address (Limit to 30 spaces) 14				
City (Limit to 20 spaces) 15	(Limit to 2 spaces) → 16	State 16	Zip Code 17	
Fund Name 24	Fund Code	Amount 25		
Fund Name	Fund Code	Amount		
Fund Name	Fund Code	Amount		

Attached 26 (insert check number or other identification) in the amount of \$ \_\_\_\_\_ is forwarded for deposit in the appropriate checking account. Basis for this request is: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Agency Certification				
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.				
Authorized Signature 27		Date 28	Telephone No. 29	

OSC Review 30		To Division of Treasury Approved by Office of the State Comptroller	
Reviewed By		for Deposit in the General Checking Account or Account Number <u>31</u>	

Expenditures (Please do not duplicate same line coding)						Liquidation			
Cost Center Code				Object 33	Amount		Orig. Agency 36	P-Contract 37	Lines
Dept.	Cost Center Unit 32	Var	Yr		Dept. 34	Statewide 35			

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Bottom Copy - Agency

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<u>REF</u>	<u>NAME</u>	<u>LENGTH/ TYPE</u>	<u>DESCRIPTION</u>
27	Authorized Signature		The authorized signature of the Agency Finance Officer <b>or agency designee.</b> (Required)
28	Date		The date the document was signed by the Agency Finance Officer <b>or designee.</b> (Required)
29	Telephone No.		Contact number of the Agency Finance Officer <b>or designee.</b> (Required)

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### **FIELD 30 THRU 31 FOR OSC USE ONLY.**

#### OSC REVIEW CERTIFICATION

30	OSC Review	Place for signature and date of the OSC reviewer. (Required)
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#### TREASURY INFORMATION

31	Account Number	The account number for the bank account in which the check will be deposited. (Required)
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### REFUND OF APPROPRIATION EXPENDITURE

ORIGINATING AGENCY CODE	BATCH NUMBER 10	BATCHTYPE	NUMBER OF DOCUMENTS	NET AMOUNT
-------------------------	--------------------	-----------	---------------------	------------

Originating Agency 2		Orig. Agency Code 3	Voucher No. 1	P-Contract 4
Payment Date 5 (MM) / (DD) / (YY)	OSC Use Only 6	Liability Date 7 (MM) / (DD) / (YY)		
Payee ID 8	Additional 9	Zip Code 9	Payee Amount Refunded 10	
Payee Name (Limit to 30 spaces) 11		IRS Code 18	IRS Amount 19	
Payee Name (Limit to 30 spaces) 12		Stat. Type 20	Statistic 21	Indicator Dept. 22
Address (Limit to 30 spaces) 13		Indicator of Statewide 23		
Address (Limit to 30 spaces) 14				
City (Limit to 25 spaces) 15		(Limit to 2 spaces) → State 16	Zip Code 17	
Fund Name 24		Fund Code	Amount 25	
Fund Name		Fund Code	Amount	
Fund Name		Fund Code	Amount	

Attached 26 in the amount of \$ \_\_\_\_\_ is forwarded for  
(insert check number or other identification)  
deposit in the appropriate checking account. Basis for this request is: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Agency Certification		
I certify that this expenditure adjustment is a proper credit to the appropriations/funds cited above.		
Authorized Signature 27	Date 28	Telephone No. 29

OSC Review Reviewed By 30	To Division of Treasury Approved by Office of the State Comptroller for Deposit in the General Checking Account or Account Number 31
---------------------------------	--

Expenditures (Please do not duplicate same line coding)					Liquidation				
Cost Center Code				Object 33	Amount		Orig. Agency 36	P-Contract 37	Line
Dept.	Cost Center Unit 32	Var	Yr		Dept.	Statewide 34			

Top Copy - OSC  
Middle Copy - Treasury  
Bottom Copy - Agency

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<u>LENGTH/</u> <u>REF</u>	<u>NAME</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
<u>INFORMATION RELATING TO APPROPRIATION TO BE REFUNDED</u>			
32	Dept	2 N	The dept, cost center, variable and year combination must be the same as appeared on the voucher(s) which generated the expenditure now being refunded. This appropriation <u>must</u> be active (not-lapsed). (Required)
	Cost Center	6 N	
	Var.	2 AN	
	Yr.	2 N	
33	Object	5 AN	The (A/N) code indicating the object of expense. The object code will be taken from the original voucher. (Required)
34	Accum	3 AN 3 AN	A field which accumulates amounts in users defined categories. This field is split into two parts of three characters each. The first three characters are department assigned and used for department accumulation; the last three are OSC assigned and used for Statewide accumulation.
35	Amount	18 N	The dollars being refunded to one, or more, appropriation(s). The total of these amounts must equal the amount in field #10. (Required)
36	Orig. Agency	5 N	The identification of the agency. All five digits must be entered. <b>(Required if REF #37 is filled in)</b>
37	PO/Contract	7 AN	The number of the Contract to which the original payment applied. This information is found on the original voucher, if the voucher applied to a contract purchase. (Required - when applicable)





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<p>Batching Procedure:            The batching of Refund of Appropriation Expenditure (AC1286) documents is the standard procedure that is followed for all accounting documents as outlined in Appendix A.0200 of this manual.</p> <p>Batch Type:                      Use batch type <b>RFD</b> for all Refund of Appropriation Expenditure (AC1286) documents entered and suspended by agencies (<i>pre fê rre d</i>) or <b>REF</b> for AC1286's sent to OSC for processing.</p> <p>Mailing to OSC:                The <b><u>Batch Transmittal</u></b> (AC2387), original <b><u>Refund of Appropriation Expenditure</u></b> (AC1286) and <b><u>supporting documentation</u></b> are mailed or delivered to:  Office of the State Comptroller  Bureau of Accounting Operations - Revenue Processing Section  A.E. Smith Building - 4<sup>th</sup> Floor  Albany, NY 12236</p> <p>Mailing to Treasury:            The <b><u>check remittance</u></b> and copy of the <b><u>Refund of Appropriation Expenditure</u></b> (AC1286) document are mailed or delivered to:  Department of Taxation and Finance  Division of the Treasury  A.E. Smith Building - 5<sup>th</sup> Floor  Albany, NY 12225</p> <p><b>Special Note:</b>                To ensure the timely processing of AC1286 documents it is important that the OSC documents are mailed or delivered <b><u>at the same time</u></b> that the Treasury documents are mailed or delivered. Documents received prior to the receipt of the remittance(s) cannot be processed without a remittance and check remittances received prior to the delivery of the AC1286 delays processing since OSC is unable to properly apply a refund credit to the appropriation.</p>		



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### REJECTION NOTICE REFUND OF APPROPRIATION EXPENDITURE (AC1286)

AGENCY:	BATCH #:	DOCUMENT #:
Deposit Date: ____/____/____	AMOUNT:	FUND: _____

The above noted Refund of Appropriation Expenditure (AC1286) could not be approved and processed for the reason(s) checked below. On this date, the remittance that accompanied the AC1286 was deposited into the State's General Checking Account and a Report of Monies Received (AC909) was recorded in the central accounting system to credit these moneys to the fund and account indicated.

- 9 Insufficient justification or documentation for refund
- 9 Document incomplete (*Missing liability date, batch #, document #, cost center, etc.*)
- 9 Expenditure object does not match revenue source identified in justification
- 9 Cost Center Accounting Error (*There's no record of any expenditure charged to the cost center with the object of expense contained on the AC1286.*)
- 9 Invalid Cost Center (*Cost Center doesn't exist or has been inactivated*)
- 9 Invalid Object Code Key (*Segregation object won't accept expenditure object used*)
- 9 Appropriation / Segregation is lapse
- 9 Other \_\_\_\_\_

If you believe our determination is incorrect then we invite you to appeal our decision by returning the enclosed documents to us, together with any information we need to reevaluate your request to refund an appropriation. **All appeals must be accompanied with a completed Journal Transfer document to debit (+) the revenue account codes shown on the below AC909 and credit (-) the expenditure account codes to which the refund is to be applied.** If the additional information you provide is acceptable, then we will approve and process the Journal Transfer. **UNDER NO CIRCUMSTANCES SHOULD THESE JOURNAL TRANSFER DOCUMENTS BE ENTERED BY AGENCIES !**

By: \_\_\_\_\_ Phone: (518) \_\_\_\_\_

### REPORT OF MONIES RECEIVED (For Rejected Refund of Appropriation Expenditure)

Originating Agency Code	Batch Number	Batch Type REV	Number of Documents 1	Amount \$ _____				
				Document No.				
Originating Agency		Agency Code	Date:					
Fund Name:		Fund Code	Amount \$ _____					
Fund Name:		Fund Code	Amount \$ _____					
			Bank Code:	Total Amount \$ _____				
Date	Dept	Cost Center	Var	Year	Object	Dept	State/ie	Amount
					35329			
					35329			
					35329			



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### Rejected Documents:

Occasionally, the documentation that supports an agency request to refund an appropriation is insufficient or the appropriation being credited has lapsed. In cases such as this, the remittance will be credited to the fund, to which the refund would have been applied, as a revenue credit. A Report of Moneys Received (AC909) will be prepared and processed by OSC. A copy of this document will be sent to the originating agency along with a Rejection Notice which provides an explanation for why the AC1286 could not be processed as submitted (see opposite page).

### Resubmitting Documents Previously Rejected

If you believe our determination was incorrect then we invite you to appeal our decision by returning the rejected documents to us, together with any information we need to reevaluate your request to refund an appropriation. **All appeals must be accompanied with a completed Journal Transfer document to debit (+) the revenue account codes shown on the Report of Monies Received (AC909) that accompanied the Rejection Notice and credit (-) the expenditure account codes to which the refund is to be applied. If the additional information you provide is acceptable, then we will approve and process the Journal Transfer to refund the agency appropriation. UNDER NO CIRCUMSTANCES SHOULD THESE JOURNAL TRANSFER DOCUMENTS BE ENTERED BY AGENCIES !**



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### **REFUND OF APPROPRIATION EXPENDITURE (AC1286)**

The OSC Review procedure describes the steps the OSC Revenue Processing Section follows to ensure all Refund of Appropriation Expenditure documents are proper, correct, and complete.

This review is necessary because there is no provision for auditing of refund batches after entry into the system (as for vouchers, for example) and the information in the central accounting system (CAS) is updated automatically when OSC personnel releases the Refund of Appropriation Expenditure document credits into the CAS. Therefore, all reviews and reasonableness tests are performed prior to release of the refund credits into the CAS.

Publication of these OSC Review procedures are intended to provide agencies with an understanding of OSC processes followed to ensure that all AC1286's are successfully processed timely, completely, and accurately.



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<b><u>Responsibility</u></b>  OSC Document Reviewer	<b><u>Action</u></b>  14. Receives batches of documents and reviews each Refund of Appropriation Expenditure (AC1286) document and supporting documentation to verify: <ul style="list-style-type: none"> <li>a. Refund is permissible (See Section 5.0100, page 1);</li> <li>b. Refund of Appropriation Expenditure document count agrees with the number recorded on the Batch Transmittal;</li> <li>c. Proper batch type and originating agency code has been used on the Batch Transmittal;</li> <li>d. Total dollar amounts on Refund of Appropriation Expenditure document(s) equals "Net Amount" on Batch Transmittal and amount of remittance;</li> <li>e. Expenditure credit is to appropriation in force (<u>not</u> lapsed);</li> <li>f. Cost Center expenditure credits agree with expenditure charges contained in supporting documentation;</li> <li>g. If the Refund of Appropriation Expenditure document(s) has continuation documents attached, affirms the corresponding continuation documents have been properly completed;</li> <li>h. Each document has been authorized by the appropriate agency official.</li> </ul>	



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<b><u>Responsibility</u></b>  OSC Document Reviewer (continued)	<b><u>Action</u></b>  2. If the Refund of Appropriation Expenditure <b>does not</b> meet ALL the review standards in Action #2: <ul style="list-style-type: none"> <li>a. Contacts preparer of document to obtain additional or correct information needed to approve the AC1286 for processing.</li> <li>b. If requested information is not received within 2-days of OSC request, rejects Refund of Appropriation Expenditure documents from batch and adjusts "Net Amount" on Batch Transmittal to exclude rejected Refund of Appropriation Expenditure document(s)</li> <li>c. Prepares 3-copies of "Rejection Notice" (see Section 5.1300, page 1) and completes Report of Moneys Received section for rejected AC1286.</li> <li>d. Batches OSC copies of Report of Moneys Received (See Procedure 4.1200);</li> <li>e. Routes copy of 'Rejection Notice', rejected AC1286 and any continuation sheets to originating agency.</li> <li>f. Routes copy of 'Rejection Notice' to Department of Taxation &amp; Finance - Division of the Treasury so check remittance can be deposited;</li> <li>g. Forwards OSC copy of 'Rejection Notice' to data entry unit for processing into the CAS.</li> </ul>	





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<p>OSC Document Reviewer (continued)</p> <p>3. If the Refund of Appropriation Expenditure is complete and accurate:</p> <ul style="list-style-type: none"><li>a. Completes "Refund of Appropriation" by initialing and dating the OSC Review section</li><li>b. Forwards approved batches (OSC Copies) of Refund of Appropriation Expenditure document(s) to Data Entry Operator for processing.</li></ul>		