

State of New York
Unified Court System
Financial Planning & Control Manual

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3.020 Cash Control Guidelines

3.020.1 Purpose and Scope

Cash control refers to the management of currency, checks, money orders, etc., both on hand and on deposit in banking institutions. In the Judiciary, **the control of cash collected by a court or agency is the specific responsibility of the local court manager.** Therefore, cash control procedures should be of primary importance to court managers so as to avoid losses involved in the handling of cash. The application of accepted standards of internal control will permit the establishment of routines and operating procedures which will not present temptations to court personnel and which will accurately account for all court revenues. The procedures included herein represent the minimum acceptable standards for internal control of cash.

3.020.2 Internal Controls

Internal control has been defined by the Committee on Auditing Procedures of the American Institute of Certified Public Accountants as follows: "Internal control comprises the plan of organization and all of the coordinate methods and measures adopted within a business to safeguard its assets, check the adequacy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies." The term "internal check" is frequently regarded as being synonymous with internal control when the control is restricted to accounting and financial matters, such as cash receipt and disbursement procedures.

The fundamental rules for attaining control over cash include the following for cash receipts:

- a. Record cash receipts immediately.
- b. Prior to deposit, cash receipts should be secured in a cash drawer, vault, safe or locked cabinet to which only specifically authorized personnel have access.
- c. Deposit each day's cash receipts intact.

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- d. Separate cash handling from record keeping.
- e. Do not permit any one person to handle a cash transaction from beginning to end.
- f. Centralize receiving of cash as much as possible.
- g. Locate cash registers so that customers can observe amounts recorded.
- h. Have bank reconciliations prepared by persons not responsible for handling cash.

The following steps are essential to the adequate control of cash disbursements:

- a. All disbursements of material amount should be made by check.
- b. Checks should be signed only on presentation of satisfactory documentary evidence that the disbursement is proper.
- c. The imprest system should be used for minor cash disbursements.
- d. The function of purchasing and approving purchases should be separated from receiving and storing, and check signing should be separated from voucher preparation.

For purposes of accountability, cash receipt duties should not be assigned to employees who are also responsible for cash disbursement functions. The principle of accountability, insofar as it relates to cash funds, can best be described as follows: the custodian of every fund is responsible for the integrity of the fund and his or her discharge of that responsibility is to be reviewed periodically. For bank accounts, it consists of an independent reconciliation of the bank and agency book balances. The designation of specific responsibility for custody of cash funds is vitally important, and should be done through organization charts, operating manuals, position duties, etc. **The verification of cash and appraisal of the related procedures constitutes one of the essential elements of the agency's internal control system.**

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3.020.3 Separation of Duties

An effective system of internal control provides that no one person should be responsible for the handling of a transaction from beginning to end. To the extent possible, duties should be segregated between employees as follows:

- C Responsibilities for collection and deposit preparation should be segregated from those involving the recording of cash receipts and permanent court record entries.
- C Responsibilities for cash receipts should be segregated from cash disbursement responsibilities.
- C Disbursement preparation responsibilities should be separated from responsibilities for disbursement approval and the recording of disbursements in the permanent court record.
- C Functions involving the preparation and approval of bank account reconciliation should be segregated from all other cash receipt and disbursement functions.

With these principles in mind, the tables which follow define how duties should be separated amongst employees, depending on the court's staffing compliment:

Separation of Duties - One Employee

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
	- Prepares daily deposit.
	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
	- Posts daily receipts to the cash receipts journal.
	- Prepares bail refund checks and monthly revenue reports.
	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
	- <i>Makes special arrangements to have the monthly bank statement independently reconciled to court financial records.</i>

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Separation of Duties - Two Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
	- Prepares daily deposit.
	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee B	- Posts daily receipts to the cash receipts journal.
	- Prepares bail refund checks and monthly revenue reports.
	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
	- <i>Makes special arrangements to have the monthly bank statement independently reconciled to court financial records.</i>

Separation of Duties - Three Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
	- Prepares daily deposit.
	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee B	- Posts daily receipts to the cash receipts journal.
	- Prepares bail refund checks and monthly revenue reports.
	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
Employee C	- Reconciles the monthly bank statement to court financial records.

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Separation of Duties - Four Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee B	- Prepares daily deposit.
Employee A	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee A	- Posts daily receipts to the cash receipts journal.
Employee C	- Prepares bail refund checks and monthly revenue reports.
Employee A	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
Employee D	- Reconciles the monthly bank statement to court financial records.

Separation of Duties - Five Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee B	- Prepares daily deposit.
Employee C	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee C	- Posts daily receipts to the cash receipts journal.
Employee D	- Prepares bail refund checks and monthly revenue reports.
Employee C	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
Employee E	- Reconciles the monthly bank statement to court financial records.

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Separation of Duties - Six Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee B	- Prepares daily deposit.
Employee C	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee C	- Posts daily receipts to the cash receipts journal.
Employee D	- Prepares bail refund checks and monthly revenue reports.
Employee E	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
Employee F	- Reconciles the monthly bank statement to court financial records.

Separation of Duties - Seven Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee B	- Prepares daily deposit.
Employee C	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee D	- Posts daily receipts to the cash receipts journal.
Employee E	- Prepares bail refund checks and monthly revenue reports.
Employee F	- Posts disbursements and bail refunds to cash disbursements journal and to the permanent court record.
Employee G	- Reconciles the monthly bank statement to court financial records.

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Separation of Duties - Eight Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee B	- Prepares daily deposit.
Employee C	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee D	- Posts daily receipts to the cash receipts journal.
Employee E	- Prepares bail refund checks and monthly revenue reports.
Employee F	- Posts disbursements to cash disbursements.
Employee G	- Posts bail refunds to the permanent court record and outstanding bail list.
Employee H	- Reconciles the monthly bank statement to court financial records.

Separation of Duties - Nine or More Employees

Employee A	- Posts court proceedings to the permanent court record, including the amount of bail, fine, and surcharge set by the judge.
Employee B	- Receives payments and establishes the initial accountability for the receipt of cash. Total cash register and post to daily summary.
Employee C	- Prepares daily deposit.
Employee D	- Posts payment of fees, bail, fines and surcharges to the permanent court record and to outstanding bail listing as appropriate.
Employee E	- Posts daily receipts to the cash receipts journal.
Employee F	- Prepares bail refund checks and monthly revenue reports.
Employee G	- Posts disbursements to cash disbursements journal.
Employee H	- Posts bail refunds to permanent court record and outstanding bail list.
Employee I	- Reconciles the monthly bank statement to court financial records.

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3.020.4 Reconciliation of the Book Balance

Easily the most fundamental, yet common, cash management problem encountered during audits of court financial operations is that court managers are not maintaining a running book balance for their revenue and bail accounts. This is a significant internal control problem because it is the book balance which must be reconciled with the monthly bank balance.

In the most basic of accounting terms, the maintenance of a book balance for an asset account such as revenue is performed as follows:

1. Cash received or paid into court (e.g. fees or fines collected) is posted to a cash receipts journal (see section 3.030).
2. Cash paid out or disbursed from the court's revenue account (e.g. monthly revenue transmittal to the Commissioner of Taxation & Finance) is posted to a cash disbursements journal (see section 3.040).
3. Both cash receipts and cash disbursements are posted to a separate general ledger asset account entitled "Cash". Increases to *asset* accounts such as Cash are referred to as debits and decreases are referred to as credits.
4. The net difference between the debits and credits posted to the Cash account at any given time represents the book balance, as illustrated below. **It is the book balance to which the monthly bank balance must be reconciled to ensure the proper control of cash.**

	<u>Cash</u>	
	Debits	Credits
3/28 Fees/fines collected	500.00	
3/31 Month end revenue transmittal		500.00
4/3 Fees/fines collected	750.00	
4/6 Returned check		100.00
4/10 Fees/fines collected	600.00	
Sub-totals	1,850.00	600.00
4/10 Book Balance*	1,250.00	

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**Reconcile this amount with the ending balance which appears on the bank statement.*

Bail held on behalf of others represents liability in that it must eventually be returned to the person or persons who posted it or applied as a fine. Maintenance of a book balance for a court-held bail account would be preformed as follows:

1. Bail received paid into court is posted to a bail receipts journal (see section 3.030).
2. Bail returned, forfeited or applied as a fine is posted to a bail disbursements journal (see section 3.040).
3. Both bail receipts and bail disbursements are posted to a separate general ledger asset account entitled "Bail". Increases to *liability* accounts such as Bail are referred to as credits and decreases are referred to as debits.
4. The net difference between the debits and credits posted to the Bail account at any given time represents the book balance, as illustrated below. It is the book balance to which the monthly bank balance must be reconciled to ensure the proper control of bail monies held by the court.

	<u>Bail</u>	
	Debits	Credits
3/28 Bail Posted		200.00
3/29 Bail Posted		500.00
4/3 Bail Returned	200.00	
4/6 Bail Posted		100.00
4/10 Bail Forfeited	500.00	
Sub-totals	700.00	800.00
4/10 Book Balance*		100.00

**Reconcile this amount with the ending balance which appears on the bank statement.*

A running book balance shall be maintained for all court accounts and shall be reconciled monthly against the month-end balance appearing on the applicable bank

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statement. The book balance is also to be used for reporting monthly to the Commissioner of Taxation & Finance (see chapter 3.060.5).

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3.020.5 Control of Financial Stationery

Docket cards, receipts, checks, court certificates, postage stamps, and other such control documents constitute financial stationery and (except for postage stamps) must be serially press numbered. A perpetual inventory of all such stationery should be maintained for audit purposes. When stock is delivered by printing companies, the quantity and the sequential numbers included in the shipment should immediately be entered in the perpetual inventory. As financial stationery is issued or used, distributions should be recorded on the inventory by the appropriate supervisor and the inventory records adjusted by an employee with no involvement in the actual processing of these documents. Financial stationery should be properly secured in a cash drawer, vault, safe or locking file cabinet to which only authorized personnel have access. Voided documents should be clearly marked as such, and altered so that they cannot be reused.

When financial stationery which will not be used is to be destroyed, an appropriate court supervisor or manager must be present to witness the destruction process. The destruction of such forms should be recorded in a memorandum which indicates the date, a description of the forms destroyed and their respective serial numbers. The memorandum should be retained for audit purposes. The serial numbers destroyed should be noted in the perpetual inventory.

Like cash or other financial stationery, postage stamps must be properly secured. In addition, limits have been established on the dollar value of stamps held by individual courts or agencies at any one time:

- Courts/agencies which do not have access to postage meter for the regular conduct of business shall retain no more than a one month supply of stamps at any given time.
- Courts/agencies which do have access to, or utilize a postage meter for the normal conduct of business, shall hold no more than \$50.00 in postage stamps at any given time.

District/administrative offices responsible for the processing of payments should scrutinize postage vouchers to ensure that excessive supplies of stamps are not allowed to accumulate.

Computer-generated financial stationery stock such as that used to create court certificates does not necessarily need to be serially press numbered. However, computer programs should be designed to provide accountability over certificates or forms generated by computer, including any which are voided. **All manually generated financial stationery must be serially press numbered.**

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3.020.6 Integrity of Safe/Vault Combinations

An integral, though often overlooked, component of internal control is the court manager's responsibility to protect the integrity of safe/vault combinations. The following guidelines reflect minimum acceptable standards for the UCS:

- a. The safe/vault should be located out of sight of the general public, to the extent that the layout of the work area permits.
- b. Access to the safe/vault combination should be strictly limited and a written record of those employees with access should be maintained.
- c. Safe/vault combinations should be changed at least bi-annually by a professional locksmith.
- d. Safe/vault combinations should also be changed whenever informed staff leave employment or whenever the court manager feels the integrity of the combination has been compromised.

These guidelines are essential to ensure the protection of cash receipts and all financial stationery.

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3.030 Cash Receipt Procedures

3.030.1 Cash Receipts Journals

The system of internal controls for cash receipts must provide assurance that all cash, which should be received, is actually collected and that such receipts are recorded and deposited promptly. Cash stolen before a record is made of its receipt is much more difficult to trace than cash received and recorded, followed by a theft and manipulation of the records. It is, therefore, important that, insofar as possible, cash receipts be listed or otherwise recorded as soon as they come within the agency's control. This record should be made by someone who will have no further control over cash handling or accounting. This record establishes accountability and provides a basis for comparison with amounts actually deposited. If the employee who prepares this record has no access to accounts receivable, or other accounting records, he or she has no opportunity to conceal any failure to list all cash received.

Controls and procedures prescribed for the maintenance of the cash receipts journals are as follows:

- a. The employee who maintains the cash receipts journal should be an employee other than the cashier.

NOTE: In unusual cases, the cashier may be required to also keep the receipts journal because of the small size of the agency, staffing eliminations, etc. Under such conditions, a responsible employee independent of both the cashiering and bookkeeping functions should be designated to periodically check the detailed recorded receipt documents against corresponding bank deposits. This should be done daily if volume warrants, but in any case, at least once a week.

- b. As accountability is established for cash received, a statement of the amount thereof should be furnished to the employee who maintains the cash receipts journal. This statement should be signed by the employee responsible for the collection of the receipts. Where collections are made at more than one location,

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the statement should be a duplicate of the one forwarded to the central cashier when the cash receipts are forwarded for deposit. This statement of accountability may consist of a record of press-numbered receipts or index numbers issued, a reconciliation of a cash register reading, or a mail room tabulation. In all instances, these statements should be numbered and all numbers accounted for. A separate series of numbers should be used to control the statements submitted by each collection location.

- c. The total of each statement should be entered in the applicable cash receipts journal. Columns should be provided for each major type of revenue. Each entry should be referenced by date, type of revenue or receipt, and number of the statement of accountability. The statements should be numerically filed by collection station.
- d. As the monies are deposited, a validated deposit ticket for each deposit should be retained by the employee maintaining the cash receipts journal. The amount of each deposit should be entered in a deposit column in the applicable cash receipts journals. This reconciliation may be made in connection with the monthly reconciliation of the court's book and bank balances.

Regardless of the format selected, the cash receipts journal should provide the following information relative to the fee or fine collected:

- a. Date received
- b. Name of payer
- c. Case or docket reference
- d. Amount received
- e. Revenue type
- f. Disbursement advice (i.e., to State, County, City, etc.)

A sample cash receipts journal format follows:

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3.030.2 Automated Cashiering System Controls

The two primary objectives regarding the control of revenue collected through the use of a cash register, computerized cashiering system, or other automated cash drawer system are assurances that: (1) all collections are recorded on the system and (2) all revenue collected via the system is properly accounted for and transmitted to the designated employee or official for preparation of bank deposits.

With appropriate controls, contemporary cashiering systems can greatly simplify the recording of and accounting for receipts collected. While there are many types of systems available, from relatively simple cash registers to the most sophisticated computer-based systems, there are certain system specifications which are essential in that they result in improved internal controls over collections. While individual courts' needs may vary, the following specifications should be used as the minimum acceptable guidelines for the acquisition and use of automated cashiering systems:

1. The system should be equipped for mandatory entry of case identification number at the initiation of each transaction. The system should not allow the transaction to proceed without this entry.
2. The system should be equipped with a non-resettable grand total.
3. The system should be equipped for mandatory document validation, receipt generation, and entry of operator identification.
4. The system should provide mandatory daily and monthly audit journal tapes/reports.
5. The system should provide for mandatory closed drawer operation.

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3.030.2 Automated Cashiering System Controls

6. Document (docket card, traffic ticket, check, etc.) validation information must include:
 - a. Court/Agency name
 - b. Case identification number
 - c. Receipt number
 - d. Consecutive non-resettable transaction number
 - e. Date/time of transaction
 - f. Operator identification
 - g. Amount of fee or fine
 - h. Form of payment
 - I. Amount tendered
 - j. Change returned
 - k. Classification of fees collected
 - l. Register identification
7. The daily and monthly audit tapes/reports produced by the system should include all of the data elements included in item 6.
8. The system should be equipped to calculate at least thirty-three (33) separate classification totals including, but not limited to:
 - a. Cash intake
 - b. Check intake
 - c. Credit card intake
 - d. Error correct/clear
 - e. Sub-total
 - f. Voided transactions
 - g. Revenue classifications (at least 25 revenue categories) as required by the individual court or agency.

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3.030.2 Automated Cashiering System Controls

9. The system must provide for multi-level security access. Individual cashiers should not be able to process "voids" or "no sale" transactions, reset totals or reprogram the system. Such functions must be assigned to supervisory personnel.
10. All "void", "no sale" or otherwise irregular transactions must be approved by an appropriate supervisor. Systems should not allow cashiers to proceed with such transactions absent the intervention of supervisory personnel.
11. Systems should be equipped with a minimum of one (1) month of auxiliary memory in the event of a power failure.

For purposes of internal control, an employee other than the cashier should (in the presence of the cashier) count the daily cash receipts and remove the receipt tapes. The amount removed from the cash drawer should be reconciled against the receipt tape total and provided to the employee responsible for preparation of daily deposits. All receipt tapes/reports and readings should be filed chronologically.

The journal tapes/reports produced by the systems are to be used for the preparation of, and should be filed with, the daily deposit journal. When preparing the end of month revenue reports, all daily journals and tapes for the period should be filed with the monthly bank statements, revenue reports, etc. District/administrative offices should implement procedures for the collection, routine review and cataloging of daily journal tapes or reports for the courts within their respective jurisdictions. Such procedures should provide for the collection of tapes on a daily or weekly basis and should ensure that tapes are delivered to an appropriate control point (e.g., Chief Clerk's Office) where they can be secured, reviewed, filed by court location and date, and are available for audit upon demand.

A record should be maintained of all cash drawer shortages or overages, with an explanation of any unusual differences. Shortages should be documented and reported to the appropriate authorities as provided in Chapter 3.050. **Disbursements from daily revenue receipts are not permitted.** Checks cannot be cashed nor should refunds be issued from daily revenue receipts. Any voided or otherwise irregular transactions must be documented and approved by a supervisor or designated employee other than the cash register operator at the time the void transaction occurs. Wherever possible, automated cash drawer systems should be positioned to allow the customer to view amounts recorded on the register as the transaction is in progress.

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Manual Transactions

In the event of an emergency (e.g. power outage, file server down, etc.), it may sometimes be necessary for courts with automated cashiering systems to issue manual receipts on a very limited basis. As with all cash receipts, such manual systems must be serially press numbered and issued from a properly controlled inventory of financial stationery. The proper control and reconciliation of cash receipt stationery is essential to ensure the integrity of the manual receipt process.

As soon as the court's automated system has been restored, courts will normally record the manual transaction via the automated system so as to make their automated accounting and case management records whole. Doing this will typically generate a second (duplicate) receipt which should be cross-referenced to the manual transaction previously generated. The automated receipt number should be entered on the manual receipt, or a copy of the automated receipt should be physically attached to the court's copy of the manual receipt. Such steps will minimize the potential internal control risks associated with having issued duplicate receipts for the same transaction.

Systems Which Do Not Comply

Courts or agencies currently utilizing cashiering systems which do not meet these criteria should contact the appropriate UCS administrative office. Such deficiencies should be evaluated in terms of the potential risk presented. Consideration will then be given to either (1) replacing the system or (2) adopting an alternative system for the collection of cash.

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3.030.3 Serially Press-Numbered Receipts

The basic purpose of the serially press-numbered receipt form is the control of currency collections. Receipts should be issued for all currency collections regardless of source. Normally, the receipts should not be used as a substitute for the cash receipts journal.

Where it is necessary to initially record receipts at different locations, the receipt form may be used as a subsidiary cashbook. In such cases, all receipts including currency, checks, money orders, etc., should be entered in the press-numbered receipt book.

To assure maximum potential control from the use of press-numbered receipt forms, the following procedures should be followed:

- a. The forms should be press-numbered and printed in triplicate. The original is given to the person from whom the cash is received; the duplicate is used to establish accountability for the cash collected and the triplicate is retained in numerical sequence to establish accountability for the forms printed and used. The duplicate and triplicate copies should contain the printed statement "**COPY, THIS IS NOT A VALID RECEIPT.**" Where appropriate, signs should be displayed advising payers to request a receipt. The sign should include a facsimile copy of the receipt form.
- b. Receipt forms received from vendors should be immediately recorded in a perpetual inventory which reflects the quantity of forms received and the sequential numbers thereof. The perpetual inventory record and custody of receipt forms should be kept by an employee who is independent of the cashiering function, and who does not have access to the bookkeeping records for cash. The inventory records should show:
 1. The quantity and serial press-numbers for each shipment of forms received.
 2. The quantity and serial press-numbers for each block of forms issued to an employee or collecting station of the agency. (The signature of the employee to whom they are delivered should be obtained.)
 3. The serial press-numbers and the quantity (balance) of the forms on hand.
 4. The book inventory of the forms on hand, as indicated in (3) above, should be periodically verified by physical inventory of the forms on hand. This verification should be performed by an employee other than the one keeping the record.

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- c. Provision should be made on the forms for indicating the purpose and type of money received. The latter can best be accomplished by having descriptive terms printed on the forms, with an appropriate box to be checked for each, as follows: currency; check; money order.
- d. Monies received at collection stations should be turned over to a designated cashier for deposit at prescribed intervals. If possible, this transmittal should be made at the close of each day. If daily transmittal is not feasible due to location of collection stations, or if amounts of collections are nominal, transmittals may be made less frequently, but in no case less frequently than once a week. Each cash transmittal should be accompanied by the corresponding duplicate copies of the press-numbered receipts issued, and a covering document identifying the dollar amount and sequence of receipt numbers transmitted during the period of time covered by the transmittal. The cashier should "audit" each transmittal received to assure: (a) that the receipts have been transmitted promptly, (b) that all press-numbered forms issued and/or voided since the prior transmittal have been accounted for, and © that the monies turned over are accounted for, and (d) that the monies turned over are intact, in the form originally received; this should be done by inspection of the check boxes on the receipt forms which show currency, check, or money order. The cashier should issue to the employee who transmitted the funds a receipt for the total amount of monies turned over.
- e. When it is necessary to void or cancel a receipt form, the original should be mutilated in such a manner that it cannot be reused, and should be attached to the duplicate and triplicate and retained. This is important as no system of cash control through the use of press-numbered receipt forms is effective unless a strict accounting is made of all forms.
- f. In many cases, receipt forms are printed in bound pads to facilitate control of the forms issued. When all forms in a bound pad have been issued, the used pad should be returned to the employee responsible for keeping the book inventory of the press-numbered forms. This employee should examine the pad to see that all forms have been properly accounted for and that all copies of "void forms" are in the pad. The employee should make appropriate entry on the inventory control records indicating return of the used forms.

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3.030.4 Mail Receipts

Many courts and agencies which receive the bulk of their receipts "over the counter", may receive occasional or miscellaneous receipts by mail. The following procedures should be followed to control these mail remittances:

- a. The mail should be opened by a designated employee in the mail room. Press-numbered receipts should be issued for any currency received.
- b. Mail room personnel should prepare, in triplicate, a listing of all remittances received. This list should show the amount and form of each remittance; the name of the remitting party; and the purpose for which the cash was received. Remittances for which the mail room cannot determine proper distribution should be listed on a separate transmittal. To aid in the identification of these items, the envelopes for these remittances should be retained.
- c. The money received in the mail should be transmitted to the cashier daily. This employee should verify that the amount received is in agreement with the total of the items on the list, receipt the original list and return it for filing in the mail room. This verification should be performed in the presence of the employee who delivers the transmittal. The duplicate list should be filed by the cashier. The triplicate should be forwarded by the mail room to the bookkeeper and should be used as a follow-up to assure that all cash listed thereon is accounted for and deposited.
- d. The correspondence accompanying the remittances should be stamped and the payment data recorded thereon. These documents should then be forwarded to the accounting office and/or the appropriate operating bureaus of the agency.

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3.030.5 "One Write" Accounting Systems

A simplified docketing and accounting system has been developed which eliminates many of the duplicate record keeping methods involved with maintaining separate docket books, case index cards, cash receipts and disbursement journals, check registers and receipt books. Through the use of pressure sensitive papers, the docket and index cards are completed with a single entry. The "One Write" cash receipts journal is designed such that the preparation of a press-numbered receipt simultaneously completes the journal entry and summarizes receipts by revenue category. A similar cash disbursements journal is constructed to provide for the simultaneous preparation of the check, the journal entry and the maintenance of a checkbook balance.

While the "One Write" system simplifies the record keeping process, it does not eliminate the need for the internal cash controls and other procedures detailed in this manual. Courts which utilize "One Write" systems are not exempt from the procedures described herein.

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3.030.6 Credit Card Receipts

Pursuant to the provisions of the Judiciary Law, section 212(2)(j) and Criminal Procedure Law, section 150.34(4), the Chief Administrator is required to provide a system for the posting of pre-arraignment bail via credit card and to make that system available to all state or local government entities which fix such bail. State-funded City and District Courts, as well as many locally-funded Town and Village Courts, already accept credit cards for the payment of bail and for the payment of fines and related Mandatory Surcharges and Crime Victims Assistance Fees levied upon convictions for violations of the New York State Vehicle and Traffic Law.

Pursuant to the provisions of Chapter 168 of the Laws of 1998, Article 11 of the State Finance Law was added to permit State agencies to accept credit card payments and to allow the negotiation of statewide contracts for credit card processing, Internet-based payment processing and other new technology-based services designed to make the conduct of government business more efficient for both State agencies and the public.

As with other forms of payment (e.g. cash, checks, money orders), all applicable cash control provisions of the UCS Financial Planning & Control Manual apply when accepting payments via credit card. In addition, the following internal control procedures must be implemented at UCS locations where credit cards are accepted:

1. Credit card validation/approval equipment must be programmed and/or PIN numbers controlled so that only specifically authorized supervisory personnel may process void and credit (refund) transactions.
2. Access to validation/approval equipment programming information, including PIN numbers, passwords and keys should be limited to specifically authorized supervisory personnel.
3. All court documentation (e.g. receipts, batch reports, summary reports, correspondence) which show a customer's name, full credit card number and expiration date should be carefully controlled and secured. Only specifically authorized supervisory staff should have access to full credit card information which is subject to misuse. Credit card validation/approval equipment must be programmed so that printed credit card receipts (customer and court copies) do not display the entire credit card number. At a minimum, most validation equipment can be programmed to produce two receipts: the first of which includes the full card number - this copy should be signed by the customer; the second copy lists only the last four digits of the card number.

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4. Credit card validation/approval equipment summary totals should be reconciled daily with credit card transactions entered into the court's cash register, one-write system or cash receipts journal.
5. Credit card transactions entered into a cash register, one-write system or cash receipts journal should not include the customer's credit card number or expiration date.
6. Monthly summary reports provided by the credit card processing company should be reconciled to the court's monthly bank statement.
7. For credit card payments made in person, one form of photo identification, or two other forms of identification should be required, unless the presenter of the credit card is personally known by the clerk.
8. Credit card payments made by mail or fax must be accompanied by a signed cardholder acknowledgment form. An acceptable sample form is attached. If other than the defendant is making the payment, a photocopy of the cardholder's photo identification should also be required.
9. A review of the credit card and charge slip should be conducted to ensure that both were signed by the same individual.
10. Amounts charged to a credit card may not exceed the amount imposed by the Court, as a means of providing cash to the cardholder.

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Sample Credit Card Authorization Form:

**CHENANGO CITY COURT
1137 FRONTAGE STREET
BINGHAMTON, NEW YORK 13905-1234**

Thomas J. Jones City Court Judge	March 22, 2002	(607)-723-7192 Fax 723-4193
Jennifer R. James 1925 Bellvue Avenue Syracuse, NY 12303	Case No. 0234521 Viol Date: 02/28/2002	

Statute / Section	Charge	Disposition	Fine	Surcharge
VTL 402 1	License Pl	Fine/Schg	\$25.00	\$35.00
			Total Due:	\$60.00
			Date Due:	04/11/2002

NOTICE OF FINE

The City Court of Chenango has accepted your guilty plea for the charge(s) listed. The fine(s) and Mandatory Surcharge imposed by NY State are listed above. Failure to pay by the due date will result in the suspension of your drivers license, or the continuation of any suspension already in effect. U.S. funds only as follows: Cash (in person), money order (payable to Chenango City Court), VISA or MasterCard. Credit or debit card payments must have authorized signature, therefore no telephone credit card transactions can be accepted, except by fax (complete the credit card authorization below and submit this entire form. Be sure to indicate your case number on any paperwork/payments submitted.

* * * * S U B M I T T H I S E N T I R E F O R M * * * *

Check as appropriate:

Money Order Enclosed _____ Amount: \$_____

Credit or Debit Card (Check One): VISA _____ MasterCard _____

Credit or Debit Cardholder : _____
Print Clearly - Exactly as appears on card

*Credit or Debit Card Number: _____ Expiration Date: _____

I hereby accept the fine amount(s) imposed by the Court and authorize payment thereof via the above-noted credit/debit card.

** Cardholder Signature: _____ Date: _____

* Credit/Debit card transactions rejected by your bank for failure to submit all required information will result in the filing of a default judgement without notice.

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*** If other than the defendant, submit a clear photocopy of photo ID with signature.*

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All checks should be serially press-numbered and all numbers accounted for via perpetual inventory. As a protection against misuse or alteration, care should be exercised in preparing checks. Written and numeric amounts should be inserted far to the left in the prescribed spaces to avoid the possibility of a later insertion in front of the correct figure. Checks should never be drawn to bearer, or cash. Further steps to be taken to ensure that checks are properly drawn are as follows:

- a. A limited number of persons should be duly authorized to sign checks. Such designations should be recorded in writing and should be reviewed periodically.
- b. Supporting documents should accompany checks when submitted for signature. Documentation should be examined before signatures are affixed. The documents should bear prescribed approvals showing compliance with revenue, refund, bail return, purchasing, receiving, and payment routines. Signature cards, properly approved, should be on file for those employees authorized to approve documents, such as return of bail, purchase orders and vouchers, and receiving reports.
- c. Checks should not be distributed or mailed by the same employee who prepares the checks if he or she has access to records which pertain thereto.
- d. Normally, dual signatures are required on all checks. The two employees authorized to sign checks should be administratively independent of each other. Rubber stamps may not be used for check signing or voucher authorization purposes.
- e. When it is necessary to void a check, it should be marked "void" and the signature space removed. All voided checks should be filed numerically with the paid checks returned by the bank.
- f. The number of press-numbered checks and the sequential numbers thereof should be immediately recorded in a perpetual inventory upon receipt from the printer.

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- g. All checks issued should be entered in numerical order in a cash disbursements journal. Separate disbursement journals should be kept for each bank account. Where necessary, disbursement distribution columns can be provided. Disbursement journals should include a running "book" balance.
- h. A stop payment order should be placed with the bank for all checks which remain outstanding for more than six (6) months.

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3.050 Actual or Suspected Losses or Shortages

All incidents involving the actual or suspected loss of state assets are to be documented and reported: (1) to local law enforcement authorities; (2) to the appropriate district/administrative office; and (3) if the value of the loss exceeds \$250 per occurrence or \$1,000 in total from the same court/agency within a single twelve month period, to the UCS Department of Financial Management & Audit Services. Incidents to be reported include, but are not limited to, the following:

- C Unexplained discrepancies in cash balances and/or bank reconciliations
- C Cash theft or burglary
- C Receipt of counterfeit bills
- C Unauthorized withdrawals from court/agency bank accounts
- C Unauthorized or improper disbursements
- C Unauthorized or improper payroll/time and leave transactions
- C Actual or suspected theft or loss of supplies or equipment valued in excess of \$250 per occurrence or \$1,000 in total from a single court/agency
- C Return of bail or escrow in the wrong amount and/or to the wrong party
- C Loss of financial stationery or any other unexplainable financial discrepancy

Upon detection of a potential loss or shortage, the responsible court manager should immediately contact the appropriate law enforcement authorities (in cases of actual or suspected theft) and should be sure to document the circumstances surrounding the incident before such details are lost or forgotten. Details to be recorded include:

1. Date and time of the incident and/or when it was detected
2. Name of the individual(s) who detected the loss or shortage

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3. Specific value and description of the assets lost or stolen (e.g. cash dollar amount, bank account number, asset tag number, model number, serial number)
4. Name and description of individual(s) who were involved or had access to the assets that were lost or stolen
5. Description of the physical scene and the security measures that had been (or not been) in place to protect the assets which were lost or stolen
6. Where applicable, the name of the investigating officer and a copy of the official case or police report

District/administrative offices should file incident notices by court/agency so that total losses attributable to a given location over time can be summarized easily. Filing incident reports in this manner can also make it easier to detect trends which may be indicative of potential theft or manipulation.

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3.050.1 Replenishment of Losses/Shortages Specifically Attributable to Employee
Negligence or Misconduct

Circumstances sometimes arise which require that custodial accounts under UCS control be replenished for small losses or shortages. An example might include the erroneous return of bail by a court employee to an individual other than the party that posted the funds. Without a means for replenishing the court's bail account under these circumstances, insufficient funds would remain on deposit to satisfy all legitimate claims against the court's bail account.

Section 8 (12-a.) of the State Finance Law provides the framework for the replenishment of losses or shortages which meet the following eligibility criteria:

1. The value of the loss or shortage is less than \$5,000 in value; and
2. The loss or shortage can be attributed to the negligence or misconduct of a UCS employee(s) during the course of his or her official duty.

Depending on the value of the shortage, procedures for replenishing UCS custodial accounts under these circumstances are as follows:

A. Claims or Shortages of \$1 to \$250

Claims which meet the eligibility criteria of Section 8 (12-a.) and which are valued at \$250 or less are reimbursable via Standard Voucher (AC92). Once keyed into the Central Accounting System, vouchers are to be submitted to the Office of the State Comptroller for pre-audit. Such payments: (1) are limited to reimbursements related to court custodial (i.e. bail) accounts and for the payment of damage claims as provided in 2 NYCRR Part 19; (2) should be fully investigated and documented; (3) are to be charged to the expenditure cost center which identifies the court or agency in which the loss or shortage occurred; and (4) require the specific authorization of the appropriate administrative judge. *As provided in section 3.050, copies of documentation relating to all such reimbursements must also be provided to the Department of Financial Management & Audit Services.*

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B. Claims or Shortages of \$251 to \$5,000

Claims or shortages which meet the eligibility criteria of Section 8 (12-a.) and which exceed \$250, but are less than \$5,000 in value, require the advance approval of: (1) the appropriate District/Administrative Judge; (2) Counsel to the Unified Court System; and (3) the State Attorney General's Office. Documentation necessary for replenishment of eligible shortages includes the following:

- C An incident or police report and any relevant internal memoranda which clearly explain the circumstances which led to the shortage or claim and which clearly establish the liability of the employee(s) involved.
- C A statement signed before a notary by the claimant which releases the State from any further liability or claim.
- C A notarized affidavit which specifies the circumstances of the claim and the amount to be paid.
- C Documentation indicating the authorization of the appropriate District/Administrative Judge and Counsel to the Unified Court System.

For purposes of tracking and accountability, each such claim for replenishment under State Finance Law Section 8 (12-a) should be assigned a unique identification number by district/administrative staff. ID numbers should begin with 05 (Dept. code for the Judiciary), followed by a two digit year code, a three digit district code and finally, a two digit sequential number. As an example, the first such claim submitted by the Tenth District-Suffolk County for calendar 1995 would be assigned: 05-95-10S-01.

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Once the above documentation has been assembled, the completed package should be submitted for the approval of the State Attorney General at the following address:

New York State Department of Law
 Division of State Counsel - Small Claims
 Empire State Plaza
 Justice Building
 Albany, New York 12224

If approved, the Attorney General will send written notification to the district/administrative office within a few weeks. Once approval is received, prepare a Standard Voucher (AC 92) payable to the claimant or the account to be replenished. The Special Charge Voucher should specifically reference the voucher as a State Finance Law Section 8 (12-a) repayment. Such vouchers must be charged to the expenditure cost center for the appropriate court/agency. After the voucher has been entered into the Central Accounting System in accordance with established procedures, attach the BCL and all other relevant documentation and submit the voucher to Office of the State Comptroller for pre-audit and payment. *As provided in section 3.050, copies of documentation relating to all such reimbursements must also be provided to the Department of Financial Management & Audit Services.*

3.050.2 Replenishment of Losses/Shortages Which Cannot be Attributed to Employee Error or Misconduct

Typically, shortages in UCS bail/trust accounts which must be replenished cannot be attributed to a particular individual or incident. Such unexplained shortages result when counterfeit funds are inadvertently accepted, because of errors in making change, or after attempts at reconciliation reveal accounting discrepancies which cannot be explained, despite repeated efforts to do so. Procedures for replenishing UCS custodial accounts in such cases, and for the payment of claims of up to \$350 which are consistent with the provisions of 2 NYCRR Part 19 are as follows:

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A. Claims or Shortages of \$1 to \$350

Shortages or claims valued \$350 or less are to be replenished via Standard Voucher (AC92). Once keyed into the Central Accounting System, vouchers are to be submitted to the Office of the State Comptroller for pre-audit. Such payments: (1) are limited to reimbursements related to court custodial (i.e. bail) accounts and for the payment of eligible damage claims as provided in 2 NYCRR Part 19; (2) must be fully investigated and, in the case of account shortages, confirmed by three consecutive monthly bank account reconciliations for which the shortage remains constant; (3) are to be charged to the expenditure cost center which identifies the court or agency in which the loss or shortage occurred; and (4) require the written authorization of the appropriate administrative judge. *As provided in section 3.050, documentation relating to all such reimbursements must also be provided to the Department of Financial Management & Audit Services.*

B. Shortages of \$351 to \$1,000

Shortages valued more than \$350 and up to \$1,000 are also to be replenished via Standard Voucher (AC92). No statutory authority exists for the reimbursement of damage claims exceeding \$350. However, payments to replenish shortages valued between \$351 and \$1,000: (1) are limited to reimbursements related to court custodial (i.e. bail) accounts; (2) must be fully investigated and confirmed by three consecutive monthly bank account reconciliations for which the shortage remains constant; (3) are to be charged to the expenditure cost center which identifies the court or agency in which the loss shortage occurred; (4) require the specific authorization of the appropriate administrative judge, including a site visit by district/administrative staff to investigate and confirm the circumstances leading to the shortage; and (5) must be approved in advance by the UCS Department of Financial Management & Audit Services. Vouchers requiring Internal Audit approval, along with all necessary supporting documentation, should be submitted as follows:

Unified Court System
Department of Financial Management & Audit Services
Empire State Plaza
4 ESP, Suite 2001
Albany, New York 12223-1450

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Vouchers which are approved by the Department of Financial Management & Audit Services will be returned to the district/administrative office for processing through the Central Accounting System.

C. Shortages Valued In Excess of \$1,000

Shortage replenishment vouchers in excess of \$1,000 must be submitted via Standard Voucher (AC92) for pre-audit by the Office of the State Comptroller. Once again, such payments: (1) are limited to reimbursements related to court custodial (i.e. bail) accounts; (2) must be fully investigated and confirmed by three consecutive monthly bank account reconciliations for which the shortage remains constant; (3) are to be charged to the expenditure cost center which identifies the court or agency in which the loss or shortage occurred; (4) require the specific authorization of the appropriate administrative judge; and (5) require a site visit by staff of the UCS Division of Internal Audit Services to investigate and confirm the circumstances leading to the shortage.

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3.060 Bank Accounts

Cash collections will ordinarily be deposited by the court or agency in one or more bank accounts authorized in advance and in writing by the State Comptroller. Generally, courts are authorized to maintain non-interest-bearing checking accounts, against which no bank service charges are assessed. However, specific city court bail accounts may be authorized as interest-bearing checking accounts. Although direct fees are not normally charged against individual accounts, such expenses are paid by the Office of the State Comptroller via compensating balances. *If seemingly inappropriate bank service charges are assessed against court/agency bank accounts and intervention with local banking officials does not result in the crediting of such charges, please contact your local district/administrative office, or the Division of Financial Management.*

Unauthorized or duplicate checking or passbook accounts should be closed. Appropriate accounting procedures, not multiple bank accounts, should be used to properly control cash collections. The fact that the cash is not in the physical possession of the court does not, however, lessen the responsibilities of the custodian. Strict control over the establishment of bank accounts should be exercised by the court's executive officer to prevent the diversion of agency funds through unauthorized bank accounts.

All checks received should be restrictively endorsed "for deposit only" immediately upon receipt and such restrictive endorsements should also include the **court/agency name and the applicable account number**. Banks should be instructed not to cash checks payable to the court, but to accept them only for deposit to official accounts.

3.060.1 Establishing Approved Bank Accounts

The following documentation is necessary in order to establish an approved agency bank account:

- a. Name and purpose of the account.
- b. Statutory references where applicable.

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3.060.1 Establishing Approved Bank Accounts

- c. Justification for the establishment of the new account.
- d. Estimated initial balance.
- e. Estimated short-term and long-term maximum balance.
- f. A description of the anticipated cash flow to be transferred monthly to the State Treasury.
- g. Address of office making deposits and disbursements from the account.
- h. Name and title of official(s) responsible for the account (custodian).
- I. Name and location of the commercial bank where the court/agency would prefer to do business.
- j. Bank services to be provided - Unless specifically authorized, only the following services shall be provided: standard prenumbered and imprinted checks; deposit slips; monthly bank statements; and prompt availability of deposits.
- k. Affirmation that the account custodian understands the need for and has implemented internal control procedures necessary to protect public assets - including month bank to book reconciliations.

NOTE: Requests to establish new bank accounts or to change account services must include the preceding information and should be forwarded to the appropriate district/administrative office for routing to the Department of Financial Management & Audit Services before accounts are established.

All bank accounts in the custody of the Unified Court system (excluding Town and Village Justices) must be approved by the Division of Financial Management as well as the Office of State

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Comptroller. A designation letter will be sent to the approved depository authorizing the establishment of the bank account, with a copy of the designation sent to the Division of Financial Management. The appropriate district/administrative office will then be notified. Only then should the requesting court/agency contact the local bank branch to open the account. Once the account is opened, the Division of Financial Management should be notified of the account number assigned.

If it should become necessary to transfer from one bank to another the procedures for establishing a new account must be followed. When a bank account is closed the Division of Financial Management must be advised in writing. Notice should include a final bank statement indicating a \$0 ending bank balance.

3.060.2 Controlling Deposits

As previously explained, it is essential that accountability be established for cash received as soon as possible. In effecting this accountability, the receipt of cash should be centralized wherever possible. Prior to deposit, cash receipts should be maintained in a locked cash drawer, vault, safe or locking file cabinet to which access is expressly limited. In addition, all cash received by an agency should be reconciled daily with the daily cash reports prepared from press-numbered receipts, cash register tapes, mail room tabulations, etc. This reconciliation should be made by an employee charged with the cashiering responsibility. This cashier should furnish a receipt for any monies transferred to his/her custody.

The deposits to the applicable bank should be made by this employee promptly. The deposit slips should be prepared in duplicate: one copy to be retained by the bank, and the second copy to be validated by the bank and transmitted to the employee responsible for comparing deposits with recorded receipts. In most agencies, the deposits should be made daily, but under no circumstances should they be made less than once a week. Each deposit should include all monies turned over to, or collected by the cashier since the previous deposit. The monies deposited should be in the same form as originally received by the agency. This means that checks are not to be "cashed" out of receipts as an accommodation to employees or for any other reason. **Refunds of fees and/or fines should not be issued from daily receipts (see Section 3.070).**

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3.060.3 Returned Checks/Returned Check Charges

A. Returned Checks - Internal Controls

On occasion, checks are returned by the bank as uncollectible after they have been deposited. When this occurs, the reason why the check is not collectible should be noted and the maker contacted to effect its collection. Returned checks should be delivered to an employee other than the one making the deposits, preferably the employee responsible for the bank reconciliation process.

An adjusting entry decreasing cash receipts by the amount of the check should be made in the cash receipts journal, and the amount should be posted to an accounts receivable record. This is necessary to control the collection and deposit of such items.

Adjustments for returned checks should not be made in the cash disbursements journal, since this procedure results in overstating both receipts and disbursements. When the amount of a returned check is collected from the maker, the collection should be recorded in the cash receipts journal and this entry cross referenced to the corresponding adjusting entry made when the check was returned by the bank. The redeposit of a returned check should not be made as part of a deposit of current receipts. A separate deposit ticket should be used when such items are made good and redeposited.

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B. Returned Check Charges

Pursuant to section 19 of the State Finance Law, as added by Chapter 55 of the Laws of 1992, effective January 1, 1993, any individual or entity (other than another state agency) which makes payment to the Unified Court System by way of a check which is subsequently dishonored, is liable for payment of a returned check charge. Unless otherwise provided by statute, the returned check charge established is **\$20.00**. Returned check charges are applicable to payments made for all fees, fines and mandatory surcharges. A sample returned check notification is included on page 7 of this section. Procedures for the imposition of returned check charges are as follows:

1. If a check or like instrument is dishonored due to stop payment or closed account, the payer should be contacted immediately in writing and requested to make full payment in certified funds (no returned check charge imposed). If certified funds are not received by a specified date and the check represents payment for a fee, the court may choose to terminate processing of the papers, case, or application if appropriate; or refuse to accept personal checks from this payer in the future. If the check represents payment for a fine or surcharge, the sentencing judge should be notified for appropriate action.
2. If a check or like instrument is not initially honored due to insufficient or uncollected funds, the court or agency should instruct the bank to deposit the check a second time.
3. If after the second deposit, (after the check has been returned by the bank a second time for insufficient or uncollected funds), the court or agency should immediately contact the payer in writing and request full payment in certified funds (bank check, money order, certified funds check), including a \$20.00 returned check charge. If certified funds are not received by a specified date and payment was for a fee, the court or agency may choose to terminate processing of the papers, case, or application; or refuse to accept personal checks from this payer in the future. If the payment was for a fine or surcharge, the sentencing judge should be notified for appropriate action.

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4. Dishonored checks should not be returned to the payer until the fee, fine or surcharge has been paid, including the returned check charge where applicable. The dishonored check (or a copy of both sides thereof) should be retained by the court or agency for a minimum of three (3) years.
5. If certified funds are subsequently received in the amount of the original fee, fine, or surcharge, but the returned check charge is not included, the court or agency should again contact the payer in writing and request payment of the \$20.00 returned check charge. A sample notification letter for this purpose appears later in this section.
6. Duplicate copies of all notices of the imposition of returned check charges should be maintained in an appropriate accounts receivable file. When returned check charges are subsequently collected, those notices should be transferred to a separate closed receivable file. Courts should be prepared to report on the number of pending returned check receivables and/or the success of collection efforts at any time.
7. In certain situations, it may be appropriate to waive the returned check charge. Such situations would include the following:
 - returned check was due to a bank error
 - court or agency error resulted in return of check
 - payer simply neglected to sign the check
8. All returned check charges collected pursuant to these provisions should be reported as state revenue using revenue object 35400 - Interest/ Penalties.

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Sample Returned
Check Letter

**State of New York
Unified Court System**
_____ **Court**

**Notice for Payment - Replace
Returned Check**

To: _____
From: _____
Date: _____
Re: (Case/Index No.) _____
Amt. of Returned Check \$ _____
Date of Check _____
Check No. _____

The above referenced has been returned to this court by your bank for the following reasons:

_____ Insufficient Funds	_____ Uncollected Funds
_____ Stop Payment	_____ Account Closed
_____ Other _____	

Please send **CERTIFIED FUNDS** in the amount of:

Dishonored Check	\$ _____
Returned Check Charge	\$ _____
Total Due	\$ _____

The total amount is due and owing upon receipt of this notice. If not paid in **CERTIFIED FUNDS** by _____, the following action will be necessary:

- ___ Processing of your papers/proceeding/application will be terminated.
- ___ Bench Warrant issued
- ___ Other _____

If you have any questions, please contact _____ at _____
_____. Your check should be made payable to _____.

Thank you

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Request For Returned
Check Charge

**State of New York
Unified Court System**
_____ Court

**Notice for Payment - Replace
Returned Check**

To: _____
From: _____
Date: _____
Re: (Case/Index No.) _____
Amt. of Returned Check \$ _____
Date of Check _____
Check No. _____

Thank you for your payment of \$_____ to replace the above referenced check which has been returned to this court by your bank. Your payment has been credited to your account.

However, as previously indicated in our first letter of _____ the total amount due included a returned check charge of \$_____, which you failed to remit. This amount is still due and owing.

If you have any questions, you may call _____ for further information.

Please make your certified check or money order payable to _____.

Thank you.

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IMPORTANT NOTICE TO MEMBERS OF THE PUBLIC AND BAR
REGARDING **RETURNED CHECK CHARGES**

CHAPTER 55 OF THE LAWS OF 1992 GRANTED ADDITIONAL ENFORCEMENT POWERS TO COURTS AND AGENCIES FOR THE COLLECTION OF NON-TAX DEBTS OWED TO THE STATE. SECTION 19 OF THE STATE FINANCE LAW, AS ADDED BY THIS LEGISLATION, PROVIDES THAT STATE AGENCIES, INCLUDING THE UNIFIED COURT SYSTEM, ARE AUTHORIZED TO CHARGE A RETURNED CHECK FEE, FIXED AT \$20.00 WHEN A CHECK IS DISHONORED.

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3.060.4 Bank Reconciliation Procedures

A reconciliation of each bank account under the court's control must be prepared on a monthly basis. The key to accurate preparation of the bank reconciliation is the maintenance of the cash receipts journal. Both of these internal record keeping tools must agree.

The monthly statements for each bank account should be reconciled by an employee who is not responsible for the receipt or deposit of cash, or the maintenance of the accounting records. To be effective, the following safeguards should be applied in making the reconciliation:

- a. The bank statement should be delivered unopened to the employee responsible for making the reconciliation.
- b. The total of the checks returned by the bank (paid checks) should be checked against the total charges on the bank statement, and should not be interfiled with checks returned previously until the reconciliation has been completed.
- c. A written record of the bank reconciliation, including a list of outstanding checks, should be prepared and filed with the bank statement. This record should be retained for audit purposes.
- d. An accounting should be made of the numerical sequence of the checks.
- e. The transaction details for checks outstanding for an extended period of time should be investigated.
- f. All voided checks should be examined. Such checks should be retained in the numeric file of checks.
- g. The deposit entries on the bank statement should be compared with the dates and amounts of deposits in the cash receipts journal.
- h. The signatures and endorsements on the checks should be test examined.
- I. A stop payment order should be issued and the funds held as potential abandoned property for checks outstanding for over six (6) months.

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Using the sample reconciliation form which follows, the procedures for preparation of the monthly bank reconciliation are:

1. Month - Indicate the month the reconciliation is being prepared for.
2. Court - Name of the Court.
3. Bank - Name of the bank where the account is held.
4. Account No. - The approved number of the account.
5. Cash Receipts Balance at the Beginning of the Month - The balance shown on the court's cash receipts journal at the beginning of the month being reconciled.
6. Total Deposits - The total of all deposits made during the month.
7. Plus Interest - The interest earned during the month if applicable.
8. Total - Add #5, #6 and #7.
9. Disbursements - List individually by check no. and amount, payments made from the account during the month.
10. Total Disbursements - The total of all the disbursements listed in #9.
11. Balance at End of Month - Subtract the total disbursements calculated in #10 from the total in #8.
12. Bank Statement - Balance as per statement - Enter the balance shown on the bank statement.
13. Deposits in Transit - The total of all deposits which you have shown in your cash receipts journal which do not appear on the statement.
14. Total - Add #12 and #13.

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15. Outstanding Checks - List by check number and amount, all of the checks which were written during the month, but which were not cashed as of the date of the bank statement.
16. Total - The total value of all the outstanding checks calculated in #15.
17. Balance at End of Month - Subtract the amount in #16 from the amount in #14. This should agree with #11, in the event it does not, your account is not in balance. Check the disbursements, outstanding checks, your addition and subtraction and your cash receipts journal to find the discrepancy.

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BANK RECONCILIATION FOR MONTH OF: (1)

COURT/AGENCY (2)

BANK (3)

ACC. NO. (4)

PER CASH RECEIPTS JOURNAL:			PER BANK STATEMENT:		
BALANCE - BEGINNING OF MONTH		\$ <u> (5) </u>	BALANCE - PER BANK STATEMENT		\$ <u> (12) </u>
PLUS: TOTAL DEPOSITS		\$ <u> (6) </u>	PLUS: DEPOSIT IN TRANSIT		\$ <u> (13) </u>
PLUS: INTEREST		\$ <u> (7) </u>			
TOTAL	(A)	\$ <u> (8) </u>	TOTAL	(C)	\$ <u> (14) </u>
LESS: DISBURSEMENTS			LESS: OUTSTANDING CHECKS		
CHECK NO.	(9)	AMOUNT	CHECK NO.	(15)	AMOUNT
_____		_____	_____		_____
_____		_____	_____		_____
_____		_____	_____		_____
_____		_____	_____		_____
_____		_____	_____		_____
_____		_____	_____		_____
TOTAL DISBURSEMENTS	(B)	\$ <u> (10) </u>	TOTAL OUTSTANDING CHECKS	(D)	\$ <u> (16) </u>
BALANCE AT END OF MONTH (A-B)		\$ <u> (11) </u>	BALANCE AT END OF MONTH (C-D)		\$ <u> (17) </u>

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3.060.5 Monthly Account Book Balances - New York State Register

Pursuant to Section 107 of the State Finance Law, each court/agency must provide the Department of Taxation and Finance with the month end "book" balance (see Chapter 3.020) for each bank account which is a depository for State funds, including bail and/or other trust monies. Balances must be received no later than the fifth business day of each month, so it is not necessary to wait for receipt of the monthly bank statement. The court's own checkbook or disbursements journal "book" balance should be provided. The Department of Taxation and Finance requires that the reports filed included the following data elements:

- Originating Agency Code - (05xxx) which identifies the appropriate district/administrative office
- Court / Agency Name
- Bank Name and Account Number
- Month-end Book Balance
- Contact Name / Phone Number

By the fifth day following the conclusion of each month, the above information for each State bank account must be e-mailed to the Department of Taxation & Finance at the following address:

treasury-state.register.reporting@tax.state.ny.us

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3.070 Revenue Refund Policies and Procedures

3.070.1 Revenue Refund Policy Guidelines

Court and agency managers may be called upon from time to time to refund fees, fines, penalties or other revenue previously collected. The following constitutes UCS policy relative to the issuance of revenue refunds (See chapter 3.110 for guidelines relative to the return of custodial funds such as bail):

1. Once funds are taken into the physical custody of a court or agency, even if the payer has yet to leave the premises or the funds have yet to be recorded and/or receipted, revenue refunds may only be issued upon the specific authorization of the appropriate district/administrative office and the warrant of the State Comptroller (State Finance Law Section 8(15)); or if the monies would have been properly credited to another government entity, upon the authorization and warrant of the appropriate local fiscal authority (e.g. city comptroller, county treasurer). **Under no circumstances are refunds to be issued from current court/agency receipts.**
2. Generally, refunds are not to be authorized when the requested service (e.g. filing, certification, or recording) has already been rendered. Exceptions to this policy would include: (1) in the case of legitimate filing or venue errors; (2) in cases where revenues have inadvertently been credited and transmitted to the wrong government entity by court personnel (e.g. state funds transmitted to local government in error); or (3) in cases where the refund of the monies to the payer can reasonably be justified as being in the best interests of fairness. Refunds should not to be issued because of a petitioner's change of mind in regard to the filing of a proceeding; or, if after having filed a proceeding, a quick settlement is reached; or a preliminary investigation reveals that a previously filed case has no merit.
3. Local court managers (e.g. Clerk of the Court, County Clerk, Chief Clerk) have appropriate discretion and responsibility for determining the particular situations

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in which the issuance of a refund is proper. The court manager's signature, or that of an authorized designee, on the **Request for Refund of Fees/Fines Paid Into Court** form (see section 3.070.2) attests to the following: (1) that the monies to be refunded to the payer were previously collected by the court and transmitted for credit to the accounts of the government entity from which the refund will be issued; and (2) that the refund is reasonable in that the monies were inadvertently collected or credited due to a legitimate error.

These guidelines are designed to clarify the court manager's responsibilities with respect to the issuance of revenue refunds and to provide a policy framework for the rejection of unreasonable refund requests. They are not intended to impede the court manager's reasonable exercise of discretion in such matters.

Refunds from State monies which have been authorized by the local court manager via a signed **Request for Refund of Fees/Fines Paid Into Court** form should be forwarded, along with evidentiary photocopies of the original payment receipt and, if applicable, the duplicate payment receipt to be refunded, to the appropriate district/administrative office for processing. **Courts should not submit refund requests directly to the State Comptroller or to the Commissioner of Taxation & Finance.** District/administrative office procedures for processing refunds to be paid from State funds are as follows:

3.070.2 Revenue Refund Processing Procedures

Courts and agencies may be called upon to issue a refund of fees or other revenue collected as a result of the issuance of duplicate index numbers, excessive estimates of estate value, etc. With the exception of: (1) funds held in trust by the court or agency, such as bail; and (2) monies collected on behalf of and previously credited to a government entity other than the State of New York, refunds may only be made by, and with the approval of, the Office of the State Comptroller (OSC). Instructions for the processing of refund requests are as follows:

- A. Request for refund by court or agency: documentation in support of the refund consists of the preparation of a **Request for Refund of Fees/Fines Paid Into Court** form (see attachment I appearing later in this section) by the court or agency. The preparation of sections 1 through 6 of the Request for Refund of Fees/Fines form should be supervised by court/agency personnel and **must** be signed by both the claimant and an authorized court representative. The form includes a payee name and address and coding block.

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Payee name and address information must be limited to five (5) lines of coding of thirty (30) spaces each, as this data will be used to generate the special charge voucher. Courts and agencies are encouraged to complete the payee reference section (20 spaces) to simplify check identification. For refunds from State funds, the form also includes a coding box for entry of the appropriate district-wide revenue refund coding. Only one line of coding should appear on this form.

The completed *Request for Refund of Fees/Fines Paid Into Court* should be forwarded in triplicate to the appropriate District Administrative Judge's Office (State refunds). Under no circumstances should forms be submitted directly to OSC or to the Commissioner of Taxation & Finance. For the refund of monies previously credited to government entities other than the State of New York, the completed *Request for Refund of Fees/Fines Paid Into Court* form should be submitted to the appropriate local government fiscal authority (e.g. County Treasurer, City Comptroller).

B. Preparation of the Special Charge Voucher (AC916) by the Administrative Office:

The District Administrative Judge's Office or other appropriate administrative office should review each refund request for accuracy and proper justification. If the request is approved, a Special Charge Voucher (AC916) should be prepared (see attachment II appearing later in this section).

Each Special Charge Voucher is limited to 99 refunds per voucher regardless of cost center and object combination. Multiple refunds require the completion of an (AC2395) Payee Continuation (See Attachment III) with an indication in red on the Special Charge Voucher "Payee Continuation Form Attached".

The refund system developed by OSC requires all refund payments to be originally charged to a central OSC controlled account established specifically for refunds and followed by the subsequent charge back of the refund amount to a statewide UCS revenue refund cost center. Only one line of coding is permitted on the Special Charge Voucher. Adjusting entries, reflecting the cost center, year and object to which the revenue was originally credited, will subsequently be made via Revenue Transfer (AC 22), discussed later in this section.

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C. Entering the Special Charge Voucher into the OSC Accounting System

Effective August 31, 1998, the Office of Court Administration has been approved to utilize the OSC Quick Pay system for the processing of revenue refunds which do not exceed \$1,000. This process is designed to increase administrative efficiency by streamlining the processing of high volume, low dollar refunds, while maintaining effective OSC pre-audit capabilities.

The Quick Pay Entry and Correct conversation, found on Menu 27, is to be used to enter refund data into the Central Accounting System (CAS). A sample entry screen and instructions are attached (See attachment VII). The Quick Pay conversation for refunds has related data fields not included on other vouchers. Using this additional refund data, OSC will pre-audit the refund request and issue a check as early as two days following certification. **Hard copy refund vouchers and documentation should not be submitted to OSC but must be retained by the District Administrative Office for a minimum of three (3) years.** Using statistical sampling techniques, OSC auditors will periodically require agencies to submit supporting documentation for selected Quick Pay refunds as an indication of adequate internal controls and document retention.

The Quick Pay Refund process requires an online certification by a designated finance officer for each batch of vouchers. The certification is performed using the Quick Pay Certification conversation found on Menu 28. Designated finance officers are assigned a Certification Operator ID to access this conversation. These certifiers must be authorized to sign vouchers in accordance with Section 110 of the State Finance Law, designations which must be on file with OSC Refund Audit. To ensure separation of duties, any person who has a Certification Operator ID **cannot** also perform Quick Pay entry. The online certification is the legal equivalent of a written signature authorization and the identifying information for the certifier of each batch will be retained in OSC files for historical reference.

Quick Pay certifiers can review online any or all documents in a batch and can reject vouchers when necessary. The certifier **cannot** change any information on the vouchers. The reject and resubmittal process available for Quick Pay batches is also available for Quick Pay refund batches. These batches may only be resubmitted once. Should a certifier attempt

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to resubmit the same batch more than once, error message 043-INV BTCH NO FOR RESUBMIT will be issued and the voucher will need to be rejected and re-entered in a new batch.

To ensure the accuracy of the State's revenue reporting, refunds **cannot** be paid on the last business day of the month and during the last business week of the fiscal year. As a result, Refund Quick Pay batches should not be certified on any day that would result in a payment during these time periods. **Listed below is a schedule of the days during the remaining 2003 calendar year that Quick Pay batches should not be certified:**

June	Monday	June 27, 2003
July	Thursday	July 30, 2003
August	Friday	August 28, 2003
September	Tuesday	September 29, 2003
October	Friday	October 30, 2003
November	Friday	November 26, 2003
December	Wednesday	December 30, 2003

Any batches that are certified during the days listed above will be rejected back to the originating agency. Repeated failures to adhere to the schedule may result in the removal of an agency from Quick Pay processing privileges.

Since the Quick Pay refund process requires no paper to be sent to OSC, the following internal control points should be emphasized.

- Review the daily Payee List (VOU65P) to ensure that only authorized payments have been processed.

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- Ensure effective audit trails to source documents. Questions from OSC preauditors will require same day responses and source documents will be required by OSC for post-audit
- Certification BCLs must be retained for a minimum of three (3) years. These provide a hard copy record of the name and operator ID of the certifier.
- Ensure the integrity of terminal and password security.
- Ensure that no employee can perform both entry/correct and certification of Quick Pay refunds.

All Special Charge vouchers which do not qualify for payment via Quick Pay (i.e. payments over \$1000) must continue to be processed in the same manner as any expenditure voucher. All Special Charge vouchers must be batched in accordance with existing rules as provided in Part IV/Chapter 1.050 (See Attachment IV later in this section).

After the Special Charge voucher has been entered into the OSC Accounting System, the BCL (Batch Control List) should be attached to the above documents and sent to:

Office of State Comptroller
Refund Audit Unit
17 Computer Drive West
Albany, New York 12205

A copy of the above completed documents, together with the Request for Refund of Fees/Fines and any additional documentation for each refund requested should also be included. Once the refund has been approved and processed, this copy will be returned with OSC's approval so noted thereon. A completed copy of all of the above should be retained by the agency for its records.

- D. Accounting Reports from Office of the State Comptroller and/or Division of Budget and Finance done as payments are made.

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Upon receipt and verification of revenue refund ‘P’ warrants (VOU065P), district/administrative offices should prepare a Revenue Transfer (AC 22) to reverse the charges to the statewide UCS revenue cost center and charge the refund to the appropriate court/agency revenue cost center. A single Revenue Transfer may be used to adjust for all revenue refunds paid during the month. **Batch numbers for all revenue refund Revenue Transfers should utilize prefix ‘RF’, followed by a sequential number (i.e. RF001).**

If it is necessary for the OSC Refund Audit Bureau to reject a request for a refund, a Voucher Rejection or Adjustment Notice (Form AC250), will be prepared and sent to the Originating Agency together with the documentation.

Samples of the following reports are contained in this section:

Revenue Journal - Monthly	- IV/3.070 <u>Pg. 35</u>
Revenue Liability Date Report - Monthly	- IV/3.070 <u>Pg. 36</u>
Voucher Payee List VOU65 - Daily	- IV/3.070 <u>Pg. 37</u>

E. Adjusting Entries

Once OSC VOU65P warrants are received and verified, adjusting entries should be made via Revenue Transfer (AC22) to reflect the cost center, year and object to which the revenue was originally credited. The statewide revenue refund cost center key (see below) should be credited (-), while the revenue cost center originally credited should be debited (+).

UCS Statewide Revenue Refund Cost Center Key:

<u>Dept.</u>	<u>Cost Center</u>	<u>Var.</u>	<u>Object</u>	<u>Year</u>
05	910996	6A	35320	44

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See attachment VI later in this section for an illustration of this adjusting entry.

F. Refund Check Inquiries

Should it be necessary to inquire as to whether a refund check has cleared, please call the OSC Revenue Section at (518) 474-4007.

Should a payee inquiry be received relative to check clearance, OSC will require the payee name, the check number, check date, and amount, exactly as this information appears on the VOU65 Payee List. Requests for stop-payments or photocopies of checks must be made in writing to:

Office of the State Comptroller
Bureau of Accounts
110 State Street
Albany, New York 12236

G. Court/Agency Accounting For Refunds

The monthly Report of Money's Received should be prepared without regard to refunds. Each court or agency should maintain a refund journal with the following information:

1. Date of Refund Request
2. Amount of Refund
3. Original Receipt Number
4. Date of Original Payment
5. Amount of Original Payment
6. Index or Docket Number
7. Name of Payee
8. Revenue Coding

A copy of all refund requests should be maintained together with all necessary supporting documentation.

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H. Refunds and the Monthly Revenue Distribution Report.

The monthly Revenue Distribution Report should be prepared in accordance with Section 3.080.4 of this manual. The report includes a separate line to account for refunds requested.

I. Refunds of Index Number Revenue

While all recipients must ultimately share in the liability for revenue refunds issued, it would not be appropriate to compel the payer to seek repayment from multiple sources (i.e., State; County; Dept. of Education). Accordingly, the Unified Court System, through the respective County Clerks, will continue to refund the full \$210.00 index number fee (effective July 14, 2003) from State General Fund revenue. Then, prior to the completion of each fiscal year, the following procedures must be followed to recover index numbers refund from (1) the various counties where appropriate and (2) from the Records Management Improvement Fund:

1) Adjusting County Revenue (County Clerks Statewide Effective July 14, 2003)

County Clerks retain \$26.00 in County (local) revenue for each index number issued. Therefore, for each index number refund that is issued during the previous twelve months, \$26.00 should be deducted from County-Index number revenue and added to State index number revenue. This adjustment should be performed annually for index number refunds issued during the period of January 1 - December 31 of each year and should be included as part of the transmittal of December revenue (reported in January) to the State Commissioner of Taxation & Finance. For audit purposes, County Clerks will be responsible for retaining documentation in support of this annual adjustment. District/administrative Offices will be responsible for ensuring that this adjustment is reflected in the December revenue reported in January by each County Clerk within their respective jurisdictions.

2) Adjusting Records Management Improvement Fund and Cultural Education Account

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Revenue

For each \$210.00 index number refund issued during the year, the sum of \$4.75 must be deducted from the Records Management Improvement Fund and added to State index number revenue. Additionally, \$14.25 must be deducted from the Cultural Education account and also added to state index number revenue. The Division of Budget & Finance will coordinate this transfer of revenue with the New York State Department of Education.

Annual Refund Transfer

To assist district/administrative offices in the recovery of Records Management revenue, Revenue Transfers (AC 22's) relating to index number refunds will be prepared by the Division of Budget & Finance on an annual basis and will encompass refunds issued during the period of January 1 - December 31 of each year. These transfers will be prepared based on information provided by the OSC Central Accounting System. District/Administrative Offices responsible for the processing of revenue refunds pursuant to Part IV/Chapter 3.070 of the Financial Planning & Control Manual will be required to maintain the necessary refund records so as to review and certify the Revenue Transfers prepared by the Division of Budget & Finance.

To summarize this process, the steps to be undertaken each January will be as follows:

1. County Clerks will reduce County revenue and increase state index number revenue to reflect refunds issued during the previous twelve months.
2. The Division of Budget & Finance will prepare preliminary Revenue Transfers (AC 22's) to recover Records Management Improvement Fund and Cultural Education Account revenue from the NYS Department of Education.
3. District/Administrative Offices responsible for issuing revenue refunds will be required to verify the accuracy of these transactions (steps 1 and 2).

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Attachment I

REVISED 2/96

STATE OF NEW YORK - UNIFIED COURT SYSTEM
REQUEST FOR REFUND OF FEES/FINES PAID INTO COURT

Date _____

1. TO: _____
Appropriate UCS District / Administrative Office (for refunds of State fees) or Local Government Official (for refunds from local monies)

FROM: _____
Chief Clerk or Authorized Designee

2. Consistent with existing statute and the provisions of Part IV / Chapter 3.070.1 of the UCS Financial Planning & Control Manual, a request for the refund of monies previously paid into the court or agency of _____ is hereby submitted :

Type of Proceeding: _____
 Index or Docket No. _____
 Orig. Amount Paid _____
 Date Paid _____
 Receipt No. _____
 REASON FOR REFUND: _____

(ATTACH COPY OF RECEIPT AND ANY OTHER APPROPRIATE DOCUMENTATION)

3. THE MONIES TO BE REFUNDED WERE PREVIOUSLY TRANSMITTED FOR CREDIT TO THE (CHECK ONE AND COMPLETE AS APPROPRIATE):

STATE OF NEW YORK COUNTY OF: _____ CITY/TOWN OF: _____

4. NAME AND ADDRESS AS THEY SHOULD APPEAR ON THE REFUND CHECK <small>PAYEE NAME AND ADDRESS (LIMIT TO 5 LINES, 30 SPACES EACH)</small>					TOTAL \$AMOUNT	PAYEE REFERENCE TO APPEAR ON CHECK STUB <small>(LIMIT TO 20 SPACES)</small>
DEPT	REVENUE COST CENTER TO BE CHARGED	VAR	YR	OBJECT	DEPT	STATE

5. CHIEF CLERK'S / COURT MANAGER'S CERTIFICATION:
 I HEREBY CERTIFY THAT THE FEES REFERENCED HEREIN WERE PREVIOUSLY COLLECTED BY THIS COURT/AGENCY AND WERE TRANSMITTED FOR CREDIT TO THE GOVERNMENT ENTITY FROM WHICH THE REFUND IS TO BE ISSUED AND THAT THIS REFUND IS REASONABLE IN THAT THE FUNDS WERE COLLECTED OR CREDITED DUE TO A LEGITIMATE ERROR:

SIGNATURE OF THE CHIEF CLERK OR AUTHORIZED DESIGNEE

TITLE

6. CLAIMANT'S CERTIFICATION:
 I HEREBY CERTIFY AND AFFIRM THAT THE REASON FOR THE REFUND SET FORTH IN ITEM 2 ABOVE IS TRUE, THAT THE AMOUNT TO BE REFUNDED WAS PAID INTO THIS COURT OR AGENCY BY ME OR ANOTHER AUTHORIZED AGENT OF THE FIRM I REPRESENT, AND THAT THIS REQUEST DOES NOT DUPLICATE ONE PREVIOUSLY SUBMITTED FOR THE SAME PURPOSE :

CLAIMANT'S SIGNATURE

DATE

REQUIRED: PAYEE ID (FEDERAL TAX ID OR SOCIAL SECURITY NUMBER)

IMPORTANT - ALL SECTIONS MUST BE COMPLETED. COURT PERSONNEL SHOULD SUPERVISE THE COMPLETION OF SECTIONS 1, THROUGH 5. CLAIMANT MUST SIGN AFFIRMATION SECTION 6. FOR REFUNDS OF STATE FEES, THE COMPLETED FORM SHOULD BE SUBMITTED FOR PAYMENT TO THE APPROPRIATE UCS DISTRICT/ADMINISTRATIVE OFFICE. TO AVOID PROCESSING DELAYS, DO NOT SEND DIRECTLY TO THE STATE COMPTROLLER OR TO THE COMMISSIONER OF TAX & FINANCE. FOR THE REFUND OF MONIES PREVIOUSLY CREDITED TO GOVERNMENT ENTITIES OTHER THAN THE STATE OF NEW YORK, SUBMIT THE COMPLETED FORM TO THE APPROPRIATE LOCAL GOVERNMENT FISCAL AUTHORITY (I.E. COUNTY TREASURER, CITY COMPTROLLER). IN ALL CASES, BE SURE TO INCLUDE REQUIRED SUPPORTING DOCUMENTATION (E.G. COPY OF RECEIPT, COURT ORDER).

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FORM: Special Charge Voucher (AC916)

PURPOSE: To Process refunds paid from the Comptroller's Revenue Account

PREPARED BY: UCS District/Administrative Offices

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
1	Voucher No.	7 AN	Enter the two character Ident No. (see attachment VI starting on page 26) and up to 5 additional numeric characters. This voucher number will be printed on the check and remittance stub.
2	Originating Agency	--	Name of the <u>district/administrative office</u> submitting the voucher.
3	Orig. Agency Code	5 N	Code identifying the <u>district/administrative office</u> submitting the voucher. This will be printed on the check and stub.
4	Interest Eligible (Y/N)	1A	Always 'N'
5	Payment Date	6 N	The date the refund should be paid. To pay the refund as quickly as possible, use the date the voucher is prepared.
6	Liability Date	6 N	The date the voucher is prepared.
7	Payee ID	9N	Federal Employer ID Number or Social Security Number.
8	Zip Code	5 AN	Leave Blank.

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FORM: Special Charge Voucher (AC916)

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
9	Route	1 AN	Leave Blank. (Any other route indicator requires DBF prior approval.)
10	Payee Amount	9 N	Refund amount due to this payee. Maximum of nine digits, including cents.
11	Payee Name	30 AN	Payee's name exactly as it should be printed on the refund check.
12	Payee Name	30 AN	If needed, continuation of payee's name. This will also be printed on the check.
13	Address	30 AN	Payee's street address exactly as the check should be mailed. This will be printed on the check.
14	Address	30 AN	If needed, continuation of street address. This will also be printed on the check.
15	City	20 AN	Name of the city in the payee's address. This will be printed on the check.
16	State	2 AN	Abbreviation of the name of the state in the payee's address. This will be printed on the check.
17	Zip Code	5 AN	Postal code for payee's address.

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FORM: Special Charge Voucher (AC916)

<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
18	IRS Code	1 AN	Leave Blank.
19	IRS Amount	--	Leave Blank.
20	MIR Date	6 N	The date the voucher is prepared.
21	Statistic Type	1 AN	Leave Blank.
22	Statistic	5 N	Leave Blank.
23	Indicator-Dept.	--	Leave Blank.
24	Indicator-Statewide	--	Leave Blank.
25	Ref/Inv. No.	20 AN	Description of the refund. This will be printed on the check stub. Be specific (i.e. Albany Co. Index #).
26	Ref/Inv. Date	6 N	In most instances, this would be the date on which the original fee was paid.
27	Description or Reason		Enter "Revenue refunds."
28	Total Number of Payees on this Voucher	--	Total number of payees being paid on this voucher.
29	Total Amount of the Voucher	--	Total amount of all refunds on this voucher. This amount must equal the total expenditure charges.

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FORM: Special Charge Voucher (AC916)

<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
30	Agency Certification	--	Signature, title, and a date signed by a person authorized to certify refund vouchers in the agency.
31	Verified	--	OSC entered.
32	Audited	--	OSC entered.
33	Certified	--	OSC entered.
34	Dept.	2 N	Always 0 2
35	Cost Center	6 N	Always 8 1 6 5 0 8
36	Var.	2 AN	Enter the two letters of the <u>Ident Code</u>. (See attachment V starting on page 26 of this section.)
37	Yr.	2 N	Always 4 4
38	Object	5 AN	Always 5 9 6 1 0
39	Accum.	3 AN	Leave Blank.
40	Amount	18 N	The dollars expended. Total amounts expended must equal 'Total Voucher' amount.
41	Orig. Agency	5 N	Leave Blank.

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FORM: Special Charge Voucher (AC916)

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
42	PO/Contract	7 AN	Leave Blank.
43	Line	3 N	Leave Blank.
44	F/P	1 AN	Leave Blank.

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Attachment III

AC 2395 (4/82)

State
of
New York

Payee Continuation

Voucher No.	1
-------------	----------

Originating Agency 2				Orig. Agency Code 3	
Payee ID 4	Additional	Zip Code 5	Route 6	Payee Amount 7	
Payee Name (Limit to 30 spaces) 8				1099 Code 15	Cash Discount %
Payee Name (Limit to 30 spaces) 9				Statistic Type 16	Statistic 17
Address (Limit to 30 spaces) 10				Ref/Inv No.	
Address (Limit to 30 spaces) 11				Ref/Inv Date (MM) / (DD) / (YY) 19	
City (Limit to 20 spaces) 12	(Limit to 2 spaces) →	State 13	Zip Code 14		

Description or Reason **20**

Payee ID	Additional	Zip Code	Route	Payee Amount	
Payee Name (Limit to 30 spaces)				1099 Code	Cash Discount %
Payee Name (Limit to 30 spaces)				Statistic Type	Statistic
Address (Limit to 30 spaces)				Ref/Inv No.	
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	
Payee Name (Limit to 30 spaces)				1099 Code	Cash Discount %
Payee Name (Limit to 30 spaces)				Statistic Type	Statistic
Address (Limit to 30 spaces)				Ref/Inv No.	
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

Attachment III

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FORM: Payee Continuation (AC2395)

PURPOSE: To be used when a voucher is paying more than one payee.

PREPARED BY: UCS District / Administrative Offices

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
1	Voucher No.	7 AN	This number is the same as appears on the corresponding voucher.
2	Originating Agency	--	Name of <u>administrative office</u> submitting the payee continuation. It must be the same as the corresponding voucher.
3	Orig. Agency Code	5 N	Code identifying the administrative office submitting the payee continuation. This code must be the same as that on the corresponding voucher.
4	Payee ID	9 N	Federal Employee ID Number or Social Security Number
5	Zip Code	9 AN	Leave Blank.
6	Route	1 AN	Leave Blank

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FORM: Payee Continuation (AC2395)

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
7	Payee Amount	9 N	Refund due for this payee. Maximum of nine digits, including cents.
8	Payee Name	30 AN	Payee's name as it should be printed on the refund check.
9	Payee Name	30 AN	If needed, continuation of payee's name. This will be printed on the check.
10	Address	30 AN	Payee's street address. This will be printed on the check.
11	Address	30 AN	If needed, continuation of street address. This will be printed on the check.
12	City	20 AN	Name of the city in the payee's address. This will be printed on the check.
13	State	2 AN	Abbreviation of the name of the state in the payee's address. This will be printed on the check.
14	Zip Code	5 AN	Postal code for payee's address.
15	1099 Code	1 AN	Leave Blank.

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FORM: Payee Continuation (AC2395)

<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
16	Statistic Type	1 AN	Leave Blank.
17	Statistic	5 N	Leave Blank.
18	Ref/Inv. No.	20 AN	Description of the refund. This will be printed on the check stub. Be specific (i.e. Albany County #1).
19	Ref/Inv. Date	6 N	In most instances, this will be the date on which the original fee was paid.
20	Description or Reason		Description or reason for payment to be used at the discretion of the agency preparing the payee continuation.

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Attachment IV
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FORM: Batch Transmittal (AC2387)

PURPOSE: Used to control the document count and total amounts on documents in the batch. Batch number is also used to locate documents in the system. Only one Special Charge Voucher per batch.

PREPARED BY: UCS District / Administrative Offices

<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
BATCH IDENTIFICATION			
1	Originating Agency	5 N	Code identifying the administrative office preparing the batch transmittal.
2	Batch Number	6 AN	<u>Use the same alpha prefix as used on the Special Charge Voucher. Use any alphanumeric characters for the next 3 positions. The last character is always the preprinted zero, Example: OA1230</u>
3	Batch Type	3 AN	Always <u>KRA</u> when processing Revenue Refunds via Quick Pay . Always <u>CRA</u> when processing Revenue Refunds which do not qualify for Quick Pay.
4	Number of Documents	3 N	Always 1. Comptroller's revenue refunds are limited to one document per batch.

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FORM: Batch Transmittal (AC2387)

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
BATCH IDENTIFICATION			
5	Net Amount	18 N	The sum of the charge amounts in the batch.
6	Originating Agency	--	The name of administrative office preparing the batch.
7	No. of Payees	--	The number of payees (refunds) in the batch.
8	Date	--	The date the transmittal is prepared. Supplied by Batch Preparer. (MM/DD/YY).
DOCUMENT IDENTIFICATION			
9	From	7 AN	The identification number of the document in the batch. Limit, one document per batch.
10	Through	7 AN	Leave Blank.
11		--	Leave Blank.
12	Document Number	7 AN	Leave Blank.
13	Disposition	--	Leave Blank.
14	Unit	--	Leave Blank.

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FORM: Batch Transmittal (AC2387)

<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
PREPARER IDENTIFICATION			
15	Prepared By	--	Signature of person who prepared the Batch Transmittal.
16	Phone Number	--	Telephone number of person who prepared the Batch Transmittal.
17	Input Date	--	The date the batch was entered into the system.
18	Input By	--	Name of the person entering the batch into the system. This may be a Data Entry Operator at agency with its own terminal or an operator at OSC.

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REVENUE REFUND PROCESSING CODES

<u>Originating Agency Code</u>	<u>Description</u>	<u>Voucher No.(7AN) Ident Schedule Code Number</u>
05000	OCA - New York City	OA _____
05005	OCA - Albany	OB _____
05008	Client Protection	CP _____
05071	Court of Appeals	OC _____
05072	State Board of Law Examiners	LE _____
05081	Appellate Division - 1st Dept.	OD _____
05082	Appellate Division - 2nd Dept.	OE _____
05083	Appellate Division - 3rd Dept.	OF _____
05084	Appellate Division - 4th Dept.	OG _____
05085	Appellate Term - 2nd Dept.	OH _____
05086	Appellate Term - 1st Dept.	OI _____
05090	Court of Claims	OJ _____
05360	Third Judicial District	OK _____
05460	Fourth Judicial District	OL _____
05560	Fifth Judicial District	OM _____
05661	Sixth Judicial District	ON _____
05761	Seventh Judicial District	OP _____
05860	Eighth Judicial District	OQ _____
05960	Ninth Judicial District	OR _____

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REVENUE REFUND PROCESSING CODES

<u>Originating Agency Code</u>	<u>Description</u>	<u>Voucher No.(7AN) Ident Schedule Code Number</u>
05111	District Office - Nassau County	OS _ _ _ _ _
05112	District Office - Suffolk County	OT _ _ _ _ _
05200	Queens County - Supreme Court	YA _ _ _ _ _
05200	Kings County - Supreme Court	YB _ _ _ _ _
05200	Richmond County - Supreme Court	YC _ _ _ _ _
05200	New York County Civil Court	VA _ _ _ _ _
05200	Bronx County Civil Court	VB _ _ _ _ _
05200	Queens County Civil Court	VC _ _ _ _ _
05200	Kings County Civil Court	VD _ _ _ _ _
05200	Richmond County Civil Court	VE _ _ _ _ _
05200	New York County Criminal Court	WA _ _ _ _ _
05200	Bronx County Criminal Court	WB _ _ _ _ _
05200	Queens County Criminal Court	WC _ _ _ _ _
05200	Kings County Criminal Court	WD _ _ _ _ _
05200	Richmond County Criminal Court	WE _ _ _ _ _

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REVENUE REFUND PROCESSING CODES

<u>Originating Agency Code</u>	<u>Description</u>	<u>Voucher No.(7AN) Ident Schedule Code Number</u>
05200	Bronx County Surrogate Court	YF _ _ _ _ _
05200	Kings County Surrogate Court	YG _ _ _ _ _
05200	Queens County Surrogate Court	YH _ _ _ _ _
05200	Richmond County Surrogate Court	YI _ _ _ _ _
05200	New York County Surrogate Court	YJ _ _ _ _ _
05200	New York County - County Clerk	YK _ _ _ _ _
05200	Bronx County - County Clerk	YL _ _ _ _ _
05200	Kings County - County Clerk	YM _ _ _ _ _
05200	Queens County - County Clerk	YN _ _ _ _ _
05200	Richmond County - County Clerk	YO _ _ _ _ _

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FORM: Journal Transfer / Revenue Transfer (AC22)

PURPOSE: To Charge Appropriate Operating Revenue Cost Centers

PREPARED BY: UCS District/Administrative Offices

COPIES: Original - OFMAS Division of Budget & Finance 2nd Copy - Agency

<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
1	Originating Agency Code	5 AN	Code identifying the district/administrative office submitting the transfer.
2	Batch Number	6 N	Sequential number assigned by the district/administrative office (the last character is always the pre-printed '0'.) Always use prefix 'RF' to identify revenue refund adjustments.
3	Batch Type	3AN	Always 'JRT' when processing Revenue Transfers.
4	Number of Documents	3 N	Should be 1 document, which may include multiple pages if needed.
5	Batch Amount	18N	Sum of the charge amounts regardless of sign (+/-)
6	Document Number	7 N	Sequential number assigned by the district/administrative office.
7	Originating Agency	--	Name of the district/administrative office submitting the document.
8	Liability Date	6 N	Last day of the month in which the original refunds were processed.

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<u>REF</u>	<u>NAME</u>	<u>LENGTH</u> <u>/TYPE</u>	<u>DESCRIPTION</u>
9	Department	2 N	Always '05' for Judiciary.
10	Cost Center	6N	Always use the Statewide revenue refund cost center 9 1 0 9 9 6 .
11	Var.	2 AN	Always 6 A .
12	Yr.	2 N	Always use year 4 4 .
13	Object	5 AN	Always use 3 5 3 2 0 .
14	Accum.	3 AN	Leave blank.
15	Amount	18 N	The total dollar amount refunded (-).
16	Orig. Agency	5 N	Leave blank.
17	PO/Contract	7 AN	Leave blank.
18	Line	3 N	Leave blank.
19	F/P	1 AN	Leave blank.
20	Dept.	2 N	Always '05' for Judiciary.
21	Cost Center	6 N	Revenue cost center originally credited for the revenue receipt.
22	Var.	2 AN	Leave blank.
23	Yr.	2N	Fiscal year originally credited for the revenue receipt.
24	Object	5 AN	Revenue object originally credited for the revenue receipt.

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<u>REF</u>	<u>NAME</u>	<u>LENGTH /TYPE</u>	<u>DESCRIPTION</u>
25	Accum.	3 AN	Leave blank.
26	Amount	18 N	Amount of the revenue adjustment.
27	Orig. Agency	5 N	Leave blank.
28	PO/Contract	7 AN	Leave blank.
29	Line	3 N	Leave blank.
30	F/P	1 AN	Leave blank.
31	Gross Total	--	Total of document charges regardless of sign (+/1).
32	Reason of Adjustment	--	Enter "To properly charge individual operating revenue cost centers for the value of refunds initially charged to the UCS statewide revenue refund cost center."
33	Agency Certification	--	Signature of an employee specifically authorized to approve revenue refunds (via the filing of an AC 2713 signature authorization form). Include date and phone number.
34	OSC Review	--	Leave blank.

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SAMPLE SCREEN

QUICK PAY REFUND ENTRY
VOUCHER/PAYMENT

ORIG/AGCY	:	BATCH #	
VOUCHER #	:		INT ELIG: N
PAYMENT DATE	:		LIABILITY:
PAYEE ID	:	ZIP CODE:	ROUTE:
PAYEE NAME	:		
ADDRESS	:		
CITY	:	STATE:	ZIP CODE:
1ST PAYEE AMT	:		MIR DATE:
IRS CODE	:	IRS AMT:	
STAT TYPE	:	STATISTIC: IND-DEPT	IND-STATE:
IST REF/INV #	:		INVOICE DATE:
PMT REC'D AMT	:		LIABILITY AMT:
PAYMENT ID	:		REPORT ID:
REV PERIOD #1	:	REV PERIOD #2:	
DESCRIPTION	:		

DEPT	COSTCTR	VAR	YR	OBJECT	ACCUM	AMOUNT	AGCY	PO/CONT	LINE F
02	816508		44	59610		.00			

03CHARGE	05RECAP 06CHGTAIL	09INVOICE	10PAYMENT
11SUSPEND	12PROCEED ENTER - NEXT VOUCHER		

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<u>Field</u>	<u>Field Length</u>	<u>Information to be Data Entered</u>
PMT RECD AMT	13	Original Fee/Fine Amount
LIABILITY AMT	13	Amount of Fee/Fine Retained by Court or Agency
PAYMENT ID	20	Original Receipt Number
REPORT ID	20	Index / Docket Number
REV PERIOD 1	6	Date Fee/Fine was Originally Paid
REV PERIOD 2	6	Leave Blank
DESCRIPTION 1	22	Reason for Refund (Enter one of the following): Overpaid__ Fee (i.e. Overpaid Probate Fee) Duplicate__ Fee (i.e. Duplicate Index Fee) Rescinded__ Fee / Fine Wrong Jurisdiction Vacated Judgement Other (Be Specific)
DESCRIPTION 2	22	Use if available space in DESCRIPTION 1 is insufficient.
DESCRIPTION 3	20	Leave Blank
PAYEE ID	9	Social Security or Employer ID number
REF_INV	20	Case ID, Docket or Index Number, Estate Name

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Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM
 REVENUE JOURNAL REPORT
 TIME PERIOD 05/30/93 - 03/30/94

DATE RUN 04/04/94

REVENUE JOURNAL
 COST CENTER - 912345 SAMPLE CITY COURT

YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
92	35270	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35271	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	35272	05123	CT1010	CT101	319 JV CHARGE	-400.00	05 10 93	04 30 93
92	35273	05123	CT1010	CT101	319 JV CHARGE	-250.00	05 10 93	04 30 93
92	35279	05123	CT1010	CT101	319 JV CHARGE	-600.00	05 10 93	04 30 93
92	35401	05123	CT1010	CT101	319 JV CHARGE	-100.00	05 10 93	04 30 93
92	35402	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35347	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35348	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	34349	05123	CT1010	CT101	319 JV CHARGE	-650.00	05 10 93	04 30 93
92	35341	05123	CT1010	CT101	319 JV CHARGE	-150.00	05 10 93	04 30 93
92	35390	05123	CT1010	CT101	319 JV CHARGE	+3350.00	05 10 93	04 30 93
93	35390	05000	C2010	COURT10	371 REV POST	-1000.00	04 07 93	04 07 93
93	35390	05000	C2020	COURT11	371 REV POST	-1000.00	04 18 93	04 18 93
93	35390	05000	C2030	COURT12	371 REV POST	-1350.00	04 30 93	04 30 93
93	35390	05000	C2040	COURT13	371 REV POST	-1000.00	07 01 93	07 01 93
93	35270	05123	CT1050	CT105	319 JV CHARGE	-400.00	09 12 93	09 12 93
93	35271	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35272	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35273	05123	CT1050	CT105	319 JV CHARGE	-300.00	09 12 93	09 12 93
93	35279	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35401	05123	CT1050	CT105	319 JV CHARGE	-100.00	09 12 93	09 12 93
93	35402	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93
93	35347	05123	CT1050	CT105	319 JV CHARGE	-250.00	09 12 93	09 12 93
93	35348	05123	CT1050	CT105	319 JV CHARGE	-450.00	09 12 93	09 12 93
93	34349	05123	CT1050	CT105	319 JV CHARGE	-500.00	09 12 93	09 12 93
93	35341	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93
93	35270	05123	RF1230	123	319 JV CHARGE	100.00	10 28 93	09 26 93
93	35271	05123	RF1230	123	319 JV CHARGE	850.00	10 28 93	09 26 93
92	35279	05123	RF1230	123	319 JV CHARGE	50.00	10 28 93	09 26 93

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VOU65

Payee List

STATE OF NEW YORK
 OFFICE OF THE STATE COMPTROLLER
 PAYEE LIST BY AGENCY AND VOUCHER

ORIGINATING AGENCY 05005 OCA OFFICE OF BUDGET & FINANCE WARRANT P

VOUCHER	BATCH	PAYEE ID	PAYEE NAME	CHECK NO	AMOUNT	CHECK DATE	IRS	BATCH TYPE	ST IND
000020B	20B	133202043-	MRS. JANE DOE 110 LAFAYETTE STREET 8TH FLOOR NEW YORK	76562677 NY 10013	100.00	09/10/93		KRA	
000020B	20B	122303054-	MR. JOHN SMITH, ESQ. 100 FIFTH STREET SUITE B NEW YORK	76673788 NY 10015	850.00	09/10/93		KRA	
000020B	20B	14440465-	MS. MARY JONES APT 6B 19TH FLOOR NEW YORK	76674899 NY 10007	50.00	09/10/93		KRA	

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3.080 Revenue Reporting

Consistent with the provisions of section 39(2)(e) of the Judiciary Law, all monthly revenue reports, including Reports of Moneys Received (AC 909's), Revenue Transfers (AC 1370's) and Revenue Distribution Reports shall be transmitted to the appropriate district/administrative office in a timely manner, such that **all revenues are received by the Commissioner of Taxation and Finance and are properly classified no later than ten (10) days after the last day of the month during which they were collected.**

3.080.1 Monthly Revenue Report

Internal recordkeeping does not end with the recording of fines and fees collected in the cash receipts journal. In order to maintain the necessary audit trail, a Monthly Revenue Report must be prepared. The monthly revenue report should be retained internally by the court for audit purposes. No outside distribution of this report is necessary. Report formats have been developed for each court type (samples follow). Each report includes the most commonly used revenue categories and their appropriate revenue object codes. The proper use of the Monthly Revenue Report should enable the court or agency to accurately account for deposits, refunds and interest earned. By adding the revenue columns down and adding interest the net amount which must be transmitted to the State Treasury and classified using a Report of Moneys Received form (AC-909) or Revenue Transfer (AC 1370) is computed. Any new objects of revenue should be added to the report as required.

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3.080.2 Reporting State Revenues - Report of Moneys Received (AC-909)

Upon completion of all other necessary recordkeeping, the court or agency is ready to prepare the Report of Moneys Received form (AC-909). The AC-909 (sample attached) is the revenue report used when transmitting a monthly revenue check to the State Treasury. **Courts or agencies which transmit revenue via wire transfer should refer to section 3.080.6.**

The instructions for completion of the Report of Moneys Received form (AC-909) are as follows:

1. Originating Agency Code - Use the Originating Agency Code (5 digit number) which identifies the financial entity responsible for submission to the Office of the State Comptroller (generally, the district/administrative Office). See Part IV/3.130.3 of this Manual.
2. Batch Number - A sequential number assigned by the court. All reports are to be recorded in a document register for future reference. To avoid duplication of numbers from courts in the same county, the following prefix should be used for both the document number and the batch number (see Part IV/3.120.4 of this manual):

<u>Court/Agency Type</u>	<u>Batch Prefix</u>
Surrogate Supreme Court	S SC
County Court County Clerk Correctional Facility	CO CC CF

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<u>Court/Agency Type</u>	<u>Batch Prefix</u>
Mandatory Surcharge (<u>ONLY</u> if transmitted by local <u>Probation Department</u>)	PR
County Treasurer	TR
City Courts - Criminal	CR
City Courts - Civil	CV
City Courts - Traffic	T
City Courts - All	CT

3. Batch Type - A code identifying the classification of documents in the batch. Use REC for the Report of Moneys Received.
4. Number of Documents - The number of documents being transmitted, this will usually be one (1).
5. Net Amount - The total shown on the Report of Moneys Received (AC909).
6. Document Number - The same prefix entered in block (2) should be used in addition to a sequential number beginning with 1.
7. Originating Agency - Enter Your Court/Agency - Name
8. Agency Code - Use the Originating Agency Code (5 digit number) which identifies the financial entity responsible for submission to the Office of the State Comptroller (generally, the district/administrative Office).
9. Date - Enter the date the document is completed. Use all six (6) digits, e.g., May 1, 1995 = 05/01/95.

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10. Fund Name - Except for certain Special Revenues (see section 3.130 of this manual), most revenues collected in the Judiciary are reported to the State Purposes Fund (General Fund). For such revenues, enter STATE PURPOSES.
11. Fund Code - For State Purposes Fund revenue, enter 003.
12. Amount - The total of all State purposes Revenue (Fund 003) being transmitted.
13. Amount - The total of all revenue being transmitted.
14. Date - Enter the last date of the period covered (usually the last day of the month) using all six (6) digits, e.g., 04/30/95.
15. Department - For all court/agencies, enter 05, this identifies the Judiciary.
16. Cost Center - Enter the six (6) digit Revenue Cost Center code for your court. NOTE: This is different from the cost center code used for processing vouchers. Refer to the Revenue Cost Center Codes listing for the courts in your Judicial District (see Section 3.120.3)
17. VAR - To be left blank except for reporting certain Special Revenues.
18. YR - The last two digits of the fiscal year, e.g., fiscal 1995 which starts on April 1, 1995 and ends on March 31, 1996, ENTER 95.
19. Object - Enter the appropriate five (5) digit code from the revenue object table (see Revenue Codes Section 3.130.2).
20. Accumulator-Dept. - Leave blank except when reporting certain Special Revenues (see section 3.130).

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21. Accumulator-Statewide - Leave blank.
22. Amount - Enter the amount for a specific revenue object. You may only report one revenue object per line.
23. Description - Indicate the fee or fine collected (e.g. 'First Paper').
24. Total Receipts This Report - The total of all the figures in the amount column for each revenue object.
25. Signature - The signature of the person preparing the document.
26. Date
27. Title - Title of the document preparer.

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AC909 (Rev. 2/86)

STATE
OF

NEW YORK

REPORT OF MONEYS RECEIVED

Originating Agency Code ①	Batch Number ②	0	Batch Type ③	Number of Documents ④	Net Amount ⑤
---	--	---	--	---	--

Document No. ⑥
--

Originating Agency ⑦	Agency Code ⑧	Date ⑨
Fund Name ⑩	Fund Code ⑪	Amount ⑫
Fund Name	Fund Code	Amount
Fund Name	Fund Code	Amount
TOTAL MONEY REPORTED +		Bank Code (OSC Only)
		Amount ⑬

RECEIPTS

Date	Dept.	Cost Center	Var.	Yr.	Object	Accumulator		Amount		Description
						Dept.	State-wide			
⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒		㉓
/ /										
/ /										
/ /										
/ /										
/ /										
					Total Receipts Reported Other Pages					MUST AGREE WITH ☐ TOTAL MONEY REPORTED ABOVE
					Total Receipts This Report			⑳		

I certify that the foregoing is a true statement of all monies received by the aforesaid agency for deposit in the designated fund of the State Treasury during the period covered by this report.

⑳	㉑	㉒
Signature	Date	Title

ORIGINAL OSC

~ Check if continuation form is attached

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After double checking all entries, mail the original and two (2) copies of the Report of Moneys Received with the check attached to the appropriate District/Administrative Office for review. Checks used to transmit revenues to the State of New York should be made payable to the **NYS COMMISSIONER OF TAXATION AND FINANCE.**

The copies of the AC 909 will be data entered by the District Office into the CAS system, and distributed as follows:

1. A copy of the AC 909 and the check is submitted to the State Treasury.
2. The original AC 909 and a Batch List is sent to the OSC Revenue Unit.
3. The second copy of the AC 909 is retained by the District/ Administrative Office.

In the event that funds are erroneously disbursed, the following month's Report of Moneys Received should reflect the exact amount collected and an additional line of coding should be added showing a decrease in the object which was overstated the previous month. **Strict attention should be paid to the use of the proper revenue object and liability date on each line of coding.** The check written for the current month should reflect the NET AMOUNT of the document. Should the initial erroneous disbursement exceed the amount collected in that object the following month, the above procedure is to be repeated until the error has been corrected.

** Note: For reporting audit disallowances via AC 909, please refer to New Accounting Procedures Bulletin number 124, dated March 13, 1989.*

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3.080.3 Data Entry Procedures (District/Administrative Offices)
 AC 909 and AC 2445: Reports of Moneys Received
 AC 1286: Refund of Appropriations

All UCS district/administrative offices with on-line access to the OSC Central Accounting System (CAS) have access to the conversations for, and are responsible for the entry of Report of Moneys Received (AC 909 or AC 2445) and Refund of Appropriation Expenditure (AC 1286) documents. Data entry of revenue by UCS district/administrative offices speeds the reporting of revenue to the Central Accounting System and should limit the number of data entry errors and subsequent correcting Revenue Transfers that must be processed.

All revenue documents, following data entry by District or Administrative Offices, are to be released, and a Batch Control List (BCL) is to be printed. It is imperative that certain basic internal control procedures be implemented and adhered to by district/administrative offices to promote accuracy and timeliness in revenue reporting.

1. Password Security

Fiscal Managers are responsible for ensuring the integrity of the passwords assigned to users of the Central Accounting System.

2. Verification

Prior to data entry, documents must be reviewed for accuracy with particular attention to revenue objects, liability date and arithmetic operations.

3. Paper Processing Procedures

The district/administrative Office must still submit the document originals and check(s), as was done in the past. The Batch List should be submitted with the original AC 909 to the OSC Revenue Unit.

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The instructions and screen representations which follow are intended to guide your access to the Revenue conversations and subsequent data entry. As a rule, the information entered manually on the documents submitted for data entry (AC 909, AC 1286) corresponds to those fields which require data entry at the terminal. Procedures and keystrokes are similar to data entry of expenditure vouchers.

**STATE OF NEW YORK
 CENTRAL ACCOUNTING SYSTEM**

***** IMPORTANT NEWS *****

XX
 XXXXXXXX XXXXXXXXXXXX XXXXX
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ACCOUNTING INFORMATION CENTER: (518) 473-1170

PLEASE ENTER MENU-NUMBER: _ _ _

-
- C Sign-on to the Central Accounting System (CAS) using your personal User ID, as supplied by your agency security coordinator.
 - C From CAS screen shown above, select menu option the '029' for Agency Menu - Revenues and press the 'Enter' key. The screen which appears on the following page will be returned.

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- C As shown in the screen which follows, the first two conversations are used for data entry of cash receipts recorded on AC 909's (or AC 2445's). Conversation **01** is used for data entry; **02** is used for subsequent correction if necessary. Similarly, conversations **03** and **04** are used for data entry of Refund of Appropriations as prepared on AC 1286's. **Conversations 05 and 06, relating to revenue transfers, are not to be used by the district/administrative offices.**

<p>AGENCY MENU - REVENUES CENTRAL ACCOUNTING SYSTEM</p> <p>CONVERSATIONS</p> <p>01 CASH RECEIPTS ENTRY 02 CASH RECEIPTS CORRECTION 03 REFUND OF APPROP ENTRY 04 REFUND OF APPROP CORRECT 05 REVENUE TRANSFER ENTRY 06 REVENUE TRANSFER CORRECT</p> <p>ENTER SELECTION: ___ ___</p>

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Data Entry of Cash Receipts (AC 909)

- C Select '**01**' from menu **029** and press '**Enter**' to begin the process of entry of cash receipts. As the screens which follow reflect, you will complete a batch header, one or more document entry screens, and a recapitulation to verify that the documents balance to the batch header.

<p>CASH RECEIPTS ENTRY SELECT</p> <p>BATCH AGENCY ID _____ BATCH NO _____</p> <p>01 MENU 11 SUSPEND 12 PROCEED ENTER - SELECT BATCH</p> <p style="text-align: right;">05RECAP</p>
--

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Required fields on entry, and subsequent screens include:

- Originating Agency** A required, five digit field, identifying the agency initiating the transaction.
- Batch Number** A required, 7 character alpha-numeric field, sequentially identifying your batch. (See OSC User Procedure Manual and the Financial Planning and Control Manual.)
- Batch Type** Use **REC** for AC 909 or AC 2445 documents.
- # of Documents** The number of documents to be keyed within the batch.
- Net Amount** The dollar amount of the receipts, expressed as a number with no punctuation other than the decimal point.
- Document Number** A number used to uniquely identify each document within your batch.

**AGENCY CASH RECEIPTS ENTRY
BATCH HEADER**

ORIGINATING BATCH BATCH #OF NET GROSS
AGENCY # TYPE DOCUMENTS AMOUNT AMOUNT
REC

01 MENU
11 SUSPEND 12 PROCEED ENTER - DOCUMENT

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C When all required batch header information has been completed, press the **'Enter'** key to proceed to cash receipts entry. Your originating agency and batch number are carried forward. Complete the required fields with the information from the document. Note the following:

- Date** All dates are entered as six digits separated by slashes (i.e. 04/29/94).
- PF3 Recont** Use **PF3** to reach a continuation page when your document exceeds the lines available on the first screen
- PF5 Recap** **PF5** recapitulates your data entry; the system verifies that all required fields have been completed and that the document(s) balance to the batch header
- PF6 Rectail** Should not be required.
- PF11** Used to suspend the batch. If you must stop during entry of a batch, use **PF11** to suspend the entry. To continue or correct a batch, or, if your batch recap does not balance, use conversation **02** from menu **029**.
- PF12** Data entry operators should use **PF12** to release a batch.
- Tab** Tab can be used to move from field to field.
- EOF** EOF represents "erase-end of field" and will clear the contents of a field.
- Enter** Used to continue from one screen to the next, or as an acknowledgment by the operator that all required fields are completed.

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- C Complete the receipts entry screen, as shown below, with the information from your document (AC 909 or AC 2445). The required fields are document number, date, department, cost center, year, object, and amount.

**CASH RECEIPTS ENTRY
RECEIPTS**

ORIG/AGCY: 05005 BATCH # DOC SEQ #
 DOC/REF #

SEQ DATE DEPT COSTCTR VAR YR OBJECT ACCUM AMOUNT

03RECCONT 05RECAP 06RECTAIL

- C Data entry of amounts representing the deposit of revenue are entered as positive numbers (i.e. without signs).
- C When all documents have been entered for the batch, press **PF5** to recapitulate. As shown in the screen display which follows, your difference should be zero or none.

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AGENCY CASH RECEIPTS ENTRY BATCH RECAP			
BATCH AGENCY ID	BATCH NO		
	TRANSMITTAL	ACTUAL	DIFFERENCE
# DOCUMENTS			0
NET AMOUNT			.00
04SELECT			
11SUSPEND 12PRTLST ENTER - PRINT LIST			

C Use **PF12** to release your batch and generate a BCL. If the batch does not balance, use **PF11** to suspend, and choose conversation **02** to correct your data entry.

Documents should be distributed as follows:

- , A **copy** of the document(s), and the **check** is submitted to the State Treasury;
- , the **original** document(s), and a BCL is sent to the OSC Revenue Unit; and,
- , the second copy of the document(s) is retained by the district/administrative office.

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Cash Receipts Correction

- C From the main CAS screen, select menu **029**, conversation **02**, and complete the same required fields used to enter your batch and document(s): batch agency ID and batch number.
- C Identify the document you wish to change either by sequence number (2nd = 002) or by document number. If you are uncertain as to which document you need to access, press **PF2** to "browse" or list the documents in the batch. Make your correction; recap the batch (**PF5**) and release it (**PF12**).

**AGENCY CASH RECEIPTS CORRECTION
SELECT**

BATCH AGENCY ID
BATCH NO
DOCUMENT SEQ NUMBER
DOCUMENT NUMBER

01MENU 02BROWSE 05RECAP
11SUSPEND 12PROCEED ENTER - RECEIPTS

- C If the error is determined to be in the batch header, access batch header correction by selecting menu **003** from the main CAS screen, and choosing conversation **017** - Batch Header Correct.

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Refund of Appropriation Expenditure AC 1286

The Refund of Appropriation Expenditure (AC1286) form is used to request a credit to an appropriation in force under the following circumstances:

1. For refunds received from vendors for overpayments or duplicate payments
2. For refunds received from vendors for concealed damage to delivered goods
3. For payments made in which subsequent recovery is received from a third party
4. For refunds received for unused tickets purchased via Transportation Request (AC281)
5. To reduce or liquidate cash advances
6. For refunds received for security or other deposits made per contract

All expenditure refunds received which were originally made from appropriations which have since lapsed are to be processed as miscellaneous receipts using a Report of Moneys Received (AC909), using an appropriate revenue cost center and revenue object **35327**.

Refunds to be credited back to an appropriation in force are submitted for data entry on an AC 1286. In general, the manually completed portions of the AC 1286 correspond to the required fields for data entry purposes:

- C From the main CAS menu, select menu **029**, conversation **03**. Complete the first screen with the agency ID and batch number. The batch header reflects those items; complete it by entering the number of documents in the batch and the net amount of the batch. Note that the batch type is "**RFD**".

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NEGATIVE VOUCHER ENTRY BATCH HEADER					
ORIGINATING AGENCY	BATCH #	BATCH TYPE DOCUMENTS	# OF RFD	NET ----AMOUNT----	GROSS ----AMOUNT----
11	SUSPEND	12	PROCEED	ENTER -	DOCUMENT

- C The document entry screen is entitled **Negative Voucher Entry** and is data entered as you would data enter an expenditure voucher.

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**NEGATIVE VOUCHER ENTRY
 PAYMENT/CHARGE**

ORIG/AGCY: 05005 BATCH #: 51510

VOUCHER #: _____ P-CONTRACT: _____
 PAYMENT DATE: _____ CHECK DATE: _____ LIABILITY: _____
 PAYEE ID: _____ ZIP CODE: _____
 PAYEE NAME: _____
 ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____
 1ST PAYEE AMT: _____
 1099 CODE: _____ DISCOUNT % : _____
 STAT TYPE: _____ STATISTIC: _____

DEPT	COSTCTR	VAR	YR	OBJECT	ACCUM	AMOUNT	AGY	CONT
				03CHARGE				
				05RECAP				
				06CHGTAIL				
				10PAYMENT				
11SUSPEND	12PROCEED	ENTER - NEXT VOUCHER						

- C Required fields to be completed on the Refund of Appropriation: voucher number, payment date, liability date, payee ID, payee name and address from the original voucher, payee amount and charge code information. Amounts should be entered as positive numbers (i.e. without signs).

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- C If you have more than one Refund of Appropriation document in your batch, press enter to continue. When all documents are entered, use **PF5** to recap the batch, and **PF12** to release it.

- C If a delay or data entry error requires that you suspend data entry prior to completion, use **PF11**, and return to conversation **04** from menu **029** to correct and/or complete the batch.

Following data entry documents should be distributed as follows:

- , Copies of the AC 1286, batch transmittal, supporting documents, and the **check** are submitted to the State Treasury;

- , the **original** documents, batch, supporting documents, and the "BCL" are sent to the OSC Revenue Unit; and,

- , the second copy of all documents is retained by the District/Administrative Office.

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3.080.4 Revenue Distribution Report

In order to ensure accountability for all revenues collected and disbursed by the courts, a monthly Revenue Distribution Report should be prepared by each court or agency with the exception of Town and Village Courts. **ALL UCS COURTS AND AGENCIES ARE REQUIRED TO FILE MONTHLY REVENUE DISTRIBUTION REPORTS WITH THE DISTRICT/ADMINISTRATIVE OFFICE, EVEN IF NO FUNDS WERE COLLECTED FOR ANY PURPOSE DURING THE MONTH.**

The appropriate Revenue Distribution Report (samples follow) should be completed and forwarded with copies of the monthly Report of Moneys Received (AC-909), or Revenue Transfer (AC-1370) to the appropriate District/Administrative Office.

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Division of Budget and Finance**

**Revenue Distribution Report
Supreme & County**

Court Name _____ Month of _____
 County _____ District _____
 Prepared By _____ Phone No. _____

REVENUE

- 1. State Revenue \$ _____
- 2. County Revenue (Index Numbers) \$ _____
- 3. Other Revenue (DWI) \$ _____
- 4. County Revenue-Other (specify) \$ _____

- 5. Other Revenue (specify) \$ _____

TRUST ACCOUNT

- 6. Bail Received \$ _____
- 7. Other Trust (specify) \$ _____

Total Monthly Collections \$ _____

REFUNDS

- 8. Refunds Requested \$ _____
- 9. Bail Returned* \$ _____

Instructions:

A report is to be completed monthly by every court which collects funds for any purpose. If no funds are received during a given month, a report should be submitted indicating zero collections. Courts should complete and forward, along with the monthly Report of Moneys Received (AC909) or Revenue Transfer (AC 1370), to the appropriate District/Administrative Judge's Office by the tenth day of the month following the month during which the revenues were collected. In NYC, the report should be forwarded to the Office of the Deputy Administrative Judge - NYC Courts at 80 Centre Street.

NOTE: The total of the Report of Moneys Received (AC909) or Revenue Transfer (AC 1370) should equal the total of State Revenue being reported on the Revenue Distribution Report.

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*Exclude amounts forfeited, applied as fines, or reported as bail poundage.

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**Unified Court System
 Division of Budget and Finance**

**Revenue Distribution Report
Family Court**

Court Name _____ Month of _____

County _____ District _____

Prepared By _____ Phone No. _____

REVENUE

- 1. State Revenue \$ _____
- 2. County Revenue \$ _____
- 3. Other Revenue (specify) \$ _____

TRUST ACCOUNT

- 4. Bail Received \$ _____
- 5. Other Trust (specify) \$ _____

Total Monthly Collections \$ _____

REFUNDS

- 6. Refunds Requested \$ _____
- 7. Bail Returned* \$ _____

Instructions:

A report is to be completed monthly by every court which collects funds for any purpose. If no funds are received during a given month, a report should be submitted indicating zero collections. Courts should complete and forward, along with the monthly Report of Moneys Received (AC909) or Revenue Transfer (AC 1370), to the appropriate District/Administrative Judge's Office by the tenth day of the month following the month during which the revenues were collected. In NYC, the report should be forwarded to the Office of the Deputy Administrative Judge - NYC Courts at 80 Centre Street.

NOTE: The total of the Report of Moneys Received (AC909) or Revenue Transfer (AC 1370) should equal the total of State Revenue being reported on the Revenue Distribution Report.

*Exclude amounts forfeited, applied as fines, or reported as bail poundage.

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**Unified Court System
Division of Budget and Finance**

Revenue Distribution Report
Law Library

Court Name _____ Month of _____
 County _____ District _____
 Prepared By _____ Phone No. _____

REVENUE

1. Fines:

State \$ _____
 County \$ _____

2. Photocopies:

State \$ _____
 County \$ _____

3. Microform:

State \$ _____
 County \$ _____

4. Other Revenue (specify):

\$ _____

_____ \$ _____

Total Monthly Collections

Instructions:

A report is to be completed monthly by every court which collects funds for any purpose. If no funds are received during a given month, a report should be submitted indicating zero collections. Courts should complete and forward, along with the monthly Report of Moneys Received (AC909) or Revenue Transfer (AC 1370), to the appropriate District/Administrative Judge's Office by the tenth day of the month following the month during which the revenues were collected. In NYC, the report should be forwarded to the Office of the Deputy Administrative Judge - NYC Courts at 80 Centre Street.

NOTE: The total of the Report of Moneys Received (AC909) or Revenue Transfer (AC 1370) should equal the total of State Revenue being reported on the Revenue Distribution Report.

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**Unified Court System
Division of Budget Finance**

**Revenue Distribution Report
City and District Court**

Court Name _____ Month of _____

County _____ District _____

Prepared By _____ Phone No. _____

REVENUE

- | | |
|---|----------|
| 1. State Revenue | \$ _____ |
| 2. County Revenue (exclude DWI & bail poundage) | \$ _____ |
| 3. County DWI Revenue | \$ _____ |
| 4. County Bail Poundage | \$ _____ |
| 5. City Revenue (exclude parking) | \$ _____ |
| 6. City Parking | \$ _____ |
| 7. Other Revenue (Specify):
_____ | \$ _____ |

TRUST FUNDS

- | | |
|-----------------------------------|----------|
| 8. Bail Received | \$ _____ |
| 9. Other Trust (specify)
_____ | \$ _____ |
| Total Monthly Collections | \$ _____ |

REFUNDS

- | | |
|-----------------------|----------|
| 10. Refunds Requested | \$ _____ |
| 11. Bail Returned* | \$ _____ |

Instructions:

A report is to be completed monthly by every court which collects funds for any purpose. If no funds are received during a given month, a report should be submitted indicating zero collections. Courts should complete and forward, along with the monthly Report of Moneys Received (AC909) or Revenue Transfer (AC 1370), to the appropriate District/Administrative Judge's Office by the tenth day of the month following the month during which the revenues were collected. In NYC, the report should be forwarded to the Office of the Deputy Administrative Judge - NYC Courts at 80 Centre Street.

NOTE: The total of the Report of Moneys Received (AC909) or Revenue Transfer (AC 1370) should equal the total of State Revenue being reported on the Revenue Distribution Report.

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*Exclude amounts forfeited, applied as fines, or reported as bail poundage.

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**Unified Court System
 Division of Budget and Finance**

Revenue Distribution Report
Surrogate's Court

Court Name _____ Month of _____

County _____ District _____

Prepared By _____ Phone No. _____

REVENUE

1. State Revenue \$ _____

2. Other Revenue (specify) \$ _____

TRUST ACCOUNT

3. Other Trust (specify) \$ _____

Total Monthly Collections \$ _____

REFUNDS

4. Refunds Requested \$ _____

Instructions:

A report is to be completed monthly by every court which collects funds for any purpose. If no funds are received during a given month, a report should be submitted indicating zero collections. Courts should complete and forward, along with the monthly Report of Moneys Received (AC909) or Revenue Transfer (AC 1370), to the appropriate District/Administrative Judge's Office by the tenth day of the month following the month during which the revenues were collected. In NYC, the report should be forwarded to the Office of the Deputy Administrative Judge - NYC Courts at 80 Centre Street.

NOTE: The total of the Report of Moneys Received (AC909) or Revenue Transfer (AC 1370) should equal the total of State Revenue being reported on the Revenue Distribution Report.

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3.080.5 Revenue Distribution Reports - Data Entry of
Non-State Revenues (District/Administrative Offices)

In order to account for all of the revenue components processed through the Unified Court System, all non-state revenues included on the monthly Revenue Distribution are to be entered into the 'ADMN' mainframe computer system by designated district office personnel. It is essential that district/administrative staff enter this data promptly at the conclusion of each month.

Please refer to Part X/Chapter 5.000.1 for data entry instructions.

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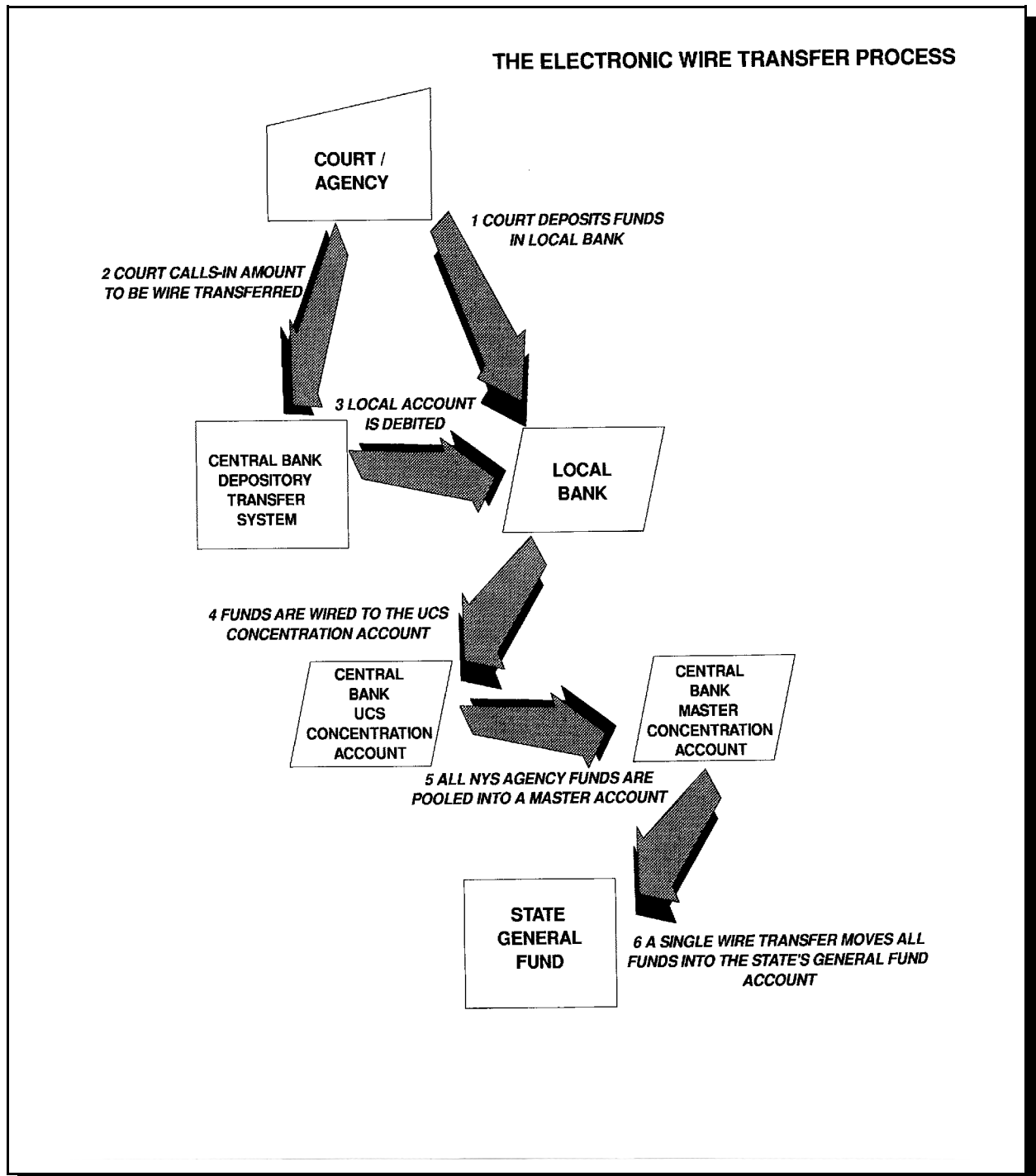
3.080.6 Direct Wire Transfers

A number of the largest revenue-producing courts and agencies of the Unified Court System utilize electronic wire transfers for the transmission of revenue to the State Treasury. This method is used to facilitate the frequent transfer of revenue in order to enhance the state's cash flow and interest earnings.

As indicated in the diagram which appears on the following page, wire transfers involve the electronic debiting of a court's local bank account via a computerized transfer system maintained by a central bank which provides such services to the State Treasury pursuant to contract. The central bank then transfers the local funds to a UCS concentration account and then on to a statewide concentration account which is used to pool the wire transfers of all state agencies. The contractor bank then transfers the pooled funds to the State's General Fund (operating) account. Elaborate internal control systems are built into this process and verifications are performed at each step in the process.

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The following is a listing of the UCS courts and agencies utilizing electronic wire transfer for the transmission of state revenue as of this writing:

New York City:

Bronx Civil Court	Bronx County Clerk	Bronx Surrogate
Kings Civil Court	Kings County Clerk	Kings Surrogate
New York Civil Court	New York County Clerk	New York Surrogate
Queens Civil Court	Queens County Clerk	Queens Surrogate
Richmond Civil Court	Richmond County Clerk	Richmond Surrogate

Fifth District:

Onondaga County Clerk	Onondaga Surrogate	Syracuse City Court
-----------------------	--------------------	---------------------

Seventh District:

Monroe County Clerk	Monroe Surrogate	Rochester City Court
---------------------	------------------	----------------------

Eighth District:

Buffalo City Court

Ninth District:

Mt. Vernon City Court	New Rochelle City Court
Westchester County Clerk	Westchester Surrogate
White Plains (Civil)	White Plains (Traffic)
Yonkers (Civil)	Yonkers (Traffic)

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UCS Wire Transfer Accounts (Continued):

Tenth District:

Nassau County Clerk	Nassau District Court	Nassau District (1st)
Nassau District (4th)	Nassau District (Great Neck)	Nassau District (Traffic)
Nassau Surrogate		
Suffolk County Clerk	Suffolk Surrogate	
Suffolk District (Civil)	Suffolk District (Traffic)	

OCA:

Attorney Registration

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Initiating Weekly Wire Transfers:

While the electronic wire transfer process relies upon elaborate control systems implemented by the banking industry to ensure that funds reach their intended destination, specially designated UCS court staff are responsible for commencing the process. Beginning in April, 1994, all courts and agencies transmitting revenue using electronic wire transfer were required to utilize the **court phone-in method**. This method requires designated court personnel to determine the amounts to be transferred and actually initiate the transfer process.

Courts which utilize electronic wire transfer are required to call-in a sum of funds **before 1:00 pm on Thursday of each week** consistent with a schedule to be provided annually by the Division of Budget & Finance. **Each weekly call-in amount must represent the sum of state funds collected during the week ending the previous Friday.** This lag in reporting will ensure adequate processing time for check clearing, identification of returned checks, etc.

Only specially designated employees are authorized to perform the weekly wire transfer call-ins. The names of the employees designated by court managers are on file with the State Comptroller's Office. Special identification cards, instructions and security codes have been issued to the appropriate staff. **Court managers are responsible for ensuring the integrity of the wire transfer process and must advise the appropriate district/administrative office whenever staffing changes or suspected security breaches warrant the issuance of amended identification.**

Recap of Wire Transfer Revenue (OBF-WT1):

Courts which transmit via wire transfer are required to prepare a monthly Recap of Wire Transfer Revenue (OBF-WT1) form. This form is used to record the amounts designated for transfer by authorized court staff and to reconcile wire transfers with the revenue which is subsequently classified via Revenue Transfer (AC 1370). A sample Recap form appears later in this section. Completion instructions are as follows:

1. Enter the month and year in which the revenue was collected.
2. Enter the name of the court or agency.
3. Enter the applicable bank name and account number.
4. Enter the date of the call-in. Please adhere to the schedule provided by the Division of Budget and Finance. **Important: Each Recap form should reflect a single month's revenue collections.**

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5. Enter the amount of state revenue being called in. Once again, adhere to the schedule provided by the Division of Budget & Finance. **If, for some reason, an erroneous amount is called in, please indicate which call-in was in error and what call-in will subsequently be adjusted to correct the error.**
6. Enter the dates during which the revenue was collected. **Important: Each Recap form must include only one calendar month's revenue.**
7. Enter the five (5) digit verification code supplied by the Chemlink operator following the successful completion of each respective wire transfer. **This is an important internal control mechanism.**
8. Enter the total of all wire transfers called-in during the month. **Important: This sum must agree with the total amount classified on the court's month-end Revenue Transfer (AC-1370).**
9. Signature of the individual completing the Recap, including the date signed.
10. Telephone number of the preparer.

A completed Recap of Wire Transfer Revenue (OBF-WT1) and corresponding Revenue Transfer (AC 1370) should be submitted to the appropriate district/administrative office at the conclusion of each month.

District/Administrative Office Responsibilities:

District/administrative staff are responsible for verifying that the total amount wire transferred each month is consistent with the total revenue classified via Revenue Transfer for the same period. Special attention should be paid to the last call-in made each month (generally made during the first few days of the subsequent month), as quite often, the State Comptroller's Office will credit this last wire transfer to an incorrect liability date. A quick review of the Revenue Journal will reveal whether such an error has occurred. If call-in errors were made (see item 5. above) district/administrative personnel are responsible for ensuring that corrections are subsequently made. District/administrative staff who are responsible for revenue monitoring should submit a Revenue Transfer (AC 1370) to the Division of Budget & Finance to correct such OSC errors. District/administrative staff should also be sure to carefully monitor monthly bank reconciliations to ensure that inappropriate balances are not allowed to accrue in court accounts. At month's end, a maximum of one week's revenue should remain on deposit in each wire transfer account.

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**UNIFIED COURT SYSTEM
 RECAP OF WIRE TRANSFER REVENUE
 FOR REVENUE COLLECTED DURING
 THE MONTH OF JUNE , 199 ①**

COURT/AGENCY _____ ②

BANK NAME _____ ③

ACCOUNT NO. _____

	(1) CALL-IN DATE	(2) AMOUNT CALLED-IN	(3) REVENUE COLLECTED DATES INCLUDED IN (2) *	(4) CHEMLINK VERIFICATION CODE (5 DIGITS)
1	6/15/95 ④	\$ 25,000 ⑤	6/1 - 6/9 ⑥	12012 ⑦
2	6/22/95	\$ 23,000	6/12 - 6/16	54010
3	6/29/95	\$ 29,000	6/19 - 6/23	12316
4	7/6/95	\$ 26,000	6/26 - 6/30	54313
5		\$		
6		\$		
7		\$		
8		\$		
TOTAL OF AMOUNTS CALLED-IN**		\$103,000.00 ⑧		

PREPARED BY: _____ ⑨

DATE: _____

PHONE: _____ ⑩

IMPORTANT:

* INCLUDE ONLY REVENUE COLLECTED DURING THE MONTH BEING REPORTED
 **TOTAL OF AMOUNTS CALLED-IN MUST EQUAL THE MONTH-END TOTAL FROM THE COURTS CASH RECEIPTS JOURNAL AND THE AMOUNT CLASSIFIED VIA THE MONTH-END REVENUE TRANSFER (AC 1370)

THE COMPLETED RECAP OF WIRE TRANSFERS MUST BE SUBMITTED TO THE APPROPRIATE DISTRICT/ADMINISTRATIVE OFFICE WITH THE MONTHLY REVENUE TRANSFER (AC 1370)

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Classifying Monthly State Revenues - Revenue Transfer (AC 1370):

Revenues transmitted to the State Treasury by way of wire transfer must be classified into the appropriate revenue categories each month using the Revenue Transfer (AC 1370) form. Instructions for completion of the monthly AC 1370, as well as a completed sample, are as follows:

- ① Originating Agency Code - Enter the appropriate five digit code (05 _ _ _).
- ② Batch Number - Enter the next number in sequence.
- ③ Batch Type - Enter JRT.
- ④ Number of Documents - Enter number of documents being transmitted on the batch (usually one).
- ⑤ Batch Amount - Enter total of all amounts being transmitted regardless of whether the amounts are positive or negative.
- ⑥ Document - Enter the next number in sequence.
- ⑦ Originating Agency - Enter the name of your district or agency.
- ⑧ Liability Date - Enter the **last** day of the month during which the revenues being classified were collected (e.g. enter 05/31/95 for revenues collected during May of 1995).
- ⑨ Department - Enter '05'.
- ⑩ Cost Center - Enter the six digit **revenue cost center** code (not expenditure cost center) which identifies the court or agency.
- ⑪ Variable - Leave blank unless you are reporting certain special revenues (see Part IV/ Chapter 3.120).
- ⑫ Year - Enter the two digits used to identify the fiscal year during which the revenues were collected (e.g. enter '95' to identify revenues collected between April 1, 1995 and March 31, 1996).

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- ⑬ Object - Enter the appropriate five digit revenue object code (see Part IV/ Chapter 3.130).
- ⑭ Accumulator Dept. - Leave blank unless otherwise directed.
- ⑮ Accumulator Statewide - Leave blank.
- ⑯ Amount - Enter the amount of revenue being classified for each specific object. Revenue must be reported as a **negative** number (i.e. revenue receipts of \$1,500 would be reported as -1,500) for proper classification. Also, in that wire transfers are initially reported by the State Comptroller's Office as Miscellaneous Unclassified Revenue (revenue object 35390), a positive (+) offsetting entry must be made to this revenue category each month in order for the Revenue Transfer document to balance properly.
- ⑰ Originating Agency - Leave blank.
- ⑱ PO/Contract - Leave blank.
- ⑲ Gross Total This Document - Enter total of amounts on documents regardless of positives or negatives.
- ⑳ Reason for Adjustment - Enter **"To properly classify wire transfer revenue"**.
- ㉑ Authorized Signature/Date - The AC 1370 should be signed and dated by an appropriate court representative.
- ㉒ OSC Review - Leave blank.

All revenue reports, including Revenue Transfers, are to be completed by the tenth day of the month which follows the month during which revenues were collected. Upon completion, send the original and one copy of the Revenue Transfer (AC 1370); a completed Batch Transmittal (AC 2387) and the corresponding Recap of Wire Transfer Revenue to the appropriate district/administrative office. After review, the district/administrative office should send the original AC 1370 and a copy of each of the remaining documents to the Division of Budget & Finance, Empire State Plaza, 4 ESP, Suite 2001, Albany, New York, 12223-1450.

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AC 1370 (Rev 11/92)

**STATE
OF
NEW YORK**

REVENUE TRANSFER

ORIGINATING AGENCY CODE 1	BATCH NUMBER 2 * 0	BATCH TYPE 3	NUMBER OF DOCUMENTS 4	BATCH AMOUNT (ABSOLUTE VALUE) 5
-------------------------------------	------------------------------	------------------------	---------------------------------	---

Document Number 6
Liability Date (MM) (DD) (YY) 8 . .

Originating Agency **7**

Receipt													
COST CENTER CODE				Object	ACCUM		Amount	Orig. Agency	PO/Contract				
Dept.	Cost Center Unit	Var	Yr		Dept.	Statewide							
9	10	11	12	13	14	15	16	17	18				

NOTE: - TOTAL PLUSES (+) MUST EQUAL TOTAL MINUSES (-) ON THIS DOCUMENT. - PLUSES (+) WILL DECREASE REVENUES. - MINUSES (-) WILL INCREASE REVENUES.	GROSS TOTAL THIS DOCUMENT (Total of Absolute Amounts, Ignoring Signs) 19
---	--

Transfers Relate To The Following Original Documents:

Batch Number _____ Batch Number _____ Batch Number _____

Document Number _____ Document Number _____ Document Number _____

Reason for Adjustment **20**

Agency Certification	OSC Review		
I certify that this revenue adjustment is a proper reapplication of the appropriations/funds cited above. 21 _____ Authorized Signature Date Telephone No.	<table style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;"> 22 _____ Reviewed By _____ Date </td> <td style="width: 50%; text-align: center;"> _____ Reviewed By _____ Date </td> </tr> </table>	22 _____ Reviewed By _____ Date	_____ Reviewed By _____ Date
22 _____ Reviewed By _____ Date	_____ Reviewed By _____ Date		

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3.080.7 Liability Date - Reporting Interest Revenue

In order to simplify the classification and reporting of interest revenue, the liability date for reporting such monies is defined as **the last date of the month in which interest is credited to the court's account by the bank**, rather than the month for which the revenue was earned.

This definition will enable courts which transmit via Report of Moneys Received (AC 909) to assign a single liability date for each document.

For courts which transmit revenue via electronic wire transfer, the monthly classification of revenue via Revenue Transfer (AC 1370) will be reduced from two documents to one, in that only one liability date will need to be reported each month.

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3.090 Revenue Monitoring Techniques

An integral part of the revenue collection process is ensuring that all revenue is accurately classified. While it is the responsibility of individual court managers to ensure adequate internal controls over the collection, recording, deposit and transmittal of revenue, it is the responsibility of the district/administrative staff to ensure that all revenue is reported and classified in an accurate manner. This is accomplished through ongoing monitoring.

The Revenue Journal is a monthly report, in cost center order, which reflects each transaction processed during the month. *Note: In order to capture all available data (all transactions processed during the period regardless of fiscal year), when printing the Revenue Journal using the 'ADMN' mainframe system, it is recommended that the fiscal year field be left blank and that data be requested by both the district and originating agency levels.*

The Revenue by Liability Date Report, also by cost center, reflects the classification of revenue for an entire fiscal year - to - date. *Note: This report is available for printing at the conclusion of each month via the 'ADMN' system Remote Report ('RR') menu option.*

Please refer to Part X of the Financial Planning & Control Manual for more detailed information regarding the generation of these internal control reports. The Detection of classification errors, omissions or trends is most easily accomplished through regular review of both of these reports.

The following are examples of common revenue classification errors; how they appear on both the Revenue Journal and the Revenue by Liability Date Report; and the proper method of correction. Samples of all documents are included. Although the sample reports reflect a city court transmitting revenue electronically, the same verification and correction principles apply to all court types.

3.090.1 Example #1 - "Missing" Revenue Indicative of FY Coding Error

Liability Date Report - Reflects no classified revenue for the month of April, 1993.

Revenue Journal - Indicates that April, 1993 revenue (check the liability date) was credited to fiscal year 92.

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Liability Error Report - Also indicates that April, 1993 revenue was credited to fiscal year 92.

Correction - Revenue Transfer #1 reflects a correction between fiscal years when the liability date is correct. Revenue taken out of fiscal year 92 is a positive number, while revenue being credited to fiscal year 93 is a negative.

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3.090.1 Example #1 - "Missing" Revenue Indicative of FY Coding Error

Liability Date Report

BGTRLIAB7 COST CENTER: 912345 SAMPLE CITY COURT	NEW YORK STATE UNIFIED COURT SYSTEM REVENUE BY LIABILITY DATE REPORT	PAGE: 50 AS OF 3/30/94 FISCAL YR 1993
<u>OBJECT</u>	<u>APRIL</u> <u>MAY</u> <u>JUNE</u> <u>JULY</u> <u>AUGUST</u> <u>SEPTEMBER</u> <u>OCTOBER</u>	
35270 SCAR/SMALL CLAIMS	0.00- 300.00- 200.00- 250.00- 0.00- 550.00- 275.00-	
35271 INDEX/FIRST PAPER	0.00- 500.00- 400.00- 375.00- 0.00- 900.00- 0.00-	
35272 TRIAL NOTICE	0.00- 400.00- 300.00- 250.00- 0.00- 800.00- 0.00-	
35273 TRIAL BY JURY	0.00- 300.00- 200.00- 300.00- 0.00- 450.00- 1000.00-	
35279 REC. OF REAL PROPERTY	0.00- 600.00- 550.00- 400.00- 0.00- 950.00- 700.00-	
35390 UNCLASS. WIRE TRANSF.	3350.00- 0.00- 1000.00+ 1000.00- 4200.00- 4200.00+ 0.00-	
35401 BAIL INTEREST	0.00- 100.00- 110.00- 100.00- 0.00- 210.00- 150.00-	
35402 BAIL POUNDAGE	<u>0.00-</u> <u>250.00-</u> <u>225.00-</u> <u>200.00-</u> <u>0.00-</u> <u>475.00-</u> <u>200.00-</u>	
***STATE REVENUES	3350.00- 2450.00- 985.00.0 2875.00- 4200.00- 135.00- 2325.00-	
35347 PENAL MISDEM.	0.00- 200.00- 175.00- 225.00- 0.00- 450.00- 175.00-	
35348 PENAL VIOLATION	0.00- 400.00- 300.00- 425.00- 0.00- 750.00- 400.00-	
35349 VTL OTHER	<u>0.00-</u> <u>850.00-</u> <u>600.00-</u> <u>675.00-</u> <u>0.00-</u> <u>1350.00-</u> <u>675.00-</u>	
***MAN.SRCHG. COLLECTIONS	0.00- 1450.00 1075.00- 1325.00- 0.00- 2550.00- 1250.00-	
35341 CONS. FUND	<u>0.00-</u> <u>100.00-</u> <u>50.00-</u> <u>175.00-</u> <u>0.00-</u> <u>300.00-</u> <u>125.00-</u>	
***ENCON FEE COLLECTIONS	0.00- 100.00- 50.00- 175.00- 0.00- 300.00- 125.00-	
TOTAL STATE REVENUE	3350.00 4000.00- 2110.00- 4375.00- 4200.00- 2985.00- 3700.00-	

36002 CO. DWI	300.00- 200.00- 150.00- 225.00- 300.00- 200.00- 150.00-	
36004 CO. OTHER	100.00- 300.00- 250.00- 300.00- 100.00- 300.00- 250.00-	
36005 CITY EXC. PARKING	500.00- 400.00- 500.00- 400.00- 500.00- 400.00- 500.00-	
36007 BAIL RECEIPTS	300.00- 200.00- 250.00- 300.00- 300.00- 200.00- 250.00-	
36009 OTHER TRUST	<u>100.00-</u> <u>150.00-</u> <u>200.00-</u> <u>100.00-</u> <u>100.00-</u> <u>150.00-</u> <u>200.00-</u>	
***NON-STATE REVENUE	1300.00- 1250.00- 1350.00- 1325.00- 1300.00- 1250.00- 1350.00-	
TOTAL REVENUES	6300.00- 6995.00- 4840.00- 7465.00- 7300.00- 5985.00- 6650.00-	

35347 PENAL MISDEM.	0.00+ 200.00+ 175.00+ 225.00+ 0.00+ 450.00+ 175.00+	
35348 PENAL VIOLATION	0.00+ 400.00+ 300.00+ 425.00+ 0.00+ 750.00+ 400.00+	
35349 VTL OTHER	<u>0.00+</u> <u>850.00+</u> <u>600.00+</u> <u>675.00+</u> <u>0.00+</u> <u>1350.00+</u> <u>675.00+</u>	
***MAN. SRCHG. TRANSFERS	0.00+ 1450.00+ 1075.00+ 1325.00+ 0.00+ 2550.00+ 1250.00+	
35347 PENAL MISDEM.	0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+	
35348 PENAL VIOLATION	0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+	
35354 VTL OTHER	<u>0.00+</u> <u>0.00+</u> <u>0.00+</u> <u>0.00+</u> <u>0.00+</u> <u>0.00+</u> <u>0.00+</u>	
***MAN SRCHG. BALANCE	0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+ 0.00+	

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3.090.1 Example #1 - "Missing" Revenue Indicative of FY Coding Error

Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM REVENUE JOURNAL REPORT TIME PERIOD 05/30/93 - 03/30/94								DATE RUN 04/04/94
REVENUE JOURNAL COST CENTER - 912345		SAMPLE CITY COURT						
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
92	35270	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35271	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	35272	05123	CT1010	CT101	319 JV CHARGE	-400.00	05 10 93	04 30 93
92	35273	05123	CT1010	CT101	319 JV CHARGE	-250.00	05 10 93	04 30 93
92	35279	05123	CT1010	CT101	319 JV CHARGE	-600.00	05 10 93	04 30 93
92	35401	05123	CT1010	CT101	319 JV CHARGE	-100.00	05 10 93	04 30 93
92	35402	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35347	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35348	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	34349	05123	CT1010	CT101	319 JV CHARGE	-650.00	05 10 93	04 30 93
92	35341	05123	CT1010	CT101	319 JV CHARGE	-150.00	05 10 93	04 30 93
92	35390	05123	CT1010	CT101	319 JV CHARGE	+3350.00	05 10 93	04 30 93
93	35390	05000	C2010	COURT10	371 REV POST	-1000.00	04 07 93	04 07 93
93	35390	05000	C2020	COURT11	371 REV POST	-1000.00	04 18 93	04 18 93
93	35390	05000	C2030	COURT12	371 REV POST	-1350.00	04 30 93	04 30 93
93	35390	05000	C2040	COURT13	371 REV POST	-1000.00	07 01 93	07 01 93
93	35270	05123	CT1050	CT105	319 JV CHARGE	-400.00	09 12 93	09 12 93
93	35271	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35272	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35273	05123	CT1050	CT105	319 JV CHARGE	-300.00	09 12 93	09 12 93
93	35279	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35401	05123	CT1050	CT105	319 JV CHARGE	-100.00	09 12 93	09 12 93
93	35402	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93
93	35347	05123	CT1050	CT105	319 JV CHARGE	-250.00	09 12 93	09 12 93
93	35348	05123	CT1050	CT105	319 JV CHARGE	-450.00	09 12 93	09 12 93
93	34349	05123	CT1050	CT105	319 JV CHARGE	-500.00	09 12 93	09 12 93
93	35341	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93

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3.090.1 Example #1 - "Missing" Revenue Indicative of FY Coding Error

Liability Error Report

NEW YORK STATE
UNIFIED COURT SYSTEM
LIABILITY ERROR REPORT

FISCAL YEAR	COST CENTER	OBJECT	TRANSACTION AMOUNT	ORIG. AGENCY	BATCH NUMBER	DOCUMENT REF-NUMBER	LIABILITY DATE	DOCUMENT PROCESS-DTE	TYPE OR ERROR
1992	912345	35270	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35271	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35272	400.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35273	250.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35279	600.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35401	100.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35402	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35347	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35348	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35349	650.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35341	150.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35390	3350.00+	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1993	912345	35270	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35271	500.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35272	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35273	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35279	600.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35401	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35402	250.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35347	200.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35348	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35349	850.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35341	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
*1993	912345	35371	500.00-	05123	CT1110	CT111	03/14/94	02/28/94	INVALID OBJECT CODE

*THESE RECORDS WILL NOT BE REFLECTED IN THE LIABILITY DATE REPORT

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3.090.1 Example #1 - "Missing" Revenue Indicative of FY Coding Error

AC 1370 (Rev 11/92)

STATE
OF
NEW YORK

REVENUE TRANSFER

Correction

ORIGINATING AGENCY CODE 05123	BATCH NUMBER XXX 0	BATCH TYPE JRT	NUMBER OF DOCUMENTS 1	BATCH AMOUNT (ABSOLUTE VALUE) 13400.00
----------------------------------	-----------------------	-------------------	--------------------------	---

Document Number XXX
Liability Date (MM) / (DD) / (YY) 04 / 30 / 93

Originating Agency
SAMPLE CITY COURT

Receipt									
COST CENTER CODE				Object	ACCUM		Amount	Orig. Agency	PO/Contract
Dept.	Cost Center Unit	Var	Yr		Dept.	Statewide			
05	912345		92	35270			+200.00		
05	912345		92	35271			+300.00		
05	912345		92	35272			+400.00		
05	912345		92	35273			+250.00		
05	912345		92	35279			+600.00		
05	912345		92	35401			+100.00		
05	912345		92	35402			+200.00		
05	912345		92	35347			+200.00		
05	912345		92	35348			+300.00		
05	912345		92	35349			+650.00		
05	912345		92	35341			+150.00		
05	912345		92	35390			-3350.00		
05	912345		93	35270			-200.00		
05	912345		93	35271			-300.00		
05	912345		93	35272			-400.00		
05	912345		93	35273			-250.00		
05	912345		93	35279			-600.00		
05	912345		93	35401			-100.00		
05	912345		93	35402			-200.00		
05	912345		93	35347			-200.00		
05	912345		93	35348			-300.00		
05	912345		93	35349			-650.00		
05	912345		93	35341			-150.00		
05	912345		93	35390			+3350.00		

NOTE: - TOTAL PLUSES (+) MUST EQUAL TOTAL MINUSES (-) ON THIS DOCUMENT. - PLUSES (+) WILL DECREASE REVENUES. - MINUSES (-) WILL INCREASE REVENUES.	GROSS TOTAL THIS DOCUMENT (Total of Absolute Amounts, Ignoring Signs) 13400.00
---	---

Transfers Relate To The Following Original Documents:

Batch Number _____ Batch Number _____ Batch Number _____
 Document Number _____ Document Number _____ Document Number _____

Reason for Adjustment
To correct year credited on document #CT101 processed 5/10/93

Agency Certification	OSC Review
I certify that this revenue adjustment is a proper reapplication of the appropriations/funds cited above.	
_____ Authorized Signature	_____ Reviewed By
_____ Date	_____ Date
_____ Telephone No.	_____ Date

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3.090.2 Example #2 - Excessive Revenue Indicative of a Liability Date Error (Wire Transfer Revenue)

Liability Date Report - Reflects an overclassification of revenue (object 35390 is a + amount) during the month of June, 1993.

NOTE: This type of error only applies to courts who transfer funds electronically.

Revenue Journal - Indicates that the wire transfer processed on 7/1/93 was also keyed using a liability date of 7/1/93 (this obviously is June revenue). Revenue collected during a given week is not wired until the following Thursday.

Correction - Revenue Transfer #2 and #3 reflect the procedure necessary to correct a liability date error. Revenue Transfer documents allow for only ONE liability date per document. Thus, a liability date correction ALWAYS mandates the completion of two documents. The first document will take the revenue out of the wrong liability date (+), the second document will put the revenue into the correct liability date (-).

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3.090.2 Example #2 - Excessive Revenue Indicative of a Liability Date
Error (Wire Transfer Revenue)

Revenue Journal

REVENUE JOURNAL COST CENTER - 912345		STATE OF NEW YORK - UNIFIED COURT SYSTEM REVENUE JOURNAL REPORT TIME PERIOD 05/30/93 - 03/30/94						DATE RUN 04/04/94	
		SAMPLE CITY COURT							
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE	
92	35270	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93	
92	35271	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93	
92	35272	05123	CT1010	CT101	319 JV CHARGE	-400.00	05 10 93	04 30 93	
92	35273	05123	CT1010	CT101	319 JV CHARGE	-250.00	05 10 93	04 30 93	
92	35279	05123	CT1010	CT101	319 JV CHARGE	-600.00	05 10 93	04 30 93	
92	35401	05123	CT1010	CT101	319 JV CHARGE	-100.00	05 10 93	04 30 93	
92	35402	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93	
92	35347	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93	
92	35348	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93	
92	34349	05123	CT1010	CT101	319 JV CHARGE	-650.00	05 10 93	04 30 93	
92	35341	05123	CT1010	CT101	319 JV CHARGE	-150.00	05 10 93	04 30 93	
92	35390	05123	CT1010	CT101	319 JV CHARGE	+3350.00	05 10 93	04 30 93	
93	35390	05000	C2010	COURT10	371 REV POST	-1000.00	04 07 93	04 07 93	
93	35390	05000	C2020	COURT11	371 REV POST	-1000.00	04 18 93	04 18 93	
93	35390	05000	C2030	COURT12	371 REV POST	-1350.00	04 30 93	04 30 93	
93	35390	05000	C2040	COURT13	371 REV POST	-1000.00	07 01 93	07 01 93	
93	35270	05123	CT1050	CT105	319 JV CHARGE	-400.00	09 12 93	09 12 93	
93	35271	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93	
93	35272	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93	
93	35273	05123	CT1050	CT105	319 JV CHARGE	-300.00	09 12 93	09 12 93	
93	35279	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93	
93	35401	05123	CT1050	CT105	319 JV CHARGE	-100.00	09 12 93	09 12 93	
93	35402	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93	
93	35347	05123	CT1050	CT105	319 JV CHARGE	-250.00	09 12 93	09 12 93	
93	35348	05123	CT1050	CT105	319 JV CHARGE	-450.00	09 12 93	09 12 93	
93	34349	05123	CT1050	CT105	319 JV CHARGE	-500.00	09 12 93	09 12 93	
93	35341	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93	

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3.090.3 Example #3 - Excessive Revenue Indicative of a Liability Date Error

- Liability Date Report - Reflects no revenue classified for the month of August, 1993. A comparison of revenue amounts classified during other months would suggest that the amounts reflected in September are inflated, indicating that the August revenue may have been credited to September. Also supportive of this conclusion, is the fact that the month of August is underclassified (-4200 in object 35390) while the month of September is overclassified by the same amount (+4200 in object 35390).
- Revenue Journal - Indicates that the revenue classified on 9/12/93 was also keyed with 9/12/93 liability dates.
- Correction - Revenue Transfers #4 and #5 again reflect the procedure necessary to correct a liability date error. As indicated in correction of Error #2, two documents are necessary to correct a liability date error.

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3.090.3 Example #3 - Excessive Revenue Indicative of a Liability Date Error

Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM REVENUE JOURNAL REPORT TIME PERIOD 05/30/93 - 03/30/94								DATE RUN 04/04/94
REVENUE JOURNAL COST CENTER - 912345		SAMPLE CITY COURT						
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
92	35270	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35271	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	35272	05123	CT1010	CT101	319 JV CHARGE	-400.00	05 10 93	04 30 93
92	35273	05123	CT1010	CT101	319 JV CHARGE	-250.00	05 10 93	04 30 93
92	35279	05123	CT1010	CT101	319 JV CHARGE	-600.00	05 10 93	04 30 93
92	35401	05123	CT1010	CT101	319 JV CHARGE	-100.00	05 10 93	04 30 93
92	35402	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35347	05123	CT1010	CT101	319 JV CHARGE	-200.00	05 10 93	04 30 93
92	35348	05123	CT1010	CT101	319 JV CHARGE	-300.00	05 10 93	04 30 93
92	34349	05123	CT1010	CT101	319 JV CHARGE	-650.00	05 10 93	04 30 93
92	35341	05123	CT1010	CT101	319 JV CHARGE	-150.00	05 10 93	04 30 93
92	35390	05123	CT1010	CT101	319 JV CHARGE	+3350.00	05 10 93	04 30 93
93	35390	05000	C2010	COURT10	371 REV POST	-1000.00	04 07 93	04 07 93
93	35390	05000	C2020	COURT11	371 REV POST	-1000.00	04 18 93	04 18 93
93	35390	05000	C2030	COURT12	371 REV POST	-1350.00	04 30 93	04 30 93
93	35390	05000	C2040	COURT13	371 REV POST	-1000.00	07 01 93	07 01 93
93	35270	05123	CT1050	CT105	319 JV CHARGE	-400.00	09 12 93	09 12 93
93	35271	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35272	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35273	05123	CT1050	CT105	319 JV CHARGE	-300.00	09 12 93	09 12 93
93	35279	05123	CT1050	CT105	319 JV CHARGE	-600.00	09 12 93	09 12 93
93	35401	05123	CT1050	CT105	319 JV CHARGE	-100.00	09 12 93	09 12 93
93	35402	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93
93	35347	05123	CT1050	CT105	319 JV CHARGE	-250.00	09 12 93	09 12 93
93	35348	05123	CT1050	CT105	319 JV CHARGE	-450.00	09 12 93	09 12 93
93	34349	05123	CT1050	CT105	319 JV CHARGE	-500.00	09 12 93	09 12 93
93	35341	05123	CT1050	CT105	319 JV CHARGE	-200.00	09 12 93	09 12 93

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3.090.4 Example #4 - Missing Revenue Indicative of a Classification Error

- Liability Date Report - Reflects no revenue classified for objects 35271 and 35272 for the month of October 1993, whereas the amount classified for object 35273 during the same month appears inflated when compared with monthly averages.
- Revenue Journal - Indicates three separate entries for object 35273 under liability date of October, 1993. The original source document (AC909 or AC1370) should be compared with the journal and, if in fact, errors were made keying the document, corrections should be prepared.
- Correction - Revenue Transfer #6 reflects proper correction of object errors **within the same liability date**. The revenue is taken out of the incorrect object (+) and credited to the correct object (-).

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3.090.4 Example #4 - Missing Revenue Indicative of a Classification Error

Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM REVENUE JOURNAL REPORT TIME PERIOD 05/30/93 - 03/30/94								DATE RUN 04/04/94
REVENUE JOURNAL COST CENTER - 912345		SAMPLE CITY COURT						
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-400.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35270	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35271	05123	CT1100	CT110	319 JV CHARGE	-500.00	02 13 94	01 30 93
93	35272	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35273	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35279	05123	CT1100	CT110	319 JV CHARGE	-600.00	02 13 94	01 30 93
93	35401	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35402	05123	CT1100	CT110	319 JV CHARGE	-250.00	02 13 94	01 30 93
93	35347	05123	CT1100	CT110	319 JV CHARGE	-200.00	02 13 94	01 30 93
93	35348	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35349	05123	CT1100	CT110	319 JV CHARGE	-850.00	02 13 94	01 30 93
93	35341	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35371	05123	CT1110	CT111	319 JV CHARGE	-500.00	03 14 94	02 28 94

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3.090.5 Example #5 - Liability Date Error - Wrong Fiscal Year

- Liability Date Report - Reflects no classification of January 94 revenue. It is also evident that an average month's collections appear under the Adjustments Column. This would suggest a liability date was used that did not fall within the parameters of the 93-94 fiscal year.

- Revenue Journal - Indicates that the revenue processed on 2/13/94 was keyed to 1/30/93 liability date rather than 1/30/94.

- Liability Error Report - Also indicates that the liability date was keyed incorrectly.

- Correction - Revenue Transfers #7 and #8 again illustrate the proper method of correcting a liability date error.

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3.090.5 Example #5 - Liability Date Error - Wrong Fiscal Year

Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM							DATE RUN 04/04/94	
REVENUE JOURNAL REPORT								
TIME PERIOD 05/30/93 - 03/30/94								
REVENUE JOURNAL COST CENTER - 912345			SAMPLE CITY COURT					
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-400.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35270	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35271	05123	CT1100	CT110	319 JV CHARGE	-500.00	02 13 94	01 30 93
93	35272	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35273	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35274	05123	CT1100	CT110	319 JV CHARGE	-800.00	02 13 94	01 30 93
93	35279	05123	CT1100	CT110	319 JV CHARGE	-600.00	02 13 94	01 30 93
93	35340	05123	CT1100	CT110	319 JV CHARGE	-150.00	02 13 94	01 30 93
93	35344	05123	CT1100	CT110	319 JV CHARGE	-175.00	02 13 94	01 30 93
93	35401	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35402	05123	CT1100	CT110	319 JV CHARGE	-250.00	02 13 94	01 30 93
93	35347	05123	CT1100	CT110	319 JV CHARGE	-200.00	02 13 94	01 30 93
93	35348	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35349	05123	CT1100	CT110	319 JV CHARGE	-850.00	02 13 94	01 30 93
93	35352	05123	CT1100	CT110	319 JV CHARGE	-160.00	02 13 94	01 30 93
93	35353	05123	CT1100	CT110	319 JV CHARGE	-315.00	02 13 94	01 30 93
93	35354	05123	CT1100	CT110	319 JV CHARGE	-140.00	02 13 94	01 30 93
93	35341	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35390	05123	CT1100	CT110	319 JV CHARGE	+4000.00	02 13 94	01 30 93
93	35371	05123	CT1110	CT111	319 JV CHARGE	-500.00	03 14 94	02 28 94

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3.090.5 Example #5 - Liability Date Error - Wrong Fiscal Year

Liability Error Report

NEW YORK STATE
 UNIFIED COURT SYSTEM
 LIABILITY ERROR REPORT

FISCAL YEAR	COST CENTER	OBJECT	TRANSACTION AMOUNT	ORIG. AGENCY	BATCH NUMBER	DOCUMENT REF-NUMBER	LIABILITY DATE	DOCUMENT PROCESS-DTE	TYPE OR ERROR
1992	912345	35270	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35271	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35272	400.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35273	250.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35279	600.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35401	100.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35402	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35347	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35348	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35349	650.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35341	150.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35390	3350.00+	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1993	912345	35270	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35271	500.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35272	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35273	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35279	600.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35401	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35402	250.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35347	200.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35348	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35349	850.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35341	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35390	4000.00+	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
*1993	912345	35371	500.00-	05123	CT1110	CT111	03/14/94	02/28/94	INVALID OBJECT CODE

*THESE RECORDS WILL NOT BE REFLECTED IN THE LIABILITY DATE REPORT

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3.090.6 Example #6 - Classification Error - Wrong Object

- Liability Date Report - Reflects no revenue classified under object 35271 and \$500 still remaining unclassified (-500 in object 35390) for the month of February, 1994.

- Revenue Journal - Indicates that February revenue for object 35271 was keyed as object 35371. This is a non-existing object code and will NOT be reflected anywhere on the liability date report.

- Liability Error Report - Also indicates this object error.

- Correction - Revenue Transfers #9 indicates proper method of correcting an invalid object. As with any object error, a plus (+) is made to the incorrect object, while a minus (-) is made to the correct object.

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3.090.6 Example #6 - Classification Error - Wrong Object

Revenue Journal

STATE OF NEW YORK - UNIFIED COURT SYSTEM							DATE RUN 04/04/94	
REVENUE JOURNAL REPORT								
TIME PERIOD 05/30/93 - 03/30/94								
REVENUE JOURNAL COST CENTER - 912345			SAMPLE CITY COURT					
YEAR	OBJECT	ORIG. AGENCY	BATCH	DOCUMENT	TRANSACTION	TRANS AMT NET	PROCESS DTE	LIAB DTE
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-400.00	11 15 93	10 30 93
93	35273	05123	CT1070	CT107	319 JV CHARGE	-300.00	11 15 93	10 30 93
93	35270	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35271	05123	CT1100	CT110	319 JV CHARGE	-500.00	02 13 94	01 30 93
93	35272	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35273	05123	CT1100	CT110	319 JV CHARGE	-300.00	02 13 94	01 30 93
93	35274	05123	CT1100	CT110	319 JV CHARGE	-800.00	02 13 94	01 30 93
93	35279	05123	CT1100	CT110	319 JV CHARGE	-600.00	02 13 94	01 30 93
93	35340	05123	CT1100	CT110	319 JV CHARGE	-150.00	02 13 94	01 30 93
93	35344	05123	CT1100	CT110	319 JV CHARGE	-175.00	02 13 94	01 30 93
93	35401	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35402	05123	CT1100	CT110	319 JV CHARGE	-250.00	02 13 94	01 30 93
93	35347	05123	CT1100	CT110	319 JV CHARGE	-200.00	02 13 94	01 30 93
93	35348	05123	CT1100	CT110	319 JV CHARGE	-400.00	02 13 94	01 30 93
93	35349	05123	CT1100	CT110	319 JV CHARGE	-850.00	02 13 94	01 30 93
93	35352	05123	CT1100	CT110	319 JV CHARGE	-160.00	02 13 94	01 30 93
93	35353	05123	CT1100	CT110	319 JV CHARGE	-315.00	02 13 94	01 30 93
93	35354	05123	CT1100	CT110	319 JV CHARGE	-140.00	02 13 94	01 30 93
93	35341	05123	CT1100	CT110	319 JV CHARGE	-100.00	02 13 94	01 30 93
93	35390	05123	CT1100	CT110	319 JV CHARGE	+4000.00	02 13 94	01 30 93
93	35371	05123	CT1110	CT111	319 JV CHARGE	-500.00	03 14 94	02 28 94

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3.090.6 Example #6 - Classification Error - Wrong Object

Liability Error Report

NEW YORK STATE
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LIABILITY ERROR REPORT

<u>FISCAL YEAR</u>	<u>COST CENTER</u>	<u>OBJECT</u>	<u>TRANSACTION AMOUNT</u>	<u>ORIG. AGENCY</u>	<u>BATCH NUMBER</u>	<u>DOCUMENT REF-NUMBER</u>	<u>LIABILITY DATE</u>	<u>DOCUMENT PROCESS-DTE</u>	<u>TYPE OR ERROR</u>
1992	912345	35270	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35271	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35272	400.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35273	250.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35279	600.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35401	100.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35402	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35347	200.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35348	300.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35349	650.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35341	150.00-	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1992	912345	35390	3350.00+	05123	CT1010	CT101	04/30/93	05/10/93	INVALID YEAR/LIAB. DATE
1993	912345	35270	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35271	500.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35272	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35273	300.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35279	600.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35401	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35402	250.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35347	200.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35348	400.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35349	850.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35341	100.00-	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
1993	912345	35390	4000.00+	05123	CT1100	CT110	01/30/93	02/13/94	INVALID YEAR/LIAB. DATE
*1993	912345	35371	500.00-	05123	CT1110	CT111	03/14/94	02/28/94	INVALID OBJECT CODE

*THESE RECORDS WILL NOT BE REFLECTED IN THE LIABILITY DATE REPORT

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3.100 Advance Accounts

Court-administered monies for petty cash or travel advances should be maintained in a manner which is consistent with the internal control guidelines and procedures previously discussed in this manual. In addition, the following points should be emphasized:

1. Excessive balances in advance accounts should be avoided. The advance amount should be sufficient to cover disbursements during the reimbursement cycle (one month).
2. Interest earned on advance accounts should be transmitted to the State monthly or quarterly, depending on the frequency which is most advantageous to the State.
3. Because of their unique nature, advance accounts must be reconciled monthly. In addition, all advance accounts should be reconciled on a calendar year basis. The form which follows should be used to reconcile all advance accounts administered by the court or agency by December 31 of each year. Completed forms, along with a copy of the December 31 bank statement and reconciliation should be forwarded to the appropriate District/Administrative Office by February 1 of each year.
4. In the event that an overage is detected at the conclusion of a reconciliation, the following procedures should be followed:
 - a. If the overage is identifiable and falls within the current fiscal year, a check, payable to the Commissioner of Taxation and Finance should be issued and transmitted via a Refund of appropriation (AC1286).
 - b. If the overage applies to a prior fiscal year or the sources cannot be identified, the overage should be transmitted via Report of Moneys Received (AC909) using the following coding:

Dept.	05
Cost Center	910996
Variable	1A
Year	99
Object	35320

For further rules and procedures applicable to the administration of advance accounts, please refer to Part IV, Chapter 4 of the Financial Planning and Control Manual.

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3.110 Custodial Funds

ALL custodial funds paid into court, other than City Court bail held pursuant to Section 520.15 (1) of the Criminal Procedure Law, are to be turned over to the appropriate County Treasurer (or, in New York City, the Commissioner of Finance) within two (2) days of receipt. Examples of such funds include, but are not limited to: monies paid into court pursuant to a judgement, CPLR 50ll; funds held as security for costs, CPLR 850l; funds held for an undertaking, CPLR 2501; certain tender offers, CPLR 3219; and various monies paid into court pursuant to the Family Court and Surrogate's Court Procedure Acts. Disbursements to the County Treasurer must be accompanied by an order of the Court and must be made in accordance with the provisions of Section 3.040 of this manual; that is, an entry should be made in the cash disbursements journal; a subsidiary entry made to the docket card or case file, and a receipt should be received from the County Treasurer upon transfer of the funds. Sample orders for the transmittal of bail/trust funds to the appropriate County Treasurer and for the subsequent disbursement of said funds by the County Treasurer appear later in this section.

3.110.1 Bail Held Pursuant to CPL Section 520.15(1) (City Courts)

The management of bail funds requires that the following procedures be adhered to:

- A. Deposit bail funds immediately in an interest bearing account to be maintained by the Court until adjudication of the proceeding.
- B. Interest earned on court-held bail funds (bail held pursuant to Section 520.15 (1) of the Criminal Procedure Law) is to be transmitted monthly to the Commissioner of Taxation and Finance as State Revenue and should be credited to the month deposited, rather than to month earned.
- C. Immediately upon adjudication, the bail money should be disposed of in one of the following ways:
 1. Returned
 2. Applied toward fine and bail poundage
 3. Combination of above

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STATE OF NEW YORK
 UNIFIED COURT SYSTEM

AUTHORIZATION FOR THE TRANSMITTAL OF
 ABANDONED PROPERTY/UNIDENTIFIED FUNDS

TO: _____, CHIEF CLERK,
 _____ COURT

IN ACCORDANCE WITH THE ATTACHED LISTING(S), YOU ARE HEREBY AUTHORIZED TO TRANSMIT ABANDONED PROPERTY IN THE AMOUNT OF \$ _____, AND UNIDENTIFIED FUNDS IN THE AMOUNT OF \$ _____, HELD BY THE COURT AS OF DECEMBER 31, 19__ TO THE _____ COUNTY TREASURER, AS PROVIDED IN SECTION 2601 OF THE CPLR.

THE TRANSMITTAL OF SUCH FUNDS SHALL BE BY COURT CHECK AND UPON THE ORDER OF THE COURT. A SAMPLE ORDER IS ENCLOSED FOR THE COURT'S CONVENIENCE ONLY. SUCH TRANSMITTAL SHALL BE ACCOMPLISHED ON OR ABOUT _____. UPON TRANSFER, A COPY OF THE TRANSMITTAL CHECK AND ASSOCIATED COURT ORDER SHALL BE SENT TO THE DISTRICT ADMINISTRATIVE JUDGE'S OFFICE FOR AUDIT PURPOSES.

AMOUNTS TO BE TRANSMITTED TO THE COUNTY TREASURER ARE AS FOLLOWS:

ACCOUNT NO.	ABANDONED PROPERTY	UNIDENTIFIED FUNDS
	\$	\$
	\$	\$
	\$	\$
	\$	\$

TOTAL OF ABANDONED PROPERTY AND/OR UNIDENTIFIED FUNDS TO BE TRANSMITTED \$ _____

AUTHORIZATION:

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ADMINISTRATIVE JUDGE (OR DESIGNEE)

DATE

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STATE OF NEW YORK
UNIFIED COURT SYSTEM

_____ COURT

NO. _____

CHIEF CLERK'S OFFICE

_____ COURT
ANYTOWN, NY

**IN THE MATTER OF VARIOUS
MONIES PAID INTO COURT**

I, _____ CHIEF CLERK OF THE

_____ COURT, DO THIS DAY

DEPOSIT WITH THE _____ COUNTY TREASURER'S
OFFICE THE SUM OF \$ (LIST TOTAL AMOUNT OF MONEY BEING TURNED OVER), PURSUANT TO
CPLR 2601, THE SAME HAVING BEEN PAID INTO COURT AND FILED IN MY OFFICE AS SET
FORTH IN THE ATTACHED SCHEDULE.

DATED _____ 19 _____

_____ CHIEF CLERK

BY: _____

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D. If all reasonable attempts to return bail to the proper individual have failed, the amount held should be transferred from the court's open bail listing and classified as abandoned property. Stop payments should be issued for all checks which remain outstanding for more than six ((6) months. The funds should remain on the court's abandoned property list until specifically authorized to transfer the funds to the county treasurer. In addition, the following internal record keeping procedures should be followed:

1. Cash Receipts Journal

A separate cash receipts journal should be maintained for bail funds. The journal should provide the following information regarding each bail transaction:

- a. Date received
- b. Docket No.
- c. Defendants name
- d. Amount of bail
- e. Payer
- f. Check Number
- g. Disposition of the bail (i.e., refunded, applied to fine and poundage, or forfeited).

2. Refund Procedures

Bail refunds should be entered in a disbursements journal or register which indicates the following relative to each refund transaction:

- a. Date of check.
- b. Check number.
- c. Amount refunded.
- d. Full or partial refund.
- e. Portion to be applied to fine.
- f. Payee
- g. Defendants Name
- h. Docket No.
- i. Original Receipt No.

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E. Bail Reconciliations

ALL bail monies should be deposited in a separate bail account. ALL bail accounts should be reconciled monthly using the bank reconciliation process discussed in Chapter 3.060.4 of this manual. In addition, an end-of-year reconciliation (see Chapter 3.110.2 which follows) should be prepared for each account in which bail funds are maintained, in order to balance the accounts and to verify the status of each deposit.

The annual bail reconciliation should list all bail collected during the year which has not been refunded. The total of all funds listed should equal the bail account reconciled bank balance. Sample forms for completing the annual bail reconciliation follow. These same forms should be used for the preparation of quarterly bail reconciliations for the periods ending June 30, September 30, December 31 and March 31 of each year. Completed forms should be forwarded to the appropriate District Administrative Judge's Office. Annually, the December 31st account reconciliation, together with the Abandoned Property Report should be forwarded by the District Administrative Judge's Office to the Division of Budget and Finance.

F. Bank Service Charges

Since most court-held bail accounts are interest-bearing accounts, many of these accounts are subject to bank service charges. Any stop payment or other bank service charges incurred because of the loss of a bail check resulting in the need to reissue a check should be deducted from the amount of bail returned to the posting individual or agency. Corresponding entries should be made in the bail register and/or docket card, or One-Write journal as appropriate to indicate, for example, that while \$100 was posted, only \$90 was returned, the difference being a \$10 stop payment charge.

G. Local Requirements

Most localities request information concerning local revenues collected by the court. Consequently, court personnel may be required to meet both state and local reporting requirements. In dealing with local authorities, we suggest that courts check with their District Administrative Judge's Office as to the necessity of separate local reporting

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requirements, as in many cases, State reports are sufficient for local government use. Court personnel are encouraged to check local ordinances to determine what is being collected and for what purpose.

H. Acceptance of Cash Bail

The Criminal Procedure Law defines "cash bail" as "...a sum of money...posted...with a court or other authorized public servant or agency...". A check constitutes a commercially-acceptable means of bringing a sum of money under the court's control. However, CPL Section 520.15, which regulates the posting of cash bail provides that only after there is "...proof of the deposit of the...amount [of bail set with the court or other authorized recipient] "may the defendant be released from custody, that is, the recipient court or other authorized agency should not recognize the deposit of a check posted for bail without taking proper precautions. While this would allow the acceptance of a check as payment for cash bail, it also suggests that the defendant may only be released when there is reasonable evidence that the check presented as cash bail is good, that is, that the funds have been deposited. Accordingly, notwithstanding any other applicable provisions of law, the Unified Court System has adopted the following policy guidelines relative to the acceptable forms of cash bail:

Cash Bail Posted By:	Acceptable Forms of Cash Bail:
Individual	Cash Certified Check Traveler's Check Bank Draft Government Money Order
Government Agency Government-Related Agency Not-for-Profit Corporation/Agency	Cash Certified Check Traveler's Check Bank Draft Government Money Order Agency or Corporate Check

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This policy is intended to permit courts and other authorized agencies to accept uncertified checks which are posted as "cash bail" by legal aid societies and other not-for-profit organizations. Uncertified personal checks should not be accepted as cash bail when posted by an individual unless the defendant for whom the bail is being posted remains in custody during the pendency of the check clearing process.

I. Bail Forfeitures - City Courts

Section 540.10(1) of the Criminal Procedure Law requires the automatic forfeiture of bail upon a defendant's failure to appear in court on the scheduled day. Such forfeiture may be discharged if the defendant appears at any time before the final adjournment of the court and satisfactorily excuses his or her neglect, or for any other reason upon the discretion of the court. However, once bail has been ordered forfeited by the court, and unless otherwise provided by law, bail forfeited in a city court **is to be remitted to the city, to the county, or to the State, as provided by law.** Applications for remission of bail ordered forfeited must be made to a superior court in the same county.

Also, any costs and expenses incurred in the proceedings for the enforcement of the forfeiture that may be referenced in association with the application for remission of a forfeiture has been interpreted to represent the costs associated with the conversion of non-monetary bail (e.g. real property or other non-cash assets) to the appropriate cash amount, and does not refer in any way to "court costs".

All bail ordered forfeited should be transferred from the bail account to the revenue account on the same day that it is so ordered. All forfeited bail should then be included with the court's normal revenue transmittal at the conclusion of the same month.

J. Bail Transfers - City Courts

Section 520.40 of the Criminal Procedure Law provides that upon request (by the accused), the superior court shall make an order directing the local criminal court to transfer any cash bail which is held on behalf of the accused to the superior court. Under no circumstances may a local criminal court initiate transfer of bail in the absence of a superior court order.

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K. Bail Forfeitures - Family Court Proceedings

Counsel has opined that no legal basis exists for the application of bail forfeited in a Family Court proceeding towards the satisfaction of support arrearages. When bail is forfeited by a Family Court, the funds should be remitted to the appropriate governmental entity and should not be applied to any amount that may be owed to a party to the proceeding.

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3.110.2 Annual Bail/Trust Reconciliation Process

Each year, a reconciliation report shall be submitted for each court-held bail/trust account. Through this process, all funds maintained or transmitted through such accounts can be identified and reconciled to the December 31st bank balance. Furthermore, this process is used to identify any abandoned property to be submitted to the appropriate county treasurer in accordance with the provisions of section 1310 of the Abandoned Property Law and Chapter 3.110.3 of this manual. Such annual reports are prepared by court custodians of such bank accounts and are then submitted to the appropriate district/administrative office for review. Upon verification by the district/administrative office, completed reports are forwarded to the Office of Financial Management & Audit Services for audit purposes.

The annual reconciliation report consists of a listing of bail/trust accounts in each jurisdiction; an open bail list (where applicable); a reconciled bank statement as of December 31; a listing of forfeited bail not disposed (where applicable); a listing of abandoned property, if any; and bail/trust checklist to be completed by the district/administrative offices. Samples of each of these documents are shown on the following pages.

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BAIL ACCOUNT RECONCILIATION
 Period Ending 12/31/

Court	Address
Bank Name	Address
Account No. _____	_____

Reconciled Bank Balance as of 12/31/___ from Bank Statement (<i>Attached Copy</i>)	\$	_____
(1) Outstanding Bail-Open Cases*	\$	_____
(2) Forfeited Bail - City * (Disposed)	\$	_____ (Not
(3) Forfeited Bail - County* (Not Disposed)	\$	_____
(4) Forfeited Bail - State* (Not Disposed)	\$	_____
(5) Other funds maintained in account (Civil undertakings, etc.)*	\$	_____
(6) Interest Earnings	\$	_____
(7) Abandoned Property to be turned over to the Division of Budget and Finance*	\$	_____
(8) Unidentified funds	\$	_____
Abandoned property and unidentified funds (sum of amounts in items 7 and 8).	\$	_____
GRAND TOTAL - ALL CUSTODIAL FUNDS	\$	_____
Grand Total should equal the amount of the <u>reconciled</u> bank balance.		

Custodian of Bank Acct (Signature Required)	Telephone No.
Title	

*Attach appropriate listings

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3.110.3 Disposition of Abandoned Property/Unidentified Funds.

Counsel to the Office of Court Administration has opined that all court-held abandoned property or unidentified funds are to be transmitted to the appropriate County Treasurer (or, in New York City, the Commissioner of Finance) in accordance with CPLR 2601 and 2 NYCRR 70.2. Prior to 1991, such funds had remained in court accounts awaiting disposition.

Pursuant to Counsel's opinion, procedures have been promulgated which required that all abandoned property or unidentified funds held by the courts as of December 31, 1990, were to be transmitted via court check to the appropriate local official, along with an order from the court authorizing such transmittal. Such funds would remain in the custody of the County Treasurer until its transmission to the State Comptroller pursuant to section 600(1)(a) of the Abandoned Property Law.

Procedures have been established which require that all court-ordered trust funds, other than City Court bail held pursuant to 520.15(1) of the Criminal Procedure Law, are to be transmitted to the appropriate County Treasurer within two (2) days of receipt by the court. With the establishment of these policies and procedures regarding the handling of court-ordered bail and trust monies, the following has been accomplished:

1. ALL new court-ordered bail or trust monies (other than city court bail held pursuant to 520.15 of the CPL) coming into court are regularly transferred to the appropriate County Treasurer.
2. ALL court-held bail/trust monies classified as abandoned or unidentified as of December 31, 1990 was transmitted to the appropriate County Treasurer.
3. Bail held by the City Courts pursuant to 520.15(1) of the CPL and subsequently determined to be abandoned property through the December 31 reconciliation process, will be transmitted annually to the State Comptroller via an action brought pursuant to section 1310 of the Abandoned Property Law.
4. Any court bank accounts, deemed otherwise unnecessary as a result of the above procedures, were closed.

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3.110.4 Cash Bail Transactions Exceeding \$10,000 - New IRS Reporting Requirements

Section 6050I of the Internal Revenue Code, as amended by section 20415 of the Violent Crime Control and Law Enforcement Act of 1994, provides that any federal or state court clerk who receives more than \$10,000.00 in cash as bail for any individual charged with any of a number of specified criminal offenses must file a return of information (Form 8300) with respect to that transaction with the IRS. Temporary regulations implementing these new filing requirements are contained in 59 Fed. Reg. 64572 - 64574 (1994) and are effective February 13, 1995.

The information to be provided pursuant to these requirements is intended to facilitate criminal, tax and regulatory investigations through the identification of potentially suspicious cash transactions.

For these purposes, a court clerk is defined as the clerk's office or the office, department, division, branch, or unit which is authorized to receive or accept bail on behalf of the court.

Cash bail is defined to include the coin or currency of the United States or that of any other country; cashier's checks (treasurer's and bank); bank drafts; traveler's checks; or money orders. However, cash *does not* include a check drawn on the payer's own account (i.e. a personal check).

The specified criminal offenses that are subject to these reporting requirements include certain crimes relating to controlled substances and money laundering. Counsel, in a preliminary opinion, has determined that the following New York Penal Law sections are covered:

Sale of Controlled Substances or Possession with Intent to Sell:

Penal Law Sections - 220.06(1); 220.09(13); 220.16(1); 220.16(2); 220.16(3); 220.16(4); 220.16(5); 220.16(6); 220.16(7); 220.31; 220.34; 220.39; 220.41; 220.43; 220.44; 221.45; 221.50; and 221.55

Money Laundering:

Penal Law Sections - 470.05; 470.10; and 470.15

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Commencing February 13, 1995 and until further notice, the following procedures shall be followed whenever a court or agency of the Unified Court System receives cash bail in excess of \$10,000.00 on behalf of an individual charged with any of the above specified offenses. The regulations provide for the imposition of fines for noncompliance:

- ? By the 15th day following the date the cash bail is received, an original Form 8300 must be filed with the IRS at the following mailing address:

Internal Revenue Service
Detroit Computing Center
P.O. Box 32621
Detroit, MI 48232

- ? By the 15th day following the date the cash bail is received, copies of Form 8300 must be provided to 1) the U.S. Attorney for jurisdiction in which the specified offense occurred and 2) the U.S. Attorney for the jurisdiction in which the individual charged resides.

- ? Provide a written statement to each payer of bail who was named in a required Form 8300 on or before January 31 of the year following the calendar year in which the cash was received. The statement must contain the name and address of the payer; the total amount of reportable cash received; and notice that the information was provided to the IRS. A copy of such notices should be retained for the court's records.

Courts and agencies completing the Form 8300 upon receipt of cash bail should check the 'other' box and specify "bail" when completing form Part III, item 33. The court or agency name should be entered in item 35 of Part IV and the State's Federal tax identification number (14-6013200) should be entered in the Employer identification number portion of item 36. Forms should be signed by the clerk of the court or an authorized designee. Copies of each Form 8300 should be retained by the court for a period of 5 *years* from the date filed with the IRS.

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3.110.5 Bail Poundage - Chapter 166, Laws of 1991

Chapter 166 of the Laws of 1991 amended section 99-m of the General Municipal Law to provide for the collection of a 3% fee on all bail funds (cash bail/bail bonds only) deposited on or after June 12, 1991. State-funded courts that retain custody of bail funds (City and District Courts only) are required to distribute 2% of the poundage fee to the NYS Commissioner of Taxation & Finance as state revenue (on a monthly basis not later than ten days following the end of each month) and the remaining 1% is to be remitted to the appropriate county, or in New York City, the Commissioner of Finance, as an additional credit to local alternatives to incarceration initiatives.

Bail Collection and Recording Procedures

Bail funds collected on or after June 12, 1991 should be recorded in a separate bail receipts journal and deposited intact, as provided in this chapter. The 3% poundage fee should not be recognized as revenue until such time as the case is adjudicated. No change in existing collection and recording procedures is required.

Bail Refund Procedures

Upon adjudication of a case in which bail has been held and the accused has been convicted, the bail (less 3% poundage) should be returned to the person who posted the funds or applied towards any fines levied and the appropriate entries made in a separate bail disbursements journal. As an example, for bail posted in the amount of \$100, entries should include: a credit to bail refunds or fines in the amount of \$97; and a credit to bail poundage in the amount of \$3. The sum of \$97 would then be applied or returned to the person who posted the funds and a \$3 check issued to and deposited into the court's revenue account. At the conclusion of the month in which the case is adjudicated, \$2 would be transmitted to the NYS Commissioner of Taxation and Finance (included in the same check with all other monthly state revenue) and a separate amount of \$1 issued to the appropriate county or NYC (included with any other funds transmitted monthly to the locality). State and local bail poundage should not be reported as bail interest and must be separately identified on the bail disbursements journal and on monthly revenue reports. Cash registers and/or 'one-write' systems should be revised accordingly.

When bail is applied towards a fine levied by the court, clerks must keep in mind that under normal circumstances only 97% of the bail posted remains available for application

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purposes). Paragraph (e) of subdivision one of section 420.10 of the CPL provides, however, that:

Where cash bail has been posted by the defendant as the principal and is not forfeited or assigned, the court at its discretion may order that bail be applied toward payment of any order of restitution or reparation or fine. If the court so orders, the bail proceeds shall be applied to payment first of the restitution or reparation and then of the fine.

In such cases only, and in the absence of any case law or other authority to the contrary, Counsel has opined that the waiver of poundage is appropriate.

In criminal proceedings that conclude with a finding in favor of the accused, the full amount of the bail (100%) should be returned to the individual who posted it. Such disbursements should be made in accordance with the provisions of this manual. In the event a defendant is convicted of a lesser offense, Counsel has opined that poundage should be retained. Only if the judge of the court specifically determines that a plea to a lesser charge qualifies as a termination in favor of the defendant would bail poundage not be retained.

Forfeited Bail

When bail is forfeited upon failure to appear, 97% of the bail posted should immediately be forwarded to the appropriate governmental entity (state/county/city). The balance of the bail posted (3%), should be transferred to the court's revenue account as discussed above, for distribution at the conclusion of the month in which it was forfeited.

Should forfeited bail be subsequently reinstated by the criminal court and a finding in favor of the accused results, only 97% of the bail posted may be refunded directly from the court's bail account. The State's 2% share of the fee may only be returned pursuant to an order of the court and in accordance with the revenue refund procedures contained in Part IV/Chapter 3.070 of this manual. Chapter 166 provides that the county's 1% share may be refunded only upon an order from the criminal court directing that the fee be returned by the county.

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Bail Transfers

When bail is transferred to a county treasurer as a result of a grand jury proceeding, the full amount of the bail posted should be transferred for eventual distribution by the county in accordance with the provisions of Chapter 166.

Bail Revocation

If bail is increased as a result of the revocation of an order of recognizance, the bail increase should be deposited intact and added to any bail previously collected. Upon adjudication of the case, the total amount collected would be distributed in accordance with the previous sections of this bulletin.

In the case where cash bail is revoked and the defendant is committed to jail, only 97% of the bail should be returned to the individual that posted it. The remainder would be distributed (2% state revenue, 1% county or NYC revenue) at the conclusion of the month in which bail was revoked. Should the proceeding eventually result in favor of the defendant, 2% would be refunded from state revenue as provided in Part IV/Chapter 3.070 and 1% from the appropriate county or the City of New York, per order of the court.

ACD Cases - CPL section 170.55

The granting of an Adjournment in Contemplation of Dismissal has been determined by Counsel to constitute a “termination in favor of the accused”, but only at the point in time - generally six months after the ACD is granted - when the case is “deemed dismissed” (CPL 170.55(2) and 160.50(3)). Bail poundage would therefore be refundable, but only after the ACD time period had run its course and the case dismissed.

Revenue Reporting Procedures

The state's share of bail poundage revenue must be reported monthly using revenue object **35402**. Poundage revenue should not be reported as bail interest, which is reported using object **35401**. Bail interest is eligible for transfer to the Court Facilities Incentive Aid Fund; bail poundage is not.

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3.120 Special Revenue Programs and Other Revenue Topics

3.120.1 Stop DWI

Pursuant to chapters 910, 911 and 913 of the Laws of 1981, violations of section 511 (2) and 1192 of the Vehicle and Traffic Law provide for counties to establish special DWI-related programs (STOP TRAFFIC OPTIONS PROGRAM FOR DRIVING WHILE INTOXICATED - STOP-DWI). Counties with approved programs receive the initial fine as well as any subsequent fine levied. ALL fines received and disbursed pursuant to this program should be administered in accordance with the guidelines already discussed in this manual.

All fines paid and/or bail forfeited on DWI cases should be forwarded to the appropriate County Treasurer with a transmittal letter. Such transmittal letters and forfeiture orders submitted to the County Treasurer should clearly indicate the applicable charge citation. If local government agencies require any specialized reporting regarding DWI fines, such reports should be cleared with the appropriate District Administrative Judge's Office.

Pursuant to chapter 50 of the Laws of 1990, all fines collected pursuant to section 1197 of Article 31 of the Vehicle and Traffic Law should be sent to the appropriate County Stop DWI Coordinator. Local governments will then be responsible for remitting 2 percent of such collections to the State Comptroller's Office. Please note, however, that civil penalties imposed for failure to submit to a chemical test (Vehicle and Traffic Law section 1194(2)(d)(2)) are to be credited to the State's General Fund using revenue object 35340.

In addition, chapter 688, Laws of 1996, amended sections 1197(1)(a) and 1803(9) of the Vehicle and Traffic Law to expand the categories of offenses for the conviction of which any fines and forfeitures imposed are to be credited to local STOP DWI programs authorized by the Commissioner of Motor Vehicles. Effective November 1, 1996, approved county STOP DWI programs are entitled to receive any court-imposed fines and forfeitures collected upon conviction for the following Penal Law offenses:

- vehicular assault in the first degree, section 120.04
- vehicular assault in the second degree, section 120.03
- vehicular manslaughter in the first degree, section 125.13
- vehicular manslaughter in the second degree, section 125.12

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Fines and forfeitures collected for these Penal Law offenses are in addition to those imposed for DWI-related violations as contained in sections 511(2) and 1192 of the Vehicle and Traffic Law, to which STOP DWI programs already are entitled.

In summary, as set forth in subdivision 1 of section 1197 and subdivision 9 of section 1803 of the Vehicle and Traffic Law, **all fines, penalties and forfeitures** imposed upon conviction of any the following offenses are to be distributed to local STOP-DWI programs:

Aggravated Unlicensed Operation in the 2nd Degree - AUO 511-2a (ii) or (iii)

- Vehicle and Traffic Law 511-2a (ii) suspension or revocation based on a chemical test refusal
- Any Vehicle and Traffic Law 1192 offense (*Note: STOP-DWI programs are not entitled to and civil fines collected failure to submit to a chemical test*)

Aggravated Unlicensed Operation in the 1st Degree - AUO 511-3a (I)

- Vehicle and Traffic Law 511-3a (I) operation of a motor vehicle which under the influence of alcohol or drugs and while drivers license is suspended or revoked for a previous VTL 1192 offense

Vehicle and Traffic Law 1192 / 1193

- Vehicle and Traffic Law 1193 for violations of any of the provisions of VTL 1192 , including any fines imposed for the commission of a class D felony (\$2,000 - \$5,000)

Vehicular Assault and Vehicular Manslaughter

- Penal Law 120.03 and 120.04 - Vehicular Assault in the second degree and Vehicular Assault in the first degree
- Penal Law 125.12 and 125.13 - Vehicular Manslaughter in the second degree and Vehicular Manslaughter in the first degree

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3.120.2 Mandatory Surcharges

Section 60.35 of the Penal Law requires imposition of a Mandatory Surcharge upon offenders convicted of a felony, misdemeanor or violation, as well as for the collection of a separate Crime Victim Assistance Fee. Section 1809 of the Vehicle and Traffic Law likewise requires imposition of a Mandatory Surcharge upon conviction for specified traffic infractions and other offenses, including felony and misdemeanor offenses under section 1192 of the VTL (relating to operation of a motor vehicle while under the influence of alcohol or drugs). Specific surcharge amounts are listed on page 5 of this section. Article 420 of the Criminal Procedure Law sets forth procedures for collection of the Mandatory Surcharge. Until July 1, 1995, Article 420 authorized a court to waive imposition of the Surcharge upon a convicted defendant where it would work unreasonable hardship upon him or her or an immediate family member. Also, a court could order remission of the Surcharge - again, provided it found it would work unreasonable hardship upon the convicted person or an immediate family member.

At its 1995 Session, the Legislature made some important changes in Article 420 and in Penal Law provisions relating to the Surcharge. Specifically, effective July 1, 1995 (and applicable only when the acts upon which a conviction resulted in the imposition of a Mandatory Surcharge occurred on or after such date), Article 420 and section 60.35 of the Penal Law are amended: (1) to eliminate a court's authority to waive imposition of the Mandatory Surcharge and to order remission of a Surcharge already imposed, and (2) to create a special procedure by which courts may defer payment of the Surcharge. Also, Article 420 is amended to require that before imprisoning a defendant for failure to pay a Mandatory Surcharge, the court must afford him or her notice and an opportunity to be heard on the record, and must conclude that payment of the surcharge will not work an unreasonable hardship on the defendant or his/her family.

The statutory provision regulating Surcharge deferral is included in section 420.40 of the Criminal Procedure Law. This section requires State-paid courts (and authorizes town and village courts) to direct a convicted defendant whose sentence does not include a period of incarceration in excess of 60 days to return to court if, after sixty (60) days following the imposition of a Mandatory Surcharge, the Surcharge has yet to be paid. At this point, the defendant is to be provided with an opportunity to establish on the court record his/her inability to pay. If persuaded by defendant's presentation, the court may defer all or part of the surcharge by written order, after having placed on the record its findings and the facts upon which it is based. Such written order shall direct that, in

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the form of a certified copy, it be filed with the County Clerk who shall enter it as a civil judgment, and, further, that any unpaid balance may be collected as a civil judgment.

As with the imposition of any sentence upon a convicted defendant, any court action concerning the Mandatory Surcharge must be clearly documented in the official case record. This includes the amount of the Surcharge, payment terms, collection agency, etc. All procedures established in the Financial Planning and Control Manual concerning revenue collection, recording and transmission are fully applicable to the Mandatory Surcharge collections.

The provisions of section 60.35(5) of the Penal Law require that when a criminal defendant who is sentenced to a term of imprisonment has failed to pay any required Mandatory Surcharge, the Clerk of the sentencing court shall notify the superintendent or the municipal official of the facility where the person is confined. Such superintendent or municipal official then assumes responsibility for collecting the Mandatory Surcharge. A sample notification for use by the Clerk of the Court in these cases appears later in this chapter.

Section 420.10 of the Criminal Procedure Law authorizes a court to designate an agency other than itself, (e.g. probation department, local correction facility, etc.) to which payment of a Mandatory Surcharge is to be remitted and which then assumes responsibility for transmitting such Surcharge to the State. When such designation is made, the court must notify the designated public official or institution in writing and record the designation of the Surcharge collection in the court record. A sample designation form appears later in this chapter.

Coordination between the courts and designated public officials is important in that it is the responsibility of the courts to maintain appropriate records relative to Mandatory Surcharges assessed. A suitable accounts receivable system must be in place to allow for the monitoring of outstanding surcharges for those surcharge collections not assigned to another agency. This system should include the ability to record and monitor the case or docket number, defendant's name, surcharge amount, the date of sentencing or notification, the date payment is due or payment schedule, and the balance outstanding. All payments of Mandatory Surcharge assessments to be collected by a court must be posted to the case records and accounts receivable system. All outstanding account receivable balances should be reviewed at least weekly and the appropriate judges notified where payments due are not timely made. Any receivables found to be in excess of thirty days beyond the court-established payment date, should require a letter to be sent to the

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individual sentenced to pay the Mandatory Surcharge. A sample letter can be found later in this chapter.

As with all court revenues, it is required that within the first ten (10) days of the month following the collection of a Mandatory Surcharge, the court must transmit those collections to the State. All surcharges that are not assigned for collection by another agency must be collected and reported in accordance with the procedures included in this manual (i.e. collections must be recorded in a cash receipts journal, deposited in a bank account approved by Office of the State Comptroller and transmitted to the State no later than the tenth of every month.)

In those instances where the court directs the Mandatory Surcharge to be paid to a non-court agency (e.g., Correctional Facility, County Probation Department), it will be necessary to utilize a unique number sequence, with a prefix (PR), for revenue transmittal.

In those instances where the Mandatory Surcharge is to be paid to a court or County Clerk, revenues from the surcharge should simply be included on the existing monthly report of revenues to the State Comptroller. In all cases, a copy of the AC-909 revenue form should be provided to the Office of the District Administrative Judge.

The proper classification of Mandatory Surcharge revenue is especially critical since pursuant to law, these revenues are specifically earmarked to fund improvements to State and local criminal justice information systems. All Mandatory Surcharges should be reported using the revenue classifications which follow:

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(chapter 55, Laws of 2013):

	<u>Mandatory Surcharge</u>	<u>Revenue Product</u>	<u>Crime Victims Assistance Fee</u>	<u>Revenue Product</u>	<u>Total</u>
Penal Law					
Felony	\$300.00	311081	\$25.00	300067	\$325.00
Misdemeanor	\$175.00	311082	\$25.00	300067	\$200.00
Violation	\$ 95.00	311083	\$25.00	300067	\$120.00
Parks, Recreation and Historic Preservation Law					
	\$ 15.00	311077			\$ 15.00
Vehicle and Traffic Law					
Upon conviction of <u>felony</u> pursuant to Vehicle and Traffic Law (VTL) Section 1192	\$300.00	311087	\$25.00	300067	\$325.00
Upon conviction of a <u>misdemeanor</u> pursuant to VTL Section 1192	\$175.00	311088	\$25.00	300067	\$200.00
Upon conviction of an offense under the VTL (including most traffic infractions except parking and equipment violations, but exclud- ing section 1192 felonies and misdemeanors)	\$ 55.00	311084	\$ 5.00	300067	\$ 60.00
Upon conviction of a traffic infraction pursu- ant to Art 9 of the VTL (Equipment Viola- tions)	\$ 25.00	311089	\$ 5.00	300067	\$ 30.00
Surcharge - Parking Violation Conviction	\$ 15.00	35355			\$ 15.00
Additional Surcharge for Certain VTL Viola- tions -VTL 1809-e (1)	\$ 28.00	311121			\$ 28.00
DWI / DWAI Supplemental Surcharge VTL 1809-c (2)	\$ 25.00	311147			\$ 25.00
DWI / DWAI Additional Surcharge VTL 1809-e (b)	\$170.00	311093			\$170.00
Additional Surcharge for Certain Parking Violations VTL 1809-aa	\$ 25.00	311344			\$ 25.00

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Environmental Conservation Law

Violations of Sportfishing Regulations (as defined by 6 NYCCR 10.1 - 10.9)	\$25.00	311095			\$25.00
	<u>Mandatory Surcharge</u>	<u>Revenue Object</u>	<u>Crime Victims Assistance Fee</u>	<u>Revenue Object</u>	<u>Total</u>
Violations of Arts. 17, 19, 27 : the greater of	\$75.00 or 6% of fine	311095			\$75.00 or 6% of fine
All other ECL violations / misdemeanors	\$75.00				\$75.00

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Surcharges - Restitution or Reparation in Criminal Proceedings

Pursuant to chapter 363 of the Laws of 1991, section 60.27 of the Penal Law was amended to increase, in certain cases, the amount of the designated surcharge that a criminal defendant must pay when a sentence of restitution or reparation is imposed. Generally, designated surcharges imposed in cases involving restitution or reparation as part of the disposition will be collected by a local probation department pursuant to 420.10(8) of the Criminal Procedure Law.

Parking Violations in Cities With Populations Exceeding 100,000 but Less Than 1,000,000

Effective January 1, 2008, a \$15 mandatory surcharge is to be imposed upon conviction for violation of any statute, local law, ordinance or rule involving parking, stopping, or standing which occurs within cities with a population in excess of 100,000 but less than 1,000,000. Surcharges collected pursuant to this section are to be transmitted to the appropriate local government. However, this surcharge should not be imposed when a surcharge is collected pursuant to Penal Law section 60.35 or VTL section 1809.

Parking Violations in Cities With Populations Exceeding 1,000,000

The \$15 mandatory surcharge imposed and collected by a city with a population exceeding 1,000,000 should continue to be reported as state revenue utilizing revenue object 35355.

Additional Mandatory Surcharge - Certain Motor Vehicle Violations

Pursuant to the provisions of chapter 56 of the Laws of 2008 and effective August 1, 2008, the Vehicle and Traffic Law is amended to add a new section 1809-e which imposes a supplemental surcharge of \$20 upon a conviction for certain motor vehicle violations, to be assessed in addition to any other sentence, penalty or other surcharge required of permitted by law.

Further, pursuant to the provisions of chapter 56 of the Laws of 2008 and effective August 1, 2008, the Vehicle and Traffic Law is amended to add a new section 1809-e which imposes a supplemental surcharge of \$170, to be assessed in addition to any other sentence, penalty or other surcharge required of permitted by law.

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Additional Mandatory Surcharges - DWI / DWAI Convictions

Pursuant to the provisions of chapter 62 of the Laws of 2003 and effective November 11, 2003, the Vehicle and Traffic Law is amended to add a new section 1809-c which imposes an additional \$25.00 surcharge upon persons convicted of driving while intoxicated and while driving while impaired.

Additional Mandatory Surcharge - Certain Parking Violations

Pursuant to the provisions of chapter 55 of the Laws of 2013 and effective July 26, 2013, the Vehicle and Traffic Law is amended to add a new section 1809-aa which imposes a supplemental surcharge of \$25 upon a conviction for certain parking violations, to be assessed in addition to any other sentence, penalty or other surcharge required or permitted by law.

Mandatory Surcharge - Handicapped Parking Violations

Effective April 1, 2000, the provisions of chapter 497, Laws of 1999 established a \$30.00 Mandatory Surcharge to be added to any other fine, sentence or penalty permitted or required, upon conviction for a violation of sections 1203-a, 1203-b or 1203-c of the Vehicle and Traffic Law, as well as any other statute, local law, ordinance or rule involving parking, stopping, or standing in a handicapped-designated parking area. This new financial penalty constitutes local government revenue which is intended to encourage the development of local programs to support the enforcement of handicapped parking regulations and provides a revenue stream to support such efforts. Accordingly, each \$30.00 penalty collected is to be distributed as follows:

- \$15.00 to the chief fiscal officer of the county in which such violation occurred; and
- \$15.00 to the chief fiscal officer of the municipality from which the charge originated

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Mandatory Surcharge Designation -
Correctional Facility
To be included on the Commitment
Order where surcharge is imposed)

Pursuant to Section 60.35 of the Penal Law of the State of New York, Judge _____ imposed a mandatory surcharge in the amount of \$ _____. As Clerk of the Court that rendered the conviction, and, in accordance with Section 60.35(5) I am hereby notifying you that the defendant has failed to pay the mandatory surcharge as of this date.

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Mandatory Surcharge Designation
Non-Court Agency

State of New York

Court

People of the State of New York

- against -

IND/SCI #

Defendant

To the collection agency

On this date, _____ has been convicted and sentenced for the crime(s) of _____

Pursuant to the N.Y.S. Penal Law Section 60.35 the court has imposed the Mandatory Surcharge.

In accordance with said section, you are to collect said surcharge in the amount and under the conditions set forth by law. You are to pay such sum to the State Commissioner of Taxation and Finance in accordance with Penal Law Section 60.35(3).

AMOUNT: _____

DATE PAYMENT REQUIRED: _____

CONDITION (if payment directed in periodic intervals):

DATED: _____

Court Clerk;
By order of the Court

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Sample Accounts
Receivable Letter

State of New York
Unified Court System
_____ Court
Notice of Nonpayment of Mandatory Surcharge

To: _____
From: _____
Date: _____
Re: (Case/Index #) _____

On _____ you were sentenced in the _____ court by Judge _____
_____ to pay a Mandatory Surcharge in the amount of \$ _____ as authorized
under Penal Law Section 60.35 (1).

Court records indicate that as of this date, you have failed to make the aforementioned
surcharge payment. As established by the sentencing court, the deadline date for payment was _____.

Accordingly, please remit the \$ _____ balance due to: _____. Payment
must be in the form of cash (if payment is made in person), certified bank check or money order.
Please do not send cash in the mail.

Failure to comply within ten (10) days of this request could result in the issuance of a
warrant for your arrest or institution of civil proceedings to collect any balance due, or both.

If you have any questions, please contact this office in person or by telephone at _____.

Clerk of the Court

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3.120.3 Costs and Sanctions - Civil and Criminal Proceedings

Sections 130-1 and 130-2 of the Rules of the Chief Administrator of the Courts (22NYCR-R) provide that a court, at its discretion, may impose a financial sanction or an award of costs, or both, upon any attorney or party who fails to attend a scheduled court appearance or engages in frivolous conduct as defined by the rules.

In civil proceedings, section 130-1 of the Sanctions Rules provides for an award of costs or the imposition of sanctions, or both, in an amount not to exceed \$10,000 per occurrence of frivolous conduct as defined in this part. Sanctions imposed upon an attorney pursuant to this part are to be transmitted to the Commissioner of Taxation and Finance for deposit in the special revenue fund of the Lawyers' Fund for Client Protection. Sanctions imposed pursuant to this part upon a party who is not an attorney are to be transmitted to the Commissioner of Taxation and Finance as general State revenue. The provisions of this part do not apply to Town and Village Courts; Small Claims Parts of any court; or proceedings in Family Court commenced under Articles 3,7,8, or 10 of the Family Court Act.

Part 130-2 of the Sanctions Rules provides for the imposition of a sanction on an attorney, not to exceed \$2,500 per occurrence, for failure to appear at a scheduled court appearance. Sanctions imposed pursuant to this section are to be transmitted to the Commissioner of Taxation and Finance and deposited with the Lawyers' Fund for Client Protection, established pursuant to section 468-b of the Judiciary Law and section 97-t of the State Finance Law. The provisions of this part do not apply to Town and Village Courts.

Collection Procedures

As with all State revenue, sanctions imposed pursuant to these parts are to be reported consistent as indicated on the following pages. A receipt should be issued for all sanctions revenue collected; an entry posted to the appropriate cash receipts journal; and the monies deposited in an approved State bank account.

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3.120.3 Costs and Sanctions - Civil and Criminal Proceedings

Cash Disbursement and Reporting Procedures

The Judiciary Law requires that all Unified Court System revenues shall be transmitted to the Commissioner of Taxation and Finance by the tenth day of the month following the month in which the revenues were collected. Sanctions monies collected pursuant to these rules should be included with those collections. However, the Sanctions Rules require that sanctions imposed upon an attorney shall be deposited with the Lawyers' Fund for Client Protection. Accordingly, the reporting of sanction revenue collected from attorneys will require that special revenue coding be utilized to ensure that such revenues are properly credited to the Fund. The following revenue coding must be used by all courts for the reporting of sanctions imposed upon attorneys:

<u>Dept.</u>	<u>Revenue Cost Center</u>	<u>Var</u>	<u>Yr</u>	<u>Object</u>	<u>Description</u>
05	813063	01	44	35270	Sanctions monies - Lawyers' Fund For Client Protection
				<u>Fund</u>	<u>Fund Description</u>
				306	Lawyers' Fund for Client Protection

Sanctions revenues collected from parties who are not attorneys should be reported as miscellaneous revenue using revenue object 35270 and the court/agencies' own revenue cost center. The example Report of Monies Received (AC 909) which appears later in this chapter demonstrates how fictitious revenue cost center 123456 would report April, 1998 sanctions revenue collected from: 1) a party who is not an attorney; and 2) an attorney.

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3.120.3 Costs and Sanctions - Civil and Criminal Proceedings

NOTE: These reporting procedures apply to revenue reported via the Report of Moneys Received (AC909) or wire transfer revenue classified via Revenue Transfer (AC1370). All existing procedures for the actual transmittal of revenues to the Commissioner of Taxation and Finance remain in effect.

Important: Where a financial sanction is imposed on an attorney necessitating the transmittal of funds to the credit of the Lawyers Fund for Client Protection, a copy of the Court's Order should be submitted to (note address change):

Lawyers Fund for Client Protection
119 Washington Avenue
Albany, New York 12210

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3.120.4 Environmental Conservation Law Fines and Penalties

Effective April 1, 1993, all fines collected by the court pursuant to the various sections of the Environmental Conservation Law (ECL) should be reported as follows:

- Fines collected pursuant to article 11 of the ECL must be deposited with the Conservation Fund (see State Finance Law sec. 83(a)(1)), using revenue object **35341**.
- Fines collected pursuant to article 13 of the ECL must be deposited with the Marine Resources Account (see State Finance Law Sec. 83(a)(2)), using revenue object **35361**.
- Fines collected pursuant to Article 23, title 27 (Mined Land Reclamation) of the ECL are to be credited to the State's General Fund, using revenue object **35363**.
- Fines collected pursuant to section 71-1929(2) of article 71 of the ECL (pertaining to violation of titles 1 through 11) and title 19 of article 17 of the ECL (involving the killing of fish or shellfish), must be deposited with the Conservation Fund, using revenue object **35341**.
- Fines collected pursuant to section 71-2725(2) of article 71 of the ECL (pertaining to unlawful dissemination or disposal of hazardous wastes), must be deposited with the Hazardous Waste Remedial Fund, using revenue object **35362**.
- Fines collected pursuant to Article 23, title 19 of the ECL must be deposited with the General Fund (see Chapter 259, Laws of 1993), using revenue object **35364**.
- Fines collected pursuant to articles 17, 19, 27, 33, 71 and 72 of the ECL, except those imposed pursuant to section 71-1929(2) and 71-2725(2) must be deposited with the General Fund, using revenue object **35363**.

Effective April 6, 2009, ECL Section 71-0213 was amended to require a Mandatory Surcharge for all ECL violations and misdemeanors, based upon the following schedule :

- Violations of Sportfishing Regulations (as defined in 6 NYCRR 10.1-10.9) - \$25.00

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- Violations of Article 17 (Water Pollution Control), Article 19 (Air Pollution Control), and Article 27 (Refuse and Solid Waste Collection, Treatment and Disposal) - \$75.00 or 6% of fine, whichever is greater
- All Other ECL violations or misdemeanors - \$75.00

For all ECL mandatory surcharges, utilize revenue object **35359**.

Eligible Environmental Conservation Law revenues should be reported as General Fund (003) state revenue using each court's respective revenue cost center, in combination with the appropriate revenue object as detailed above.

These reporting procedures apply to revenue reported via Report of Moneys Received (AC-909) or wire transfers classified via Revenue Transfer (AC-1370). All existing procedures for the actual transmittal of revenues to the Commissioner of Taxation and Finance, as contained in Part IV/Chapter 3.080 of this manual, also apply.

The revenue objects established herein are critical to the proper crediting of all Environmental Conservation Law revenues.

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3.120.5 Distribution of Index Number Revenue - Records Management Improvement Fund
Cultural Education Account

Amount to be collected

Effective July 14, 2003, for each index number he or she assigns in a civil action in Supreme or County Court, a County Clerk shall collect a combined fee of \$210.00. This fee consists of a \$190.00 index number fee, plus a \$5.00 additional fee and a \$15.00 additional fee.

History of Index Number Fee and Introduction of Additional Fees

Pursuant to chapter 825 of the Laws of 1987, the Legislature amended CPLR 8018 to fix the base index number fee for civil actions in Supreme and County Courts at \$100.00.

Pursuant to chapter 78 of the Laws of 1989, CPLR 8018 was amended to require payment to County Clerks of an additional \$5.00 fee upon their assignment of an index number to a civil action in Supreme or County Court. The purpose of chapter 78 was to create a dedicated revenue stream for the Local Government Records Management Improvement Fund, which is to provide support for local government records management projects. Thus, the total fees to be collected for the assignment of an index number became \$105.00.

Pursuant to chapter 190 of the Laws of 1990, the Legislature raised the base index number fee to \$165.00. The additional \$5.00 fee established in 1989 was continued, with the result that the total fees to be collected for the assignment of an index number increased to \$170.00.

Pursuant to chapter 83 of the Laws of 2002, the Legislature again amended CPLR 8018 to add yet another additional fee - this one in the amount of \$15.00 - to be collected by County Clerks upon their assignment of an index number in a civil action in Supreme or County Court. The purpose of chapter 83 was to create and fund a Cultural Education Account. The effect of chapter 83 was to increase the total fees to be collected for the assignment of an index number to \$185.00.

Pursuant to chapter 62 of the Laws of 2003, the Legislature has once more amended CPLR 8018 - this time to increase the base index number fee from \$165.00 to \$190.00. The chapter 190 and chapter 83 fees are undisturbed, with the result that effective July 14, 2003, the total fees to be collected for the assignment of an index number shall increase to \$210.00 (\$190.00 + \$5.00 + \$15.00).

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Distribution of Index Number Fee Revenue

The CPLR and the Judiciary Law contain express instructions for the distribution of index number fee revenue. The following shows that distribution of each combined \$210.00 fee collected upon issuance of an index number:

County Clerks Outside New York City:

\$165.00	To State Purposes Fund (State Revenue)
\$ 4.75	To NYS Dept of Education-Records Management Improvement Fund
\$ 14.25	To the NYS Dept of Education-Cultural Education Account
<u>\$ 26.00</u>	To be retained by the County
\$210.00	

New York City County Clerks:

\$165.00	To State Purposes Fund (State Revenue)
\$ 4.75	To NYS Dept. of Education - Records Management Improvement Fund
\$ 14.25	To NYS Dept. of Education - Cultural Education Account
<u>\$ 26.00</u>	To the City of New York
\$210.00	

Records Management and Cultural Education revenues collected pursuant to these provisions are to be reported in accordance with procedures established by the New York State Education Department (SED). Under current SED procedures, all County Clerks have been instructed to submit all Records Management Improvement Fund and all Cultural Education Account revenue directly to the Education Department via a separate check and Report of Money's Received (AC-909).

Accordingly, no Records Management Improvement Fund or Cultural Education Account revenue should be included on the Reports of Money's Received (AC-909's) that are used to transmit Unified Court System revenue to the Commissioner of Taxation and Finance. County Clerks who transmit via direct wire transfer and classify their Unified Court System revenue via Revenue Transfer (AC-22) should exclude Records Management Improvement Fund revenue. All revenue documents submitted to district administration offices should reflect the following amounts as State Purposes (General Fund) - Index Number revenue:

County Clerks Statewide (Effective July 14, 2003)	\$165.00	General Fund State Purposes
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Note: Instructions for the refund of Index Number revenue can be found in Section 3.070.

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3.120.6 Rehabilitative Alcohol and Substance Treatment Fund

Chapter 338 of the Laws of 1989 amended subdivisions (1) and (3), and added a new subdivision (5) to section 80 of the Penal Law. These revisions provide that all money's in excess of five thousand dollars (\$5,000.00), collected as a fine upon conviction of any felony defined in articles 220 and 221 of the Penal Law, are the property of the State and are to be credited to the Rehabilitative Alcohol and Substance Treatment Fund.

Accordingly, all fine money's in excess of \$5,000.00 collected upon conviction of any of the affected felonies should be reported as state revenue using the following revenue coding:

<u>Dept.</u>	<u>Revenue Cost Center</u>	<u>Var.</u>	<u>Year</u>	<u>Object</u>
05	810594	01	44	35344
<u>Fund</u>	<u>Fund Description</u>			
059-01	Rehabilitative Alcohol and Substance Abuse Treatment Fund			

These procedures apply to revenue reported via Report of Money's Received (AC 909), or wire transfer revenue classified via Revenue Transfer (AC 22).

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3.120.7 Criminal History and Other Electronic Records Searches

Chapter 55 of the Laws of 1992 created the Judiciary Data Processing Offset Fund. This special revenue fund was created to offset a portion of the General Fund expenses associated with the Unified Court System's data processing operations. The revenue which is credited to this fund is generated from increased fees on criminal history and other records searches. Administrative Order AO/104/92 (effective 5/1/92) increased the fee to be charged for each criminal history search pertaining to a single individual in a single county to \$16.

Pursuant to the provisions of chapter 55 of the Laws of 2019, the fee for each criminal history search and other searches for data maintained electronically is \$95, an increase of \$30, effective April 12, 2019.

Of each \$95 search fee, \$65 is to be credited to the Indigent Legal Services Fund established pursuant to section 98-b of the State Finance Law; \$9 is to be credited to the Legal Services Assistance Fund established pursuant to section 98-c of the State Finance Law; \$16 is to be credited to the Judiciary Data Processing Offset Fund established pursuant to section 94-b of the State Finance Law and \$5 is to be credited to the state's General Fund. The statutory distribution of fees received for Criminal History Searches and for other electronic searches of civil data is illustrated in the following table:

<u>Funds Credited</u>	<u>Amount</u>	<u>Dept</u>	<u>Program</u>	<u>Fund</u>	<u>Op Unit</u>	<u>Product</u>
Indigent Legal Services	\$ 65.00	3050386	Null	23551	Null	300068
Legal Services Assistance	\$ 9.00	5000201	81500	22096	113977	300068
Judiciary Data Processing Offset	\$ 16.00	5000289	54394	23201	92	300068
General	\$ 5.00	5000229	81500	10050	FY	300068
Criminal History Search - Total Fee	\$ 95.00					

Unless otherwise stated herein, all Criminal History Search fees and other fees collected for the electronic search of records via mainframe or microcomputer are to be credited as noted above, regardless of the court or agency which conducts the search.

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The following summarize the opinion of Counsel with respect to the collection of fees for records searches conducted by personnel of the courts and agencies of the Unified Court System.

1. The \$95 statewide Criminal History Search fee and any fees for civil data fee are to be collected only for records searches which are conducted electronically (via mainframe or microcomputer). Any fees that the court may charge for manual searches must be based on separate statutory authority. For example, a Superior Court may charge \$5 for "certifying to a search of any court records for a consecutive two-year period of fraction thereof, for each name so searched." Counsel's Office interprets this provision as authorizing a clerk to charge a fee when requested to search court records to determine if an individual was a party to a court proceeding, but not when a clerk is asked merely to retrieve a file or a document within a file.
2. The New York City Civil Court is authorized to charge the same fee (i.e. \$5.00 for any two year period) that the Supreme Court in New York City may charge under CPLR 8020(g) for certifying to a search.
3. Section 1911 of both the Uniform City Court Act and the Uniform District Court Act prohibit the imposition of fees in civil matters not specifically authorized in those sections. In that there is no statute that authorizes a city or district court to charge a fee for certifying to a search of records, these courts may charge no fee in connection with a manual search of civil records. However, the prohibition of section 1911 applies only to civil matters. Section 255 of the Judiciary Law authorizes a fee for manual searches of criminal records at the same amount charged by county clerks, that is, \$5.00 for each name for a consecutive two year period or fraction thereof (see CPLR section 8020(g)).
4. The New York City Criminal Court and Criminal Term of the Supreme Court have no statutory authority to charge an additional fee for the incidental search and retrieval of records necessary for the certification or exemplification of those records.
5. County Clerks outside New York City, upon collecting fees in connection with the manual searches of paper court records, should remit the revenues to the county treasurer pursuant to section 201 of the County Law.

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6. If a Surrogate's Court manually searches for and certifies to a search of a record, the fee should be as specified in SPCA 2402(14) and should be remitted to the State's general fund.
7. The \$5 fee charged in a city court for a certificate of disposition should be remitted to the State's general fund.
8. Consistent with the provisions of CPLR section 8019(f)(1), courts of civil jurisdiction providing copies of ordinary court records shall charge \$.65 per page, with a minimum fee of \$1.30. When civil case information (e.g. civil judgements entered in a particular court) is compiled electronically, the sum of \$1.00 should be collected for each page of printout provided. All sums collected for electronic searches should be credited to revenue cost center 813699, regardless of the court or agency performing the search.
9. CPLR section 8017(a) provides generally that court clerks may not charge fees for services rendered for State and county agencies and officials. This exemption would include State or county authorities. However, except for services rendered by county clerks in New York City on behalf of New York City agencies (see CPLR 8019(d)), no statute exempts local governmental units other than counties from paying these fees. Accordingly, courts should charge city governments and related agencies (including housing and other authorities) other than the City of New York for the performance of a criminal history search. Because no statute prescribes the fee that a city court must charge for a criminal history search, the provisions of Judiciary Law Section 255 shall apply, that is, \$5.00 for each name for a consecutive two year period or part thereof.
10. As specified in CPLR 8016(4), Surrogate's Courts providing uncertified copies of court records shall charge a fee of \$.25 per page (\$.10 per folio).
11. Federal statute 5. U.S.C. 9101(b)(1) provides that when specified federal agencies, including the Department of the Defense, request a criminal history search for the purpose of determining an individual's eligibility for "access to classified information" or "assignment to or retention in sensitive national security duties," they shall be charged the same fee as that charged to State or local agencies for the same information. Counsel has opined that while not all searches requested by military recruiters will relate to security-sensitive positions, the federal statute should be read as applying to all investigations conducted by military recruiters. Since CPLR

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8017(a) precludes a clerk from charging a State agency for a criminal history search, no fee should be charged to a military recruiter.

12. The Family Court should not be charging a fee for a criminal history search ordered pursuant to Uniform Rule 205.58.

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3.120.8 Disposition of Penal Law Fines

Absent any express provision of law for payment to the State, fines levied pursuant to the Penal Law are payable to the locality corresponding to the court which imposes the fine. While the Penal Law makes no specific provision for the distribution of such monies, fines generally are to be distributed to the appropriate locality.

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3.120.9 Fees for Subpoenas of Criminal Records

Where a clerk is required to attend an action pursuant to a subpoena duces tecum, the subpoena should be accompanied by a \$20 fee, plus transportation expenses of (1) 12 cents per mile or (2) actual transportation costs if the subpoena is both served within and the place of attendance is within New York City.

It should be noted that neither county clerks nor court clerks are entitled to retain subpoena fees for their personal use. These fees should be remitted as follows: (1) when paid to a county or court clerk in the City of New York, to the State; (2) when paid to a county clerk, Supreme Court clerk of the county Court clerk outside the City of New York, to the county; and (3) when paid to a City Court clerk of a court outside the City of New York, to the State.

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3.120.10 Criminal Court Certificates of Disposition

Pursuant to the County Law, section 201, fees for certificates of disposition issued by County Clerks outside the City of New York are payable to the county. Certificates issued by Town or Village Clerks or Town and Village Courts are payable to the town or village in accordance with section 27(1) of the Town Law, or section 4-410(1) of the Village Law. As regards exemptions from the fee, State, County and local agencies and officials should not be charged pursuant to CPLR section 8017.

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3.120.11 Interest Revenue - County Clerks Outside the City of New York

Chapter 265 of the Laws of 1986 amended section 11 of the General Municipal Law to allow county Clerks outside the City of New York to invest funds collected on behalf of the state in certain approved deposits or investments. This amendment provides that any interest accrued on such State funds is to be divided equally between the State and the appropriate locality, after any applicable bank service charges have been deducted.

District/administrative Offices responsible for the monitoring and reporting of court revenues should review monthly bank reconciliations to ensure that in those instances where county Clerks have chosen to deposit State court revenues into interest bearing accounts or otherwise invest such funds, that the State is properly credited for its share of such interest earnings.

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3.120.12 Fee Waivers to Government/Government-Related Agencies

Section 8017 of the Civil Practice Law and Rules exempts State government and its related agencies from the payment of civil court fees. Further, in certain limited circumstances, County governments may be exempt as well.

Pursuant to CPLR 8017(a) fees may be waived for State and county governmental agencies. CPLR 8019(d) allows similar waivers for New York City government agencies.

In addition, Public Housing Law section 52(1) provides that municipal housing authorities shall be exempt from the payment of any fees payable to any subdivision of the State. The State Comptroller has interpreted this provision as exempting a municipal housing authority from the payment of filing and other fees.

Further, in the City of New York, section 1912(b) of the New York City Civil Court Act exempts the State and New York City government from the payment of civil fees in actions brought before the New York City Civil Court.

Pursuant to the provisions of Chapter 314 of the Laws of 2000, section 8018(b) of the CPLR has been amended, effective July 1, 2001, to exempt municipalities and certain other local government entities from having to pay for an index number when commencing a civil action in Supreme or County Court. This exemption applies to cities, towns, villages, fire districts, district corporation, school districts and boards of cooperative educational services.

There is, however, no general statutory authority which allows a City Court in a City outside of New York City to waive civil fees for the benefit of a City government litigant before the court. Before waiving civil fees to government litigants, court personnel should first determine that there is statutory authorization to do so. Such statutory citation should be recorded in the case record when civil fees are waived.

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3.120.13 Filing Fees in Tax Certiorari Proceedings - Article 7 Real Property Tax Law

Upon the filing of tax assessment review proceedings joining multiple parcels pursuant to Article 7 of the Real Property Tax Law, court clerks are directed to charge a single index number and RJI fee for each Article 7 petition as filed, provided the properties joined in the petition relate to a single tax year and involve the same assessment roll and assessing unit.

However, judges, in their judicial capacities, retain their right to sever a petition into separate causes of action, under the applicable requirements governing the severance of unrelated causes of action, where the court finds that properties have been joined improperly in a single Article 7 petition. In such event, additional index number and RJI fees may be charged as appropriate.

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3.120.14 Inmate Filing Fees

Chapter 412 of the Laws of 1999 authorized inmates sentenced to federal, state or local prison to apply for permission to pay a reduced filing fee to initiate a civil law suit in New York State Courts. Essentially, this measure stipulates that some type of filing fee will be required from inmates initiating civil lawsuits. The amount of the filing fee is to be determined by a Judge.

Inmates wishing to initiate a civil action who believe that they are unable to pay the filing fee are required to submit an affidavit to the filing court requesting a reduced fee (see Appendix A-1). The case will then be given an index number and the application will be submitted to a judge for determination of the fee. The court must then obtain from the appropriate prison official, a certified copy of the inmate's trust fund account for the six-month period preceding the application.

Upon determining an inmate's motion for permission to proceed as a poor person, the court will issue an order (Appendix A-2). If the court determines that the inmate has insufficient means to pay the full statutory filing fee, the inmate may be permitted to pay a reduced fee of not less than \$15 nor more than \$50. If the court determines that the inmate has sufficient funds, he/she may be required to make an initial payment with the balance being assessed as an outstanding obligation against the inmate's account. **The court must not report this outstanding obligation to the appropriate correctional official until the initial payment (if and when an initial payment is ordered by the court) is received by the court.** Once received, the court should report the balance due to the appropriate correctional official. If no initial payment has been required, the order should be sent to the appropriate correctional official for collection from the inmate's trust fund account.

If a court denies an inmate's request for permission to proceed as a poor person, the inmate may not file a request for judicial intervention in the action until the proper index number or first paper fee is paid to the court. In the event no such payment is made within 120 days of the date of the order, the action will be dismissed by the court.

In the event that the court reports the filing fee to the correctional official and the fee is subsequently paid to the court by the inmate or a third party, the court should issue an order directing the correctional official to restore all such funds to the inmate's trust account (Appendix A-3). If, upon review, the correctional official notes a previously disbursed encumbrance identified by the same index number, a refund will be due the inmate. The facility business staff will forward a Revenue Refund Request form to the inmate, along with a copy of the court order. The inmate will be instructed to complete sections 2, 4 and 6 of the form, attach a copy of the court order and forward both to the appropriate court for processing. The courts are to process the

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Revenue Refund Request as per established refund procedures (see Part IV Chapter 3.070 of the Financial Planning and Control Manual).

Collection, Classification and Transmittal of Inmate Filing Fee Revenue - NYS Department of Correctional Services

1. Department of Correctional Services (DOCS) administrative staff will be notified via an order from the court as to the amount of any fee obligation to be collected from an inmate's available funds. Where a court grants an inmate's motion to proceed as a poor person and orders an initial payment, **only after receipt of said initial payment shall the court notify the correctional facility as to the balance of any outstanding fee obligation.**
2. DOCS administrative staff will deposit funds collected from inmate funds into a special account established for Chapter 412 filing fee revenues. Only after the full amount imposed by the Court has been collected by DOCS will funds be taken from an inmate's encumbered funds and deposited into the account established for this purpose. This will minimize UCS administrative overhead by eliminating partial payments. The only exception to this rule will be if the inmate is released from State prison prior to the collection of the full court-imposed amount.
3. Effective December 1, 2010, inmate account staff from DOCS will be remitting reduced inmate filing fees directly to the county clerk.
4. The county clerks will retain their portion (\$5.25). Of the remaining balance, \$4.75 should go to the Records Management Improvement Account maintained by the State Education Department and the remaining balance should go to the State's General Fund.
5. County clerks should include inmate filings with their monthly AC909 reporting State funds collected.
6. Requests for refunds will be handled in the same manner as any other index fee collected by the county clerk.

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5. I am responsible for payment of the following debts:

Debt:	Amount:
_____	_____
_____	_____
_____	_____

6. I have no savings, property, assets or income other than as set forth herein.

7. I am unable to pay the costs, fees and expenses necessary to prosecute the above-captioned action/proceeding.

8. There is no other person who has a beneficial interest in the recovery I am seeking in the above-captioned action/proceeding who is able to pay the fees, costs and expenses necessary to its prosecution.

9. The nature of the above-captioned action/proceeding and the facts therein are described in my pleadings and in other papers filed with the court.

10. I have made no prior request for this relief in the above-captioned action/proceeding.

 (signature)

Sworn to before me this _____ day
 of _____, _____

 Notary Public

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AUTHORIZATION

I, _____, inmate number _____ request and authorize the agency holding me in custody to send to the Clerk of the Court certified copies of the correctional facility trust fund account statement (or the institutional equivalent) for the past six months.

In the event my application for poor person status in the above-captioned action/proceeding is granted by the Court, I further request and authorize the agency in which I am incarcerated to deduct the amount of any outstanding obligation reported to such agency by the Court pursuant to CPLR 1101(f)(2) from my correctional facility trust fund account (or institutional equivalent) and to disburse such money as instructed by the Court.

This authorization is furnished in connection with the above-captioned action/proceeding, and shall be valid as to any agency into whose custody I may hereafter be transferred.

I UNDERSTAND THAT THE FULL AMOUNT OF THE OUTSTANDING OBLIGATION REFERRED TO HEREIN WILL BE PAID BY AUTOMATIC DEDUCTION FROM MY CORRECTIONAL FACILITY TRUST FUND ACCOUNT EVEN IF MY CASE IS DISMISSED.

(signature)

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(APPENDIX A-2)

_____ COURT
 STATE OF NEW YORK
 _____ COUNTY

----- x

Plaintiff,

ORDER Determining Application for
 Poor Person Status for an Inmate
 (CPLR 1101)

INDEX/FILE #
 DIN#
 NYSID#
 ORI#

Defendant.

----- x

Nature of action/proceeding: _____,
 being a federal/state/local inmate under sentence for conviction of a crime and having made application
 pursuant to CPLR 1101 poor person status in the above-captioned action/proceeding,

It is hereby ORDERED that this application is:

- DENIED, and, as required by section 1101 of the CPLR, all applicable filing fees in the action/proceeding must be paid within 120 days of the date of this order, or else the action/proceeding shall be deemed dismissed without further order of the Court.
- GRANTED, and the applicant/inmate is directed to pay a reduced filing fee of \$____ dollars and he or she shall be liable for no other fees in the action/proceeding before this Court unless a recovery by judgment or by settlement is had in his or her favor in which event the Court may direct him or her to pay out of the recovery all or part of such fees as are hereby forgiven.

It is further ORDERED:

- That, the Court having found that the applicant/inmate can reasonably afford same, the applicant/inmate IS REQUIRED to make an initial payment of \$_____ of the reduced

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filing fee required hereunder; and that, once such initial payment is fully received by the court, the amount of the difference between such initial payment and the reduced filing fee required hereunder, or \$_____, shall be assessed as an outstanding obligation of the applicant/inmate and reported to the superintendent or other public official in charge of the facility where the applicant/inmate is confined, who shall collect such amount from the applicant/inmate in the same manner as mandatory surcharges are collected pursuant to section 60.35(5) of the Penal Law.

- That, the Court having found that exceptional circumstances render the applicant/inmate unable to pay any filing fee at this time, the applicant/inmate IS NOT REQUIRED to make any initial payment to the Court of a portion of the reduced filing fee required hereunder; and that the full amount of the filing fee required hereunder, or \$_____, shall be reported to the superintendent or other public official in charge of the facility where the applicant/inmate is confined, who shall collect such amount from the applicant/inmate in the same manner as mandatory surcharges are collected pursuant to section 60.35(5) of the Penal Law.

 Date

 Judge

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(APPENDIX A-3)

_____ COURT
 STATE OF NEW YORK
 _____ COUNTY

----- x

In the Matter of the Correctional
 Facility Trust Fund Account of

ORDER to Rescind Order of
 Collection of a Civil Filing Fee
 from an Inmate's Trust Account

INDEX/FILE#
 ORI#

----- x

This Court,

Having issued an order dated ___/___/___: (1) granting _____, an inmate at _____ (name of Correctional Facility), poor person status in _____ (name of case); (2) requiring such inmate to pay a filing fee in such case in the amount of \$ _____; and (3) directing the Superintendent or other public official in charge of the aforesaid Correctional Facility to collect some or all of such filing fee from the inmate's Correctional Facility Trust Fund Account or institutional equivalent, and

Now having received notice that the Clerk of this Court has received payment of the filing fee in full directly from the inmate or a person or persons acting on his/her behalf,

It is hereby ORDERED that so much of the aforesaid order directing the Superintendent or other public official in charge of the aforesaid Correctional Facility to collect some or all of such filing fee from the inmate's Correctional Facility Trust Fund Account or institutional equivalent is rescinded, and that any funds heretofore withheld from such Account pursuant to the aforesaid order shall be restored to such Account.

 Date

 Judge

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3.120.15 Attorney Registration Fees

Pursuant to the provisions of section 468-a(4) of the Judiciary Law, every attorney who is admitted and licensed to practice law in New York State, whether or not he or she is engaged in the practice of law in New York State or elsewhere are required to pay a biennial registration fee to the Chief Administrator of the Courts. Pursuant to the provisions of S.1406-B / A.2106-B, the registration fee was increased from \$350.00 to \$375.00 effective September 1, 2010, with each fee collected to be distributed as follows:

<u>Credited To</u>	<u>Amount</u>	<u>Dept.</u>	<u>Cost Center</u>	<u>Var</u>	<u>YR</u>	<u>Object</u>
Attorney Licensing Fund	\$240.00	05	900064	C4	FY	35270
Lawyers' Fund for Client Protection	\$ 60.00	05	813063	01	44	35270
Indigent Legal Services Fund	\$ 50.00	02	813908	01	44	35270
Legal Services Assistance Fund	<u>\$ 25.00</u>	05	813398	IM	44	35270
Total Fee	\$375.00					

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3.130 Codes For Revenue Processing

- 3.130.1 Fee Schedules
- 3.130.2 Revenue Object Codes
- 3.130.3 Revenue Cost Center Codes
- 3.130.4 Revenue Originating Agency Codes

3.130.1 Fee Schedules

	<u>Revenue Object</u>	<u>Fee Previous</u>	<u>7/14/03</u>
<u>COURT OF APPEALS</u>			
Civil Appeal CPLR 8022(b)	35271	\$250	\$315
First Instance Proceedings CPLR 8022(b)	35272	\$250	\$315
Motion / Cross Motion CPLR 8022(b)	35275	New	\$45
<u>APPELLATE DIVISION</u>			
Civil Appeal CPLR 8022(b)	35271	\$250	\$315
First Instance Proceedings CPLR 8022(b)	35272	\$250	\$315
Motion / Cross Motion CPLR 8022(b)	35275	New	\$45
<u>COURT OF CLAIMS</u>			
Filing of Claim CCA 11-a	35271	\$50	\$50
<u>SUPREME AND COUNTY COURTS OUTSIDE NEW YORK CITY</u>			
Index Number CPLR 8018(a)	35271	\$185	\$210 ¹
Note of Issue CPLR 8020(a)	35272	\$100	\$125
Note of Issue - In cases where an RJI has previously been issued and paid CPLR 8020(a)	35272	\$25	\$30

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<u>SUPREME AND COUNTY COURTS OUTSIDE NEW YORK CITY</u>	Revenue <u>Object</u>	Fee	
		<u>Previous</u>	<u>7/14/03</u>
Request for Judicial Intervention CPLR 8020(a)	35272	\$75	\$95
Filing Demand-Jury Trial CPLR 8020©	35273	\$50	\$65
Stipulation of Settlement / Voluntary Discontinuance CPLR 8020(d)	35276	New	\$35
Issuing a Certificate (as clerk of court) CPLR 8020(f)(1)	35274	\$ 4	\$ 4
Issuing a Certificate (other than as clerk of court, including certificates of disposition in criminal cases) CPLR 8021©)(1)	35274	\$ 5	\$ 5
Notice of Appeal CPLR 8022(a)	35350	\$50	\$65
Motion / Cross Motion CPLR 8022(b)	35275	New	\$45
Sup. & Co. - All Other	35274		
Interest/Penalties	35400		
Small Claims Assessment Review RPTL 730(3)	35270	\$25	\$30
Maximum per record CPLR 8019(f)	35270	\$30	\$40
Prepare Copy of any record/paper CPLR 8019(f)(1)	35270	\$1.00 min	\$1.30 min
		\$1.00 min	\$1.30 min
Certify a prepared copy CPLR 8019(f)(2)	35270	\$1.00 min	\$1.30 min
		\$4 min	\$5.20 min
Prepare and certify a copy CPLR 8019(f)(3)	35270	\$1 pg	\$1.25 pg
		\$4 min	\$5 min
Prepare and certify certificate of honorable discharge CPLR 8019(f)(4)	35270	\$2	\$2.50
		<u>Previous</u>	<u>9/1/10</u>
Foreclosure Case Fee CPLR 8018(1)(a)	35274	-	\$190

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<u>SUPREME & COUNTY COURTS</u> <u>NEW YORK CITY COUNTY CLERKS</u>	Revenue <u>Object</u>	Fee	
		<u>Previous</u>	<u>7/14/03</u>
Index Number CPLR 8018(a)	35271	\$185	\$210 ¹
Note of Issue CPLR 8020(a)	35272	\$100	\$125
Note of Issue - In cases where an RJI has previously been issued and paid CPLR 8020(a)	35272	\$25	\$30
Request for Judicial Intervention CPLR 8020(a)	35272	\$75	\$95
Filing Demand - Jury Trial CPLR 8020©	35273	\$50	\$65
Stipulation of Settlement / Voluntary Discontinuance CPLR 8020(d)	35276	New	\$35
Notice of Appeal CPLR 8022(a)	35350	\$50	\$65
Motion/Cross Motion CPLR 8022(b)	35275	New	\$45
Issuing a Certificate (as clerk of court) CPLR 8020(f)(1)	35274	\$8	\$ 8 ²
Certification of Exemplification CPLR 8020(f)(2)	35274	\$25	\$25 ²
Notice of Pendency/ Notice of Attachment CPLR 8021(a)(10)	35274	\$35	\$35 ²
Business Filings or Certificates CPLR 8021(b)(2)	35274	\$100	\$100 ²
Wage Assignment CPLR 8021(b)(3)	35274	\$10	\$10 ²
Mechanics Lien /Notice of Lending CPLR 8021(b)(4)	35274	\$30	\$30 ²
Transcript of Judgement CPLR 8021(b)(7)	35274	\$25	\$25 ²
Building Loan Contract CPLR 8021(b)(10)	35274	\$50	\$50 ²
Recording Any Instrument CPLR 8021(b)(11)(a)	35274	\$10	\$10 ²
Surrender/Order of Commitment CPLR 8021(b)(11)(a)	35274	\$10	\$10 ²
Issuing a Certificate (other than as clerk of court, including certificates of disposition in criminal cases) CPLR 8021(c)(1)	35274	\$10	\$10 ²
Transcript of Judgement or Lien CPLR 8021(c)(3)	35274	\$15	\$15 ²
Maximum per record CPLR 8019(f)	35270	\$30	\$40
		<u>Previous</u>	<u>9/1/10</u>
Foreclosure Case Fee CPLR 8018(1)(a)	35274	-	\$190

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<u>SUPREME & COUNTY COURTS</u> <u>NEW YORK CITY COUNTY CLERKS</u>	Revenue <u>Object</u>	Fee	
		<u>Previous</u>	<u>7/14/03</u>
Certify a prepared copy CPLR 8019(f)(2)	35270	\$.50 pg \$4 min	\$.65 pg \$5.20 min
Prepare and certify a copy CPLR 8019(f)(3)	35270	\$1 pg \$4 min	\$1.25 pg \$5 min
Prepare and certify certificate of honorable discharge CPLR 8019(f)(4)	35270	\$2	\$2.50
All Other NYC County Clerk Fees	35274		

¹\$190 index number fee, plus \$5 Local Government Records Management Improvement Fee, plus \$15 Cultural Education Fee (See Section 3.120.5). All civil actions, including third party actions, require the payment of an index number fee.

²Eligible for transfer to the New York City County Clerks' Operations Offset Fund.

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3.130.1 Fee Schedules

SURROGATE'S COURTS

Revenue Classifications - All Surrogate's Court Revenues

Proceeding / Fee	Revenue Object
Tax Proceedings	35275
Probate Administration	35276
Accounting Actions	35277
Other Surrogate Proceedings	35278
Interest / Penalties	35400
Photocopy Fees CPLR 8016(4)	35270

SCPA 2402(7) Value of Estate	Fee	
	Previous	7/14/03
Less than \$ 10,000	\$35	\$ 45
\$ 10,000- \$ 20,000	\$60	\$ 75
\$ 20,000- \$ 50,000	\$170	\$ 215
\$ 50,000- \$100,000	\$225	\$ 280
\$100,000- \$250,000	\$335	\$ 420
\$250,000- \$500,000	\$500	\$ 625
\$500,000 and over	\$1,000	\$1,250

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SURROGATE’S COURTS (Cont'd.)	Fee	
	<u>Previous</u>	<u>7/14/03</u>
Recording an instrument settling an account SCPA 2402(4)	\$5 pg	\$6 pg
SCPA 2402(8)(a) File Petition to:		
Punish respondent for contempt	\$25	\$30
Suspend, modify, revoke letters of fiduciary	\$60	\$75
Suspend, modify, revoke letters of custodian or guardian	\$25	\$30
Application of fiduciary to resign	\$25	\$30
Suspend powers-fiduciary	\$25	\$30
Compel production of will	\$15	\$20
Construction of will	\$60	\$75
Determination of right of election	\$60	\$75
Appointment of trustee	\$35	\$45
Release against state	\$40	\$50
Appointment of guardian	\$15	\$20
Open safe deposit box	\$15	\$20
Proceedings against a fiduciary	\$15	\$20
Proceedings by fiduciary to discover property	\$60	\$75
Advice and directions	\$60	\$75
Continue business	\$35	\$45
Review Corporate Trustee Compensation	\$7	\$10
Petition to compel fiduciary to account	\$25	\$30
Appointment of successor custodian EPTL 7-4.6	\$15	\$20
A demand for trial by jury in any proceeding SCPA 2402(9)(I)	\$120	\$150
Objections to the probate of will SCPA 2402(9)(ii)	\$120	\$150
A note of issue in any proceeding SCPA 2402(9)(iii)	\$35	\$ 45
Objection or answer in any action or proceedings other than probate SCPA 2402(9)(iv)	\$60	\$ 75
A will for safekeeping SCPA 2402(9)(v)	\$35	\$ 45*
* “...except a court in any county may reduce or dispense with a fee.”		
A bond, including any additional bond:		
-Less than \$10,000 SCPA 2402(9)(vi)	\$15	\$ 20
-\$10,000 and over SCPA 2402(9)(vi)	\$25	\$ 30
For furnishing a transcript of a decree SCPA 2402(10)	\$15	\$ 20

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	Fee	
SURROGATE'S COURTS (Cont'd.)	<u>Previous</u>	<u>7/14/03</u>
For a certificate or letter evidencing that the appointment of a fiduciary is still in full force and effect SCPA 2402(11)	\$ 5	\$ 6
For making and certifying or comparing and certifying a copy of a will or any paper on file SCPA 2402(12)(a)	\$5 pg	\$6 pg
Authenticating copy (additional) SCPA 2402(12)(b)	\$15	\$ 20
For searching and certifying to any record for which is made:		
-For under 25 years SCPA 2402(13)	\$25	\$ 30
-For over 25 years SCPA 2402(13)	\$70	\$ 90
For producing papers, documents, books of record on file in his office under a subpoena duces tecum, for use within the county SCPA 2402(14)(a)	\$25	\$ 30
Produce papers under subpoena in other county SCPA(14)(b)	\$.25 day	\$.30 day
Recording any instrument SCPA 2402(15)(a)	\$6 pg	\$8 pg
	\$12 min	\$16 min
Filing an authenticated copy of a foreign will SCPA(15)(b)	\$6 pg	\$8 pg
	\$48 min	\$64 min
For taxing bill of costs SCPA 2402(15)©	\$10	\$ 15

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3.130.1 Fee Schedules

<u>CITY COURTS</u>	Revenue <u>Object</u>	Fee	
		<u>4/1/00</u>	<u>10/22/03</u>
Filing Summons/First Paper UCCA 1911(a)(1)	35271	\$ 35	\$45
Order of Attachment UCCA 1911(a)(2)	35270	\$ 35	\$45
Infant's Compromise UCCA 1911(a)(3)	35270	\$ 30	\$40
Notice of Trial UCCA 1911(a)(4)	35272	\$ 30	\$40
Judgement unless (a or b) UCCA 1911(a)(5)	35270	\$ 35	\$45
Notice of Appeal UCCA 1911(a)(6)	35270	\$ 25	\$30
Satisfaction of Judgement UCCA 1911(a)(7)	35270	\$ 5	\$6
Trial by Jury UCCA 1911(a)(8)	35273	\$ 55	\$70
Exemplification UCCA 1911(a)(9)	35270	\$ 10	\$15
Certifying a paper UCCA 1911(a)(10)	35270	\$ 5	\$6
Recovery of Real Property UCCA 1911(a)(11)	35279	\$ 35	\$45
Small Claims - \$1,000 or less UCCA 1803(a)	35270	\$ 10	\$15
- Over \$1,000 UCCA 1803(a)	35270	\$ 15	\$20
Small Claim Counterclaim UCCA 1803©	35270	\$ 3 plus First Class Mail	\$ 5 plus First Class Mail
Interest/Penalties	35400		
Interest Earned - Bail	35401		
Bail Poundage GML 99m	35402	3% of bail ordered	3% of bail ordered
Trial de Novo 22NYCRR 28.12©	35270	\$ 75	\$ 75
Photocopy Fees CPLR 8019(f)(1)	35270	\$.50/pg. \$1 min	\$.65 pg \$1.30 min
Commercial Claim Filing Fee UCCA 1803-A(a)	35274	\$ 20	\$25
Commercial Claim Certified Mail plus first class UCCA 1803-A(a)	35270	Prevailing Rate	Prevailing Rate
Commercial Claim Counterclaim UCCA 1803-A(d)	35270	\$3 plus First Class Mail	\$5 plus First Class Mail
		<u>Previous</u>	<u>1/1/10</u>
Information Subpoena-Small Claims UCCA 1812(d)	35270	Various	\$3
- Commercial Claims UCCA 1812-A	35270	Various	\$3

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3.130.1 Fee Schedules

CITY COURTS (Cont'd.)

	Revenue <u>Object</u>	Fee	
		<u>Previous</u>	<u>9/1/10*</u>
Consumer Credit Case Fee UCCA 1911 (1-a)	35274	-	\$95

	Revenue <u>Object</u>	Fee	
		<u>Previous</u>	<u>7/14/03</u>
<u>DISTRICT COURTS</u>			
Issuance of Summons UDCA 1911(a)(1)	35270	\$35	\$ 45
Filing Summons/First Paper UDCA 1911(a)(2)	35271	\$35	\$ 45
Entry of Judgement on Confession UDCA 1911(a)(3)	35270	\$35	\$ 45
Notice of Appeal UDCA 1911 (a)(4)	35270	\$25	\$ 30
Satisfaction of Judgement UDCA 1911(a)(5)	35270	\$5	\$ 6
Demand for Jury Trial UDCA 1911(a)(6)	35273	\$55	\$ 70
Exemplification UDCA 1911(a)(7)	35270	\$10	\$ 15
Certifying a paper UDCA 1911(a)(8)	35270	\$5	\$ 6
Notice of Trial UDCA 1911(a)(9)	35272	\$30	\$ 40
Small Claims - \$1,000 or less UDCA 1803(a)	35270	\$10	\$ 15
- Over \$1,000 UDCA 1803(a)	35270	\$15	\$ 20
Small Claim Counterclaim UDCA 1803©	35270	\$3	\$5 plus First Class Mail
Interest/Penalties	35400		
Interest Earned - Bail	35401		
Bail Poundage	35402	3% of bail ordered	3% of bail ordered
Trial de Novo 22NYCRR 28.12©	35270	\$ 75	\$ 75

*For active cases commenced prior to 9/1/10, this fee will be charged upon filing of judgement.

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3.130.1 Fee Schedules

DISTRICT COURTS (Cont'd.)

	Revenue <u>Object</u>	Fee <u>Previous</u>	<u>7/14/03</u>
Photocopy Fees CPLR 8019(f)(1)	35270	\$.50 pg \$1 min	\$.65 pg \$1.30 min
Commercial Claim UDCA 1803-A(a)	35274	\$20	\$ 25
Commercial Claim - consumer transaction UDCA 1803-A(b)	35274	\$20	\$25
Commercial Claim Certified Mail plus 1st Class	35270	Prevailing Rate	Prevailing Rate
Commercial Claim Counterclaim UDCA 1803-A(d)	35270	\$3 plus First Class Mail	\$5 plus First Class Mail
Information Subpoena-Small Claims UDCA 1812(d)		<u>Previous</u>	<u>1/1/10</u>
- Commercial Claims UDCA 1812-A	35270	Various	\$3
	Revenue <u>Object</u>	<u>Previous</u>	<u>9/1/10*</u>
Consumer Credit Case for UDCA 1911 (2-a)	35274	-	\$95

Fee

NEW YORK CITY CIVIL & CRIMINAL COURTS

	Revenue <u>Object</u>	<u>Previous</u>	<u>7/14/03</u>
Issuance of Summons NYCCCA 1911(a)	35270	\$35	\$ 45
Filing Summons / First Paper NYCCCA 1911(b)	35271	\$35	\$ 45
Infant's Compromise NYCCCA 1911©	35270	\$30	\$ 40
Notice of Trial NYCCCA 1911(d)	35272	\$30	\$ 40
Judgement on Confession NYCCCA 1911(e)	35270	\$35	\$ 45
Notice of Appeal NYCCCA 1911(f)	35270	\$25	\$ 30
Satisfaction of Judgement NYCCCA 1911(g)	35270	\$5	\$ 6
Demand for Jury Trial NYCCCA 1911(h)	35273	\$55	\$ 70
Exemplification NYCCCA 1911(I)	35270	\$10	\$ 15

*For active cases commenced prior to 9/1/10, this fee will be charged upon filing of judgement.

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Fee

NEW YORK CITY CIVIL & CRIMINAL COURTS

	<u>Revenue Object</u>	<u>Previous</u>	<u>7/14/03</u>
Certifying a paper NYCCCA 1911(j)	35270	\$5	\$ 6
Recovery of Real Property NYCCCA 1911(k)	35279	\$35	\$ 45
Petition for change of name NYCCCA 1911(l)	35270	\$50	\$ 65
Any other Fee	35270		
Trial de Novo 22NYCRR 2.12©	35270	\$75	\$ 75
Small Claims - \$1,000 or less NYCCCA 1803(a)	35270	\$10	\$ 15
- Over \$1,000 NYCCCA 1803(a)	35270	\$15	\$ 20
Small Claim Counterclaim NYCCCA 1803©	35270	\$3 plus First Class Mail	\$ 5 plus First Class Mail
Interest/Penalties	35400		
Interest - Bail	35401		
Bail Poundage	35402	3% of bail ordered	3% of bail ordered
Photocopy Fees CPLR 8019(f)(1)	35270	\$.50 pg \$1 min	\$.65 pg \$1.30 min
Commercial Claim Filing Fee NYCCCA 1803-A(a)	35274	\$20	\$ 25
Commercial Claim Consumer Credit Transaction NYCCCA 1803-A(b)	35274	\$20	\$25
Commercial Claim Certified Mail plus 1st Class	35270	Prevailing rate	Prevailing rate
Commercial Claim Counterclaim NYCCCA 1803-A(d)	35270	\$3 plus First Class Mail	\$ 5 plus First Class Mail
Information Subpoena-Small Claims NYCCCA 1812(3)(d)	35270	<u>Previous</u> Various	<u>1/1/10</u> \$3
- Commercial Claims NYCCCA 1812-A	35270	Various	\$3
	<u>Revenue Object</u>	<u>Previous</u>	<u>9/1/10*</u>
Consumer Credit Case Fee NYCCCA 1911 (b-1)	35274	-	\$95

*For active cases commenced prior to 9/1/10, this fee will be charged upon filing of judgement.

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3.130.1 Fee Schedules

TERMINATION OF SUSPENSION FEE

VTL 503(2)(j-1) (Effective July 6, 2009 the total fee equals \$70.00)

<u>Dept</u>	<u>Revenue Cost Center</u>	<u>Var</u>	<u>Yr</u>	<u>Amount</u>	<u>Revenue Object</u>	<u>Credited To</u>
02	813908	01	44	\$35	35277	Indigent Legal Services Fund
05	RevCC		FY	\$35	35340	General Fund
				<u>\$70</u>		<u>Total Fee</u>

CRIMINAL HISTORY AND OTHER ELECTRONIC RECORDS SEARCHES

Criminal History Search and other searches of data maintained electronically - Unconsolidated Law Effective July 1, 2010 (chapter 56, Laws of 2010):

<u>Dept</u>	<u>Revenue Cost Center</u>	<u>Var</u>	<u>Yr</u>	<u>Amount</u>	<u>Revenue Object</u>	<u>Credited To</u>
02	813908	01	44	\$35	35272	Indigent Legal Services Fund
05	813398	IM	44	\$9	35272	Legal Services Assistance Fund
05	813699	01	92	\$16	35272	Judiciary Data Processing Offset Fund
05	900080		FY	\$5	35272	General Fund
				<u>\$65</u>		<u>Total Fee Collected Per Search</u>

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SEX OFFENDER REGISTRATION/DNA DATABANK FEES
 (Effective May 15, 2003)

Sex Offender Registration Fee ¹	35358	Penal Law 60.35	\$50.00
DNA Databank Fee ¹	35358	Penal Law 60.35	\$50.00

¹ In addition to the applicable Mandatory Surcharge and Crime Victim Assistance Fee

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ATTORNEY REGISTRATION FEE

Biennial Fee - Judiciary Law 468-a (Effective September 1, 2010)

<u>Dept</u>	<u>Revenue Cost Ctr</u>	<u>Var</u>	<u>Yr</u>	<u>Object</u>	<u>Fee</u>		<u>Credited To</u>
					<u>Previous</u>	<u>9/1/10</u>	
05	900064	C4	FY	35270	\$240	\$240	Attorney Licensing Fund
05	813063	01	44	35270	\$60	\$60	Lawyers' Fund for Client Protection
02	813908	01	44	35270	\$50	\$50	Indigent Legal Services Fund
05	813398	IM	44	35270	<u>New</u>	<u>\$25</u>	Legal Services Assistance Fund
					\$350	\$375	Total Biennial Attorney Registration Fee

<u>COMMISSIONERS OF JURORS:</u>	<u>Revenue Object</u>	<u>Authorization</u>	<u>Fee 4/1/2000</u>
Civil Penalty- Jury Service Noncompliance	35344	Chapter 473, Laws of 1988	Up to \$250

<u>NEW YORK STATE BAR EXAM FEES:</u>	<u>Revenue Object</u>	<u>Previous</u>	<u>Fee 7/1/2010</u>
Foreign Educated	35271	\$250	\$750
Domestic Educated	35271	\$250	\$250

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MANDATORY SURCHARGES - Effective July 26, 2013 (chapter 55, Laws of 2013)

<u>Penal Law 60.35 Convictions</u>	<u>Mandatory Surcharge</u>		<u>Revenue Product</u>	<u>Crime Victims Assistance Fee</u>		<u>Revenue Product</u>	<u>New Total</u>
	<u>Previous</u>	<u>7/26/13</u>		<u>Previous</u>	<u>7/26/13</u>		
Felony	\$300	\$300	311081	\$25	\$25	300067	\$ 325
Misdemeanor	\$175	\$175	311082	\$25	\$25	300067	\$ 200
Violation	\$95	\$ 95	311083	\$25	\$25	300067	\$ 120

Parks, Recreation &
Historic Preservation
Law Section 27.12

Violation	\$15	\$ 15	311077				\$ 15
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<u>V & T Related Convictions</u>	<u>Mandatory Surcharge</u>		<u>Revenue Product</u>	<u>Crime Victims Assistance Fee</u>		<u>Revenue Product</u>	<u>Total</u>
	<u>Previous</u>	<u>7/26/13</u>		<u>Previous</u>	<u>7/26/13</u>		
Felony - VTL 1192	\$300	\$300	311087	\$25	\$25	300067	\$ 325
Misdemeanor - VTL 1192	\$175	\$175	311088	\$25	\$25	300067	\$ 200
Other Offenses VTL 1809-c (1)	\$55	\$55	311084	\$5	\$5	300067	\$ 60
Traffic Infraction VTL Art. 9 (Equipment Violation)	\$25	\$25	311089	\$5	\$5	300067	\$ 30
Additional Surcharge VTL 1809-e (1)	\$20	\$28	311121				\$ 28
Parking Violations VTL 1809-a	\$15	\$ 15	35355				\$ 15
DWI / DWAI Supplemental Surcharge VTL 1809-c	\$25	\$ 25	311147				\$ 25
DWI / DWAI Additional Surcharge VTL 1809-e (2)	\$170	\$170	311093				\$170
Additional Surcharge VTL 1809-aa	New	\$25	311344				\$25

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3.130.2 Revenue Object Codes

Revenue

<u>Object</u>	<u>Purpose</u>	<u>For the Use of:</u>
35270	SCAR	
35271	Index Number/Civil Appeal	County, Supreme, and Appellate Courts
35272	Request for Judicial Intervention (RJI), Note of Issue	
35273	Filing Demand for Jury Trial	
35274	Supreme and County Court Fees - All Other Fees	
35275	Motion / Cross Motion	
35276	Stipulation of Settlement	
35350	Notice of Appeal	
<hr/>		
35275	Tax Proceedings	Surrogate Courts
35276	Probate and Administration	
35277	Accounting Actions	
35278	Miscellaneous - Surrogate Court Fees	
<hr/>		
35270	Small Claims Fees	City and District Courts
35270	Small Claims/Commercial Claims - Postage	
35270	All others - District, NYC Civil, City Court Fees	
35271	First Paper	
35272	Notice of Trial	
35273	Jury Demand	
35274	Commercial Claims Fees	
35277	Termination of Suspension	
35279	Recovery of Real Property	
35401	Interest Earned - Bail	
35402	Bail Poundage	
<hr/>		
35344	Jury Service Noncompliance - Civil Penalty	Comm. of Jurors
<hr/>		
35270	Attorney Registration /Case Trac Fees	Office of Court Administration
35271	OCA Examinations Fees	
35272	Criminal History Search Fees	
35273	Other Data Processing Fees for Electronic Searches	
35274	Attorney Pass Fees / All Other OCA Revenue	

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Revenue

<u>Object</u>	<u>Purpose</u>	<u>For the Use of:</u>
35220	Gifts and Grants (Unwanted Juror Checks)	
35270	Law Examiner Fees	
35320	Cash Advance Overages	
35327	Lapsed Appropriations	
35340	Vehicle and Traffic Law	Fees, Fines and Receipts for Use by All Courts and Agencies
35342	Navigation Law	
35343	Parks, Recreation and Historic, Preservation Law	
35344	Miscellaneous Fines	
35358	Sex Offender Registration / DNA Databank Fee	
35345	Bail Forfeiture	
35350	Rentals and Royalties	
35360	Sale Books, Laws, Documents	
35400	Interest/Penalties	
35341	Conservation Fund	
35361	Marine Resource Account	
35362	Hazardous Waste Remedial Fund	
35363	General Fund	
35339	Overweight Vehicles	Mandatory Surcharge Reporting
35392	Right to Know - Sec. 882 Labor Law	
35346	Felony - Penal Law	
35347	Misdemeanor - Penal Law	
35348	Violation - Penal Law	
35349	Other VTL Offenses (except parking and certain traffic control regulations pursuant to VTL Section 1111-a) and VTL 1809-e(1) Additional Surcharge	
35351	Felony - VTL	
35352	Misdemeanor - VTL	
35353	Traffic Infraction (Equipment Violations) - VTL	
35354	Crime Victims Assistance Fee	
35355	Parking Violations (Cities with populations of 100,000 or greater)	
35356	Parks, Recreation and Historic Preservation Law	
35357	DWI / DWAI Supplemental /Additional Surcharges	
35359	Environmental Conservation Law Surcharges	
35390	Unclassified Revenue	

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REVENUE DOCUMENT CODING
New York City

	<u>Agency Code</u>	<u>Cost Center</u>	<u>Document Reference #'s</u>
<u>County Clerks</u>			
New York	05250	920111	CC101
Bronx	05255	920129	CC201
Kings	05260	920137	CC301
Queens	05265	920145	CC401
Richmond	05270	920153	CC501
 <u>Supreme Court</u>			
New York - Civil	05225	921117	SCV101
Bronx - Civil	05225	921125	SCV201
New York - Criminal	05230	921117	SCR101
Bronx - Criminal	05230	921125	SCR201
Kings	05235	921133	SC101
Queens	05240	921141	SC201
Richmond	05245	921159	SC301
 <u>Surrogate's</u>			
New York	05275	920315	S101
Bronx	05280	920323	S201
Kings	05285	920331	S301
Queens	05290	920349	S401
Richmond	05295	920357	S501
 <u>Commissioner of Jurors</u>			
New York	05250	920200	CC101
Bronx	05255	920218	CC201
Kings	05260	920226	CC301
Queens	05265	920234	CC401
Richmond	05270	920242	CC501

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	<u>Agency Code</u>	<u>Cost Center</u>	<u>Document Reference #'s</u>
New York City			
<u>Law Libraries</u>			
New York	05251	920616	LL101
Bronx	05251	920624	LL201
Kings	05252	920632	LL301
Queens	05254	920640	LL401
Richmond	05253	920404	LL501
<u>NYC Civil Court</u>			
New York	05210	920412	CV101
Bronx	05210	920420	CV201
Kings	05210	920438	CV301
Queens	05210	920446	CV401
Richmond	05210	920454	CV501
<u>NYC Criminal Court</u>			
New York	05215	920519	CR101
Bronx	05215	920527	CR201
Kings	05215	920535	CR301
Queens	05215	920543	CR401
Richmond	05215	920551	CR501
<u>NYC Housing Court</u>			
New York	05210	920713	HS101
Bronx	05210	920721	HS201
Kings	05210	920739	HS301
Queens	05210	920747	HS401
Richmond	05210	920755	HS501
<u>NYC Community Court</u>			
Midtown	05215	920810	CT101
Red Hook	05215	920828	CT201
Harlem	05215	920836	CT301

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THIRD JUDICIAL DISTRICT
 Originating Agency Code - 05360

	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>	
<u>COUNTY COURTS</u>			
Albany	931104	101	Use appropriate
Columbia	931201	201	prefix i.e. CC201:
Greene	931308	301	County Clerk - CC
Rensselaer	931405	401	Probation Dept. - PR
Schoharie	931502	501	County Court - CO
Sullivan	931609	601	Supreme Court - SC
Ulster	931706	701	County Treasurer - TR
 <u>SURROGATE'S COURTS</u>			
Albany	931112	S101	
Columbia	931219	S201	
Greene	931316	S301	
Rensselaer	931413	S401	
Schoharie	931510	S501	
Sullivan	931617	S601	
Ulster	931714	S701	
 <u>COMMISSIONER OF JURORS</u>			
Albany	931120	101	
Columbia	931235	201	
Greene	931332	301	
Rensselaer	931439	401	
Schoharie	931536	501	
Sullivan	931633	601	
Ulster	931730	701	

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Third Judicial District	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>	
<u>LAW LIBRARIES</u>			
Columbia - Hudson	931227	LL201	
Greene - Catskill	931324	LL301	
Rensselaer - Troy	931421	LL401	
Schoharie	931528	LL501	
Sullivan - Monticello	931625	LL601	
Ulster - Kingston	931722	LL701	
<u>CITY COURTS</u>			
Albany	933130	101	Use appropriate
Cohoes	933237	201	prefix, i.e., CR201:
Hudson	933334	301	Criminal - CR
Kingston	933431	401	Civil - CV
Rensselaer	933538	501	Traffic - T
Troy	933635	601	All - CT
Watervliet	933732	701	

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FOURTH JUDICIAL DISTRICT
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<u>COUNTY COURTS</u>	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>	
Clinton	941109	101	Use appropriate
Essex	941206	201	prefix i.e. CC201:
Franklin	941303	301	County Clerk - CC
Fulton	941400	401	Probation Dept. - PR
Hamilton	941507	501	County Court - CO
Montgomery	941604	601	Supreme Court - SC
St. Lawrence	941701	701	County Treasurer - TR
Saratoga	941808	801	
Schenectady	941905	901	
Warren	942008	1001	
Washington	942105	1101	
 <u>SURROGATE'S COURTS</u>			
Clinton	941117	S101	
Essex	941214	S201	
Franklin	941311	S301	
Fulton	941418	S401	
Hamilton	941515	S501	
Montgomery	941612	S601	
St. Lawrence	941719	S701	
Saratoga	941816	S801	
Schenectady	941913	S901	
Warren	942016	S1001	
Washington	942113	S1101	

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Fourth Judicial District

COMMISSIONER OF JURORS

Clinton	941133	101
Essex	941230	201
Franklin	941337	301
Fulton	941434	401
Hamilton	941531	501
Montgomery	941638	601
St. Lawrence	941735	701
Saratoga	941832	801
Schenectady	941939	901
Warren	942032	1001
Washington	942139	1101

LAW LIBRARIES

Clinton - Plattsburgh	941125	LL101
Essex	941222	LL201
Franklin	941329	LL301
Fulton	941426	LL401
St. Lawrence - Canton	941727	LL701
Saratoga	941824	LL801
Schenectady	941921	LL901
Warren - Lake George	942024	LL1001

CITY COURTS

Amsterdam	943135	101	Use appropriate prefix, i.e., CC201: Criminal - CR Civil - CV Traffic - T All - CT
Glens Falls	943232	201	
Gloversville	943339	301	
Johnstown	943436	401	
Mechanicville	943533	501	
Ogdensburg	943630	601	
Plattsburgh	943737	701	
Saratoga Springs	943834	801	
Schenectady	943931	901	

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FIFTH JUDICIAL DISTRICT
 Originating Agency Code - 05560

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<u>COUNTY COURTS</u>			
Herkimer	951104	101	Use appropriate
Jefferson	951201	201	prefix i.e. CC201:
Lewis	951308	301	County Clerk - CC
Oneida	951405	401	Probation Dept. - PR
Onondaga	951502	501	County Court - CO
Oswego	951609	601	Supreme Court - SC County Treasurer - TR
 <u>SURROGATE'S COURTS</u>			
Herkimer	951112	S101	
Jefferson	951219	S201	
Lewis	951316	S301	
Oneida	951413	S401	
Onondaga	951510	S501	
Oswego	951612	S601	
 <u>COMMISSIONER OF JURORS</u>			
Herkimer	951138	101	
Jefferson	951235	201	
Lewis	951332	301	
Oneida	951439	401	
Onondaga	951536	501	
Oswego	951633	601	

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Fifth Judicial District		<u>To be used on AC2445</u>	
<u>LAW LIBRARIES</u>			
Herkimer	951120	LL101	
Jefferson	951227	LL201	
Lewis	951324	LL301	
Oneida	951421	LL401	
Onondaga	951528	LL501	
Oswego	951625	LL601	
 <u>CITY COURTS</u>			
Fulton	953130	101	Use appropriate
Little Falls	953237	201	prefix, i.e., CR201:
Oswego	953334	301	Criminal - CR
Rome	953431	401	Civil - CV
Sherrill	953538	501	Traffic - T
Syracuse	953635	601	All - CT
Utica	953732	701	
Watertown	953839	801	

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SIXTH JUDICIAL DISTRICT
 Originating Agency Code - 05661

	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>	
<u>COUNTY COURTS</u>			
Broome	961109	101	Use appropriate
Chemung	961206	201	prefix i.e. CC201:
Chenango	961303	301	County Clerk - CC
Cortland	961400	401	Probation Dept. - PR
Delaware	961507	501	County Court - CO
Madison	961604	601	Supreme Court - SC
Otsego	961701	701	County Treasurer - TR
Schuyler	961808	801	
Tioga	961905	901	
Tompkins	962105	1001	
 <u>SURROGATE'S COURTS</u>			
Broome	961117	S101	
Chemung	961214	S201	
Chenango	961311	S301	
Cortland	961418	S401	
Delaware	961515	S501	
Madison	961612	S601	
Otsego	961719	S701	
Schuyler	961816	S801	
Tioga	961913	S901	
Tompkins	962113	S1001	
 <u>COMMISSIONER OF JURORS</u>			
Broome	961133	101	
Chemung	961230	201	
Chenango	961337	301	
Cortland	961434	401	
Delaware	961531	501	
Madison	961638	601	
Otsego	961735	701	
Schuyler	961832	801	
Tioga	961939	901	
Tompkins	962139	1001	

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Sixth Judicial District	<u>COST CENTER</u>	<u>Batch and Document No.</u>	<u>To be used on AC2445</u>
<u>LAW LIBRARIES</u>			
Broome - Binghamton	961125	LL101	
Chemung - Elmira	961222	LL201	
Chenango - Norwich	961329	LL301	
Cortland	961426	LL401	
Delaware - Delhi	961523	LL501	
Otsego	961727	LL701	
<u>CITY COURTS</u>			
Binghamton	963135	101	Use appropriate
Cortland	963232	201	prefix, i.e., CR201:
Elmira	963339	301	Criminal - CR
Ithaca	963436	401	Civil - CV
Norwich	963533	501	Traffic - T
Oneida	963630	601	All - CT
Oneonta	963737	701	

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SEVENTH JUDICIAL DISTRICT
 Originating Agency Code - 05761

	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>
<u>COUNTY COURTS</u>		
Cayuga	971104	101 Use appropriate
Livingston	971201	201 prefix i.e. CC201:
Monroe	971308	301 County Clerk - CC
Ontario	971405	401 Probation Dept. - PR
Seneca	971502	501 County Court - CO
Steuben	971609	601 Supreme Court - SC
Wayne	971706	701 County Treasurer - TR
Yates	971803	801
 <u>SURROGATE'S COURTS</u>		
Cayuga	971112	S101
Livingston	971219	S201
Monroe	971316	S301
Ontario	971413	S401
Seneca	971510	S501
Steuben	971617	S601
Wayne	971714	S701
Yates	971811	S801
 <u>COMMISSIONER OF JURORS</u>		
Cayuga	971138	101
Livingston	971235	201
Monroe	971332	301
Ontario	971439	401
Seneca	971536	501
Steuben	971633	601
Wayne	971730	701
Yates	971837	801

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Seventh Judicial District			
<u>LAW LIBRARIES</u>			
Cayuga - Auburn	971120		LL101
Livingston	971127		LL201
Seneca	971528		LL501
Steuben - Bath	971625		LL601
Wayne	971722		LL701
 <u>CITY COURTS</u>			
Auburn	973130	101	Use appropriate
Canandaigua	973237	201	prefix, i.e., CR201:
Corning	973334	301	Criminal - CR
Geneva	973431	401	Civil - CV
Hornell	973538	501	Traffic - T
Rochester	973635	601	All - CT

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EIGHTH JUDICIAL DISTRICT
 Originating Agency Code - 05860

	<u>COST CENTER</u>	<u>Batch and Document No.</u> <u>To be used on AC2445</u>
<u>COUNTY COURTS</u>		
Allegany	981109	101 Use appropriate
Cattaraugus	981206	201 prefix i.e. CC201:
Chautauqua	981303	301 County Clerk - CC
Erie	981400	401 Probation Dept. - PR
Genesee	981507	501 County Court - CO
Niagara	981604	601 Supreme Court - SC
Orleans	981701	701 County Treasurer - TR
Wyoming	981808	801
 <u>SURROGATE'S COURTS</u>		
Allegany	981117	S101
Cattaraugus	981214	S201
Chautauqua	981311	S301
Erie	981418	S401
Genesee	981515	S501
Niagara	981612	S601
Orleans	981719	S701
Wyoming	981816	S801
 <u>COMMISSIONER OF JURORS</u>		
Allegany	981133	101
Cattaraugus	981230	201
Chautauqua	981337	301
Erie	981434	401
Genesee	981531	501
Niagara	981638	601
Orleans	981735	701
Wyoming	981832	801

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Eighth Judicial District

LAW LIBRARIES

Allegany	981125	LL101
Cattaraugus	981222	LL201
Chautauqua	981329	LL301
Erie - Buffalo	981426	LL401
Genesee	981523	LL501
Niagara	981620	LL601
Orleans	981727	LL701
Wyoming	981824	LL801

CITY COURTS

Batavia	983135	101	Use appropriate
Buffalo	983232	201	prefix, i.e., CC201:
Dunkirk	983339	301	Criminal - CR
Jamestown	983436	401	Civil - CV
Lackawanna	983533	501	Traffic - T
Lockport	983630	601	All - CT
Niagara	983737	701	
North Tonawanda	983834	801	
Olean	983931	901	
Salamanca	984034	1001	
Tonawanda	984131	1101	

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NINTH JUDICIAL DISTRICT
 Originating Agency Code - 05960

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<u>COUNTY COURTS</u>			
Dutchess	991104	101	Use appropriate
Orange	991201	201	prefix i.e. CC201:
Putnam	991308	301	County Clerk - CC
Rockland	991405	401	Probation Dept. - PR
Westchester	991502	501	County Court - CO County Treasurer - TR
 <u>SURROGATE'S COURTS</u>			
Dutchess	991112	S101	
Orange	991219	S201	
Putnam	991316	S301	
Rockland	991413	S401	
Westchester	991510	S501	
 <u>COMMISSIONER OF JURORS</u>			
Dutchess	991138	101	
Orange	991235	201	
Putnam	991332	301	
Rockland	991439	401	
Westchester	991536	501	
 <u>LAW LIBRARIES</u>			
Dutchess -Poughkeepsie	991120	LL101	
Orange - Newburgh	991227	LL201	
Putnam	991324	LL301	
Rockland - NYC	991421	LL401	
Westchester - White Plains	991528	LL501	

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Ninth Judicial District

CITY COURTS

Beacon	993130	101	Use appropriate
Middletown	993237	201	prefix, i.e., CR201:
Mt. Vernon	993334	301	Criminal - CR
Newburgh	993431	401	Civil - CV
New Rochelle	993538	501	Traffic - T
Peekskill	993635	601	All - CT
Port Jervis	993732	701	
Poughkeepsie	993839	801	
Rye	993936	901	
White Plains	994039	1001	
Yonkers	994136	1101	

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TENTH JUDICIAL DISTRICT
 Nassau County
 Originating Agency Code - 05111

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<u>COUNTY/SUPREME COURTS</u>	911104	101	Use appropriate prefix i.e. CC201: County Clerk - CC Probation Dept. - PR County Court - CO Supreme Court - SC County Treasurer - TR
<u>SURROGATE'S COURT</u>	911112	S101	
<u>COMMISSIONER OF JURORS</u>	911146		
<u>LAW LIBRARY</u>	911120	LL101	
<u>CITY COURTS</u>			
Glen Cove	913130	101	Use appropriate prefix, i.e., CR201: Criminal - CR Civil - CV Traffic - T All - CT
Long Beach	913237	201	
<u>NASSAU DISTRICT COURTS</u>			
First District Court	911138	1M101	
First District Traffic Court	911138	1T201	
First Dist. Criminal Court	911138	1C301	
Second District Court	911138	2H401	
Third District Court	911138	3G501	
Fourth District Court	911138	4H601	

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TENTH JUDICIAL DISTRICT
 Suffolk County
 Originating Agency Code - 05112

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<u>COUNTY/SUPREME COURTS</u>	911201	101	Use appropriate prefix i.e. CC201: County Clerk - CC Probation Dept. - PR County Court - CO Supreme Court - SC County Treasurer - TR
<u>SURROGATE’S COURT</u>	911219	S101	
<u>COMMISSIONER OF JURORS</u>	911243	101	
<u>LAW LIBRARY</u>	911227	LL101	
<u>DISTRICT COURT</u>			
Civil	911235	CV101	
Criminal	911235	CR201	

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REVENUE ORIGINATING AGENCY CODES

<u>COURT/AGENCY</u>	<u>AGENCY CODE</u>	<u>COST CENTER</u>	<u>VAR.</u>
Office of Court Administration	05000	900006	
Attorney Registration	05000	900014	(General Fund)
Attorney Licensing Fund	05000	900064	C4
OCA Examination Fees	05005	900056	
Criminal Search/Data Processing	05000	900080	
Ethics Commission	05000	900072	
Classification Review Appeals	05060	900608	
Court of Appeals	05071	900713	
Law Reporting Bureau	05071	900739	
State Board of Law Examiners	05072	900721	
Appellate Division - 1st Dept.	05081	908193	
MHLS - 1st Dept.	05081	908185	
Appellate Division - 2nd Dept.	05082	908290	
MHLS - 2nd Dept.	05082	908282	
Appellate Division - 3rd Dept.	05083	908397	
MHLS - 3rd Dept.	05083	908389	
Appellate Division - 4th Dept.	05084	908494	
MHLS - 4th Dept.	05084	908478	
Appellate Law Library - 4th Dept.	05084	908486	
Appellate Term - 2nd Dept.	05085	908591	
Appellate Term - 1st Dept.	05086	908698	
Court of Claims	05090	900909	

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SPECIAL REVENUE CODES

Sanctions Imposed upon Attorneys - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>
05	813063	01	44	35270

FUND: 306-01 Clients Security Fund (See Chapter 3.120)

Records Management Improvement Fund - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>
11	810528	01	44	35274

FUND: 052-01 Records Management Improvement Fund (See Chapter 3.120)

Cultural Education Account - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>
11	813398	EN	44	35274

FUND: 339-EN Cultural Education Account (See Chapter 3.120)

Rehabilitative Alcohol and Substance Treatment Fund - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>
05	810594	01	44	35344

FUND: 059-01 Rehabilitative Alcohol and Substance Treatment Fund (See Chapter 3.120)

Judiciary Data Processing Offset Fund - OCA

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>	
05	813699	01	92	35272	Criminal History Search Fees (\$16)

FUND: 369-02 Judiciary Data Processing Offset Fund (See Chapter 3.120)

Indigent Legal Services Fund - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>	
02	813908	01	44	35270	Attorney Registration Fees
02	813908	01	44	35272	Criminal History Search Fees (\$35)
02	813908	01	44	35277	Termination of Suspension Fees (\$35)

FUND: 390-01 Indigent Legal Services Fund (See Chapter 3.120)

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Legal Services Assistance Fund - All Agencies

<u>Dept.</u>	<u>CC</u>	<u>Var.</u>	<u>YR.</u>	<u>OBJ.</u>	
05	813398	IM	44	35272	Criminal History Search Fees (\$9)

FUND: 339-IM Legal Services Assistance Fund (See Chapter 3.120)