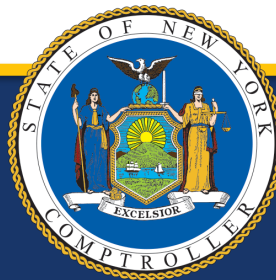


Office of Operations'
2024 Virtual Fall Conference

**A Deep Dive into the
Agency Financial Reporting Package
(AFRP)**

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New York State Comptroller
THOMAS P. DINAPOLI

Overview

- What Is GAAP Reporting?
- Agency Financial Reporting Package (AFRP)
 - Overview of the Database
 - Accounts Receivable
 - Accrued Liabilities
 - Local Assistance Accrued Liabilities
 - Pollution Remediation Obligations
 - Asset Retirement Obligations
 - Impaired Assets
 - Intangible Assets
 - Landfill Survey
 - Other Topics
 - Patient/Client Revenue Receivables
 - External Reports
 - Contingencies
- Guide to Financial Operations (GFO)



What Is GAAP Financial Reporting?

- Generally Accepted Accounting Principles (GAAP)
- State Finance Law – Article 2 section 8(9)
 - Report to Legislature MUST be submitted by July 29
 - Report reconciles receipts to revenue and disbursements to expenditures by department and major function
- Accounting Basis
 - Cash Basis Reporting (pre-1982)
 - Modified Accrual (Fund Accounting)
 - Full Accrual (GASBS 34)



Agency Financial Reporting Package

- Gathers information outside of the Statewide Financial System (SFS)
- Collects information from approximately 215 State agencies/entities
- Used for annual and interim reporting
- Agency reports information using an online system



Business Services Center (BSC)

Communication to Agencies

- Services provided to client agencies do not extend to financial reporting. Agencies are still responsible for completing the AFRP.
- Agencies completing the AFRP should contact the BSC at least one week in advance of the date the information is needed for reporting to request, as applicable, in-process work that will impact reported information in the AFRP.
- Information includes:
 - Invoices received but not yet entered or approved by OSC
 - Billings collected but not yet processed (not already in SFS)
- Agencies still need to consider internal work to ensure reporting is complete.



Redevelopment Project

- Prior system was implemented in 2006
- GASB Standards implemented since 2006 require additional information to be added to the reporting package:
 - Asset Retirement Obligations
 - Impaired Assets
 - Intangible Assets
- New database improves:
 - Enrollment
 - Reporting
- Agencies used for the first time for June 2024 interim reporting
- First year-end reporting will be for March 2025



What Is an Accounts Receivable?

- The amount you have the right to collect because you sold goods or services
 - It is the legal obligation for the customer to remit cash
 - Miscellaneous fees or surcharges owed from services you rendered
 - Refers to the outstanding invoices or money that is owed from customers you billed



Accounts Receivable

- Receivables exist when revenues are owed to the State, but cash is not received and recorded in SFS before March 31
- Classified as current and long-term receivables
- Approximately 30 agencies and \$657 million recorded for March 31, 2024
- Details reported in Note 4



Accounts Receivable

Balance Sheet Governmental Funds

March 31, 2024
(Amounts in millions)

	Major Funds				Eliminations	Total
	General	Federal Special Revenue	General Debt Service	Other Governmental Funds		
ASSETS:						
Cash and investments.....	\$ 56,505	\$ 9,315	\$ 5,476	\$ 17,541	\$ -	\$ 88,837
Receivables, net of allowances for uncollectibles:						
Taxes.....	10,868	-	8,525	1,026	-	20,419
Leases.....	31	-	-	3	-	34
Due from Federal government.....		16,535	13	653		17,201
Other.....	4,855	1,692	-	2,700	-	9,247
Due from other funds.....	4,082	128	-	2,650	(4,670)	2,190
Other assets.....	2,815	127	-	26	-	2,968
Total assets.....	\$ 79,156	\$ 27,797	\$ 14,014	\$ 24,599	\$ (4,670)	\$ 140,896



Accounts Receivable

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and investments.....	\$ 88,838	\$ 11,592	\$ 100,430	\$ 66,096
Receivables, net of allowances for uncollectibles:				
Taxes.....	20,419	-	20,419	-
Leases.....	34	7	41	3,009
Due from Federal government.....	17,013	57	17,070	-
Loans and notes.....	-	-	-	31,875
Other.....	9,247	4,364	13,611	4,644
Internal balances.....	1,209	(617)	592	-
Net pension asset.....	-	-	-	34
Net other postemployment benefits asset.....	-	112	112	113
Other assets.....	2,968	294	3,262	4,398
Capital assets:				
Land, infrastructure and construction in progress.....	89,250	3,949	93,199	18,023
Buildings, equipment, land improvements and infrastructure, net of depreciation.....	6,403	14,780	21,183	103,856
Leases, net of amortization.....	2,116	1,033	3,149	2,839
Intangible assets, net of amortization.....	603	215	818	646
Derivative instruments.....	-	-	-	97
Total assets.....	238,100	35,786	273,886	235,630



New York State Comptroller
THOMAS P. DiNAPOLI

Accounts Receivable

AFRP Topics

Topic 1 - Accounts Receivable

Status: Not Started

Instructions

To ensure that miscellaneous Accounts Receivable are properly reported, all material (significant) receivables due to your agency as of **September 30, 2025** must be reported. Miscellaneous Accounts Receivable are claims against an individual, private, or non-profit organization or commercial entity, generally arising from goods, services, revenue contracts, permits or licensing privileges, or penalties imposed by State agencies. Amounts not entered in the Statewide Financial System (SFS) by **October 24, 2025** with an obligation date of **September 30, 2025** or earlier should be reported.

Receivable items that should be reported (there may be other situations that apply):

- Miscellaneous fees or surcharges due to your agency for services rendered on or before **September 30, 2025**.
- Customer bills normally generated in SFS 15 days after **September 30, 2025** with an obligation date of **September 30, 2025** or prior were not generated until after **October 24, 2025** due to unforeseen circumstances.

Receivable items that **DO NOT** need to be reported here are as follows:

- Amounts due from the Federal government
- Patient receivables
- Amounts due from other State funds
- Taxes receivable

Materiality is generally defined as an individual receivable greater than or equal to \$100,000, or aggregated receivables that total \$100,000 or more.

All funds for which your agency is reporting receivables should be entered below and submitted to OSC by **October 31, 2025**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Accounts Receivable to Report for this Reporting Period" button below.

Accounts Receivable

Instructions

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the receivables are now \$0.
 - Please report the following:
 - The total current portion of accounts receivable (the amount expected to be collected by **September 30, 2026**).
 - Your estimate of the uncollectible portion relating to current receivables.
 - The total long-term portion of accounts receivable (the amount expected to be collected after **September 30, 2026**).
 - Your estimate of the uncollectible portion relating to long-term receivables.
 - If the amount reported causes a year over year variance that exceeds the threshold, an explanation is required.
 - Click Save & Close.
- To report on additional funds, click “Report on Another Fund” in **Step 2**; otherwise proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the receivables relate, and follow the reporting instructions above for Step 1.
 - Click Save & Close.
- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

Please Note: An account would be deemed uncollectible if it has been outstanding in excess of one year and there has been no collection activity in the past year. Generally, uncollectible estimates are based on historical experience and represent a percentage of the accounts receivable balance (current and long-term) reported.

Accounts Receivable

Add Accounts Receivable Transaction ✕

Fund *

Current Receivable *

Current Estimated Uncollectible *

Long-Term Receivable *

Long-Term Estimated Uncollectible *

Total 0



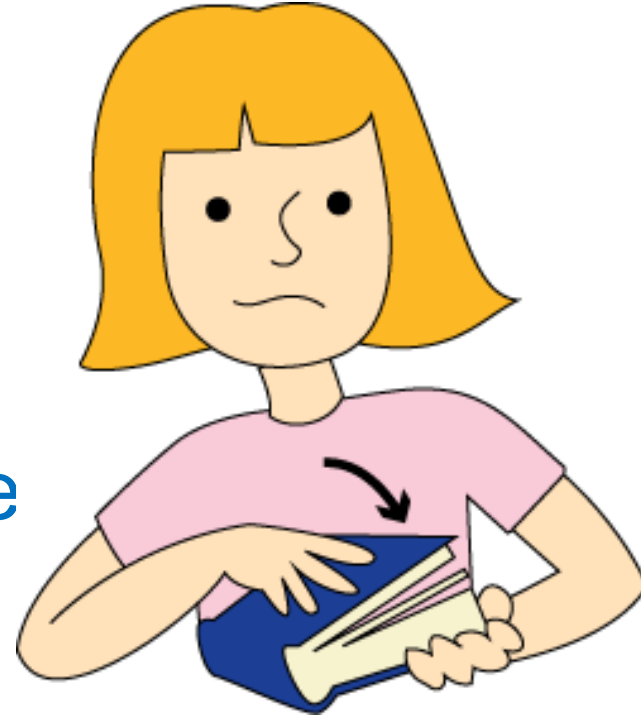
What Is an Accounts Payable?

- The amount owed because of a purchase of goods or services from a vendor
- You received the goods or services and have not paid the vendor
- Entity's obligation to pay off debt
- Entered into SFS by quarter-end



Agency Financial Reporting Package

What happens
when the books close



New York State Comptroller
THOMAS P. DiNAPOLI

Accrued Liabilities

- Outstanding liabilities are moneys owed by the State at year end, and not entered into SFS by April 30 with an obligation date of March 31 or earlier
- Classified as current and long-term liabilities
- Approximately 20 agencies and \$77 million for March 31, 2024
- Details on liabilities are reported in Note 8



Accrued Liabilities

Balance Sheet Governmental Funds

March 31, 2024
(Amounts in millions)

	Major Funds				Eliminations	Total
	General	Federal Special Revenue	General Debt Service	Other Governmental Funds		
LIABILITIES:						
Tax refunds payable.....	\$ 10,863	\$ -	\$ 6,853	\$ 1,061	\$ -	\$ 18,777
Accounts payable.....	652	73	-	318	-	1,043
Accrued liabilities.....	6,865	7,505	15	187	-	14,572
Payable to local governments.....	4,623	8,604	520	252	-	13,999
Due to other funds.....	697	1,474	771	2,183	(4,670)	455
Pension contributions payable.....	1	-	-	-	-	1
Unearned revenues.....	4,119	9,383	-	2	-	13,504
Total liabilities.....	27,820	27,039	8,159	4,003	(4,670)	62,351



Accrued Liabilities

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES:				
Tax refunds payable.....	18,777	-	18,777	-
Accounts payable.....	1,044	873	1,917	842
Accrued liabilities.....	17,411	2,168	19,579	21,205
Payable to local governments.....	13,999	-	13,999	-
Interest payable.....	97	216	313	-
Pension contributions payable.....	1	-	1	30
Unearned revenues.....	13,504	556	14,060	4,173
Derivative instruments.....	-	-	-	56
Long-term liabilities:				
Due within one year.....	2,024	1,090	3,114	5,469
Due in more than one year:				
Tax refunds payable.....	1,847	-	1,847	-
Accrued liabilities.....	5,182	1,164	6,346	870
Payable to local governments.....	709	-	709	-
Due to Federal government.....	200	7,433	7,633	-
Lottery prizes payable.....	-	834	834	-
Pension contributions payable.....	-	2	2	-



Accrued Liabilities

Instructions

To ensure that miscellaneous Accrued Liabilities are properly reported, all material (significant) liabilities incurred as of **June 30, 2024** must be reported. Liabilities exist when goods and/or services are received prior to **July 01, 2024** and **HAVE NOT** been reported to OSC this reporting period through other means or are **NOT** expected to be posted (vouchers entered or bulk loaded with an obligation date of **June 30, 2024** or earlier) into the Statewide Financial System (SFS) by **July 25, 2024**.

For example, assume the following (there may be other situations that apply):

- Your agency has received goods prior to **July 01, 2024**, therefore a liability has been incurred.
- Due to a dispute or other unforeseen circumstance which was not resolved by **July 25, 2024**, your invoice was not entered into the SFS by that date.

Materiality is generally defined as an individual liability greater than or equal to \$100,000, or aggregated liabilities that total \$100,000 or more.

Please list all funds with unreported liabilities which meet the above threshold and submit by **July 31, 2024**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Accrued Liabilities to Report for this Reporting Period" button below.

Accrued Liabilities

Instructions

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the liability is now \$0.
 - Please report the following:
 - The current liability amount. Current liabilities are those liabilities expected to be paid on or before **June 30, 2025**.
 - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after **June 30, 2025**.
 - The total column, which sums the current and long-term liabilities, is calculated by the system. **Please Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.*
 - If the amount reported causes a year over year variance that exceeds the threshold, an explanation is required.
 - Click Save & Close.
- To report on additional funds, click “Report on Another Fund” in **Step 2**; otherwise proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for Step 1.
 - Click Save & Close.
- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

Accrued Liabilities

Add Accrued Liabilities Transaction ✕

Fund *

Current *

Long-Term *

Total 0



Local Assistance Accrued Liabilities

- GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*
 - Government-mandated nonexchange transactions – when a government provides resources to another entity where the recipient uses the resource for a specific purpose such as the established enabling legislation.
 - Voluntary nonexchange transaction – when parties agree willingly to legislative or contractual agreements, such as grants and private donations.



Local Assistance Accrued Liabilities

- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* amended parts of GASBS 33
 - Providers of resources in government-mandated or voluntary nonexchange transactions frequently establish eligibility requirements. Resources transmitted before the eligibility requirements are met (excluding time requirements) should be reported as assets by the provider and as liabilities by the recipient.
 - Resources received before time requirements are met, but after all other eligibility requirements have been met, should be reported as a deferred outflow of resources by the provider and a deferred inflow of resources by the recipient.



Local Assistance Accrued Liabilities

- BFR completes an annual review to ensure all major programs are properly being captured for financial reporting purposes.
- Local assistance liabilities exist when the required services have been provided or contractual requirements have been met.
- Reported when the liability is not entered into SFS by April 30.
- Details are reported in Note 8.



Local Assistance Accrued Liabilities

Balance Sheet Governmental Funds

March 31, 2024
(Amounts in millions)

	Major Funds				Eliminations	Total
	General	Federal Special Revenue	General Debt Service	Other Governmental Funds		
LIABILITIES:						
Tax refunds payable.....	\$ 10,863	\$ -	\$ 6,853	\$ 1,061	\$ -	\$ 18,777
Accounts payable.....	652	73	-	318	-	1,043
Accrued liabilities.....	6,865	7,505	15	187	-	14,572
Payable to local governments.....	4,623	8,604	520	252	-	13,999
Due to other funds.....	697	1,474	771	2,183	(4,670)	455
Pension contributions payable.....	1	-	-	-	-	1
Unearned revenues.....	4,119	9,383	-	2	-	13,504
Total liabilities.....	27,820	27,039	8,159	4,003	(4,670)	62,351



Local Assistance Accrued Liabilities

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
LIABILITIES:				
Tax refunds payable.....	18,777	-	18,777	-
Accounts payable.....	1,044	873	1,917	842
Accrued liabilities.....	17,411	2,168	19,579	21,205
Payable to local governments.....	13,999	-	13,999	-
Interest payable.....	97	216	313	-
Pension contributions payable.....	1	-	1	30
Unearned revenues.....	13,504	556	14,060	4,173
Derivative instruments.....	-	-	-	56
Long-term liabilities:				
Due within one year.....	2,024	1,090	3,114	5,469
Due in more than one year:				
Tax refunds payable.....	1,847	-	1,847	-
Accrued liabilities.....	5,182	1,164	6,346	870
Payable to local governments.....	709	-	709	-
Due to Federal government.....	200	7,433	7,633	-
Lottery prizes payable.....	-	834	834	-
Pension contributions payable.....	-	2	2	-



Local Assistance Accrued Liabilities

Topic 3 - Local Assistance

Status: Nothing to Report

Instructions

To ensure that Local Assistance Accrued Liabilities are properly reported, all material (significant) liabilities incurred as of **June 30, 2024** must be reported. Liabilities exist when required services have been provided or contractual requirements have been met on behalf of your agency prior to **July 01, 2024** and **HAVE NOT** been reported to OSC this reporting period through other means or are **NOT** expected to be posted (vouchers entered or bulk loaded with an obligation date of **June 30, 2024** or earlier) to the Statewide Financial System (SFS) by **July 25, 2024**.

For example, assume the following (there may be other situations that apply):

- Your agency has received certain services, or State aid requirements were met prior to **July 01, 2024**, therefore a liability has been incurred.
- Required claims or supporting documentation were not received and entered in SFS by **July 25, 2024**.

Materiality is generally defined as an individual liability greater than or equal to \$100,000, or aggregated liabilities that total \$100,000 or more.

Please list all funds with unreported liabilities which meet the above threshold and submit by **July 31, 2024**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Local Assistance to Report for this Reporting Period" button below.

Local Assistance Accrued Liabilities

Instructions

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the liability is now \$0.
 - Please report the following:
 - The current liability amount. Current liabilities are those liabilities expected to be paid on or before **June 30, 2025**.
 - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after **June 30, 2025**.
 - The total column, which sums the current and long-term liabilities, is calculated by the system. **Please Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.*
 - If the amount reported causes a year over year variance that exceeds the threshold, an explanation is required.
 - Click Save & Close.
- To report on additional funds, click “Report on Another Fund” in **Step 2**, otherwise proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for Step 1.
 - Click Save & Close.
- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

Local Assistance Accrued Liabilities

Add Local Assistance Transaction ✕

Fund *

Choose One ▾

Current *

Long-Term *

Total 0



Pollution Remediation Obligations

- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*
 - Establishes uniform reporting standards for the financial reporting and disclosure requirements relating to pollution remediation obligations by governments.
 - Pollution remediation obligations are obligations to address the current or potential detrimental effects of existing pollution (e.g., hazardous wastes spills and asbestos contamination) by participating in pollution remediation activities such as site assessments and cleanups.
 - Pollution remediation obligations generally will result in recognition and reporting of liabilities. In certain instances, an obligation to participate in pollution remediation activities will result in recognition and reporting of capital asset transactions at the time those assets are acquired.



Pollution Remediation Obligations

- Liabilities are reported in Note 8
- Disclosure details are in Note 10
- Disclosure requirements for recognized liabilities and recoveries:
 - Nature and source of the pollution remediation obligation – for example, federal or state law
 - Liability, if not apparent on statement
 - Methods and assumptions
 - Potential for change in estimate
 - Estimated recoveries reducing the liability
- For obligations that are not yet recognized because they are not reasonably estimatable, disclose a general description of the nature of the pollution remediation activities.



Pollution Remediation Obligations

Instructions

In order to prepare the State of New York's financial statements in accordance with generally accepted accounting principles (GAAP), the State is required to determine the estimated costs of its pollution remediation obligations. A pollution remediation obligation refers to the State's responsibility to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities. For example, obligations to clean up spills of hazardous wastes or hazardous substances (as recognized by statute) and obligations to remove contamination such as asbestos are pollution remediation obligations. Pollution remediation activities include the following:

- Pre-cleanup activities, such as the performance of a site assessment, site investigation, and corrective measures feasibility study, and the design of remediation plan.
- Cleanup activities, such as neutralization, containment, or removal and disposal of pollutants, and site restoration.
- External government oversight and enforcement-related activities, such as work performed by an environmental regulatory authority dealing with the site and chargeable to the government.
- Operation and maintenance of the remedy, including required monitoring of the remediation effort (postremediation monitoring).

Your agency should attempt to estimate the potential outlays and recognize and report a liability for a pollution remediation obligation (if such liability is estimated to be \$500,000 or greater) when a site it operates, or is responsible for, is known to be polluted **and** any of the following recognition triggers occur:

1. The pollution poses an imminent danger to the public or environment and the agency has little or no discretion to avoid fixing the problem.
2. The agency is in violation of a pollution prevention-related permit or license.
3. A regulator has identified (or evidence indicates a regulator will identify) the agency as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the cleanup.
4. The agency is named in a lawsuit (or evidence indicates that it will be) to compel it to address the pollution.
5. The agency begins, or legally obligates itself to begin, cleanup or post-cleanup activities.

Once an obligating event (recognition trigger) occurs, determine the components of the remediation obligation. Components of a liability (for example, legal services, site investigation, or required postremediation monitoring) should be recognized as they become reasonably estimable. At a minimum, the estimate of a pollution remediation liability should be evaluated as each of the benchmarks occur:

- a. Receipt of an administrative order.
- b. Participation (as a responsible party or a potentially responsible party) in the site assessment or investigation.
- c. Completion of a corrective measures feasibility study.
- d. Issuance of an authorization to proceed.
- e. Remediation design and implementation, through and including operation and maintenance, and postremediation monitoring.

Pollution remediation obligations will generally result in recognition and reporting of pollution remediation liabilities. In certain instances, an obligation to participate in pollution remediation activities will result in recognition and reporting of capital asset transactions at the time those assets are acquired. (The [OSC Guide to Financial Operations, Chapter XVI, Section 4N](#) outlines the capitalization requirements.)

Please submit by **May 05, 2025**. If you have any questions, please call (518) 474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Pollution Remediation to Report for this Reporting Period" button below.

Pollution Remediation Obligations

Instructions

(Report amounts in thousands)

For each pollution remediation obligation identified:

- Report on each pollution remediation in **Step 1**. If no sites are listed or you have a new site, proceed to Step 2.
- Click on "Report on Another Pollution Remediation" in **Step 2**.
- Enter the name and location of the polluted site that is either operated by or the responsibility of your agency.
- Enter a brief description.
- Provide the regulatory basis for remediation by selecting Federal, State, or Local from the drop-down menu.
- Identify the pollution category from the drop-down menu. If you select Other, please type in a description.
- Identify the recognition triggering event(s). Check all that apply. (If none of the triggering events apply, then there is no liability to report for the site).
- If applicable, provide references numbers for the following:
 - the Office of General Services (OGS) reference number assigned to the polluted site.
 - the agency's own reference number for the polluted site.
 - the Department of Environmental Conservation (DEC) reference number assigned to the polluted site.
- Indicate whether the pollution remediation outlays for the site/obligation can be reasonably estimated by clicking either the (Yes) or (No) radio button. If you answered yes, note if any of the requirements for capitalization have been met. (The [OSC Guide to Financial Operations, Chapter XVI, Section 4N](#) outlines the capitalization requirements). If you answered no, please provide a brief explanation as to why the liability is not estimable.
- Briefly describe the methods and assumptions used to estimate the pollution remediation obligation.
- Indicate whether there is a potential for your agency to recover some of the costs of remediation from other responsible parties by clicking either the (Yes) or (No) radio button. If you answered yes, please provide an estimate of the amount to be recovered. Such recoveries may reduce the measurement of the pollution remediation liability.
- Indicate whether the pollution remediation project involves a capital asset.
- Enter the amount of any increases in the site's remediation liability during the year.
- Enter the amount of decreases in the site's remediation liability resulting from obligation payments made during the year and/or from other liability adjustments.
- The ending obligation balance will be calculated. Please enter the portion of the ending obligation that will be payable within one year. The portion that will be payable after one year will be calculated.
- Click Save & Close.
- To report on an additional pollution remediation obligation, follow the instructions in Step 2; otherwise proceed to Step 3.
- Verify your contact information in **Step 3**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have completed the required information, please click on the "Submit to OSC" button in **Step 4**. Once submitted, changes cannot be made.

Pollution Remediation

Step 1

Report on each pollution remediation listed below.

Pollution Name and Location	Beginning Balance of Obligation	Increases in Remediation Liability	Decreases in Remediation Liability Obligations Paid	Decreases in Remediation Liability Adjustments	Ending Obligation Balance	Ending Obligation Payable in One Year	Ending Obligation Payable after One Year	Recovery Cost from Other Responsible Parties
test					0		0	



Pollution Remediation

Add Pollution Remediation

Polluted Site Name and Location *

Description *

Comment

Regulatory Basis for Remediation *

Choose One



Pollution Category *

Choose One



Check which ones apply

- 1. Pollution poses an imminent danger to the public or environment and the agency has little or no discretion to avoid fixing the problem.
- 2. The agency violates a pollution prevention-related permit or license.
- 3. A regulator has identified (or evidence indicates a regulator will identify) the agency as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the clean up.
- 4. The agency is named in a lawsuit (or evidence indicates that it will be) to compel it to address the pollution.
- 5. The agency begins, or legally obligates itself to begin, cleanup or post-cleanup activities.



Pollution Remediation

OGS Reference Number (enter N/A if not applicable) *

Other Agency Reference Number (enter N/A if not applicable) *

DEC Reference Number (enter N/A if not applicable) *

Methods and assumptions used to estimate obligation. *



Pollution Remediation

Does the pollution remediation project involve a capital asset? *

- Yes
- No

Potential for recovery remediation costs from other responsible parties? *

- Yes
- No

Recovery Costs *

Can the pollution remediation outlays for this site/obligation be reasonably estimated? *

- Yes
- No

Capitalization criteria applies? *

- Yes
- No

	3/31/2024	3/31/2025
Beginning Balance of Obligation		
Increases in Remediation Liability	<input type="text"/>	<input type="text"/>
Decreases in Remediation Liability Obligations Paid	<input type="text"/>	<input type="text"/>
Decreases in Remediation Liability Adjustments	<input type="text"/>	<input type="text"/>
Ending Obligation Balance	0	0
Ending Obligation Payable in One Year		<input type="text"/>
Ending Obligation Payable After One Year		0



Pollution Remediation Obligations

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES:				
Tax refunds payable.....	18,777	-	18,777	-
Accounts payable.....	1,044	873	1,917	842
Accrued liabilities.....	17,411	2,168	19,579	21,205
Payable to local governments.....	13,999	-	13,999	-
Interest payable.....	97	216	313	-
Pension contributions payable.....	1	-	1	30
Unearned revenues.....	13,504	556	14,060	4,173
Derivative instruments.....	-	-	-	56
Long-term liabilities:				
Due within one year.....	2,024	1,090	3,114	5,469
Due in more than one year:				
Tax refunds payable.....	1,847	-	1,847	-
Accrued liabilities.....	5,182	1,164	6,346	870
Payable to local governments.....	709	-	709	-
Due to Federal government.....	200	7,433	7,633	-
Lottery prizes payable.....	-	834	834	-
Pension contributions payable.....	-	2	2	-
Net pension liability.....	9,477	2,000	11,477	8,995
Net other postemployment benefits liability.....	47,612	12,942	60,554	26,225
Pollution remediation.....	1,136	-	1,136	149
Asset retirement obligations.....	54	-	54	420



Asset Retirement Obligations

- GASB Statement No. 83, Certain Asset Retirement Obligations (ARO)
 - A legally enforceable liability associated with the retirement of a tangible capital asset.
 - AROs result from the normal operation of a tangible capital asset.
 - AROs could include liabilities related to:
 - Retirement of a tangible capital asset
 - Disposal of a replaced part of a tangible capital asset
 - Environmental remediation associated with the retirement of a tangible capital asset



Asset Retirement Obligations

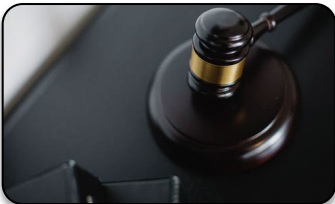
ARO are **legally** enforceable liabilities.



Federal, State or Local laws or regulations



Legally binding contracts



Court judgements

Asset Retirement Obligations

Examples of assets that may have associated AROs:	Examples of items which do not fall under the scope of GASBS 83:
Petroleum bulk storage tanks	Obligations that arise solely from a plan to sell/dispose of a tangible capital asset or to prepare it for an alternate use
X-ray machines and certain laboratory equipment	Landfill closure and postclosure care obligations
Sewage treatment plants and water treatment plants	Capital asset maintenance costs/replacement part costs
Dams	Obligations related to pollution remediation, such as asbestos removal, due to other-than-normal operation of an asset

Asset Retirement Obligations

We collect information about AROs annually, including:

- Asset and asset description
- The legal obligation to retire the asset
- Statutory reference (if required by State, Federal or Local law or regulation)
- Asset's estimated remaining useful life
- Estimated cost to retire
- Any method used to estimate cost
- Any funding or assurance provisions (if applicable)



Asset Retirement Obligations

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES:				
Tax refunds payable.....	18,777	-	18,777	-
Accounts payable.....	1,044	873	1,917	842
Accrued liabilities.....	17,411	2,168	19,579	21,205
Payable to local governments.....	13,999	-	13,999	-
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Pension contributions payable.....	1	-	1	30
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Payable to local governments.....	709	-	709	-
Due to Federal government.....	200	7,433	7,633	-
Lottery prizes payable.....	-	834	834	-
Pension contributions payable.....	-	2	2	-
Net pension liability.....	9,477	2,000	11,477	8,995
Net other postemployment benefits liability.....	47,612	12,942	60,554	26,225
Pollution remediation.....	1,136	-	1,136	149
Asset retirement obligations.....	54	-	54	420



Asset Retirement Obligations

Instructions

Please review the [Guide to Financial Operations: XIV.14.L Asset Retirement Obligations](#) | Office of the New York State Comptroller

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the retirement (i.e., permanent removal from service) of a tangible capital asset. Examples of assets with possible AROs include:

- Sewage treatment plants
- Water treatment plants
- Dams
- Petroleum bulk storage tanks
- X-ray machines
- Certain laboratory equipment
- Other assets whereby permanent removal from service may cause a liability to be incurred

An ARO liability should be recognized when it is incurred and reasonably estimable. An ARO is considered incurred when there is both an external and internal obligating event from normal operations.

An external event is an event that creates a legal obligation to conduct specific retirement activities. A legal obligation could arise from one of the following:

- The approval of federal, state, or local laws or regulations
- The creation of a legally binding contract
- The issuances of a court judgement

An internal event is one of the following:

- The occurrence of contamination resulting from normal operation of a tangible capital asset (in the case of contamination-related AROs)
- Placing a tangible capital asset into operation
- Placing a tangible capital asset into operation and consuming a portion of the asset's usable capacity
- The permanent abandonment of a tangible capital asset before it is placed into operation
- The acquisition of a tangible capital asset with an existing ARO

Reported ARO liabilities must be **reasonably estimable**. If your agency has any ARO liabilities which are not reasonably estimable, please reach out to us at the contact information below.

REPORTING ASSET RETIREMENT OBLIGATIONS

The ARO materiality threshold is \$100,000 aggregated by asset category. For example, if the ARO liability for all your agency's dams is more than \$100,000, the ARO liability should be reported.

To report the proper liability and disclosures for the State's financial statements, OSC must gather information about your agency's AROs. Please follow the instructions to report the following items for AROs above the materiality threshold:

- Brief description of the ARO
- Asset name and address/location
- External obligating event (the legal obligation to retire the asset in a specific way)
- Statutory reference (if the external obligating event is a law or regulation)
- Asset's remaining useful life (this should fall within one of the estimated ranges outlined in the [Guide to Financial Operations section XIV.14.E - Recording General Capital Assets](#))
- Method/assumptions used to estimate the ARO liability
- Estimated ARO liability
- Any additions/reductions to the ARO liability in the current year
- Information about any assets restricted for the payment of the ARO



Asset Retirement Obligations

AROs should be initially measured based on the best estimate of their current value. Agencies should evaluate the values of AROs annually to determine if there are any factors that would significantly increase or decrease estimated outlays. Agencies should not adjust estimates annually for general inflation/deflation. OSC BFR takes into account the effects of inflation and deflation when preparing our accounting entries.

Please submit by **May 05, 2025**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov. If you have nothing to report for this topic, please click the "I have no Asset Retirement Obligations to Report for this Reporting Period" button below.

Instructions

(Report amounts in thousands)

- Report on each ARO listed under **Step 1** (Skip to Step 2 if there are no prior AROs to report on). After updating each question, click the "Save & Close" button and proceed to Step 2.
- Click "Report on Another Asset" in **Step 2** to enter a new ARO.
 - Select a Tangible Asset Category from the dropdown menu.
 - Provide a description, location, source of obligation, statutory reference, useful life, and the assumptions used to determine the liability for each new ARO.
 - Click (Yes) or (No) indicating whether your agency has set aside assets to pay the liability.
 - If Yes, enter the amount.
 - Provide the additions and reductions in the liability for the reporting period. The total ARO liability will be calculated by the system.
- Click Save & Close.
- Add an optional comment, if applicable, in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

Step 1

Report on each tangible asset category listed below.

Asset Retirement Obligation Transactions			
Description of ARO	Tangible Asset Category	Address, Facility or Location	Total ARO Liability
No Records Found			



Asset Retirement Obligations

Step 2

Report on other tangible asset categories as necessary.

Report on Another Asset

Step 3

Add an optional comment.

Add comment

Step 4

Review contact information.

Prepared By 

No Prepared By Details are available

Optional Contact 

Please enter Optional Contact Details

Step 5

Submit the information to OSC.

Submit to OSC

Submit the information to OSC as Nothing to Report.

I have no Asset Retirement Obligations to Report for this Reporting Period



Asset Retirement Obligations

Add Asset Retirement Obligation

Tangible Asset Category *

Description of ARO *

Address, Facility or Location *

Source of Legal Obligation *

Statutory Reference (if required by federal, state, or local laws or regulations) *

Asset's Remaining Useful Life (0 - 720 months) *

If adjustments are needed for Asset's Remaining Useful Life, please contact BFR at finrep@osc.ny.gov

Provide a brief description of any methods/assumptions used to measure the liability. *

Has your agency set aside any assets restricted for the payment of the ARO? *

- Yes
- No

Amount *

Additions *



Impaired Assets

- GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*
 - Asset impairment is “a significant, unexpected decline in the service utility of a capital asset.” – GASBS 42, paragraph 5
 - Events that lead to impairments are not normal/ordinary – they would not have been expected to occur.
 - Capital asset impairments are permanent.



Impaired Assets

Impairment Indicators

Indicators	Examples
Evidence of physical damage (resulting in a loss of service utility)	A building damaged by fire or flood
Technological development or evidence of obsolescence	A water treatment plant that cannot meet and cannot be modified to meet new water quality standards
Enactment or approval of laws or regulations or other changes in environmental factors	An MRI machine or some other type of research equipment that is rarely used because newer equipment provides better service
Change in the manner or expected duration of use of a capital asset	The closure of a school prior to the end of its useful life
Construction stoppage or development stoppage of internally generated intangible assets	Construction stoppage of a building or development stoppage of software due to lack of funding

Impaired Assets

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and investments.....	\$ 88,838	\$ 11,592	\$ 100,430	\$ 66,096
Receivables, net of allowances for uncollectibles:				
Taxes.....	20,419	-	20,419	-
Leases.....	34	7	41	3,009
Due from Federal government.....	17,013	57	17,070	-
Loans and notes.....	-	-	-	31,875
Other.....	9,247	4,364	13,611	4,644
Internal balances.....	1,209	(617)	592	-
Net pension asset.....	-	-	-	34
Net other postemployment benefits asset.....	-	112	112	113
Other assets.....	2,968	294	3,262	4,398
Capital assets:				
Land, infrastructure and construction in progress.....	89,250	3,949	93,199	18,023
Buildings, equipment, land improvements and infrastructure, net of depreciation.....	6,403	14,780	21,183	103,856
Leases, net of amortization.....	2,116	1,033	3,149	2,839
Intangible assets, net of amortization.....	603	215	818	646
Derivative instruments.....	-	-	-	97
Total assets.....	238,100	35,786	273,886	235,630



New York State Comptroller
THOMAS P. DiNAPOLI

Impaired Assets

Instructions

Impairments are a significant, unexpected decline in the service utility of a capital asset. An example of an asset with a potential impairment could be an office building which sustained severe damage in an earthquake and cannot be utilized due to safety concerns without extensive structural repairs.

Determining whether an asset is impaired is a two-step process.

1. Agencies should identify potential impairments.* Changes in circumstances, including the potential indicators of impairments below, could indicate there has been a decrease in an asset's usable capacity.

Indicator	Example
Physical damage	Building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility
Technological development/evidence of obsolescence	An MRI machine that is rarely used because newer equipment provides better service
Enactment or approval of laws or regulations	A water treatment plant that does not meet and cannot be modified to meet new water quality standards
Change in manner of duration of use	Closure of a school prior to the end of its useful life
Construction stoppage/software development stoppage	Stoppage of construction of a building due to lack of funding

* This is not an exhaustive list-please consider other possible events that could indicate impairment.

2. Assets with indicators in step one should be tested for impairment by determining whether both of the following conditions are met. If both conditions are met, then the asset should be reported as an impairment.

1	The decline in service utility is significant	The expenses associated with continued operation and maintenance, including depreciation, or costs associated with restoration of the capital asset are significant in relationship to the current service utility.
2	The decline in service utility is unexpected	The restoration cost or other impairment circumstance is not a part of the normal life cycle of the capital asset. (Events that lead to impairments are not considered normal or ordinary.)

Note: OSC will reach out to OGS to obtain the carrying values of any reported impaired assets. When completing the form, be sure to include enough information for us to correctly identify the asset.

Please submit by **May 05, 2025**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov.

Impaired Assets

Instructions

(Report amounts in thousands)

- Report on each Impaired Asset (vacant buildings/facilities and other impairments) listed under **Step 1**. If there are no prior Impaired Assets to report on, proceed to Step 2.
 - Click (Yes) or (No) indicating whether your agency sold or disposed of the impaired asset during the year or whether the asset is no longer impaired.
 - If Yes, click "Save & Close" and proceed to Step 2.
 - If No:
 - Update the future plans and additional comments carried forward from prior years.
 - Enter, if applicable, the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - Click (Yes) or (No) indicating whether your agency is aware of any insurance recovery applicable to the impairment.
 - If Yes, provide additional information; click "Save & Close."
 - If No, click "Save & Close".
- Click (Yes) or (No) indicating whether your agency has any new vacant buildings/facilities in **Step 2**.
 - If No, proceed to Step 3.
 - If Yes, click "Report Another Impaired Asset" in **Step 2a** to enter a new vacant building/facility impairment.
 - Enter the name/description, date acquired, location and date vacant information.
 - Enter the future plans and any additional comments for the impaired asset.
 - Click (Yes) or (No) indicating whether the asset was impaired due to physical damage.
 - If Yes, enter the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - If No, proceed to next question.
 - Click (Yes) or (No) indicating whether your agency is aware of any insurance recoveries applicable to the impaired asset.
 - If Yes, provide all information available regarding the recovery, click "Save & Close" and proceed to step 3.
 - If No, click "Save & Close" and proceed to Step 3.
- Click (Yes) or (No) indicating whether your agency has any other impaired asset in **Step 3**.
 - If No, proceed to Step 4.
 - If Yes, click "Report Another Impaired Asset" in **Step 3a** to enter a new other impairment.
 - Enter the name/description, date acquired, location and date of impairment information.
 - Enter the future plans and any additional comments for the impaired asset.
 - Click (Yes) or (No) indicating whether the asset was impaired due to physical damage.
 - If Yes, enter the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - If No, proceed to next question.
 - Click (Yes) or (No) indicating whether your agency is aware of any insurance recoveries applicable to the impaired asset.
 - If Yes, provide all information available regarding the recovery, click "Save & Close" and proceed to Step 4.
 - If No, click "Save & Close" and proceed to Step 4.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- When you have reported the required information, please click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

Impaired Assets

Step 1

You have no impaired assets. Proceed to Step 2.

Step 2

Do you have any vacant buildings/facilities with a book value over \$1 million?*

- Yes
- No

Step 3

Do you have any other impaired assets with a book value above \$1 million?*

- Yes
- No

Step 4

Review contact information.

Prepared By 

No Prepared By Details are available

Optional Contact 

Please enter Optional Contact Details



Impaired Assets

Add Impaired Asset ✕

Name/Description *

Date Acquired *

Location *

Date of Impairment *

Describe reason for impairment *

Was the asset reported above impaired due to physical damage? *

Yes No

✕ Cancel

💾 Save & Close



New York State Comptroller
THOMAS P. DiNAPOLI

Intangible Assets

- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*
 - Intangible Asset Characteristics:
 - Lack physical substance
 - Non-financial
 - Have useful lives beyond a single reporting period
 - Intangible assets must also be identifiable, this means the asset is either capable of being separated or arises from contractual or other legal rights



Intangible Assets

Examples

Internally Generated
Software

(Exception – Do not report
internally generated software
created prior to 4/1/2010)

Easements

Timber, Water and Mineral
Rights

Copyrights

Patents

Trademarks

The materiality threshold for all intangible assets is \$1 million historical cost.



Intangible Assets

Internally Generated Software

For internally generated software, report modification costs that result in any of the following:

- Increased functionality of the software (software can perform new tasks)
- Increased efficiency of the software (software can provide increased level of service)
- Extension of software's estimated useful life



Intangible Assets



KATHY HOCHUL
Governor

JEANETTE M. MOY
Commissioner

January 26, 2024

OGS Communication -
2025 will be parallel to ensure we
have the correct information

Dear: Agency Liaison,

The Office of the State Comptroller and the Office of General Services are in the process of preparing the State's financial statements for the 2023-2024 fiscal year. Certain information relating to the State's capital assets must be obtained directly from State agencies. There are three specific areas of capital asset accounting and reporting that are covered by the attached questionnaires. These areas include intangible assets, impaired assets and an agency certification regarding the proper recording and maintenance of records for all qualifying capital assets in their possession.

Your cooperation in answering the attached questions and completing the surveys is critical to the preparation of the State's financial statements. To meet these reporting requirements, asset information requests are included as attachments. The areas included in this survey are as follows:

1. 2023-2024 Intangible Asset Reporting - Attachment A
2. 2023-2024 Impaired Capital Asset Reporting - Attachment B
3. 2023-2024 Agency Certification – Attachment C

Please complete the sections that apply to capital assets at your agency and return the required attachments to the following address no later than April 5, 2024:



New York State Comptroller
THOMAS P. DiNAPOLI

Intangible Assets

**NEW YORK STATE
Office of General Services
2023-24 Fiscal Year**

INTANGIBLE ASSET REPORTING FORM

Intangible Assets and GASB 51 – Attachment A

In order to complete the State's financial statements for the 2023-24 fiscal year, it is necessary to collect information relating to the State's Capital Assets. One aspect of capital asset reporting relates to Intangible Assets. Intangible Assets are assets such as patents, copyrights, individual software programs, etc. The Governmental Accounting Standards Board (GASB) identifies three basic characteristics that describe intangible assets:

- Lack physical substance – in other words, you cannot touch them.
- Non-financial in nature – they have value, but are not in a monetary form like cash or investments.
- They are used for multiple years.

In order to accommodate the requirements of our reporting standards, the Office of General Services is surveying all major capital asset agencies to determine the number and value of intangible assets at each agency. This information will be forwarded to the Office of the State Comptroller for use in preparing the State's financial statements. Please complete the following survey regarding your agency's involvement with intangible assets and return to the following address by April 5, 2024:

NYS Office of General Services
Bureau of Capital Assets
32nd Floor- Corning Tower
Empire State Plaza
Albany, NY 12242



New York State Comptroller
THOMAS P. DiNAPOLI

Intangible Assets

**NEW YORK STATE
OFFICE OF GENERAL SERVICES
2023-24 FISCAL YEAR
INTANGIBLE ASSET REPORTING FORM**

INTANGIBLE ASSET DESCRIPTION	DATE ACQUIRED	HISTORICAL COST OF ASSET	GENERAL LOCATION



Intangible Assets

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and investments.....	\$ 88,838	\$ 11,592	\$ 100,430	\$ 66,096
Receivables, net of allowances for uncollectibles:				
Taxes.....	20,419	-	20,419	-
Leases.....	34	7	41	3,009
Due from Federal government.....	17,013	57	17,070	-
Loans and notes.....	-	-	-	31,875
Other.....	9,247	4,364	13,611	4,644
Internal balances.....	1,209	(617)	592	-
Net pension asset.....	-	-	-	34
Net other postemployment benefits asset.....	-	112	112	113
Other assets.....	2,968	294	3,262	4,398
Capital assets:				
Land, infrastructure and construction in progress.....	89,250	3,949	93,199	18,023
Buildings, equipment, land improvements and infrastructure, net of depreciation.....	6,403	14,780	21,183	103,856
Leases, net of amortization.....	2,116	1,033	3,149	2,839
Intangible assets, net of amortization.....	603	215	818	646
Derivative instruments.....	-	-	-	97
Total assets.....	238,100	35,786	273,886	235,630



Intangible Assets

Instructions

In order to prepare the State of New York's financial statements in accordance with generally accepted accounting principles (GAAP), the State is required to determine the historical cost and amortization expense of its intangible assets. Intangible assets lack physical substance and are nonfinancial in nature, for instance easements, internally generated software, patents, copyrights, water rights, and timber rights are examples of intangible assets. Subscription-based IT Arrangements (SBITAs), also considered intangible assets, are reported outside of the AFRP system. If you have questions about reporting SBITAs, please email us at finrep@osc.ny.gov.

Internally generated software can be developed in-house, or by a third-party contractor. Commercially available software that is modified using more than minimal incremental effort before being put into operation is considered internally generated. Activities involved in developing and installing internally generated computer software can be grouped into the following stages:

- a. Preliminary Project Stage. Activities in this stage include the conceptual formulation and evaluation of alternatives, the determination of the existence of needed technology, and the final selection of alternatives for the development of the software. Do not report.
- b. Application Development Stage. Activities in this stage include the design of the chosen path, including software configuration and software interfaces, coding, installation to hardware, testing, including the parallel processing phase. Report as historical costs
- c. Post-Implementation/Operation Stage. Activities in this stage include application training and software maintenance. Do not report

For more information regarding intangible asset reporting, please visit OSC's [Guide to Financial Operations: XVI.4.H Intangible Assets](#).

Instructions

(Report amounts in thousands)

- In **Step 1**, update prior year information on previously reported intangible assets.

For internally generated software, which was already in service, only modifications that meet at least one of the following criteria should be reported as additions to your asset:

- An increase in the functionality of the computer software, that is, the computer software is able to perform tasks that it was previously incapable of performing.
- An increase in the efficiency of the computer software, that is, an increase in the level of service provided by the computer software without the ability to perform additional tasks.
- An extension of the estimated useful life of the software.

If the modification does not result in one of the above outcomes, then it is considered maintenance and does not increase the historical cost of the asset.

- Click on "Report on Another Intangible Asset" in **Step 2** and follow prompts to add a new intangible asset.
- Click Save & Close.
- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click "Submit to OSC" in **Step 5**. Once submitted, changes cannot be made.

Intangible Assets

Step 1

Report on each intangible asset listed below.

Intangible Asset Transactions				
Asset Name	Asset Category	Asset State	Date Acquired or in Service	Total Life Costs
Insurance Database	Internally Generated Computer Software	Amortizable	03/2024	4,000,000

Step 2

Report on other intangible assets as necessary.

Report on Another Intangible Asset

Step 3

Add an optional comment.

Add comment



Intangible Assets

Add Intangible Asset ✕

Asset Category *

Internally Generated Computer Software ▼

Is the asset complete and in service? *

Yes
 No

Asset in service Date *

March ▼ 2024 ▼

Do allowable capitalization costs (historical costs) exceed \$1 million? *

Yes
 No

Refer to the GFO for what to include in Historical Costs.

Asset Name *

2,000,000

Life To Date Costs *

4,000,000

Please enter Optional Contact Details



Landfill Survey

GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*

- Based on the 1991 US Environmental Protection Agency rule, the “Solid Waste Disposal Facility Criteria” contains regulations for operators to perform closing functions and postclosure monitoring and maintenance functions.
- GASBS 18 requires a liability to be recorded for closing and monitoring for all State-owned or -operated landfills.
- Landfill is an area of land or an excavation that receives household waste. Household waste generally includes any solid waste discarded from single or multiple dwellings, hotels, motels, campsites, public and private recreation areas, ranger stations, and other residential sources.
- Disclosures in Note 8 and Note 10



Landfill Survey

Statement of Net Position

March 31, 2024

(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES:				
Tax refunds payable.....	18,777	-	18,777	-
Accounts payable.....	1,044	873	1,917	842
Accrued liabilities.....	17,411	2,168	19,579	21,205
Payable to local governments.....	13,999	-	13,999	-
Interest payable.....	97	216	313	-
Pension contributions payable.....	1	-	1	30
Unearned revenues.....	13,504	556	14,060	4,173
Derivative instruments.....	-	-	-	56
Long-term liabilities:				
Due within one year.....	2,024	1,090	3,114	5,469
Due in more than one year:				
Tax refunds payable.....	1,847	-	1,847	-
Accrued liabilities.....	5,182	1,164	6,346	870
Payable to local governments.....	709	-	709	-
Due to Federal government.....	200	7,433	7,633	-
Lottery prizes payable.....	-	834	834	-
Pension contributions payable.....	-	2	2	-
Net pension liability.....	9,477	2,000	11,477	8,995
Net other postemployment benefits liability.....	47,612	12,942	60,554	26,225
Pollution remediation.....	1,136	-	1,136	149
Asset retirement obligations.....	54	-	54	420



New York State Comptroller
THOMAS P. DiNAPOLI

Landfill Survey

Topic 6 - Landfill

Status: Not Star

Instructions

In order to prepare the State of New York's financial statements in accordance with generally accepted accounting principles (GAAP), the State is required to determine the estimated total cost of landfill closure and post-closure monitoring for all State-owned or operated landfills.

Generally, "landfill" means an area of land or an excavation that receives household waste. Household waste generally includes any solid waste discarded from single or multiple dwellings, hotels, motels, campsites, public and private recreation areas, ranger stations, and other residential sources.

Please complete the electronic form and submit by **May 05, 2026**. If you have any questions, please call (518) 474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Landfill to Report for this Reporting Period" button below.

Instructions

(Report amounts in thousands)

- In **Step 1**, update prior year reporting by clicking on each Landfill in the list below. After updating each question, click Save & Close.
- Click the "Report on Another Landfill" button in **Step 2** to enter a new landfill.
- Please enter the name and location of the landfill, which is either operated by, or the responsibility of, your Agency.
- Please provide a contact person's name for additional landfill information. If there is no contact for that landfill, please indicate.
- Click (Yes) if the landfill is active, or (No) if it is not active.
- If the landfill is inactive, please indicate the date the landfill last received waste.
- For each landfill entered:
 - a. Click (Yes) or (No) indicating whether the landfill has been closed in accordance with applicable federal, state, or local regulations.
 - b. Click (Yes) or (No) indicating if a closing plan has been prepared.
 - c. If a closing plan has been prepared click (Yes) or (No) indicating whether a closing plan has been submitted to the State Department of Environmental Conservation for review.
 - d. Click (Yes) or (No) indicating whether the final closing is completed.
 - e. Please provide estimated costs in the fields indicated.
 - Current portion to be expensed in fiscal year **2026-2027**.
 - Long-term portion to be expensed after fiscal year **2026-2027**.
- If the amount reported causes a year over year variance that exceeds the threshold, an explanation is required.
- Click the "Save & Close" button.
- Add an optional comment, if applicable, in **Step 3**.
- Verify your contact information in **Step 4**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

Landfill Survey

Step 1

Report on each landfill listed below.

Landfill Transactions							
Landfill Name and Location	Landfill Active	Last Received Waste	Final Closing Completed	Current portion - portion to be expensed in the next fiscal year	Long-term - portion to be expensed after next fiscal year	Total Cost - estimated landfill closure and post-closure cost	
Dump at correctional facility	No	12/1990	Yes	1,000	100	1,100	
				1,000	100	1,100	



Landfill Survey

Add Landfill

Landfill Name and Location *

Dump at correctional facility

Landfill Contact Person *

Jon Doe

Comment *

This was a site to dump the excess work product

Landfill Details [Hide](#)

Is landfill active? *

Yes No

Date last received waste *

12/31/1990

Number of years Inactive: 33 years, 8 months

Closing plan prepared? *

Yes No

Plan sent to ENCON? *

Yes No

Final closing completed? *

Yes No



Landfill Survey

Current portion - portion to be expensed in the next fiscal year *

Long-term - portion to be expensed after next fiscal year *

Total Cost - estimated landfill closure and post-closure cost 1,100

Cancel

Save & Close



Patient/Client Revenue Receivables

Instructions

In accordance with [Chapter 16; Section 4E](#) of the Office of the State Comptroller's Guide to Financial Operations (GFO), total patient client revenues receivable that have been earned but not received as of **March 31, 2025**, must be determined and reported as current receivables and long-term receivables (if applicable). Please include in your calculation total unpaid billing for services rendered on or before **March 31, 2025** that have not been accounted for in the Statewide Financial System (SFS) by **April 30, 2025** with an obligation date of **March 31, 2025** or prior.

Please submit by **May 05, 2025**. If you have any questions concerning this request, please call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, please click on the "I have no Patient/Client Revenues to Report for this Reporting Period" button below.

Instructions

(Report amounts in thousands)

- Report Medicaid, Medicare, and Patient/Client and Third-Party Providers (Current and Long-Term) in **Step 1**.
 - Accounts Receivable - Report the total unpaid billing for services rendered on or before **March 31, 2025** that are expected to be received by **March 31, 2026**. For Medicare only, this amount should include appealed disallowances.
 - Estimated Uncollectible - Report the total estimated uncollectible portion of the current accounts receivable balance and the long-term accounts receivable balance on **March 31, 2025**.
 - Net Accounts Receivable - Net accounts receivable is automatically calculated by deducting the Estimated Uncollectible from the Accounts Receivable.
 - Total Current and Long-term will be automatically calculated.
- Add optional comments as needed in **Step 2**.
- Verify your contact information in **Step 3**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click on the "Submit to OSC" button in **Step 4**. Once submitted, changes cannot be made.



Patient/Client Revenue Receivables

Step 1

Enter Patient/Client Revenue information.

	Accounts Receivable as of 3/31/2025	Estimate of Uncollectible as of 3/31/2025	Net Accounts Receivable
Medicaid 			
Current			0
Long-Term			0
Total	0	0	0

Medicare 			
Current			0
Long-Term			0
Total	0	0	0



Patient/Client Revenue Receivables

Patient/Client & Third Party Provider [✎](#)

Current			0
Long-Term			0
Total	0	0	0

Total

Current	0	0	0
Long-Term	0	0	0

Grand Total	0	0	0
-------------	---	---	---

Step 2

Add an optional comment.

Add comment



New York State Comptroller
THOMAS P. DiNAPOLI

Patient/Client Revenue Receivables

Edit Medicaid ✕

	Accounts Receivable as of 3/31/2025	Estimate of Uncollectible as of 3/31/2025	Net Accounts Receivable
Medicaid			
Current	<input type="text"/>	<input type="text"/>	0
Long-Term	<input type="text"/>	<input type="text"/>	0



External Reports

Instructions

To ensure that all relevant information has been factored into the financial reporting process, OSC is requesting that you provide us with copies of the following reports that have been filed for, or pertain to, the period **April 01, 2025**, through **March 31, 2026**:

1. Financial audits
2. Attestation engagements
3. Performance audits
4. Any other studies related to financial reporting

If you have any questions, please call (518) 474-3277 or email finrep@osc.ny.gov.

Instructions

- If there is a list of external reports from the prior year, click on each item in the list to update. After updating each question, click Save & Close.
- Click (Yes) or (No) in **Step 1** to let us know if you have new or additional external reports. If yes, click "Add External Report." If no, proceed to Step 2.
- Enter the external report name and indicate whether the report is in draft or final form.
- Click "Choose File" to attach the report; click Add.
- Click (Yes), (No), or (Unknown) to let us know if there is a monetary impact related to this report.
- If Yes, is the amount paid in full? Please choose (Yes) or (No).
- If the amount is paid in full, add an optional comment as necessary.
- Click Save & Close.
- If the amount is not paid in full, choose the applicable fund(s) from the dropdown bar.
- Enter the current and long-term liability amounts; please enter \$0 for any that do not apply.
- Add an optional comment, if applicable.
- Click Save & Close.
- To report on additional external reports, click "Add External Report," otherwise proceed to Step 2.
- Verify your contact information in **Step 2**. To include your title or telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, please click "Submit to OSC" in **Step 3**. Once submitted, changes cannot be made.



External Reports

Add External Reports ✕

Name *

Draft
 Final

Attachments

No file chosen

Is there a monetary impact? *
 Yes
 No
 Unknown (for Draft only)

Optional Comment



External Reports

Is there a monetary impact? *

- Yes
 No
 Unknown (for Draft only)

Paid in full? *

- Yes
 No

Monetary Impact

Fund *

Choose One

Current Liability *

Long-Term Liability *

Total 0

Add

Optional Comment



Contingencies

Instructions

In accordance with generally accepted accounting principles (GAAP), the State is required to disclose, in the notes to the financial statements, any contingent liability meeting the following definition:

A contingency represents a condition, situation or set of circumstances involving uncertainty as to a potential loss that will ultimately be resolved when one or more future events occur or fail to occur. Examples of contingencies include pending audit disallowances, pending or threatened litigation, asserted or unasserted claims or assessments, and guarantees of the indebtedness of others to third parties.

To ensure that the State has identified all outstanding contingencies, each agency is required to complete the questionnaire below for each known significant (over \$10 million) contingency.

Please submit by **May 05, 2025**. If you have any questions, please call 518-474-3277 or email finrep@osc.ny.gov.

Instructions

(Report amounts in thousands)

- Please update any historical data listed under **Step 1**. If nothing is listed, proceed to Step 2.
- Under **Step 2**, click either (Yes) or (No) to indicate if you are aware of asserted or unasserted claims. If no, proceed to Step 3.
 - If Yes, click "Add a Contingency" under Step 2a.
 - Enter the title of the case.
 - Click the drop down and select the possibility for an unfavorable outcome. (Probable is defined as future events that are likely to occur and Reasonably Possible is defined as future events for which the probability of occurrence is greater than slight, but less than probable).
 - Enter the amount of the claim (rounded to the nearest thousands).
 - Enter the name of the court where litigation is pending.
 - Enter any associated court numbers.
 - Enter Department of Law case number.
 - Enter the name of the attorney assigned.
 - Click (Yes) or (No) if the contingency has been closed. If Yes, enter the date the contingency was closed.
 - Click (Yes) or (No) if it has been paid. If Yes, enter the amount and the date paid.
 - Click Save & Close.
- Click "Add a Contingency" to enter information for any additional claims and repeat the steps above, otherwise continue with the questionnaire.
- Under **Step 3**, click "Answer additional Contingency questions."
 - Select (Yes) or (No) to indicate if you are aware of an event which could have a significant impact on the State even if the State's liability cannot be estimated. If Yes, explain in the text box provided. If no, proceed to the next question.
 - Select (Yes) or (No) if the Attorney General and/or Division of Budget has been notified of any of the items reported above and/or in Steps 1 or 2. If Yes, enter any comments in the text box provided. If you do not have any contingencies and answered no above, select N/A. If no, proceed to the next question.
 - Select (Yes) or (No) if there are any closed cases brought against your agency that have been settled or for which a judgment has been rendered by the court that have not yet been paid by the State as of March 31st. If Yes, enter any comments in the text box provided. If no, click Save & Close.
- Under **Step 4**, an (optional) additional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- Upon completion, under **Step 5**, please click "Submit to OSC." Once submitted, changes cannot be made.



Contingencies

Step 1

No Contingencies currently exist. Proceed to Step 2.

Step 2

As of the date you submit this Exhibit to OSC, are you aware of (a) asserted claims against your agency or the programs under its direction, or (b) any unasserted claims that may be asserted in the future in which an unfavorable outcome could result in an outlay greater than \$10 million? *

- Yes
- No

Step 3

Answer additional Contingency questions

Step 4

Review contact information.

Prepared By 

No Prepared By Details are available

Optional Contact 

Please enter Optional Contact Details

Step 5

Submit the information to OSC.

Submit to OSC



Contingencies

Add Contingency ✕

Title *

What is the likelihood of an unfavorable outcome? *

Liability Amount *

Contingency Details [Hide](#)

Court Where Pending *

Any and All Court Numbers *

Department of Law Number *

Attorney Assigned *

Has this contingency been closed? *

Yes
 No



Contingencies

Has this contingency been closed? *

- Yes
 No

Date contingency closed *

Has this contingency been paid? *

- Yes
 No

Amount Paid *

Date Paid *



GFO

Guide to Financial Operations



New York State Comptroller
THOMAS P. DiNAPOLI

Guide to Financial Operations

Located on the [OSC Website](#)

The screenshot displays the official website of the New York State Comptroller, Office of the NEW YORK STATE COMPTROLLER, NYS Comptroller Thomas P. DiNapoli. The header includes navigation links for About, Unclaimed Funds, Retirement, Local Government, Agencies, Vendors, Reports, and Newsroom, along with a search bar and a 'Join Our Team' button. A red circle highlights the search bar in the header. Below the header, a 'Chapters' sidebar lists various topics, with 'I. OSC Guide to Financial Operations Overview' circled in red. The main content area shows search results for 'Guide to Financial Operations', with the search bar and results list also circled in red. The results include links to 'XV.12 Refund of Appropriation and Report of Moneys Received', 'IX.12.O Refunds', 'XII.9.C Reissuing or Cancelling a Vendor, Employee Expense, or SSI/SSP Check', 'XII.9.D Refunds Owed to the State', and 'VII.3 AP Adjustment Voucher Overview'.

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- III. Statewide Financial System (SFS)
- IV. Accounting Codes - Uses and Descriptions
- V. Chart of Accounts (COA) Governance
- VI. Budgets
- VII. State Revenues and Appropriated Loan Receivables
- VIII. Accounts Payable Journal Vouchers & General Ledger Journal Entries
- IX. Federal Grants
- X. Guide to Vendor/Customer Management
- XI. Procurement and Contract Management
- XI-A. Purchasing
- XII. Expenditures
- XIII. Employee Expense Reimbursement
- XIV. Special Procedures

Search results in "Guide to Financial Operations"

Search

XV.12 Refund of Appropriation and Report of Moneys Received

... For current End of Fiscal Year (FYE) deadlines and notices, please visit the Calendar . **Refund of Appropriation** Expenditure (AC1286-S) and Report of Monies ...

<https://www.osc.state.ny.us/state-agencies/gfo/chapter-xv/xv12-refund-appropriation-and-report-moneys-received>

IX.12.O Refunds

... Interest will be calculated on the federal percentage of all **refund** transactions executed by the state where such amounts ... State Treasury for credit to the appropriate federal funds **appropriation**, but in no event shall this transfer occur less ...

<https://www.osc.state.ny.us/state-agencies/gfo/chapter-ix/ix12o-refunds>

XII.9.C Reissuing or Cancelling a Vendor, Employee Expense, or SSI/SSP Check

... SECTION OVERVIEW AND POLICIES The purpose of this section is to provide guidance to agencies for when ... if necessary, or cancelling the voucher and restoring the **appropriation**. Information on how to reissue or cancel other ... for use by the Workers' Compensation Board P Comptroller's **Refund** Account Chapter XII.9.G – Reissuing or Cancelling a ...

<https://www.osc.state.ny.us/state-agencies/gfo/chapter-xii/xii9c-reissuing-or-cancelling-vendor-employee-expense-or-ssissp-check>

XII.9.D Refunds Owed to the State

... State Vendor File. When a vendor owes a Business Unit a **refund** based on goods or services the Business Unit has ... the funds. This section outlines the process for each of these options. Cancel the check Process a credit memo ... Comptroller (OSC) will cancel the voucher to credit the **appropriation**. Business Units do not need to process their ...

<https://www.osc.state.ny.us/state-agencies/gfo/chapter-xii/xii9d-refunds-owed-state>

VII.3 AP Adjustment Voucher Overview

... This Section explains the appropriate types of transactions and required Vendor ID to be used on each AP ... to them. These returns of payments are called "Refunds of **Appropriation**" (ROA) and result in a credit to the ... an AP Adjustment Voucher with an Account code of: 32207 **Refund** – Lapsed Approps, on the credit line. Federal Grants ...

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refund of appropriation



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refund of appropriation

XV.12 Refund of Appropriation and Report of Moneys Received

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<https://www.osc.state.ny.us/state-agencies/gfo/chapter-xii/xii9c-reissuing-or-cancelling-vendor-employee-expense-or-ssissp-check>

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<https://www.osc.state.ny.us/state-agencies/gfo/chapter-xii/xii9d-refunds-owed-state>

Operational Advisory No. 18

... Subject: Two **Refund of Appropriation** Vendor IDs to be Inactivated ...

...

Guide to Financial Operations

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VII. State Revenues and Appropriated Loan Receivables

Guide to Financial Operations

[VII.1 State Revenues Overview](#)

[VII.2 Miscellaneous Receipts / Accounts Receivable Receipts](#)

[VII.3 AP Adjustment Voucher -](#)

[VII.4 Appropriated Loan Receivables](#)

[VII.5 Document Retention Requirements](#)

[VII.9 Fringe Benefits and Indirect Costs -](#)

[VII.10 Cash Advance -](#)

Search Guide to Financial Operations



VII.3 AP Adjustment Voucher Overview

This Section explains the appropriate types of transactions and required Vendor ID to be used on each AP Adjustment Voucher.

New York State often receives checks from vendors, recipients, and employees that represent a return of a full or partial payment previously made to them. These returns of payments are called **Refunds of Appropriation** (ROA) and result in a credit to the appropriation expenditures from which the payment was originally made. Specific transactions that are a return of an original payments include:

- **Overpayments or duplicate payments** – a full or partial payment made to the original payee is returned from the same payee (including returns of original purchases made on State issued Procurement cards (PCards)).
- **Reductions and/or close out of agency “cash advance” funds** – a full or partial amount advanced to an authorized cash advance bank account is being returned. See: [Chapter VII, Section 10.C – Reducing a Cash Advance](#) of this Guide.
- **Refunds owed to the State by an Employee** due to Travel & Expense adjustments or for other charges made to the State by an employee in error. See: [Chapter XIII, Section 10 – Refunds Owed to the State by an Employee](#) of this Guide.
- **Women and Infant Children (WIC) Rebates** due to the Federal regulations regarding the State administration of the WIC federal grant program.
- **Fraudulently cashed checks** – the original payment was not cashed by the intended recipient and a new payment must be reissued. See: [Chapter XII.9.C – Reissuing or Cancelling a Vendor, Employee Expense, or SSI/SSP Check](#) of this Guide.
- **Misapplied payments made from the General Checking Account as notified by DTF – Treasury**. Occasionally a check that is deposited by the payee will be misapplied at the depositing bank. The check will show as cashed at the bank and in SFS even though the intended payee did not receive the credit. The depositing bank will recoup the funds from where it was misapplied. DTF – Treasury will notify the agency that an AP Adjustment Voucher must be completed so a new payment can be issued.

An AP Adjustment Voucher is used by agencies to submit a ROA. Generally, an agency receives notice of, or executes an electronic or check deposit to the General Checking Account. Once an agency determines that an AP Adjustment Voucher should be submitted in SFS, any checks should be sent to the Department of Taxation and Finance – Treasury (DTF – Treasury) for deposit, see: [Section 3.B - AP Adjustment Voucher Treasury Requirements](#) of this Chapter. Any arrangements to have large dollar electronic or check deposits made to the General Checking Account must be communicated timely to the Bureau of State Accounting Operations – Cash Management Unit by email to cashmanagement@osc.ny.gov. See [Chapter VII.4 – State Revenues Overview](#) for complete guidance.

Guide to Financial Operations

Helpful Sections

Accounts Receivable:

- XVI. Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > D. Receivables Other Than Income Taxes and Federal Grants

Accounts Payable:

- VIII. Accounts Payable Journal Vouchers & General Ledger Journal Entries > 1. Accounts Payable Journal Vouchers & General Ledger Journal Entries > A. Accounts Payable Journal Vouchers

Local Assistance Programs:

- XVI. Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > K. Local Assistance Programs

Patient Client Revenue:

- XVI. Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > E. Patient Revenues



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Helpful Sections

Polution Remediation Obligation:

- XVI. Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > N. Pollution Remediation Obligations

Intangible Assets:

- XVI. Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > H. Intangible Assets

Asset Retirement Obligations:

- XIV. Special Procedures > 14. Capital Projects > L. Asset Retirement Obligations

Contingencies:

- Financial Reporting > 4. Accounting Policies and Principles Applicable to Agencies > Q. Commitments and Contingencies



Contact Us

If you have additional questions, contact the Bureau of
Financial Reporting and Oil Spill Remediation at
FinRep@osc.ny.gov



New York State Comptroller
THOMAS P. DiNAPOLI