NEW YORK

Commercial Vehicle Safety Plan

Federal Motor Carrier Safety Administration's Motor Carrier Safety Assistance Program

Fiscal Years 2022 - 2024

Date of Approval: September 12, 2022

FINAL CVSP

U.S. Department of Transportation
Federal Motor Carrier Safety Administration

Part 1 - MCSAP Overview

Part 1 Section 1 - Introduction

The Motor Carrier Safety Assistance Program (MCSAP) is a Federal grant program that provides financial assistance to States to help reduce the number and severity of accidents and hazardous materials incidents involving commercial motor vehicles (CMV). The goal of the MCSAP is to reduce CMV-involved accidents, fatalities, and injuries through consistent, uniform, and effective CMV safety programs.

A State lead MCSAP agency, as designated by its Governor, is eligible to apply for grant funding by submitting a commercial vehicle safety plan (CVSP), in accordance with the provisions of 49 CFR 350.209, 350.211 and 350.213. The lead agency must submit the State's CVSP to the FMCSA Division Administrator on or before the due date each year. For a State to receive funding, the CVSP needs to be complete and include all required documents. Currently, the State must submit a performance-based plan or annual update each year to receive MCSAP funds.

The online CVSP tool (eCVSP) outlines the State's CMV safety objectives, strategies, activities and performance measures and is organized into the following five parts:

- Part 1: MCSAP Overview (FY 2022 - 2024)
- Part 2: Crash Reduction and National Program Elements (FY 2022 - 2024)
- Part 3: National Emphasis Areas and State Specific Objectives (FY 2022 - 2024)
- Part 4: Financial Information (FY 2022)
- Part 5: Certifications and Documents (FY 2022)

You will find that each of the five eCVSP parts listed above contains different subsections. Each subsection category will provide you with detailed explanation and instruction on what to do for completing the necessary tables and narratives.

The MCSAP program includes the eCVSP tool to assist States in developing and monitoring their grant applications. The eCVSP provides ease of use and promotes a uniform, consistent process for all States to complete and submit their plans. States and territories will use the eCVSP to complete the CVSP and to submit a 3-year plan or an Annual Update to a 3-year plan. As used within the eCVSP, the term 'State' means all the States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, American Samoa, Guam, and the Virgin Islands.

REMINDERS FOR FY 2022:

Multi-Year plans–All States will be utilizing the multi-year CVSP format. This means that objectives, projected goals, and activities in the plan will cover a full three-year period. The financial information and certifications will be updated each fiscal year.

Annual Updates for Multi-Year plans–States in Year 2 or Year 3 of a multi-year plan will be providing an Annual Update only. States will review the project plan submitted the previous year and indicate any updates for the upcoming fiscal year by answering the "Yes/No" question provided in each Section of Parts 1-3.

- If Yes is indicated selected, the information provided for Year 1 will be editable and State users can make any necessary changes to their project plan. (Note: Trend Analysis information that supports your current activities is not editable.) Answer carefully as there is only one opportunity to select "Yes" before the question is locked.
- If "No" is selected, then no information in this section will be editable and the user should move forward to the next section.

All multi-year and annual update plans have been pre-populated with data and information from their FY 2021 plans. States must carefully review and update this information to reflect FY 2022 activities prior to submission to FMCSA. The financial information and certifications will be updated each fiscal year.

- Any information that is added should detail major programmatic changes. Do not include minor modifications that reflect normal business operations (e.g., personnel changes).
- Add any updates to the narrative areas and indicate changes by preceding it with a heading (e.g., FY 2022 update). Include descriptions of the changes to your program, including how data tables were modified.
- The Trend Analysis areas in each section are only open for editing in Year 1 of a three-year plan. This data is not editable in Years 2 and 3.

Personally Identifiable Information - **PII** is information which, on its own or matched with other data, would permit identification of an individual. Examples of PII include: name, home address, social security number, driver's license number or State-issued identification number, date and/or place of birth, mother's maiden name, financial, medical, or educational

records, non-work telephone numbers, criminal or employment history, etc. PII, if disclosed to or altered by unauthorized individuals, could adversely affect the Agency's mission, personnel, or assets or expose an individual whose information is released to harm, such as identity theft.

States are reminded **not** to include any PII in their CVSP. The final CVSP approved by FMCSA is required to be posted to a public FMCSA website.

Part 1 Section 2 - Mission/Goal Statement

Instructions:

Briefly describe the mission or goal of the lead State commercial motor vehicle safety agency responsible for administering this Commercial Vehicle Safety Plan (CVSP) throughout the State.

***NOTE:** Please do not include information on any other FMCSA grant activities or expenses in the CVSP.*

The mission of the New York State agencies that participate in the Motor Carrier Safety Assistance Program (MCSAP) is to reduce fatal and serious injury crashes involving large trucks and buses on New York's roadways. The NYS Department of Transportation (NYSDOT) is the lead agency for the administration of MCSAP, which is implemented in collaboration with the New York State Police (NYSP).

In addition to the FMCSA New York Division, other key partners are the NYS Department of Motor Vehicles (NYSDMV), which is responsible for the licensing of CMV drivers and compliance with CDL regulations and also, oversees the crash data for the state, the Governor's Traffic Safety Committee (GTSC), which is responsible for the state's highway safety program, and the Trucking Association of New York (TANY), which represents and serves as a liason with the state's trucking industry. Representatives from each of these organizations meet on a quarterly basis to exchange information on the status of program activities, new federal and state regulations and other initiatives, and to discuss emerging issues affecting commercial vehicle safety in New York.

The three-year average for 2018-2020 for fatalities in crashes involving large trucks and buses in New York State was 104. This is down from the three-year average for 2017-2019 by 8. To support the mission of New York's CVSP, the following goal has been set:

Reduce the number of fatalities in crashes involving large trucks and buses in New York State from the three-year average of 104 to 100 in 2022, 98 in 2023, and 96 in 2024.

Data Sources: NYS Accident Information System (AIS) accessed through the online Traffic Safety Statistical Repository (TSSR), 6/28/2021 capture date and NYS SAFETYNET/NGA System, 7/7/2021 capture date. Data for 2020 are preliminary; final 2020 crash data will be available in late summer 2021.

Response to comment:

The Accident Information System (AIS), maintained by NYSDMV, contains any motor crash involving a fatality; an injury, regardless of an individual requiring transport; or property damage exceeding $1,000, whether or not a vehicle requires a tow. AIS meets the State reporting requirements, by including motorist only reported crashes, along with police reported crashes. The information in A&I that contains data from MCMIS, includes data from SafetyNet, which has a more restrictive requirement that an injured individual has to be transported to be included; for property damage, only crashes involving a vehicle that has to be towed due to damage are included. AIS provides a more complete picture of the total number of large truck and bus crashes occurring in New York, by not being limited by SafetyNet requirements.

Part 1 Section 3 - MCSAP Structure Explanation

Instructions:

Answer the questions about your grant activities and briefly describe the State's commercial motor vehicle (CMV) enforcement program funded by the MCSAP grant. Please do not include activities or expenses associated with any other FMCSA grant program.

Complete the check boxes below if they affirmatively apply to this CVSP:

☐ **Initiatives involving "rural roads" are specifically included in this CVSP.**

☑ **The State has voluntarily submitted an annual Training Plan to the National Training Center (NTC).**

As the lead MCSAP agency, the NYS Department of Transportation collaborates with the New York State Police on the implementation of New York's commercial motor vehicle enforcement program. The primary component of the state's comprehensive commercial vehicle safety program is its roadside safety inspection program for commercial vehicles and drivers. The state's 62 counties are organized into six NYSDOT MCSAP regions (Region 1 - Albany, Region 3 - Syracuse, Region 5 - Buffalo, Region 8 - Poughkeepsie, Region 10 - Hauppauge, and Region 11 - New York City), which overlap with the State Police's geographical enforcement areas referred to as Troops. Roadside safety inspections are conducted in each of the six regions at rest areas and other locations that accommodate inspection activities in a safe manner.

Inspections are conducted by teams that include the following North American Standard Inspection trained and certified personnel: NYSDOT Motor Carrier Investigators, Motor Vehicle Inspectors, Supervising Motor Carrier Investigators, Supervising Motor Vehicle Inspectors, and Intermodal Transportation Specialists. In addition, the New York State Police has North American Standard Inspection certified Troopers assigned to the Commercial Vehicle Enforcement Unit (CVEU), Traffic Incident Management (TIM) unit, and some Interstate Highway Patrol (IHP) Troopers. The inspection teams ensure safe traffic operations, conduct safety inspections, and issue traffic summonses.

Part 1 Section 4 - MCSAP Structure

Instructions:

Complete the following tables for the MCSAP lead agency, each subrecipient and non-funded agency conducting eligible CMV safety activities.

The tables below show the total number of personnel participating in MCSAP activities, including full time and part time personnel. This is the total number of non-duplicated individuals involved in all MCSAP activities within the CVSP. (The agency and subrecipient names entered in these tables will be used in the National Program Elements—Roadside Inspections area.)

The national program elements sub-categories represent the number of personnel involved in that specific area of enforcement. FMCSA recognizes that some staff may be involved in more than one area of activity.

Lead Agency Information	
Agency Name:	NYS DEPARTMENT OF TRANSPORTATION
Enter total number of personnel participating in MCSAP activities	67
National Program Elements	**Enter # personnel below**
Driver and Vehicle Inspections	61
Traffic Enforcement Activities	0
Investigations*	31
Public Education and Awareness	27
Data Collection and Reporting	10
* Formerly Compliance Reviews and Includes New Entrant Safety Audits	

Subrecipient Information	
Agency Name:	NEW YORK STATE POLICE
Enter total number of personnel participating in MCSAP activities	231
National Program Elements	**Enter # personnel below**
Driver and Vehicle Inspections	231
Traffic Enforcement Activities	231
Investigations*	0
Public Education and Awareness	20
Data Collection and Reporting	4
* Formerly Compliance Reviews and Includes New Entrant Safety Audits	

Subrecipient Information	
Agency Name:	NYS DEPARTMENT OF MOTOR VEHICLES
Enter total number of personnel participating in MCSAP activities	4
National Program Elements	**Enter # personnel below**
Driver and Vehicle Inspections	0
Traffic Enforcement Activities	0
Investigations*	0
Public Education and Awareness	0
Data Collection and Reporting	4
* Formerly Compliance Reviews and Includes New Entrant Safety Audits	

Non-funded Agency Information	
Total number of agencies:	38
Total # of MCSAP Participating Personnel:	68

Part 2 - Crash Reduction and National Program Elements

Part 2 Section 1 - Overview

Part 2 allows the State to provide past performance trend analysis and specific goals for FY 2022 - 2024 in the areas of crash reduction, roadside inspections, traffic enforcement, audits and investigations, safety technology and data quality, and public education and outreach.

***Note**: For CVSP planning purposes, the State can access detailed counts of its core MCSAP performance measures. Such measures include roadside inspections, traffic enforcement activity, investigation/review activity, and data quality by quarter for the most recent five fiscal years using the Activity Dashboard on the A&I Online website. The Activity Dashboard is also a resource designed to assist the State with preparing their MCSAP-related quarterly reports and is located at: https://ai.fmcsa.dot.gov. A user id and password are required to access this system.*

In addition, States can utilize other data sources available on the A&I Online website as well as internal State data sources. It is important to reference the data source used in developing problem statements, baselines and performance goals/ objectives.

Part 2 Section 2 - CMV Crash Reduction

The primary mission of the Federal Motor Carrier Safety Administration (FMCSA) is to reduce crashes, injuries and fatalities involving large trucks and buses. MCSAP partners also share the goal of reducing commercial motor vehicle (CMV) related crashes.

Trend Analysis for 2016 - 2020

***Instructions for all tables in this section**:*

Complete the tables below to document the State's past performance trend analysis over the past five measurement periods. All columns in the table must be completed.

- *Insert the beginning and ending dates of the five most recent State measurement periods used in the Measurement Period column. The measurement period can be calendar year, Federal fiscal year, State fiscal year, or any consistent 12-month period for available data.*
- *In the Fatalities column, enter the total number of fatalities resulting from crashes involving CMVs in the State during each measurement period.*
- *The Goal and Outcome columns relate to each other and allow the State to show its CVSP goal and the actual outcome for each measurement period. The goal and outcome must be expressed in the same format and measurement type (e.g., number, percentage, etc.).*
    - *In the Goal column, enter the goal from the corresponding CVSP for the measurement period.*
    - *In the Outcome column, enter the actual outcome for the measurement period based upon the goal that was set.*
- *Include the data source and capture date in the narrative box provided below the tables.*
- *If challenges were experienced while working toward the goals, provide a brief narrative including details of how the State adjusted the program and if the modifications were successful.*
- *The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable in Years 2 and 3.*

ALL CMV CRASHES

Select the State's method of measuring the crash reduction goal as expressed in the corresponding CVSP by using the drop-down box options: (e.g. large truck fatal crashes per 100M VMT, actual number of fatal crashes, actual number of fatalities, or other). Other can include injury only or property damage crashes.

Goal measurement as defined by your State: Other

If you select 'Other' as the goal measurement, explain the measurement used in the text box provided:
Number of Fatalities in Crashes Involving Large Trucks

Measurement Period (Include 5 Periods)		Fatalities	Goal	Outcome
Begin Date	End Date			
01/01/2020	12/31/2020	84	97	84
01/01/2019	12/31/2019	85	99	85
01/01/2018	12/31/2018	74	92	74
01/01/2017	12/31/2017	101	95	101
01/01/2016	12/31/2016	97	79	97

MOTORCOACH/PASSENGER CARRIER CRASHES

Select the State's method of measuring the crash reduction goal as expressed in the corresponding CVSP by using the drop-down box options: (e.g. large truck fatal crashes per 100M VMT, actual number of fatal crashes, actual number of fatalities, other, or N/A).

Goal measurement as defined by your State: Other

If you select 'Other' or 'N/A' as the goal measurement, explain the measurement used in the text box provided:
Number of Fatal & Personal Injury Crashes Involving Buses

Measurement Period (Include 5 Periods)		Fatalities	Goal	Outcome
Begin Date	End Date			
01/01/2020	12/31/2020	16	965	743
01/01/2019	12/31/2019	19	1010	1215
01/01/2018	12/31/2018	35	854	996
01/01/2017	12/31/2017	22	386	882
01/01/2016	12/31/2016	16	398	735

Hazardous Materials (HM) CRASH INVOLVING HM RELEASE/SPILL

Hazardous material is anything that is listed in the hazardous materials table or that meets the definition of any of the hazard classes as specified by Federal law. The Secretary of Transportation has determined that hazardous materials are those materials capable of posing an unreasonable risk to health, safety, and property when transported in commerce. The term hazardous material includes hazardous substances, hazardous wastes, marine pollutants, elevated temperature materials, and all other materials listed in the hazardous materials table.

For the purposes of the table below, HM crashes involve a release/spill of HM that is part of the manifested load. (This does not include fuel spilled from ruptured CMV fuel tanks as a result of the crash).

Select the State's method of measuring the crash reduction goal as expressed in the corresponding CVSP by using the drop-down box options: (e.g., large truck fatal crashes per 100M VMT, actual number of fatal crashes, actual number of fatalities, other, or N/A).

Goal measurement as defined by your State: Actual # Fatalities

If you select 'Other' or 'N/A' as the goal measurement, explain the measurement used in the text box provided:

Measurement Period (Include 5 Periods)		Fatalities	Goal	Outcome
Begin Date	End Date			
01/01/2020	12/31/2020	2	0	2
01/01/2019	12/31/2019	2	0	2
01/01/2018	12/31/2018	0	0	0
01/01/2017	12/31/2017	0	0	0
01/01/2016	12/31/2016	0	0	0

Enter the data sources and capture dates of the data listed in each of the tables above.
All CMV Crashes: NYS Accident Information System (AIS) accessed through the online Traffic Safety Statistical Repository (TSSR), capture date 6/28/2021. Data for 2020 are preliminary; final 2020 crash data will be available late summer 2021. Bus Crashes: NYS SAFETYNET NGA Data, capture date 7/7/2021; data for 2020 are preliminary. Fatalities in Crashes Involving an HM Release: NYS SAFETYNET NGA Data, capture date 7/1/2021; data for 2020 are preliminary.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.

Large Truck Crashes

After increasing to 85 in 2019, the number of fatalities in large truck crashes decreased to 84 in 2020, meeting the goal of 97 set for 2020.

NOTE: The source of the crash data used in New York's CVSP is the state's Accident Information System (AIS). In the AIS, the definition of a large truck is based on three criteria: 1) registered weight > 10,000 pounds; 2) truck/bus class type; and 3) vehicle body type.

Passenger Carrier Crashes

Since 2014, the performance measure used in New York to set its passenger carrier crash reduction goal has been fatal and personal injury crashes. Due to the implementation of a system for the electronic transmission of crash reports for New York City, more timely data are now available. Because data for the CVSP are captured at the same time each year, the data for 2016 and 2017 are not comparable to earlier years.

Hazardous Materials

After increasing from 0 in 2018 to 2 fatalities in crashes involving a hazardous materials release in 2019, the number of fatalities in crashes involving a hazardous materials release, remained at 2 in 2020.

New York aims to reduce fatalities in crashes involving a hazardous materials release from 2 to 1 in 2022, 2023, and 2024.

New York will continue to focus efforts on hazardous materials safety. There will be four annual inspection details on carriers with placarded hazardous materials, in conjunction with the State Police and local police and a CVSA hazardous materials inspection week at ports in New York. Additionally, there are targeted state compliance reviews focused on both intrastate hazardous materials carriers identified as high risk and those with a Behavior Analysis and Safety Improvement Categories (BASIC) score in an upward trending status but not yet on a Safety Management System (SMS) alert status.

Progress will be monitored and reported on in the MCSAP quarterly reports.

Narrative Overview for FY 2022 - 2024

Instructions*:*

The State must include a reasonable crash reduction goal for their State that supports FMCSA's mission to reduce the national number of crashes, injuries and fatalities involving commercial motor vehicles. The State has flexibility in setting its goal and it can be based on raw numbers (e.g., total number of fatalities or CMV crashes), based on a rate (e.g., fatalities per 100 million VMT), etc.

Problem Statement Narrative: Describe the identified problem, include baseline data and identify the measurement method.

Unsafe driver behaviors on the part of both CMV drivers and other drivers involved in large truck crashes, are the most frequently reported contributing factors in large truck crashes. Analyses of preliminary 2020 crash data from New York's AIS database, indicate that in crashes involving a large truck and another vehicle, the most frequently reported factors for truck drivers were driver inattention/distraction (14%), actions related to aggressive driving, including passing/lane changing (11%), and following too closely (8%)/ backing unsafely (8%). The other drivers involved in crashes with large trucks were also assigned contributing factors related to aggressive driving, including driver

inattention/distraction (13%), passing/lane changing (16%), failure to yield the right-of-way (9%), and following too closely (8%). Unsafe speed was a factor for 4% of the truck drivers and 4% of the other drivers involved in large truck crashes.

The number of fatal cashes involving large trucks has fluctuated. Fatal crashes decreased from 137 in 2017 to 103 in 2018, before increasing to 127 in 2019. Based on preliminary 2020 data from the AIS, there were 126 fatal cashes involving large trucks. The final 2020 AIS data will be available in late summer 2021. Additional analyses by MCSAP Region, showed increases occurred between 2019 and 2020 in Region 5 - Buffalo by 14, from 17 to 31 and Region 8 - Poughkeepsie by 8, from 11 to 19. Both Region 3 - Syracuse and Region 11 - NYC experienced decreases of 9 between 2019 and 2020. Region 1 - Albany decreased by 5 and Region 10 - Hauppauge by 1.

Analyses by type of roadway system, show the largest decrease in fatal large truck crashes between 2019 and 2020 occurred on city, town, and village streets (from 31 to 22). The largest increase was on the Thruway and Berkshire Spur (from 6 to 12), followed by county roads (from 5 to 7).

The New York State Police has a Collision Reconstruction Unit (CRU). Members assigned to this unit are skilled at providing consistent, comprehensive, and technical support to ongoing collision and collision crime scene investigations.

A thorough investigation is critical for determining the cause of a collision, especially when caused by a criminal action. However, a thorough investigation can lead to delays in traffic. For each minute a travel lane is blocked on a highway during peak use, an estimated four minutes of delay results after the incident is cleared. In addition, the stopping and slowing of traffic during the delay increases the probability of secondary collisions.

To reduce the time investigating and delaying traffic, the CRU has relied on technology advancements, such as unmanned aerial vehicles and Global Navigation Satellite systems, to collect evidence and record a collision scene quickly and accurately. These advancements help to reduce the time needed to record a scene which in turns reduces the protentional risk of injury to first responders, involved parties and the public/commercial vehicles traveling through the area.

It is anticipated that beginning in March 2020, the COVID 19 Pandemic affected crash rates. While there were less passenger carriers operating, crashes in general were up. Speed was a contributing factor, while some drivers exceeded speed limits on less congested roadways, coupled with reduced enforcement.

FY2022 Update:
1. Language was added to address the New York State Police's Collision Reconstrucrion Unit and its importance to commercial vehicle safety.

Enter the data source and capture date:
NOTE: The source of the crash data used in New York's CVSP is the state's Accident Information System (AIS), capture date 7/15/2021. Data for 2020 are preliminary; final 2020 crash data will be available late summer 2021.

Projected Goal for FY 2022 - 2024:

In the table below, state the crash reduction goal for each of the three fiscal years. The method of measurement should be consistent from year to year. For example, if the overall crash reduction goal for the three year period is 12 percent, then each annual goal could be shown as 4 percent.

Fiscal Year	Annual Crash Reduction Goals
2022	81
2023	79
2024	77

Decrease the total number of fatalities in crashes involving large trucks in New York State from 243 in 2018-2020 to 237 in 2022-2024.

Program Activities for FY 2022 - 2024: States must indicate the activities, and the amount of effort (staff hours, inspections, traffic enforcement stops, etc.) that will be resourced directly for the program activities purpose.

Distracted and Aggressive Driving Enforcement Details

Over the three-year period, FFY 2022 - 2024, the New York State Police will annually conduct 40 Distracted and Aggressive Driving Enforcement Details. These details will be conducted within the boundaries of 10 Troops and in areas with a high volume of CMV traffic crashes. Each individual detail will be for 8 to 12 hours, inclusive of travel.

The details shall consist of members assigned to the Commercial Vehicle Enforcement Unit (CVEU), Traffic Incident Management (TIM), and/or Interstate Highway Patrol (IHP). The Distracted and Aggressive Driving Enforcement detail has two components. The first component is the assignment of personnel to stationary road check sites, focusing on North American Standard Inspection Level 3 inspections. The second component is the assignment of personnel to conduct traffic enforcement near the inspection sites, focusing on CMV drivers and non-CMV drivers (in the vicinity of large trucks), who commit moving violations, especially aggressive driving, and

distracted driving-related violations. Each traffic stop of CMV drivers will be accompanied by a North American Standard Inspection Level 3 inspection.

925 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2022 will be dedicated to this activity.

950 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2023 will be dedicated to this activity.

975 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2024 will be dedicated to this activity.

Troop Specific Safety Initiative Details

Each NYSP Troop Commercial Vehicle Enforcement Unit will conduct special details throughout the year to address CMV safety issues concerning their jurisdictions. Details may be scheduled in high crash areas, on routes with high CMV traffic volumes, on bypass routes known to be used by substandard carriers, due to citizen complaints, and/or upon receiving requests for enforcement support from other law enforcement agencies or the New York State Department of Transportation.

2,625 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2022 will be dedicated to this activity.

2,650 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2023 will be dedicated to this activity.

2,675 of the 67,000 Level 1, 2, and 3 inspections projected for FFY 2024 will be dedicated to this activity.

FY2022 Updates:
1. The 8-12 hour deails for distracted and aggresive driving campaigns has been updated to include travel time.
2. The Distracted and Aggressive Driving Enforcement Detail language was reworded.

Performance Measurements and Monitoring: The State will monitor the effectiveness of its CMV Crash Reduction Goal quarterly and annually by evaluating the performance measures and reporting results in the required Standard Form - Performance Progress Reports (SF-PPRs).

Describe how the State will conduct ongoing monitoring of progress in addition to quarterly reporting.
Preliminary fatality data will be accessed from New York's Accident Information System (AIS) through the online Traffic Safety Statistical Repository (TSSR) on a quarterly basis, to track the measure throughout the year. These preliminary numbers will be reported in the MCSAP Quarterly Reports. Once the data for the calendar year are finalized, the progress made toward the goal will be evaluated and reported in the state's MCSAP Quarter 4 Report.

Part 2 Section 3 - Roadside Inspections

In this section, provide a trend analysis, an overview of the State's roadside inspection program, and projected goals for FY 2022 - 2024. The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable during Years 2 and 3.

***Note**: In completing this section, do NOT include border enforcement inspections. Border Enforcement activities will be captured in a separate section if applicable.*

Trend Analysis for 2016 - 2020

Inspection Types	2016	2017	2018	2019	2020
Level 1: Full	21318	20693	23739	23375	19802
Level 2: Walk-Around	48745	48201	59194	65710	58051
Level 3: Driver-Only	37687	29375	29989	32982	30715
Level 4: Special Inspections	126	118	201	78	1568
Level 5: Vehicle-Only	626	875	631	620	613
Level 6: Radioactive Materials	37	67	39	36	24
Total	**108539**	**99329**	**113793**	**122801**	**110773**

Narrative Overview for FY 2022 - 2024

***Overview**:*

Describe components of the State's general Roadside and Fixed-Facility Inspection Program. Include the day-to-day routine for inspections and explain resource allocation decisions (i.e., number of FTE, where inspectors are working and why).

Enter a narrative of the State's overall inspection program, including a description of how the State will monitor its program to ensure effectiveness and consistency.

In FFY 2020, a total of 110,773 inspections were conducted in New York State; approximately, 92% were inspections of non-HM large trucks, 6% were inspections of HM trucks, and 3% were inspections of passenger carriers. The number, type, and level of inspections were affected by the COVID 19 Pandemic. (Data Source: FMCSA A&I, capture date 7/9/2021).

There are 231 North American Standard Inspection certified Troopers, who conduct roadside inspections within the New York State Police and 71 Inspectors/Investigators certified within the NYS Department of Transportation. In conjunction with each inspection, policy directs staff to perform the following activities during roadside inspections: verification of the driver's license and vehicle registration through CDLIS and Query Central, hours of service verification through electronic logging devices (ELD), alcohol and controlled substance detection, interdiction and enforcement activities as required by 49 CFR Part 350.109 and Part 350.20 (q)(1-3), and enforcement of operating authority and financial responsibility requirements under 49 CFR Part 350.20(t)(1)&(2). Carriers found to be suspended will be placed out of service, and copies of all documents associated with the load will be forwarded to the FMCSA New York Division.

While large truck inspections continue to be the core of the state's roadside inspection program, passenger carriers are an important focus. The special passenger carrier inspection details that will be implemented in FFY 2022 are described under Part 3 National Emphasis Areas/State Specific Objectives, Section 2 - Passenger Carrier Enforcement.

Hazardous Materials

Due to the danger posed by commercial motor vehicles that transport hazardous materials, inspections will be performed on hazardous materials transporters during routine inspections and special details. Inspections will focus on areas such as load securement, material packing integrity, and improper or no hazard communication. Additionally, driver qualifications are scrutinized, including proper and valid class of license, endorsements, restrictions, and driver physical qualifications. All operators' licenses of vehicles transporting hazardous materials, are file checked for warrants and validity.

In addition to four annual inspection details on carriers with placarded hazardous materials, a CVSA hazardous materials inspection week is conducted at ports in New York. There are also targeted state compliance reviews, focused on intrastate hazardous materials carriers, identified as high risk.

Hours-of-Service and Driver Qualification Details

In addition to routine inspection activities, the New York State Police will annually conduct 40 Hours-of-Service and Driver Qualification details during FFY 2022 - 2024. These details will be conducted within the boundaries of ten troops. The intent of the Hours-of-Service and

Driver Qualification details, is to address the high rate of hours-of-service violations that occur each day.

Members assigned to the CVEU, TIM and/or IHP patrol will conduct fixed and roving enforcement on or near the major commercial vehicle corridors of New York State, which includes but not limited to I-87, I-90, I-81, I-86/Route 17, I-88, I-390, and I-495. All members will focus on North American Standard Inspection level 3 inspections and inspect the driver's logbook (ELD), license, medical qualifications, and related paperwork. In addition, individuals assigned to roving enforcement, will target CMVs who by-pass the inspection sites.

Each individual detail will be for 8 to 12 hours, inclusive of travel to and from site.

Enforcement of Drug and Alcohol Clearing House Requirements

All Inspectors and Investigators received training in 2020 on the detection and enforcement of drivers in a prohibited status within the Drug and Alcohol Clearinghouse; new Inspectors and Investigators receive training as well. This includes checking all drivers are cleared when conducting inspections, New Entrant Safety Audits, federal investigations, and state compliance reviews.

Human Trafficking

New York coordinates efforts across state and local agencies to address issues such as human trafficking. DOT Inspectors and Investigators were participants in human trafficking training presented by Erie County in 2018 and Trucker Against Trafficking (TAT) online training in 2021. Additionally, with the support of DOT, the Erie County Sheriff's Department is part of a taskforce, applying for a federal grant to address human trafficking.

Trend Analysis Source: FMCSA A&I; capture date 6/28/2021

FY2022 Update:

1. The FY2022 projected goals for the the Lead Agency - NYSDOT and Subrecipient - NYSP have been updated to meet the 2014/15 average requirment.
2. The FY2023 & FY2024 projected goals have been updated with increased inspections.
3. The Hours-of-Service and Driver Qualification Details have been updated.

Projected Goals for FY 2022 - 2024

***Instructions for Projected Goals**:*

Complete the following tables in this section indicating the number of inspections that the State anticipates conducting during Fiscal Years 2022 - 2024. For FY 2022, there are separate tabs for the Lead Agency, Subrecipient Agencies, and Non-Funded Agencies—enter inspection goals by agency type. Enter the requested information on the first three tabs (as applicable). The Summary table totals are calculated by the eCVSP system.

To modify the names of the Lead or Subrecipient agencies, or the number of Subrecipient or Non-Funded Agencies, visit Part 1, MCSAP Structure.

***Note**:Per the MCSAP Comprehensive Policy, States are strongly encouraged to conduct at least 25 percent Level 1 inspections and 33 percent Level 3 inspections of the total inspections conducted. If the State opts to do less than these minimums, provide an explanation in space provided on the Summary tab.*

MCSAP Lead Agency

Lead Agency is: NYS DEPARTMENT OF TRANSPORTATION

Enter the total number of certified personnel in the Lead agency: 61

Projected Goals for FY 2022 - Roadside Inspections					
Inspection Level	Non-Hazmat	Hazmat	Passenger	Total	Percentage by Level
Level 1: Full	9715	1566	837	12118	34.38%
Level 2: Walk-Around	12576	792	1591	14959	42.44%
Level 3: Driver-Only	4771	80	2381	7232	20.52%
Level 4: Special Inspections	400	0	0	400	1.13%
Level 5: Vehicle-Only	100	30	410	540	1.53%
Level 6: Radioactive Materials	0	0	0	0	0.00%
Sub-Total Lead Agency	**27562**	**2468**	**5219**	**35249**	

MCSAP subrecipient agency

Complete the following information for each MCSAP subrecipient agency. A separate table must be created for each subrecipient.

Subrecipient is: NEW YORK STATE POLICE

Enter the total number of certified personnel in this funded agency: 231

Projected Goals for FY 2022 - Subrecipients					
Inspection Level	Non-Hazmat	Hazmat	Passenger	Total	Percentage by Level
Level 1: Full	4393	672	78	5143	8.16%
Level 2: Walk-Around	33508	2842	78	36428	57.77%
Level 3: Driver-Only	20620	0	620	21240	33.68%
Level 4: Special Inspections	100	5	0	105	0.17%
Level 5: Vehicle-Only	10	0	100	110	0.17%
Level 6: Radioactive Materials	0	30	0	30	0.05%
Sub-Total Funded Agencies	**58631**	**3549**	**876**	**63056**	

Subrecipient is: NYS DEPARTMENT OF MOTOR VEHICLES

Enter the total number of certified personnel in this funded agency: 0

Projected Goals for FY 2022 - Subrecipients					
Inspection Level	Non-Hazmat	Hazmat	Passenger	Total	Percentage by Level
Level 1: Full	0	0	0	0	%
Level 2: Walk-Around	0	0	0	0	%
Level 3: Driver-Only	0	0	0	0	%
Level 4: Special Inspections	0	0	0	0	%
Level 5: Vehicle-Only	0	0	0	0	%
Level 6: Radioactive Materials	0	0	0	0	%
Sub-Total Funded Agencies	**0**	**0**	**0**	**0**	

Non-Funded Agencies

Total number of agencies:	38
Enter the total number of non-funded certified officers:	68
Enter the total number of inspections projected for FY 2022:	9543

Summary

Projected Goals for FY 2022 - Roadside Inspections Summary

Projected Goals for FY 2022 Summary for All Agencies					
MCSAP Lead Agency: NYS DEPARTMENT OF TRANSPORTATION # certified personnel: 61					
Subrecipient Agencies: NEW YORK STATE POLICE, NYS DEPARTMENT OF MOTOR VEHICLES # certified personnel: 231					
Number of Non-Funded Agencies: 38 # certified personnel: 68 # projected inspections: 9543					
Inspection Level	Non-Hazmat	Hazmat	Passenger	Total	Percentage by Level
Level 1: Full	14108	2238	915	17261	17.56%
Level 2: Walk-Around	46084	3634	1669	51387	52.27%
Level 3: Driver-Only	25391	80	3001	28472	28.96%
Level 4: Special Inspections	500	5	0	505	0.51%
Level 5: Vehicle-Only	110	30	510	650	0.66%
Level 6: Radioactive Materials	0	30	0	30	0.03%
Total MCSAP Lead Agency & Subrecipients	**86193**	**6017**	**6095**	**98305**	

Note:If the minimum numbers for Level 1 and Level 3 inspections are less than described in the MCSAP Comprehensive Policy, briefly explain why the minimum(s) will not be met.

Level 1: The number of Level 1 inspections can be affected by the number of certified staff, which changes due to attrition; there is a lag, from when new hires start, to when they become certified. Level 3: The number of Level 3 inspections can be affected by what is found during the inspection. If a Level 3 inspection is started but a certain vehicle violation is discovered, Inspectors are instructed to then conduct a Level 1 or Level 2 inspection instead. Both Level 1 and Level 2 inspections encompass everything included in a Level 3 inspection, plus additional items. Response to comment: A shortage of certified staff can contribute to NY not meeting the 25% Level 1 inspection rate encouraged in the MCSAP Comprehensive Policy. While the lead agency loses staff through attrition and has to train new hires, the greatest shortage of staff certified to conduct Level 1 inspections is occurring at the subrecipient level. The NY State Police Commercial Vehicle Enforcement Unit (CVEU) members focus on Level 1 inspections and are required to conduct the minimum number needed to stay certified. Many of these members have retired within the last year, and the State Police have gone a year without an academy class. They estimate there will be attempts made to fill vacancies left by retirees, but CVEU unit sizes will not increase. Troops have been asked to aim for increased Level 1 inspections, while on Troop Specific details and when CVEU members are not working a detail.

Note: The table below is created in Year 1. It cannot be edited in Years 2 or 3 and should be used only as a reference when updating your plan in Years 2 and 3.

Projected Goals for FY 2023 Roadside Inspections	Lead Agency	Subrecipients	Non-Funded	Total
Enter total number of projected inspections	35592	63056	9543	108191
Enter total number of certified personnel	61	231	68	360
Projected Goals for FY 2024 Roadside Inspections				
Enter total number of projected inspections	35938	63056	9543	108537
Enter total number of certified personnel	61	231	68	360

Part 2 Section 4 - Investigations

Describe the State's implementation of FMCSA's interventions model for interstate carriers. Also describe any remaining or transitioning compliance review program activities for intrastate motor carriers. Include the number of personnel assigned to this effort. Data provided in this section should reflect interstate and intrastate investigation activities for each year. The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable during Years 2 and 3.

☐ **The State does not conduct investigations. If this box is checked, the tables and narrative are not required to be completed and won't be displayed.**

Trend Analysis for 2016 - 2020

Investigative Types - Interstate	2016	2017	2018	2019	2020
Compliance Investigations	0	0	0	0	0
Cargo Tank Facility Reviews	0	0	0	0	0
Non-Rated Reviews (Excludes CSA & SCR)	2	0	0	0	0
CSA Off-Site	0	0	0	0	0
CSA On-Site Focused/Focused CR	7	3	3	0	0
CSA On-Site Comprehensive	1	6	3	0	0
Total Investigations	**10**	**9**	**6**	**0**	**0**
Total Security Contact Reviews	4	4	2	5	2
Total Terminal Investigations	0	1	3	3	8

Investigative Types - Intrastate	2016	2017	2018	2019	2020
Compliance Investigations	0	0	0	0	0
Cargo Tank Facility Reviews	0	0	0	0	0
Non-Rated Reviews (Excludes CSA & SCR)	6	0	0	1	0
CSA Off-Site	0	0	0	0	0
CSA On-Site Focused/Focused CR	9	9	3	5	3
CSA On-Site Comprehensive	0	3	4	6	3
Total Investigations	**15**	**12**	**7**	**12**	**6**
Total Security Contact Reviews	0	0	0	0	0
Total Terminal Investigations	0	2	3	7	4

Narrative Overview for FY 2022 - 2024

Instructions:

Describe the State's implementation of FMCSA's interventions model to the maximum extent possible for interstate carriers and any remaining or transitioning compliance review program activities for intrastate motor carriers. Include the number of personnel assigned to this effort.

Projected Goals for FY 2022 - 2024

Complete the table below indicating the number of investigations that the State anticipates conducting during FY 2022 - 2024.

Projected Goals for FY 2022 - 2024 - Investigations						
	FY 2022		FY 2023		FY 2024	
Investigation Type	Interstate	Intrastate	Interstate	Intrastate	Interstate	Intrastate
Compliance Investigations	0	0	0	0	0	0
Cargo Tank Facility Reviews	0	0	0	0	0	0
Non-Rated Reviews (Excludes CSA & SCR)	0	0	0	0	0	0
CSA Off-Site	0	0	0	0	0	0
CSA On-Site Focused/Focused CR	3	0	3	0	3	0
CSA On-Site Comprehensive	3	0	3	0	3	0
Total Investigations	**6**	**0**	**6**	**0**	**6**	**0**
Total Security Contact Reviews	0	0	0	0	0	0
Total Terminal Investigations	0	0	0	0	0	0

Add additional information as necessary to describe the carrier investigation estimates.
Although goals are projected to conduct federal investigations, based on investigative type, these are subject to change, based on requests from FMCSA. New York domiciled carriers (intrastate and interstate) with three or more unreturned Driver Vehicle Examination reports (DVERs) with OOS violations or that were cited for operating an OOS vehicle (396.9c2) during the previous quarters, are also targeted for investigations. Lists of carriers that fall in the above categories, are compiled periodically and provided to field staff for investigations. Additionally, NYSDOT can utilize FMCSA's Risk-Based Prioritization Lists to assist in the identification of carriers, who may need to have an investigation conducted. Typically, the investigations are comprised of focused or comprehensive state compliance reviews (as appropriate). During the investigations, the breakdowns of the carriers' safety management processes are identified. The carriers are advised on how they can improve their safety. As a result of the investigations, warning letters or Notices of Violations may be issued with follow-up activities. These follow-up activities may involve a revisit of the carrier, development of a corrective action plan, or the carrier may be requested to provide additional documentation, as proof of compliance for items that were found deficient. The safe transport of hazardous materials continues to be a safety priority. In addition to roadside inspections and traffic enforcement efforts to address hazardous materials safety, there are also targeted state compliance reviews, focused on intrastate hazardous materials carriers, identified as high risk.

Program Activities: Describe components of the State's carrier investigation activities. Include the number of personnel participating in this activity.

There is one Motor Carrier Investigator certified to conduct federal investigations, in coordination with FMCSA.

Performance Measurements and Monitoring: Describe all measures the State will use to monitor progress toward the annual goals. Further, describe how the State measures qualitative components of its carrier investigation program, as well as outputs.
Investigations:

- Number of CSA On-site Focused/Focused CR investigations on interstate carriers

- Number of CSA On-site Comprehensive investigations on interstate carriers

FMCSA's MCMIS and A&I Online will be used to monitor the number of investigations that are conducted on a quarterly basis. Progress toward achieving the performance objectives for investigations will be assessed and reported in the MCSAP Quarterly Reports; the overall progress made toward the FFY 2022-2024 goals will be evaluated and reported in the MCSAP Q4 Reports.

State Compliance Reviews on Carriers with Unreturned DVERs

- Number of state compliance reviews conducted on carriers with unreturned DVERs

The reporting on this activity will lag by about a quarter. This is due to the amount of time it takes for the performed reviews to get approved and uploaded to the state review system.

Part 2 Section 5 - Traffic Enforcement

Traffic enforcement means documented enforcement activities of State or local officials. This includes the stopping of vehicles operating on highways, streets, or roads for moving violations of State or local motor vehicle or traffic laws (e.g., speeding, following too closely, reckless driving, and improper lane changes). The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable during Years 2 and 3.

Trend Analysis for 2016 - 2020

***Instructions**:*

Please refer to the MCSAP Comprehensive Policy for an explanation of FMCSA's traffic enforcement guidance. Complete the tables below to document the State's safety performance goals and outcomes over the past five measurement periods.

1. *Insert the beginning and end dates of the measurement period being used, (e.g., calendar year, Federal fiscal year, State fiscal year or any consistent 12-month period for which data is available).*
2. *Insert the total number CMV traffic enforcement stops with an inspection, CMV traffic enforcement stops without an inspection, and non-CMV stops in the tables below.*
3. *Insert the total number of written warnings and citations issued during the measurement period. The number of warnings and citations are combined in the last column.*

State/Territory Defined Measurement Period (Include 5 Periods)		Number of Documented CMV Traffic Enforcement Stops with an Inspection	Number of Citations and Warnings Issued
Begin Date	End Date		
10/01/2019	09/30/2020	14413	15146
10/01/2018	09/30/2019	11138	14452
10/01/2017	09/30/2018	15175	20550
10/01/2016	09/30/2017	14616	19242
10/01/2015	09/30/2016	12066	14629

☑ ***The State does not conduct CMV traffic enforcement stops without an inspection. If this box is checked, the "CMV Traffic Enforcement Stops without an Inspection" table is not required to be completed and won't be displayed.***

☐ ***The State does not conduct documented non-CMV traffic enforcement stops and was not reimbursed by the MCSAP grant (or used for State Share or MOE). If this box is checked, the "Non-CMV Traffic Enforcement Stops" table is not required to be completed and won't be displayed.***

State/Territory Defined Measurement Period (Include 5 Periods)		Number of Documented Non-CMV Traffic Enforcement Stops	Number of Citations and Warnings Issued
Begin Date	End Date		
10/01/2019	09/30/2020	877	891
10/01/2018	09/30/2019	2207	1724
10/01/2017	09/30/2018	1835	920
10/01/2016	09/30/2017	689	689
10/01/2015	09/30/2016	1222	1222

Enter the source and capture date of the data listed in the tables above.
Sources: Table 1: NYS SAFETYNET, capture date 7/29/2021 Table 2: New York State Police, MCSAP Quarterly Reports

Narrative Overview for FY 2022 - 2024

Instructions:

Describe the State's proposed level of effort (number of personnel) to implement a statewide CMV (in conjunction with and without an inspection) and/or non-CMV traffic enforcement program. If the State conducts CMV and/or non-CMV traffic enforcement activities only in support of the overall crash reduction goal, describe how the State allocates traffic enforcement resources. Please include number of officers, times of day and days of the week, specific corridors or general activity zones, etc. Traffic enforcement activities should include officers who are not assigned to a dedicated commercial vehicle enforcement unit, but who conduct eligible commercial vehicle/driver enforcement activities. If the State conducts non-CMV traffic enforcement activities, the State must conduct these activities in accordance with the MCSAP Comprehensive Policy.

The mission of the New York State Police is to make the roads safe for all users, to reduce injuries, property damage, and loss of life caused by motor vehicle crashes, through vehicle and traffic enforcement and education. The New York State Police has 98 Commercial Vehicle Enforcement Troopers and 86 Traffic Incident Management Troopers dedicated to enforcing federal and state regulations, relating to traffic safety. On a daily basis, these Members use targeted enforcement techniques, to concentrate on unsafe driving behaviors such as: speeding, improper passing, improper lane changing, following too closely, failure to yield the right-of-way, and impaired driving, of commercial motor vehicles or other vehicles, in the vicinity of large trucks.

NYSDOT and the State Police routinely conduct joint details that combine traffic enforcement with inspections. Based on crash statistics and/or known problem areas, enforcement will be conducted on major roadways such as, but not limited to, I-87, I-90, I-81, I-86/Route 17, I-88, I-390 and I-495. The goal is to conduct 15% of the traffic enforcement during off-peak hours and the remaining 85% during normal peak hours, when the highest number of large truck collisions occur.

In addition to individual enforcement efforts and joint details with NYSDOT, the New York State Police will assign Troopers to traffic enforcement during the Distracted and Aggressive Driving Enforcement and the Hours-of-Service and Driver Qualification details, which was noted earlier in this safety plan. The intent of these details, is to reduce crash rates by focusing on unsafe driving behaviors, which is one of the leading causes of large truck crashes.

The policy of the New York State Police is to conduct an inspection on every CMV that is stopped. Traffic enforcement is also conducted on the drivers of other vehicles operating in the vicinity of CMVs. Data on the number of CMV traffic enforcement stops with an inspection, non-CMV drivers stopped, and the number of citations issued to these drivers, will be reported in the MCSAP Quarterly reports.

Projected Goals for FY 2022 - 2024

Using the radio buttons in the table below, indicate the traffic enforcement activities the State intends to conduct in FY 2022 - 2024. The projected goals are based on the number of traffic stops, not tickets or warnings issued. These goals are NOT intended to set a quota.

Note: If you answer "No" to "Non-CMV" traffic enforcement activities, the State does not need to meet the average number of 2014/2015 safety activities because no reimbursement will be requested. If you answer "No" and then click the SAVE button, the Planned Safety Activities table will no longer be displayed.

			Enter Projected Goals (Number of Stops only)		
Yes	**No**	**Traffic Enforcement Activities**	**FY 2022**	**FY 2023**	**FY 2024**
●	○	CMV with Inspection	13000	13000	13000
○	●	CMV without Inspection	0	0	0
●	○	Non-CMV	1000	1000	1000
●	○	Comprehensive and high visibility in high risk locations and corridors (special enforcement details)	40	40	40

In order to be eligible to utilize Federal funding for Non-CMV traffic enforcement, States must maintain an average number of safety activities which include the number of roadside inspections , carrier investigations, and new entrant safety audits conducted in the State for Fiscal Years 2014 and 2015.

The table below displays the information you input into this plan from the roadside inspections , investigations, and new entrant safety audit sections. Your planned activities must at least equal the average of your 2014/2015 activities.

FY 2022 Planned Safety Activities				
Inspections	Investigations	New Entrant Safety Audits	Sum of FY 2022 Activities	Average 2014/15 Activities
107848	6	1300	109154	109150

Describe how the State will report on, measure and monitor its traffic enforcement efforts to ensure effectiveness, consistency, and correlation to FMCSA's national traffic enforcement priority.

The number of CMV traffic enforcement stops with an inspection, will be monitored using MCMIS data accessed through the FMCSA A&I Data Dashboard. Traffic enforcement is also conducted on the drivers of other vehicles operating in the vicinity of CMVs. Data on the number of details conducted, the number of non-CMV drivers stopped, and the number of tickets issued to these drivers, are compiled by the State Police and included in the MCSAP Quarterly Reports.

Part 2 Section 6 - Safety Technology

Performance and Registration Information Systems Management (PRISM) is a condition for MCSAP eligibility in 49 CFR 350.207(27). States must maintain, at a minimum, full PRISM participation. FMCSA defines "fully participating" in PRISM for the purpose of determining eligibility for MCSAP funding, as when a State's or Territory's International Registration Plan (IRP) or CMV registration agency suspends or revokes and denies registration if the motor carrier responsible for safety of the vehicle is under any Federal OOS order and denies registration if the motor carrier possess an inactive or de-active USDOT number for motor carriers operating CMVs in commerce that have a Gross Vehicle Weight (GVW) of 26,001 pounds or more. Further information regarding full participation in PRISM can be found in the MCP Section 4.3.1.

PRISM, Operations and Maintenance (O&M) costs are eligible expenses subject to FMCSA approval. For Innovative Technology Deployment (ITD), if the State has an approved ITD Program Plan/Top-Level Design (PP/TLD) that includes a project that requires ongoing O&M, this is an eligible expense so long as other MCSAP requirements have been met. O&M expenses must be included and described both in this section and in the Financial Information Part per the method these costs are handled in the State's accounting system (e.g., contractual costs, other costs, etc.).

Safety Technology Compliance Status

Please verify the current level of compliance for your State in the table below using the drop-down menu. If the State plans to include O&M costs in this year's CVSP, please indicate that in the table below. Additionally, details must be in this section and in your Spending Plan.

Technology Program	Current Compliance Level	Include O & M Costs?
ITD	Core ITD Compliant	Yes
PRISM	Exceeds Full Participation	No

Avaliable data sources:

- FMCSA ITD website
- PRISM Data and Activity Safety Hub (DASH) website

Enter the agency name responsible for ITD in the State:

Enter the agency name responsible for PRISM in the State: NYS Department of Motor Vehicles

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative and Projected Goal:
If the State's PRISM compliance is less than full participation, describe activities your State plans to implement to achieve full participation in PRISM.

Program Activities for FY 2022 - 2024: Describe any actions that will be taken to implement full participation in PRISM.

Performance Measurements and Monitoring: Describe all performance measures that will be used and include how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.

Part 2 Section 7 - Public Education and Outreach

A public education and outreach program is designed to provide information on a variety of traffic safety issues related to CMVs and non-CMVs that operate around large trucks and buses. The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable during Years 2 and 3.

Trend Analysis for 2016 - 2020

In the table below, provide the number of public education and outreach activities conducted in the past 5 years.

Public Education and Outreach Activities	2016	2017	2018	2019	2020
Carrier Safety Talks	139	186	185	278	113
CMV Safety Belt Education and Outreach	0	0	0	0	0
State Trucking Association Meetings	13	12	13	11	4
State-Sponsored Outreach Events	2	4	3	4	6
Local Educational Safety Events	8	0	10	17	17
Teen Safety Events	0	1	3	6	0

Narrative Overview for FY 2022 - 2024

Performance Objective: To increase the safety awareness of the motoring public, motor carriers and drivers through public education and outreach activities such as safety talks, safety demonstrations, etc.

Describe the type of activities the State plans to conduct, including but not limited to passenger transportation, hazardous materials transportation, and share the road safely initiatives. Include the number of personnel that will be participating in this effort.

New York will continue with outreach efforts to provide education and training to the CMV industry, law enforcement, court personnel, and the general public to raise awareness of issues related to CMV safety that will improve the safety and security of New York's roadways.

New York plans to conduct a minimum of 210 educational and outreach activities in FFY 2022 - 2024; COVID-19 CDC guidance will be adhered to and may have an impact on these projected activities.

In addition to requested outreach, New York is planning the following public educational and awareness outreach events, which include handing out educational materials:

CVSA International Road Check Week in June

CVSA Operation Safe Driver in July

I-81 3-Day Initiative in June, July, and August

CVSA Brake Safety Week in September

Annual Winter Fuel Outreach in October

Annual New York State Truck Safety and Education Symposium and Safety Exhibition

Special Emphasis Area – Work Zone Crashes

Outreach activities include a work zone safety component. Additionally, eight work zone safety outreach events will be conducted in years 2022, 2023, and 2024. These will be incorporated into details with the State Police and local police and will be in conjunction with GTSC.

New York posts information regarding work zone safety on social media, and there are added enforcement efforts at work zone sites, including additional surveillance.

(Approximate number of personnel participating in this effort is 47)

Trend Analysis data source - MCSAP quarterly reports

Projected Goals for FY 2022 - 2024

In the table below, indicate if the State intends to conduct the listed program activities, and the estimated number, based on the descriptions in the narrative above.

			Performance Goals		
Yes	**No**	**Activity Type**	**FY 2022**	**FY 2023**	**FY 2024**
●	○	Carrier Safety Talks	195	195	195
○	●	CMV Safety Belt Education and Outreach	0	0	0
●	○	State Trucking Association Meetings	12	12	12
●	○	State-Sponsored Outreach Events	2	2	2
●	○	Local Educational Safety Events	1	1	1
○	●	Teen Safety Events	0	0	0

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct monitoring of progress. States must report the quantity, duration and number of attendees in their quarterly SF-PPR reports.

On a quarterly basis, NYSDOT and the State Police will report the number of outreach and educational activities conducted. The activities will be reported in the MCSAP Quarterly Reports. Progress toward achieving the performance objective for Public Education and Outreach will be evaluated and reported in the MCSAP Q4 Report.

Performance Measure:

Number of conferences, training programs, and other educational outreach programs presented

*Some outreach activities conducted, may fall under more than one category.

Part 2 Section 8 - State Safety Data Quality (SSDQ)

MCSAP lead agencies are allowed to use MCSAP funds for Operations and Maintenance (O&M) costs associated with Safety Data Systems (SSDQ) if the State meets accuracy, completeness and timeliness measures regarding motor carrier safety data and participates in the national data correction system (DataQs).

SSDQ Compliance Status

Please verify the current level of compliance for your State in the table below using the drop-down menu. If the State plans to include O&M costs in this year's CVSP, select Yes. These expenses must be included in the Spending Plan section per the method these costs are handled in the State's accounting system (e.g., contractual costs, other costs, etc.).

Data Quality Program	Current Compliance Level	Include O & M Costs?
SSDQ Performance	Good	No

Available data sources:

- FMCSA SSDQ website
- FMCSA DataQs website

Enter the agency name responsible for Data Quality:

In the table below, use the drop-down menus to indicate the State's current rating within each of the State Safety Data Quality categories, and the State's goal for FY 2022 - 2024.

SSDQ Measure	Current SSDQ Rating	Goal for FY 2022	Goal for FY 2023	Goal for FY 2024
Crash Record Completeness	Good	Good	Good	Good
Crash VIN Accuracy	Good	Good	Good	Good
Fatal Crash Completeness	Good	Good	Good	Good
Crash Timeliness	Good	Good	Good	Good
Crash Accuracy	Good	Good	Good	Good
Crash Consistency	No Flag	No Flag	No Flag	No Flag
Inspection Record Completeness	Good	Good	Good	Good
Inspection VIN Accuracy	Good	Good	Good	Good
Inspection Timeliness	Good	Good	Good	Good
Inspection Accuracy	Good	Good	Good	Good

Enter the date of the A & I Online data snapshot used for the "Current SSDQ Rating" column.
6/28/2021

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe any issues encountered for any SSDQ category not rated as "Good" in the Current SSDQ Rating category column above (i.e., problems encountered, obstacles overcome, lessons learned, etc.).

Program Activities FY 2022 - 2024: Describe activities that will be taken to maintain a "Good" overall SSDQ rating. These activities should include all measures listed in the table above. Also, describe program activities to achieve a "Good" rating for all SSDQ measures based upon the Problem Statement Narrative including measurable milestones.

The Institute for Traffic Safety Management and Research (ITSMR) will continue to identify and review federally recordable commercial motor vehicle crashes.

Training and refresher training for new and existing staff on timeliness, accuracy, and completion of inspection reports will continue.

Performance Measurements and Monitoring: Describe all performance measures that will be used and include how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.

Performance Measurement: Overall State Safety Data Quality (SSDQ) rating

The status of the SSDQ categories will be monitored on a quarterly basis through the FMCSA A&I online system, and performance will be reported in the quarterly reports submitted to FMCSA.

Part 2 Section 9 - New Entrant Safety Audits

States must conduct interstate New Entrant safety audits in order to participate in the MCSAP (49 CFR 350.207.) A State may conduct intrastate New Entrant safety audits at the State's discretion if the intrastate safety audits do not negatively impact their interstate new entrant program. The Trend Analysis area is only open for editing during Year 1 of a 3-year plan. This data is not editable during Years 2 and 3.

For the purpose of this section:

- ***Onsite safety audits** are conducted at the carrier's principal place of business.*
- ***Offsite safety audit** is a desktop review of a single New Entrant motor carrier's basic safety management controls and can be conducted from any location other than a motor carrier's place of business. Offsite audits are conducted by States that have completed the FMCSA New Entrant training for offsite audits.*
- ***Group audits** are neither an onsite nor offsite audit. Group audits are conducted on multiple carriers at an alternative location (i.e., hotel, border inspection station, State office, etc.).*

Note: A State or a third party may conduct New Entrant safety audits. If a State authorizes a third party to conduct safety audits on its behalf, the State must verify the quality of the work conducted and remains solely responsible for the management and oversight of the New Entrant activities.

Yes	No	Question
◉	○	Does your State conduct Offsite safety audits in the New Entrant Web System (NEWS)? NEWS is the online system that carriers selected for an Offsite Safety Audit use to submit requested documents to FMCSA. Safety Auditors use this same system to review documents and communicate with the carrier about the Offsite Safety Audit.
○	◉	Does your State conduct Group safety audits at non principal place of business locations?
○	◉	Does your State intend to conduct intrastate safety audits and claim the expenses for reimbursement, state match, and/or Maintenance of Effort on the MCSAP Grant?

Trend Analysis for 2016 - 2020

In the table below, provide the number of New Entrant safety audits conducted in the past 5 years.

New Entrant Safety Audits	2016	2017	2018	2019	2020
Interstate	1377	1833	1394	1427	1244
Intrastate	0	0	0	0	0
Total Audits	**1377**	**1833**	**1394**	**1427**	**1244**

Note: Intrastate safety audits will not be reflected in any FMCSA data systems—totals must be derived from State data sources.

Narrative Overview for FY 2022 - 2024

Enter the agency name conducting New Entrant activities, if other than the Lead MCSAP Agency:

Please complete the information below by entering data from the NEWS Dashboard regarding Safety Audits in your State. Data Source: New Entrant website	
Date information retrieved from NEWS Dashboard to complete eCVSP	07/23/2021
Total Number of New Entrant Carriers in NEWS (Unassigned and Assigned)	1997
Current Number of Past Dues	14

***Program Goal**: Reduce the number and severity of crashes, injuries, and fatalities involving commercial motor vehicles by reviewing interstate new entrant carriers. At the State's discretion, intrastate motor carriers are reviewed to ensure they have effective safety management programs.*

***Program Objective**: Meet the statutory time limit for processing and completing interstate safety audits of 120 days for Motor Carriers of Passengers and 12 months for all other Motor Carriers.*

Projected Goals for FY 2022 - 2024

Summarize projected New Entrant safety audit activities in the table below.

Projected Goals for FY 2022 - 2024 - New Entrant Safety Audits						
	FY 2022		FY 2023		FY 2024	
Number of Safety Audits/Non-Audit Resolutions	Interstate	Intrastate	Interstate	Intrastate	Interstate	Intrastate
# of Safety Audits (Onsite)	300	0	300	0	300	0
# of Safety Audits (Offsite)	1000	0	1000	0	1000	0
# Group Audits	0	0	0	0	0	0
TOTAL Safety Audits	**1300**	**0**	**1300**	**0**	**1300**	**0**
# of Non-Audit Resolutions	1300	0	1300	0	1300	0

Strategies: Describe the strategies that will be utilized to meet the program objective above. Provide any challenges or impediments foreseen that may prevent successful completion of the objective.

Strategies that will be utilized to complete Safety Audits (SAs) on New Entrant carriers, within the required time period include the following:

Timely and accurate assigning of New Entrant carriers to Investigators for SAs

Monitoring by SA supervisory staff of assigned SAs, to ensure the SAs are on schedule to meet time period requirements

Program Summary:

New York State has effectively delivered the New Entrant Safety Audit Program since its start and was one of the states that participated in the New Entrant Safety Audit Pilot Program, beginning in November 2012, during the development stages.

New York State has a diverse carrier population, which varies by region. In the downstate metro area, the majority of New Entrant carriers are smaller operators and densely concentrated. Language, socio-economic, and cultural issues can be significant obstacles in contact attempts, scheduling, and performance of the audits. New Entrant carriers in upstate NY, can be located long distances from each other and the auditor's location, resulting in more overtime and travel accommodations for on-site Safety Audits.

Periodically, New York assists with conducting New Entrant Safety Audits on Canadian carriers, at the request of FMCSA. This occurs if there is a large number of Canadian carriers, approaching their New Entrant Safety Audit due date.

The numbers in the trend analysis table and the projected goals for 2022 - 2024, are based on the number of New Entrant Safety Audits (Onsite and Offsite) compiled from the New Entrant Web System (NEWS) (capture date 7/26/2021). New York uses the numbers from the NEWS database because this database is the only source for the number of Non-Audit Resolutions; states are required to project an annual goal for Non-Audit Resolutions in the CVSP and to report on the progress in the MCSAP Quarterly Reports.

Activity Plan for FY 2022 - 2024: Include a description of the activities proposed to help achieve the objectives. If group audits are planned, include an estimate of the number of group audits.

In order to meet the objective of processing and completing Safety Audits within the statutory time limits, NYSDOT will need to maintain a certain level of performance to keep up with the Safety Audits, as carriers enter the New Entrant Safety Audit Program. Activities, which will support this plan include:

Conducting 300 onsite SAs in FFY 2022, FFY 2023, and FFY 2024

Conducting 1,000 offsite SAs in FFY 2022, FFY 2023, and FFY 2024

Completing 1,300 non-audit resolutions in FFY 2022, FFY 2023, and FFY 2024

Response to comment:

Projected goals for safety audits are based on numerous factors, such as safety audits completed in previous years and the number of certified staff. The COVID-19 pandemic was also taken into consideration as a factor that can cause the need for adjustments. New York continues to take necessary measures to meet the New Entrant Safety Audit Program requirements and will adjust the projected activities in the annual updates of the multi-year CVSP, as warranted.

Performance Measurement Plan: Describe how you will measure progress toward meeting the objective, such as quantifiable and measurable outputs (staffing, work hours, carrier contacts, inspections, etc.). The measure must include specific benchmarks to be reported on in the quarterly progress report, or as annual outputs.

In order to meet our program strategy activity of annually conducting approximately 300 onsite New Entrant Safety Audits and 1,000 offsite New Entrant Safety Audits in FFY 2022 - FFY 2024, our sub-goal is to conduct around 75 onsite and 250 offsite Safety Audits each quarter. To reach our program strategy activity of annually completing approximately 1,300 non-audit resolutions, our sub-goal is to complete around 325 per quarter.

New York State's progress will be tracked and reported on in the MCSAP quarterly reports, through the use of FMCSA's online New Entrant Web System (NEWS). Also, New York State will continue to work in cooperation with the New York FMCSA Division Office, to find and tag carriers, who are approaching their due dates. Once these carriers are identified, the individual auditors, to whom the carriers are assigned, will be notified to expedite the completion of their safety audits. With these steps in place, New York State will be able to achieve its main goal and objective of assisting FMCSA in reducing the number of crashes and fatalities involving large trucks and passenger carrier vehicles, through the New Entrant Safety Audit Program process.

Part 2 Section 10 - Border Enforcement

States sharing a land border with another country will conduct a border commercial motor vehicle safety program focusing on international commerce, including enforcement and related projects (49 CFR 350.201). If a State sharing a land border with another country declines to engage in border related activities, it will forfeit all border enforcement funds the State is eligible to receive.

Trend Analysis for 2016 - 2020

In the table below, provide the number of inspections conducted in the past 5 years.

The Trend Analysis area is only open for editing during Year 1 of a 3-year plan.

Inspection Types	2016	2017	2018	2019	2020
Level 1: Full	79	66	176	182	153
Level 2: Walk-Around	9483	7222	9831	10149	7110
Level 3: Driver-Only	578	305	549	519	194
Level 4: Special Inspections	1	3	4	5	5
Level 5: Vehicle-Only	0	0	0	0	0
Level 6: Radioactive Materials	1	0	2	0	0
Total	**10142**	**7596**	**10562**	**10855**	**7462**

Narrative Overview for FY 2022 - 2024

☐ **The State chooses not to engage in border enforcement activities in FY 2022 - 2024. If this box is checked, no additional narrative is necessary in this section.**

Enter the Agency name conducting Border Enforcement activities if other than the Lead Agency: New York Division of State Police

Program Objectives*: In addition to the primary goal of the program as stated below, a State must identify at least one of the following priority objectives as a focus within their border enforcement program to be considered for participating within this focus area.*

Program Goal*: Border States should conduct a border CMV safety program. The focus is on international commerce that includes enforcement and related projects, to ensure motor carriers and drivers operating CMVs (primarily those entering the United States from a foreign country) are in compliance with U.S. CMV safety standards and regulations, financial responsibility regulations, and registration requirements. It also ensures drivers of those vehicles are qualified and properly licensed to operate a CMV in the U.S.*

Check all objectives that apply (minimum of 1):

☑ **Objective 1: International Motorcoach Inspections - Facilitate the conducting of inspections of motorcoaches engaged in international commerce at bus stations, terminals, border crossings, maintenance facilities, destination locations, or other locations where a motor carrier may make a planned stop (excluding a weigh station). FMCSA encourages States to examine their previous years of data on international motorcoach activity and use that data to establish reasonable goals that will result in an appropriate level of motorcoach-focused activities. States must justify the goals set and provide the data or data source references.**

☑ **Objective 2: High Crash Corridor Enforcement Focused on International Commerce - Conduct international commerce CMV enforcement activities (inspections and traffic enforcement) within corridors where the data indicate that there are a high number of crashes involving vehicles engaged in international commerce.**

☑ **Objective 3: International Commerce CMV Inspections at Remote Border Sites Away from Border Crossings - Conduct international commerce CMV safety inspections at identified sites where known international commerce activity occurs near the Canadian and Mexican borders but where there is no official border crossing facility. Site(s)**

must be identified in the narrative below and describe how far these locations are from the nearest official border crossing facility, if any.

Projected Goals for FY 2022 - 2024

Summarize projected border enforcement activities in the table below.

Note: An inspection is counted as international commerce regardless of whether the transportation originated within the United States (US) or outside the US. All non-international commerce inspections conducted should be included in the Driver Vehicle Inspections section of the eCVSP, and not be indicated in BEG inspections on the inspection report which is uploaded into ASPEN.

Projected Goals for FY 2022 - 2024 - Border Enforcement			
	FY 2022	**FY 2023**	**FY 2024**
Number of International Commerce Regular CMV	4755	4805	4855
Number of International Commerce HM	250	300	350
Number of International Commerce Passenger	150	175	200
Total International Commerce Inspections	**5155**	**5280**	**5405**
Number of Fixed Facility International Inspections	500	525	550
Number of Non-Fixed Facility International Inspections	4655	4755	4855
Traffic Enforcement	1000	1000	1000
Strike Force Activities (CMVs)	24	24	24
Strike Force Activities (Passenger CMVs)	3	3	3

Strategies: Include a description of the strategies that will be utilized to meet the program objective(s) above. The applicant must include any challenges or impediments foreseen.

Three of the New York State Police troops, Troop A, B and D have at least one international border crossing that connects to a major Interstate. The grant would support eight enforcement periods within the three troops, for a total of 24 details. Each enforcement period will run for three consecutive days continuous hours, typically Tuesday through Thursday.

The New York State Police will conduct inspections near heavily congested border crossings and remote crossings. The sites will vary between troops, due to population densities, volume of traffic, and roadway designs. Sites will be selected based on crash data, traffic flow, and space and lighting needs for officer and public safety. Areas that have been used in the past are:

- I-190 Northbound and Southbound - Troop A, Erie County (Niagara/Buffalo)
- I-87 Northbound and Southbound - Troop B, Clinton County (Valcour, Peru and Champlain)
- I-81 Northbound and Southbound - Troop D, Jefferson County (Watertown)

The statistics for the three counties' large truck collisions and inspections are as following:

Location	2017	2018	2019	2020
Erie County *Collisions*	417	463	514	426
Erie County *Inspections*	5,064	6,337	6,597	5,201
Clinton County *Collisions*	32	37	24	18
Clinton County *Inspections*	8,345	8,793	8,537	7,322
Jefferson County *Collisions*	39	51	80	48
Jefferson County *Inspections*	6,004	6,267	6,081	4,327
Statewide Collisions	7,456	8,518	9,251	7,490

FY 2022 Update
1. Enforcement period language was changed from 72 continuous hours to 3 consecutive days.

Activity Plan for FY 2022 - 2024: Describe the specific activities planned to reach border enforcement goals.

The New York State Police will assign CVEU members from across the state to participate in each of the eight enforcement periods. Assigned Troopers will work 39 hours during the three-day periods (24 hours of straight time and 15 hours of overtime). The overtime, lodging, and per diem costs will be applied to the MCSAP grant. All personnel assigned to these specialized border details will be North American Standard Inspection, Level 1, general hazmat, and cargo tank certified inspectors.

Each enforcement period detail will have two components. The first will be the assignment of Troopers to conduct North American Standard Inspection, Level 2 inspections on international commerce, hazardous material, and containerized cargo shipments. The second will be the assignment of Troopers at official border crossings to conduct North American Standard Inspection, Level 3 inspections on passenger carrying vehicles, in addition to the expected commercial vehicle traffic. (Note: Due to current federal restrictions on conducting in-transit inspections of passenger carrying vehicles, commercial passenger carrier vehicle inspections will not be possible at detail locations that are not physically at a border crossing.)

The New York State Police anticipates conducting a minimum of 7,700 safety inspections, as part of the FFY 2022 Border Enforcement goals. The New York State Police estimates that at least 65% of the total inspections conducted as part of the Border Enforcement activities, will qualify as being conducted on an international shipment.

Performance Measurement Plan: Describe how you will measure progress toward the performance objective goal, to include quantifiable and measurable outputs (work hours, carrier contacts, inspections, etc.) and in terms of performance outcomes. The measure must include specific benchmarks that can be reported on in the quarterly progress report, or as annual outcomes.

All Troopers will use Traffic and Criminal Software (TraCs) to document their activity. In addition, an internal activity form will be used for the program manager to monitor and evaluate the progress of details. The number of details will be reported on in the MCSAP quarterly progress reports.

Part 3 - National Emphasis Areas and State Specific Objectives

FMCSA establishes annual national priorities (emphasis areas) based on emerging or continuing issues, and will evaluate CVSPs in consideration of these national priorities. Part 3 allows States to address the national emphasis areas/priorities outlined in the Notice of Funding Opportunity (NOFO) and any State-specific objectives as necessary. Specific goals and activities must be projected for the three fiscal year period (FYs 2022 - 2024).

Part 3 Section 1 - Enforcement of Federal OOS Orders during Roadside Activities

Instructions:

FMCSA has established an Out-of-Service (OOS) catch rate of 85 percent for carriers operating while under an OOS order. In this part, States will indicate their catch rate is at least 85 percent by using the check box or completing the problem statement portion below.

Check this box if:

☑ **As evidenced by the data provided by FMCSA, the State identifies at least 85 percent of carriers operating under a Federal IH or UNSAT/UNFIT OOS order during roadside enforcement activities and will not establish a specific reduction goal. However, the State will maintain effective enforcement of Federal OOS orders during roadside inspections and traffic enforcement activities.**

Part 3 Section 2 - Passenger Carrier Enforcement

Instructions:

FMCSA requests that States conduct enhanced investigations for motor carriers of passengers and other high risk carriers. Additionally, States are asked to allocate resources to participate in the enhanced investigations training being offered by FMCSA. Finally, States are asked to continue partnering with FMCSA in conducting enhanced investigations and inspections at carrier locations.

Check this box if:

☐ **As evidenced by the trend analysis data, the State has not identified a significant passenger transportation safety problem. Therefore, the State will not establish a specific passenger transportation goal in the current fiscal year. However, the State will continue to enforce the Federal Motor Carrier Safety Regulations (FMCSRs) pertaining to passenger transportation by CMVs in a manner consistent with the MCSAP Comprehensive Policy as described either below or in the roadside inspection section.**

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe the problem as identified by performance data and include the baseline data.

Due to the implementation of an electronic data transmission system in New York City that has resulted in major improvements in both the timeliness and the completeness of crash data, the 2016 and 2017 data showed a substantial increase in crashes involving buses, in particular, the reported number of personal injury bus crashes. Consequently, the data for 2016 and 2017 are not comparable to earlier years.

Fatal crashes involving buses, had been on an upward trend from 2016 - 2019. Preliminary data for 2020, indicate fatal crashes decreased from 19 in 2019 to 16 in 2020. It is likely the COVID 19 Pandemic had an impact. The three-year average prior to the pandemic, was 18.

Operations that are low fare or curbside and provide service to popular destinations, such as tourist attractions, casinos, major shopping centers, and prisons, continue to be a concern. For the combined years of 2018 and 2019, the largest proportion of fatal and personal injury bus crashes occurred in MCSAP Region 11 - New York City (61%), followed by MCSAP Region 10 - Hauppauge (11%), MCSAP Region 5 - Buffalo (10%), and MCSAP Region 8 - Poughkeepsie (9%). The smallest proportion of fatal and personal injury bus crashes occurred in MCSAP Region 1 - Albany (5%) and MCSAP Region 3 - Syracuse (4%).

Source: NYS SAFETYNET/NGA System, capture date 7/7/2021

Projected Goals for FY 2022 - 2024: Enter the performance goal for the three year CVSP period for the State's passenger carrier enforcement initiative. Annual passenger carrier enforcement benchmarks for FY 2022, 2023 and 2024 must also be included.

The following peformance goals have been set for passenger carrier safety for FFY 2022 - 2024:

Reduce the number of fatal crashes involving buses to 17 in 2022, 16 in 2023, and 15 in 2024.

Source: NYS SAFETYNET/NGA System, capture date 7/7/2021

Program Activities for FY 2022 - 2024: Provide additional information regarding how these activities will be implemented.

Commercial Passenger Carrying Vehicle Safety Enforcement details:

To increase routine commercial passenger carrying vehicle inspections across the state, NYSDOT, local police agencies, and the State Police will conduct special commercial passenger carrying vehicle safety strike force details, focusing on locations in the MCSAP Regions with high volumes of commercial passenger carrying vehicle traffic and origin/destination locations, such as tourist attractions and special events. In addition, each agency may conduct details on a smaller scale to inspect and monitor standard passenger carrying vehicle traffic for each region.

NYSDOT Investigators will also partner with FMCSA in conducting Enhanced Investigations and inspections at carrier locations, in conjunction with completing federal investigations.

The planned activities do not take into account any future COVID 19 Pandemic restrictions or the economic posture of the passenger transportation industry moving forward.

FY 2022 Updates:
1. The Commercial Passenger Carrying Vehicle Safety Enforcement details were updated to meet current goals.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.

The Number of Fatal Crashes Involving Buses, is the peformance measure that will be used to monitor progress toward the performance objective for Passenger Carrier Enforcement.

Monitoring and Evaluation:

Preliminary data on fatal crashes involving buses, will be extracted from New York's SAFETYNET/NGA system on a quarterly basis to track the measure throughout the year. These preliminary numbers will be reported in the MCSAP Quarterly Reports. Once the data for the calendar year is finalized, the progress made toward the goal, will be evaluated and reported in the state's MCSAP Quarter 4 Report.

Part 3 Section 3 - State Specific Objectives – Past

Instructions:

Describe any State-specific CMV problems that were addressed with FY 2021 MCSAP funding. Some examples may include hazardous materials objectives, Electronic Logging Device (ELD) implementation, and crash reduction for a specific segment of industry, etc. Report below on year-to-date progress on each State-specific objective identified in the FY 2021 CVSP.

Progress Report on State Specific Objectives(s) from the FY 2021 CVSP

Please enter information to describe the year-to-date progress on any State-specific objective(s) identified in the State's FY 2021 CVSP. Click on "Add New Activity" to enter progress information on each State-specific objective.

Activity #1

Activity: Describe State-specific activity conducted from previous year's CVSP.
During roadside inspections, NYSDOT will collect data and report on all carriers, who violate 396.9(c)(2) of 49 FMCSR. The data will be reviewed to determine if federal carrier interventions are applicable in these cases; if applicable, federally-certified NYSDOT personnel will conduct investigations. Other carriers will be subject to intrastate review, data collection, and education/technical assistance.

Goal: Insert goal from previous year CVSP (#, %, etc., as appropriate).
In FFY 2021, take action on a minimum of 88% of those New York domiciled motor carriers with 396.9(c)(2) violations, who are identified through investigations.

Actual: Insert year to date progress (#, %, etc., as appropriate).
In the first two quarters of FFY 2021, 100% (18 out of 18) of the New York domiciled motor carriers with 396.9(c)(2) violations, who were identified through investigations, received follow-up action by NYSDOT. New York is on track to exceed the goal of taking action on a minimum of 88% of the violators identified.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.

Activity #2

Activity: Describe State-specific activity conducted from previous year's CVSP.
A risk-based process will be used to identify carriers, who have been issued out-of-service vehicle violations and have failed to return three or more DVERs. These carriers will be identified for intervention and follow-up, in the form of state compliance reviews and sometimes, Notices of Violation and Repair Verifications.

Goal: Insert goal from previous year CVSP (#, %, etc., as appropriate).
In FFY 2021, take action and conduct state compliance reviews on 95 New York State domiciled carriers, who have been issued out-of-service vehicle violations and have not returned three or more DVERs, certifying that the defects have been corrected.

Actual: Insert year to date progress (#, %, etc., as appropriate).
In the first two quarters of FFY 2021, a total of 30 New York State domiciled carriers with OOS violations and three or more unreturned DVERs, were subjected to state compliance reviews.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.
Progress toward this goal was impeded some by the pandemic. While not expecting to reach the goal of 95, New York expects to see a final number that demonstrates effort toward this goal.

Activity #3

Activity: Describe State-specific activity conducted from previous year's CVSP.
Conduct repair verifications at inspection sites, on NYS domiciled carriers with out-of-service vehicle defects, that can be verified onsite.

Goal: Insert goal from previous year CVSP (#, %, etc., as appropriate).
On an annual basis, conduct repair verifications at inspection sites on 400 NYS domiciled carriers with out-of-service vehicle defect inspection reports. These repair verifications will be conducted on vehicle defects that can be verified as repaired onsite.

Actual: Insert year to date progress (#, %, etc., as appropriate).
In the first two quarters of FFY 2021, a total of 580 repair verifications were conducted at inspection sites on NYS domiciled carriers with out-of-service vehicle defect inspection reports. New York is exceeding the goal of conducting repair verifications at inspection sites on 400 NYS domiciled carriers with out-of-service vehicle defect inspection reports.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.

Activity #4

Activity: Describe State-specific activity conducted from previous year's CVSP.
Inspections will be conducted on both international and domestic commercial motor vehicle carriers and also, international and domestic shipments.

Goal: Insert goal from previous year CVSP (#, %, etc., as appropriate).
Conduct 36 commercial motor vehicle inspection details on an annual basis, at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility.

Actual: Insert year to date progress (#, %, etc., as appropriate).
In the first two quarters of FFY 2021, a total of 39 commercial motor vehicle inspection details had been conducted at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility; New York is exceeding the goal of conducting 36 commercial motor vehicle inspection details at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.

Activity #5

Activity: Describe State-specific activity conducted from previous year's CVSP.
During roadside inspections of stretch limousines, immediate action will be taken on those found with any out-of-service defects. This will include suspending the registration, blocking the VIN, removing license plates, and having the vehicle towed, impounded, or immobilized.

Goal: Insert goal from previous year CVSP (#, %, etc., as appropriate).
In FFY2021, suspend registration, block VIN, remove license plates, and have vehicle towed, impounded, or immobilized for 85% of stretch limousines with out-of-service violations, found during roadside inspections.

Actual: Insert year to date progress (#, %, etc., as appropriate).
During the first two quarters of FFY 2021, 100% (46 out of 46) of stretch limousines, found with any out-of-service defects, had immediate action taken, including suspending the registration, blocking the VIN, removing license plates, and having the vehicle towed, impounded, or immobilized.

Narrative: Describe any difficulties achieving the goal, problems encountered, obstacles overcome, lessons learned, etc.

Part 3 Section 4 - State Specific Objectives – Future

Instructions:

The State may include additional objectives from the national priorities or emphasis areas identified in the NOFO as applicable. In addition, the State may include any State-specific CMV problems identified in the State that will be addressed with MCSAP funding. Some examples may include hazardous materials objectives, Electronic Logging Device (ELD) implementation, and crash reduction for a specific segment of industry, etc.

Describe any State-specific objective(s) identified for FY 2022 - 2024. Click on "Add New Activity" to enter information on each State-specific objective. This is an optional section and only required if a State has identified a specific State problem planned to be addressed with grant funding.

State Objective #1

Enter the title of your State-Identified Objective.
Respond to Carriers, Who Fail to Correct Defects Cited in Roadside Inspections

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe problem identified by performance data including baseline data.
Through its monitoring efforts, New York has identified carriers, who continually violate the requirement to correct previously cited defects discovered during roadside inspections, prior to continuing operations (49 CFR 396.9(c)(2)). By continuing to operate without correcting the defects that have been cited, these carriers pose a major threat to safety on the state's roadways. Carriers, who fail to comply with federal regulations regarding the correction of defects, are subject to CSA intervention by federally-certified NYSDOT Investigators. Other carriers are subject to intrastate review and action by NYSDOT. In the first two quarters of FFY 2021, 100% (18 out of 18) of the New York domiciled motor carriers with 396.9(c)(2) violations, who were identified through investigations, received follow-up action by NYSDOT.

Projected Goals for FY 2022 - 2024:
Enter performance goal.
In FFY 2022 - 2024, take action on a minimum of 88% of those New York domiciled motor carriers with 396.9(c)(2) violations, who are identified through investigations.

Program Activities for FY 2022 - 2024: Describe the activities that will be implemented including level of effort.
During roadside inspections, NYSDOT will collect data and report on all carriers, who violate 396.9(c)(2) of 49 FMCSR. The data will be reviewed to determine if federal carrier interventions are applicable in these cases; if applicable, federally-certified NYSDOT personnel will conduct investigations. Other carriers will be subject to intrastate review, data collection, and education/technical assistance.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.
Performance Measure: Percentage of New York domiciled motor carriers identified through investigations to have 396.9(c)(2) violations, who are the recipients of follow-up action by NYSDOT Ongoing monitoring will be conducted on a quarterly basis. Inspection data from New York's SAFETYNET system will be queried to identify carriers, who have violated 396.9 (c)(2). Motor carriers, who failed to correct defects noted during roadside inspections, will be flagged for intervention and follow-up action in the form of federal compliance reviews and sometimes, Notices of Violation. This will be reported on in the quarterly reports submitted to FMCSA. It should be noted that there is a two quarter lag in data reporting, due to the length of the process.

State Objective #2

Enter the title of your State-Identified Objective.
Enforcement for Carriers with Unreturned Driver Vehicle Examination Reports (DVERs)

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe problem identified by performance data including baseline data.
Through its monitoring efforts and review of inspection data, New York has identified NYS domiciled carriers with out-of-service violations, who failed to return Driver Vehicle Examination Reports (DVERs) certifying that the previously cited defects were corrected, prior to continuing operations. Interventions are needed to improve compliance with 49 CFR 396.9. In the first two quarters of FFY 2021, a total of 30 New York State domiciled carriers with OOS violations and three or more unreturned DVERs, were subjected to state compliance reviews.

Projected Goals for FY 2022 - 2024:
Enter performance goal.
In FFY 2022-2024, take action and conduct state compliance reviews annually, on 95 New York State domiciled carriers, who have been issued out-of-service vehicle violations and have not returned three or more DVERs certifying that the defects have been corrected.

Program Activities for FY 2022 - 2024: Describe the activities that will be implemented including level of effort.
A risk-based process will be used to identify carriers, who have been issued out-of service-violations and have failed to return three or more DVERs. These carriers will be identified for intervention and follow-up, in the form of state compliance reviews and sometimes, Notices of Violation and Repair Verifications.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.
Performance Measure: The number of NYS domiciled carriers with out-of-service vehicle violations and three or more unreturned DVERs, who receive state compliance reviews Ongoing monitoring will be conducted on a quarterly basis. Inspection data from New York's SAFETYNET system will be queried to identify carriers, who have violated 49 CFR 396.9; these carriers will be flagged for intervention and follow-up. The status of this activity will be reported on in the quarterly reports submitted to FMCSA. The reporting on this activity will lag by about a quarter, due to the amount of time it takes for the performed reviews, to be approved and uploaded to the state review system.

State Objective #3

Enter the title of your State-Identified Objective.
Repair Verifications at Inspection Sites for Certain Out-Of-Service Vehicle Defects When Plausible (NYSDOT included this objective in the eCVSP because it supplements the other program goals)

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe problem identified by performance data including baseline data.
Until recently, there were no repair verifications for out-of-service vehicle defects, conducted at inspection sites. Repair verifications were attempted at a later time, often resulting in additional man hours and sometimes, travel costs to go to carriers' places of business. By implementing a policy to conduct repair verifications for certain out-of-service vehicle defects at inspection sites, productivity and funding can be saved and utilized for conducting additional safety initiatives. In the first two quarters of FFY 2021, a total of 580 repair verifications were conducted at inspections sites, on NYS domiciled carriers with out-of-service vehicle defect inspection reports.

Projected Goals for FY 2022 - 2024:
Enter performance goal.

On an annual basis, conduct repair verifications at inspection sites on 1,000 NYS domiciled carriers with out-of-service vehicle defect inspection reports. These repair verifications will be conducted on vehicle defects that can be verified as repaired onsite.

Program Activities for FY 2022 - 2024: Describe the activities that will be implemented including level of effort.
Conduct repair verifications at inspection sites on NYS domiciled carriers with out-of-service vehicle defects that can be verified onsite.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.
Performance Measure: The number of repair verifications conducted onsite on NYS domiciled carriers with out-of-service vehicle defect inspection reports NYSDOT will report this information in the quarterly reports submitted to FMCSA.

State Objective #4

Enter the title of your State-Identified Objective.
Inspection Details at the Highway Safety Patrol and Commercial Vehicle Inspection Facility Located Immediately South of the U.S. Customs and Border Patrol (CBP) Port of Entry at the I-87 NYS/Quebec International Border in the Town of Champlain, Clinton County

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe problem identified by performance data including baseline data.
New York had been in need of a fixed Commercial Vehicle Inspection and Highway Safety Patrol Facility near the northern border that could accommodate the inspection requirements of MCSAP; the Champlain site, met this need. This facility allows for additional inspections to be conducted by NYSDOT Inspectors and State Police Troopers on both international and domestic commercial motor vehicle carriers and also, international and domestic shipments. In the first two quarters of FFY 2021, a total of 39 commercial motor vehicle inspection details had been conducted at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility.

Projected Goals for FY 2022 - 2024:
Enter performance goal.
Conduct 200 commercial motor vehicle inspection details on an annual basis, at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility.

Program Activities for FY 2022 - 2024: Describe the activities that will be implemented including level of effort.
Inspections will be conducted on both international and domestic commercial motor vehicle carriers and also, international and domestic shipments.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.
Performance Measure: The number of inspection details conducted at the Champlain Highway Safety Patrol and Commercial Vehicle Inspection Facility NYSDOT will report this information in the quarterly reports submitted to FMCSA.

State Objective #5

Enter the title of your State-Identified Objective.
Suspend Registrations and Block VINs for Stretch Limousines with Out-of-Service Violations Found During Roadside Inspections

Narrative Overview for FY 2022 - 2024

Problem Statement Narrative: Describe problem identified by performance data including baseline data.

There is additional emphasis on stretch limousine safety, due to a stretch limousine crash that occurred in Schoharie County on October 6, 2018 and resulted in twenty fatalities. Since this crash, a Suspend Now app has been developed and implemented, allowing for the immediate registration suspension and VIN block of stretch limousines found operating with out-of-service defects. During the first two quarters of FFY 2021, 100% (46 out of 46) of stretch limousines, found with any out-of-service defects, had immediate action taken, including registration suspension, VIN blocking, license plate removal, and vehicle towing, impoundment, or immobilization.

Projected Goals for FY 2022 - 2024:
Enter performance goal.
For FFY 2022 - 2024, suspend registration, block VIN, remove license plates, and have vehicle towed for 85% of stretch limousines with out-of-service violations found during roadside inspections.

Program Activities for FY 2022 - 2024: Describe the activities that will be implemented including level of effort.
During roadside inspections of stretch limousines, immediate action will be taken on those found with any out-of-service defects. This will include suspending the registration, blocking the VIN, removing license plates, and having the vehicle towed, impounded, or immobilized.

Performance Measurements and Monitoring: Describe all performance measures and how the State will conduct ongoing monitoring of progress in addition to quarterly SF-PPR reporting.
Performance Measure: Percentage of stretch limousines found with out-of-service violations during roadside inspections, with immediate suspension of operation implemented as a result NYSDOT will monitor and report this information in the quarterly reports submitted to FMCSA.

Part 4 - Financial Information

Part 4 Section 1 - Overview

The Spending Plan is an explanation of each budget component, and should support the cost estimates for the proposed work. The Spending Plan should focus on how each item will achieve the proposed project goals and objectives, and explain how costs are calculated. The Spending Plan must be clear, specific, detailed, and mathematically correct. Sources for assistance in developing the Spending Plan include 2 CFR part 200, 2 CFR part 1201, 49 CFR part 350 and the MCSAP Comprehensive Policy.

Before any cost is billed to or recovered from a Federal award, it must be allowable (2 CFR §200.403, 2 CFR §200 Subpart E – Cost Principles), reasonable and necessary (2 CFR §200.403 and 2 CFR §200.404), and allocable (2 CFR §200.405).

- ***Allowable** costs are permissible under the OMB Uniform Guidance, DOT and FMCSA regulations and directives, MCSAP policy, and all other relevant legal and regulatory authority.*
- ***Reasonable and Necessary** costs are those which a prudent person would deem to be judicious under the circumstances.*
- ***Allocable** costs are those that are charged to a funding source (e.g., a Federal award) based upon the benefit received by the funding source. Benefit received must be tangible and measurable.*
    - *For example, a Federal project that uses 5,000 square feet of a rented 20,000 square foot facility may charge 25 percent of the total rental cost.*

Instructions

The Spending Plan should include costs for FY 2022 only. This applies to States completing a multi-year CVSP or an Annual Update to their multi-year CVSP.

The Spending Plan data tables are displayed by budget category (Personnel, Fringe Benefits, Travel, Equipment, Supplies, Contractual and Subaward, and Other Costs). You may add additional lines to each table, as necessary. Please include clear, concise explanations in the narrative boxes regarding the reason for each cost, how costs are calculated, why they are necessary, and specific information on how prorated costs were determined.

The following definitions describe Spending Plan terminology.

- ***Federal Share** means the portion of the total project costs paid by Federal funds. The budget category tables use 85.01percent in the federal share calculation.*
- ***State Share** means the portion of the total project costs paid by State funds. The budget category tables use 14.99 percent in the state share calculation. A State is only required to contribute 14.99 percent of the total project costs of all budget categories combined as State share. A State is NOT required to include a 14.99 percent State share for each line item in a budget category. The State has the flexibility to select the budget categories and line items where State match will be shown.*
- ***Total Project Costs** means total allowable costs incurred under a Federal award and all required cost sharing (sum of the Federal share plus State share), including third party contributions.*
- ***Maintenance of Effort (MOE)** means the level of effort Lead State Agencies are required to maintain each fiscal year in accordance with 49 CFR § 350.301. The State has the flexibility to select the budget categories and line items where MOE will be shown. Additional information regarding MOE can be found in the MCSAP Comprehensive Policy (MCP) in section 3.6.*

On Screen Messages

The system performs a number of edit checks on Spending Plan data inputs to ensure calculations are correct, and values are as expected. When anomalies are detected, alerts will be displayed on screen.

- *Calculation of Federal and State Shares*

  Total Project Costs are determined for each line based upon user-entered data and a specific budget category formula. Federal and State shares are then calculated by the system based upon the Total Project Costs and are added to each line item.

  The system calculates an 85.01 percent Federal share and 14.99 percent State share automatically and populates

these values in each line. Federal share is the product of Total Project Costs x 85.01 percent. State share equals Total Project Costs minus Federal share. It is important to note, if Total Project Costs are updated based upon user edits to the input values, the share values will not be recalculated by the system and should be reviewed and updated by users as necessary.

States may edit the system-calculated Federal and State share values at any time to reflect actual allocation for any line item. For example, States may allocate a different percentage to Federal and State shares. States must ensure that the sum of the Federal and State shares equals the Total Project Costs for each line before proceeding to the next budget category.

An error is shown on line items where Total Project Costs does not equal the sum of the Federal and State shares. Errors must be resolved before the system will allow users to 'save' or 'add' new line items.

Territories must insure that Total Project Costs equal Federal share for each line in order to proceed.

- *MOE Expenditures*

States may enter MOE on individual line items in the Spending Plan tables. The Personnel, Fringe Benefits, Equipment, Supplies, and Other Costs budget activity areas include edit checks on each line item preventing MOE costs from exceeding allowable amounts.

  - *If "Percentage of Time on MCSAP grant" equals 100%, then MOE must equal $0.00.*
  - *If "Percentage of Time on MCSAP grant" equals 0%, then MOE may equal up to Total Project Costs as expected at 100%.*
  - *If "Percentage of Time on MCSAP grant" > 0% AND < 100%, then the MOE maximum value cannot exceed "100% Total Project Costs" minus "system-calculated Total Project Costs".*

An error is shown on line items where MOE expenditures are too high. Errors must be resolved before the system will allow users to 'save' or 'add' new line items.

The Travel and Contractual budget activity areas do not include edit checks for MOE costs on each line item. States should review all entries to ensure costs reflect estimated expenditures.

- *Financial Summary*

The Financial Summary is a summary of all budget categories. The system provides warnings to the States on this page if the projected State Spending Plan totals are outside FMCSA's estimated funding amounts. States should review any warning messages that appear on this page and address them prior to submitting the eCVSP for FMCSA review.

The system will confirm that:

  - *Overtime value does not exceed the FMCSA limit.*
  - *Planned MOE Costs equal or exceed FMCSA limit.*
  - *States' proposed Federal and State share totals are each within $5 of FMCSA's Federal and State share estimated amounts.*
  - *Territories' proposed Total Project Costs are within $5 of $350,000.*

ESTIMATED Fiscal Year Funding Amounts for MCSAP			
	85.01% Federal Share	14.99% State Share	Total Estimated Funding
Total	$18,939,690.00	$996,826.00	$19,936,516.00

Summary of MCSAP Funding Limitations	
Allowable amount for Overtime without written justification (14.99% of MCSAP Award Amount):	$2,990,477.00
MOE Baseline:	$272,429.65

Part 4 Section 2 - Personnel

Personnel costs are salaries for employees working directly on a project.

***Note: Do not include any personally identifiable information (PII) in the CVSP. The final CVSP approved by FMCSA is required to be posted to a public FMCSA website**.*

Salary and Overtime project costs must be separated when reporting to FMCSA, regardless of the Lead MCSAP Agency or Subrecipient pay structure.

List grant-funded staff who will complete the tasks discussed in the narrative descriptive sections of the CVSP. Positions may be listed by title or function. It is not necessary to list all individual personnel separately by line. The State may use average or actual salary and wages by personnel category (e.g., Trooper, Civilian Inspector, Admin Support, etc.). Additional lines may be added as necessary to capture all your personnel costs.

The percent of each person's time must be allocated to this project based on the amount of time/effort applied to the project. For budgeting purposes, historical data is an acceptable basis.

***Note**: Reimbursement requests must be based upon documented time and effort reports. Those same time and effort reports may be used to estimate salary expenses for a future period. For example, a MCSAP officer's time and effort reports for the previous year show that he/she spent 35 percent of his/her time on approved grant activities. Consequently, it is reasonable to budget 35 percent of the officer's salary to this project. For more information on this item see 2 CFR §200.430.*

In the salary column, enter the salary for each position.

Total Project Costs equal the Number of Staff x Percentage of Time on MCSAP grant x Salary for both Personnel and Overtime (OT).

If OT will be charged to the grant, only OT amounts for the Lead MCSAP Agency should be included in the table below. If the OT amount requested is greater than the 14.99 percent limitation in the MCSAP Comprehensive Policy (MCP), then justification must be provided in the CVSP for review and approval by FMCSA headquarters.

Activities conducted on OT by subrecipients under subawards from the Lead MCSAP Agency must comply with the 14.99 percent limitation as provided in the MCP. Any deviation from the 14.99 percent limitation must be approved by the Lead MCSAP Agency for the subrecipients.

Summary of MCSAP Funding Limitations	
Allowable amount for Lead MCSAP Agency Overtime without written justification (14.99% of MCSAP Award Amount):	$2,990,477.00

Personnel: Salary and Overtime Project Costs							
Salary Project Costs							
Position(s)	# of Staff	% of Time on MCSAP Grant	Salary	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
ITS2	1	40.0000	$86,000.00	$34,400.00	$32,680.00	$1,720.00	$0.00
MVIs	21	100.0000	$52,000.00	$1,092,000.00	$1,037,400.00	$54,600.00	$0.00
MCIs	25	60.0000	$58,147.00	$872,205.00	$828,594.75	$43,610.25	$0.00
SMVIs	5	100.0000	$64,292.00	$321,460.00	$305,387.00	$16,073.00	$0.00
SMCIs	6	60.0000	$64,292.00	$231,451.20	$219,878.64	$11,572.56	$0.00
ITS3	1	80.0000	$111,316.00	$89,052.80	$84,600.16	$4,452.64	$0.00
TA	1	40.0000	$60,000.00	$24,000.00	$22,800.00	$1,200.00	$0.00
ITS2	2	25.0000	$95,000.00	$47,500.00	$45,125.00	$2,375.00	$0.00
TM2	1	20.0000	$112,000.00	$22,400.00	$21,280.00	$1,120.00	$0.00
ITS2	1	100.0000	$86,000.00	$86,000.00	$81,700.00	$4,300.00	$0.00
OA1	1	0.0000	$41,805.00	$0.00	$0.00	$0.00	$20,902.50
TA	1	30.0000	$72,000.00	$21,600.00	$20,520.00	$1,080.00	$0.00
AS1	1	55.0000	$64,292.00	$35,360.60	$33,592.57	$1,768.03	$0.00
AS1	1	0.0000	$64,292.00	$0.00	$0.00	$0.00	$12,858.40
AS1	1	60.0000	$64,292.00	$38,575.20	$36,646.44	$1,928.76	$0.00
ITS1	1	0.0000	$64,292.00	$0.00	$0.00	$0.00	$38,575.20
ITS1	1	65.0000	$71,000.00	$46,150.00	$43,842.50	$2,307.50	$0.00
ITS2	1	5.0000	$95,000.00	$4,750.00	$4,512.50	$237.50	$4,750.00
OA2	1	0.0000	$46,103.00	$0.00	$0.00	$0.00	$11,525.75
PA	1	0.0000	$57,231.00	$0.00	$0.00	$0.00	$11,446.20
Subtotal: Salary				**$2,966,904.80**	**$2,818,559.56**	**$148,345.24**	**$100,058.05**
Overtime Project Costs							
MVIs	21	3.0000	$78,000.00	$49,140.00	$46,683.00	$2,457.00	$0.00
MCIs	25	3.0000	$87,220.50	$65,415.37	$62,144.60	$3,270.77	$0.00
SMVIs	5	3.0000	$96,438.00	$14,465.70	$13,742.42	$723.28	$0.00
SMCIs	6	3.0000	$96,438.00	$17,358.84	$16,490.90	$867.94	$0.00
Subtotal: Overtime				**$146,379.91**	**$139,060.92**	**$7,318.99**	**$0.00**
TOTAL: Personnel				**$3,113,284.71**	**$2,957,620.48**	**$155,664.23**	**$100,058.05**
Accounting Method:	**Cash**						

Enter a detailed explanation of how the personnel costs were derived and allocated to the MCSAP project.

To develop an estimate for the personnel costs, we used the average percent of time spent working on grant functions for the various positions and the associated salaries.

Titles of personnel include: Motor Vehicle Inspectors and Supervising MVIs, Motor Carrier Investigators and Supervising MCIs, Transportation Managers, Intermodal Transportation Specialists, Transportation Analysts, Administrative Specialists, Program Aides, and Office Assistants.

Response to comment:

Overtime costs were estimated based on various factors. Historical overtime expenditures were considered. Also, the COVID-19 pandemic was taken into consideration. The pandemic affected the amount of overtime worked, and with trajectory of the pandemic uncertain, estimated future overtime was not based specifically, on pre-pandemic amounts. Additionally, personnel have exited through attrition. It is anticipated that new personnel, in need of training and certification, will not be contributing to overtime costs at the same rate as veteran personnel.

FFY 2022 Updates:

The percentages worked by MCIs and SMCIs were changed.

Part 4 Section 3 - Fringe Benefits

*Fringe costs are benefits paid to employees, including the cost of employer's share of FICA, health insurance, worker's compensation, and paid leave. Only non-Federal grantees that use the **accrual basis** of accounting may have a separate line item for leave, and is entered as the projected leave expected to be accrued by the personnel listed within Part 4.2 – Personnel. Reference 2 CFR §200.431(b).*

Show the fringe benefit costs associated with the staff listed in the Personnel section. Fringe costs may be estimates, or based on a fringe benefit rate. If using an approved rate by the applicant's Federal cognizant agency for indirect costs, a copy of the indirect cost rate agreement must be provided in the "My Documents" section in eCVSP and through grants.gov. For more information on this item see 2 CFR §200.431.

Show how the fringe benefit amount is calculated (i.e., actual fringe rate, rate approved by HHS Statewide Cost Allocation or cognizant agency, or an aggregated rate). Include a description of the specific benefits that are charged to a project and the benefit percentage or total benefit cost.

***Actual Fringe Rate**: a fringe rate approved by your cognizant agency or a fixed rate applied uniformly to each position.*

***Aggregated Rate**: a fringe rate based on actual costs and not a fixed rate (e.g. fringe costs may vary by employee position/classification).*

Depending on the State, there are fixed employer taxes that are paid as a percentage of the salary, such as Social Security, Medicare, State Unemployment Tax, etc. For more information on this item see the Fringe Benefits Job Aid below.

Fringe costs method: Actual Fringe Rate

Total Project Costs equal the Fringe Benefit Rate x Percentage of Time on MCSAP grant x Base Amount divided by 100.

***Fringe Benefit Rate**: The rate that has been approved by the State's cognizant agency for indirect costs; or a rate that has been calculated based on the aggregate rates and/or costs of the individual items that your agency classifies as fringe benefits.*

***Base Amount**: The salary/wage costs within the proposed budget to which the fringe benefit rate will be applied.*

Fringe Benefits Project Costs							
Position(s)	Fringe Benefit Rate	% of Time on MCSAP Grant	Base Amount	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
ITS2	63.7200	40.0000	$34,400.00	$8,767.87	$8,329.48	$438.39	$0.00
MVIs	63.7200	100.0000	$1,092,000.00	$695,822.40	$661,031.28	$34,791.12	$0.00
MCIs	63.7200	60.0000	$872,205.00	$333,461.41	$316,788.34	$16,673.07	$0.00
SMVIs	63.7200	100.0000	$321,460.00	$204,834.31	$194,592.59	$10,241.72	$0.00
SMCIs	63.7200	60.0000	$231,451.20	$88,488.42	$84,064.00	$4,424.42	$0.00
ITS3	63.7200	80.0000	$89,052.80	$45,395.55	$43,125.77	$2,269.78	$0.00
TA	63.7200	40.0000	$24,000.00	$6,117.12	$5,811.26	$305.86	$0.00
ITS1	63.7200	65.0000	$46,150.00	$19,114.40	$18,158.68	$955.72	$0.00
ITS2	63.7200	25.0000	$47,500.00	$7,566.75	$7,188.41	$378.34	$0.00
TM2	63.7200	20.0000	$22,400.00	$2,854.65	$2,711.92	$142.73	$0.00
ITS2	63.7200	100.0000	$86,000.00	$54,799.20	$52,059.24	$2,739.96	$0.00
ITS2	63.7200	5.0000	$4,750.00	$151.33	$143.76	$7.57	$146.89
OA1	63.7200	0.0000	$20,902.50	$0.00	$0.00	$0.00	$3,329.77
TA	63.7200	30.0000	$21,600.00	$4,129.05	$3,922.60	$206.45	$0.00
AS1	63.7200	55.0000	$35,360.60	$12,392.47	$11,772.85	$619.62	$0.00
AS1	63.7200	0.0000	$12,858.40	$0.00	$0.00	$0.00	$1,638.67
AS1	63.7200	60.0000	$38,575.20	$14,748.07	$14,010.67	$737.40	$0.00
ITS1	63.7200	0.0000	$38,575.20	$0.00	$0.00	$0.00	$14,748.07
MVIs OT	63.7200	3.0000	$49,140.00	$939.36	$892.39	$46.97	$0.00
MCIs OT	63.7200	3.0000	$65,415.38	$1,250.48	$1,187.96	$62.52	$0.00
SMVIs OT	63.7200	3.0000	$14,465.70	$276.52	$262.69	$13.83	$0.00
SMCIs OT	63.7200	3.0000	$17,358.84	$331.83	$315.24	$16.59	$0.00
OA2	63.7200	0.0000	$9,220.60	$0.00	$0.00	$0.00	$1,140.59
PA	63.7200	0.0000	$11,446.20	$0.00	$0.00	$0.00	$1,415.89
TOTAL: Fringe Benefits				**$1,501,441.19**	**$1,426,369.13**	**$75,072.06**	**$22,419.88**

Enter a detailed explanation of how the fringe benefit costs were derived and allocated to the MCSAP project.

The approved fringe rate is 89.22% and comes directly from the Indirect Cost Rate Agreement approved by NYSDOT's cognizant agency, FHWA. The rate is applied to all personnel costs, both regular and overtime. NYSDOT plans to utilize a rate of 61.85% for reimbursement.

This is how the fringe rate from the Indirect Cost Rate Agreement is calculated:

The NYS Comptroller fringe rate for federal funds is used with an adjustment factor for applying the rate to direct labor added in. The leave and fringe benefit payroll additive consists of two major components:

1.) Cost of employee leave - includes the cost to NYSDOT for providing annual leave, sick leave, personal leave, holidays, jury duty leave, military leave, and other leave provided by the State; costs of providing these leaves are accumulated in the Department's Integrated Accounting System.

2.) Cost of employee fringe benefits - includes the cost to NYSDOT for retirement, social security, health insurance, dental insurance, worker's compensation, unemployment insurance, and the survivors' benefits for its employees; costs are computed and applied annually by the NYS Comptroller as percentages of NYSDOT's gross payroll and are converted to a direct labor base during development of the payroll leave and fringe benefit additive.

FFY 2022 Updates:

The fringe rate was updated to 63.72 percent.

Part 4 Section 4 - Travel

Itemize the positions/functions of the people who will travel. Show the estimated cost of items including but not limited to, airfare, lodging, meals, transportation, etc. Explain in detail how the MCSAP program will directly benefit from the travel.

Travel costs are funds for field work or for travel to professional meetings.

List the purpose, number of persons traveling, number of days, percentage of time on MCSAP Grant, and total project costs for each trip. If details of each trip are not known at the time of application submission, provide the basis for estimating the amount requested. For more information on this item see 2 CFR §200.474.

Total Project Costs should be determined by State users, and manually input in the table below. There is no system calculation for this budget category.

Travel Project Costs							
Purpose	# of Staff	# of Days	% of Time on MCSAP Grant	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
MCSAP Program Travel (lodging, meals, mileage, etc.)	75	0	100.0000	$162,225.00	$154,113.75	$8,111.25	$0.00
TOTAL: Travel				**$162,225.00**	**$154,113.75**	**$8,111.25**	**$0.00**

Enter a detailed explanation of how the travel costs were derived and allocated to the MCSAP project.

Previous costs were used to determine the anticipated travel costs associated with the MCSAP Program. Routine MCSAP related travel costs, covering lodging and meal allowance costs, are necessary to meet the program's safety objectives. In order to satisfy NYSDOT's goals, as well as requests from FMCSA throughout the time period of the grant, staff will accumulate travel costs. Travel costs are incurred in conjunction with traveling for roadside inspections, New Entrant Safety Audits, federal compliance reviews, outreach activities, etc.. The total number of travel days is dependent on various factors, including whether a New Entrant Safety Audit starts as an offsite audit and is converted to an onsite audit, educational outreach requests, and strikeforce activities, implemented in response to specific safety initiatives that may arise.

For routine MCSAP travel done in conjunction with roadside inspections, onsite Safety Audits, federal investigations, educational outreach, strike-force activities resulting from existing or new emphasis areas, training, etc., historical data was used. Without knowing certain facts (number of trainings for new and/or existing staff and number and location of the following: onsite Safety Audits, federal investigations, educational outreach, and strike-force activities), costs were estimated.

The estimated costs include the following:

per diem meals/incidental expenses - $18,525 ($65 per day/57 staff/5 days per person)

lodging - $21,204 ($124 per day/57 staff/approx. 3 days per person)

personal car mileage - $15,750 (9 staff/approx. $1,750 per person)

travel tolls - $570 (57 staff/approx. $10 per person)

Response to comment:

The $49 difference was included in the MOE costs.

FFY 2022 Updates:

MOE was removed

Travel was updated to -

per diem meals/incidental expenses - $56,925 ($69 per day/75 staff/11 days per person)

lodging - $94,050 ($114 per day/75 staff/11 days per person)

tolls - $750 (75 staff/$10 per person)

car mileage - $10,500 (6 staff/$1,750 per person)

Part 4 Section 5 - Equipment

Equipment is tangible or intangible personal property. It includes information technology systems having a useful life of more than one year, and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity (i.e., the State) for financial statement purposes, or $5,000.

- *If your State's equipment capitalization threshold is below $5,000, check the box below and provide the threshold amount. See §200.12 Capital assets, §200.20 Computing devices, §200.48 General purpose equipment, §200.58 Information technology systems, §200.89 Special purpose equipment, and §200.94 Supplies.*

Show the total cost of equipment and the percentage of time dedicated for MCSAP related activities that the equipment will be billed to MCSAP. For example, you intend to purchase a server for $5,000 to be shared equally among five programs, including MCSAP. The MCSAP portion of the total cost is $1,000. If the equipment you are purchasing will be capitalized (depreciated), you may only show the depreciable amount, and not the total cost (2 CFR §200.436 and 2 CFR §200.439). If vehicles or large IT purchases are listed here, the applicant must disclose their agency's capitalization policy.

Provide a description of the equipment requested. Include the quantity, the full cost of each item, and the percentage of time this item will be dedicated to MCSAP grant.

Total Project Costs equal the Number of Items x Full Cost per Item x Percentage of Time on MCSAP grant.

Equipment Project Costs

Item Name	# of Items	Full Cost per Item	% of Time on MCSAP Grant	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
Inspection Vehicles (Outfitted)	6	$77,682.00	100	$466,092.00	$442,787.40	$23,304.60	$0.00
Inspection Trailer (Outfitted)	3	$110,811.00	100	$332,433.00	$315,811.35	$16,621.65	$0.00
Drones	3	$3,590.00	100	$10,770.00	$10,231.50	$538.50	$0.00
Electric Vehicle Charging Station	1	$12,156.00	100	$12,156.00	$11,548.20	$607.80	$0.00
Portable PBBT (brake test) Machine	2	$168,825.00	100	$337,650.00	$320,767.50	$16,882.50	$0.00
Haenni Portable Scales	36	$5,395.00	100	$194,220.00	$184,509.00	$9,711.00	$0.00
Inspection signs and lights (installed)	1	$315,000.00	100	$315,000.00	$299,250.00	$15,750.00	$0.00
TOTAL: Equipment				**$1,668,321.00**	**$1,584,904.95**	**$83,416.05**	**$0.00**
Equipment threshold is greater than $5,000.							

Enter a detailed explanation of how the equipment costs were derived and allocated to the MCSAP project.

This funding will be used to purchase six inspection vehicles and three inspection trailers, which will be utilized 100% for MCSAP activities. The current estimated cost for each vehicle, which can be either a van or pickup truck, with retrofitting to make it suitable for conducting inspections, is $77,682. The estimated cost per inspection trailer is $110,811.

The inspection vehicles allow for inceased inspecion activities/sites. Bus/limo inpection ramps can be transported in the vehicles, eliminating the need for ramps to be towed in a trailer. Not all vehicles utilized by the program have the capability of towing trailers. By transporting ramps in these vehicles, inspection activity will be carried out more efficiently, without the logistical barriers the current system requires. The State replacement policy is utilized for vehicles and equipment.

The inspection trailer will act as a mobile office, allowing multiple inspectors to use the space, when conducting inspections and alleviating the need to have multiple vehicles running to house staff. The trailer will be housed at a new inspection site in Queens, NY, near the JFK airport. This new site will be the NYC area location to conduct Level 5 inspections for FMCSA Investigations. The trailer will also be used to meet with carriers to perform New Entrant Safety Audits and Investigations and will periodically be moved around the State, in furtherance of special roadside inspection details, where large amounts of passenger carrier inspections can be conducted. The trailer will also be able to transport inspection ramps, cones, and other gear, necessary for conducting special inspection details.

Three drones will be purchased and utilized with the mobile trailers to establish mobile work sites to improve access to inspecting the top of cargo tanks safely and the condition of the straps and chains at the top of large cargo objects. Currently, inspectors are required to climb a ladder to the top of the vehicle and then visually inspect the manhole

covers of the tanks for leaks or defects. The drones will improve inspector safety and also improve the quality of the review for Level 1 inspections. In addition, it will allow inspectors to assess and inspect those damages during wet conditions. The drones will also be used for accident reconstruction to improve the Post Crash Inspections done by inspectors.

As the Department of Transportation Motor Carrier Safety Program further transitions into utilizing Electric Vehicles and Hybrid Vehicles, our MCIs in rural parts of the state have few and limited options to charge. In order to increase efficiency and provide a consistent source for the inspectors and investigators who utilize our Champlain commercial vehicle inspection facility, we are requesting to purchase and install charging stations. The charging stations will improve access and save the program money by establishing a reliable charging station at that site.

Portable brake test machines will enhance inspectors' abilities to determine if brakes are functioning on Commercial Motor Vehicles (CMV). Currently Inspectors do visual assessments which require the inspector to go under trucks and do a visual inspection. This tool will increase the quantity of brake inspections and is proven to be a more accurate/detailed approach to doing brake inspections for Commercial Motor Vehicles compared to visual inspections done by inspectors.

Funding will also be used to purchase 36 Haenni Portable Scales. NYSDOT, in conjunction with numerous police agencies, operates a commercial motor vehicle safety program responsible for conducting safety inspections upon commercial motor vehicles, covering all aspects of safety. This includes addressing the vehicle's safe operating weight. For a vehicle to be considered safe by operating weight, the motor carrier must operate the vehicle within the designed parameters by the manufacturer along with operating upon the proper infrastructure to support the vehicle. When encountering vehicles with unsafe weight indicators, the vehicle is weighed and the weights recorded are compared against the vehicles Gross Vehicle Weight Rating (GVWR), axle weight ratings, registered weight, Highway Use Tax (HUT) weight, tire ratings, and any permits that the motor carrier may be operating under. For example, if the vehicle is found to exceed the manufacturer's weight either by vehicle design or tire ratings, the vehicle is placed out of service and removed from the roadway.

Vehicle weights also enter into what vehicles are subject to inspection. To be subject to our safety inspection, the vehicle must have a GVWR or actual weight over 10,000 lbs and be used in commerce. Inspectors begin with the GVWR as noted by the manufacturer upon the driver side door jamb. If the GVWR is 10,000lbs or less, we are not able to inspect the vehicle. Motor carriers have taken advantage of this by operating smaller vehicles (GVWR under 10,000 lbs), and overloading them beyond the 10,000 lbs. Without the ability to establish the actual weight of the vehicle with scales on site, we are not able to inspect the vehicle and take appropriate action to remove the unsafe vehicle from the roadway. With this potential presently existing, it would be best served to equip regional inspection groups with a set of portable scales so weights can be checked when vehicles that have indicators of unsafe weights are encountered. We can be proactive in removing unsafe vehicles from roadways, ensuring the safety of the traveling public.

Inspection signs and lights will be purchased and installed on Interstate 390 at the Groveland inspection site. This is a high traffic area, with topography that adds additional safety hazards for both vehicles and inspectors who currently place portable signs notifying all commercial motor vehicles to stop and enter the road check site. Inspection signs and lighting eliminates this safety hazard and will help with driver visibility, thus reducing the amount of drive-bys at this location.

FFY 2022 Updates

1. Updated quantity and pricing for outfitted inspection vehicles and trailers in the table and narrative.
2. Drones, Electric Vehicle Charging Station, Portable PBBT (brake test) Machines and Haenni Portable Scales were added to the table. Justification language was also added for each item.
3. Purchase and installation of inspection signs and lights was added.

Part 4 Section 6 - Supplies

Supplies means all tangible property other than that described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. See also §200.20 Computing devices and §200.33 Equipment.

Estimates for supply costs may be based on the same allocation as personnel. For example, if 35 percent of officers' salaries are allocated to this project, you may allocate 35 percent of your total supply costs to this project. A different allocation basis is acceptable, so long as it is reasonable, repeatable and logical, and a description is provided in the narrative.

Provide a description of each unit/item requested, including the quantity of each unit/item, the unit of measurement for the unit/item, the cost of each unit/item, and the percentage of time on MCSAP grant.

Total Project Costs equal the Number of Units x Cost per Unit x Percentage of Time on MCSAP grant.

Supplies Project Costs							
Item Name	# of Units/ Unit of Measurement	Cost per Unit	% of Time on MCSAP Grant	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
General Office Supplies	1 year	$20,000.00	100.0000	$20,000.00	$19,000.00	$1,000.00	$0.00
Uniforms and Related Job Function Expenses (Tools, Guideline Literature, etc.)	1 year	$300,955.00	100.0000	$300,955.00	$285,907.25	$15,047.75	$0.00
Printers	20 year	$415.00	100.0000	$8,300.00	$7,885.00	$415.00	$0.00
Monitors	10 year	$140.00	100.0000	$1,400.00	$1,330.00	$70.00	$0.00
Wheel Locks	10 year	$495.00	100.0000	$4,950.00	$4,702.50	$247.50	$0.00
iPad Mini	4 year	$330.00	50.0000	$660.00	$627.00	$33.00	$0.00
iPad Mini	3 year	$330.00	100.0000	$990.00	$940.50	$49.50	$0.00
Portable Projectors	20 year	$220.00	100.0000	$4,400.00	$4,180.00	$220.00	$0.00
Outreach booth	1 year	$3,000.00	100.0000	$3,000.00	$2,850.00	$150.00	$0.00
TOTAL: Supplies				**$344,655.00**	**$327,422.25**	**$17,232.75**	**$0.00**

Enter a detailed explanation of how the supply costs were derived and allocated to the MCSAP project.

General office supplies (paperclips, paper, toner, etc.) provide staff working on MCSAP Grant functions with the tools needed to complete tasks. The amount of funding budgeted is determined by previous spending.

Uniforms and related job function expenses (tools, guideline literature, etc.) are imperative for staff (particularly field staff) performing MCSAP Grant functions, assisting staff in accomplishing the goals of the program and following safety practices. Uniforms include summer and winter coveralls, approximately $120 and $273 each, 3-season jackets, approximately $140 each and rubberized rain coats/outerwear to protect the body from heavy rain at approximately $107 each. Wheel locks are approximately $495 each. Monitors, used by roadside inspection staff are around $140 each, and printers, utilized for roadside inspections and New Entrant Program Safety Audits, are about $415 each. The iPad Minis are approximately $330 each and are for field supervisors; these are intended to make FMCSA websites/databases easier to access in emergency situations after hours, while traveling, etc..

A booth will be purchased to enhance our outreach efforts and provide educational information to the public.

Response to comment:

The budget was changed to include a total of three iPad Minis to be utilized 100% for MCSAP activities and four to be utilized 50% for MCSAP activities. The three utilized at 100% are budgeted for a total of $990 ($330 each); the four utilized at 50% are prorated to total $660 ($165 each). The total combined amount budgeted for iPad Minis remains unchanged at, $1,650.

FY2022 Updates:

1. The price of winter coveralls is updated to $273 each.
2. 3-season jackets at $140 each have been added.
3. Rain coats/outerwear at $107 each have been added.
4. Portable projectors (20/$220 each) have been added to be utilized for meetings, trainings, and presentations.
5. Additional funding for general truck inspection supplies has been added.
6. A public outreach booth for $3,000 has been added.

Part 4 Section 7 - Contractual and Subaward

This section includes contractual costs and subawards to subrecipients. Use the table below to capture the information needed for both contractual agreements and subawards. The definitions of these terms are provided so the instrument type can be entered into the table below.

***Contractual** – A contract is a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award (2 CFR §200.22). All contracts issued under a Federal award must comply with the standards described in 2 CFR §200 Procurement Standards.*

***Note**: Contracts are separate and distinct from subawards; see 2 CFR §200.330 for details.*

***Subaward** – A subaward is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract (2 CFR §200.92 and 2 CFR §200.330).*

***Subrecipient** - Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual who is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency (2 CFR §200.93).*

Enter the legal name of the vendor or subrecipient if known. If unknown at this time, please indicate 'unknown' in the legal name field. Include a description of services for each contract or subaward listed in the table. Entering a statement such as "contractual services" with no description will not be considered meeting the requirement for completing this section.

Enter the DUNS or EIN number of each entity. There is a drop-down option to choose either DUNS or EIN, and then the State must enter the corresponding identification number.

Select the Instrument Type by choosing either Contract or Subaward for each entity.

Total Project Costs should be determined by State users and input in the table below. The tool does not automatically calculate the total project costs for this budget category.

***Operations and Maintenance**-If the State plans to include O&M costs that meet the definition of a contractual or subaward cost, details must be provided in the table and narrative below.*

Please describe the activities these costs will be using to support (i.e., ITD, PRISM, SSDQ or other services.)

Contractual and Subaward Project Costs

Legal Name	DUNS/EIN Number	Instrument Type	% of Time on MCSAP Grant	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
NYS Department of Motor Vehicles	DUNS 806780730	Subrecipient	100.0000	$40,000.00	$38,000.00	$2,000.00	$0.00
Description of Services: Data collection and analysis							
New York Division of State Police	DUNS 42543269	Subrecipient	100.0000	$11,493,375.00	$10,918,706.00	$574,669.00	$0.00
Description of Services: Inspections, traffic enforcement, educational outreach							
Intelligent Imaging Systems, Inc.	EIN 980424466	Contract	100.0000	$1,400,000.00	$1,330,000.00	$70,000.00	$150,000.00
Description of Services: Annual maintenance for electronic screening sites							
TOTAL: Contractual and Subaward				**$12,933,375.00**	**$12,286,706.00**	**$646,669.00**	**$150,000.00**

Enter a detailed explanation of how the contractual and subaward costs were derived and allocated to the MCSAP project.

A total of $5,914,918 has been budgeted for the New York State Police to carry out safety initiatives that include: traffic enforcement, roadside inspections, and educational outreach throughout New York State and along the Canadian border. This funding will be used to support personnel and associated costs, along with travel and supplies.

A total of $40,000 has been budgeted for the New York State Department of Motor Vehicles to conduct data collection and analysis on crash data. The funding will cover personnel and associated costs.

The ITD O&M item is for the procurement of services for the annual maintenance and support of New York State's six commercial vehicle electronic screening sites (I-90 WB Schodack, I-95 NB on the approach to the Alexander Hamilton Bridge, I-87 NB Clifton Park, I-84 WB Wallkill, I-84 EB on the approach to the Newburgh Beacon Bridge, and I-87 SB at the Champlain Commercial Vehicle Inspection Facility). The scope of the maintenance contract will cover all equipment and systems (including associated IT/communications systems and infrastructure) associated with/incorporated at each site. As part of the terms and conditions, this maintenance contract will be carried out on an annual basis through the first quarter of 2025. The estimated annual cost for these services is $1,400,000, of which $150,000 is estimated as MOE. It is critical for the purposes of assisting and enhancing commercial vehicle roadside enforcement activities and for the continued protection of the State's assets (highways and bridges) to maintain New York State's existing e-screening/Virtual Weigh Station (VWS) sites in proper operating order/state of good repair.

Response to comment:

The NYS Police will purchase equipment to upgrade the CVEU/NAS training room, vehicles for CVEU troopers, and other equipment to enhance CMV safety efforts and public outreach events. There is also additional funding to cover salary increases, as well as other Troopers assigned to MCSAP activities, whose salaries were not previously budgeted for.

FFY 2022 Updates:

1.The State Police portion was increased to $11,493,375.

Part 4 Section 8 - Other Costs

Other Costs are those not classified elsewhere and are allocable to the Federal award. These costs must be specifically itemized and described. The total costs and allocation bases must be explained in the narrative. Examples of Other Costs (typically non-tangible) may include utilities, leased property or equipment, fuel for vehicles, employee training tuition, meeting registration costs, etc. The quantity, unit of measurement (e.g., monthly, annually, each, etc.), unit cost, and percentage of time on MCSAP grant must be included.

***Operations and Maintenance**-If the State plans to include O&M costs that do not meet the definition of a contractual or subaward cost, details must be provided in the table and narrative below. Please identify these costs as ITD O&M, PRISM O&M, or SSDQ O&M. Sufficient detail must be provided in the narrative that explains what components of the specific program are being addressed by the O&M costs.*

Enter a description of each requested Other Cost.

Enter the number of items/units, the unit of measurement, the cost per unit/item, and the percentage of time dedicated to the MCSAP grant for each Other Cost listed. Show the cost of the Other Costs and the portion of the total cost that will be billed to MCSAP. For example, you intend to purchase air cards for $2,000 to be shared equally among five programs, including MCSAP. The MCSAP portion of the total cost is $400.

Total Project Costs equal the Number of Units x Cost per Item x Percentage of Time on MCSAP grant.

Indirect Costs

Information on Indirect Costs (2 CFR §200.56) is captured in this section. This cost is allowable only when an approved indirect cost rate agreement has been provided in the "My Documents" area in the eCVSP tool and through Grants.gov. Applicants may charge up to the total amount of the approved indirect cost rate multiplied by the eligible cost base. Applicants with a cost basis of salaries/wages and fringe benefits may only apply the indirect rate to those expenses. Applicants with an expense base of modified total direct costs (MTDC) may only apply the rate to those costs that are included in the MTDC base (2 CFR §200.68).

- ***Cost Basis** — is the accumulated direct costs (normally either total direct salaries and wages or total direct costs exclusive of any extraordinary or distorting expenditures) used to distribute indirect costs to individual Federal awards. The direct cost base selected should result in each Federal award bearing a fair share of the indirect costs in reasonable relation to the benefits received from the costs.*
- ***Approved Rate** — is the rate in the approved Indirect Cost Rate Agreement.*
- ***Eligible Indirect Expenses** — means after direct costs have been determined and assigned directly to Federal awards and other activities as appropriate. Indirect costs are those remaining to be allocated to benefitted cost objectives. A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.*
- ***Total Indirect Costs** equal Approved Rate x Eligible Indirect Expenses divided by 100.*

Your State will claim reimbursement for Indirect Costs.

Indirect Costs					
Cost Basis	Approved Rate	Eligible Indirect Expenses	Total Indirect Costs	Federal Share	State Share
Salaries and Wages (SW)	5.33	$3,113,284.72	$165,938.07	$157,641.17	$8,296.90
TOTAL: Indirect Costs			**$165,938.07**	**$157,641.17**	**$8,296.90**

Other Costs Project Costs							
Item Name	# of Units/ Unit of Measurement	Cost per Unit	% of Time on MCSAP Grant	Total Project Costs (Federal + State)	Federal Share	State Share	MOE
Utilities/Repairs	1 year	$5,000.00	100.0000	$5,000.00	$4,750.00	$250.00	$0.00
CVSA Membership	1 year	$19,100.00	100.0000	$19,100.00	$18,145.00	$955.00	$0.00
NYS Truck Safety and Education Symposium	1 year	$20,000.00	100.0000	$20,000.00	$19,000.00	$1,000.00	$0.00
NYS Truck Safety & Education Symposium Registration Fees	1 year	$2,000.00	100.0000	$2,000.00	$1,900.00	$100.00	$0.00
Animaker video production subscription	1 year	$1,176.00	100.0000	$1,176.00	$1,117.20	$58.80	$0.00
TOTAL: Other Costs				**$47,276.00**	**$44,912.20**	**$2,363.80**	**$0.00**

Enter a detailed explanation of how the 'other' costs were derived and allocated to the MCSAP project.

Utilities/Repairs are for fixed roadside inspection sites used to perform grant activities, and the estimated cost is based on past costs.

The Commercial Vehicle Safety Alliance (CVSA) membership allows for the opportunity to meet with members of the federal government, state agencies, and enforcement agencies across North America and with industry representatives, to ensure consistency of roadside inspection procedures. The cost is determined by the annual membership dues.

The NYS Truck Safety and Education Symposium is planned and presented by the Trucking Association of New York in collaboration with the New York State Department of Transportation, the New York State Department of Motor Vehicles, and the New York State Police. The amount budgeted is based on previous costs.

Registration fees for the NYS Truck Safety and Education Symposium are based on previous costs.

FFY 2022 Updates:

1) The indirect rate being utilized is the NY Office of State Comptroller rate of 5.33 percent.

2) A video production subscription was added to the budget, which will be used to develop training videos and recorded sessions for inspector/auditor reference, refresh, and remote learning for staff, unable to attend in-person events. Content production software will streamline this process and allow the design and deployment of training videos, customizable for New York's various regional focus topics.

Part 4 Section 9 - Comprehensive Spending Plan

The Comprehensive Spending Plan is auto-populated from all line items in the tables and is in read-only format. Changes to the Comprehensive Spending Plan will only be reflected by updating the individual budget category table(s).

ESTIMATED Fiscal Year Funding Amounts for MCSAP			
	85.01% Federal Share	14.99% State Share	Total Estimated Funding
Total	$18,939,690.00	$996,826.00	$19,936,516.00

Summary of MCSAP Funding Limitations	
Allowable amount for Overtime without written justification (14.99% of MCSAP Award Amount):	$2,990,477.00
MOE Baseline:	$272,429.65

Estimated Expenditures				
Personnel				
	Federal Share	State Share	Total Project Costs (Federal + Share)	MOE
ITS2	$32,680.00	$1,720.00	$34,400.00	$0.00
MVIs	$1,037,400.00	$54,600.00	$1,092,000.00	$0.00
MCIs	$828,594.75	$43,610.25	$872,205.00	$0.00
SMVIs	$305,387.00	$16,073.00	$321,460.00	$0.00
SMCIs	$219,878.64	$11,572.56	$231,451.20	$0.00
ITS3	$84,600.16	$4,452.64	$89,052.80	$0.00
TA	$22,800.00	$1,200.00	$24,000.00	$0.00
ITS2	$45,125.00	$2,375.00	$47,500.00	$0.00
TM2	$21,280.00	$1,120.00	$22,400.00	$0.00
ITS2	$81,700.00	$4,300.00	$86,000.00	$0.00
OA1	$0.00	$0.00	$0.00	$20,902.50
TA	$20,520.00	$1,080.00	$21,600.00	$0.00
AS1	$33,592.57	$1,768.03	$35,360.60	$0.00
AS1	$0.00	$0.00	$0.00	$12,858.40
AS1	$36,646.44	$1,928.76	$38,575.20	$0.00
ITS1	$0.00	$0.00	$0.00	$38,575.20
ITS1	$43,842.50	$2,307.50	$46,150.00	$0.00
ITS2	$4,512.50	$237.50	$4,750.00	$4,750.00
OA2	$0.00	$0.00	$0.00	$11,525.75
PA	$0.00	$0.00	$0.00	$11,446.20
Salary Subtotal	**$2,818,559.56**	**$148,345.24**	**$2,966,904.80**	**$100,058.05**
MVIs	$46,683.00	$2,457.00	$49,140.00	$0.00
MCIs	$62,144.60	$3,270.77	$65,415.37	$0.00
SMVIs	$13,742.42	$723.28	$14,465.70	$0.00
SMCIs	$16,490.90	$867.94	$17,358.84	$0.00
Overtime subtotal	**$139,060.92**	**$7,318.99**	**$146,379.91**	**$0.00**
Personnel total	**$2,957,620.48**	**$155,664.23**	**$3,113,284.71**	**$100,058.05**

Fringe Benefits				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
ITS2	$8,329.48	$438.39	$8,767.87	$0.00
MVIs	$661,031.28	$34,791.12	$695,822.40	$0.00
MCIs	$316,788.34	$16,673.07	$333,461.41	$0.00
SMVIs	$194,592.59	$10,241.72	$204,834.31	$0.00
SMCIs	$84,064.00	$4,424.42	$88,488.42	$0.00
ITS3	$43,125.77	$2,269.78	$45,395.55	$0.00
TA	$5,811.26	$305.86	$6,117.12	$0.00
ITS1	$18,158.68	$955.72	$19,114.40	$0.00
ITS2	$7,188.41	$378.34	$7,566.75	$0.00
TM2	$2,711.92	$142.73	$2,854.65	$0.00
ITS2	$52,059.24	$2,739.96	$54,799.20	$0.00
ITS2	$143.76	$7.57	$151.33	$146.89
OA1	$0.00	$0.00	$0.00	$3,329.77
TA	$3,922.60	$206.45	$4,129.05	$0.00
AS1	$11,772.85	$619.62	$12,392.47	$0.00
AS1	$0.00	$0.00	$0.00	$1,638.67
AS1	$14,010.67	$737.40	$14,748.07	$0.00
ITS1	$0.00	$0.00	$0.00	$14,748.07
MVIs OT	$892.39	$46.97	$939.36	$0.00
MCIs OT	$1,187.96	$62.52	$1,250.48	$0.00
SMVIs OT	$262.69	$13.83	$276.52	$0.00
SMCIs OT	$315.24	$16.59	$331.83	$0.00
OA2	$0.00	$0.00	$0.00	$1,140.59
PA	$0.00	$0.00	$0.00	$1,415.89
Fringe Benefits total	**$1,426,369.13**	**$75,072.06**	**$1,501,441.19**	**$22,419.88**

Travel				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
MCSAP Program Travel (lodging, meals, mileage, etc.)	$154,113.75	$8,111.25	$162,225.00	$0.00
Travel total	**$154,113.75**	**$8,111.25**	**$162,225.00**	**$0.00**

Equipment				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
Inspection Vehicles (Outfitted)	$442,787.40	$23,304.60	$466,092.00	$0.00
Inspection Trailer (Outfitted)	$315,811.35	$16,621.65	$332,433.00	$0.00
Drones	$10,231.50	$538.50	$10,770.00	$0.00
Electric Vehicle Charging Station	$11,548.20	$607.80	$12,156.00	$0.00
Portable PBBT (brake test) Machine	$320,767.50	$16,882.50	$337,650.00	$0.00
Haenni Portable Scales	$184,509.00	$9,711.00	$194,220.00	$0.00
Inspection signs and lights (installed)	$299,250.00	$15,750.00	$315,000.00	$0.00
Equipment total	**$1,584,904.95**	**$83,416.05**	**$1,668,321.00**	**$0.00**

Supplies				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
General Office Supplies	$19,000.00	$1,000.00	$20,000.00	$0.00
Uniforms and Related Job Function Expenses (Tools, Guideline Literature, etc.)	$285,907.25	$15,047.75	$300,955.00	$0.00
Printers	$7,885.00	$415.00	$8,300.00	$0.00
Monitors	$1,330.00	$70.00	$1,400.00	$0.00
Wheel Locks	$4,702.50	$247.50	$4,950.00	$0.00
iPad Mini	$627.00	$33.00	$660.00	$0.00
iPad Mini	$940.50	$49.50	$990.00	$0.00
Portable Projectors	$4,180.00	$220.00	$4,400.00	$0.00
Outreach booth	$2,850.00	$150.00	$3,000.00	$0.00
Supplies total	**$327,422.25**	**$17,232.75**	**$344,655.00**	**$0.00**

Contractual and Subaward				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
NYS Department of Motor Vehicles	$38,000.00	$2,000.00	$40,000.00	$0.00
New York Division of State Police	$10,918,706.00	$574,669.00	$11,493,375.00	$0.00
Intelligent Imaging Systems, Inc.	$1,330,000.00	$70,000.00	$1,400,000.00	$150,000.00
Contractual and Subaward total	**$12,286,706.00**	**$646,669.00**	**$12,933,375.00**	**$150,000.00**

Other Costs				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
Utilities/Repairs	$4,750.00	$250.00	$5,000.00	$0.00
CVSA Membership	$18,145.00	$955.00	$19,100.00	$0.00
NYS Truck Safety and Education Symposium	$19,000.00	$1,000.00	$20,000.00	$0.00
NYS Truck Safety & Education Symposium Registration Fees	$1,900.00	$100.00	$2,000.00	$0.00
Animaker video production subscription	$1,117.20	$58.80	$1,176.00	$0.00
Other Costs total	**$44,912.20**	**$2,363.80**	**$47,276.00**	**$0.00**

Total Costs				
	Federal Share	State Share	Total Project Costs (Federal + State)	MOE
Subtotal for Direct Costs	**$18,782,048.76**	**$988,529.14**	**$19,770,577.90**	**$272,477.93**
Indirect Costs	$157,641.17	$8,296.90	$165,938.07	NA
Total Costs Budgeted	**$18,939,689.93**	**$996,826.04**	**$19,936,515.97**	**$272,477.93**

Part 4 Section 10 - Financial Summary

The Financial Summary is auto-populated by the system by budget category. It is a read-only document and can be used to complete the SF-424A in Grants.gov. Changes to the Financial Summary will only be reflected by updating the individual budget category table(s).

- *The system will confirm that percentages for Federal and State shares are correct for Total Project Costs. The edit check is performed on the "**Total Costs Budgeted**" line only.*
- *The system will confirm that Planned MOE Costs equal or exceed FMCSA funding limitation. The edit check is performed on the "**Total Costs Budgeted**" line only.*
- *The system will confirm that the Overtime value does not exceed the FMCSA funding limitation. The edit check is performed on the "**Overtime subtotal**" line.*

ESTIMATED Fiscal Year Funding Amounts for MCSAP			
	85.01% Federal Share	14.99% State Share	Total Estimated Funding
Total	$18,939,690.00	$996,826.00	$19,936,516.00

Summary of MCSAP Funding Limitations	
Allowable amount for Overtime without written justification (14.99% of MCSAP Award Amount):	$2,990,477.00
MOE Baseline:	$272,429.65

Estimated Expenditures				
	Federal Share	State Share	Total Project Costs (Federal + State)	Planned MOE Costs
Salary Subtotal	$2,818,559.56	$148,345.24	$2,966,904.80	$100,058.05
Overtime Subtotal	$139,060.92	$7,318.99	$146,379.91	$0.00
Personnel Total	$2,957,620.48	$155,664.23	$3,113,284.71	$100,058.05
Fringe Benefits Total	$1,426,369.13	$75,072.06	$1,501,441.19	$22,419.88
Travel Total	$154,113.75	$8,111.25	$162,225.00	$0.00
Equipment Total	$1,584,904.95	$83,416.05	$1,668,321.00	$0.00
Supplies Total	$327,422.25	$17,232.75	$344,655.00	$0.00
Contractual and Subaward Total	$12,286,706.00	$646,669.00	$12,933,375.00	$150,000.00
Other Costs Total	$44,912.20	$2,363.80	$47,276.00	$0.00
	85.01% Federal Share	14.99% State Share	Total Project Costs (Federal + State)	Planned MOE Costs
Subtotal for Direct Costs	$18,782,048.76	$988,529.14	$19,770,577.90	$272,477.93
Indirect Costs	$157,641.17	$8,296.90	$165,938.07	NA
Total Costs Budgeted	**$18,939,689.93**	**$996,826.04**	**$19,936,515.97**	**$272,477.93**

Part 5 - Certifications and Documents

Part 5 includes electronic versions of specific requirements, certifications and documents that a State must agree to as a condition of participation in MCSAP. The submission of the CVSP serves as official notice and certification of compliance with these requirements. State or States means all of the States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, American Samoa, Guam, and the Virgin Islands.

If the person submitting the CVSP does not have authority to certify these documents electronically, then the State must continue to upload the signed/certified form(s) through the "My Documents" area on the State's Dashboard page.

Part 5 Section 1 - State Certification

The State Certification will not be considered complete until the four questions and certification declaration are answered. Selecting 'no' in the declaration may impact your State's eligibility for MCSAP funding.

1. What is the name of the person certifying the declaration for your State? Ron Epstein
2. What is this person's title? Executive Deputy Commissioner
3. Who is your Governor's highway safety representative? Ron Epstein
4. What is this person's title? Executive Deputy Commissioner

The State affirmatively accepts the State certification declaration written below by selecting 'yes'.

- ( ) Yes
- (•) Yes, uploaded certification document
- ( ) No

State Certification declaration:

I, Ron Epstein, Executive Deputy Commissioner, on behalf of the State of NEW YORK, as requested by the Administrator as a condition of approval of a grant under the authority of 49 U.S.C. § 31102, as amended, certify that the State satisfies all the conditions required for MCSAP funding, as specifically detailed in 49 C.F.R. § 350.211.

If there are any exceptions that should be noted to the above certification, include an explanation in the text box below.

Part 5 Section 2 - Annual Review of Laws, Regulations, Policies and Compatibility Certification

You must answer all three questions and indicate your acceptance of the certification declaration. Selecting 'no' in the declaration may impact your State's eligibility for MCSAP funding.

1. What is the name of your certifying State official? Ron Epstein
2. What is the title of your certifying State official? Executive Deputy Commissioner
3. What are the phone # and email address of your State official? 518-457-2320 Ron.Epstein@dot.ny.gov

The State affirmatively accepts the compatibility certification declaration written below by selecting 'yes'.

- ( ) Yes
- (•) Yes, uploaded certification document
- ( ) No

I, Ron Epstein, certify that the State has conducted the annual review of its laws and regulations for compatibility regarding commercial motor vehicle safety and that the State's safety laws remain compatible with the Federal Motor Carrier Safety Regulations (49 CFR parts 390-397) and the Hazardous Materials Regulations (49 CFR parts 107 (subparts F and G only), 171-173, 177, 178, and 180) and standards and orders of the Federal government, except as may be determined by the Administrator to be inapplicable to a State enforcement program. For the purpose of this certification, Compatible means State laws or regulations pertaining to interstate commerce that are identical to the FMCSRs and HMRs or have the same effect as the FMCSRs and identical to the HMRs and for intrastate commerce rules identical to or within the tolerance guidelines for the FMCSRs and identical to the HMRs.

If there are any exceptions that should be noted to the above certification, include an explanation in the text box below.

Part 5 Section 3 - New Laws/Legislation/Policy Impacting CMV Safety

Has the State adopted/enacted any new or updated laws (i.e., statutes) impacting CMV safety since the last CVSP or annual update was submitted?

(●) Yes ( ) No

In the table below, please provide the bill number and effective date of any new legislation. Include the code section which was changed because of the bill and provide a brief description of the legislation. Please include a statute number, hyperlink or URL, in the summary. Do NOT include the actual text of the Bill as that can be very lengthy.

Legislative Adoption			
Bill Number	Effective Date	Code Section Changed	Summary of Changes
A.1395	12/23/2020	Section 1	Defines sponsoring entity for the purpose of group policies for for-hire motor vehicles engaged in the business of carrying and transporting passengers. Authorizes insurance companies to establish and offer such for-hire motor vehicle group policies, lays out terms for the dissemination of such policies, cancellation and renewal of such polices, and allows for the Superintendent of DFS to promulgate regulations pertaining to such for-hire motor vehicle group policy.
A.1395	12/23/2020	Section 2	Takes effect on the same date and manner as chapter 374 of the laws of 2020.

Has the State adopted/enacted any new administrative actions or policies impacting CMV safety since the last CVSP?

(●) Yes ( ) No

In the table below, provide the section changed and the effective date of the administrative change or policy adoption. Include a brief description of the policy or action. Please include a hyperlink or URL, in the summary if available.

Administrative and Policy Adoption		
Section Changed	Effective Date	Summary of Changes
N/A	09/29/2020	Emergency order putting into effect the September 2020 federal Hours of Service changes.
N/A	09/01/2021	Re-adoption of the FMCSRs is currently in the rulemaking process and expected to pass this summer.
N/A	09/30/2021	CARCERT is an IT initiative to replace the existing NYSDOT IT platform that tracks motor carriers with NYSDOT authority, complaints, and enforcement actions. This program can be compared as a State version of MCMIS. The upgrade will have features similar to NAS for authority and investigative vetting, allow for electronic enforcement cases similar to Caserite, and will allow for electronic state compliance reviews similar to CAPRI. It includes modern features to monitor compliance with State operating authority and has advance docket management and hearing record capabilities allowing for the carriers to upload corrective action and pay penalties online. The expected "Go Live" date is September 30, 2021.

FY 2021 Certification of MCSAP Conformance (State Certification)

I, Ron Epstein, Executive Deputy Commissioner, on behalf of the State (or Commonwealth) of New York, as requested by the Administrator as a condition of approval of a grant under the authority of 49 U.S.C. § 31102, as amended, do hereby certify as follows:

1. The State has designated New York State Department of Transportation (NYSDOT) as the Lead State Agency to administer the Commercial Vehicle Safety Plan (CVSP) throughout the State for the grant sought and NYSDOT, the New York Division of State Police and New York State Department of Motor Vehicles (NYSDMV) to perform defined functions under the CVSP.

2. The State has assumed responsibility for and adopted commercial motor carrier and highway hazardous materials safety regulations, standards and orders that are compatible with the FMCSRs and the HMRs, and the standards and orders of the Federal Government.

3. The State will cooperate in the enforcement of financial responsibility requirements under 49 C.F.R. part 387.

4. The State will enforce registration (i.e., operating authority) requirements under 49 U.S.C §§ 13902 and 31134 by prohibiting the operation of any vehicle discovered to be operating without the required registration or beyond the scope of the motor carrier's registration.

5. The laws of the State provide the State's enforcement officials right of entry (or other method a State may use that is adequate to obtain the necessary information) and inspection sufficient to carry out the purposes of the CVSP, as approved.

6. The Lead State Agency and any subrecipient of MCSAP funds have the legal authority, resources, and qualified personnel necessary to enforce the State's commercial motor carrier, driver, and highway hazardous materials safety laws, regulations, standards, and orders.

7. The State has undertaken efforts to emphasize and improve enforcement of State and local traffic laws as they pertain to CMV safety.

8. The State will obligate the funds or resources necessary to provide a matching share to the Federal assistance provided in the grant to administer the plan submitted and to enforce the State's commercial motor carrier safety, driver, and hazardous materials laws, regulations, standards, and orders in a manner consistent with the approved plan.

9. The State will maintain the maintenance of effort required under 49 C.F.R. § 350.225.

10. The State requires that all reports required in the CVSP be available to FMCSA upon request, meets the reporting requirements, and uses the forms for recordkeeping, inspections, and investigations that FMCSA prescribes.

11. The State implements performance-based activities, including deployment and maintenance of technology, to enhance the efficiency and effectiveness of CMV safety programs.

12. The State dedicates sufficient resources to a program to ensure that accurate, complete, and timely motor carrier safety data are collected and reported, and to ensure the State's participation in a national motor carrier safety data correction system prescribed by FMCSA.

13. The State will ensure that the Lead State Agency will coordinate the CVSP, data collection, and information systems with the State highway safety improvement program under 23 U.S.C. § 148(c).

14. The State will ensure participation in information technology and data systems as required by FMCSA for jurisdictions receiving MCSAP funding.

15. The State will ensure that information is exchanged with other States in a timely manner.

16. The laws of the State provide that the State will grant maximum reciprocity for inspections conducted pursuant to the North American Standard Inspection procedure, through the use of a nationally accepted system allowing ready identification of previously inspected CMVs.

17. The State will conduct comprehensive and highly visible traffic enforcement and CMV safety inspection programs in high-risk locations and corridors.

18. The State will ensure that it has departmental policies stipulating that roadside inspections will be conducted at locations that are adequate to protect the safety of drivers and enforcement personnel.

19. The State will ensure that, except in the case of an imminent or obvious safety hazard, an inspection of a vehicle transporting passengers for a motor carrier of passengers is conducted at a bus station, terminal, border crossing, maintenance facility, destination, or other location where motor carriers may make planned stops (excluding a weigh station).

20. The State will address activities in support of the national program elements listed in 49 C.F.R. § 350.203.

21. The State will ensure that detection of criminal activities and CMV size and weight enforcement activities described in 49 C.F.R. § 350.227(b) funded with MCSAP funds will not diminish the effectiveness of other CMV safety enforcement programs.

22. The State will ensure that violation sanctions imposed and collected by the State are consistent, effective, and equitable.

23. The State will include, in the training manual for the licensing examination to drive a non-CMV and the training manual for the licensing examination to drive a CMV, information on best practices for safe driving in the vicinity of noncommercial and commercial motor vehicles.

24. The State has in effect a requirement that registrants of CMVS demonstrate their knowledge of the applicable FMCSRs, HMRs, or compatible State laws, regulations, standards, and orders on CMV safety.

25. The State will transmit to its roadside inspectors at the notice of each Federal exemption granted pursuant to 49 U.S.C. § 31315(b) and 49 C.F.R. §§ 390.32 and 390.25 as provided to the State by FMCSA, including the name of the person granted the exemption and any terms and conditions that apply to the exemption.

26. Except for a territory of the United States, the State will conduct safety audits of interstate and, at the State's discretion, intrastate new entrant motor carriers under 49 U.S.C. § 31144(g). The State must verify the quality of the work conducted by a third party authorized to conduct safety audits under 49 U.S.C. §31144(g) on its behalf, and the State remains solely responsible for the management and oversight of the activities.

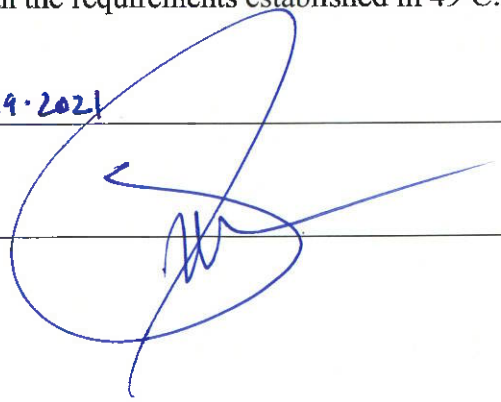
27. The State willfully participates in the performance and registration information systems management program under 49 U.S.C. §31106(b) not later than October 1, 2020, or demonstrates to FMCSA an alternative approach for identifying and immobilizing a motor carrier with serious safety deficiencies in a manner that provides an equivalent level of safety.

28. The State will ensure that it cooperates in the enforcement of hazardous materials safety permits issued under subpart E of part 385 of this subchapter by verifying possession of the permit when required while conducting vehicle inspections and investigations, as applicable.

29. In the case of a State that shares a land border with another country, the State may conduct a border CMV safety program focusing on international commerce that includes enforcement and related projects or will forfeit all MCSAP funds based on border-related activities.

30. In the case that a State meets all MCSAP requirements and funds operation and maintenance costs associated with innovative technology deployment with MCSAP funds, the State agrees to comply with the requirements established in 49 C.F.R. subpart D.

Date 6·29·2021

Signature 

Annual Review of Laws, Regulations, Policies and Compatibility Certification

I, **Ron Epstein, Executive Deputy Commissioner**, on behalf of the State of **New York** have the authority to make the following certification on behalf of the State. I certify that the State has conducted the annual review required by 49 C.F.R. section 350.303 of its laws, regulations, standards, and orders on commercial motor vehicle (CMV) safety and that the State's safety laws, regulations, standards, and orders on CMV safety are compatible with the Federal Motor Carrie Safety Regulations (49 C.F.R. parts 390, 391, 392, 393, 395, 396, and 397) and the Hazardous Material Regulations (49 C.F.R. parts 107 (subparts F and G only), 171-173, 177, 178, and 180), except as may be determined by the Administrator to be inapplicable to a State enforcement program.

For the purpose of this certification, *compatible* means State laws, regulations, standards, and orders on CMV safety that:

(1) As applicable to interstate commerce not involving the movement of hazardous materials:

(i) Are identical to or have the same effect as the FMCSRs; or

(ii) If in addition to or more stringent than the FMCSRs, have a safety benefit, do not unreasonably frustrate the Federal goal of uniformity, and do not cause an unreasonable burden on interstate commerce when enforced;

(2) As applicable to intrastate commerce not involving the movement of hazardous materials:

(i) Are identical to or have the same effect as the FMCSRs; or

(ii) Fall within the limited variances from the FMCSRs allowed under 49 C.F.R. sections 350.305 or 350.307; and

(3) As applicable to interstate and intrastate commerce involving the movement of hazardous materials, are identical to the HMRs.

If there are any exceptions that should be noted to the above certification, include an explanation below.

(Enter information on any exceptions to the above certification here)

Signature of Certifying Official: _____

Title of Certifying Official: __Executive Deputy Commissioner _____

Date of Certification: 6.29.2021

INDIRECT COST NEGOTIATION AGREEMENT
Between the
New York State Department of Transportation
And the
Federal Highway Administration

This agreement is made and entered into by the State of New York by and through its Department of Transportation (NYSDOT) and the United States Government, by and through its Department of Transportation, Federal Highway Administration (FHWA).
The indirect cost rates contained herein are for use on grants and contracts with the Federal Government, to which 2 CFR 225 applies, subject to the limitations contained in Section II.A of this agreement. The rates were negotiated by the NYSDOT and FHWA in accordance with the authority contained in Appendix E, Paragraph E of the regulation.

Section I: Rate

Type: Fixed Rate with Carry Forward Adjustment
Effective Period: April 1, 2021 – March 31, 2022
Total Rate: 205.86% consists of Indirect (116.64%), NYSDOT Leave (17.56%) and Federal Fringe (71.66%)
Base: Direct Salaries & Wages excluding Fringe Benefits
Applicable To: All programs not specifically exempted by law

Section II: General

A. Limitations

The rates contained in this agreement are subject to any statutory or administrative limitations and are reimbursable through grant, contract, or other agreement only to the extent that funds are available. Acceptance of these rates is predicated on these conditions: (1) Only costs incurred by the NYSDOT were included in its indirect cost pool as finally accepted: Such costs are legal obligations of the NYSDOT, except for NYSDOT's share of the state of New York Indirect Cost Allocation, and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment, and (4) The information provided by the NYSDOT which was used to establish the rates are not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rates will be subject to renegotiation at the discretion of the FHWA.

B. Accounting Changes

This agreement is based on the accounting system to be in effect during the agreement period. Changes in the method of accounting for costs that affect the amount of reimbursement resulting from the use of these rates require prior concurrence of FHWA. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain concurrence may result in cost disallowances.

INDIRECT COST NEGOTIATION AGREEMENT

C. Fixed Rate

This agreement and approval is for fixed indirect cost rates and is based on an estimate of the costs for the period covered by the rates. When the actual costs for this period are determined, an adjustment will be made to the rates for the subsequent State Fiscal Year to compensate for the difference between the costs used to establish the fixed rates and actual costs.

D. Use by Other Federal Agencies
The rates in this Agreement were approved in accordance with the authority in 2 CFR 225, and should be applied to grants, contracts, and other agreements covered by this regulation, subject to any limitations in A above. Copies of this document may be provided to other Federal Agencies as a means of notifying them of this agreement.

E. Other
If any Federal contract, grant, or other agreement is reimbursing indirect costs by means other than the approved rates in this agreement, NYSDOT shall notify FHWA.

New York State
Department of Transportation

Timothy Chiplock, Director,
Office of Finance

5/26/21
Date

U. S. Department of Transportation
Federal Highway Administration

KEVIN S SMITH Digitally signed by KEVIN S SMITH
Date: 2021.05.20 10:48:09 -04'00'

Kevin Smith, Director
of Finance and Administration

Date

Capital Assets Policy and Procedure Manual

Preface

This Manual will be used by each New York State agency to maintain the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM). (Formerly the Statewide Capital Asset Accounting Systems (SCAAS)). To receive access/permission to the SFS AM, contact your agency's SFS Agency Security Administrator (ASA) who will contact SFS to request a user name and password on your behalf. Then you will be able to access the module at https://fin.sfs.ny.gov.

Once permission is granted, job aids are available in the 'References and Resources' section on SFS Secure, which can be accessed using your NY.gov ID login information. You may need to request your ASA to give you access to SFS Secure as well, if you do not already have it. Contact the Bureau of Capital Assets at ogs.sm.fixed.assets@ogs.ny.gov if you have trouble accessing the job aids.

The chapters of this Manual are separated into the various transactions required to maintain the AM module in SFS. The people responsible at each agency for monitoring and reporting capital asset activity include:

- Property Control Manager(s).
- Purchasing Unit Personnel.

A brief description of these positions and the related responsibilities follow. Many agencies currently have these positions, or very similar positions established. The responsibilities for each transaction are outlined in more detail in the individual chapters.

Property Control Manager – The Property Control Manager at a facility or other site is responsible for gathering information related to the capital asset activity at the site and preparing the capital asset input forms. This information is gathered through examination of both the capital asset itself and all related documentation (e.g., Purchase Order, contract, manuals, etc.). The capital asset data is entered into the New York Statewide Financial System Asset Management module (SFS AM) by agencies. Each chapter outlines in detail the procedures to follow in gathering the information and routing the forms to the proper office(s). The Property Control Manager will be immediately responsible for all capital assets and capital asset record-keeping activity at the facility or site.

Purchasing Unit Personnel – The Purchasing Unit plays a key role in the early identification of capital assets. Whenever possible, Purchasing Unit personnel are expected to identify capital assets when they are ordered. This should be identified on the Purchase Order and a copy or photocopy sent to the Property Control Manager.

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Chapter I. Introduction

A. Overview

a. General Overview and Purpose

The State has a significant investment in capital assets such as land, land improvements, buildings, building improvements, infrastructure, library books, works of art, historical treasures, intangible assets, machinery and equipment. In a major effort to improve financial reporting, accountability and operational efficiencies in managing these assets, the State has established the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM).

The SFS AM houses capital asset information for financial reporting and inventory purposes. The capital assets are reported in the Statement of Net Assets included in the State's Basic Financial Statements. Assets of Public Benefit Corporations (PBCs), which are properly included in the PBC's financial statements, prepared in accordance with Generally Accepted Accounting Principles (GAAP), are not recorded in the Statement of Net Assets. For years ending after April 1, 1987, the State is required by law (Chapter 405, Laws of 1981) to report on this account group. The primary purpose of the system is to maintain auditable information on the State's capital assets in accordance with GAAP. It is the desire of the State to receive and retain an unqualified audit opinion for capital assets, as well as the Government Finance Officers Association (GFOA) Certificate of Achievement. This type of recognition would assist the State in obtaining the best possible bond ratings and enhance the accountability for capital assets.

In addition, the SFS AM is manually linked to the State's Real Estate Management (REM) coordinated by the Bureau of Land Management (BLM). Asset data entered using SFS AM is manually linked to BLM, and BLM maintains the State Land Inventory, dispositions of State Land, the transfers of jurisdiction of State lands from one agency to another and the declarations of surplus buildings and improvements. To facilitate this management, BLM has and maintains, Grantee/Grantor indices for colonial patents and post-revolutionary sales and mapping of State-owned land.

Legal authority and responsibility to maintain the State Land Inventory is provided to the New York State Office of General Services (OGS) under § 2 (2) of the Public Lands Law. See Appendix G for a citation.

The historical and replacement cost of an asset, as well as the asset's location, physical condition and utilization rate, are examples of the information collected, stored and made available in a variety of reports produced by the SFS AM.

It is the agency's responsibility to maintain accurate capital asset information on the system. The OGS, Bureau of Capital Assets (BCA) and BLM act as service bureaus to the agencies, monitoring and coordinating inputs to the system, maintaining the capital assets database and distributing reports. Centralizing this information in a single master file enables the State and agency managers to effectively budget, account for, and control the acquisition and disposition of capital assets.

The purpose of this Manual is to provide agencies with an understanding of the SFS AM in relation to their roles and responsibilities for maintaining it.

Chapter II outlines which assets are to be included and capital asset criteria. Chapters III through VI outline the steps an agency must follow when acquiring, declaring surplus, and transferring or retiring (i.e., disposing of) a capital asset.

Chapter VII outlines the steps required to update or modify information already on the master file, and Chapter VIII outlines the issues of impairment. Chapter IX describes the procedures for performing a physical inventory of the capital assets.

The appendices contain: Screen Shots and Forms (Appendix A); Field Definitions (Appendix B); Agency Business Units, Level Codes, Transaction Level Department Values (Appendix C); Agency Location Codes (Building and Facility) (Appendix D); Capital Asset Profile IDs (Appendix E); Agency Fund Source Codes (Appendix F); and Public Lands Law Citations (Appendix G).

b. General Terms and Definitions

Abandonment – The disposal or retirement of an asset due to the complete deterioration or lack of usefulness. This occurs when an asset ages and the wear and tear either renders it useless or costs too much to maintain the asset. An example of this would be a large dump truck that, after 20 years, must be repaired every 10 days and eventually becomes non-operating. Refer to Chapter VI, Section B, Part a.

Abandonment of State Real Property – Public Lands Law § 30-a. The head of any state agency having custody or jurisdiction over state-owned lands may determine that such lands are no longer necessary or useful to the purposes of such agency. Upon the filing of a declaration of abandonment of such lands with an approval thereof by the Commissioner of the New York State Office of General Services such lands shall become unappropriated state lands.

Activity Report – A report received by a Property Control Manager that summarizes capital asset transactions for a given period. Examples of activity reports include capital asset additions, transfers, disposals and adjustments.

Addition – The acquisition of a capital asset through purchase, construction, donation or capital lease. The asset is acquired to be used in the ordinary course of an agency's normal operations. The acquisition is not made with the intent to resell or consume the asset (i.e., supplies). Refer to Chapter III, Section B.

Ad-hoc Reports – Reports requested by an agency that are not produced on a periodic basis. Agencies are permitted to request "Tailor Made" reports for their specific needs. The BCA will consider each of these reports and respond to the agency request.

Adjustments – Any change to the cost of a capital asset. All changes in prices must go through the BCA. This can result from additional costs incurred after the initial purchase of the asset to place it in working order (e.g., constructing a slab to put a large machine on).

Agency Level Code – The two-digit agency prefix number to be entered into the SFS AM in front of the Tag Number. This identifies the business unit that owns the asset. Refer to Appendix C.

Amortization – When applied to a capital asset, amortization is the allocation of its cost over the period of its economic benefit. Amortization is calculated by expensing a prorated portion of the capital asset's cost each year of its estimated useful life. Amortization is computed with respect to an asset's period of benefit and may be applied to both tangible and intangible assets. For most purposes, the term "depreciation," is deemed to include "amortization".

Ancillary Costs – Costs required to bring a capital asset into use. Such costs include delivery, installation, sales taxes, legal fees, documentation charges, etc.

Asset (Tag) Number – The number (alphanumeric code) assigned to a capital asset to uniquely identify the asset among all other assets. The number will consist of a series of letters and/or numbers that vary slightly depending on the type of asset and the method used to identify it. This number will be used to access and report on information related to the asset. Refer to Chapter III, Section C, Step 1.

Asset System – A group of interdependent parts or components acquired to be used in the normal operations of the agency. Examples of asset systems would be telephone system, computer equipment and closed-circuit security monitoring equipment.

Auditable – Records and documentation are maintained in an orderly, accessible manner. This enables auditors to examine the records in support of capital assets. All records are expected to be maintained in this manner.

Bargain Purchase Option – A provision of a lease agreement that allows the lessee to purchase (typically at the end of the initial lease term) the leased asset at a price that is so low (generally substantially lower than the estimated fair market value) as to make its exercise relatively certain.

Betterment – See Improvement.

BCA - Bureau of Capital Assets – A statewide centralized bureau, which gathers, inputs and reports on capital asset information from the agencies. The bureau maintains an account of all capital assets and coordinates the distribution of activity and management reports. The BCA may be reached at:

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

Phone: (518) 474-1021
Email: OGS.sm.Fixed.Assets@ogs.ny.gov
Website: http://www.sfs.ny.gov

Building – A structure built for permanent use with at least three walls and a roof that is recorded in the SFS AM, broken down into 10 components, each recorded as an individual asset. All buildings, regardless of cost, are included in the SFS AM. Refer to Chapter II, Section B, Part b.

Building Improvements – Fixtures, machinery and other items attached to or installed in State-owned buildings in such a way that they cannot be removed without causing damage to themselves or the buildings to which they are affixed.

Business Unit (BU) – The SFS-assigned NYS agency or Business Unit in the SFS AM. Example: OGS11 is the Business Unit to use in the SFS AM for OGS; DOC11 is the Business Unit to use in SFS AM for DOCCS.

Capitalization – For purposes of the SFS AM, capitalization is the recording of assets that meet the following capital asset criteria:

- Equipment – Cost over $40,000 and has a useful life of two years or more.
- Building Improvements and Land Improvements – cost over $100,000 and has a useful life of two years or more.
- All buildings and land (in other words, effective threshold is “$0 or more” for buildings and land).
- Infrastructure that costs over $1,000,000.
- Intangible Assets that cost over $1,000,000.

Capitalization Threshold – The cost at or above which a long-lived asset should be capitalized. Amounts spent to acquire long-lived assets with a cost falling below the capitalization threshold should be expensed.

Capital Asset – Any land, building, equipment, improvement, infrastructure or intangible that are used for government operations and meet the capitalization definition.

Capital Asset Representative – The person or persons responsible for coordinating the agency’s capital assets.

Capital Lease – A capital lease is an agreement between an agency and lessor whereby the agency makes periodic payments for the use of an asset in its normal operations. The terms of the lease are such that the agency in effect "owns" the asset. To determine if a lease qualifies as a capital lease, it is examined to see if it meets **any one** of the following four criteria:

1. There is a bargain purchase option in the lease enabling the State to purchase the leased asset for less than its current market value at the end of the lease term.
2. There is a transfer of ownership of the asset to the State at the end of the lease term.
3. The net present value of future minimum lease payments is 90 percent or more of the fair market value at the beginning of the lease term.

4. The lease term is 75 percent or more the economic useful life of the asset.

A capital lease amounts to an installment purchase of the capital asset.

Collection – Works of art, historical treasures, and similar assets, whether donated or purchased, that meet **all** the following conditions:

a. Held for public exhibition, education, or research in furtherance of public service, rather than financial gain
b. Protected, kept unencumbered, cared for, and preserved
c. Subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collection

Component – One part of a group of separate parts that make up a capital asset. A component can be a single piece of equipment that is part of an asset system, or one of the 10 major building components as described in Chapter II.

Computer Hardware – Computer hardware consists of all the equipment that can be considered a component of, is typically attached to, or communicates with an information system. The term encompasses processing units, memory apparatus, input and output devices, storage devices and connectivity equipment.

Computer Software – There are two major categories of software: system software that controls the hardware components and enables the basic functions of the system, and application software that is used to accomplish specific tasks such as word processing. Software may be purchased from a vendor or developed internally.

Construction – Building a structure or infrastructure as opposed to buying or leasing one already complete. This can be done by contracting an outside builder or using one of the three construction agencies in the State. When a building is constructed, the total cost must be broken down into the 10 major building components. Cost of construction includes all incidental expenditures made to place the asset into working order (e.g., materials, labor, licenses, fees, legal costs, etc.).

Construction in Progress (CIP) – Construction in progress includes the costs incurred for uncompleted capital projects involving the construction or installation of buildings, improvements, roadways, bridges, etc. The term also extends to other capital assets, such as large computer or telecommunication systems, which have been undertaken but not brought into service by the end of a reporting period.

Cost – The price paid, to be paid, or deemed to have been paid to acquire an asset.

Depreciation – The method of allocating historical cost of a capital asset over its estimated useful life in a systematic and rational manner. The estimated useful life is the estimation of time that the asset will provide the benefit of use.

Disposals – The abandonment or retirement of a capital asset. An agency that sells, donates, or throws away a capital asset must report it to the Bureau of Capital Assets following the procedures in Chapter VI.

Donation – Acquisition of capital asset for nothing in return. This pertains to assets given to an agency at no cost. The assets are to be valued at the fair market value of similar assets at the time of donation. A "donation" from another agency should be treated as a transfer.

Easement – An interest in land owned by another person for a specific purpose.

Equipment – Any piece of machinery, vehicle, or other device that is used in the normal operations of a State agency. The asset must cost more than $40,000 and have a useful life of two years or more. Examples of equipment include printing presses, computers, trucks, cranes, winches, and tractors.

Estimated Historical Cost – An estimate of the purchase price of a capital asset. An estimate may be derived from vendor price lists or catalogs, similar assets, staff estimates, or appraisals. This should only be assigned as the cost of a capital asset when the actual historical cost is not available.

Facility Record – A record in the SFS AM that reflects the land that currently makes up a facility. This record contains all pertinent data related to the land.

Fair Market Value – Fair market value is the amount at which an asset could normally be exchanged between willing parties. Fair market value at the time of acquisition can be estimated by reference to manufacturers' catalogs or price quotes in advertisements; contemporaneous sales of comparable assets; or, publications that specialize in listing prices of particular kinds of assets. Fair market value can also be established by using the services of an industry appraiser or expert.

GASB – Governmental Accounting Standards Board. The GASB is the body authorized to establish accounting standards for state and local governments.

GASB 34 – Statement Number 34, issued by the GASB, entitled "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Issued in June 1999, this pronouncement established new reporting requirements and accounting standards relating to state and local governments' capital assets.

Grantee – Buyer of real property.

Grantor – Seller of real property.

Historical Cost – The cost incurred to acquire a capital asset and place it into service in the normal operations of the agency. Cost includes amounts paid or value assigned (in the case of a donated asset) and any incidental costs incurred to place the asset into service, such as freight,

installation charges, preparation of the area in which the asset will be operated, etc. **NOTE:** The cost of removing an old asset being replaced is not includable.

Historical Treasures/Works of Art – An asset (building, work of art, artifact, place) that has been declared historical by either the federal government or the State. These items are not depreciated if they are maintained and held for public exhibition. The historical cost of these items may be depreciated at an appraised value if they are donated.

Impaired Capital Assets – Governments generally hold capital assets because of the services the capital assets provide. Capital asset impairment is a significant, unexpected decline that affects the service utility of the capital asset. The events or changes in circumstances that lead to impairments are not considered normal and ordinary.

Improvements – Any additions to or costs incurred that increase the useful life of the asset and/or that will result in an asset performing functions that it previously did not perform. Improvements can be separated into two categories: additions to a previously existing asset, or replacement of a component of plant or equipment with new part that significantly improves the asset's performance. In each case the result will tend to enhance the overall efficiency of the asset and increase the useful life. Improvements must be separately identified from normal maintenance and upkeep. Any expenditure made to keep an asset operating at its normal capacity or preventing it from prematurely deteriorating, is considered maintenance and should not be added to the value of the asset. An example of an improvement would be taking an old engine out of a truck and replacing it with a newer, bigger one. Maintenance would be replacing the oil, spark plugs and antifreeze in either the old or the new engine.

Infrastructure – General government capital assets that are immovable and have value only to the governmental unit, unless sold. Examples are roads, bridges, tunnels, dams, beaches, pedestrian and bicycle paths, drainage systems, lighting systems, water and sewer systems, piers, boardwalks and other similar items.

Initial Inventory – The beginning inventory taken to establish the initial database for the Statewide Financial System Asset Management module (SFS AM). The agency will conduct its own inventory and be responsible for reporting to the BCA.

Intangible Asset – A resource lacking a physical substance. Copyrights, patents, easements, software and intellectual property are all examples of intangible assets.

Installment Purchase – Purchase method calling for payment to be made in periodic installments. Transfer of ownership occurs at the time of the purchase, although this method delays the recognition of expense until payments are made.

Land – A capital asset recorded individually by "parcel" in the SFS AM. All land, regardless of cost, should be included in the system. After the initial recording, land will be maintained and reported on a facility basis using a "facility record". The land is recorded as a capital asset separate from any improvements made to it. Only those improvements costing more than

$100,000 and having a useful life of two years or more should be included in the system and reported as land improvements.

Land Improvements – Improvements following the acquisition of land are in this category. Such assets have a limited economic life. Obviously, these assets are not "tagged" in the same way as furniture or equipment. However, accountability for the assets is necessary. Examples of land improvements include walkways, parking lots, streetlights, landscaping and fencing.

Lease – An agreement entered by an agency, whereby periodic payments are made to a separate entity outside the State for the right to use an asset, such as computers, buildings, vehicles, etc. See capital leased assets and operating leases.

Lease/Purchase – A lease agreement entered whereby the ownership of the asset being leased transfers to the agency at some time during or at the end of the lease.

Liber – A book of deeds.

Location Code –The SFS AM eight-digit code that is the combined “old legacy” facility and building numbers. (Ex. 0003-022 = OMH - Buffalo - Maintenance shop; P001-002 = DOCCS – Albion CF – Chapel). Refer to Appendix D.

Loss – The involuntary disposal of a capital asset due to fire, flood, theft, vandalism, etc. Standard retirement procedures should be followed to report the loss to the SFS AM.

Maintenance – The normal repairs and upkeep performed on an asset to keep it operating in an appropriate condition. These repairs will not prolong the life of the asset, but merely keep it operating properly.

Management Report – Reports produced by the SFS AM, which are available on the web or at the request of agency management to BCA. Reports include information relevant to the cost of replacing capital assets, condition, location and status of capital assets, etc. These reports should be used by the agency in determining the need to repair or replace capital assets. The preferred method for receiving management reports is from the SFS AM on the website.

Modification – Changes made to an existing capital asset record to maintain current and accurate information, including:

- Correcting or updating data.
- Adding data.
- Deleting data.

All modifications are processed electronically.

Modified Approach – As provided for in GASB 34, a comprehensive system of condition assessment and maintenance that, when rigorously applied to infrastructure assets, may be used as an alternative approach to depreciation.

Modify/Update – The process of changing an agency's existing data relating to a capital asset due to reasons such as changes in site, condition or use. Records are updated electronically by a Property Control Manager. Property Control Managers may receive an updated report from SFS AM for their records of these modifications.

Operating Lease – Any lease agreement entered by the State that gives the agency the right to use a specific asset or group of assets for a period of time. At the end of the term, the asset is returned to the entity it was leased from. The lease does not meet any of the 4 criteria listed in the capital lease definition. The ownership of the asset does not transfer to the State at any time during the term of the lease.

Parcel of Land – A continuous tract or plot of land in one's possession, no part of which is separated from the rest by land in another's possession.

Present Value – An amount determined by discounting a stream of future payments at a stated or imputed rate of interest.

Profile ID – The 10-digit code in the SFS AM that is used to identify the asset (refer to Appendix E):

- Buildings begin with "B".
- Equipment begins with "E".
- Infrastructure begins with "I".
- Intangibles begin with "N".
- Land begins with "L".
- Land Improvement begin with "A".

In this 10-digit code is the combined old legacy code (major/minor category) and includes the useful life of the asset.

Property Control Manager – The person responsible for gathering and maintaining information related to capital asset activity at that agency's site. This information is gathered through physical examination of the asset and its related documentation. All capital assets and their activities are the immediate responsibility of the Property Control Manager. The Property Control Manager is further responsible for monitoring and reporting all capital asset information to the Bureau of Capital Assets.

Purchase – Acquiring an asset by paying for it, exchanging another asset for it, or a combination of the two. Writing a check, paying cash, assuming a mortgage and trading in an old asset are all examples of methods of purchasing an asset. Purchases are limited to acquisition of assets delivered and placed into service in the condition they were received in (e.g., already complete,

not requiring construction). **NOTE:** Minor assembly in the case of equipment does not constitute construction.

Real Property – land and anything growing on, attached to, or erected on it, excluding anything that can be severed without injury to the land.

Reference to Source – A number or code denoting the type of document that generated the acquisition of a capital asset, such as a purchase order or contract number. This provides an audit trail to support capital asset additions for a given period. An example would be the voucher number on a voucher used to pay for a computer, or the lease number on a capital lease.

Renovation – Construction performed on an already existing building to enhance its usefulness. This also includes replacement of destroyed portions (e.g., fire damaged rooms). Costs must be carefully monitored, and an estimate of the percentage of the building component renovated must be made and reported for each renovation.

Replacement Cost – The amount needed to replace a capital asset now. This cost accounts for inflation. It provides management with a tool in determining an amount required to replace outdated assets.

Retirement – Synonymous with disposal, the retirement of a capital asset takes the asset out of service. Before retiring the asset (except where an involuntary loss has occurred), the Property Control Manager should declare the asset as surplus. If it is determined that the asset is no longer useful, the Property Control Manager should follow the procedures in Chapter VI. This is only to be done when the asset is being removed from service permanently.

Right of Way – The right to pass through property owned by another.

Sale – Disposal of a capital asset in exchange for some consideration. This would include selling the asset for money or exchanging it for another asset.

Salvage Value – The presumed or estimated residual value of a capital asset at the end of its useful life.

Statewide Financial System Asset Management Module (SFS AM) – The module within SFS in which capital asset information is maintained. The primary purpose of the SFS AM is to maintain auditable information on the State's capital assets in accordance with Generally Accepted Accounting Principles. The system will improve controls, financial reporting, accountability, and operational efficiency in managing capital assets. Complete, accurate records help management identify underutilized assets, those that will need to be replaced or modified, and aids management in budget planning.

Stencil – Some agencies have taken measures to uniquely identify assets by painting or sticking numbers, letters, or a combination of the two, somewhere on the asset. This stenciled code will become part of the asset number used to uniquely identify the asset among all other assets if the stenciling system used is assigned on an agency-wide basis.

Straight-line Method – A way of computing depreciation or amortization. The straight-line method recognizes the reduction of a capital asset's value equally over all the months of its useful life.

Supporting Documentation – Documents or materials used to originate the purchase and disposal of a capital asset. The documentation would provide evidence in support of the cost used to value an asset or evidence of its retirement. Included as supporting documentation would be vouchers, purchase orders, receiving slips, contracts, mortgages, leases, titles of ownership, deeds, etc.

Surplus – An underutilized asset that may be either transferred to another agency or retired. The Office of General Services, Division of Surplus Personal Property Disposition (OGS.sm.state.surplus@ogs.ny.gov) compiles a listing of assets that may be redistributed to an agency needing them. If the Division determines that the asset has no practical use, it will notify the agency to retire it.

Tag Number – Unless otherwise identified, a bar-coded tag is attached to equipment assets. The "Tag" number coded on it consisting of a 10-digit sequential code unique from all other asset numbers within the agency. This number will be used to uniquely identify this asset among all other assets similar and dissimilar, in the Statewide Financial System Asset Management module (SFS AM).

Tangible Asset – A resource having physical substance. Buildings, land and machinery are all examples of tangible assets.

Transfer – The physical movement of an asset or change of responsibility for an asset from one agency or facility to another. For this to be reported properly, both the agency transferring the asset out and the agency transferring the asset in will be required to complete the required forms from the Office of General Services, Division of Surplus Personal Property Disposition (OGS.sm.state.surplus@ogs.ny.gov).

Transfer of Jurisdiction – Public Lands Law § 3(4). The Commissioner of General Services, upon the application of any state agency, may transfer the jurisdiction over any state lands, upon the consent of the agency already having jurisdiction over such lands. The transfer of jurisdiction can take place upon such terms and conditions as the commissioner may deem just and proper.

Unappropriated State Lands – Public Lands Law § 30. All lands belonging to this state which are not directed by law to be kept for or applied to any specific purpose. This includes all escheated lands.

Updating – The process of keeping information related to an asset current, such as the utilization of a building. Information subject to change should be periodically evaluated and changes made to reflect the current status of an asset. This is done following procedures for modifications in Chapter VII.

Useful Life – The period of time an asset is expected to operate efficiently for its designed purpose. This life will be used to depreciate the asset.

Utilization Rates – The percentage of a capital asset that is currently being used. This applies to land, buildings, and their improvements, but not to equipment.

Chapter II. Capital Asset Criteria

A. Overview

In general, capital assets are defined as tangible and intangible property to be used over a long period of time and having a significant value. These assets are not intentionally acquired for resale, nor are they readily convertible to cash.

The major types of assets included in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) are:

- Land*****.
- Land improvements costing over $100,000.
- Buildings*****.
- Building renovations and improvements costing over $100,000.
- Construction in Progress.
- Equipment costing over $40,000.
- Infrastructure costing over $1,000,000.
- Library Books costing over $5,000 each.
- Works of Art and Historical treasures costing over $40,000.
- Intangible Assets costing over $1,000,000.

***NOTE:** All land and buildings must be entered into the SFS AM regardless of cost (e.g., even if donated or constructed/acquired at a negligible cost).

Examples of such capital assets are:

- Copyrights.
- Patents.
- Computers.
- Easements.
- Park Lands.
- Office Buildings.
- Parking Lots.
- Software.
- Trucks.
- Roads.
- Bridges.

As stated in the general definition, the identifying characteristics of a capital asset are "significant value" and "useful life". The State has determined that equipment, with a cost of over $40,000, land improvements with a cost over $100,000 and infrastructure, intangibles assets over $1,000,000 are significant values for a capital asset ($100,000 for building renovations and improvements and $5,000 for library books). Therefore, if an asset meets the test of significant value and has a useful life of two years or more, it should be included in the SFS AM.

In setting this policy, the State determined what the minimum cost of an asset must be (i.e., its significant value) to justify the time and expense of maintaining the information required by the SFS AM. (Agencies have the option of including assets costing $40,000 or less.)

NOTE: The $40,000 capitalization policy for including assets in the SFS AM is for financial reporting purposes only. It does not supersede the Property Control Policy for equipment established by the Office of the State Comptroller or individual agency policy.

B. Assets To Be Included

a. Land and Land Improvements

Each "addition" or “purchase” of land by the State is recorded as a separate deed asset in the SFS AM. Land improvements, such as parking lots, sidewalks, retaining walls, yard lighting, fencing, etc., are also recorded as separate assets in the system. For example, a parking lot would be recorded as a separate asset from the land underneath it. **NOTE:** Although land assets are included in the system regardless of cost, land improvements are only included in the system if they cost over $100,000 and have a useful life of two years or more.

Land deed records usually become associated with a facility. For this reason, land is aggregated and reported to the agency on a "facility" basis. The agency will use the "facility record" of land to update land utilization information, etc. in the system on a continuing basis.

b. Building Components

A building is recorded in the system as 10 "component" assets. These 10 components are:

00	General Construction	The basic construction components, such as foundation wall, interior foundations, slab on ground, framing, exterior wall, and structural floor.
01	Site Preparation	Clearing, grading, installing public utilities, etc.
02	Roof and Drainage	The roof covering materials and roof drainage.
03	Interior Construction	Interior finish of the building, such as floor finish, ceiling finish, wall partition materials and finishes.
04	Plumbing	General plumbing, fixtures and installation of such items as sinks, lavatories, drinking fountains, bathtubs, showers, urinals, water heaters, water closets, etc.
05	Heating, Ventilating and Air Conditioning (HVAC)	The system for heating, ventilating and cooling a building (e.g., furnace, boiler, rooftop packaged units, central cooling systems, etc.)
06	Electrical	The quantity and type of electrical services including wiring and lighting.
07	Fire Protection, Life Safety	Such items as a sprinkler system, manual fire alarm system, and an automatic fire detection system.
08	Elevators	The quantity of elevators and the elevator landings.

09	Miscellaneous	Features such as emergency generators, intrusion alarm systems, electric doors, fire escapes, public address systems, etc.

c. Equipment

All equipment that costs over $40,000 and has a useful life of two years or more will be recorded in the State Financial System Asset Management module (SFS AM) and tagged or identified if applicable. Equipment is defined as any vehicle, piece of machinery, or other device that meets the capital asset criteria and is used in the normal operations of the agency. Examples of equipment would include, but are not limited to:

- Trucks.
- Computers.
- Printing Press.
- Tractor.
- Buses.
- Construction Machinery.
- Telecommunications.
- Electronics.

Each piece of equipment acquired will be recorded as a separate asset in the SFS AM.

The individual pieces of equipment that make up an asset system are evaluated separately. If a piece of equipment within an asset system costs over $40,000 and has a useful life of two years or more, it will be tagged and included in the SFS AM. Examples of such systems are communication systems, computer and security systems, and audiovisual labs. All the pieces of equipment that make up these systems will be evaluated separately.

A computer system, for example, is made up of a CPU, external disk drive(s), printers, and terminals. Each of these pieces of equipment would be individually evaluated, and if any meet the capital asset criteria, they would be tagged and included in the SFS AM. In this example, the items that make up the internal part of the CPU, such as internal disk drives, memory, memory upgrades, etc., should not be evaluated or tagged separately. Rather, the “CPU box” should be assigned one tag and reported as one asset (as along as its cost, including all internal components, cost over $40,000).

d. Renovations and Improvements to Buildings and Equipment

Renovations made to buildings and equipment are recorded in the SFS AM if they meet the capital asset criteria established (i.e., over $40,000 cost for equipment, $100,000 for buildings and a useful life of two years or more). A renovation enhances an already existing asset to a condition beyond that which results from normal maintenance repairs, and/or increases the useful life of the asset. Replacing a roof, or installing a better electrical system in a building, are examples of renovations.

Improvements are defined as the addition of a new building component or section where one did not previously exist and should be recorded as a capital asset addition rather than a renovation. These additions are the acquisition of a capital asset where one did not previously exist. Renovations, on the other hand, either add to, update, or repair a previously existing

capital asset. An example of building improvement would be putting an air conditioning system in a building where there was none previously. (**NOTE:** cost must be over $100,000). An example of an equipment improvement would be placing a color synthesizer in a black and white printing press to enable it to print in color. (**NOTE:** cost must be over $40,000).

NOTE: Agencies may report Renovations and Improvements down to a lower threshold for management purposes.

Although associated with an existing asset, these improvements and additions are recorded separately in the system. (See complete discussion of the coding scheme in Chapter III.)

An agency may at its own discretion, report renovations and/or improvements that cost less than $100,000 for management purposes.

Maintenance activities (e.g., painting, minor repairs, etc.) restore an asset to its former condition or make it possible for the asset to be utilized for its estimated useful life. In other words, maintenance activities keep an asset in good working condition throughout its estimated useful life. Maintenance may be distinguished from renovations and improvements by the fact that maintenance does not extend the useful life of the asset. For example, service contracts for elevators are considered maintenance. These types of expenditures are currently not recorded in the SFS AM. If, however, it is determined later that maintenance information is required, this information will be captured.

Custodial services are not included under the category of asset maintenance. Custodial services (e.g., cleaning) or activities such as lawn mowing do not generally affect (i.e., maintain or extend) an asset's useful life. Therefore, these types of expenditures are not recorded separately or in conjunction with the Capital Asset Record.

The following contains additional examples to distinguish renovations and improvements from maintenance activities and custodial services:

Comparison of Renovations and Improvements, Maintenance, and Custodial Activities		
Renovation or Improvement	**Maintenance**	**Custodial**
Renovations and improvements are capital assets if they meet the following criteria:	Allows the asset to provide service to the State for the estimated useful life. Does not extend the useful life. Maintenance is not a capital asset.	Does not affect the usefulness or estimated useful life at the asset. Custodial costs are not a capital asset.
1. Replace worn out roof on a building by tearing off the old one and building a	1. Annual re-tarring of a roof to prevent leakage and premature deterioration.	1. Periodic sweeping of the roof to remove rubbish.

	new one: Renovation				
2.	Adding a color synthesizer to a printing press to enhance its capabilities: Improvement	2.	Replace small parts or perform general servicing to make the press work properly.	2.	Purchase 10 reams of paper and boxes of ink for the press.
3.	Remove old insulation and reinsulated the walls of a building to enhance heating capabilities and efficiency: Renovation	3.	Placing weather stripping around windows before winter to stop heat leakage.	3.	Washing windows and walls periodically.
4.	Resurfacing a parking lot due to deterioration: Renovation	4.	Patching holes in the surface to maintain a flat surface.	4.	Periodic cleaning, collection of litter, sweeping, etc.
5.	Carpeting an entire floor of a building not previously carpeted: Improvement	5.	Shampooing the carpet of an entire floor to maintain appearance.	5.	Clean a spot on a carpet caused by spilling something. Periodic vacuuming.
6.	Replace regular windows in a building with passive solar windows for greater energy efficiency: Renovation	6.	Replace a broken window with a new one.	6.	Wash windows to maintain visibility.

e. Leased Assets

In general, assets included in the SFS AM are, by definition, owned by the State. The three major acquisition methods are:

- Purchase.
- Construction.
- Donation.

In addition, the State may also lease assets. Although not actually owned by the State, assets acquired via certain types of lease arrangements must also be included in the SFS AM. The Office of General Services will make this determination. The two types of leases are:

Capital Lease (Lease/Purchase) – A contract entered by an agency to make periodic payments to the owner of a capital asset for the right to use it in the normal operations of the agency. Included in the contract is a provision that transfers ownership of the asset at some time during or at the end of the lease. These assets should be recorded by asset type.

Operating Lease (Rental) – Periodic payments made to the owner of a capital asset, for the (Rental) right to use the asset in the normal operations of a state agency. The asset remains the property of the owner throughout the rental period (without an option for the agency to purchase the asset) and is returned to the owner at the end of the lease term.

The agency will review each lease. If the asset is being leased for a period greater than two years, and it appears to meet the regular capital asset criteria (using the asset's fair market value to determine if it meets the over $40,000 minimum value), the agency will submit information regarding the lease into the SFS AM. The agency will process the information using four criteria to determine if the asset should be recorded as a capital asset in the SFS AM. The criteria to be used by the agency are as follows:

1. The lease transfers ownership of the property to the agency by the end of the lease term.

2. The lease contains an option to purchase the leased property at a bargain price.

3. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased asset.

4. The present value of rental and other minimum lease payments equals or exceeds 90 percent of the fair value of the leased asset.

Any lease that meets any one of these four criteria is a Capital Lease. This type of lease indicates that, by the terms of the lease, the State in effect "owns" the asset and should record it as a capital asset. Upon positive determination, the agency must add the asset to the system using the same procedures as for assets purchased by the State. (See Chapter III – Acquiring a Capital Asset.)

Improvements made to capital leases (i.e., lease / purchase agreements which by their terms indicate that in effect, the State "owns" the asset and records the asset in the SFS AM) should be included in the system, using the same criteria as other types of improvements (cost over $40,000 for equipment and $100,000 for buildings with a useful life of two years or more).

Leases that do not meet any of the four criteria listed above are Operating Leases. These leases, by their terms, are no more than an arrangement to "rent" the asset for a period of time. These assets are **not** included in the SFS AM.

f. Leasehold Improvements

Renovations and Improvements made to operating leases (i.e., leases that do **not** meet the capital asset criteria), commonly referred to as leasehold improvements, should be included in the system if they meet the capital asset criteria established for renovations and improvements. However, the estimated useful life of a leasehold improvement cannot exceed the remaining period covered by the lease.

Example: A state agency is leasing one floor in a 20-floor building. The provisions in the lease do not meet any one of the four criteria described in previously for a capital lease. As such, the lease is an operating lease and therefore not a capital asset.

If the agency has a raised floor and secured walls installed to accommodate a computer, and the cost is over $100,000, and it has a useful life of two years or more, it must be

recorded in the SFS AM as a capital asset. It would be coded as a Leasehold Improvement.

When an agency makes renovations and improvements to leased space, the Property Control Manager at the agency making the improvement should notify the Bureau of Capital Assets at OGS.sm.Fixed.Assets@ogs.ny.gov.

g. Construction in Progress

Construction in Progress (CIP) is an asset account that reports the current expenditures of construction projects that are incomplete. Expenditures of incomplete construction projects must be capitalized but not depreciated until the project is complete.

DOT reports their infrastructure assets and CIP directly to OSC and OGS reports the CIP for OGS Design & Construction (D&C) and Dormitory Authority (DASNY) managed projects. In addition, OGS adds the qualifying assets completed by D&C and DASNY to the SFS Asset Management module on behalf of the state's agencies.

Agencies with construction projects that are completed internally or by third parties (other than D&C and DASNY) should forward their Construction in Progress reports to OGS at fiscal year-end, in order that OGS can include these reports with the CIP submission to OSC. It is the agencies' responsibilities to ensure that all completed projects done internally or by third parties are added to the SFS Asset Management module if they meet the statewide capital asset criteria described in this Manual.

h. Infrastructure

GASB Codification Section 1400.103 defines infrastructure as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Other than the Department of Transportation, all infrastructures exceeding the capitalization threshold of $1,000,000 should be entered in the SFS AM by the respective agency.

The Department of Transportation will be using the "modified approach" for all its infrastructure assets. Details of the modified approach are as follows.

Infrastructure assets that are part of a network or subsystem of a network need **not** be depreciated if both of the following conditions are satisfied:

- A comprehensive asset management system is employed that accomplishes all the following:
  - Maintains an up-to-date inventory of eligible infrastructure assets.
  - Performs regular, periodic and complete condition assessments of the assets and summarizes the results using a measurable scale.

  - Estimates, on an annual basis, the amount needed to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the agency.
- The agency documents that the eligible infrastructure assets are being preserved at or above the condition level established and disclosed by the agency.

Using the modified approach, costs for both maintenance and preservation of eligible assets should be expensed when incurred. Additions and improvements to the network should be treated as betterments.

If the modified approach is used, it should be applied to all the assets within the selected network or subsystem. The selection of the modified approach by an agency may be made independently for each network or subsystem.

Should an agency for any reason be unable to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed, it must discontinue its use of the modified approach. When an agency discontinues use of the modified approach, it must depreciate infrastructure assets. Depreciation is to begin in the fiscal year following that in which the modified approach was discontinued. Depreciation should not be retroactively applied. This is, in effect, a change in the estimated useful life and should be reported as a change in accounting estimate.

Because of the stringent requirements related to the adoption of the modified approach, agencies considering implementation should contact the Bureau of Capital Assets (BCA) for additional information.

i. Library Books

Unless a book is defined as rare or historical (in which case it is a historical treasure and would fall under section j below), individual library books less than $5,000 should be expensed. However, if a book exceeds this threshold, it should be appropriately capitalized.

j. Works of Art and Historical Treasures

Accepted accounting principles regarding capitalization and depreciation of individual works of art and historical treasures differ from the requirements for collections of such items. Works of art and historical treasures that are not part of a qualifying collection are to be capitalized if they exceed the threshold of $40,000. Capitalization requires that the value of a work of art or historical treasure needs to be determined; this may be accomplished by ascertaining its historical cost or by establishing the fair market value.

To qualify as a collection, **all** the following provisions must be met:

1. The collection is to be held for public exhibition, education, or research in furtherance of public service, rather than for financial gain.
2. The collection is to be protected, cared for and preserved.

3. The net proceeds from the sales of collection items are to be used to acquire other items for collections.
   a. The term "net proceeds" is defined as the gross selling price less all direct expenses of the sale.
   b. The collections to which the sold items and the acquired items belong need not be the same.

Any individual items that are exhaustible should be depreciated over their estimated useful lives.

Inexhaustible individual items need not be depreciated.

k. Intangible Assets

Intangible assets generally lack a physical existence. This category includes such items as easements, software, copyrights and trademarks. Intangible assets should be treated as follows:

- Software – All software, whether internally or externally developed, unless otherwise specified, are to be expensed.
- Copyrights and Trademarks exceeding the capitalization threshold of $1,000,000 should be included in the SFS AM.

This section has presented the agency with general guidelines for determining if an asset should be included in the SFS AM. In addition, the agency should refer to the Capital Asset Profile ID Table in Appendix D for a detailed listing of asset categories to be included.

However, there may be cases that do not clearly fall within the guidelines or asset categories provided. If the agency is uncertain about including an asset or improvement, contact the Bureau of Capital Assets (BCA) at (518) 474-1021 for a final determination.

C. Asset Management Processing

Establish and Update Capital Asset Record

A capital asset record is initially established in the SFS AM:

- Electronically via the Internet – The agency can go to the SFS website (http://www.sfs.ny.gov) where they enter and submit capital asset transactions if they have been given proper authorization.

Once the information is processed and any necessary corrections are made, a new record is created in the SFS AM . The Property Control Managers are asked to periodically check on their agency's assets.

If the capital asset is for a land purchase, the agency must submit deeds and maps with recording information to:

New York State Office of General Services
Real Property
26th Floor, Corning Tower
Empire State Plaza
Albany, NY12242

Once the information is verified and any necessary corrections are made, a new record is created in the SFS AM. It is recommended that the Property Control Manager do an inquiry periodically in the SFS AM to verify that records reflect the necessary updates.

The agency uses the Asset Inventory query in SFS Reporting Tools to verify the information related to the asset. This report can be obtained and reviewed by management after the Property Control Manager submits. Any corrections required must be entered into the SFS AM and verified by the Bureau of Capital Assets following the modification procedures in Chapter VII.

All other capital asset transactions (e.g., retirement, etc.) are processed in the same manner, using different internet screens.

D. Report Management Produced by the System

The System will provide the agency with a report that can be used and mirrors the biennial inventory report. The report lists agency's assets which includes, historical cost, location, condition, inspection by and date. The agencies may request and generate their own reports using the SFS AM online.

Biennially, agencies receive a complete listing of their assets for inventory control purpose (Chapter IX).

Since it is impossible to conceive of all current and future needs and uses of data, the system will also provide an "ad-hoc" reporting capability done by OGS personnel. This will address specific information requests that cannot be satisfied by the standard reports. The Bureau of Capital Assets will respond to requests from agencies accordingly.

E. Periodic Accountability

Agencies are asked to certify the values of their capital assets in the SFS AM for the State Financial Audit. Some agencies have independent systems in which they track their capital assets. Agencies should reconcile these systems to SFS AM monthly. If an independent system is not maintained, it is recommended that agencies keep a separate spreadsheet with added, transferred, and disposed capital assets and reconcile it to the SFS AM monthly.

Starting AM Asset Value		_____
Additions	+	_____
Disposals	-	_____
Transfers	-	_____
Ending AM Asset Value		_____

NOTE: This roll-forward should be performed for each asset class (e.g., land, equipment, etc.).

Example: The Division of the Budget had $260,000 of equipment in the SFS AM as of June 1, 2003. During the past month, they purchased $215,225 in equipment, disposed of $112,000 in equipment and transferred $110,675 in equipment to OGS.

What is the SFS AM asset value as of June 30, 2003?

Starting SFS AM Asset Value		$ 260,000.00
Additions	+	$ 215,225.00
Deletions	-	$ 112,000.00
Transfers	-	$ 110,675.00
Ending SFS AM Asset Value		$ 252,550.00

Chapter III. Acquiring a Capital Asset

A. Overview

This chapter details the procedures an agency must follow when acquiring a capital asset.

NOTE: Assets acquired through agency transfers are subject to different procedures that are detailed in Chapter V.

The agency must enter the capital asset online using the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) at: https://www.sfs.ny.gov.

If the capital asset is for a land purchase, the agency must submit deeds and maps with recording information to:

New York State Office of General Services
Real Property
26th Floor, Corning Tower
Empire State Plaza
Albany, NY 12242

It is important to be sure that the asset being acquired is, in fact, a capital asset. Follow the guidelines for determining if the asset acquired is a capital asset in Chapter II.

NOTE: The procedures in this chapter are to be used for all future additions of capital assets (costing over $40,000 for equipment or $100,000 for land improvement and building renovations, $1,000,000 for infrastructure and intangibles or $5,000 for a library book), not for currently owned assets.

B. Methods of Acquisition Proposed

The following processes may result in the acquisition of a capital asset if the cost (or other valuation method, e.g., donated) is over the cost thresholds and the useful life is two years or more (remember that all land and buildings must be added, so the effective threshold form them is $0). The Acquisition Codes to use are:

- Purchased
- Constructed
- Donated
- Leased
- Trade in

Depending upon the type of acquisition, there are differences in the procedures to be followed prior to the acquisition of a capital asset, the determination of when the asset is put into service (i.e., the appropriate time to report the information required for online entry).

This section will outline the information flow and procedures that an agency must follow prior to the acquisition of a capital asset for each of the acquisition types.

a. Purchased

1. **Equipment** – Each time a purchase order is prepared for the purchase of equipment that meets the criteria to be a capital asset, the words CAPITAL ASSET must be included in the description area of the purchase order. It is the purchasing unit's responsibility to determine when a purchase is a capital asset. After completing the purchase order, the purchasing unit should:

   - Send a copy or photocopy to the Property Control Manager, AND follow normal purchase order routing procedures.

   - When the asset is received, the person receiving the asset should notify the Property Control Manager assigned to the facility. By doing this, the asset is assigned a Tag Number and an online entry is completed. It is the Property Control Manager's responsibility to explain to personnel at each facility the procedures to follow when they receive an asset with CAPITAL ASSET included in the purchase order description.

   NOTE: Certain equipment may be purchased using Installment Purchase Agreements (IPA). An IPA is structured such that payments are made (generally monthly) for a specified number of years. The equipment, however, belongs to the State at the beginning of the agreement, as if it had been purchased outright, and should be included as a capital asset if it meets the criteria.

2. **Building** – When a building is purchased, the Property Control Manager that will be responsible for the building should contact the Bureau of Capital Assets. The BCA will analyze the building and in turn provide the Property Control Manager with a new building number for the completion of a capital asset transaction online entry.

3. **Construction** – When a capital asset is constructed by or for an agency, the agency receiving the asset is responsible for following the proper reporting procedures.

For newly constructed buildings or the addition of square footage to an existing building, one or more of the three construction agencies will maintain cumulative cost data. When the agency receives its certificate of occupancy (or there has been beneficial occupancy), the person receiving the certificate should contact the Property Control Manager so the building can be assigned a Tag Number and an online entry can be completed for each of the 10 major building components described in Chapter II of this Manual.

Each time a building is constructed or additional square footage is added, or a building is renovated, the construction agency is responsible for completing an Agency Construction and Renovation worksheet. This worksheet (sample of OGS version below) is sent to the Property Control Manager at the completion of the project. In addition, all documentation (contracts,

invoices, etc.) should be obtained to support the cost assigned to the building. The following paragraphs explain how the Property Control Manager uses the worksheet to prepare Capital Asset Transaction for original construction and renovations (and improvements).

OFFICE OF GENERAL SERVICES
STATEWIDE CAPITAL ASSET ACCOUNTING SYSTEM

Construction Agency:	D&C	AMBU:	DOT11
		Department:	3900283
Date of Construction:	9/18/2018	Location:	T064-B05
Contract/PO#:	J1108	By & Date:	B. Felts- 11/13/2018

AGENCY CONSTRUCTION AND RENOVATION WORKSHEET

Total Cost of (Construction/Renovation/Bldg. Improve./Land Improve./Infrastructure) (circle one) $ 137,104.00

Please allocate the total cost from line 1 to the appropriate Building Component(s) below:

COMPONENTS	Component	ACTUAL COST	PROFILE ID	NEW TAG NUMBER	NEW SFS ASSET
General Construction	00				
Site Preparation	01		BSITEPRE60		
Roof and Drainage	02	$ 137,104.00	BROOF0002(	12BT064B0510	
Interior Construction	03		BINTRCON20		
Plumbing	04		BPLUMBIN20		
Heating, Ventilating, & Air Conditioning	05		BHVAC00020		
Electrical	06		BELECTRI20		
Fire Protection & Life Safety	07		BFIREPRO12		
Elevators	08		BELEVATO20		
Miscellaneous	09		BMISCELL15		
Land Improvement					
Infrastructure					
TOTAL:		$ 137,104.00			

BUILDING ADDRESS:	DOT REGION 10, NASSAU COUNTY 223 EAST SUNRISE HIGHWAY FREEPORT, NY 11520	Describe what work work was performed: REPLACE ROOF - 1,400 SF
Parent Asset ID #	0 0 0 0 0 0 0 0 0 8 2 8	
Retire Asset w/Tag #	1 2 B T 0 6 4 B 0 5 0 2	

Original Construction

The worksheet received from the construction agency for the original construction of a building or the addition of square footage to an existing building, will provide an allocation of the total cost of the project among the 10 major building components described in further detail in Chapter II of this Manual. Using the cost information provided on the worksheet, it is the Property Control Manager's responsibility to enter electronically into the SFS AM for each of the 10 building components. The procedures for assigning an asset number to each of the building components, are outlined later in this chapter.

b. Constructed

Renovations

In addition to the construction of a building, the agency or the construction agency will prepare a worksheet for renovations made to a building that qualify as a capital asset. (For a detailed discussion of renovations and improvements that qualify as capital assets, versus maintenance, refer to Chapter III of this Manual.) The cost of the project will be allocated only to the component(s) affected.

Renovation – Any renovation to a building must, at a minimum, meet all the following criteria to be included in the SFS AM:

1. The cost must be more than $100,000.
2. The renovation must extend the useful life of the component.
3. The renovation must occur when 75 percent or more of the estimated useful life of the component being renovated has expired.

NOTE: An agency may record all renovations down to a lower threshold for management purposes.

Remember, a renovation enhances a previously existing component.

The following information will assist the agency or construction agency in identifying those renovations that should be reported in the SFS AM. (See Steps 1 through 4 below.)

In addition to reporting renovations that meet the required criteria in the SFS AM, in some instances an agency must also retire a component being replaced. (See Steps 5 and 6 below.)

STEP 1: The agency or construction agency should determine which of the 10 components are being renovated.

STEP 2: The agency or construction agency should obtain the existing component information, including the replacement cost for that component, from the SFS AM. (Reports received from the Bureau of Capital Assets).

STEP 3: USEFUL LIFE TEST
In addition, the agency or construction agency should locate the useful life of the component from the SFS AM report and determine if the renovation activity is being completed when 75 percent or more of the useful life of the component has expired.

Example: The roof component on a 16-year-old building is currently being renovated at a cost of $240,000. The estimated useful life of the roof is 20 years. The USEFUL LIFE TEST for this renovation would be computed as follows:

Expired Useful Life / Useful Life = 16 years / 20 years = .80 = 80 percent

STEP 4: If the renovation takes place when 75 percent or more of the useful life has expired, costs over $100,000, and extends the useful life of the component, it should be reported in the SFS AM as a capital asset renovation. (The agency or construction agency must make the determination whether the renovation extends the useful life of the whole component.)

After determining that a renovation qualifies for inclusion in the SFS AM, an additional test must be performed to determine whether the original building component (being renovated) should be retired. This is determined using Steps 5 and 6 below.

STEP 5: DOLLAR APPROACH TEST
The agency or the construction agency should locate the replacement cost of the component from the SFS AM report and determine if the ACTUAL COST of the renovation activity is 75 percent or more of the REPLACEMENT COST of the component.

Example: The renovation above is completed at a cost of $240,000. The replacement cost of the component at the time of completion was $300,000. The DOLLAR APPROACH TEST would be computed as follows:

Actual Cost of Renovation / Replacement Cost

$240,000 / $300,000 = .80 = 80 percent

STEP 6: If the ACTUAL COST of the renovation is 75 percent or more of the replacement cost of the component at the time of completion, the original cost of the component should be retired from the SFS AM following the procedures in Chapter VI.

If other renovations had been made previously but had not resulted in the retirement of the original component, these renovations will also be retired. The renovation that resulted in the retirement will then in affect become the "original component". All future renovations will be compared to this component for both the useful life test and the dollar approach test.

The following examples will illustrate how to utilize the tests outlined above to determine whether or not to report a capital asset renovation.

Example 1**:** Type of Renovation – Assuming that it is a 2005 replacement and upgrade of HVAC for floors nine through 13 in a building that was built in 1989.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	4 years
Replacement Cost HVAC	$1,450,000.00
Renovation Actual Cost	$1,232,500.00

1. Does the Renovation meet the 75 percent of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 4 years = 16 Years

Expired Life / Useful Life = 16 / 20 = .80 = 80 percent

Answer YES.

2. Would this renovation be included or excluded from the SFS AM?

INCLUDED. The renovation meets the USEFUL LIFE TEST.

3. Does the Renovation meet 75 percent of the Replacement Cost Dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

$1,232,500 / $1,450,000 = .85 = 85 percent

Answer YES.

4. Would the original component be retired from the SFS AM?

YES. The renovation meets the DOLLAR APPROACH TEST.

Example 2**:** Type of Renovation – Assuming it is a 2003 replacement and upgrade of HVAC for floors 9 through 13 in a building built in 1996.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	13 years
Replacement Cost HVAC	$1,450,000.00
Renovation Actual Cost	$1,232,500.00

1. Does the Renovation meet the 75 percent of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 13 years = 7 Years

Expired Life / Useful Life = 7 / 20 = .35 = 35 percent

Answer NO.

2. Would this renovation be included or excluded from the SFS AM?

EXCLUDED. The renovation does NOT meet the USEFUL LIFE TEST.

If the asset is not to be included in the SFS AM, then no other procedures need to be followed. (i.e., no retirement procedures are necessary).

Example 3**:** Type of Renovation – Assuming it is a 2003 replacement and upgrade of HVAC for floors 9 through 13 in a building built in 1987.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	4 years
Replacement Cost HVAC	$1,450,000.00
Renovation Actual Cost	$ 725,000.00

1. Does the Renovation meet the 75 percent of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 4 years = 16 Years

Expired Life / Useful Life = 16 / 20 = .80 = 80 percent

Answer YES.

2. Would this renovation be included or excluded from the SFS AM?

INCLUDED. The renovation meets the USEFUL LIFE TEST.

3. Does the Renovation meet 75 percent of the Replacement Cost Dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

$725,000 / $1,450,000 = .50 = 50 percent

Answer NO.

4. Would the original component be retired from the SFS AM?

NO. The renovation does NOT meet the DOLLAR APPROACH TEST.

Another renovation is made two years later to the HVAC System on floors nine through 13 in the same building. The following data relates to this renovation:

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	2 years
Replacement Cost of Original Component	$1,500,000

Renovation Actual Cost	$1,200,000

5. Does the renovation meet the 75 percent of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 Years – 2 Years = 18 Years

Expired Life / Useful Life = 18 / 20 - .90 = 90 percent

6. Would this renovation be included or excluded from the SFS AM?

INCLUDED. The renovation meets the USEFUL LIFE TEST and costs more than $100,000.

7. Does the renovation meet 75 percent of the replacement cost dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

$1,200,000 / $1,500,000 = 80 percent

Answer YES.

8. Which components would be retired from the SFS AM?

Answer: The original component and previous renovation.

Improvements

An improvement to a building is defined as adding a new component where one did not previously exist. The improvement must cost over $100,000 and have a useful life of two years or more.

NOTE: An agency may report improvements down to a lower threshold for management purposes.

Example 1: Type of Construction: A central air conditioning system is added to a building. No air conditioner existed prior to this project.

Estimated Useful Life	20 years
Cost	$750,000

1. Does the addition cost over $100,000 and have a useful life of two years or more?

Answer YES.

2. Is it adding a component or section where one did not previously exist?

Answer YES.

3. Would this project be included or excluded in the SFS AM?

INCLUDED. New construction procedures should be followed for the addition of a new component.

Construction Other Than Building

For constructed assets other than buildings (e.g., land improvements), the agency is responsible for maintaining or obtaining the appropriate cost data. When the agency receives notification of completion and the asset is placed in service, the person receiving notification should contact the Property Control Manager so a Tag Number can be assigned and the asset can be entered into the SFS AM.

c. Donated

Capital assets donated to the agency should be recorded at fair market value at the time of donation. In the case of real property being donated where an appraisal was not performed, indicate the estimated value. Fair market value may require a professional appraisal of the property. If there is any doubt about the rights to the property, it should not be recorded until such rights are clearly established. Such doubts include any conditions or restrictions on the use or future disposition of the property. Should any restrictions adversely affect the value, they should be recognized in the final determination of the valuation to be recorded.

When an agency receives equipment that has been donated, the Property Control Manager should first determine if the fair market value is over $40,000. If it is not, no further steps are required. If the fair market value is over $40,000, the following steps should be performed:

- Try to get a Letter of Intent to Donate from the previous owner to provide documentation of ownership.
- Contact the Bureau of Capital Assets (BCA) at (518) 474-1021.

If the fair market value of the asset is over $40,000, the Property Control Manager must assign an asset number and enter into the SFS AM. The Bureau of Capital Assets will assist the Property Control Manager if necessary.

NOTE: Assets acquired from Federal Surplus Property for only an administrative and delivery charge will be treated as a donation. Cost assigned will be fair market value.

d. Leased

Agencies should follow normal lease processing procedures (send the lease to the Office of the State Comptroller, Contract Unit). The Bureau of Capital Assets (BCA) will notify the agency of any capital leases to be included in the SFS AM and will provide the agency with cost data for each of the capitalized lease assets. The agency must then complete an online entry for each of these assets as per the instructions in this chapter.

e. Trade in

Trade in of Non-Monetary Assets

Non-Monetary Asset – Any asset exchange of one asset for another involving no payment or receipt of cash or payment or receipt of cash less than 25 percent of fair value of assets is considered a non-monetary exchange. Non-Monetary assets are property, plant, equipment, and other assets whose prices may change over time.

The recording process for non-monetary exchanges:

1. Determine book value of asset given up (BV=Cost less Acc. Dep.). Be certain to update the depreciation to date of exchange if in the middle of fiscal year.

2. Determine fair value of asset given up (Fair Value=value of asset in market place).

3. Determine gain or loss: Gain or loss=Fair Value less Book Value.

4. Determine fair value of asset received.

5. For dissimilar asset exchanges (see below) record all gains and losses in exchange. For similar asset exchanges (see below), record all losses but defer gains. One exception – if cash received, the gain is recognized to extent of proportion of cash received divided by cash received plus fair value of asset received.

Trade in of Dissimilar Assets

When dissimilar assets are exchanged, both gains and losses are recognized. The new asset is recorded at its cash price, which is equal to the fair market value of the old asset at the time of the exchange plus the amount of cash paid.

a. The new asset is recorded at the fair market value of the asset received or the asset given up, whichever is more clearly evident.
b. If the cash price is not stated, the fair market value of the old asset plus any cash paid is used to record the new asset.
c. The book value of the old asset is removed from the accounts by debiting the related accumulated depreciation and crediting the old asset.

Trade in of Similar Assets

When similar assets are exchanged, losses are recognized but gains are not recognized.

a. If a loss is indicated on an exchange of similar assets, the loss is recognized, and the new asset is recorded at its cash price.
b. If a gain is indicated on an exchange of similar assets, the gain is not recognized, and the new asset is recorded as the sum of the cash paid and the book value of the old asset.

C.1 Assign Asset "TAG" Number

Each capital asset acquired by an agency must be assigned a 12-character Capital Asset Tag Number to uniquely identify it among all other assets within the agency. The asset Tag Number is comprised of a primary number (the first two are the two-digit Agency Level Code (Appendix C); then a one "Alpha" code "B, A, I, & N"; next seven characters) and then a suffix code (the last two characters). This number cannot be duplicated within the agency. It is used to access all information related to a specific asset in the Statewide Financial System Asset Management module (SFS AM).

The numbering scheme used to assign Tag Numbers varies according to the type of capital asset (land, building, equipment, etc.) and, in the case of equipment, the identification method used by the agency acquiring the asset.

The Property Control Manager must follow the following procedures closely when a capital asset is acquired. This will provide proper control over the capital assets and facilitate retrieval of asset records in the system for future information updates.

C.1.1 Land

The asset Tag Number is 12 characters in length. For land assets, the first is the agency two-digit Level Code then "L" is always for land. The next seven characters are a statewide sequential number assigned by the Bureau of Capital Assets. Each time an agency acquires a new parcel of land the next statewide sequential number is assigned. It is the acquiring agency's (Property Control Manager) responsibility to contact the Bureau of Capital Assets for this number. The suffix (i.e., last two characters) is always 00.

> Land Example: Agency purchases a parcel of land and requires an asset number. Agency Property Control Manager contacts the Bureau of Capital Assets for the next available statewide sequential number. The next available number is 0012649.
>
> Asset Tag Number: 03 L 0012649 00

C.1.2 Land Improvements

Each land improvement made at a facility (that meets capital asset criteria) must be assigned a unique asset number. The first position of the asset number is always an agency two-digit Level

Code number then "A" for a land improvement. The remainder of the asset's primary number consists of the four-character code denoting the facility at which the improvement is located and a three-character sequential number assigned by the agency. (The Property Control Manager must maintain a log of sequential numbers that have been assigned to assets. This will enable asset Tag Numbers to be assigned in an orderly and efficient manner. See suggested format below.) The suffix code (last two characters) is always 00. Any subsequent additions to the land improvement should be assigned the same primary number (first 10 characters) and the suffix code should increase sequentially by one.

NOTE: Assume all examples meet the capital asset criteria previously described.

Example Land Improvement: Swimming Pool constructed by agency at facility X204. The next available sequential number at the facility is 458, as seen in the log below.

Asset Number: 01 A X204 458 00

If stairs were constructed later to enhance the access to the water, and the cost was over $100,000 (useful life of two years or more), this would qualify as a subsequent addition and be coded as follows:

Asset Number: 01 A X204 458 01

C.1.3 Building

As detailed in Chapter II, a building is recorded in the system as 10 component assets. Therefore, a unique asset Tag Number must be assigned to each component. For the purpose of "linking" a building's components together, a separate Tag Number and Asset ID will be assigned to each of the 10 components and defined using the “Profile ID” (and any subsequent improvements to the building). The primary Tag Number consists of the agency Level Code, then a "B" (always the first character for a building), then the location code is four-character code denoting the facility at which the building is located, and a three- character number denoting the building number pre-assigned by the facility (A sample of Location Code, can be found in Appendix D of this Manual). The suffix code (last two characters) assigned to each component is as follows:

General Construction	00
Site Preparation	01
Roof and Drainage	02
Interior Construction	03
Plumbing	04
Heating, Vent. and AC	05
Electrical	06
Fire Protection	07
Elevators	08
Miscellaneous	09

When a renovation or an improvement is made to a building (that meets capital asset criteria), the cost will be allocated to the components being improved (discussed in Chapter II). The primary

number assigned to the improvement will be the same as the building being improved. The suffix code will be assigned sequentially starting with 10 and increase by one (11, 12, 13, 14, etc.) for each renovation and/or improvement made to a building that meets the capital asset criteria.

NOTE: Assume all examples meet capital asset criteria.

Building Example: An Agency (OGS) constructs a building at facility X204 and the facility numbers the building 17.

Asset Numbers:	
General Construction	01 B X204 017 00
Site Preparation	01 B X204 017 01
Roof and Drainage	01 B X204 017 02
Interior Construction	01 B X204 017 03
Plumbing	01 B X204 017 04
Heating, Vent. and AC	01 B X204 017 05
Electrical	01 B X204 017 06
Fire Protection, Life Safety	01 B X204 017 07
Elevators	01 B X204 017 08
Miscellaneous	01 B X204 017 09

When renovations or improvements are made to the building, an asset number must be assigned that associates the renovation or improvement with the building. The asset number will be made up of three parts, the agency Level Code, the primary number and the suffix. (See complete discussion of the primary numbers of a building on the previous page.) The suffixes increase sequentially from 10, as follows:

New Roof	01 B X204 017 10
Upgraded Air Conditioning	01 B X204 017 11

C.1.4 Equipment

All equipment assets must be physically tagged with a "NYS Statewide Capital Asset Tag" number. **The 12-digit number inscribed on the tag will be the Tag Number.** (See below for tagging instructions.)

For rolling stock (DOT vehicles **only),** the agency may incorporate an existing agency--assigned number that is stenciled on the asset, into the asset number. An existing vehicle stencil may only be used if vehicle's stencils are assigned agency-wide (i.e., no duplicate stencils at different facilities). (**NOTE:** The stenciled number must not exceed seven (7) digits.) For stenciled assets, the asset number should be coded as follows:

- DOT's first character of the asset number is "12P".
- The stenciled number should be entered in the next seven (7) positions (right, justify/zero filled).
- The suffix code (last two characters) is 00.

Any improvements to either tagged or stenciled assets must be assigned the same primary number (first eight characters) as the asset that is being improved; however, the suffix code will begin with 01 and increase sequentially by one (02, 03, 04, etc.).

The Property Control Manager should maintain a log of stenciled numbers assigned.

NOTE: Assume all examples meet capital asset criteria.

Stencil Example: Agency acquires a new truck at a cost of $85,000 and stencils a 17 on the door of the truck. The number 17 was next sequentially in the Agency's log.

Asset Number: 12 P 0000017 00

If an addition costing $41,000 was added to the truck, the asset number of the addition would be:

12 P 0000017 01

Such an addition would not be stenciled, however.

Tagging Instructions

The Property Control Manager at each facility will be given a series of asset tags. The Property Control Manager is responsible for safeguarding these tags. If a tag is used or is destroyed, a record of this must be maintained.

Before tagging an asset, the Property Control Manager should be certain that the asset meets the capital asset criteria. The asset should be inspected and tested to insure proper working order. If this is not done and a tag is affixed, a penalty may result for defacing an asset that is returned to the vendor.

The tag should be affixed in a place that is easily visible and accessible, to allow for re-examination when the asset is in its normal working environment.

NOTE: A computerized light pen may be used for re-examination, so enough room must exist to accommodate its use.

Once the tag is affixed, an entry should be made of the number in the SFS AM with other required information.

Tag Example: An agency (OGS) purchases a new printing press. After receiving and testing the press, the asset must be recorded in the SFS AM. The Property Control Manager at the facility receiving the asset should take the next tag in sequence and assign it to the press.

The next tag in sequence for the purpose of this example is:

00000012-00

This tag should be affixed to the printing press as per the tagging instructions.

After affixing the tag to the printing press, the Property Control Manager must make an online entry in the SFS AM (as per instructions in this chapter) that includes this asset Tag Number. The asset Tag Number coded on the form would be as follows:

01 00000012 00

If an addition was made to this capital asset in the future, and the addition qualified as a capital asset, it would be assigned a unique asset number but not a new tag. The asset number will be the same as that of the printing press except the last two digits. This is done to associate all related assets and their additions.

Example: A color synthesizer is installed in the printing press above. (Assume it meets capital asset criteria.)

No tag will be affixed to the addition, and the asset number assigned will be:

0100000012	01
↓	↓
Same primary number as the printing press asset Tag Number	Denotes an addition to a previously identified asset.

NOTE: It is the responsibility of the Property Control Manager at each facility to ensure that the proper stencil or tag is securely affixed to each newly acquired capital asset in an accessible manner. In addition, the Property Control Manager will be responsible for controlling the use and retention of unused tags at the facility.

C.2.1 A Capital Asset Entry

Capital Asset Transaction Entry are completed for Building Inventory, Infrastructure Inventory, Equipment Inventory, Land Inventory, Land Improvements Inventory and Intangibles Inventory.

The following table lists the instructions for the fields located in the SFS AM screen where applicable.

C.2.1.1 Capital Asset Entry– Building Inventory

Description – Enter a description of the building type or the name of the building.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS (**NOTE:** for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter your agency two-digit Agency Level Code (refer to Appendix C) then the letter “B” for building, followed with your agency’s Location Code (old legacy facility and building number). (If a new building number is needed, contact the Bureau of Capital Assets (BCA) for the new number; they will in turn contact and submit to SFS). Enter the building

component as the last two digits. Refer to the Building Components listed in Chapter II of this Manual.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the building radio button for buildings.

Book Name – Main building assets are always GAAP, because effective threshold for buildings is over $0 (all building assets must be added).

Profile ID - Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the asset. Refer to Appendix B.

Acquisition Date – Enter the date the building asset was acquired.

Cost – Enter the building cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Funding Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: square footage and number of floors in the building.

C.2.1.2 Capital Asset Entry – Equipment Inventory

Description – Enter a description of the Equipment.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS system (**NOTE:** for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter the number from the Capital Assets Tag Number that will be affixed on the asset. For Capital Assets tags, contact the Bureau of Capital Assets (BCA) or see your Property Control Manager. Enter your agency two-digit Level Code (refer to Appendix C) then the Tag Number and the last two digits of 00.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the equipment radio button for equipment.

Book Name – GAAP or NONGAAP for Equipment. GAAP asset is above threshold (greater than $40,000). NONGAAP an asset that doesn't meet the threshold ($40,000 or less).

Profile ID – Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the asset. See Appendix B.

Acquisition Date – Enter the date the equipment asset was acquired.

Cost – Enter the building cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Funding Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, refer to Appendix C to obtain an acceptable code for your agency.

Manufacturer – Enter the name of the manufacturer of the equipment here. In many cases, this will be the same as the vendor. In some cases, the vendor will be the distributor of many manufacturers' products.

Model Number – Enter the model number of the equipment here.

Serial Number – Enter the serial number of the equipment here.

Asset Supplemental Data Tab – This tab is for additional information on the asset. Required fields: Floor, and room number where the asset is located.

License Plate No. – If equipment is any type of vehicle, enter the license plate number. This information can be entered in the Detail Description of asset.

OGS Fin Tracking – Required for OGS equipment assets **only** – OGS department in which equipment assets are located.

C.2.1.3 Capital Asset Transaction Entry – Land Inventory

Description – Enter a description of the land type or the name of the land.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS (**NOTE:** for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter your agency two-digit Level code (refer to Appendix C) then the letter "L" for Land. Contact the Bureau of Capital Assets (BCA) for the remainder of the Tag Number.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the Land radio button for Land.

Book Name – Always GAAP, because effective threshold for Land is over $0 (all land assets must be added).

Profile ID – Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the land asset. See Appendix B for definition.

Acquisition Date – Enter the date the land was acquired.

Cost – Enter the land cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Funding Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset. Required fields: Deed Number and Acreage.

C.2.1.4 Capital Asset Transaction Entry – Land Improvements Inventory

Description – Enter a description of the land improvement type.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS system (NOTE: for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter your agency two-digit Level code (refer to Appendix C) then the letter "A" for Land Improvement. Contact the Bureau of Capital Assets (BCA) for the remainder of the Tag Number.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the Land Improvement radio button for Land Improvement.

Book Name – GAAP or NONGAAP for Land Improvements. GAAP asset is above threshold (greater than $100,000). NONGAAP an asset that doesn't meet the threshold ($100,000 or less).

Profile ID – Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the land improvement asset. See Appendix B for definition.

Acquisition Date – Enter the date the land improvement was acquired.

Cost – Enter the land improvement cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Fund Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None

C.2.1.4 Capital Asset Transaction Entry – Infrastructure Inventory

Description – Enter a description of the Infrastructure.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS system (NOTE: for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter your agency two-digit Level code (refer to Appendix C) then the letter "I" for Infrastructure. Contact the Bureau of Capital Assets (BCA) for the remainder of the Tag Number.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the Infrastructure radio button for Infrastructure.

Book Name – GAAP or NONGAAP for Infrastructure. GAAP asset is above the threshold (greater than $1,000,000). NONGAAP an asset that doesn't meet the threshold ($1,000,000 or less).

Profile ID – Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the land improvement asset. See Appendix B for definition.

Acquisition Date – Enter the date the land was acquired.

Cost – Enter the land improvement cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Funding Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None

C.2.1.5 Capital Asset Transaction Entry – Intangible Inventory

Description – Enter a description of the Intangible.

OGS Contract Number – Used as a PO identifier when PO is not listed in SFS system (NOTE: for asset additions for projects constructed under D&C and DASNY, enter the project number in this field).

Tag Number – Enter your agency two-digit Level code (refer to Appendix C) then the letter "N" for Land. Contact the Bureau of Capital Assets (BCA) for the remainder of the Tag Number.

Location Code – The SFS AM seven- to eight-character code that is the combined "old legacy" facility and building numbers where the asset is located. Refer to Appendix D for agency location grouping examples.

Asset Category – Select the Intangible button for Intangibles.

Profile ID – Select the 10-digit Asset Profile ID code for the building. (This is similar to legacy major/minor categories). Refer to Appendix E.

Acquisition Code – Enter the method used to acquire the intangible asset. See Appendix B for definition.

Acquisition Date – Enter the date the intangible was acquired.

Cost – Enter the land cost rounded to the nearest dollar. Refer to Appendix B.

Inspected By and Date – Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into the SFS AM whom OGS can contact if they have any question regarding agency assets.

Funding Code – Enter how asset was funded. Refer to Appendix F.

Department – Agency transactional level department value. Refer to Appendix C.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None Required.

C.2.2 Verify Asset Information

Each time a Capital Asset is submitted into the SFS AM, a new record is created in the module. If the capital asset is for a land purchase, the Bureau of Land Management will review the submitted deeds and maps and make corrections if needed in the SFS AM.

The Property Control Manager makes periodic inquiry in the SFS AM for validation of his/her agency's assets. The Property Control Manager is responsible for:

- Comparing information in the SFS AM to ensure accuracy.
- Correcting any erroneous information. (Refer to modification procedures in Chapter VII).
- Retaining all relevant documentation and reports in a separate file for each capital asset.
- Entering a date verified on the Capital Asset.
- Agencies are responsible for insuring that an Asset's Information is current.

NOTE: Files must be maintained in order by asset Tag Number.

D. Document Retention

Each capital asset (acquired after the initial inventory) must have its own file created to retain related information. This file should be maintained in order by asset Tag Number. The file should contain, at a minimum:

- A copy of the purchase order used to acquire the asset (if one was used);.
- Copies of the printout of the electronic submission to the SFS AM.
- Asset Information Report of all fields input.
- All other information related to the asset (e.g., maintenance agreements, maintenance histories, ownership certificates, contacts for trouble shooting, etc.).

The Property Control Manager is responsible for retaining this information and for having easy and timely access to the records for all active assets. Retired assets' records may be retained separately but must be accessible according to agency policy.

Chapter IV. Declaring a Capital Asset Surplus

A. Overview

This chapter details the procedures for declaring a capital asset surplus to the Office of General Services, State Surplus Personal Property. The steps very closely follow the existing procedures for declaring any asset surplus.

After declaring a capital asset surplus, the asset may be either transferred to another agency or retired (e.g., sold, abandoned, etc.). Therefore, it is important to update the capital asset record in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) to reflect this interim status.

NOTE: The procedures outlined in this chapter must be performed **prior** to the procedures for transferring and/or retiring Capital Assets.

The procedures to declare a capital asset surplus will vary slightly depending on the type of asset. The three types of capital assets are:

- Land.
- Buildings.
- Equipment.

The required information for declaring either of the three types of capital assets surplus is similar, but the routing procedures are different. The paragraphs below will highlight these differences and reference the sections in the procedures that must be followed to declare each type of asset surplus.

B. Types of Surpluses

Land
When declaring land surplus, the Property Control Manager at the declaring agency is responsible for notifying the New York State Office of General Services Bureau of Land Management, in a letter with a copy to Bureau of Capital Assets (BCA). The information required for this notification includes Asset Tag Number, Asset Location, Asset Description, and an Explanation as to why the asset is being declared surplus. For land declared surplus, the asset Tag Number reported to the New York State Office of General Services Bureau of Land Management should be the "Facility Record" asset number.

Buildings
This declaration cannot be made by the Agency/Facility that owns/maintains/occupies the building. It may only be approved by the Division of the Budget (DOB), after completion of a formal application procedure by the requesting Agency. For further instructions see Section C.1.

Following identification of assets to be declared surplus, Section C.1 will detail the procedures that must be followed to update the asset's status to "Surplus", and complete and route the letter

of declaration.

Equipment
When an equipment asset is declared surplus, the Property Control Manager should follow current procedures for declaring any asset surplus to the Office of General Services Bureau of Surplus Personal Property (i.e., form CS-201 or CS-201.1 for vehicles) with the following provisions:

- A separate CS-201 must be used to declare capital assets surplus. Do not declare a capital asset surplus on the same CS-201 on which non-capital assets appear.
- The asset Tag Number together with "AM" must appear in the description on the CS-201.

Following identification of assets to be declared surplus, Section C that follows details the procedures that must be followed to update the asset's status to "Surplus" and complete and route the CS-201.

C. Preparation of Declaration of an Asset Surplus

C.1 Prepare and Route "Declaration of Surplus"

To update the status of an asset the Property Control Manager must notify the:

For Land & Buildings:

New York State Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Albany, NY 12242
Phone: (518) 474-2195

Then.....Follow the procedures outlined in Section C.1a.

For Equipment:

New York State Office of General Services
Bureau of Surplus Personal Property
Building 18
Harriman Campus
Albany, NY 12226
Phone: (518) 457-6335

And the Bureau of Capital Assets (BCA):
New York State Office of General Services
Bureau of Capital Assets
32nd Floor, Corning Tower
Empire State Plaza
Albany, NY 12242

Phone: (518) 474-1021
Then.....Follow the procedures outlined in Section C.1b.

C.1a Procedures for Land and Building

Land:

To declare a Land asset surplus, draft a letter to the OGS Bureau of Land Management declaring the asset surplus. The letter should include:

- Name and Address.
- Asset Tag Number.
- Department/Division.
- Facility.
- Building.
- Asset Description.
- An explanation as to why the asset is being declared surplus.

Retain a copy of the letter and send the original to the:

New York State Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Albany, NY 12242
Phone: (518) 474-2195

Also send a copy to the Bureau of Capital Assets (BCA):

New York State Office of General Services
Bureau of Capital Assets
32nd Floor, Corning Tower
Empire State Plaza
Albany, NY 12242
Phone: (518) 474-1021

To request a building to be declared surplus/demolished requires Division of the Budget (DOB) approval through a formal application by the requesting Agency. The procedure is as follows:

a. The Agency requesting the change in building status must complete and submit 4 copies of Declaration of Surplus Building and/or Improvements Form (RPPU-712) with original signatures and a copy to BCA. This form is available from the OGS Bureau of Land Management (BLM), located on the 26th Floor of the Corning Tower Building, (518) 474-2195, or refer to Appendix A.

1) This form must be completed in its entirety, signed and certified by the representative in the requesting agency who has the authority to sign for

real property transactions. The person with this authority is typically located in the main office of the agency, not at the facility (e.g., the Plant Superintendent, Facility Director), and must have his/her name on file with the OGS/BLM.

2) The reason for declaring the structure as surplus should be kept simple (e.g., (a) Health and Safety or (b) Replace with new structure).

3) The form must be accompanied by photos of the structure from all sides.

4) Determination as to the historical significance of the structure must be included in the submittal process. This initial research must be completed by the requesting agency.

b. OGS/BLM reviews the request for surplus declaration. If no additional information is required, three (3) copies of the request are forwarded to the Division of Budget (DOB).

c. DOB reviews the request, and, if approved, returns two (2) copies of request to OGS/BLM. If disapproved, returns all three (3) copies of the request to OGS/BLM.

d. OGS/BLM forwards one copy of the approved/disapproved request back to the requesting agency.

Continue with Section C.2.

C.1b Procedures for Declaring Equipment Capital Assets Surplus

Complete the "Report of Surplus Property" form CS-201 (CS-201.1 for vehicles) and include the Tag Number in the SFS AM Statewide Capital Asset Management System block. A copy of this form is in Appendix A.

Retain a copy and send the completed form to:

New York State Office of General Services
Bureau of Surplus Personal Property
Building 18
Harriman Campus
Albany, NY 12226
Phone: (518) 457-6335

And to:

New York State Office of General Services
Bureau of Statewide Capital Assets
32nd Floor, Corning Tower
Empire State Plaza
Albany, NY 12242
Phone: (518) 474-1021

Continue with Section C.2.

C.2 Verify and Document Retention of Asset Surplus Status

Upon receipt of an updated surplus property report received from either the Bureau of Surplus Property and/or Land Management the agency Property Control Manager should verify the information of the assets declared surplus and retain the paperwork until ownership of the asset is to be transferred (Chapter V) and/or removed (Chapter VI). All materials related to declaring each capital asset surplus should be maintained in the capital asset's permanent file, if the asset is maintained by the agency.

Chapter V. Transferring a Capital Asset

A. Overview

An agency may transfer a capital asset within its agency. This occurs when one or more of the following fields in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) are changed:

- Facility.
- Building.
- Floor.

This type of intra-agency transfer requires a modification to the capital asset record. The agency should refer to the modification procedures in Chapter VII to change the asset's location within the agency.

Capital assets may also be transferred between agencies (i.e., an inter-agency transfer). When an agency transfers a capital asset to another agency, the procedures detailed in this chapter are to be followed.

NOTE: These procedures assume that the asset being transferred is declared surplus to the Office of General Services Bureau of Surplus Personal Property, or in the case of a Real Property asset, to the Bureau of Land Management. If the transfer is not being handled in this manner, please notify the Bureau of Capital Assets for further instructions.

It is important that all transfers are recorded properly in the SFS AM. If a transfer is not reported, the wrong agency will be held responsible for the asset.

There are three types of inter-agency transfers:

- Land and building transfers between agencies.
- Equipment asset transfers between agencies.
- Infrastructure transfers between agencies.

For land and building transfers, the OGS Bureau of Land Management is responsible for notifying the BCA of the transaction using the ADM-567 transaction form.

For equipment transfers, the agency should follow the procedures outlined in the remainder of this chapter. For infrastructure transfers, notify the BCA for guidance.

Mass Transfers – If an entire facility or group of capital assets is going to be transferred from one agency to another all at once, the Property Control Manager at the releasing agency should contact the Bureau of Capital Assets immediately.

B. Responsibility and Procedure for Transfers

The following is a listing of the responsible party and the procedures for transferring capital assets (except Real Property):

Responsibility	Procedure
Property Control Manager (Releasing Agency)	**STEP 1:** If you have not already done so, declare the asset surplus as per the procedures in Chapter IV.
OGS Bureau of Surplus, Personal Property Disposition	**STEP 2:** Identify the agency to receive a capital asset that was declared surplus.
OGS Bureau of Surplus, Personal Property Disposition	**STEP 3:** In preparing the CS-203, "Authorization for Transfer of Surplus Personal Property", enter the asset number in the description field and stamp it CAPITAL ASSET.
OGS Bureau of Surplus, Personal Property Disposition	**STEP 4:** Send the CS-203 form to the receiving agency and a copy of the CS-203 form to the Bureau of Capital Assets.
Property Control Manager (Receiving Agency)	**STEP 5:** Upon receipt of the CS-203 release form, contact the releasing agency and arrange to have the asset picked up and delivered to the new location.
Property Control Manager (Releasing Agency)	**STEP 6:** Upon releasing the asset, photocopy the CS-203 and place it in the asset's permanent file.
Property Control Manager (Receiving Agency)	**STEP 7 (OR 8):** Upon receipt of the asset (if assigning a new Tag Number) follow the conventions outlined in Chapter III, Acquiring a Capital Asset, Procedures to Enter a Capital Asset into the SFS AM.
Property Control Manager (Receiving Agency)	**STEP 8:** If using existing asset Tag Number assigned to the capital asset, contact BCA, and give additional information with regards to the new agency Dept./Div. code, facility, building and floor.

Responsibility	Procedure
Property Control Manager (Receiving Agency)	**STEP 9:** Sign the CS-203 release form indicating receipt of the asset and return copy to OGS Bureau of Surplus, Personal Property.
OGS Bureau of Surplus, Personal Property Disposition	**STEP 10:** Email the photocopy of the signed CS-203 to the Bureau of Capital Assets; OGS.sm.Fixed.Assets@ogs.ny.gov.

Transfer of Jurisdiction of Real Property

To request a transfer of jurisdiction of real property notify in writing the OGS Bureau of Land Management or the Commissioner of General Services. The Bureau of Land Management (BLM) will then advise as to the means to which the transfer can take place. This may involve a survey of the lands to be transferred. Be sure to check with BLM for the necessary notes and format of the survey map.

C. Verifying Transfer of an Asset

a. Receiving Agency

The Property Control Manager from the agency receiving the asset (Receiving Agency) should establish a separate file for the new asset in the same manner one would be established for any acquired asset.

It is the responsibility of the Property Control Manager to verify the asset is transferred. The information should be verified through physical examination of the asset. It is the receiving agency's responsibility to update any information on the capital asset record to accurately represent the status of the asset.

To update and/or correct information on the capital asset record, the Property Control manager should refer to the procedures in Chapter VII – Modification of Capital Asset Information.

b. Releasing Agency

The asset's permanent file should be placed with files for any other assets that are no longer possessed by the agency. See Document Retention below for a description of how long the file should be kept.

If discrepancies exist in the biennial inventory report, the Property Control Manager should correct this online or notify BCA at OGS.sm.Fixed.Assets@ogs.ny.gov.

D. Document Retention

Any information related to the asset modifications should be maintained in the capital asset's permanent file for the length of time in which the asset is maintained by the agency or for the normal retention period for accounting records, whichever is longer.

Any questions concerning the proper procedures to follow when modifying an asset should be directed to the Bureau of Capital Assets at (518) 474-1021 or email at OGS.sm.Fixed.Assets@ogs.ny.gov.

Chapter VI. Retirement of a Capital Asset

A. Overview

This chapter outlines the procedures for retiring an asset from the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM). An asset should be reported as "retired" (i.e., disposed of) if it is:

- Abandoned.
- A Casualty Loss.
- Sold.
- Scrapped.
- Traded-In.

For equipment assets, the Property Control Manager should follow the procedures outlined in this chapter.

NOTE: These procedures assume that the asset being retired is declared surplus to the Office of General Services Bureau of Surplus Personal Property, or the Bureau of Land Management. If the retirement is not being handled in this manner, please notify the Bureau of Capital Assets for further instructions.

It is important that all retirements are recorded properly in the Statewide Financial System Asset Management (SFS AM). If a retirement is not reported, the agency will remain responsible for the asset.

B. Types of Retirement

The retirement of a capital asset is synonymous with disposal of a capital asset. An asset is retired when it no longer serves its intended purpose. This can result from technological advances, normal wear and tear, destruction through natural causes, or theft. A capital asset may be retired from the SFS AM in one of five ways:

a. Abandonment.
b. Casualty Loss.
c. Retirement by Sale.
d. Trade-In.
e. Scrapped.

A brief description of each type of retirement follows. It is important to categorize each retirement into one of these five types, as the required procedures for each type vary slightly.

a. Abandonment

When an asset is discarded because it is no longer useful, it is retired through abandonment. Before an asset is abandoned (discarded), the Property Control Manager is responsible for entering the deletion information into the SFS AM.

NOTE: Before an agency abandons a capital asset, the OGS Bureau of Surplus Personal Property must be notified to determine whether the asset can be used elsewhere in the State.

b. Casualty Loss

A casualty loss is defined as any involuntary retirement of a capital asset. Types of retirements due to casualty loss include:

- Fire.
- Theft.
- Flood.

The agency responsible for the asset at the time of loss must make every attempt to identify the asset number and report the retirement in the SFS AM. If necessary, the Property Control Manager should compare remaining capital asset records to determine which asset was lost.

NOTE: The Property Control Manager is responsible for electronically submitting the capital asset retirement information to report the loss or notifying BCA via email at OGS.sm.Fixed.Assets@ogs.ny.gov.

c. Retirement by Sale ** Dollar Value must be entered - Mandatory Field

The sale of a capital asset, except real property (land, buildings and related infrastructure), can be made two ways depending on the status of the asset at the time of sale:

- Through Public Auction or Closed Bid, by OGS Bureau of Surplus Personal Property.
  OR
- Through Local Disposition (sold directly by the agency), after receiving authorization from OGS Bureau of Surplus Personal Property.

In both cases, the Property Control Manager at the agency is responsible for the capital asset retirement information. The procedures on the following pages will detail the steps to follow to ensure that each retirement is reported in the SFS AM.

The sale of real property can only be done through OGS Bureau of Land Management or through the Authorities (Dormitory Authority, Thruway Authority, etc.). The sale of real property could include the fee title or just an interest (easement) of state's real property assets. OGS BLM can sell the assets in the following ways:

- Public Auction.

- Sealed Bid.
- Private Sale to an individual.

OGS BLM keeps records of all sales and easements in a grantee index. When the Dormitory Authority sells real property belonging to another agency they should send the sale documents to:

New York State Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Empire State Plaza
Albany, NY 12242

Upon the receipt of the sale documents BLM will record the sale in the appropriate indices.

The Property Control Manager at the agency whose real property was sold is responsible for the capital asset retirement information. The procedures on the following pages will detail the steps to follow to ensure that each retirement is reported in the SFS AM.

d. Trade-In ** Dollar Value must be entered – Mandatory Field

An asset taken as payment or part payment for a purchase of a capital asset is considered a trade-in. Refer to Chapter III, regarding new item entry, asset acquired with a trade-in.

e. Scrapped

An asset that is no longer of enough worth or effectiveness to retain is scrapped.

Note on Retirement by Donation: A capital asset cannot be donated by a state agency upon its retirement. As per Section 167 of the New York State Finance Law, “The Commissioner of the Office of General Services may dispose of any personal property of the state by sale or by such means as he or she deems to be in the best interest of the state except that personal property other than vehicles which have been placed in the custody or control of such Commissioner by a state agency shall first be made available for reuse by other state agencies by advertising such availability as widely as possible among state agencies”. A capital asset given to another state agency, bureau, department, etc., is not a donation, it is a transfer. (The procedures in Chapter V should be followed for these transfer dispositions).

C. THE PROPER PROCEDURES

The following details the steps required to retire a capital asset as well as the persons responsible for completing these steps.

Responsibility	Procedure
NOTE: For casualty losses, go directly to **STEP 3** for completing an Asset Retirement Form.	
Property Control Manager (Retiring Agency)	**STEP 1:** If you have not already done so, declare the asset surplus as per the procedures in Chapter IV.
Property Control Manager (Retiring Agency)	**STEP 2:** Receive notification from OGS Bureau of Surplus Personal Property as to the retirement method.
Property Control Manager (Retiring Agency)	**STEP 3:** Electronically complete the Capital Asset Retirement.
Property Control Manager	**STEP 4:** Printout a confirmation page. File in the Capital Asset Permanent File.

The following lists and defines the fields needed to complete the entry in the SFS AM:

Agency Business Unit (BU) Code – Enter the agency BU code. Refer to Appendix A.

Tag Number – Enter the Tag (asset) number of the item that you want to retire.

Retirement Code – Enter retirement code. See Chapter VI, Section B, for a list of retirement codes.

Proceeds – Enter the proceeds, if any, your agency received in a sale of the asset.

Retirement Date – Enter date equipment retired. The date must be in current fiscal year.

D. Verifying Asset Retirement

When capital asset retirement information is entered into the SFS AM, it will be processed. The Bureau of Capital Assets ask that the agency's Property Control Manager run periodic queries to verify that their capital asset records are valid and correct.

Upon receiving this report, the Property Control Manager should review and verify that the information processed is accurate. The Asset Information Report should be filed with the asset's permanent file where it can be easily retrieved for audit purposes.

E. Document Retention

After the Capital Asset Retirement Report is reviewed and approved by the Property Control Manager, it must be stored in a place where it can be easily retrieved. This should be maintained for the normal retention period for accounting records.

In addition to this, the separate file containing all the information related to the asset and notification of retirement from the OGS Division of Surplus should be moved to an inactive file and maintained for the normal retention period for accounting records.

Any questions concerning the proper procedures to follow when retiring an asset should be directed to the Bureau of Capital Assets at (518) 474-1021 or via email at OGS.sm.Fixed.Assets@ogs.ny.gov.

Chapter VII. Modification of Capital Asset Information

A. Overview

To maintain current and accurate information in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM), some modifications to capital asset records may be required.

A modification may be required to:

- Update/correct existing information on the capital asset record.
- Add information to the capital asset record.
- Delete information from the capital asset record.

It is the Property Control Manager's responsibility to maintain the integrity of the database by modifying information on the capital asset record as often as necessary, to reflect the most current information available.

The procedures contained in this chapter will provide the Property Control Manager with guidelines for preparing a modification transaction electronically.

B. Types of Modifications

There are three (3) types of modifications to a capital asset record:

- Updating/Correcting.
- Adding.
- Deleting.

An online entry (is used to process each of these modification types.

It is important to understand which type of modification is required. The remainder of this section discusses the types of modifications that may be required to maintain accurate current information on each capital asset in the System module.

a. Updating / Correcting a Capital Asset Record

On at least a biennial basis, agencies will receive a Property Listing of its capital assets recorded in the SFS AM. The Bureau of Capital Assets will send these Property Listings to each Property Control Manager, requesting that they review the information on the reports (item, location, Tag Number, serial number, historical cost, etc.) and submit any updates to this information. It is the responsibility of the Property Control Manager, or designee, to verify, in writing to the Bureau of Capital Assets, the accuracy and completeness of the information in the SFS AM.

On a biennial basis, the Property Control Manager or designee, must perform a complete physical inventory of all qualifying capital assets. Upon completion of this inventory, the Property

Control Manager must submit a certification letter that the inventory was completed along with any corrections or updates discovered during the inventory. All corrections should be made online.

The Property Listings will be sorted by major asset category as follows:

- Buildings.
- Land and Land Improvements.
- Equipment.
- Infrastructure.
- Intangibles.

Depending upon the asset category, certain information on the asset record will be displayed for review.

For Buildings, the information displayed is as follows:

- Asset Description.
- Tag Number.
- Location Code.
- Profile ID.
- Building Information.
- Cost.
- Condition Code.
- Inspecting By & Date.
- Requestor Details.
- Deed information.
- Square Footage.

All land records will be reported on a facility basis. Each "Facility Record" will display the following information:

- Asset Description.
- Tag Number.
- Location Code.
- Requestor Details.
- Building Information.
- Cost.
- Acres.
- Inspected By and Date.
- Deed Information.
- Condition Code.

NOTE: Even if there are no changes to the assets, the asset inspection date must reflect the current fiscal year the biennial inventory is complete and a signed certification letter is to be sent to the BCA.

For Land Improvements, the following information is displayed:

- Asset Description.
- Tag Number.
- Location Code.
- Square Footage.
- Cost Basis > $100,000.
- Inspected By and Date.
- Condition Code.
- Requestor Details.

For Equipment, the following information is displayed:

- Tag Number.
- Asset Description.
- Location Code.
- OGS Contract Number.
- Building.
- Cost Basis > $40,000.
- Inspected By and Date.
- Requestor Details.
- Condition Code.
- Floor/Room.

The Property Control Manager should review the information displayed on each Property Listing and make the necessary modifications using the procedures in Section C of this chapter.

In addition to this biennial review, the Property Control Manager should make every attempt to update/correct record information on an on-going basis.

NOTE: Even if there are no changes to the assets, the asset inspection date must reflect the current fiscal year the biennial inventory is complete and a signed certification letter is sent to be sent to the BCA.

b. Adding Additional Information to a Capital Asset Record

As capital assets are received by an agency, the procedures in Chapter III for Acquiring a Capital Asset are followed to ensure that accurate information is maintained in the SFS AM. However, some information may be unknown or unavailable at the time the addition is entered into the system. As the information is collected, following the addition, it is the responsibility of the Property Control Manager to update the information in the SFS AM with the additional data.

Example: An agency uses one of the available user fields for describing the office in which the asset is used.

When the asset is acquired, this determination may not yet have been made. To facilitate timely recording of the asset, the asset was electronically entered into the SFS AM without this optional element.

When the determination is made, the Property Control Manager should enter the information electronically with the additional/updated information.

c. Deleting Information from a Capital Asset Record

During the completion and/or recording of information related to a capital asset, some erroneous data may be entered. This can occur because of misreading or miswriting some information, or a keypunching error. The Property Control Manager is responsible for correcting the erroneous data in the SFS AM.

NOTE: To change erroneous data, follow updating procedures.

Example: A piece of equipment is purchased by an agency. While entering into the SFS AM, the vendor name was mistakenly entered in the Capital Plan Project Number field. It is the Property Control Manager's responsibility to notice the discrepancy while verifying the capital asset information. The information should be updated in the SFS AM to correct the erroneous data and enter the proper vendor in the proper field.

The following pages outline the procedures to follow when modifying capital asset information.

C. Completing the Proper Form

STEP 1: Determine through review of a Capital Asset's record or physical examination of the asset that information must be:

- Updated/Corrected.
- Added.
- Deleted.

STEP 2: Complete the required fields for each modification transaction in the SFS AM. Depending upon the type of modification (add, update or correct), only complete the data fields that are being modified as follows:

Agency Business Unit (BU) – Enter your agency business unit here. Refer to Appendix C.

Asset ID/Tag Number – Enter the asset Tag Number of the item that you want to modify.

The following fields need to be completed only if they are being modified:

Asset Description – Enter a description of the asset.

Location Code – Enter the location number in which the asset is located.

Floor/Room – Enter new floor or room number in which the asset is located.

Acquisition Date – Enter the date the asset was acquired.

OGS/Contract No. – Enter Purchase Order or Contract number here.

Vendor Name – Enter name of vendor from which the asset was purchased (if applicable).

Vendor Address – Enter vendor address.

Acquisition Code – Enter whether the asset was purchased new or donated.

Inspected By – Enter the name of the person who inspected the asset.

Condition Code – Enter condition code.

Inspection Date – Enter date inspected (within the current fiscal year).
Requestor Detail – Enter Agency contact information.

Example: If an equipment asset is moved to a new building, the building number for the asset record must be modified as well as the floor number, if different.

A Capital Asset Modification would be completed including:

- Tag Number.
- Agency BU.
- Location Code – Enter the new location code.
- Floor/Room – Enter the new floor or room.

NOTE: Go to STEP 3 for data transmission procedures.

Deleting - To delete information from an asset record, enter correct information in the data field.

Example: An equipment capital asset is purchased and the vendor name was erroneously entered in the PO/Contract Number field.

The appropriate Capital Asset entry should include the following:

- Tag Number.
- Agency BU.
- Location Code.

Enter information that needs to be corrected.

STEP 3: Retain a copy of the entry.

D. Verifying Asset Modification

When the report is done by the Property Control Manager through the SFS AM, he/she is responsible for verifying the information. Any questions or discrepancies should be directed to the Bureau of Capital Assets (BCA) immediately.

E. Document Retention

After verifying the modified information on currently existing data, report from AM report should be placed in the asset's permanent file. This will provide the necessary evidence to support a change in previously reported data. The information must be maintained for the normal retention period for accounting records. The old Asset Information report should be labeled as "superseded" and retained in the permanent file as well.

Chapter VIII. Impairment of Capital Assets

A. Overview

Definition of Asset Impairment

Asset impairment is a significant, unexpected decline in the service utility of a capital asset. Governments generally hold capital assets because of the services the capital assets provide; consequently, capital asset impairments affect the service utility of the assets. The events or changes in circumstances that lead to impairments are not considered normal and ordinary. That is, at the time the capital asset was acquired, the event or change in circumstance would not have been expected to occur during the useful life of the capital asset.

B. Potential Causes of Impairment

Common indicators of impairment include:

- Evidence of physical damage, such as for a building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility.
- Enactment or approval of laws or regulations or other changes in environmental factors, such as new water quality standards that a water treatment plant does not meet and cannot be modified to meet.
- Technological development or evidence of obsolescence, such as that related to a major piece of diagnostic or research equipment (for example, a magnetic resonance imaging machine or scanning electron microscope) that is rarely used because newer equipment provides better service.
- A change in the manner or expected duration of use of a capital asset, such as closure of a school prior to the end of its useful life.
- Construction stoppage, such as stoppage of construction of a building due to the lack of funding.

C. Impairment Test

A capital asset should be tested for impairment by determining whether both of the following two factors are present:

a) *The magnitude of 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. In circumstances other than physical damage, management's action to address the situation is an indication that the expenses are too high in relation to the benefit.

b) The decline in service utility is unexpected. The restoration cost or other impairment circumstance is not part of the normal life cycle of the capital asset. Management is not expected to foresee with precision the useful life of the capital asset or the service utility throughout its useful life. However, there is a reasonable range of expectations about the service utility and useful life at the time of acquisition.

D. How to Measure Impairment

Capital Assets that will continue to be used:

For impaired capital assets that will continue to be used by the government, the amount of impairment and the portion of historical cost that should be written off should be measured by the method that best reflects the decline in service utility of the capital asset. The methods for measuring impairment are:

a) *Restoration cost approach.* Under this approach, the amount of impairment is derived from the estimated costs to restore the utility of the capital asset. The estimated restoration cost can be converted to historical cost either by restating the estimated restoration cost using an appropriate cost index or by applying a ratio of estimated replacement cost to the carrying value of the capital asset.

b) *Service units approach.* This approach isolates the historical cost of the service utility of the capital asset that cannot be used due to the impairment event or change in circumstances. The amount of impairment is determined by evaluating the service provided by the capital asset. This either being maximum estimated service units or total estimated service units throughout the life cycle of the capital asset before or after the change in circumstance.

c) *Deflated depreciated replacement cost approach.* This approach replicates the historical cost of the service produced. A current cost for a capital asset to replace the current level of the service is estimated. This estimated current cost is depreciated to reflect the fact that the capital asset is not new, and then is deflated to convert it to historical cost dollars.

Impairments resulting from physical damage generally should be measured using a restoration cost approach.

Impairments resulting from enactment or approval of laws or regulations or other changes in environmental factors or from technological development or obsolescence generally should be measured using a service units approach.

Impairments identified from a change in manner or duration of use generally should be measured using deflated depreciated replacement cost or using a service units approach.

Capital Assets that will no longer be used by the government and construction stoppage:

Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Capital assets impaired from construction stoppage also should be reported at the lower of carrying value or fair value.

E. Example of Impaired Capital Assets

Physical Damage: Facility with Mold Contamination

Assumptions

The Office of Public Assistance has identified extensive mold contamination at one of its sites. Management considers this event to be unusual in nature but not infrequent in occurrence and does not consider the event to be within control of management. The facility was constructed in 1973 at a cost of $1.3 million, including $100,000 for acquisition of the building site. The facility had an expected useful life of sixty years. During its life a few improvements were made: a small renovation costing $135,000 in 1988 and an office addition and air conditioning costing $1.1 million in 1993. These improvements did not extend the useful life of the building. In 2003, the Office became aware of the extensive mold contamination in the walls of the facility and closed the facility due to health concerns. The mold remediation involves removal and rebuilding of the interior walls and site drainage improvements costing $4 million. In accordance with the capitalization policies of the Office, 40 percent of the remediation cost is allocable to demolition and mold removal, and 60 percent is allocable to rebuilding the walls of the facility. The estimated replacement cost of the facility is $6.2 million.

Evaluation of Impairment

The mold contamination is the evidence of physical damage providing the indication of impairment. The magnitude of the event would be evaluated as significant. The ongoing costs of the facility, especially depreciation and operating costs, would be viewed as significant in relation to the zero utility it was providing. This circumstance is not part of the normal life cycle of a facility. Impairment loss using the restoration cost approach is determined as follows:

	Historical Cost	Estimated Useful Life	Accumulated Depreciation 2003	Carrying Amount 2003
Land	$100,000			
Building acquisitions, 1973	$1,200,000	60	$600,000	$600,000
Renovation, 1988	$135,000	45	$45,000	$90,000
Office addition/air conditioning	$1,100,000	40	$275,000	$825,000
Total Buildings	$2,435,000		$920,000	$1,515,000
Total mold remediation cost	$4,000,000			

Percentage rebuilding cost	60%
Restoration Cost	$2,400,000
Restoration cost (current dollars)	$2,400,000
Replacement cost (current dollars)	$6,200,000
Restoration cost ratio	38.71%
Carrying amount (historical cost)	$1,515,000
Impairment Loss	$586,452

Reporting

For any impaired capital assets contact BCA by phone at (518) 474-1021 or via email at OGS.sm.Fixed.Assets@ogs.ny.gov.

Chapter IX. Physical Inventory

A. Overview

The inventory of the State's capital assets is maintained on a perpetual basis, with additions, deletions and modifications being submitted by the individual agencies, electronically via the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM). To verify the accuracy of this inventory, each agency is responsible on at least a biennial basis to perform a physical inventory of their capital assets.

B. Procedures

1. OGS sends out an inventory report using the SFS AM, which includes each Agency's capital asset information (i.e., Serial Number, Model, Location, Value, Description, Condition Code, Inspected By and Date Inspected).
2. Capital assets must be physically observed and verified to be the correct asset via identification Tag Numbers, serial numbers or other identification purposes.
3. The condition of the asset should be observed to determine if it is still functioning in its intended use. Assets that are no longer in use should be reported and removed from the listing.
4. Items selected that cannot be located should be investigated to determine their status.
5. The historical cost of the assets should be verified by the agency by comparing to supporting records.
6. The agency must go into the SFS AM and enter any changes to the inventory report and submit the results of their inventory review to the Bureau of Capital Assets on a timely basis.
7. Agencies must also send to OGS BCA a signed certification letter that this process was completed. Also, as part of the State financial statement audit, agencies will be asked to certify to the value of capital assets in the SFS AM on March 31, annually.

NOTE: It is possible to send mass updates centrally through OGS via Excel to CI.

Appendix A: SFS-AM Screen Shots and Forms

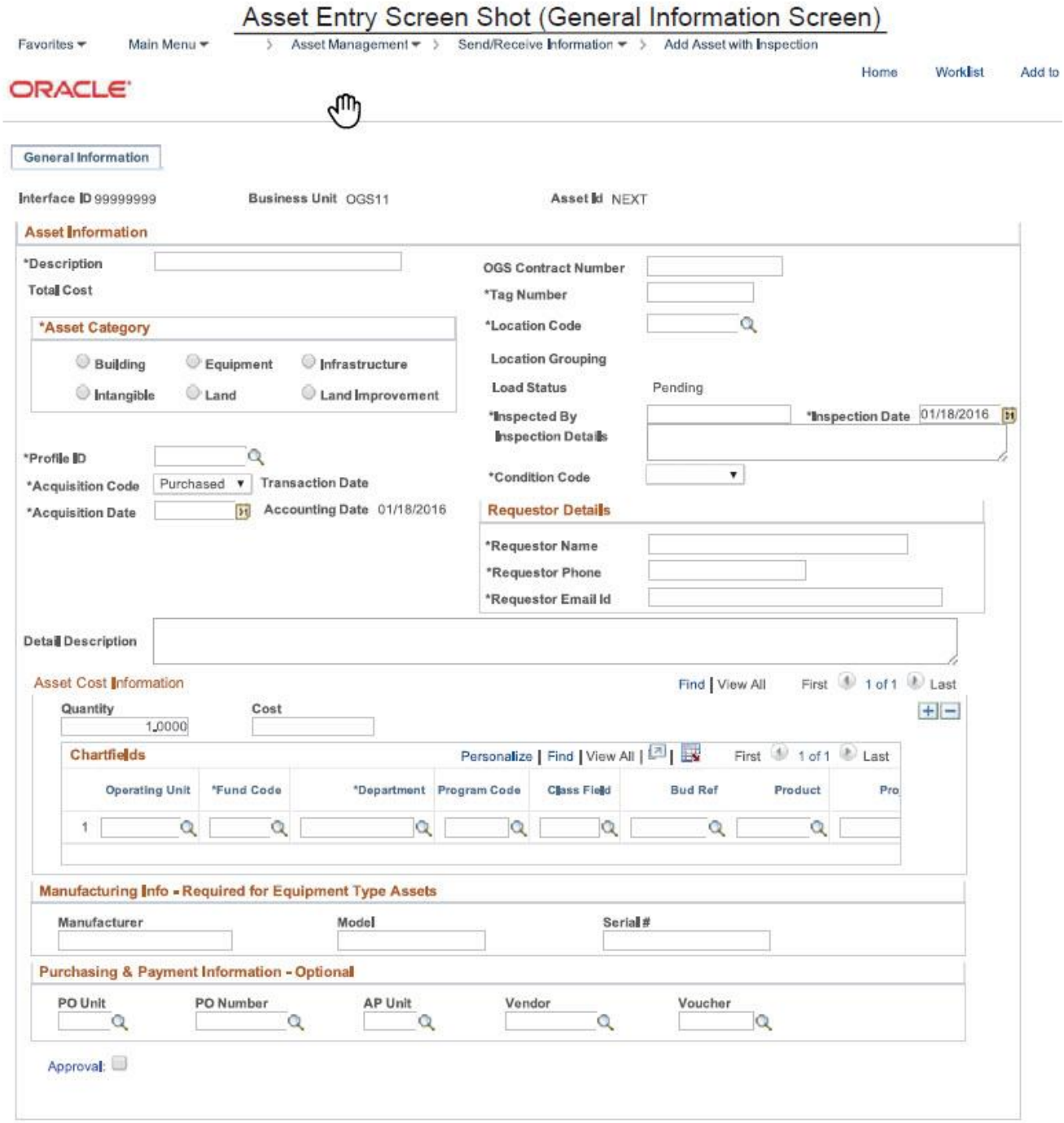
This appendix contains screen shots from the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) and copies of original forms as referenced in this Manual.

Included in this Appendix for reference are:

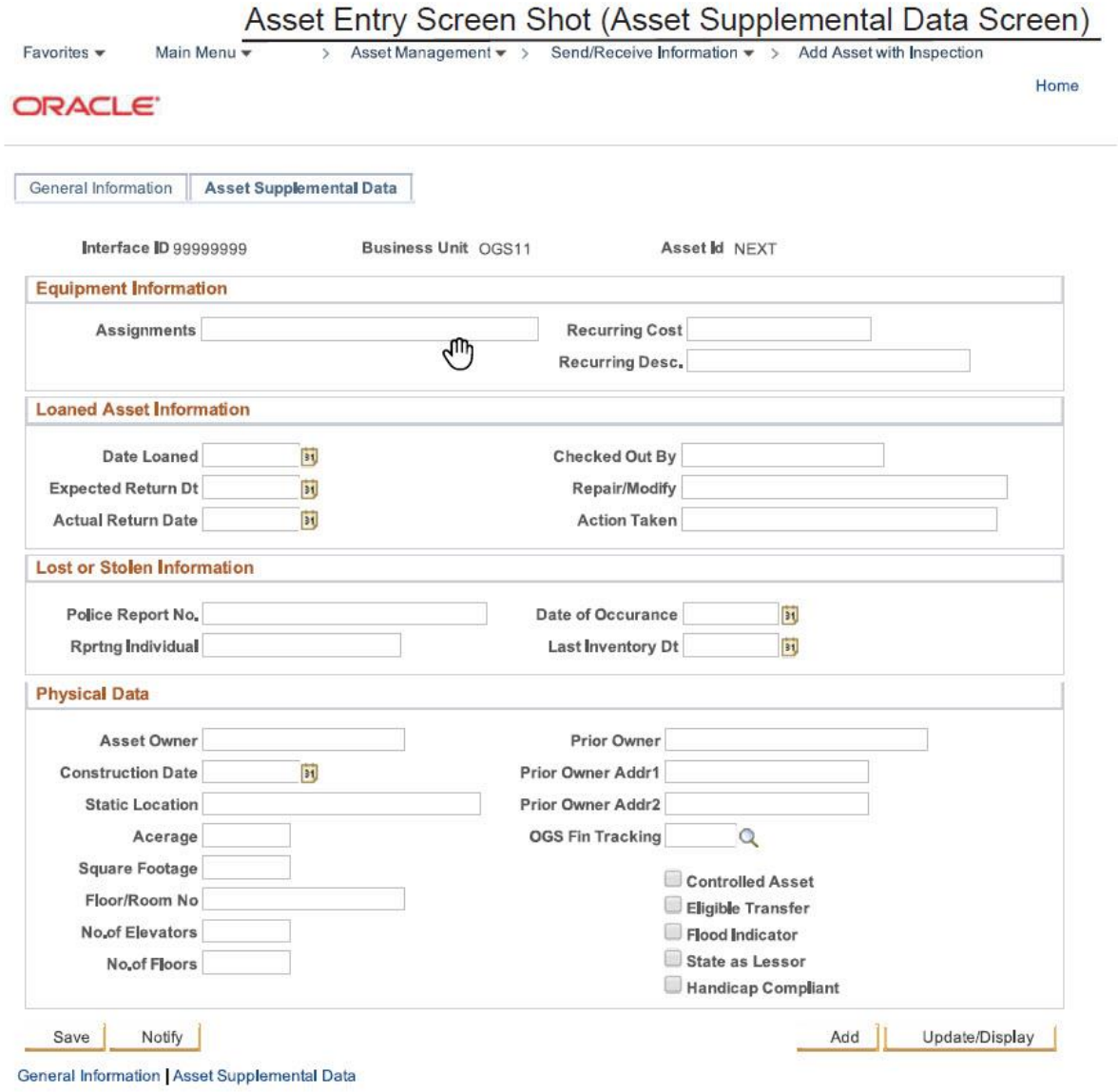
- SFS AM – Asset Entry Screen (General Information).
- SFS AM – Asset Entry Screen (Asset Supplemental Data).
- SFS AM – Modification Screen (Main).
- SFS AM – Modification Screen (Supplemental Data).
- SFS AM – Disposal Screen (Asset Retrieval).
- SFS AM – Disposal Screen (Disposal Worksheet).
- Report of Surplus Personal Property Screen Shot (online fillable form: CS-201).
- Report of Surplus Motor Vehicles and Motorized Equipment Screen Shot (online fillable form: CS-201.1).
- Declaration of Surplus Building and/or Improvements (RPPU-712).
- Sample Biennial Report Screen (Parameters Screen).
- Sample Biennial Report Screen (Reports).

To access your agency's inventory in SFS:

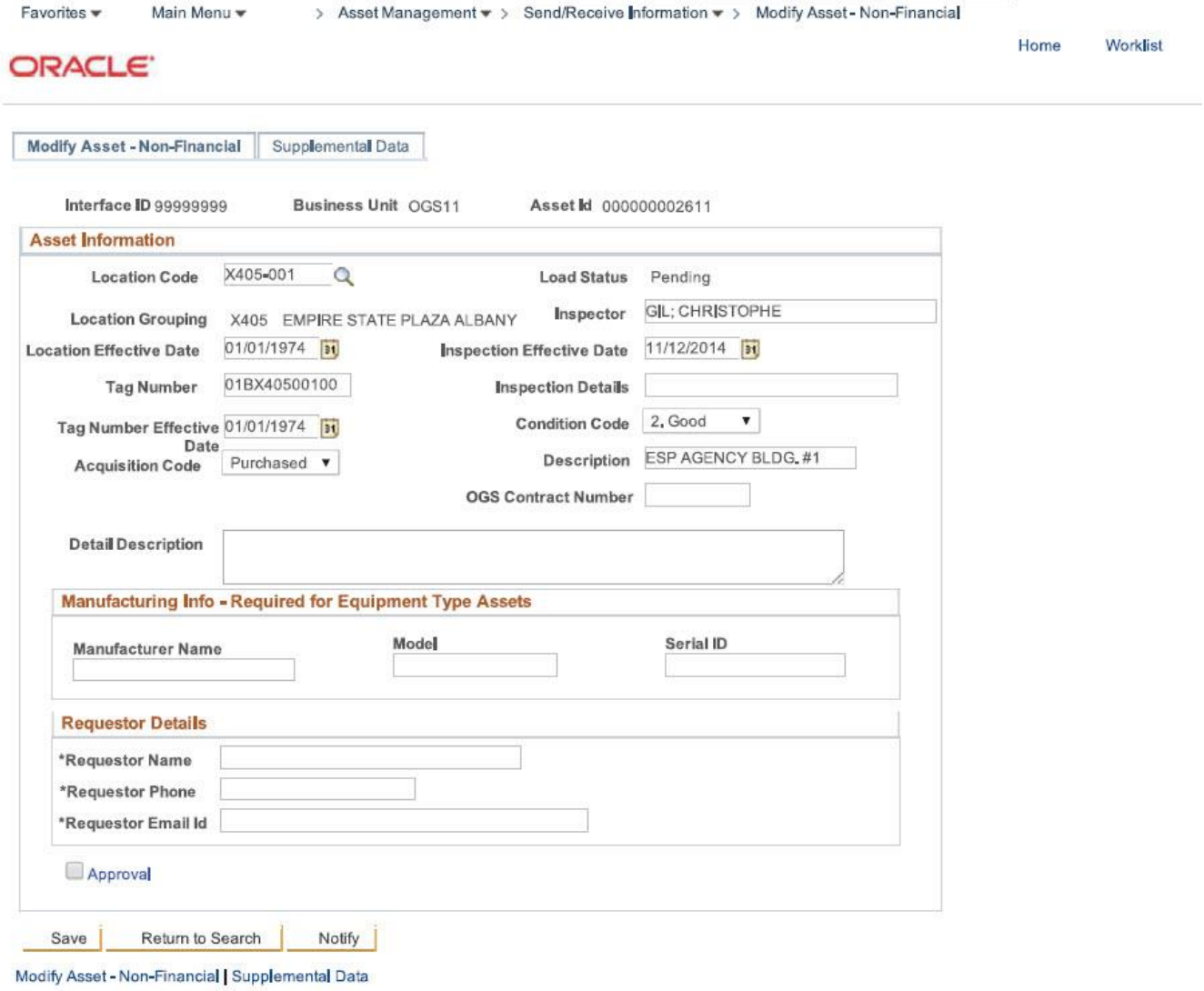
1) Go to Main Menu > Reporting Tools > Query > Query Viewer.
2) Type "NY_AM_BIENNIAL" in the search criteria.
3) At next page, type your Business Unit.
4) If a specific category is required (e.g., BLDG, EQUIP, LAND, etc.), select the appropriate category or leave blank for all categories to be shown.
5) Type specific location group (legacy facility code such as X405, P072, etc.).


Asset Entry Screen Shot (General Information Screen)
Favorites
Main Menu
Asset Management
Send/Receive Information
Add Asset with Inspection
Home
Worklist
Add to
ORACLE
General Information
Interface ID 99999999
Business Unit OGS11
Asset Id NEXT
Asset Information
*Description
Total Cost
*Asset Category
Building
Equipment
Infrastructure
Intangible
Land
Land Improvement
*Profile ID
*Acquisition Code
Purchased
Transaction Date
*Acquisition Date
Accounting Date 01/18/2016
OGS Contract Number
*Tag Number
*Location Code
Location Grouping
Load Status
Pending
*Inspected By
*Inspection Date 01/18/2016
Inspection Details
*Condition Code
Requestor Details
*Requestor Name
*Requestor Phone
*Requestor Email Id
Detail Description
Asset Cost Information
Find | View All
First
1 of 1
Last
Quantity
1.0000
Cost
Chartfields
Personalize | Find | View All
Operating Unit
*Fund Code
*Department
Program Code
Class Field
Bud Ref
Product
Manufacturing Info - Required for Equipment Type Assets
Manufacturer
Model
Serial #
Purchasing & Payment Information - Optional
PO Unit
PO Number
AP Unit
Vendor
Voucher
Approval:

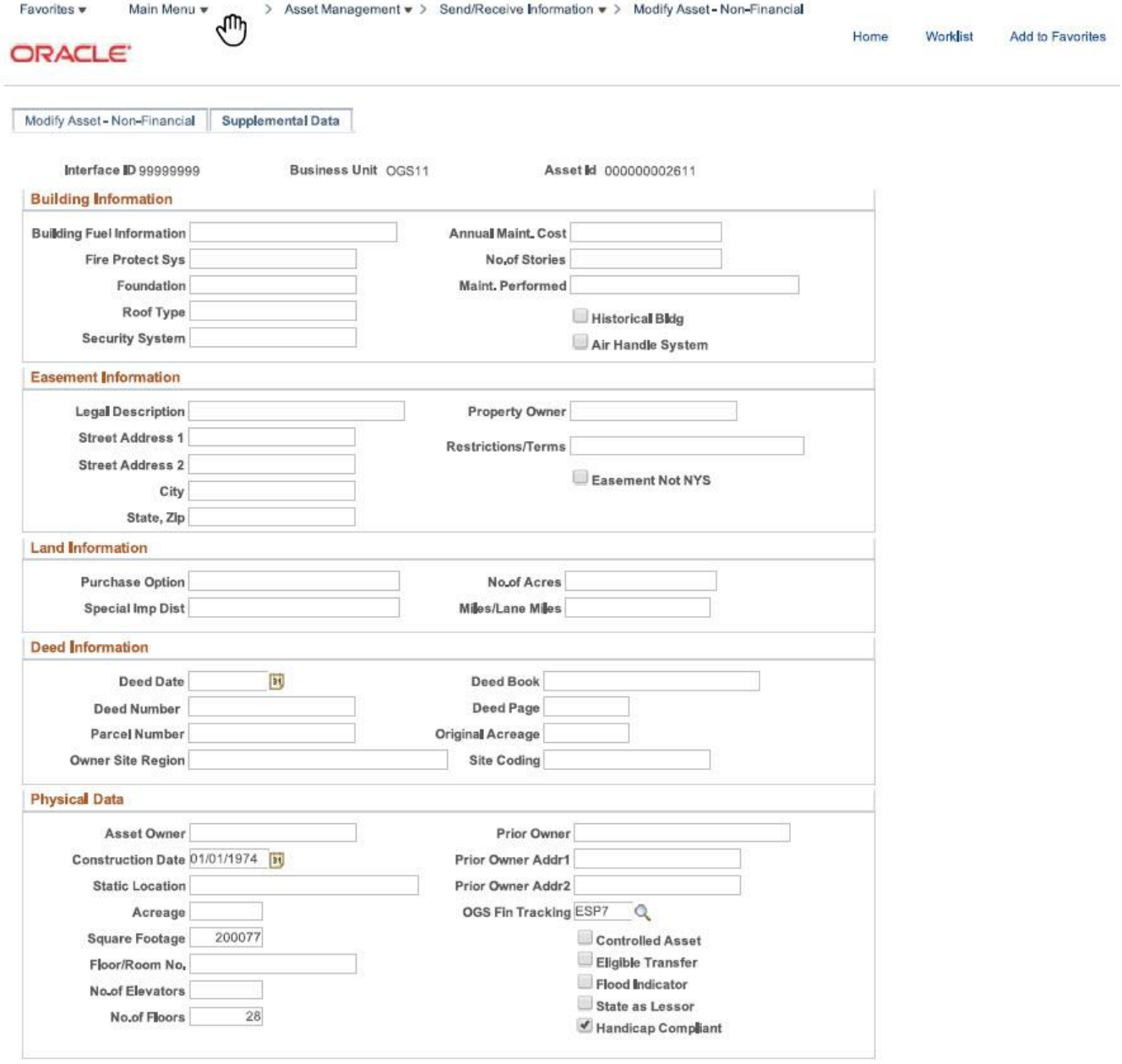
Asset Entry Screen Shot (Asset Supplemental Data Screen)



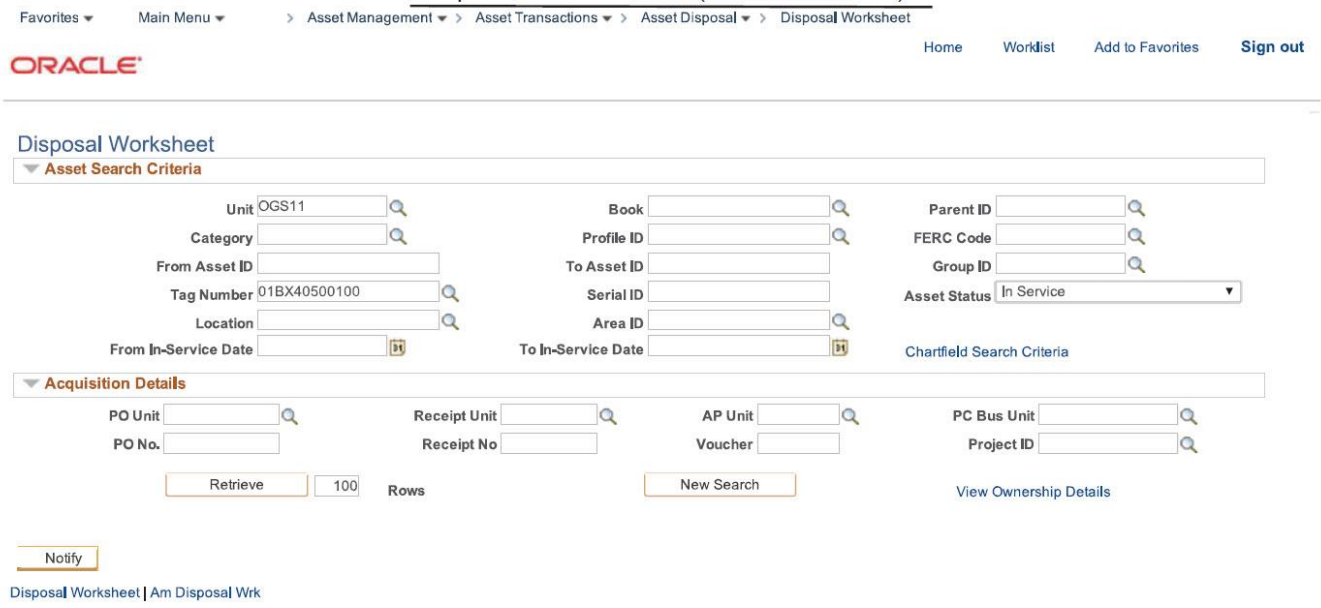
Asset Modification Screen Shot (Main Screen)



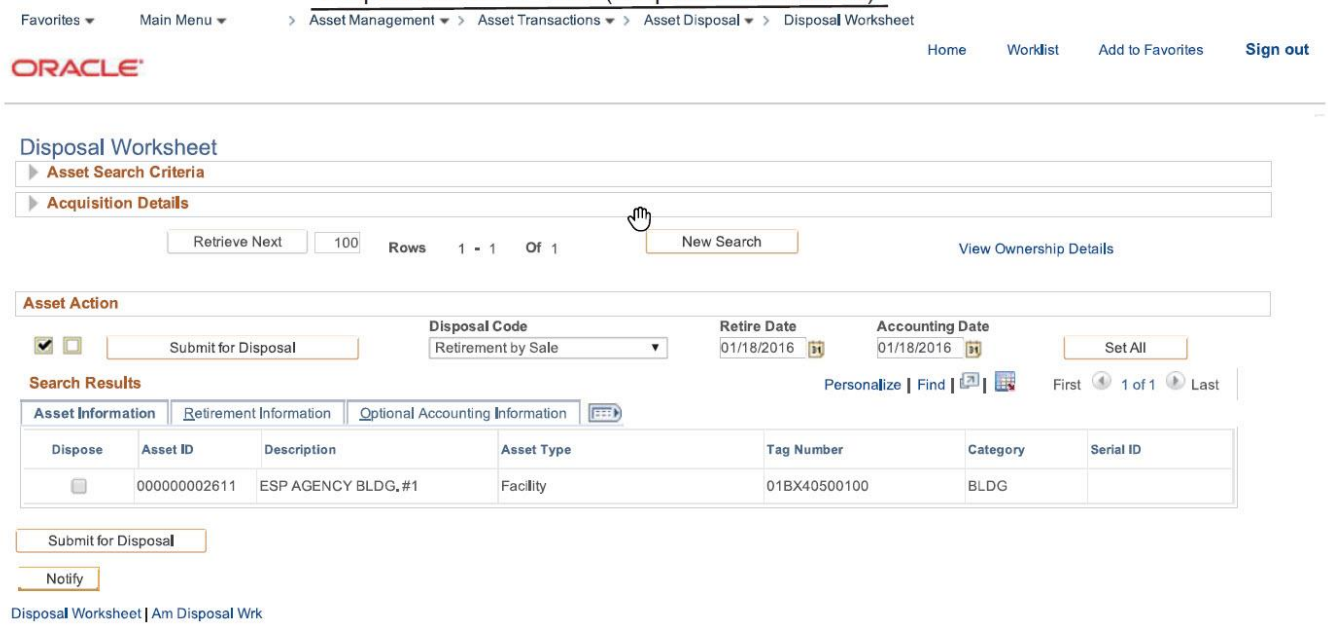
Asset Modification Screen Shot (Supplemental Data)



Disposal Screen Shot (Asset Retrieval)

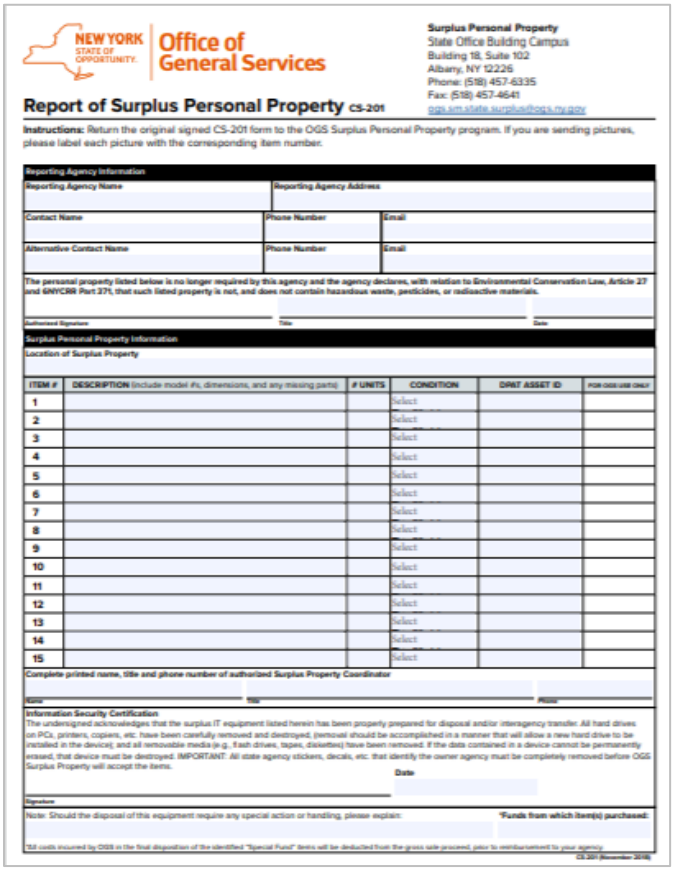


Disposal Screen Shot (Disposal Worksheet)



Online Fillable Form: [Report of Surplus Personal Property (CS-201)]

Surplus Personal Property
State Office Building Campus
Building 18, Suite 102
Albany, NY 12226
Phone: (518) 457-6335
Fax: (518) 457-4641
OGS.sm.state.surplus@ogs.ny.gov



NEW YORK STATE OF OPPORTUNITY. Office of General Services

Report of Surplus Personal Property CS-201

Surplus Personal Property
State Office Building Campus
Building 18, Suite 102
Albany, NY 12226
Phone: (518) 457-6335
Fax: (518) 457-4641
ogs.sm.state.surplus@ogs.ny.gov

Instructions: Return the original signed CS-201 form to the OGS Surplus Personal Property program. If you are sending pictures, please label each picture with the corresponding item number.

Reporting Agency Information

Reporting Agency Name	Reporting Agency Address	
Contact Name	Phone Number	Email
Alternative Contact Name	Phone Number	Email

The personal property listed below is no longer required by this agency and the agency declares, with relation to Environmental Conservation Law, Article 27 and 6NYCRR Part 371, that such listed property is not, and does not contain hazardous waste, pesticides, or radioactive materials.

Authorized Signature | Title | Date

Surplus Personal Property Information

Location of Surplus Property

ITEM #	DESCRIPTION (include model #s, dimensions, and any missing parts)	# UNITS	CONDITION	DPAT ASSET ID	FOR OGS USE ONLY
1			Select		
2			Select		
3			Select		
4			Select		
5			Select		
6			Select		
7			Select		
8			Select		
9			Select		
10			Select		
11			Select		
12			Select		
13			Select		
14			Select		
15			Select		

Complete printed name, title and phone number of authorized Surplus Property Coordinator

Name | Title | Phone

Information Security Certification

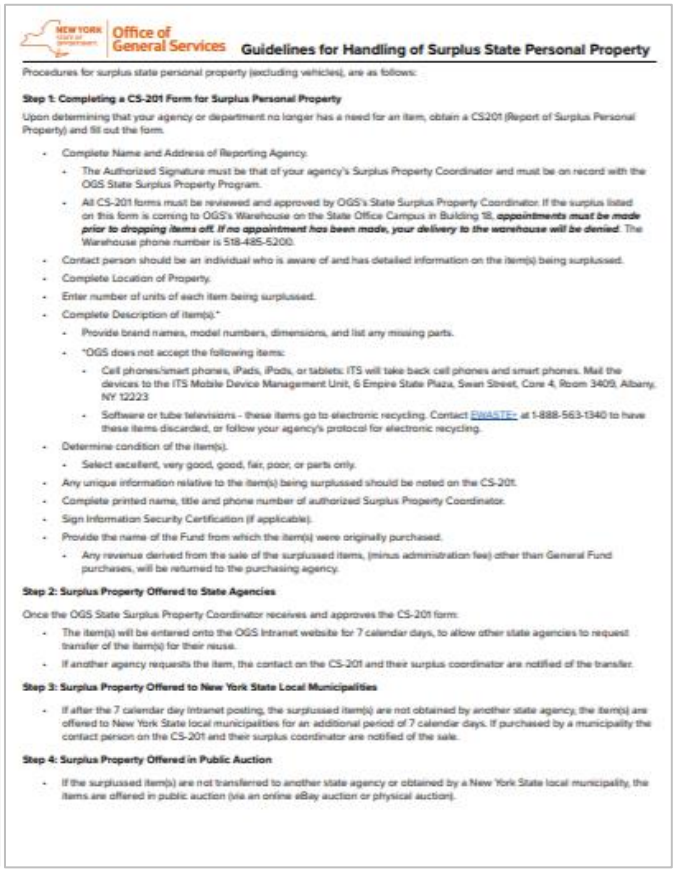
The undersigned acknowledges that the surplus IT equipment listed herein has been properly prepared for disposal and/or interagency transfer. All hard drives on PCs, printers, copiers, etc. have been carefully removed and destroyed, (removal should be accomplished in a manner that will allow a new hard drive to be installed in the device), and all removable media (e.g., flash drives, tapes, diskettes) have been removed. If the data contained in a device cannot be permanently erased, that device must be destroyed. IMPORTANT: All state agency stickers, decals, etc. that identify the owner agency must be completely removed before OGS Surplus Property will accept the items.

Signature | Date

Note: Should the disposal of this equipment require any special action or handling, please explain: | *Funds from which item(s) purchased:

*All costs incurred by OGS in the final disposition of the identified "Special Fund" items will be deducted from the gross sale proceed, prior to reimbursement to your agency.

CS-201 (November 2018)



NEW YORK STATE OF OPPORTUNITY. Office of General Services

Guidelines for Handling of Surplus State Personal Property

Procedures for surplus state personal property (excluding vehicles), are as follows:

Step 1: Completing a CS-201 Form for Surplus Personal Property

Upon determining that your agency or department no longer has a need for an item, obtain a CS201 (Report of Surplus Personal Property) and fill out the form.

- Complete Name and Address of Reporting Agency.
  - The Authorized Signature must be that of your agency's Surplus Property Coordinator and must be on record with the OGS State Surplus Property Program.
  - All CS-201 forms must be reviewed and approved by OGS's State Surplus Property Coordinator. If the surplus listed on this form is coming to OGS's Warehouse on the State Office Campus in Building 18, ***appointments must be made prior to dropping items off. If no appointment has been made, your delivery to the warehouse will be denied***. The Warehouse phone number is 518-485-5200.
- Contact person should be an individual who is aware of and has detailed information on the item(s) being surplussed.
- Complete Location of Property.
- Enter number of units of each item being surplussed.
- Complete Description of item(s).*
  - Provide brand names, model numbers, dimensions, and list any missing parts.
  - *OGS does not accept the following items:
    - Cell phones/smart phones, iPads, iPods, or tablets: ITS will take back cell phones and smart phones. Mail the devices to the ITS Mobile Device Management Unit, 6 Empire State Plaza, Swan Street, Core 4, Room 3409, Albany, NY 12223
    - Software or tube televisions - these items go to electronic recycling. Contact [ENWASTE] at 1-888-563-1340 to have these items discarded, or follow your agency's protocol for electronic recycling.
- Determine condition of the item(s).
  - Select excellent, very good, good, fair, poor, or parts only.
- Any unique information relative to the item(s) being surplussed should be noted on the CS-201.
- Complete printed name, title and phone number of authorized Surplus Property Coordinator.
- Sign Information Security Certification (if applicable).
- Provide the name of the Fund from which the item(s) were originally purchased.
  - Any revenue derived from the sale of the surplussed items, (minus administration fee) other than General Fund purchases, will be returned to the purchasing agency.

Step 2: Surplus Property Offered to State Agencies

Once the OGS State Surplus Property Coordinator receives and approves the CS-201 form:

- The item(s) will be entered onto the OGS Intranet website for 7 calendar days, to allow other state agencies to request transfer of the item(s) for their reuse.
- If another agency requests the item, the contact on the CS-201 and their surplus coordinator are notified of the transfer.

Step 3: Surplus Property Offered to New York State Local Municipalities

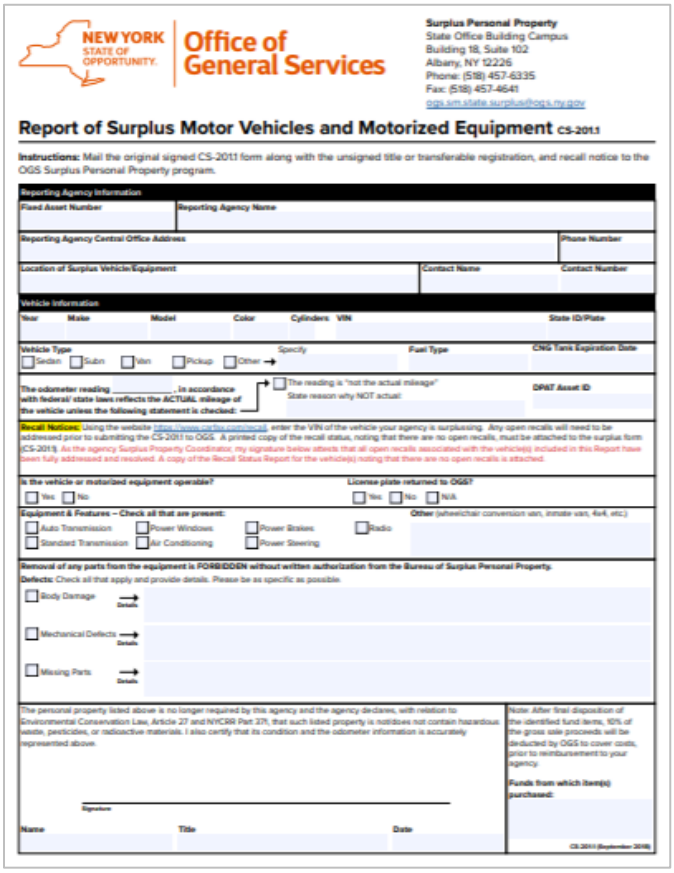
- If after the 7 calendar day Intranet posting, the surplussed item(s) are not obtained by another state agency, the item(s) are offered to New York State local municipalities for an additional period of 7 calendar days. If purchased by a municipality the contact person on the CS-201 and their surplus coordinator are notified of the sale.

Step 4: Surplus Property Offered in Public Auction

- If the surplussed item(s) are not transferred to another state agency or obtained by a New York State local municipality, the items are offered in public auction (via an online eBay auction or physical auction).

Online Fillable Form: [Report of Surplus Motor Vehicles and Motorized Equipment (CS-201.1)]

Surplus Personal Property
State Office Building Campus
Building 18, Suite 102
Albany, NY 12226
Phone: (518) 457-6335
Fax: (518) 457-4641
OGS.sm.state.surplus@ogs.ny.gov



NEW YORK STATE OF OPPORTUNITY. Office of General Services

Surplus Personal Property
State Office Building Campus
Building 18, Suite 102
Albany, NY 12226
Phone: (518) 457-6335
Fax: (518) 457-4641
ogs.sm.state.surplus@ogs.ny.gov

Report of Surplus Motor Vehicles and Motorized Equipment CS-201.1

Instructions: Mail the original signed CS-201.1 form along with the unsigned title or transferable registration, and recall notice to the OGS Surplus Personal Property program.

Reporting Agency Information
Fixed Asset Number | Reporting Agency Name
Reporting Agency Central Office Address | Phone Number
Location of Surplus Vehicle/Equipment | Contact Name | Contact Number

Vehicle Information
Year | Make | Model | Color | Cylinders | VIN | State ID/Plate
Vehicle Type: ☐ Sedan ☐ Subn ☐ Van ☐ Pickup ☐ Other → Specify | Fuel Type | CNG Tank Expiration Date
The odometer reading _____ in accordance with federal/ state laws reflects the ACTUAL mileage of the vehicle unless the following statement is checked: ☐ The reading is "not the actual mileage" — State reason why NOT actual | DPAT Asset ID

Recall Notices: Using the website https://www.carfax.com/recall, enter the VIN of the vehicle your agency is surplussing. Any open recalls will need to be addressed prior to submitting the CS-201.1 to OGS. A printed copy of the recall status, noting that there are no open recalls, must be attached to the surplus form (CS-201.1). As the agency Surplus Property Coordinator, my signature below attests that all open recalls associated with the vehicle(s) included in this Report have been fully addressed and resolved. A copy of the Recall Status Report for the vehicle(s) noting that there are no open recalls is attached.

Is the vehicle or motorized equipment operable? ☐ Yes ☐ No | License plate returned to OGS? ☐ Yes ☐ No ☐ N/A

Equipment & Features – Check all that are present: ☐ Auto Transmission ☐ Power Windows ☐ Power Brakes ☐ Radio ☐ Standard Transmission ☐ Air Conditioning ☐ Power Steering | Other (wheelchair conversion van, inmate van, 4x4, etc.)

Removal of any parts from the equipment is FORBIDDEN without written authorization from the Bureau of Surplus Personal Property.

Defects: Check all that apply and provide details. Please be as specific as possible.

☐ Body Damage → Details
☐ Mechanical Defects → Details
☐ Missing Parts → Details

The personal property listed above is no longer required by this agency and the agency declares, with relation to Environmental Conservation Law, Article 27 and NYCRR Part 371, that such listed property is not/does not contain hazardous waste, pesticides, or radioactive materials. I also certify that its condition and the odometer information is accurately represented above.

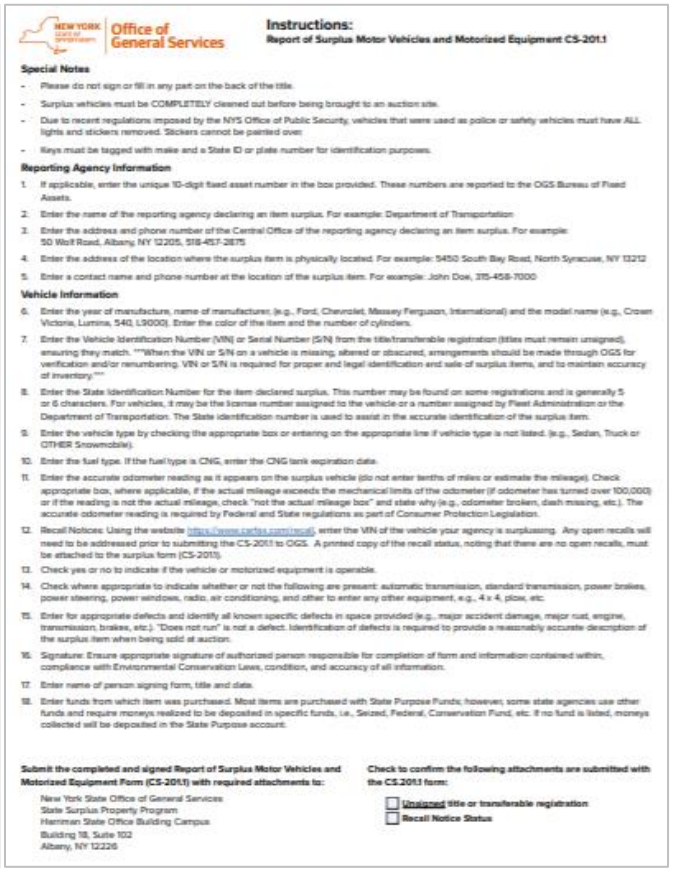
Signature

Name | Title | Date

Note: After final disposition of the identified fund items, 10% of the gross sale proceeds will be deducted by OGS to cover costs, prior to reimbursement to your agency.

Funds from which item(s) purchased:

CS-201.1 (September 2018)



NEW YORK STATE OF OPPORTUNITY. Office of General Services

Instructions:
Report of Surplus Motor Vehicles and Motorized Equipment CS-201.1

Special Notes

- Please do not sign or fill in any part on the back of the title.
- Surplus vehicles must be COMPLETELY cleaned out before being brought to an auction site.
- Due to recent regulations imposed by the NYS Office of Public Security, vehicles that were used as police or safety vehicles must have ALL lights and stickers removed. Stickers cannot be painted over.
- Keys must be tagged with make and a State ID or plate number for identification purposes.

Reporting Agency Information

1. If applicable, enter the unique 10-digit fixed asset number in the box provided. These numbers are reported to the OGS Bureau of Fixed Assets.
2. Enter the name of the reporting agency declaring an item surplus. For example: Department of Transportation
3. Enter the address and phone number of the Central Office of the reporting agency declaring an item surplus. For example: 50 Wolf Road, Albany, NY 12205, 518-457-2875
4. Enter the address of the location where the surplus item is physically located. For example: 5450 South Bay Road, North Syracuse, NY 13212
5. Enter a contact name and phone number at the location of the surplus item. For example: John Doe, 315-458-7000

Vehicle Information

6. Enter the year of manufacture, name of manufacturer, (e.g., Ford, Chevrolet, Massey Ferguson, International) and the model name (e.g., Crown Victoria, Lumina, 540, L9000). Enter the color of the item and the number of cylinders.
7. Enter the Vehicle Identification Number (VIN) or Serial Number (S/N) from the title/transferable registration (titles must remain unsigned), ensuring they match. ""When the VIN or S/N on a vehicle is missing, altered or obscured, arrangements should be made through OGS for verification and/or renumbering. VIN or S/N is required for proper and legal identification and sale of surplus items, and to maintain accuracy of inventory.""
8. Enter the State Identification Number for the item declared surplus. This number may be found on some registrations and is generally 5 or 6 characters. For vehicles, it may be the license number assigned to the vehicle or a number assigned by Fleet Administration or the Department of Transportation. The State identification number is used to assist in the accurate identification of the surplus item.
9. Enter the vehicle type by checking the appropriate box or entering on the appropriate line if vehicle type is not listed. (e.g., Sedan, Truck or OTHER Snowmobile).
10. Enter the fuel type. If the fuel type is CNG, enter the CNG tank expiration date.
11. Enter the accurate odometer reading as it appears on the surplus vehicle (do not enter tenths of miles or estimate the mileage). Check appropriate box, where applicable, if the actual mileage exceeds the mechanical limits of the odometer (if odometer has turned over 100,000) or if the reading is not the actual mileage, check "not the actual mileage box" and state why (e.g., odometer broken, dash missing, etc.). The accurate odometer reading is required by Federal and State regulations as part of Consumer Protection Legislation.
12. Recall Notices: Using the website https://www.carfax.com/recall, enter the VIN of the vehicle your agency is surplussing. Any open recalls will need to be addressed prior to submitting the CS-201.1 to OGS. A printed copy of the recall status, noting that there are no open recalls, must be attached to the surplus form (CS-201.1).
13. Check yes or no to indicate if the vehicle or motorized equipment is operable.
14. Check where appropriate to indicate whether or not the following are present: automatic transmission, standard transmission, power brakes, power steering, power windows, radio, air conditioning, and other to enter any other equipment, e.g., 4 x 4, plow, etc.
15. Enter for appropriate defects and identify all known specific defects in space provided (e.g., major accident damage, major rust, engine, transmission, brakes, etc.). "Does not run" is not a defect. Identification of defects is required to provide a reasonably accurate description of the surplus item when being sold at auction.
16. Signature: Ensure appropriate signature of authorized person responsible for completion of form and information contained within, compliance with Environmental Conservation Laws, condition, and accuracy of all information.
17. Enter name of person signing form, title and date.
18. Enter funds from which item was purchased. Most items are purchased with State Purpose Funds; however, some state agencies use other funds and require moneys realized to be deposited in specific funds, i.e., Seized, Federal, Conservation Fund, etc. If no fund is listed, moneys collected will be deposited in the State Purpose account.

Submit the completed and signed Report of Surplus Motor Vehicles and Motorized Equipment Form (CS-201.1) with required attachments to:

New York State Office of General Services
State Surplus Property Program
Harriman State Office Building Campus
Building 18, Suite 102
Albany, NY 12226

Check to confirm the following attachments are submitted with the CS.201.1 form:

☐ Unsigned title or transferable registration
☐ Recall Notice Status

Online Form: [Declaration of Surplus Building and/or Improvements (RPPU-712)]

Bureau of Land Management
26th Floor, Corning Tower
Empire State Plaza
Albany, NY 12242

STATE OF NEW YORK – EXECUTIVE DEPARTMENT
OFFICE OF GENERAL SERVICES

DECLARATION OF SURPLUS BUILDING AND/OR IMPROVEMENTS
Form: RPPU-712

Form Instructions: Prepare four copies with original signatures and attach at least four original photographs (one for each side) of the structure and three photocopy sets of the photos. Return to: Bureau of Land Management, 26th Floor, Corning Tower, ESP, Albany, NY 12242

AGENCY NAME:	DATE:	**ASSET NO:**
FACILITY NAME:	COUNTY:	
STREET ADDRESS:	CITY/TOWN:	
BUILDING DESCRIPTION:		
PRESENT ESTIMATED VALUE:		
FORMER USE:		
REASON FOR REQUESTED BUILDING DISPOSITION:		
INTENDED USE OF PROPERTY IF NOT SPECIFIED ABOVE:		
LOCAL AGENCY CONTACT: NAME: POSITION: TELEPHONE:		

RECOMMENDED DISPOSITION

It is recommended that the above building be:	☐ Sold	☐ Demolished
If sale is recommended, is there a potential buyer:	☐ Yes	☐ No
If demolition is recommended, should it be implemented by:	☐ This Agency	☐ By contract through OGS

CERTIFICATION

It is hereby certified that this (department, board, division, or commission) has jurisdiction over the above property and is legally authorized to recommend to the Commissioner of General Services that it be disposed of in accordance with Section 10 of the Public Building Law.

By:_____

Title:_____

OFFICE OF GENERAL SERVICES

Approved this_____day of_____20_____

By:_____

Title:_____

DIVISION OF THE BUDGET

Approved this_____day of_____20_____

By:_____

Title:_____

V:\RealEstate\LandManagement\BLM-ADMINISTRATION\Declaration of Surplus Buildings\Declaration of Suplus Bldg. & Improvement Form RPPU-712.doc Ver.: 1/1/1

Sample of Biennial Report (Parameters Screen)

NY_AM_BIENNIAL - Asset Inventory Details by BU

Business Unit ogs11

Asset Category equip

Location Grouping X405

View Results

Business Unit	Asset ID	Tag Number	Description	OGS Contract Number	Manufacturer	Model	Serial ID	Deed Number	Total Cost	Location	Location Description	Location Group	Condition Code	Inspector	Inspection Date	OGS Tracking Number

Sample of Biennial Report (Sample Report Screen Shot)

NY_AM_BIENNIAL - Asset Inventory Details by BU

Business Unit OGS11
Asset Category EQUIP
Location Grouping X405
View Results

Download results in : Excel SpreadSheet CSV Text File XML File (1063 kb)

View All

First 1-100 of 1115 Last

	Business Unit	Asset ID	Tag Number	Description	OGS Contract Number	Manufacturer	Model	Serial ID	Deed Number	Total Cost	Location	Location Description	Location Group	Condition Code	Inspector	Inspection Date	OGS Tracking Number
1	OGS11	000000000002	010000065300	OIL PURIFIER MODULE	8801603	DELAVAL	MAB-103B2460185	50363		20420.000	X405-010	ESP CENTRAL A/C PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW; DAVE	10/01/2014	AU
2	OGS11	000000000003	010000065400	FORKLIFT	8802093	NISSAN	CPH02A25V	CPH02-003033		15588.000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Fair	GOODEAU; JOHN	09/26/2014	AU
3	OGS11	000000000007	010000065500	FORK LIFT (TOYOTA)	8803232	TOYOTA	02-3FG35	3FG35-11671		18700.000	X405-010	ESP CENTRAL A/C PLANT	EMPIRE STATE PLAZA ALBANY	Fair	GOODEAU; JOHN	09/26/2014	AU
4	OGS11	000000000012	010000071600	TUBE PULLER	8703567	ELLIOTT	M-6223	0388-03R		28164.000	X405-010	ESP CENTRAL A/C PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW; DAVE	10/01/2014	AU
5	OGS11	000000000014	010000082400	GENIE LIFT	8800221	LIFTALOFT CORP	GS-1930	UM A0280		16579.000	X405-010	ESP CENTRAL A/C PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW; DAVE	10/01/2014	AU
6	OGS11	000000000015	010000165500	THERMAL VIEWER	9000546	HUGHES	6994167	0263		18500.000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Fair	HORWEDEL; PAUL	11/04/2014	AU
7	OGS11	000000000045	010000531900	PRINTER		HEWLETT PACKARD	LASERJET 4000T	USEF076589		2000.000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Good	RISSBERGER	02/22/2013	SP
8	OGS11	000000000046	010000541800	LCD PROJECTOR		EPSON	ELP3300	2XB0650859		5000.000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Good	RISSBERGER	02/22/2013	SP
9	OGS11	000000000047	010000564100	CASH REGISTER-TOP		FEDERAL APD	CASH REGISTER	EP102		10000.000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Fair	FOGG; DINOVA	01/16/2015	PS
10	OGS11	000000000048	010000564200	CASH REGISTER-BOTTOM		FEDERAL APD	CASH REGISTER	EP102		10000.000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Fair	FOGG; DINOVA	01/16/2015	PS
11	OGS11	000000000049	010000567300	TICKET VALIDATOR	N/A	EPSON	M62UA	2HR0005345		5000.000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Poor	FOGG; DINOVA	01/16/2015	PS
12	OGS11	000000000050	010000567500	TICKET PRINTER	N/A	FEDERAL APD	M62UA	1WS0128731		5000.000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Poor	FOGG; DINOVA	01/16/2015	PS
13	OGS11	000000000051	010000569800	PRINTER		EPSON DFX5000	P610A	MW021467		1300.000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Unusable	MCGRATH; THOMAS	02/18/2015	PS

Appendix B: Field Definitions

This appendix contains definitions of the various fields used to complete the various functions located in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM).

Accumulated Reserve	The total depreciation to date based on original cost; sometimes referenced as reserve for depreciation, or accumulated depreciation. (This is calculated by the system, unless input.)
Acquisition Date	The month and year in which the capital asset was acquired and placed into service.
Acquisition Method	Indicates how an asset was acquired; purchased, leased, through donation, etc. This will also be used to identify assets entered during the initial inventory from those added through the perpetuation process. Enter the method used to acquire the asset. Available methods and their related codes are as follows: • Purchased. • Leased (Capital Leased Assets Only). • Constructed. • Donated. • Like exchanged. • Trade in.
Asset Profile ID Codes	Identifies the type of asset. Allows an agency to group similar assets into categories (e.g., office buildings, recreational parks, etc.). These ID codes also will automatically input depreciation information and the general asset description, based on the ID code assigned.
Book	GAAP (over threshold) or NONGAAP (at or below threshold).
Book Number	Book number where deed is recorded.
Business Unit	The agency responsible for stewardship of the asset. SFS originating agency Business Unit listing will be used to identify each agency (see Appendix C).

Capital Plan Project Number	A number assigned by the Division of the Budget to capital projects for which appropriations have been made.
Condition	A code indicating the condition of each asset (e.g., good, fair, poor). Enter one of the following codes to indicate the physical condition of the asset: • Excellent. • Good. • Fair. • Poor. • Unusable (Use of this code does not retire an item. Refer to Chapter VI – Retirement of a Capital Asset). The Property Control Manager should see that periodic inspections are performed and update each asset's condition.
Cost	The amount paid for the asset. For assets acquired with a Purchase Order fill in the dollar amount. For constructed buildings, enter the cost data from Agency Construction and Renovation worksheet received from the construction agency. For purchased or donated buildings, enter the cost data received from the Bureau of Capital Assets. For all donated assets other than buildings, enter the fair market value of the asset at the time of donation. This value is the amount the asset could be purchased for in the open market.
Cost Basis (No Cents)	Generally, original (invoice) cost, or other appropriate cost basis (estimated historical cost).
Date Deed Recorded	Date deed was recorded in county clerk's office.
Date Last Inspected	The date each asset was last personally inspected and data such as condition and economic life were evaluated and updated.

Deed Number	The number assigned to a land parcel by the Office of the State Comptroller.
Depreciation Method	Method of depreciation used to depreciate each capital asset (e.g., straight line, declining balance, sum of the years' digits, etc.). The SFS AM will use Straight Line Depreciation Method. Alternate methods may be requested by contacting the BCA.
Estimated Life	An estimate of the amount of time (in years and months) that the asset will provide service to the State. This data element is based on the Profile ID codes and is indicated in the last two digits.
Flood Code	Code denoting building located in a flood plain.
Floor	A code indicating the floor in a building where a piece of equipment is located.
Fund	The Fund or account group within which an asset is capitalized. See Appendix F.
Funding Source	The financing source(s) for the asset. This field indicates the financing source(s) for the purchase of the asset (ex. General Fund, Capital Projects fund). An asset can be funded through more than one funding source. For a current listing of Funding Source Codes, see Appendix F. For each funding source identified, the funding amount financed can be entered into SFS when adding the asset to the system. Example: A $40,000 asset is purchased using financing from: The General Fund ($8,000), The Capital Projects Fund – Federal Grants ($10,000), and The Special Revenue Fund ($22,000).
General Asset Description	Standard nomenclature to allow asset identification and verification. This general description is included in a system table, driven by Asset Profile ID.
Handicap Compliance	Denoting a building's compliance with handicap equipment regulations.
Inspected By	The name of the person who last inspected the capital asset and updated the status, utilization, and condition. (In the case of the retirement of a capital asset, this is the name of the person that

authorized the disposal.) For initial acquisition, the name of the person that received the asset.

Last Inspected

For newly acquired assets, enter the acquisition date. For other assets, it represents the date (month and year) that the asset was last inspected. All assets must be inspected periodically to update condition, status, and utilization. NOTE: When this is done, also update the name of the person performing the inspection. (These updates would be made using the modification procedures in Chapter VII.)

Level Code

The two-digit prefix of the Tag Number. See Appendix C.

Location Code

Made up of the facility code (four or five characters) and the building code (three digits) (Examples below.)

Location Code and Description Examples

Location Description	Location Code
Corning Tower (at Empire State Plaza)	X405-006
Caretaker Cabin (at Caroga Lake Campground)	G0012-001
School (at Rochester Psychiatric Center)	011-016
Maintenance Building (at Long Island DDSO)	M052-063
Administration Building (at Elmira Correctional Facility)	P015-008
Visitors Center (at Fort Montgomery State Park)	R173-020

Breakdown:

Location Group Code	Location Group Description	Building Code	Building Description
X405	Empire State Plaza	006	Corning Tower
G0012	Caroga Lake Campground	001	Caretaker Cabin
011	Rochester Psychiatric Center	016	School
M052	Long Island DDSO	063	Maintenance Building
P015	Elmira Correctional Facility	008	Administration Building
R173	Fort Montgomery State Park	020	Visitors Center

Manufacturer	The name of the company or vendor which produced the asset. In many cases, this will be the same as the vendor. In some cases, the vendor will be a distributor of many manufacturers' products. Example: An agency might purchase an IBM 4341 mainframe computer from University Computer Corp. In this case the vendor and manufacturer are: • Vendor – University Computer Corp. • Manufacturer – IBM.
Model (Model Number)	The manufacturer's assigned model number; included for identification and budgeting purposes.
NONGAAP Profile ID	NONGAAP Profile Identify an asset that is being recorded in the SFS AM but the asset is at or below the threshold, the NONGAAP Profile ID should be used.
Page	Page number where deed is recorded.
Quantity	The number of units included in the item record. For most entries, this element will be one (1).
Salvage Value	An estimate in dollars of the proceeds that might be realized on disposal of the asset. This amount will be based on a table of applicable percentages derived in accordance with Asset Category Codes and is automatically calculated by SFS.
Serial Number	The manufacturer's assigned serial number; included for identification and verification purposes.
Specific Asset Description	Describes asset in more detail.
Square Footage	The number of square feet in a building; square feet of roof; square feet of a parking lot, etc.
Status	A code referencing the current use of each asset (e.g., active or disposed).
Tag Number	A number, which in conjunction with the Business Unit, identifies an asset in the SFS AM. Tag Numbers are assigned based on the type of capital asset being identified and include the two-digit level code. See Appendix C.
Vendor Name and Address	Vendor name and address from which the asset was acquired.

YTD Depreciation	Total depreciation during the current year, based on year to date original cost, acquisition date, and estimated useful life. Straight line will be used to complete this value. This is automatically calculated within SFS.

Appendix C: Agency BU, Level Codes, High Level Department Values

The following appendix contains a table of the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM) Business Unit (BU), the two-digit Agency Level Code and the Transaction Level Department Value used in the SFS AM.

SFS AM BU Code	Agency Name	Level Code Prefix # Used in the Tag #	Transaction High Level Department Value
ABC11	Div. of Alcoholic Beverage Control	15	1020200
AGM11	Agriculture & Markets, Dept. of	22	3000219
APA11	Adirondack Park Agency	21	1000207
ART11	Council on the Arts	15	1030205
ASM11	Assembly	15	4000200
BOE11	Board of Elections	15	1110213
CFS11	Children & Family Services (CFS)	14	3400200
CJC11	Judicial Conduct	15	1220200
CJN11	Judicial Nomin Cmsn	15	1230200
CJS11	Judicial Scrng Cmte	15	1240200
COC11	State Cmisn of Correctn	15	1070200
COR11	Corcraft	03	3260200
CPI11	Cmsn on Public Ethics	15	3810200
CQC11	Cmsn Ql Care & Advc Prsn Dsbl	15	1330221
DCJ11	Div. of Criminal Justice Services	15	1090221
DCS11	Dept. of Civil Service	15	3150200
DEC11	Dept. of Environmental Conservation	05	3350200
DED11	Dept. of Economic Dev	15	3200200
DFS11	Dept. of Finance Services	15	3500200
DHR11	Division of Human Rights	15	1190236
DHS11	Homeland Security & Emergency Services	15	1160253
DMN11	Div. Military & Naval Affairs	09	1260383
DMV11	Dept. of Motor Vehicles	15	3700394
DOB11	Div. of the Budget	15	1050200
DOC11	Dept. of Correctional Services	03	3250200
DOH11	Department of Health	02	3450200
DOL11	Department of Labor	18	3550200
DOS11	Department of State	25	3800200
DOT11	Dept. of Transportation	12	3900283
DPS11	Dept. of Public Service	15	3750200
DSP11	Div. of State Police	08	1370200
DVA11	Div. of Veterans' Affairs	15	1390206

EXC11	Executive Chamber	15	1130208
FCB11	Financial Control Board	15	1400200
FOB11	Franchise Oversight Board	15	1040200
GAM11	Gaming Commission	15	1410200
GOR11	Governor Office Regulatory Reform	15	1360200
HCR11	Div. Housing & Community Renewal	15	1170200
HES11	Higher Education Services Corp	15	3310200
HVR11	Hudson Valley Greenway Commission Council	15	1180200
IOI11	Interest on Lawyer Account	15	1210200
JOL11	Legislative Bill Drafting Commission	15	4020200
JUS11	Justice Center/Exec Office	15	1420000
LAW11	Department of Law	15	3600200
LGP11	Lake George Park Commission	15	3360206
LTG11	Lieutenant Governor, Office of the	15	1250200
MIG11	Off of Medicaid Inspector Gen (OMIG)	15	3460200
NCS11	Nat'l & Commission Service	15	1270200
OAS11	Alcoholism Substance Abuse (OASAS)	16	3670200
OER11	Office of Employee Relations	15	1120230
OFA11	Office for the Aging	15	1010227
OFT11	Office for Technology	15	1380200
OGS11	Office of General Services	01	1140310
OIG11	Office of State Inspector General	15	1200200
OLS11	Office Indigent Legal Services	15	1350200
OMH11	Office of Mental Health	06	3650200
OPD11	People w Developmental Disabilities (OPWDD)	07	3660282
OSC11	Office of State Comptroller (OSC)	15	3050386
OVS11	Office of Victim Services	15	1080200
PDV11	Prevention of Domestic Violence	15	1310200
PER11	Public Employee Relations Board	15	3160200
PRK11	Park, Recreation & Historic Preservation (OPRHP)	04	1290714
SCF11	State Univ. Const. Fund	15	6170200
SED11	State Education Dept.	19	3300200
SEN11	Senate	15	4010200
SFS11	Statewide Financial System	15	1320000
SNY11	All SUNY Colleges and Schools	10	3320000
TAX11	Dept. of Tax & Finance	26	3850390
TDA11	Temporary & Disability Assist (TADA)	23	3410227
UCS11	Unified Court System	17	5000201
WCB11	Workers' Compensation Board	15	3560200
WIG11	Office of Welfare IG (OWIG)	15	3610200
** At this time CUNYs and the Authorities are not included.			
Any questions please contact the Bureau of Capital Assets (BCA).			

Appendix D: Agency Location Codes

On the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM), each Agency can obtain the appropriate building number and facility codes online and should contact BCA via email (OGS.sm.Fixed.Assets@ogs.ny.gov) if a code is not available or there is a new building or facility at agency location.

NOTE: The following is a LIST of the Agency Business Units and Location Range Codes as provided by the Office of General Services.

Agency BU	Agency Location Range (Location Grouping)	Description of Location
VARIOUS AGENCIES	RENT001 to RENT99D	VARIOUS RENTED/LEASED LOCATIONS
VARIOUS AGENCIES	X400 to X479	OGS (STATE OWNED)
CFS11	FA002 to FG008	VARIOUS LOCATIONS
DEC11	G0003 to GP048L	VARIOUS LOCATIONS
DHS11	X525	FIRE ACADEMY COLLEGE AVE
DOC11	P001 to P083	VARIOUS LOCATIONS
DOH11	H002 to H016	VARIOUS LOCATIONS
DOL11	L001 to L003	VARIOUS LOCATIONS
DOS11	KA001 to KA002	VARIOUS LOCATIONS
DOT11	T004 to TB70	VARIOUS LOCATIONS
DOT11	T6300	QUEENS COUNTY LAND
DSP11	TOWR	STATE POLICE TOWER SITES
DSP11	X500 to X520	VARIOUS LOCATIONS
DVA11	V001	LONG ISLAND VETERANS HOME
OAS11	A019 - A06	VARIOUS LOCATIONS
OGS11/D&C	X0001 to X0088	VARIOUS LOCATIONS
OGS11/D&C/DOC	XA024 to XP081	D&C FIELD OFFICES
OGS11	X401 to X479	VARIOUS LOCATIONS
OMH11	0001 to 0095	VARIOUS LOCATIONS
OPD11	M002 to M085	VARIOUS LOCATIONS
PRK11	6100 to 6400	VARIOUS LAND
PRK11	0130 to 5534	VARIOUS LAND/INFRASTR
PRK11	R002 to RT60	VARIOUS LOCATIONS
SED11	E001 to E6100	VARIOUS LOCATIONS
UCS11	C001	COURT OF APPEALS BLDG EAGLE ST

Appendix E: Capital Asset Profile IDs

PROFILE ID CODES "A" (LAND IMPROVEMENTS) – GAAP – GREATER THAN $100,000		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
A027027025	25	SITE APPURTENANCES
A027027025	25	SITE APPURTENANCES
A027027220	20	SITE APPURTENANCES FENCES-SITE
A027027420	20	SITE APPURTENANCES RETAIN WALL
A028028020	20	SITE UTILITIES-ELECT
A028028120	20	SITE UTILITIES-ELECT TRANSFORM
A028028220	20	SITE UTILITIES-ELECT PARKING L
A030030020	20	TANKS (STORAGE)
A030030120	20	TANKS (STORAGE)TANK-ABOVE GROU
A030030225	25	TANKS (STORAGE)TANK-UNDERGROUN
A030030330	30	TANKS (STORAGE)WATER TANK
A030030420	20	TANKS (STORAGE)TANK - CNG STAT
A031031001	01	PARKS
A031031101	01	PARKS UNDEVELOPED PARK
A031031220	20	PARKS DEVELOPED PARK
A032032020	20	BANDSHELL
A033033020	20	AMPHITHEATRE
A034034020	20	COURTS
A035035020	20	PLAYING FIELDS/TRACKS
A036036020	20	MULTI USE PARK AREA
A037037020	20	NATURE STUDY AREA
A038038020	20	RECREATIONAL AREAS
A039039012	12	SWIMMING POOL OUTDOOR
A040040020	20	AQUEDUCT
A041041020	20	WOOD SHELTER
A042042020	20	GOLF COURSE
A043043020	20	FOUNTAINS
A044044020	20	PICNIC PAVILION
A045045020	20	WILDLIFE IMPROVEMENTS
A046046020	20	OTHER STRUCTURES
A047047020	20	BOAT LAUNCH/PIER/DOCKS
A048048020	20	TOWER
A048048120	20	TOWER COMMUNICATIONS
A048048220	20	TOWER FIRE
A048048320	20	TOWER OBSERVATION
A048048420	20	TOWER WATER
A049049020	20	EMPIRE STATE PLAZA LAND IMPROV
A050050020	20	DOCS SECURITY
A065065020	20	FLOOD PROTECTION
PROFILE ID CODES "A" (LAND IMPROVEMENTS) – NONGAAP – LESS THAN OR EQUAL TO $100,000		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**

ANGP026015	15	PAVING & SURFACING
ANGP027025	25	SITE APPURTENANCES
ANGP027220	20	SITE APPURTENANCES FENCES-SITE
ANGP027420	20	SITE APPURTENANCES RETAIN WALL
ANGP028020	20	SITE UTILITIES-ELECT
ANGP028120	20	SITE UTILITIES-ELECT TRANSFORM
ANGP028220	20	SITE UTILITIES-ELECT PARKING L
ANGP030020	20	TANKS (STORAGE)
ANGP030120	20	TANKS (STORAGE)TANK-ABOVE GROU
ANGP030225	25	TANKS (STORAGE)TANK-UNDERGROUN
ANGP030420	30	TANKS (STORAGE)WATER TANK
ANGP030420	20	TANKS (STORAGE)TANK - CNG STAT
ANGP031001	01	PARKS
ANGP031101	01	PARKS UNDEVELOPED PARK
ANGP031220	20	PARKS DEVELOPED PARK
ANGP032020	20	BANDSHELL
ANGP033020	20	AMPHITHEATRE
ANGP034020	20	COURTS
ANGP035020	20	PLAYING FIELDS/TRACKS
ANGP036020	20	MULTI USE PARK AREA
ANGP037020	20	NATURE STUDY AREA
ANGP038020	20	RECREATIONAL AREAS
ANGP039012	12	SWIMMING POOL OUTDOOR
ANGP040020	20	AQUEDUCT
ANGP041020	20	WOOD SHELTER
ANGP042020	20	GOLF COURSE
ANGP043020	20	FOUNTAINS
ANGP044020	20	PICNIC PAVILION
ANGP045020	20	WILDLIFE IMPROVEMENTS
ANGP046020	20	OTHER STRUCTURES
ANGP047020	20	BOAT LAUNCH/PIER/DOCKS
ANGP048020	20	TOWER
ANGP048120	20	TOWER COMMUNICATIONS
ANGP048220	20	TOWER FIRE
ANGP048320	20	TOWER OBSERVATION
ANGP048420	20	TOWER WATER
ANGP049020	20	EMPIRE STATE PLAZA LAND IMPROV
ANGP050020	20	DOCS SECURITY
ANGP065020	20	FLOOD PROTECTION

PROFILE ID CODES "B" (BUILDINGS) – GAAP – ALL BUILDINGS (NO COST THRESHOLD)		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
BSITEPRE60	60	SITE PREPARATION
BROOF00020	20	ROOF
BINTRCON20	20	INTERIOR CONSTR
BPLUMBIN20	20	PLUMBING

BHVAC00020	20	HVAC
BELECTRI20	20	ELECTRICAL
BFIREPRO12	12	FIRE PROTECTION
BELEVATO20	20	ELEVATORS
BMISCELL15	15	MISCELLANEOUS
B100010045	45	AIRPORT GENERAL CONSTRUCTION
B101010045	45	AIRPORT HANGAR GENERAL CONSTRUCTION
B102010245	45	ANIMAL SHELTER GENERAL CONSTRUCTION
B103010345	45	AUDITORIUM GENERAL CONSTRUCTION
B104010445	45	BARN GENERAL CONSTRUCTION
B105010545	45	BOATHOUSE GENERAL CONSTRUCTION
B106010645	45	CABIN GENERAL CONSTRUCTION
B108010845	45	COLLEGE-CLASSROOM GENERAL CONSTRUCTION
B110011045	45	COMFORT STATION GENERAL CONSTRUCTION
B112011245	45	CONCESSION GENERAL CONSTRUCTION
B116011645	45	CORR. INST, PRISON GENERAL CONSTRUCTION
B117011745	45	COURTHOUSE GENERAL CONSTRUCTION
B119011945	45	DINING HALL GENERAL CONSTRUCTION
B120012045	45	DORMITORY GENERAL CONSTRUCTION
B122012245	45	FIRE HOUSE GENERAL CONSTRUCTION
B123012345	45	GARAGE GENERAL CONSTRUCTION
B129012945	45	GREEN HOUSE GENERAL CONSTRUCTION
B130013045	45	GYMNASIUM GENERAL CONSTRUCTION
B131013145	45	HEALTH CENTER GENERAL CONSTRUCTION
B132013245	45	HOSPITAL GENERAL CONSTRUCTION
B133013345	45	HOUSE GENERAL CONSTRUCTION
B134013445	45	RESIDENCE GENERAL CONSTRUCTION
B136013645	45	INCINERATOR BLDG GENERAL CONSTRUCTION
B139013945	45	LIBRARY GENERAL CONSTRUCTION
B141014145	45	UTILITY SHED GENERAL CONSTRUCTION
B142014245	45	MUSEUM GENERAL CONSTRUCTION
B143014345	45	NURSING HOME GENERAL CONSTRUCTION
B144014445	45	OFFICE BUILDING GENERAL CONSTRUCTION
B147014745	45	POLICE STATION GENERAL CONSTRUCTION
B150015045	45	RECREATION BLDG GENERAL CONSTRUCTION
B151015145	45	RESEARCH BUILDING GENERAL CONSTRUCTION
B154015445	45	STORAGE BUILDING GENERAL CONSTRTUCTION
B155015545	45	SWIMMING POOL INDOOR GENERAL CONTRUCTION
B157015745	45	TRAINING CENTER GENERAL CONSTRUCTION
B158015845	45	WORKSHOP GENERAL CONSTRUCTION
PROFILE ID CODES "B" (BUILDINGS) - GAAP – ALL BUILDINGS (NO COST THRESHOLD) CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
B159015945	45	WAREHOUSE GENERAL CONSTRUCTION
B162016245	45	TOLL COLLECTION BUILDINGS GENERAL CONSTRUCTION
B163016345	45	DEFENSE BUILDINGS GENERAL CONSTRUCTION
B164016445	45	SAW MILL GENERAL CONSTRUCTION

B165016545	45	BATHHOUSE GENERAL CONSTRUCTION
B166016645	45	SHOWER BUILDING GENERAL CONSTRUCTION
B167016745	45	HATCHERY GENERAL CONSTRUCTION
B168016845	45	LUMBER PROCESSING PLANT GENERAL CONSTRUCTION
B171017145	45	PUMP HOUSE GENERAL CONSTRUCTION
B172017245	45	VISITORS INFORM.CENTER GENERAL CONSTRUCTION
B173017345	45	WILDLIFE PROPAGATION CTR GEN CONSTRUCTION
B174017445	45	SKI LODGE GENERAL CONSTRUCTION
B176017645	45	POLICE/GUARD BOOTH GENERAL CONSTRUCTION
B177017745	45	MANSION GENERAL CONSTRUCTION
B178017845	45	RESTAURANT GENERAL CONSTRUCTION
B179017945	45	GAS STATION GENERAL CONSTRUCTION
B180018045	45	EMPIRE STATE PLAZA PLATFORM GENERAL CONSTRUCTION
B181018145	45	WATER/SEWER SERVICE BLDG GEN CONSTRUCTION
B182018245	45	RADIO AND TV BROADCASTING GENERAL CONSTRUCTION
B183018345	45	RETAIL STORE GENERAL CONSTRUCTION
B188018845	45	HOSTEL GENERAL CONSTRUCTION
B189018945	45	SCHOOL GENERAL CONSTRUCTION
B190019045	45	LAUNDRY/DRY CLEANING GENERAL CONSTRUCTION
B191019145	45	BAKERY GENERAL CONSTRUCTION
B192019245	45	CAR WASH GENERAL CONSTRUCTION
B195019545	45	HOTEL/MOTEL GENERAL CONSTRUCTION
B197019745	45	EMERGENCY GENERATOR BLDG GEN CONSTRUCTION
B198019845	45	CAPITOL GENERAL CONSTRUCTION
B199019945	45	COMMISSARY GENERAL CONSTRUCTION
B200020045	45	CENTRAL SERVICE BUILDING GENERAL CONSTRUCTION
B201020145	45	CHAPEL GENERAL CONSTRUCTION
B202020245	45	DEVELOPMENTAL CENTER GENERAL CONSTRUCTION
B203020345	45	PAVILION BLDG GENERAL CONSTRUCTION

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN $40,000		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
E000500008	08	AMBULANCE
E010501005	05	AUTO
E010501406	06	AUTO, LIMOSINE
E020502006	06	AVIATION
E021502106	06	AIRPLANE, FIXED WING
E020502206	06	HELICOPTER
E030503008	08	BUS
E040504005	05	CONSTRUCTION VEH.
E040504108	08	BOOM TRUCK
E040504208	08	BACKHOE
E040504308	08	BULLDOZER

E040504408	08	CHERRY PICKER
E040504508	08	CRANE
E040504608	08	EXCAVATOR
E040504708	08	GRADER
E040504808	08	LINE MARKER
E040504908	08	LOADER
E040505008	08	MULTI-HOE
E040505108	08	PAVER
E040505208	08	PAYLOADER
E040505308	08	POWER SHOVEL
E040505408	08	ROLLER
E040505508	08	ROOTER
E040505608	08	SCRAPER
E040505708	08	TRACTOR
E040506006	06	TRUCK, AIR COMPRESSOR
E040506106	06	TRUCK, CONCRETE
E040506206	06	TRUCK, OTHER
E040506308	08	TRAILER, ARC WELDER
E040506408	08	TRAILER, COMPRESSOR/WELDING
E070507007	07	FIRE TRUCK
E080508030	30	MARINE CRAFT
E080508130	30	BARGE
E080508230	30	DERRICK
E080508325	25	FERRY BOAT
E080508430	30	FIRE BOAT
E080508530	30	HARBOR SURVEY VESSEL
E080508620	20	LAUNCH BOAT
E080508730	30	PILE DRIVER, FLATING
E080508830	30	SLUDGE VESSEL
PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
E080508930	30	TUG BOAT
E090509005	05	POLICE VEHICLES
E090509120	20	BOMB TRACTOR
E090509220	20	BOMB BASKET-CHASSIS
E090509305	05	PATROL VEHICLE
E090509510	10	POLICE H.O. TRUCK
E090509610	10	POLICE H.O. TRAILER
E090509708	08	EMERGENCY SERVICE VEHICLE
E100510004	04	SANIT, VEHICLES
E100510104	04	SANIT, COLL TRUCK
E100510207	07	SANIT, FLUSHER
E100510304	04	SANIT, LEAF LOADER

E100510409	09	SANIT, REFUSE DUMPER
E100510506	06	SANIT, ROLL-ON/ROLL-OFF
E100510605	05	SANIT, SWEEPER MECH
E100510710	10	SANIT, SWEEPER
E100510804	04	SANIT, WALKING TRACTOR
E110511004	04	TRUCK, GENERAL
E110511104	04	CARGO VAN
E110511204	04	CONTAINER TRUCK
E110511308	08	DUMP TRUCK
E110511404	04	FLAT BED TRUCK
E110511505	05	FORK LIFT TRUCK
E110511604	04	PICKUP TRUCK
E110511720	20	REFRIGERATED TRUCK
E110511808	08	SNOW PLOW
E110511908	08	STAKEBODY TRUCK
E110512004	04	STEP VAN
E110512108	08	TOW TRUCK
E110512204	04	TRACTOR TRUCK
E110512304	04	UTILITY VAN OR TRUCK
E110512404	04	WATER TRUCK
E110512504	04	WINDOW VAN
E130513006	06	TRAILER, GENERAL
E130513106	06	2 WHEEL TRAILER
E130513206	06	4 WHEEL TRAILER
E130513306	06	BRUSH TRAILER
E130513406	06	CLOSED TOP TRAILER
E130513510	10	FIELD OFFICE TRAILER
E130513608	08	FIFTH WHEEL TRAILER
E130513708	08	LOW BOY TRAILER
PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
E130513808	08	OPEN TOP TRAILER
E130513910	10	PLATFORM TRAILER
E500550010	10	OTHER EQUIPMENT
E510551010	10	AIR RAID SYSTEM
E520552010	10	ATHLETIC EQUIPMENT
E530553008	08	AUDIO VISUAL EQUIPMENT
E540554006	06	AUTO SVC
E540554106	06	AUTO SVC-DYNAMOMETER
E540554206	06	AUTO SVC-ENGINE & ELECTRIC TES
E540554306	06	AUTO SVC-FUEL PUMP
E540554415	15	AUTO SVC-HYDRAULIC LIFT-CAR
E540554515	15	AUTO SVC-HYDRAULIC LIFT-TRUCK

E540554615	15	AUTO SVC-VEHICLE WASH-CAR
E540554715	15	AUTO SVC-VEHICLE WASH-BUS
E550555008	08	BROADCAST EQUIPMENT
E560556010	10	COMMUNICATIONS
E570557008	08	COMMERCIAL ART EQUIPMENT
E580558008	08	CONSTRUCTION
E590559010	10	COPY & PRINTING EQUIP
E610561008	08	CUSTODIAL EQUIPMENT
E620562008	08	DATA PROCESSING EQUIP
E650565010	10	ELECTRICAL
E660566015	15	FILING AND RETRIEVAL
E670567015	15	FIRE FIGHTING EQUIP
E680568012	12	FOOD PROCESSING
E680568110	10	FOOD PROCESS-CUTTING AND SLICE
E680568212	12	FOOD PROCESS-MIXING
E680568315	15	FOOD PROCESS-OVENS/STOVE
E680568415	15	FOOD PROCESS-REFRIGERATION
E680568510	10	FOOD PROCESS-SERVING/DISPENSIN
E690569010	10	LAB, HEALTH
E690569110	10	ANALYZER, AMINO ACID
E690569208	08	AUTO ANALYZER
E690569308	08	DATA PROCESSOR
E690569410	10	GAMMA COUNTER
E690569510	10	LIQUID SCINTILLATION COUNTER
E690569612	12	ELECTRONIC MICROSCOPE
E690569710	10	SPECTROPHOTOMETER
E690569810	10	LINEAR ACCELERATOR
E700570010	10	LAB & TEST
E700570110	10	LAB-CHEMICAL ANALYSIS
PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN $40,000 - CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
E700570212	12	LAB-ENVIRONMENT MONITOR
E700570315	15	LAB-OPERATING ROOM EQ.
E700570408	08	LAB-PATIENT MONITORING
E700570508	08	LAB-RADIOLOGY
E700570610	10	LAB-POLICE & FIRE
E700570710	10	X-RAY PACKAGES
E710571015	15	LAUNDRY
E710571115	15	LAUNDRY-DRY CLEAN
E710571215	15	LAUNDRY-CLOTHES STERILIZER
E710571310	10	LAUNDRY-FOLDERS
E710571415	15	LAUNDRY-MANGLER/IRONER
E710571515	15	LAUNDRY-STEAMER CABINER

E710571610	10	LAUNDRY-WASHER EXTRACTOR
E720572015	15	MAINTEN. & REPAIR
E720572115	15	MAINTEN.BLACKSMITH EQ.
E720572215	15	MAINTEN.CARPENTRY EQ.
E720572315	15	MAINTEN.ELECTRICAL EQUIP
E720572415	15	MAINTEN.IRON EQUIP
E730573015	15	MAINTEN.MASONRY EQUIP
E740574012	12	MAINTEN.PAINTING EQUIP
E750575015	15	MAINTEN.PLUMBING EQUIP
E760576010	10	MATERIAL HANDLING EQUIPMENT
E770577012	12	MACHINE & POWER TOOLS
E770577110	10	DRILLING MACHINE
E770577510	10	WELDER
E780578018	18	MILLING MACHINE
E790579012	12	BORING MACHINE
E800580012	12	GRINDER
E810581012	12	LATHE
E820582010	10	POLISHING EQUIPMENT
E830583010	10	JOINTER/PLANER
E840584010	10	ROUTER
E850585012	12	SAND BLASTING EQUIPMENT
E860586012	12	SAW
E870587010	10	STITCHER
E880588012	12	SHAPER
E890589012	12	SCREW MACHINE
E900590012	12	CHUCKING MACHINE
E910591010	10	EDM-ELECTRICAL DISCHARGE
E920592015	15	PARADE STANDS
E930593008	08	PHOTOGRAPHY
PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN $40,000 CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
E940594015	15	POLICE EQUIPMENT
E950595015	15	POLLING-ELECTION MACHINES
E960596015	15	POWER SUB STATION EQUIPMENT
E970597012	12	PRESSES
E980598015	15	SANITATION EQUIPMENT
E980598115	15	INCIN-REFRACTORY
E980598215	15	INCIN-PLANT PROCESS EQUIP
E980598315	15	INCIN-RES RECOV-MTL
E980598415	15	INCIN-RES RECOV-STM & HEAT
E980598510	10	INCIN-AIR POLLUTION CTL
E980598610	10	SANITATION-DIGGER, ELECTRIC
E980598710	10	SANITATION-DIGGER, STEAM

E980598810	10	SANITATION-BARGE CTL EQUIP
E980598915	15	SANITATION-PNEUMATIC COLL
E990599025	25	TOLL BOOTH EQUIPMENT
E000600015	15	WEIGHING EQUIPMENT-TRUCK SCALE
E010601008	08	WORD PROCESSING
E020602010	10	DEFENSE EQUIPMENT
E020602110	10	EQUIPMENT-MOTOR
E020602210	10	EQUIPMENT-FIREARMS
E020602310	10	EQUIPMENT-COMPUTER
E030603012	12	PERFORMING ARTS EQUIPMENT
E040604012	12	POSTAL/DELIVERY EQUIPMENT
E050605015	15	NUCLEAR POWER EQUIPMENT
E060606010	10	FLIGHT SIMULATOR
E070607008	08	RECREATIONAL VEHICLE
E080608012	12	DISHWASHING MACHINE

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO $40,000		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
ENGP500008	08	AMBULANCE
ENGP501005	05	AUTO
ENGP501406	06	AUTO, LIMOSINE
ENGP502006	06	AVIATION
ENGP502106	06	AIRPLANE, FIXED WING
ENGP502206	06	HELICOPTER
ENGP503008	08	BUS
ENGP504005	05	CONSTRUCTION VEH.
ENGP504108	08	BOOM TRUCK
ENGP504208	08	BACKHOE
ENGP504308	08	BULLDOZER
ENGP504408	08	CHERRY PICKER
ENGP504508	08	CRANE
ENGP504608	08	EXCAVATOR
ENGP504708	08	GRADER
ENGP504808	08	LINE MARKER
ENGP504908	08	LOADER
ENGP50500	08	MULTI-HOE
ENGP505108	08	PAVER
ENGP505208	08	PAYLOADER
ENGP505308	08	POWER SHOVEL
ENGP505408	08	ROLLER
ENGP505508	08	ROOTER
ENGP505608	08	SCRAPER

ENGP505708	08	TRACTOR
ENGP506006	06	TRUCK, AIR COMPRESSOR
ENGP506106	06	TRUCK, CONCRETE
ENGP506206	06	TRUCK, OTHER
ENGP506308	08	TRAILER, ARC WELDER
ENGP506408	08	TRAILER, COMPRESSOR/WELDING
ENGP507007	07	FIRE TRUCK
ENGP508030	30	MARINE CRAFT
ENGP508130	30	BARGE
ENGP508230	30	DERRICK
ENGP508325	25	FERRY BOAT
ENGP508430	30	FIRE BOAT
ENGP508530	30	HARBOR SURVEY VESSEL
ENGP508620	20	LAUNCH BOAT
ENGP508730	30	PILE DRIVER, FLATING
PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
ENGP508830	30	SLUDGE VESSEL
ENGP508930	30	TUG BOAT
ENGP509005	05	POLICE VEHICLES
ENGP509120	20	BOMB TRACTOR
ENGP509220	20	BOMB BASKET-CHASSIS
ENGP509305	05	PATROL VEHICLE
ENGP509510	10	POLICE H.O. TRUCK
ENGP509610	10	POLICE H.O. TRAILER
ENGP509708	08	EMERGENCY SERVICE VEHICLE
ENGP510004	04	SANIT, VEHICLES
ENGP510104	04	SANIT, COLL TRUCK
ENGP510207	07	SANIT, FLUSHER
ENGP510304	04	SANIT, LEAF LOADER
ENGP510409	09	SANIT, REFUSE DUMPER
ENGP510506	06	SANIT, ROLL-ON/ROLL-OFF
ENGP510605	05	SANIT, SWEEPER MECH
ENGP510710	10	SANIT, SWEEPER
ENGP510804	04	SANIT, WALKING TRACTOR
ENGP511004	04	TRUCK, GENERAL
ENGP511104	04	CARGO VAN
ENGP511204	04	CONTAINER TRUCK
ENGP511308	08	DUMP TRUCK
ENGP511404	04	FLAT BED TRUCK
ENGP511505	05	FORK LIFT TRUCK
ENGP511604	04	PICKUP TRUCK

ENGP511720	20	REFRIGERATED TRUCK
ENGP511808	08	SNOW PLOW
ENGP511908	08	STAKEBODY TRUCK
ENGP512004	04	STEP VAN
ENGP512108	08	TOW TRUCK
ENGP512204	04	TRACTOR TRUCK
ENGP512304	04	UTILITY VAN OR TRUCK
ENGP512404	04	WATER TRUCK
ENGP512504	04	WINDOW VAN
ENGP513006	06	TRAILER, GENERAL
ENGP513106	06	2 WHEEL TRAILER
ENGP513206	06	4 WHEEL TRAILER
ENGP513306	06	BRUSH TRAILER
ENGP513406	06	CLOSED TOP TRAILER
PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
ENGP513510	10	FIELD OFFICE TRAILER
ENGP513608	08	FIFTH WHEEL TRAILER
ENGP513708	08	LOW BOY TRAILER
ENGP513808	08	OPEN TOP TRAILER
ENGP513910	10	PLATFORM TRAILER
ENGP550010	10	OTHER EQUIPMENT
ENGP551010	10	AIR RAID SYSTEM
ENGP552010	10	ATHLETIC EQUIPMENT
ENGP553008	08	AUDIO VISUAL EQUIPMENT
ENGP554006	06	AUTO SVC
ENGP554106	06	AUTO SVC-DYNAMOMETER
ENGP554206	06	AUTO SVC-ENGINE & ELECTRIC TES
ENGP554306	06	AUTO SVC-FUEL PUMP
ENGP554415	15	AUTO SVC-HYDRAULIC LIFT-CAR
ENGP554515	15	AUTO SVC-HYDRAULIC LIFT-TRUCK
ENGP554615	15	AUTO SVC-VEHICLE WASH-CAR
ENGP554715	15	AUTO SVC-VEHICLE WASH-BUS
ENGP555008	08	BROADCAST EQUIPMENT
ENGP556010	10	COMMUNICATIONS
ENGP557008	08	COMMERCIAL ART EQUIPMENT
ENGP558008	08	CONSTRUCTION
ENGP559010	10	COPY & PRINTING EQUIP
ENGP561008	08	CUSTODIAL EQUIPMENT
ENGP562008	08	DATA PROCESSING EQUIP
ENGP565010	10	ELECTRICAL
ENGP566015	15	FILING AND RETRIEVAL

ENGP567015	15	FIRE FIGHTING EQUIP
ENGP568012	12	FOOD PROCESSING
ENGP568110	10	FOOD PROCESS-CUTTING AND SLICI
ENGP568212	12	FOOD PROCESS-MIXING
ENGP568315	15	FOOD PROCESS-OVENS/STOVE
ENGP568415	15	FOOD PROCESS-REFRIGERATION
ENGP568510	10	FOOD PROCESS-SERVING/DISPENSIN
ENGP569010	10	LAB, HEALTH
ENGP569110	10	ANALYZER, AMINO ACID
ENGP569208	08	AUTO ANALYZER
ENGP569308	08	DATA PROCESSOR
ENGP569410	10	GAMMA COUNTER
ENGP569510	10	LIQUID SCINTILLATION COUNTER
PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
ENGP569612	12	ELECTRONIC MICROSCOPE
ENGP569710	10	SPECTROPHOTOMETER
ENGP569810	10	LINEAR ACCELERATOR
ENGP570010	10	LAB & TEST
ENGP570212	12	LAB-ENVIRONMENT MONITOR
ENGP570315	15	LAB-OPERATING ROOM EQ.
ENGP570408	08	LAB-PATIENT MONITORING
ENGP570508	08	LAB-RADIOLOGY
ENGP570610	10	LAB-POLICE & FIRE
ENGP570710	10	X-RAY PACKAGES
ENGP571015	15	LAUNDRY
ENGP571115	15	LAUNDRY-DRY CLEAN
ENGP571215	15	LAUNDRY-CLOTHES STERILIZER
ENGP571310	10	LAUNDRY-FOLDERS
ENGP571415	15	LAUNDRY-MANGLER/IRONER
ENGP571515	15	LAUNDRY-STEAMER CABINER
ENGP571610	10	LAUNDRY-WASHER EXTRACTOR
ENGP572015	15	MAINTEN. & REPAIR
ENGP572115	15	MAINTEN.BLACKSMITH EQ.
ENGP572215	15	MAINTEN.CARPENTRY EQ.
ENGP572315	15	MAINTEN.ELECTRICAL EQUIP
ENGP572415	15	MAINTEN.IRON EQUIP
ENGP573015	15	MAINTEN.MASONRY EQUIP
ENGP574012	12	MAINTEN.PAINTING EQUIP
ENGP575015	15	MAINTEN.PLUMBING EQUIP
ENGP576010	10	MATERIAL HANDLING EQUIPMENT
ENGP577012	12	MACHINE & POWER TOOLS

ENGP577110	10	DRILLING MACHINE
ENGP577510	10	WELDER
ENGP578018	18	MILLING MACHINE
ENGP579012	12	BORING MACHINE
ENGP580012	12	GRINDER
ENGP581012	12	LATHE
ENGP582010	10	POLISHING EQUIPMENT
ENGP583010	10	JOINTER/PLANER
ENGP584010	10	ROUTER
ENGP585012	12	SAND BLASTING EQUIPMENT
ENGP586012	12	SAW
ENGP587010	10	STITCHER

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO $40,000 – CONTINUED		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
ENGP588012	12	SHAPER
ENGP589012	12	SCREW MACHINE
ENGP590012	12	CHUCKING MACHINE
ENGP591010	10	EDM-ELECTRICAL DISCHARGE
ENGP592015	15	PARADE STANDS
ENGP595015	15	POLLING-ELECTION MACHINES
ENGP596015	15	POWER SUB STATION EQUIPMENT
ENGP597012	12	PRESSES
ENGP598015	15	SANITATION EQUIPMENT
ENGP598115	15	INCIN-REFRACTORY
ENGP598215	15	INCIN-PLANT PROCESS EQUIP
ENGP598315	15	INCIN-RES RECOV-MTL
ENGP598415	15	INCIN-RES RECOV-STM & HEAT
ENGP598510	10	INCIN-AIR POLLUTION CTL
ENGP598610	10	SANITATION-DIGGER, ELECTRIC
ENGP598710	10	SANITATION-DIGGER, STEAM
ENGP598810	10	SANITATION-BARGE CTL EQUIP
ENGP598915	15	SANITATION-PNEUMATIC COLL
ENGP599025	25	TOLL BOOTH EQUIPMENT
ENGP600015	15	WEIGHING EQUIPMENT-TRUCK SCALE
ENGP601008	08	WORD PROCESSING
ENGP602010	10	DEFENSE EQUIPMENT
ENGP602110	10	EQUIPMENT-MOTOR
ENGP602210	10	EQUIPMENT-FIREARMS
ENGP602310	10	EQUIPMENT-COMPUTER
ENGP603012	12	PERFORMING ARTS EQUIPMENT
ENGP604012	12	POSTAL/DELIVERY EQUIPMENT
ENGP605015	15	NUCLEAR POWER EQUIPMENT

ENGP606010	10	FLIGHT SIMULATOR
ENGP607008	08	RECREATIONAL VEHICLE
ENGP608012	12	DISHWASHING MACHINE
PROFILE ID CODES "I" (INFRASTRUCTURE) – GAAP – GREATER THAN $1M		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
I900090215	15	Roads/Highways-GRAVEL
I900090330	30	Roads/Highways-CONCRETE
I900090420	20	Roads/Highways-ASPHALT
I900090550	50	Roads/Highways-BRICK/STONE
I910091140	40	Bridges - Concrete
I910091250	50	Bridges - Steel Truss
I910091345	45	Bridges - w/o Steel Truss
I910091430	30	Bridges - Timber/Wood
I910091530	30	Bridges - Pedestrian Steel
I910091630	30	Bridges-Concrete Pedestrian
I910091725	25	Bridges-Pedestrian Wood
I910091830	30	Bridges-Tunnels
I920092110	10	Airport Runways
I930093140	40	Railroad-Steel Rails
I94009411H	100	Canals
I950095140	40	Dams/Levee-Earthen
I950095260	60	Dams/Levee-Concrete
I960096125	25	Pipe Line-Solid Waste
I960096240	40	Pipe Line-Water Waste
I960096330	30	Pipe Line-Gas Distr
I960096440	40	Pipe Line-Water Hydrant
I970097130	30	Commun/Power-Electr Sys
I970097230	30	Commun/Power-Power Sys
I970097310	10	Commun/Telecom Sys
I980098120	20	Infrast-Prison Wall/Fencing
I980098210	10	Infrast-Landscaping
I980098320	20	Infrast-Water Wells
I980098420	20	Infrast-Pier/Docks
I980098530	30	Infrast-Dikes/Seaswall/Bulkhea
I980098650	50	Infrast-Easements
I980098710	10	Infrast-Snowmaking Systems
I980098820	20	Infrast-Irrigation Systems
I980098920	20	Infrast- Miscellaneous
PROFILE ID CODES "I" (INFRASTRUCTURE) – NONGAAP – LESS THAN OR EQUAL TO $1M		
Profile ID	**USEFUL LIFE**	**DESCRIPTION**
INGP090110	10	Roads/Highways-DIRT
INGP090215	15	Roads/Highways-GRAVEL

INGP090330	30	Roads/Highways-CONCRETE
INGP090420	20	Roads/Highways-ASPHALT
INGP090550	50	Roads/Highways-BRICK/STONE
INGP091140	40	Bridges - Concrete
INGP091250	50	Bridges - Steel Truss
INGP091345	45	Bridges - w/o Steel Truss
INGP091430	30	Bridges - Timber/Wood
INGP091530	30	Bridges - Pedestrian Steel
INGP091630	30	Bridges-Concrete Pedestrian
INGP091725	25	Bridges-Pedestrian Wood
INGP091830	30	Bridges-Tunnels
INGP092110	10	Airport Runways
INGP093140	40	Railroad-Steel Rails
INGP09411H	100	Canals
INGP095140	40	Dams/Levee-Earthen
INGP095260	60	Dams/Levee-Concrete
INGP096125	25	Pipe Line-Solid Waste
INGP096240	40	Pipe Line-Water Waste
INGP096330	30	Pipe Line-Gas Distr
INGP096440	40	Pipe Line-Water Hydrant
INGP097130	30	Commun/Power-Electr Sys
INGP097230	30	Commun/Power-Power Sys
INGP097310	10	Commun/Telecom Sys
INGP098120	20	Infrast-Prison Wall/Fencing
INGP098210	10	Infrast-Landscaping
INGP098320	20	Infrast-Water Wells
INGP098420	20	Infrast-Pier/Docks
INGP098530	30	Infrast-Dikes/Seaswall/Bulkhea
INGP098650	50	Infrast-Easements
INGP098710	10	Infrast-Snowmaking Systems
INGP098820	20	Infrast-Irrigation Systems
INGP098920	20	Infrast- Miscellaneous

PROFILE ID CODES "L" (LAND) – GAAP – ALL LAND (NO COST THRESHOLD)	
Profile ID	**DESCRIPTION**
L010000000	LAND - FACILITY
L011000000	LAND - VACANT
L012000000	LAND - FOREST
L013000000	REFORESTATION
L014000000	WET LANDS
L015000000	MISCELLANEOUS
L016000000	PARK LANDS
L017000000	EASEMENTS
LEACO00000	PUBLIC ACCESS

LEAF100000	WILD, SCENIC, RECR RIVERS ADIRK
LEAF200000	WILDERNESS PRIMITIVE CANOE ADK
LEAF300000	CONSOLIDATION, ADIRONDACK
LEAF400000	RECREATIONAL OPPORT ADIRONDACK
LEAF500000	ECOLOG SIGNIF AREAS ADIRONDACK
LEAF600000	SCENIC AREAS VIEWS, ADIRONDACK
LEAF700000	ACCESS, ADIRONDACK
LEARA00000	ACQUIFER RECHARGE AREA
LECF100000	WILD SCENIC REC RIVRS CATSKILL
LECF200000	WILDERNESS PRIM CANOE CATSKILL
LECF300000	CONSOLIDATION, CATSKILL
LECF400000	RECREATIONAL OPPORT, CATSKILL
LECF500000	ECOLOGICALLY SIGNIF. CATSKILL
LECF600000	SCENIC AREAS VIEWS, CATSKILL
LECF700000	ACCESS, CATSKILL
LEEFC00000	EXCEPTIONAL FOREST CHARACTER
LEESB00000	EXCEPTIONAL SCENIC BEAUTY
LEFWL00000	FRESHWATER WETLANDS
LEIWA00000	INLAND WATERWAY ACCESS
LEOSO00000	OPEN SPACE
LEPBO00000	PINE BARRENS
LESRP00000	FISHERMAN PARKING AREAS
LETRO00000	TRAILWAYS
LETWA00000	TIDAL WATERWAY ACCESS
LETWL00000	TIDAL WETLANDS
LEUCO00000	UNIQUE CHARACTER
LEWHO00000	WILDLIFE HABITAT
LIWAO00000	WATERWAY ACCESS
LMBSO00000	MIGRATORY BIRD STAMP
PROFILE ID CODES "L" (LAND) – GAAP – ALL LAND (NO COST THRESHOLD) CONTINUED	
Profile ID	**DESCRIPTION**
LN0SO00000	OPEN SPACE
LNACF00000	PUBLIC ACCESS FISH &WILDLIFE
LNACO00000	PUBLIC ACCESS
LNAF100000	WILD SCENIC RECREAT RIVRS ADK
LNAF200000	WILDERN PRIMITIVE CANOE, ADK
LNAF300000	CONSOLIDATION, ADIRONDACK
LNAF400000	RECREAT OPPORTUNITY, ADK
LNAF500000	ECOLOGICY SIGNIF AREA ADK
LNAF600000	SCENIC AREAS VIEWS, ADK
LNAF700000	ACCESS, ADIRONDACK
LNAFP00000	ADIRONDACK FP (NON-BOND)
LNARA00000	ACQUIFER RECHARGE AREA

LNCF100000	WILD SCENIC RECREA RIVRS CATKL
LNCF200000	WILDERN PRIMITIVE CANOE CATSKL
LNCF300000	CONSOLIDATION, CATSKILL
LNCF400000	RECREAT OPPORTUNITY, CATSKILL
LNCF500000	ECOLOGICY SIGNIF AREA CATSKLL
LNCF600000	SCENIC AREAS VIEWS, CATSKILL
LNCF700000	ACCESS, CATSKILL
LNCFP00000	CATSKILL FP (NON-BOND)
LNEFC00000	EXCEPTIONAL FOREST CHARACTER
LNEFP00000	EXCEPTIONAL FOREST/PLAN COMM
LNEPL00000	ENHANCEMENT OF PLUBLIC LANDS
LNESB00000	EXCEPTIONAL SCENIC BEAUTY
LNEXO00000	EXCHANGE OF LANDS
LNFWL00000	FRESHWATER WETLANDS
LNGWO00000	GREENWAYS
LNIWA00000	INLAND WATERWAY ACCESS
LNOSO00000	OPEN SPACE
LNPBO00000	PINE BARRENS
LNSRP00000	FISHERMAN PARKING AREAS
LNPFR00000	PUBLIC FISHING RIGHTS
LNPLA00000	ENHANCMENT OF PUBLIC LANDS(ACCESS)
LNPLB00000	ENHANCEMENT OF PUBLIC LANDS(BUFFER)
LNPLC00000	PUBLIC LAND, CONSOLIDATION
LNSCR00000	SCENIC RESOURCES
LNSLP00000	SHORELINE PROTECTION
PROFILE ID CODES “L” (LAND) – GAAP – ALL LAND (NO COST THRESHOLD) CONTINUED	
Profile ID	**DESCRIPTION**
LNSPO00000	SPECIAL PROJECT
LNTOJ00000	TRANSFER OF JURISDICTION
LNTRO00000	TRAILWAYS
LNUAO00000	UNIQUE AREA
LNUCO00000	UNIQUE CHARACTER
LNWAO00000	WATERWAY ACCESS
LNWHO00000	WILDLIFE HABITAT
LNWLO00000	WORKING LANDSCAPE
LNWSP00000	WATERSHED PROTECTION
LQACF00000	PUBLIC ACCESS FISH & WILDLIFE
LQACL00000	PUBLIC ACCESS LANDS & FORESTS
LQAFP00000	ADIRONDACK FOREST PRESERVE
LQCFP00000	CATSKILL FOREST PRESERVE
LQFWL00000	FRESHWATER WETLANDS
LQMPO00000	METROPOLITAN PARKS
LQSRP00000	FISHERMAN PARKING AREA

LQTWL00000	TIDAL WETLANDS
LQUAC00000	UNIQUE AREA CENTRAL
LQUAH00000	UNIQUE AREA HUDSON VALLEY
LQUAW00000	UNIQUE AREA WEST
LQWAD00000	WATERWAY ACCESS

PROFILE ID CODES "N" (INTANGIBLES) – GAAP – GREATER THAN $1M	
Profile ID	**DESCRIPTION**
N000900002	EASEMENTS 2 YEARS
N000900003	EASEMENTS 3 YEARS
N000900004	EASEMENTS 4 YEARS
N000900005	EASEMENTS 5 YEARS
N000900006	EASEMENTS 6 YEARS
N000900007	EASEMENTS 7 YEARS
N000900008	EASEMENTS 8 YEARS
N000900009	EASEMENTS 9 YEARS
N000900010	EASEMENTS 10 YEARS
N000900011	EASEMENTS 11 YEARS
N000900012	EASEMENTS 12 YEARS
N000900013	EASEMENTS 13 YEARS
N000900014	EASEMENTS 14 YEARS
N000900015	EASEMENTS 15 YEARS
N000900016	EASEMENTS 16 YEARS
N000900017	EASEMENTS 17 YEARS
N000900018	EASEMENTS 18 YEARS
N000900019	EASEMENTS 19 YEARS
N000900020	EASEMENTS 20 YEARS
N000900021	EASEMENTS 21 YEARS
N000900022	EASEMENTS 22 YEARS
N000900023	EASEMENTS 23 YEARS
N000900024	EASEMENTS 24 YEARS
N000900025	EASEMENTS 25 YEARS
N000900026	EASEMENTS 26 YEARS
N000900027	EASEMENTS 27 YEARS
N000900028	EASEMENTS 28 YEARS
N000900029	EASEMENTS 29 YEARS
N000900030	EASEMENTS 30 YEARS
N000900031	EASEMENTS 31 YEARS
N000900032	EASEMENTS 32 YEARS
N000900033	EASEMENTS 33 YEARS
N000900034	EASEMENTS 34 YEARS
N000900035	EASEMENTS 35 YEARS

N000900036	EASEMENTS 36 YEARS
N000900037	EASEMENTS 37 YEARS
N000900038	EASEMENTS 38 YEARS
N000900039	EASEMENTS 39 YEARS
N000900040	EASEMENTS 40 YEARS
PROFILE ID CODES "N" (INTANGIBLES) – GAAP – GREATER THAN $1M CONTINUED	
Profile ID	**DESCRIPTION**
N000900041	EASEMENTS 41 YEARS
N000900042	EASEMENTS 42 YEARS
N000900043	EASEMENTS 43 YEARS
N000900044	EASEMENTS 44 YEARS
N000900045	EASEMENTS 45 YEARS
N000900046	EASEMENTS 46 YEARS
N000900047	EASEMENTS 47 YEARS
N000900048	EASEMENTS 48 YEARS
N000900049	EASEMENTS 49 YEARS
N000900050	EASEMENTS 50 YEARS
N000901010	SOFTWARE
N000902020	COPYRIGHTS/TRADEMARKS
PROFILE ID CODES "N" (INTANGIBLES) – NONGAAP – LESS THAN OR EQUAL TO $1M	
Profile ID	**DESCRIPTION**
NNGP900002	EASEMENTS 2 YEARS
NNGP900003	EASEMENTS 3 YEARS
NNGP900004	EASEMENTS 4 YEARS
NNGP900005	EASEMENTS 5 YEARS
NNGP900006	EASEMENTS 6 YEARS
NNGP900007	EASEMENTS 7 YEARS
NNGP900008	EASEMENTS 8 YEARS
NNGP900009	EASEMENTS 9 YEARS
NNGP900010	EASEMENTS 10 YEARS
NNGP900011	EASEMENTS 11 YEARS
NNGP900012	EASEMENTS 12 YEARS
NNGP900013	EASEMENTS 13 YEARS
NNGP900014	EASEMENTS 14 YEARS
NNGP900015	EASEMENTS 15 YEARS
NNGP900016	EASEMENTS 16 YEARS
NNGP900017	EASEMENTS 17 YEARS
NNGP900018	EASEMENTS 18 YEARS
NNGP900019	EASEMENTS 19 YEARS
NNGP900020	EASEMENTS 20 YEARS
NNGP900021	EASEMENTS 21 YEARS
NNGP900022	EASEMENTS 22 YEARS
NNGP900023	EASEMENTS 23 YEARS

NNGP900024	EASEMENTS 24 YEARS
NNGP900025	EASEMENTS 25 YEARS
NNGP900026	EASEMENTS 26 YEARS
NNGP900027	EASEMENTS 27 YEARS
NNGP900028	EASEMENTS 28 YEARS
NNGP900029	EASEMENTS 29 YEARS
NNGP900030	EASEMENTS 30 YEARS
NNGP900031	EASEMENTS 31 YEARS
NNGP900032	EASEMENTS 32 YEARS
NNGP900033	EASEMENTS 33 YEARS
NNGP900034	EASEMENTS 34 YEARS
NNGP900035	EASEMENTS 35 YEARS
NNGP900036	EASEMENTS 36 YEARS
NNGP900037	EASEMENTS 37 YEARS
NNGP900038	EASEMENTS 38 YEARS
NNGP900039	EASEMENTS 39 YEARS
NNGP900040	EASEMENTS 40 YEARS
NNGP900041	EASEMENTS 41 YEARS
NNGP900042	EASEMENTS 42 YEARS
PROFILE ID CODES "N" (INTANGIBLES) – NONGAAP – LESS THAN OR EQUAL TO $1M CONTINUED	
Profile ID	**DESCRIPTION**
NNGP900043	EASEMENTS 43 YEARS
NNGP900044	EASEMENTS 44 YEARS
NNGP900045	EASEMENTS 45 YEARS
NNGP900046	EASEMENTS 46 YEARS
NNGP900047	EASEMENTS 47 YEARS
NNGP900048	EASEMENTS 48 YEARS
NNGP900049	EASEMENTS 49 YEARS
NNGP900050	EASEMENTS 50 YEARS
NNGP901010	SOFTWARE
NNGP902020	COPYRIGHTS/TRADEMARKS

Appendix F: Agency Fund Source Codes

The following appendix contains a table of the Fund Codes to be used when completing the various screens in Appendix A and/or in the Statewide Financial System (SFS) Asset Management (AM) module (SFS AM).

FUND CODES		FUND DESCRIPTION
GENERAL FUND		
	10000	LOCAL ASSISTANCE ACCOUNT
	10050	STATE PURPOSES ACCOUNT
	10150	CONTINGENCY RESERVE SUM
	10200	UNIVERSAL PRE-K RESERVE FUND
	10250	COMMUNITY PROJECTS
	10300	RAINY DAY RESERVE FUND SUM
	10351	Attica St Employ Victims
	10400	REFUND RESERVE SUM
	10450	GENERAL FUND
	10500	FRINGE BENEFIT ESCROW AC
	10550	TOBACCO REVENUE GUARANTEE
SPECIAL REVENUE STATE		
	20000	M HEALTH GIFT & DONATIONS
	20100	COMBINED EXPENDABLE TRUST FUND
	20300	IOLA-FUND
	20350	NYS ARCHVS PTNERSHP TRUST
	20400	CHILD PERFORMER PROTECTN
	20450	TUITION REIMB FUND
	20500	RECORDS MGMT IMPROV FUND
	20550	SCHOOL TAX RELIEF FUND
	20600	CHARTER SCHOOLS STIMULUS FUND
	20650	NOT FOR PROFIT LOAN FUND
	20700	HUDRIV VALLEY GRNWY
	20750	RHB ALCHL SBABUS TRT
	20800	HCRA RESOURCES FUND
	20850	DED MASS TRANS TRUST FUND
	20900	STATE LOTTERY FUND
	20950	COMBINED STUDENT LOAN FUND
	21000	SEWAGE TREAT MGMT&ADM FD
	21050	ENCON SPECIAL REVENUE
	21150	CONSERVATION FUND
	21200	OIL SPILL COMPENSATION SUM

21250	OSHA- TRNG&ED OC SAFTY FD
21300	LAWYERS' FUND/CLIENT PROT
21350	EQUIPMENT LOAN FUND
21400	MASS TRANSP OPER ASSIST.
21450	CLEAN AIR FUND
21500	1989 INFRASTR TR. FUND
21550	LEG COMPUTER SERVICES FD
21600	BIODIV STEWARD & RESEARCH
21650	NONEXPENDABLE TRUST GIFTS
21700	WINTER SPORTS EDUC.TRUST
21750	NYS MUSICAL INSTR REVOLV.
21800	RURAL HOUSING ASSI
21850	ARTS CAPITAL REVOLV FUND
21900	STATE SPECIAL REVENUE
22500	CFIA UNDISTRIBUTED 1
22550	EMPLOYMENT TRAINING FUND
22600	HOMELSS HOUSING ASSI
22650	STATE UNIV INCOME FUND
22700	CHEMICAL DEPENDENCE SERVC
22750	LAKE GEORGE PARK TRUST FD
22800	MV THEFT & INS FRAUD FND
22850	NY GREAT LAKES PROT FUND
22900	FEDERAL REVENUE MAX
22950	HOUSING DEVELOPMENT FUND
23000	DOT-HIGHWAY SAFETY PRGM
23050	STATE VOC REHAB FUND
23100	DRNK WAT PRGM MGT & ADMIN
23150	NYCCC OPERAT OFFSET FUND
23200	JUD DATA PROC OFFSET FUND SUM
23250	IFR/CUTRA
23450	SUPPLEMENTL JURY FAC
23500	USOC LAKE PLACID TRAIN FD
23550	INDIGENT LEGAL SERVICES SUM
23600	UNEMP INS INT-PENALTY FD SUM
23650	MTA FINANCIAL ASSIST FUND
23701	COMMERCIAL GAMING REVENUE
23750	Medical Marihuana - Collection
40350	SU DORMITORY INC FD

SPECIAL REVENUE FEDERAL

25000	FED SPEC REV-FNS ACCT
25100	FEDERAL DHHS FUND
25200	FEDERAL EDUCATION FUND

25250	FEDERAL DHHS BLOCK GRANTS
25300	FED SPEC REVNUE OPER GRNT
25900	UNEMP INS ADMIN FUND SUM
25950	DIV EMPL OCC TRNG FUND
26000	DOL FEDERAL GRANTS

CAPITAL PROJECTS - STATE

30000	CAPITAL PROJECTS FUND
30050	HGHWAY AND BRIDGE TRUST FND
30100	SUNY RES HALLS REP FUND
30300	NYS CANAL SYSTEM DEV FUND
30350	PARKS INFRASTRUCTURE FUND
30400	PASSENGER FACILITY CHARGE
30450	ENVIRON PROTECT FUND
30500	CW/CA IMPLEMENTATION FUND
30550	HUDSON RIVER PRK FND
30600	ECTIT-LOCAL STREETS&HGWYS
31450	FOREST PRES EXPAN FD
31500	HAZARDOUS WASTE REMEDIAL
31550	PINE BARRENS FND 317
31600	LAKE CHAMPLN BRG FND
31650	SUBURBAN TRANSP FUND
31700	YOUTH FAC. IMP. FUND
31750	YOUTH CENTER FAC FND
31800	HOUSING ASSISTANCE FUND
31850	HOUSING PROGRAM FUND
31900	NATURAL RESOURCE DAMAGE
31950	ENGINEERING SERVICE FUND
32200	MISC. CAPITAL PROJECTS
32250	CUNY CAPITAL PROJECTS
32300	MH-CAPITAL IMPROVE FUND
32350	CORR FAC CAP IMPROVE FUND
32400	SU CAPITAL PROJECTS FUND
33000	NYS Storm Recovery Fund
33050	INFRA INVEST ACCT

CAPITAL PROJECTS - FEDERAL

31350	FED GRANTS-CAPITAL PRJCTS

ENTERPRISE FUND

50000	DFY-COMMISSARY FUNDS
50050	STATE FAIR RECEIPTS FUND SUM
50100	CORRECTIONS-COMMISSARIES

	50300	AGENCIES ENTERPRISE FUND
	50400	M HEALTH-SHELTER WORKSHOP
	50450	M HEALTH-PATIENT WORKSHOP
	50500	MH & MR COMMUNITY STR FD
	50650	UNEMP INS FD-BEN ACC
PRIVATE PURPOSE TRUST		
	66000	AGRICULTURE PROD SEC FUND
	66050	MILK PROD SECURITY FUND SUM
PENSION TRUST		
	65000	COMMON RETIREMENT FUND
AGENCY FUND		
	60000	NFP SCH CAP FAC FIN RES FND
	60050	SCHOOL CAP FAC FIN RES FD
	60150	CHILD PERFORMER HOLDING
	60200	EMPLOYEES HEALTH INS SUM
	60250	SOC SEC CONTRIB FUND
	60300	NYS EMPLOYEE PR WITHHOLD
	60400	NYS EMPLYEES DENTL INS FD SUM
	60450	MGR CONFID LIFE INS FUND SUM
	60500	LOTTERY PRIZE ACCT
	60550	HLTH INS RESERVE RECEIPTS
	60600	MISCELLANEOUS NYS AGENCY
	60685	ALTERNATE CORR FAC FUND
	60800	EPIC-PRESCRIPTION DRUG
	60850	CUNY SR COLLEGE OPERATING
	60900	MMIS STATEWIDE ESCROW
	60950	SPECIAL EDUCATION
	61000	SUNY COLLECTION FUND
	61100	SUNY FED DIRECT LEND PROG
	62001	SSP_SSI PAYMENT ESCROW FUND
DEBT SERVICE		
	40000	DEBT REDUCTION RESV FUND
	40050	SUCF ED FAC PYMT FND
	40100	M. HEALTH SERVICES FUND SUM
	40150	GENERAL DEBT SERVICE FD
	40200	GRADE CRXG ELIM DEBT
	40250	ST HOUSING DEBT FD
	40300	DEPT OF HEALTH INC FUND
	40400	CLEAN WATER/CLEAN AIR D/S
	40450	LOCAL GOVT ASSIST TAX FD

ALL FUNDS - BUDGET

72800	ALL FDS SPL EMEG APP ACCT

INTERNAL SERVICES

55000	CENTRALIZED SERVICES FD
55050	AGENCIES INTERNAL SERVICE
55100	MENTAL HYGIENE INTL SERV SUM
55150	DFY-VOCATIONAL EDUC FUND
55200	JOINT LABOR-MANAGE ADMIN
55250	AUDIT & CNTRL INTRNL SERV
55300	HEALTH INSURE INTRNL SERV
55350	CORRECT INDUS INTRNL SERV

INTER-FUND ELIM

72000	Inter-Fund Elim General
72025	Inter-Fund Elim State & Fed SR
72050	Inter-Fund Elim State Spec Rev
72075	Inter-Fund Elim Agency
72100	Inter-Fund Elim Debt Service
72125	Inter-Fund Elim Enterprise
72150	Inter-Fund Elim Capital Projs
72175	Inter-Fund Elim Internal Srvc
72250	Inter-Fund Elim Fed Spec Rev
	RPT_SW_FUND_BUDG

Tree_Name:
Effective Date: 7/9/2015
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Appendix G: Public Lands Law Citations

STATE-OWNED REAL PROPERTY INVENTORY

The Commissioner of General Services shall establish, maintain and have the custody of an inventory of all State-Owned Real Property, as an aid in the utilization and management of the land resources of the state. The inventory shall include any State-Owned Real Property under the jurisdiction, custody or management of any state agency, whether acquired by appropriation, purchase, gift or otherwise. In order to provide an accurate and current inventory for use by the Commissioner of General Services, state agencies and the legislature, the Commissioner may by rule or regulation prescribe the elements, extent and format of the information to be included and the procedures for collection, presentation and verification of the information to be contained in the inventory. The Commissioner shall by rule or regulation, and upon the advice of the comptroller, prescribe the elements, extent and format of the information to be included and the procedures for collection, presentation, and verification of such information necessary to establish and maintain a set of general capital asset accounts that comply with Generally Accepted Accounting Principles. Each state agency shall deliver to the Commissioner of General Services such information at the times and in the manner as determined by him to be necessary for the establishment and maintenance of the inventory and shall permit the Commissioner and his agents to make such physical and records inspections as deemed necessary by the Commissioner for the purposes of the inventory program.