



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.

Table of Contents

- I. [Introduction](#)
 - A. Overview
 - a. General Overview and Purpose
 - b. General Terms and Definitions
- II. [Capital Asset Criteria](#)
 - A. Overview
 - B. Assets to be included
 - a. Land and Land Improvements
 - b. Building Components
 - c. Equipment
 - d. Renovations and Improvements to Buildings and Equipment
 - e. Leased Assets
 - f. Leasehold Improvements
 - g. Construction in Progress
 - h. Infrastructure
 - i. Library Books
 - j. Works of Art and Historical Treasures
 - k. Intangible Assets
 - C. Capital Asset Accounting System Processing
 - D. Reports Produced by the System
 - E. Periodic Accountability
- III. [Acquiring a Capital Asset](#)
 - A. Overview
 - B. Methods of Acquisition
 - a. Purchase
 - b. Lease
 - c. Construction
 - d. Donation
 - e. Exchanges
 - C. Procedures to Enter a Capital Asset into SCAAS
 - D. Document Retention
- IV. [Declaring a Capital Asset Surplus](#)
 - A. Overview
 - B. Types of Surpluses
 - C. Preparation of Declaration of Surplus Form (If Necessary)
- V. [Transferring a Capital Asset](#)
 - A. Overview
 - B. Responsibility and Procedure for Transfers
 - C. Verifying Transfer of an Asset
 - a. Receiving Agency

Table of Contents

- b. Releasing Agency
- D. Document Retention

VI. [Retirement of a Capital Asset](#)

- A. Overview
- B. Types of Retirement
 - a. Abandoned
 - b. Casualty Loss
 - d. Sold
 - e. Trade-In
 - f. Scrapped
- C. Completing the Proper Forms
- D. Verifying Asset Retirement
- E. Document Retention

VII. [Modification of Capital Asset Information](#)

- A. Overview
- B. Types of Modifications
 - a. Updating/Correcting a Capital Asset Record
 - b. Adding Additional Information to a Capital Asset Record
 - c. Deleting Information from a Capital Asset Record
- C. Completing the Proper Form
- D. Verifying Asset Modification
- E. Document Retention

VIII. [Impairment of Capital Assets](#)

- A. Overview
- B. Potential Causes of Impairment
- C. Impairment Test
- D. How to Measure Impairment
- E. Example of Impaired Capital Assets

IX. [Physical Inventory](#)

- A. Overview
- B. Procedures

Appendix A [SFS AM Screen Shots and Forms](#)

Appendix B [Field Definitions](#)

Appendix C [Agency BU, Level Codes, Transaction Level Department Values](#)

Appendix D [Agency Location Codes \(Building and Facility\)](#)

Appendix E [Capital Asset Profile IDs](#)

Appendix F [Agency Fund Source Codes](#)

Appendix G [Public Lands Law Citations](#)

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

Chapter I. Introduction

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. | • Park Lands. | • Trucks. |
| • Patents. | • Office Buildings. | • Roads. |
| • Computers. | • Parking Lots. | • Bridges. |
| • Easements. | • Software. | |

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 long 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

Chapter II. Capital Asset Criteria

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		
<u>Renovation or Improvement</u>	<u>Maintenance</u>	<u>Custodial</u>
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.

Chapter II. Capital Asset Criteria

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:

Chapter II. Capital Asset Criteria

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		<u>\$ 260,000.00</u>
Additions	+	<u>\$ 215,225.00</u>
Deletions	-	<u>\$ 112,000.00</u>
Transfers	-	<u>\$ 110,675.00</u>
Ending SFS AM Asset Value		<u><u>\$ 252,550.00</u></u>

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 from 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).

Chapter III. Acquiring a Capital Asset

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,

Chapter III. Acquiring a Capital Asset

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).

[illegible]

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:

Chapter III. Acquiring a Capital Asset

$$\text{Expired Useful Life} / \text{Useful Life} = 16 \text{ years} / 20 \text{ years} = .80 = 80 \text{ percent}$$

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:

$$\text{Actual Cost of Renovation} / \text{Replacement Cost}$$

$$\$240,000 / \$300,000 = .80 = 80 \text{ percent}$$

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?

Chapter III. Acquiring a Capital Asset

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?

Chapter III. Acquiring a Capital Asset

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

Chapter III. Acquiring a Capital Asset

Renovation Actual Cost	\$1,200,000
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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.

Chapter III. Acquiring a Capital Asset

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

Chapter III. Acquiring a Capital Asset

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 ($BV = \text{Cost less Acc. Dep.}$). 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 ($\text{Fair Value} = \text{value of asset in market place}$).
3. Determine gain or loss: $\text{Gain or loss} = \text{Fair Value less Book Value}$.
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

Chapter III. Acquiring a Capital Asset

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

Chapter III. Acquiring a Capital Asset

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

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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

Chapter III. Acquiring a Capital Asset

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).

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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](#).

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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.

Chapter III. Acquiring a Capital Asset

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

Chapter IV. Declaring a Capital Asset Surplus

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

Chapter IV. Declaring a Capital Asset Surplus

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

Chapter IV. Declaring a Capital Asset Surplus

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.

Chapter V. Transferring a Capital Asset

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

Property Control
Manager
(Receiving Agency)

OGS Bureau of
Surplus, Personal
Property Disposition

Procedure

STEP 9: Sign the CS-203 release form indicating receipt of the asset and return copy to OGS Bureau of Surplus, Personal Property.

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

Chapter V. Transferring a Capital Asset

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.

Chapter VI. Retirement of a Capital Asset

- 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.

Chapter VI. Retirement of a Capital Asset

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

Chapter VII. Modification of Capital Asset Information

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.

Chapter VII. Modification of Capital Asset Information

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.

Chapter VII. Modification of Capital Asset Information

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.

Chapter VIII. Impairment of Capital Assets

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			

Chapter VIII. Impairment of Capital Assets

Percentage rebuilding cost	60%
Restoration Cost	<u>\$2,400,000</u>
Restoration cost (current dollars)	\$2,400,000
Replacement cost (current dollars)	<u>\$6,200,000</u>
Restoration cost ratio	38.71%
Carrying amount (historical cost)	<u>\$1,515,000</u>
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.).

Appendix A: SFS-AM Screen Shots and Forms

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

O/S 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 First 1 of 1 Last

	Operating Unit	*Fund Code	*Department	Program Code	Class Field	Bud Ref	Product	Pro
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Manufacturing Info - Required for Equipment Type Assets

Manufacturer Model Serial#

Purchasing & Payment Information - Optional

PO Unit PO Number AP Unit Vendor Voucher

Approval:

Appendix A: SFS-AM Screen Shots and Forms

Asset Entry Screen Shot (Asset Supplemental Data Screen)

Favorites ▾ Main Menu ▾ > Asset Management ▾ > Send/Receive Information ▾ > Add Asset with Inspection Home

ORACLE

General Information | **Asset Supplemental Data**

Interface ID 99999999

Business Unit OGS11

Asset Id NEXT

Equipment Information

Assignments  Recurring Cost
Recurring Desc.

Loaned Asset Information

Date Loaned  Checked Out By
Expected Return Dt  Repair/Modify
Actual Return Date  Action Taken

Lost or Stolen Information

Police Report No. Date of Occurance 
Rptng Individual Last Inventory Dt 

Physical Data

Asset Owner Prior Owner
Construction Date  Prior Owner Addr1
Static Location Prior Owner Addr2
Acerage OGS Fin Tracking 
Square Footage
Floor/Room No
No. of Elevators
No. of Floors
☐ Controlled Asset
☐ Eligible Transfer
☐ Flood Indicator
☐ State as Lessor
☐ Handicap Compliant

Save | Notify

Add | Update/Display

General Information | **Asset Supplemental Data**

Appendix A: SFS-AM Screen Shots and Forms

Asset Modification Screen Shot (Main Screen)

Favorites ▾

Main Menu ▾

> Asset Management ▾ > Send/Receive Information ▾ > Modify Asset - Non-Financial

Home

Worklist

ORACLE

Modify Asset - Non-Financial

Supplemental Data

Interface ID 99999999

Business Unit OGS11

Asset Id 000000002611

Asset Information

Location Code	X405-001	Load Status	Pending
Location Grouping	X405 EMPIRE STATE PLAZA ALBANY	Inspector	GIL, CHRISTOPHE
Location Effective Date	01/01/1974	Inspection Effective Date	11/12/2014
Tag Number	01BX40500100	Inspection Details	
Tag Number Effective Date	01/01/1974	Condition Code	2, Good
Acquisition Code	Purchased	Description	ESP AGENCY BLDG. #1
		OGS Contract Number	
Detail Description			

Manufacturing Info - Required for Equipment Type Assets

Manufacturer Name	Model	Serial ID

Requestor Details

*Requestor Name	
*Requestor Phone	
*Requestor Email Id	

☐ Approval

Save

Return to Search

Notify

Modify Asset - Non-Financial | Supplemental Data

Appendix A: SFS-AM Screen Shots and Forms

Asset Modification Screen Shot (Supplemental Data)

Favorites ▾ Main Menu ▾ > Asset Management ▾ > Send/Receive Information ▾ > Modify Asset - Non-Financial

ORACLE

Home Worklist Add to Favorites

Modify Asset - Non-Financial Supplemental Data

Interface ID 99999999 Business Unit OGS11 Asset Id 000000002611

Building Information

Building Fuel Information	Annual Maint. Cost
Fire Protect Sys	No. of Stories
Foundation	Maint. Performed
Roof Type	<input type="checkbox"/> Historical Bldg
Security System	<input type="checkbox"/> Air Handle System

Easement Information

Legal Description	Property Owner
Street Address 1	Restrictions/Terms
Street Address 2	<input type="checkbox"/> Easement Not NYS
City	
State, Zip	

Land Information

Purchase Option	No. of Acres
Special Imp Dist	Miles/Lane Miles

Deed Information

Deed Date	Deed Book
Deed Number	Deed Page
Parcel Number	Original Acreage
Owner Site Region	Site Coding

Physical Data

Asset Owner	Prior Owner
Construction Date 01/01/1974	Prior Owner Addr1
Static Location	Prior Owner Addr2
Acreage	OGS Fin Tracking ESP7
Square Footage 200077	<input type="checkbox"/> Controlled Asset
Floor/Room No.	<input type="checkbox"/> Eligible Transfer
No. of Elevators	<input type="checkbox"/> Flood Indicator
No. of Floors 28	<input type="checkbox"/> State as Lessor
	<input checked="" type="checkbox"/> Handicap Compliant

Appendix A: SFS-AM Screen Shots and Forms

Disposal Screen Shot (Asset Retrieval)

Favorites ▾ Main Menu ▾ > Asset Management ▾ > Asset Transactions ▾ > Asset Disposal ▾ > Disposal Worksheet

ORACLE® Home Worklist Add to Favorites Sign out

Disposal Worksheet

▼ Asset Search Criteria

Unit OGS11

Category

From Asset ID

Tag Number 01BX40500100

Location

From In-Service Date

Book

Profile ID

To Asset ID

Serial ID

Area ID

To In-Service Date

Parent ID

FERC Code

Group ID

Asset Status In Service

Chartfield Search Criteria

▼ Acquisition Details

PO Unit

PO No.

Receipt Unit

Receipt No.

AP Unit

Voucher

PC Bus Unit

Project ID

Retrieve

100

Rows

New Search

View Ownership Details

Notify

Disposal Worksheet | Am Disposal Wrk

Appendix A: SFS-AM Screen Shots and Forms

Disposal Screen Shot (Disposal Worksheet)

Favorites ▾ Main Menu ▾ > Asset Management ▾ > Asset Transactions ▾ > Asset Disposal ▾ > Disposal Worksheet

ORACLE® Home Worklist Add to Favorites Sign out

Disposal Worksheet

▶ **Asset Search Criteria**

▶ **Acquisition Details**

Retrieve Next 100 Rows 1 - 1 Of 1 New Search View Ownership Details

Asset Action

☒ ☐ Submit for Disposal Disposal Code Retirement by Sale Retire Date 01/18/2016 Accounting Date 01/18/2016 Set All

Search Results Personalize Find First 1 of 1 Last

Asset Information	Retirement Information	Optional Accounting Information				
Dispose	Asset ID	Description	Asset Type	Tag Number	Category	Serial ID
<input type="checkbox"/>	000000002611	ESP AGENCY BLDG, #1	Facility	01BX40500100	BLDG	

Submit for Disposal


Notify

Disposal Worksheet | Am Disposal Wrk

Appendix A: SFS-AM Screen Shots and Forms

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

 **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.state.ny.us/surplus

Report of Surplus Personal Property CS-201

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 23 and ENYCR 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 #, dimensions, and any missing parts)	# UNITS	CONDITION	DRMT ASSET ID	FORM 1000 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 _____

Signature _____ Title _____ Date _____

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.

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 proceeds, prior to reimbursement to your agency.

CS-201 (Revised 2016)

 **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 [E-Recycle](#) 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, this 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).

Appendix A: SFS-AM Screen Shots and Forms

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					
Filed 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 <input type="checkbox"/> Sedan <input type="checkbox"/> Sub <input type="checkbox"/> Van <input type="checkbox"/> Pickup <input type="checkbox"/> Other → Specify		Fuel Type		Chs Year Expiration Date	
The odometer reading _____ in accordance with federal state laws reflects the ACTUAL mileage of the vehicle unless the following statement is checked: <input type="checkbox"/> The reading is "not the actual mileage" State reason why NOT actual: _____		DMVT Asset ID			
Recall Notices: Using the website http://www.safercar.gov/recalls , enter the VIN of the vehicle your agency is surplusizing. 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		License plate returned to OGS? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
Equipment & Features – Check all that are present: <input type="checkbox"/> Auto Transmission <input type="checkbox"/> Power Windows <input type="checkbox"/> Power Brakes <input type="checkbox"/> Radio <input type="checkbox"/> Standard Transmission <input type="checkbox"/> Air Conditioning <input type="checkbox"/> Power Steering		Other (wheelchair conversion van, motor 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. <input type="checkbox"/> Body Damage → Details <input type="checkbox"/> Mechanical Defects → Details <input type="checkbox"/> 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 27, 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.		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: _____			
Signature _____ Name _____ Title _____ Date _____		CS-201.1 (September 2014)			

 **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

- 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.
- Enter the name of the reporting agency declaring an item surplus. For example: Department of Transportation.
- Enter the address and phone number of the Central Office of the reporting agency declaring an item surplus. For example: 50 West Road, Albany, NY 12205, 518-457-2875.
- Enter the address of the location where the surplus item is physically located. For example: 5450 South Bay Road, North Syracuse, NY 13212.
- Enter a contact name and phone number at the location of the surplus item. For example: John Doe, 315-456-7000.

Vehicle Information

- 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, L3000). Enter the color of the item and the number of cylinders.
- Enter the Vehicle Identification Number (VIN) or Serial Number (SN) from the title/transferable registration (titles must remain unsigned), ensuring they match. ***When the VIN or SN on a vehicle is missing, altered or obscured, arrangements should be made through OGS for verification and/or renumbering. VIN or SN is required for proper and legal identification and sale of surplus items, and to maintain accuracy of inventory.***
- 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.
- 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)).
- Enter the fuel type. If the fuel type is CNG, enter the CNG tank expiration date.
- 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.
- Recall Notices:** Using the website <http://www.safercar.gov/recalls>, enter the VIN of the vehicle your agency is surplusizing. 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).
- Check yes or no to indicate if the vehicle or motorized equipment is operable.
- 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.
- 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.
- 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.
- Enter name of person signing form, title and date.
- 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
Hartman 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

Appendix A: SFS-AM Screen Shots and Forms

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, 28th 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:
If sale is recommended, is there a potential buyer:
If demolition is recommended, should it be implemented by:

☐ Sold
☐ Yes
☐ This Agency
☐ Demolished
☐ No
☐ 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:\File\State\Land Management\BLM-ADMINISTRATION\Declaration of Surplus Buildings\Declaration of Surplus Bldg. & Improvement Form RPPU-712.doc

Ver.: 1/11

Appendix A: SFS-AM Screen Shots and Forms

Sample of Biennial Report (Parameters Screen)

NY_AM_BIENNIAL - Asset Inventory Details by BU

Business Unit

Asset Category

Location Grouping

[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
---------------	----------	------------	-------------	---------------------	--------------	-------	-----------	-------------	------------	----------	----------------------	----------------	----------------	-----------	-----------------	---------------------

Appendix A: SFS-AM Screen Shots and Forms

NY_AM_BIENNIAL - Asset Inventory Details by BU

Sample of Biennial Report (Sample Report Screen Shot)

Business Unit OGS11

Asset Category EQUIP

Location Grouping X405

[View Results](#)

Download results in: [Excel Spreadsheet](#) [CSV Text File](#) [XML File](#) (1053 kb)

[View All](#)

First 1-100 of 1115 Last

Business Unit	Asset ID	Tag Number	Description	OGS Contract Number	Manufacturer	Model	Serial ID	Dead Number	Total Cost	Location	Location Description	Location Group	Condition Code	Inspector	Inspection Date	OGS Tracking Number
1 OGS11	00000000000002	010000055300	OIL PURIFIER MODULE	8801803	DELAVAL	MAB-103B2460185	80363		20425,000	X405-010	ESP CENTRAL AC PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW, DAVE	10/01/2014 AU	
2 OGS11	00000000000003	010000055400	FORKLIFT	8802093	NISSAN	CPH02A25V	CPH02A03033		15588,000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Fair	GOODEAU, JOHN	09/28/2014 AU	
3 OGS11	00000000000007	010000055500	FORK LIFT (TOYOTA)	8803232	TOYOTA	02A3FG35	3FG35-17671		18700,000	X405-010	ESP CENTRAL AC PLANT	EMPIRE STATE PLAZA ALBANY	Fair	GOODEAU, JOHN	09/28/2014 AU	
4 OGS11	00000000000012	010000071800	TUBE PULLER	8703567	ELLIOTT	M4223	0386-03R		28164,000	X405-010	ESP CENTRAL AC PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW, DAVE	10/01/2014 AU	
5 OGS11	00000000000014	010000082400	GENE LIFT	8800221	LIFTALIFT CORP	GS-1930	UM A0280		16575,000	X405-010	ESP CENTRAL AC PLANT	EMPIRE STATE PLAZA ALBANY	Good	MARROW, DAVE	10/01/2014 AU	
6 OGS11	00000000000015	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	00000000000045	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	00000000000046	010000541800	LCD PROJECTOR		EPSON	ELP3300	2XB0650859		5000,000	X405-006	CORNING TOWER	EMPIRE STATE PLAZA ALBANY	Good	RISSBERGER	02/22/2013 SP	
9 OGS11	00000000000047	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	00000000000048	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	00000000000049	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	00000000000050	010000567500	TICKET PRINTER	N/A	FEDERAL APD	M62UA	1WS0126731		5000,000	X405-005	ESP PLAZA CONCOURSE	EMPIRE STATE PLAZA ALBANY	Poor	FOGG, DINOVA	01/16/2015 PS	
13 OGS11	00000000000051	010000569800	PRINTER		EPSON	P610A	BMW021467		13000,000	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	<p>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.</p> <p>Enter the method used to acquire the asset. Available methods and their related codes are as follows:</p> <ul style="list-style-type: none">• 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).

Appendix B: Field Definitions

Capital Plan Project Number	A number assigned by the Division of the Budget to capital projects for which appropriations have been made.
Condition	<p>A code indicating the condition of each asset (e.g., good, fair, poor).</p> <p>Enter one of the following codes to indicate the physical condition of the asset:</p> <ul style="list-style-type: none">• Excellent.• Good.• Fair.• Poor.• Unusable (Use of this code does not retire an item. Refer to Chapter VI – Retirement of a Capital Asset). <p>The Property Control Manager should see that periodic inspections are performed and update each asset's condition.</p>
Cost	<p>The amount paid for the asset.</p> <p>For assets acquired with a Purchase Order fill in the dollar amount.</p> <p>For constructed buildings, enter the cost data from Agency Construction and Renovation worksheet received from the construction agency.</p> <p>For purchased or donated buildings, enter the cost data received from the Bureau of Capital Assets.</p> <p>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.</p>
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.

Appendix B: Field Definitions

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	<p>The financing source(s) for the asset.</p> <p>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.</p> <p>For each funding source identified, the funding amount financed can be entered into SFS when adding the asset to the system.</p> <p>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).</p>
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

Appendix B: Field Definitions

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

Appendix B: Field Definitions

Manufacturer	<p>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:</p> <ul style="list-style-type: none">• Vendor – University Computer Corp.• Manufacturer – IBM.
Model (Model Number)	<p>The manufacturer's assigned model number; included for identification and budgeting purposes.</p>
NONGAAP Profile ID	<p>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.</p>
Page	<p>Page number where deed is recorded.</p>
Quantity	<p>The number of units included in the item record. For most entries, this element will be one (1).</p>
Salvage Value	<p>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.</p>
Serial Number	<p>The manufacturer's assigned serial number; included for identification and verification purposes.</p>
Specific Asset Description	<p>Describes asset in more detail.</p>
Square Footage	<p>The number of square feet in a building; square feet of roof; square feet of a parking lot, etc.</p>
Status	<p>A code referencing the current use of each asset (e.g., active or disposed).</p>
Tag Number	<p>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.</p>
Vendor Name and Address	<p>Vendor name and address from which the asset was acquired.</p>

Appendix B: Field Definitions

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.
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Appendix C: Agency BU, Level Codes, High Level Department Values

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 QI 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

Appendix C: Agency BU, Level Codes, High Level Department Values

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

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

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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 CONSTRUCTION
B155015545	45	SWIMMING POOL INDOOR GENERAL CONSTRUCTION
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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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	ECOLOGY SIGNIF AREA ADK
LNAF600000	SCENIC AREAS VIEWS, ADK
LNAF700000	ACCESS, ADIRONDACK
LNAFP00000	ADIRONDACK FP (NON-BOND)
LNARA00000	ACQUIFER RECHARGE AREA

Appendix E: Capital Asset Profile IDs

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)
LNFC00000	EXCEPTIONAL FOREST CHARACTER
LNFCP00000	EXCEPTIONAL FOREST/PLAN COMM
LNPL00000	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
LNTJ00000	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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile IDs

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

Appendix E: Capital Asset Profile ID

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 GRNWAY
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

Appendix F: Agency Fund Source Codes

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

Appendix F: Agency Fund Source Codes

25250	FEDERAL DHHS BLOCK GRANTS
25300	FED SPEC REVNUUE 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
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ENTERPRISE FUND

50000	DFY-COMMISSARY FUNDS
50050	STATE FAIR RECEIPTS FUND SUM
50100	CORRECTIONS-COMMISSARIES

Appendix F: Agency Fund Source Codes

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
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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 EMPLOYEES 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

Appendix F: Agency Fund Source Codes

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 Srv

72250

Inter-Fund Elim Fed Spec Rev

RPT_SW_FUND_BUDG

Tree_Name:

Effective Date:

End of Report

7/9/2015

Report Id: NYSC3552

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.