



FUND CLASSIFICATION MANUAL

PREFACE

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>GENERAL FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Local Assistance Account	001	10000-10049
State Operations Account	003	10050-10099
Tax Stabilization Reserve Account	004	10100-10149
Contingency Reserve Fund	005	10150-10199
Universal Pre-Kindergarten Reserve	006	10200-10249
Community Projects Fund	007	10250-10299
Rainy Day Reserve Fund	008	10300-10349
Refund Reserve Account	017	10400-10449
General Fund	100	10450-10499
Fringe Benefit Escrow Account	166	10500-10549
Tobacco Revenue Guarantee Fund	348	10550-10599
 <u>SPECIAL REVENUE FUND TYPE</u>		
Mental Health Gifts and Donations Fund	019	20000-20099
Combined Expendable Trust Fund	020	20100-20299
New York Interest on Lawyer Account Fund	023	20300-20349
NYS Archives Partnership Trust Fund	024	20350-20399
Child Performer's Protection Fund	025	20400-20449
Tuition Reimbursement Fund	050	20450-20499
NYS Local Government Records Management Improvement Fund	052	20500-20549
School Tax Relief Fund	053	20550-20599
Charter Schools Stimulus Fund	054	20600-20649
Not-for-Profit Short-Term Revolving Loan Fund	055	20650-20699
Health Care Reform Act (HCRA) Resources Fund	061	20800-20849
Dedicated Mass Transportation Trust Fund	073	20850-20899
State Lottery Fund	160	20900-20949
Combined Student Loan Fund	221	20950-20999
Sewage Treatment Program Management and Administration Fund	300	21000-21049
Environmental Conservation Special Revenue Fund	301	21050-21149
Conservation Fund	302	21150-21199
Environmental Protection and Oil Spill Compensation Fund	303	21200-21249



FUND CLASSIFICATION MANUAL

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>SPECIAL REVENUE TYPE (Con't.)</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Training and Education Program on Occupational Safety and Health Fund	305	21250-21299
Lawyers' Fund for Client Protection	306	21300-21349
Equipment Loan Fund for the Disabled	307	21350-21399
Mass Transportation Operating Assistance Fund	313	21400-21449
Clean Air Fund	314	21450-21499
New York State Infrastructure Trust Fund	318	21500-21549
Legislative Computer Services Fund	321	21550-21599
Biodiversity Stewardship and Research Fund	328	21600-21649
Combined Non-Expendable Trust Fund	332	21650-21699
Winter Sports Education Trust Fund	333	21700-21749
Musical Instrument Revolving Fund	335	21750-21799
Arts Capital Revolving Fund	338	21850-21899
Miscellaneous Special Revenue Account	339	21900-22499
Court Facilities Incentive Aid Fund	340	22500-22549
Employment Training Fund	341	22550-22599
State University Income Fund	345	22650-22699
Chemical Dependence Service Fund	346	22700-22749
Lake George Park Trust Fund	349	22750-22799
State Police Motor Vehicle Law Enforcement and Motor Vehicle Theft and Insurance Fraud Prevention Fund	354	22800-22849



FUND CLASSIFICATION MANUAL

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>SPECIAL REVENUE TYPE (Con't.)</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
New York Great Lakes Protection Fund	355	22850-22899
Federal Revenue Maximization Fund	359	22900-22949
Housing Development Fund	360	22950-22999
NYS DOT Highway Safety Program Fund	362	23000-23049
Vocational Rehabilitation Fund	365	23050-23099
Drinking Water Program Management and Administration Fund	366	23100-23149
New York City County Clerks' Operations Offset Fund	368	23150-23199
Judiciary Data Processing Offset Fund	369	23200-23249
IFR/City University Tuition Fund	377	23250-23449
US Olympic Committee/Lake Placid Olympic Training Fund	385	23500-23549
Indigent Legal Services Fund	390	23550-23599
Unemployment Insurance Interest and Penalty Fund	482	23600-23649
Metropolitan Transportation Authority (MTA) Financial Assistance Fund	225	23650-23699
New York State Commercial Gaming		23700-23749
Medical Marihuana Trust Fund		23750-23799
State University Dormitory Income Fund	330	40350-40399
Federal USDA-Food and Nutrition Services Fund	261	25000-25099
Federal Health and Human Services Fund	265	25100-25199
Federal Education Fund	267	25200-25249
Federal Miscellaneous Operating Grants Fund	290	25300-25899
Federal Unemployment Insurance Administration Fund	480	25900-25949
Federal Unemployment Insurance Occupational Training Fund	484	25950-25999
Federal Employment and Training Grants	486	26000-26049



FUND CLASSIFICATION MANUAL

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>CAPITAL PROJECTS FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
State Capital Projects Fund	002	30000-30049
Dedicated Highway and Bridge Trust Fund	072	30050-30099
SUNY Residence Halls Rehabilitation and Repair Fund	074	30100-30299
NYS Canal System Development Fund	075	30300-30349
State Park Infrastructure Fund	076	30350-30399
Passenger Facility Charge Fund	077	30400-30449
Environmental Protection Fund	078	30450-30499
Clean Water/Clean Air Implementation Fund	079	30500-30549
Energy Conservation Thru Improved Transportation Bond Fund	101	30600-30609
Park and Recreation Land Acquisition Bond Fund	103	30610-30619
Pure Waters Bond Fund	105	30620-30629
Outdoor Recreation Development Bond Fund	106	30750-30799
Transportation Capital Facilities Bond Fund	109	30630-30639
Environmental Quality Protection Fund	115	30640-30649
Rail Preservation and Development Bond Fund	118	
State Housing Bond Fund	119	30700-30709
Rebuild and Renew New York Transportation Bond Fund	121	30650-30659
Transportation Infrastructure Renewal Bond Fund	123	30660-30669
Environmental Quality Bond Act Fund	124	30670-30679
Accelerated Capacity and Transportation Improvements Bond Fund	126	30680-30689
Clean Water/Clean Air Bond Fund	127	30690-30699
Smart School Bond Fund		30710-30719
Federal Capital Projects Fund	291	31350-31449
Forest Preserve Expansion Fund	310	31450-31499
Hazardous Waste Remedial Fund	312	31500-31549
Suburban Transportation Fund	327	31650-31699
Division for Youth Facilities Improvement Fund	357	31700-31749
Housing Assistance Fund	374	31800-31849
Housing Program Fund	376	31850-31899
Natural Resource Damages Fund	378	31900-31949
Department of Transportation Engineering Services Fund	380	31950-31999
Miscellaneous Capital Projects Fund	387	32200-32249
City University of New York Capital Projects Fund	388	32250-32299
Mental Hygiene Facilities Capital Improvement Fund	389	32300-32349
Correctional Facilities Capital Improvement Fund	399	32350-32399
State University Capital Projects Fund	384	32400-32999
New York State Storm Recovery Capital Fund		33000-33049
Dedicated Infrastructure Investment Fund		33050-33099



FUND CLASSIFICATION MANUAL

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>DEBT SERVICE FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Debt Reduction Reserve Fund	064	40000-40049
Mental Health Services Fund	304	40100-40149
General Debt Service Fund	311	40150-40199
Housing Debt Fund	316	40250-40299
Department of Health Income Fund	319	40300-40349
Clean Water/Clean Air Fund	361	40400-40449
Local Government Assistance Tax Fund	364	40450-40499
 <u>ENTERPRISE FUND TYPE</u>		
Youth Commissary Account	324	50000-50049
State Exposition Special Account	325	50050-50099
Correctional Services Commissary Account	326	50100-50299
Agencies Enterprise Fund	331	50300-50399
Office of Mental Health Sheltered Workshop Fund	351	50400-50449
Office for Persons with Developmental Disabilities Sheltered Workshop Fund	352	50450-50499
Mental Hygiene Community Stores Account	353	50500-50599
Unemployment Insurance Benefit Fund	481	50650-50699
 <u>INTERNAL SERVICE FUND TYPE</u>		
Centralized Services Account	323	55000-55049
Agencies Internal Service Account	334	55050-55099
Mental Hygiene Revolving Account	343	55100-55149
Youth Vocational Education Account	347	55150-55199
Joint Labor/Management Administration Account	394	55200-55249
Audit and Control Revolving Account	395	55250-55299
Health Insurance Revolving Account	396	55300-55349
Correctional Industries Revolving Account	397	55350-55399



FUND CLASSIFICATION MANUAL

PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

<u>TRUST AND AGENCY FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
<u>Agency Funds:</u>		
School Capital Facilities Financing Reserve Fund	130	60050-60149
Child Performer's Holding Fund	135/136/137	60150-60199
Employees Health Insurance Fund	152	60200-60249
Social Security Contribution Fund	153	60250-60299
Payroll Deduction Escrow Fund	154	60300-60399
Employees Dental Insurance Fund	162	60400-60449
Management Confidential Group Insurance Fund	163	60450-60499
Lottery Prize Fund	165	60500-60549
Health Insurance Reserve Receipts Fund	167	60550-60599
Miscellaneous NYS Agency Fund	169	60600-60799
EPIC Escrow Fund	175	60800-60849
CUNY Senior College Operating Fund	176	60850-60899
MMIS Statewide Escrow Fund	179	60900-60949
Special Education Fund	309	60950-60999
State University New York Revenue Collection Fund	344	61000-61099
State University Federal Direct Lending Program Fund	382	61100-61999
SSP SSI Payment Escrow Fund		62000-62049
<u>Pension Trust:</u>		
Common Retirement Fund	400	65000-65049
<u>Private Purpose Trust:</u>		
Agriculture Producers' Security Fund	021	66000-66049
Milk Producers' Security Fund	022	66050-66099



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

<u>GENERAL FUND TYPE</u>	<u>BUSINESS UNIT</u>
Agriculture and Markets Revenue Collection Fund	AGM01
Adirondack Park Agency Revenue Collection Fund	APA01
Assembly Revenue Collection Fund	ASM01
Office of Children and Family Services Revenue Collection Fund	CFS01
Joint Commission on Public Ethics Revenue Collection Fund	CPI01
Insurance Department Revenue Collection Fund	DFS01
Department of Motor Vehicles Revenue Collection Fund	DMV01
Department of Corrections Revenue Collection Fund	DOC01
Health Department Medicaid Recoveries Fund	DOH01
Health Department Revenue Collection Fund	DOH01
Department of Labor Revenue Collection Fund	DOL01
Department of Transportation Revenue Collection Fund	DOT01
State Police Revenue Collection Fund	DSP01
Racing Revenue Collection	GAM01
Housing and Community Renewal Revenue Collection Fund	HCR01
Higher Education Services Corporation Tuition Assistance Program	HES01
Department of Law Revenue Collection Fund	LAW01
Office of General Services Escrow Fund	OGS01
Office of General Services Executive Mansion Functions Account	OGS01
Mental Health Revenue Collection Fund	OMH01
Office for Persons with Developmental Disabilities Electronic Benefits Transfer/Food Stamp Fund	OPD01
Office for Persons with Developmental Disabilities Facility Revenue Collection Fund	OPD01
Office for Persons with Developmental Disabilities Funded Depreciation Account	OPD01
Office for Persons with Developmental Disabilities Revenue Collection and Transmittal Account	OPD01
Office of the State Comptroller Fee Collection – General Fund	OSC01
Office of the State Comptroller Income Tax Refund Account	OSC01
Office of the State Comptroller Miscellaneous Revenue Collection Fund	OSC01
Office of the State Comptroller Tax Collection – General Fund	OSC01
Office of the State Comptroller Tobacco Settlement Fund	OSC01



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

GENERAL FUND TYPE (Cont'd):

Parks, Recreation and Historic Preservation Revenue Collection Fund	PRK01
Department of Education Revenue Collection Fund	SED01
Stock Transfer Incentive Fund	TAX01
Department of Taxation and Finance Revenue Collection Fund	TAX01
Judiciary Revenue Collection Fund	UCS01
Workers' Compensation Board Revenue Collection Fund	WCB01
Workers' Compensation Board Assessment Revenue Collection Fund	WCB01

SPECIAL REVENUE FUND TYPE

Agriculture and Markets Marketing and Publicity Fund	AGM01
Theater Development Fund	ART01
Board of Elections Revenue Collection Fund	BOE01
Office of Children and Family Services Care and Maintenance Reimbursement Account	CFS01
Office of Children and Family Services Central Office Medicaid Reimbursement Account	CFS01
Office of Children and Family Services Miscellaneous Revenue Collection	CFS01
Division of Criminal Justice Services Gun Tips Reward Account	DCJ01
Department of Civil Service Affirmative Action Advisory Council	DCS01
Department of Civil Service Exam Fees Fund	DCS01
ENCON Revenue Collection Fund	DEC01
Financial Services Banking Revenue Collection Fund	DFS01
Hospital Excess Liability Pool/HANYS	DFS01
Insurance Dept Health Insurance Rate Stabilization Pool Fund	DFS01
Insurance Dept Workers' Compensation Security Fund Payment Account	DFS01
Division of Military and Naval Affairs – Revenue Collection Fund	DMN01
Health Department Clinical Lab Fee Account	DOH01
Health Department EPIC Fund	DOH01
Health Department Prescription Saver Program Account	DOH01
Health Department WIC Program Account	DOH01
Health Facilities Assessment Fund	DOH01
Indigent Care and High Need Indigent Care Adjustment Pools	DOH01
Public Goods Pool	DOH01
Department of State Revenue Collection Fund	DOS01



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

SPECIAL REVENUE FUND TYPE (Cont'd):

Department of Public Service Revenue Collection Fund	DPS01
Lottery Revenue Collection Fund	GAM01
Housing and Community Renewal Maximum Base Rent Fee Acct	HCR01
Department of Law Shared Forfeiture Fund	LAW01
Lake George Park Commission Revenue Collection Fund	LGP01
Office of Alcohol and Substance Abuse Services Revenue Collection Fund	OAS01
Mental Health Medication Grant Program Account	OMH01
Office for Persons with Developmental Disabilities Nonexpendable Trust Fund	OPD01
Office of the State Comptroller Fee Collection – Special Revenue	OSC01
Office of the State Comptroller Revenue Collection – MTA Share	OSC01
Office of the State Comptroller Tax Collection – Special Revenue	OSC01
Archives Partnership Trust Fund	SED01
Batavia School Revenue Collection Fund	SED01
Rome School Revenue Collection Fund	SED01
SUNY Student Loan Repayment Account	SNY01
SUNY Revenue Collection Fund	SNY01
Department of Financial Services NYS Medical Indemnity Fund	TAX01
Insurance Dept Liquidation Bureau Property & Casualty Insurance Security Fund	TAX01
Insurance Dept Liquidation Bureau Public Motor Vehicle Liability Security Fund	TAX01
Insurance Dept Liquidation Bureau Workers' Compensation Security Fund	TAX01
Workers' Compensation Fund for Reopened Cases	TAX01
Workers' Compensation Special Disability Fund	TAX01
Workers' Compensation Special Fund for Disability Benefits	TAX01
Workers' Compensation Uninsured Employer's Fund	TAX01
World Trade Center Memorial Foundation Fund	TAX01



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

DEBT SERVICE FUND TYPE

Department of Health Maintenance Account	DOH01
Office of Alcoholism and Substance Abuse Services Patient Fees Account	OAS01
Office of Mental Health Debt Service Fund	OMH01
Office for Persons with Developmental Disabilities Debt Service Intercept Fund	OPD01
Office of the State Comptroller Tax Collection – Debt Service	OSC01
Dormitory Authority Community College Tuition and Instructional Income Fund	TAX01
Dormitory Authority Mental Hygiene Facilities Development Improvement Fund Income Account	TAX01
State University Construction Fund Debt Service Fund	TAX01
State University (SUNY) Dormitory Facilities Fund	TAX01
Workers' Compensation Board Special Disability Fund Debt Service Financing Account	TAX01

CAPITAL PROJECTS FUND TYPE

Office of the State Comptroller Tax Collection – Capital Projects Environmental Protection	OSC01
Office of the State Comptroller Tax Collection – Capital Projects Highways and Bridges	OSC01
Office of the State Comptroller Hazardous Waste Remediation Collection Fund	OSC01
Dormitory Authority State Advances Repayment Account	TAX01
State University Construction Fund Capital Projects Fund	TAX01
State University Construction Fund Economic Development Facilities Fund	TAX01
State University Dormitory Facilities Revenue Fund – Repair and Rehabilitation	TAX01

ENTERPRISE FUND TYPE

New York State Fair Revenue Collection Fund	AGM01
Unemployment Insurance Fund - Clearing Account	DOL01

INTERNAL SERVICE FUND TYPE

Office of Children and Family Services Industry School Revenue Account	CFS01
Department of Homeland Security & Emergency Services Fire Academy Fund	DHS01
Office of General Services State Office Buildings Revenue Collection Fund	OGS01



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

TRUST AND AGENCY FUND TYPE

Trust Funds:

Agriculture and Markets Producer Security Fund	AGM01
NYS College Choice Tuition Savings Program Trust Fund	OSC01

Agency Funds:

Agriculture and Markets Farmers Market Nutrition Program Fund	AGM01
Office of Children and Family Services Youth Residents Fund	CFS01
Department of Criminal Justice Services FBI Fingerprint Fee Fund	DCJ01
Department of Civil Service Health Insurance Premium Collection Fund	DCS01
Drainage Improvement Fund	DEC01
ENCON Coastal Erosion Projects Escrow Fund	DEC01
ENCON Contractors Bid & Guarantee Deposit Fund	DEC01
Foreign Fire Insurance Tax Fund	DFS01
Department of Corrections Employee Benefit Fund	DOC01
Department of Corrections Inmates Fund	DOC01
Department of Corrections Occupational Therapy Fund	DOC01
Health Department Miscellaneous Agency Fund	DOH01
Health Department American Indian Health Program Fund	DOH01
Health Department Patients Fund	DOH01
Minimum, Prevailing and Wage Claim Payment Fund	DOL01
Department of Transportation Contractors Bid Deposit and Guarantee Fund	DOT01
Department of Transportation Employee Benefit Fund	DOT01
State Police Seized Asset Fund	DSP01
Lottery Prize Fund	GAM01
Higher Education Services Corporation Guaranteed Student Loans	HES01
Department of Law Civil Recoveries Fund	LAW01
Department of Law Restitution Fund	LAW01
Medicaid Fraud Control Escrow	LAW01
Governor's Office of Employee Relations Arbitrator Panel Administration Fund	OER01
NYS Flex Spending Account	OER01
Mental Health Employee Benefit and Escrow Fund	OMH01
Mental Health Patients Fund	OMH01
Office for Persons with Developmental Disabilities Employee Benefit and Escrow Fund	OPD01



FUND CLASSIFICATION MANUAL

PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

Agency Funds (Cont'd):

Office for Persons with Developmental Disabilities Patients Fund	OPD01
Office of the State Comptroller Abandoned Property Fund	OSC01
Office of the State Comptroller Exchange Fund	OSC01
Office of the State Comptroller Refund Account	OSC01
Office of the State Comptroller Income Tax Holding Account -Localities Share	OSC01
Justice Court Fund	OSC01
Municipal Assistance State Aid Fund for the City of Troy	OSC01
Municipal Assistance Tax Fund for The City of Troy	OSC01
City of Troy General Debt Service Fund	OSC01
Public Asset Fund	OSC01
Office of the State Comptroller Sales Tax Holding Account - Localities Share	OSC01
Office of the State Comptroller Transfer Tax Securities Fund	OSC01
New York City General Debt Service Fund	OSC01
Crime Victims Escrow Fund	OVS01
Crime Victims Restitution Escrow Fund	OVS01
Parks, Recreation and Historic Preservation Agency Fund	PRK01
Department of Education Student Activity Fund	SED01
SUNY Agency Fund	SNY01
Dormitory Authority NYC Health and Hospitals Litigation Holding Account	TAX01
Dept of Tax and Finance Miscellaneous Tax Exchange Account	TAX01
State University Construction Fund Payroll Deductions Fund	TAX01
Linked Deposit Program	TAX01
Office of Temporary and Disability Assistance Title IV-D Child Support Fund	TDA01
Office of Temporary and Disability Assistance Exchange Account	TDA01
Judiciary Trust and Agency Fund	UCS01
Workers' Compensation Board Group Self-Insurer Default Offset Fund	WCB01
Workers' Compensation Board Safe Depository	WCB01
Workers' Compensation Board Self-Insured Fund	WCB01
Workers' Compensation Board Claimant Custody Fund	WCB01
Workers' Compensation Board Self-Insurers In Default Disbursement Account	WCB01



FUND CLASSIFICATION MANUAL

PREFACE

The purpose of this manual is to provide information on each of the funds of the State that are included in the State's financial statements. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

I. FUND CLASSIFICATION

New York State has three broad fund types as follows:

A. GOVERNMENTAL FUND TYPES - those funds through which most governmental functions are financed. Often called 'source and disposition,' 'expendable,' or 'governmental type,' they focus on flow of spendable resources. Governmental funds use the modified accrual basis of accounting and the focus in financial statements is on major funds. These funds include:

1. General Fund – the State's principal operating fund for all tax and other revenues and for all expenditures not required to be accounted for in other funds. All assets and liabilities are current and spending is controlled through the annual financial plan/budgetary process.
2. Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified current operating purposes.¹ Special Revenue Funds include all federal funds unless the federal grant is for capital purposes.
3. Debt Service Funds – are used to account for the accumulation of resources (cash and investments) for the payment of interest and principal on long-term general obligation debt and lease/purchase agreements, including any related expenses. Revenues are generally derived from General Fund contributions (transfers), dedicated taxes, transfers from other funds, patient fees, tuition and other miscellaneous revenues, which are restricted for payment of debt service.
4. Capital Projects Funds – are account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Revenues and fund sources are generated from bond issuances, federal government grants, General Fund contributions (transfers) and dedicated taxes.
5. Permanent Funds - are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the government or its citizenry.¹ Currently, the State does not have any permanent funds for accounting and financial reporting purposes.

¹ GASB Cod., Section 1300 and Section 2 (8) of the State Finance Law.



FUND CLASSIFICATION MANUAL

- B. PROPRIETARY FUND TYPES – are used to account for activities, which are similar to private business enterprises. Proprietary fund types include internal service and enterprise funds. The financial statements focus on major funds.
1. Internal Service Fund- may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.¹
 2. Enterprise Fund – may be used to report any activity for which a fee is charged to external users for goods or services.¹
- C. FIDUCIARY FUND TYPES - are used to account for assets held by the State in a trustee (or fiduciary) capacity or as an agent for individuals, private organizations, other governmental units and/or other funds and include:
1. Pension Trust Fund - is used to account for the assets of the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System, jointly known as the New York State and Local Retirement System. The accrual basis of accounting is used.
 2. Investment Trust Funds – are used to report the external portion of investment pools.¹ Currently the State does not have any investment trust funds for accounting and financial reporting purposes.
 3. Private Purpose Trust Funds – are used to account for all other trust arrangements where the principal and income benefit individuals, private organizations, or other governments.
 4. Agency Funds - are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations. Agency funds function primarily as a clearing mechanism for cash resources collected by the State. They hold cash for a brief period until disbursements are made to authorized recipients. They do not have fund equity and have no measurement focus. The modified accrual basis of accounting is used for these funds.



FUND CLASSIFICATION MANUAL

II. CUSTODY

The financial operations of the State are carried out and recorded in a relatively complex fund structure. One of the reasons for the complexity is that enacted legislation has established funds either in the joint custody or the sole custody of certain designated State officials. For purposes of classifying State funds as to custody the following categories are used:

1. Joint Custody - funds in the dual custody of the Comptroller and the Commissioner of Taxation and Finance (State Treasury). Joint custody funds are sometimes referred to as "Treasury Funds" or the "State Treasury". The bulk of the State's activities are carried out through joint custody funds. Accounting transactions for joint custody funds are processed through the central accounting system and idle cash is subject to investment by the Comptroller. All payments out of such funds are made after audit and upon the warrant of the Comptroller; checks are issued by the State Treasurer.
2. Sole Custody Funds - funds that have been designated by law to be held in the sole custody of a specified State Official and consist of three types:
 - (a) Sole Custody - Comptroller Funds - those funds for which the Comptroller has been designated by law as the custodian. Accounting is performed in manual or stand alone computer systems separate from the Statewide Financial System or within the SFS using the Sole Custody functionality. Idle cash is invested by the Comptroller. Payments are subject to pre-audit by the Comptroller and are authorized by an OSC officer.
 - (b) Sole Custody - Commissioner of Taxation and Finance - those funds for which the Commissioner of Taxation and Finance has been designated by law as the custodian. Accounting is performed either in agency based systems outside the Statewide Financial System or within the SFS using the Sole Custody Accounting functionality. Idle cash is invested by the Commissioner of Taxation and Finance. Payments are made by the Commissioner of Taxation and Finance upon authorization of the Commissioner or the agency administering the program accounted for in the sole custody fund.
 - (c) Sole Custody - Other State Departments and Agencies Funds - those funds where for practical reasons the head of another State department or agency has been designated generally by law as the custodian. Accounting is performed either in agency based systems outside the Statewide Financial System or within the SFS using the Sole Custody Accounting functionality. Idle cash is invested by the head of the agency. Payments are made upon authorization of an agency officer.



FUND CLASSIFICATION MANUAL

III. FUNDS SUBJECT TO APPROPRIATION CONTROL

Article VII, Section 7 of the Constitution and Section 4 of the State Finance Law define which State funds are subject to appropriation control. Generally no money shall be paid from any fund under the management of the state or any agency or officer thereof except in pursuance of an appropriation by law. The only exception to this requirement is for funds that would be classified as Trust and Agency – Agency Funds, where the ownership and equitable title to the moneys belong to an individual or organization and the State agency or officer having custody of such moneys is merely acting as agent pending transfer to the rightful owner. Such transfer may be made without an appropriation by law. In addition other statutes may require that certain funds be subjected to appropriation control. For each fund in this manual the determination that it is subject to appropriation control is based on it being appropriated or reappropriated or that it should be appropriated according to the above constitutional or statutory requirements.

IV. RELATIONSHIP OF FUNDS AND BANK ACCOUNTS

There have been instances where the relationship between funds and bank accounts has been misunderstood. While it is possible that a fund is managed through a single bank account, there is no requirement of a one-for-one relationship, that is, one fund and one bank account. A fund may frequently maintain cash in several bank accounts, and one bank account (e.g. the State's General Checking Account) may contain cash for more than one fund. A bank account may also be utilized in conjunction with agency cash advance accounts or revenue collection accounts, neither of which are funds as previously defined.



FUND CLASSIFICATION MANUAL

V. SCOPE AND ORGANIZATION OF FUND CLASSIFICATION MANUAL

The Fund Classification Manual contains all Joint Custody Funds in the New York State Accounting System and those Sole Custody Funds for which financial data for the State's financial statements is derived from sole custody reports submitted annually. Funds of public authorities and public benefit corporations for which financial data for the State's financial statements is derived from the public authority's or public benefit corporation's financial statements are not included in the Fund Classification Manual. In addition funds of the City University of New York (CUNY) are not included. Their funds are in the custody of the Comptroller of the City of New York and account for the operations of the senior colleges and the community colleges.

The Fund Classification Manual is organized as follows:

Part A - Joint Custody Funds

Joint Custody Funds are listed by the fund value used in the New York State Statewide Financial System within the Budgetary Fund Classification Type.

Part B - Sole Custody Funds

Sole Custody Funds are listed by the Business Unit responsible for administering the fund.

Any questions related to this manual should be directed to the Bureau of Financial Reporting and Oil Spill Remediation (474-3277).



Office of the State Comptroller

FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

GENERAL FUND GROUP



FUND CLASSIFICATION MANUAL

GENERAL FUND - LOCAL ASSISTANCE ACCOUNT

Custody:	Joint	Range:	10000-10049
Year Established:	1981	CAS Fund Number:	001
Authorization:	State Finance Law, §72 (2a)	SFS Fund Number:	10000
Budgetary Classification:	General Fund		
GAAP Classification	General Fund		

General Purpose:

To account for General Fund expenditures for local assistance.

Revenue Sources:

General Fund taxes, fees, and other miscellaneous revenues required to make local assistance payments.

Nature of Expenditures:

State grants to, or State expenditures on behalf of, or certain contractual payments to counties, cities, towns, villages, school districts and other local entities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

GENERAL FUND - STATE OPERATIONS ACCOUNT

Custody:	Joint	Range:	10050-10099
Year Established:	1981	CAS Fund Number:	003
Authorization:	State Finance Law, §72 (2b)	SFS Fund Number:	10050
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for General Fund expenditures for state purposes.

Revenue Sources:

General Fund taxes, fees, and other miscellaneous revenues required to make state purposes payments.

Nature of Expenditures:

Operating costs of State departments and agencies; general state charges, including employee fringe benefits; certain contractual payments to localities; certain financial assistance to individuals and not-for-profit organizations; and interest on Tax and Revenue Anticipation Notes (TRANS) and Bond Anticipation Notes (BANS).

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account



FUND CLASSIFICATION MANUAL

TAX STABILIZATION RESERVE ACCOUNT

Custody:	Joint	Range:	10100-10149
Year Established:	1984	CAS Fund Number:	004
Authorization:	State Finance Law, §92	SFS Fund Number:	10100
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To provide a reserve to finance a cash basis operating deficit in the General Fund at the end of the fiscal year and to make temporary loans to the General Fund during the year.

Revenue Sources:

Any cash surplus in the General Fund at the end of the fiscal year, provided that such amount to be transferred shall not exceed .2% of the General Fund norm (aggregate amount disbursed from the General Fund) for that year, or cause the reserve account to increase to an amount in excess of 2% of the General Fund norm.

Nature of Expenditures:

Transfers to the General Fund at the end of the fiscal year to finance a cash basis operating deficit and for making temporary loans to the General Fund during the fiscal year, which must be repaid by the end of the fiscal year.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

This account was formerly accounted for in the State Purposes Reserve Account and the Local Assistance Reserve Account. Chapter 405 (38), Laws of 1981 abolished these accounts and authorized the transfer of their balances to the Tax Stabilization Reserve Account on July 7, 1984.



FUND CLASSIFICATION MANUAL

CONTINGENCY RESERVE FUND

Custody:	Joint	Range:	10150-10199
Year Established:	1993	CAS Fund Number:	005
Authorization:	Chapter 60, §41, Laws of 1993	SFS Fund Number:	10150
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To provide a reserve to finance special (unanticipated) payments as authorized by the State Legislature. Also may be temporarily loaned to the General Fund–State Purposes Account (10050).

Revenue Sources:

Transfers from the General Fund-State Operations Account (10050), in amounts certified by the Budget Director, of "savings" resulting from the refinancing of outstanding debt of the State or its public authorities; and appropriated transfers from other funds.

Nature of Expenditures:

Payment of judgments against the State where the amount is in excess of \$25 million and such payments are not previously appropriated, or emergency payments relating to natural or physical disasters, or to make payments for the enhancement of the State's economy.

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of the Budget
Division of Homeland Security & Emergency Services

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

Pursuant to Chapter 610, section 11, of the Laws of 1993: The first \$75 million of such savings are transferred from the General Fund to the CRF. The next \$19 million will be transferred to the Environmental Assistance Fund. Any remaining savings are transferred to the CRF.

Pursuant to Chapter 56 of the Laws of 2009, moneys so temporarily loaned to the General Fund in its fiscal year, shall be repaid in cash during the same fiscal year.



FUND CLASSIFICATION MANUAL

UNIVERSAL PRE-KINDERGARTEN RESERVE

Custody:	Joint	Range:	10200-10249
Year Established:	2000	CAS Fund Number:	006
Authorization:	State Finance Law §97-vvv	SFS Fund Number:	10200
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for funds that are set aside, at the request of a school district, pending the approval of the school district's application to begin a pre-kindergarten program by the NYS Department of Education.

Revenue Sources:

Transfers from the General Fund - Local Assistance Account (10000) ⁽¹⁾ pursuant to Education Law §3602-e(10)(f). ⁽²⁾

Nature of Expenditures:

Grants to school districts shall be paid pursuant to statute, but without an appropriation.

Subject to Appropriation Control: Yes No

Administering Agency:

Department of Education

Sub Funds:

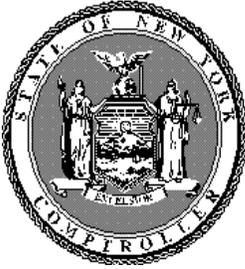
None

Bank Accounts:

Part of General Checking Account

Notes:

- (1) Pursuant to law, any funds remaining on deposit in the fund as of 7/1/2002 would be transferred to the General Fund.
- (2) Chapter 57 of the Laws of 2007, Part B, section 19, pg 72, repealed Education Law §3602-e(10)(f). However, the reference to Education Law §3602-e(10)(f) was not removed from State Finance Law, §97-vvv.



FUND CLASSIFICATION MANUAL

COMMUNITY PROJECTS FUND

Custody:	Joint	Range:	10250-10299
Year Established:	1996	CAS Fund Number:	007
Authorization:	State Finance Law, §99-d as added by Chapter 474, Laws of 1996	SFS Fund Number:	10250
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for various grants, awards and contracts with local governments, not for profit organizations and community groups sponsored by individual Legislators and the Governor. These are often referred to as member items.

Revenue Sources:

Monies transferred from the General Fund – State Operations Account (10050), or any other monies required to be transferred or deposited pursuant to law.
Monies may not be transferred or loaned between accounts of this fund, unless specifically provided by law, or by letter signed by the Budget Director upon the joint request of the secretaries of the two Finance Committees.

Nature of Expenditures:

Various "community projects" to be designated by appropriation. Supplemental payments to certain diagnostic and treatment centers and academic dental clinics were authorized from August 1, 2006-October 31, 2006 pursuant to Chapter 637 of the Laws of 2006.

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of the Budget

Sub Funds:

- Separate sub-funds required. There are currently eight (10251 – 10258).

Bank Accounts:

General Checking

Other:

- By the close of each fiscal year, all remaining amounts not yet transferred shall be transferred to the designated accounts for which such transfers were authorized. Chapter 474, Section 262, of the Laws of 1996 authorizes transfers for fiscal year 1996-97. Revised amounts are legislatively authorized annually thereafter.
- Appropriations in this fund will lapse on 9/15/XX, and each appropriation is available for liabilities incurred during and after the fiscal year for which the appropriations are enacted, thru the lapse date.
- The State is not liable for payments if insufficient monies are available for transfer to any account of this fund.



FUND CLASSIFICATION MANUAL

RAINY DAY RESERVE FUND

Custody:	Joint	Range:	10300-10349
Year Established:	2007	CAS Fund Number:	008
Authorization:	State Finance Law, §92-cc	SFS Fund Number:	10300
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for funds set aside for use during economic downturns or in response to a catastrophic event.

Revenue Sources:

Transfers from the General Fund – State Operations Account (10050). A maximum balance not to exceed 5% of the aggregate amount projected to be disbursed from the General Fund during the fiscal year immediately following the then-current fiscal year.

Nature of Expenditures:

The Fund may only be used to meet General Fund financial plan shortfalls attributable to economic downturns or to finance expenses related to catastrophic events. (State Finance Law §92-cc(2))

Subject to Appropriation Control: Yes ___ No ___

Administering Agencies:

Division of the Budget

Sub Funds:

Bank Accounts:

Part of the General Checking Account.

Other:

Notifications Required:

Prior to authorizing any transfer from the rainy day reserve fund pursuant to the provisions of this section, the director of the budget shall notify the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Such letter shall specify the reasons for the transfer and the amount thereof.

Repayments:

Pursuant to Chapter 56 of the Laws of 2009-10, moneys temporarily loaned to the General Fund during any fiscal year, shall be repaid in cash during the same fiscal year. Any transfer authorized as a result of a catastrophic event shall be subject to repayment provisions to be proposed by the Governor and implemented by appropriation or transfer of funds.



FUND CLASSIFICATION MANUAL

REFUND RESERVE ACCOUNT

Custody:	Joint	Range:	10400-10449
Year Established:	1978	CAS Fund Number:	017
Authorization:	State Finance Law, §71, and Tax Law, §171-a	SFS Fund Number:	10400
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for General Fund resources set aside at fiscal year-end to guard against economic downturns and revenue shortfalls and pay for tax refunds.

Revenue Sources:

Transfers from the General Fund-State Operations Account as requested by the Commissioner of Taxation and Finance.

Nature of Expenditures:

April 1st transfers to the General Fund - State Operations Account (10050) as requested by the Commissioner of Taxation and Finance to pay personal income tax refunds and other General Fund liabilities during the months of April and May.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

As part of the State's multi-year effort to end the Spring Borrowing through the Local Government Assistance Corporation (LGAC), State funds were deposited annually from 1993-94 through 1995-96 in the refund reserve account. The amounts deposited were \$114 million in 1993-94, \$136 million in 1994-95, and \$271 million in 1995-96.

Since 1994-95, when the Earned Income Tax Credit (EITC) was created, funds have been deposited in the Refund Reserve Account at the end of each fiscal year to pay for a portion of the cost of tax reductions. According to the Division of Budget, an amount equal to 1/4 of a tax reduction's cost for a specific tax year has been credited to the account on the following March 31st.



FUND CLASSIFICATION MANUAL

Other:

This practice reflects the State's fiscal policy of reserving funds to pay for tax reductions, provide resources for fiscal stability and to pay personal income tax refunds and other liabilities during April and May.

The following table presents the composition of the Refund Reserve Account in recent years.

Fiscal Year Ended March 31	Total Refund Reserve Balance (Amounts in millions)
1996	678
1997	1,862
1998	2,392
1999	2,306
2000	3,967
2001	3,517
2002	1,677
2003	627
2004	1,224
2005	1,328
2006	2,040
2007	1,715
2008	1,187
2009	577
2010	978
2011	13
2012	358
2013	190
2014	646
2015	5,407

Prior to April 1, 2005 the Refund Reserve Account was not accounted for within the General Fund.



FUND CLASSIFICATION MANUAL

GENERAL FUND

Custody:	Joint	Range:	10450-10499
Year Established:	1982	CAS Fund Number:	100
Authorization:	State Finance Law, §72	SFS Fund Number:	10450
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for all financial resources of the State except those required to be accounted for in another fund.

Revenue Sources:

Taxes, fees and other miscellaneous revenues not required to be accounted for in other funds.

Nature of Expenditures:

Local assistance as accounted for in the Local Assistance Account; the operating costs of New York State government as accounted for in the State Purposes Account and for transfer to a capital projects fund or a debt service fund pursuant to §72(3) of the State Finance Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Local Assistance Account (See 10000)
State Purpose Account (See 10050)

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

FRINGE BENEFIT ESCROW FUND

Custody:	Joint	Range:	10500-10549
Year Established:	1970	CAS Fund Number:	166
Authorization:	State Finance Law, §8-b & Civil Service Law, §168	SFS Fund Number:	10500
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the billings and collections of the Centralized Fringe Benefit Billing System to recover a fair share of the employer's share of fringe benefits costs attributable to employees paid from Non-General Funds. All collections are used to 'offset' appropriated general state charge payments from the State Operations Account (10050).

Revenue Sources:

Collections of amounts billed to various State departments and agencies.

Nature of Expenditures:

Payments of employee benefits and indirect cost transfers to the State Operations Account (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

- 10501 - Indirect Cost Recovery - Federal
- 10502 - Indirect Cost Recovery - Non-Federal
- 10503 - Social Security
- 10504 - Retirement - Non-Federal
- 10505 - Retirement – Federal ⁽¹⁾
- 10506 - Health Insurance
- 10507 - Unemployment Insurance
- 10508 - Workers' Compensation Insurance
- 10509 - Survivors' Benefit
- 10510 - Dental Insurance
- 10511 - Employee Benefit Programs
- 10512 - Vision Benefits
- 10513 - Fringe Benefits - Federal
- 10514 - Fringe Benefits - Other than Federal

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Federal Law requires payments to be made within 48 hours of due date(s). Failure to do so may result in penalty and interest charges.



FUND CLASSIFICATION MANUAL

TOBACCO REVENUE GUARANTEE FUND

Custody ⁽¹⁾	Joint	Range:	10550-10599
Year Established:	2003	CAS Fund Number:	348
Authorization:	State Finance Law, §97-cccc ⁽²⁾	SFS Fund Numbers:	10550
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the moneys set aside for payment to the HCRA Resources Fund.

Revenue Sources:

Transfer from General Fund available moneys including, but not limited to, Personal Income Tax Receipts.

Nature of Expenditures:

At the request of the Commissioner of Health, the Comptroller will transfer any funds on deposit in the Tobacco Revenue Guarantee Fund to the HCRA Resources Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller
Department of Health

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

Budget Director

- **Annually**, as part of the Executive Budget submission the Budget Director is required to provide a HCRA financial plan which shall include quarterly estimates of HCRA receipts and disbursements. **Quarterly**, within 30 days of the end of the quarter, the Budget Director shall update the plan and provide a budget-to-actual comparison. These updates are to be provided to:
 - Temporary President of Senate
 - Speaker of the Assembly
 - State Comptroller
- Determines the amount due to the State from the Tobacco Master Settlement Agreement as of April 30th.⁽²⁾



FUND CLASSIFICATION MANUAL

Commissioner of Health⁽²⁾:

- Quarterly, determines the receipts deposited to the credit of HCRA

Budget Director and Health Commissioner⁽²⁾:

- Determines whether the actual receipts to be received prior to the end of each quarter are less than the greater of the planned receipts or estimated disbursements
- If such determination results in an underpayment or deficiency, the Budget Director shall immediately issue a notice to the Comptroller identifying the amount of such underpayment or deficiency

Comptroller⁽²⁾:

- **Notwithstanding** any provision of law, upon receipt of such notice of underpayment or deficiency, the **Comptroller** shall transfer from amounts available in the General Fund including but not limited to PIT collections, to the Tobacco Revenue Guarantee Fund the amount identified as the underpayment or deficiency
- The total amount transferred to the Tobacco Revenue Guarantee Fund during any such state fiscal year shall not exceed the amount of the state's share of the Tobacco Master Settlement Agreement as of April 30th of each such state fiscal year.

Notes:

- (1) Pursuant to State Finance Law, §97-cccc, this fund was to be established in the Sole Custody of the Comptroller, a technical amendment will be submitted to change the custody to Joint.
- (2) Pursuant to Chapter 109, §55(Part C) of the Laws of 2006, the provisions of State Finance Law §97-cccc(3) shall be suspended for the period April 1, 2007-March 31, 2011, and have no force and effect.



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

SPECIAL REVENUE FUND GROUP



FUND CLASSIFICATION MANUAL

MENTAL HEALTH GIFTS AND DONATIONS FUND

Custody: Joint Range: 20000-20099
Year Established: CAS Fund Number: 019
Authorization: Mental Hygiene Law, §7.29 and §13.29 SFS Fund Number: 20000
Budgetary Classification: Special Revenue Fund
GAAP Classification: Special Revenue Fund

General Purpose:

To account for various gifts and donations to Mental Hygiene facilities for purposes designated by the donor.

Revenue Sources:

Gifts, donations and STIP interest.

Nature of Expenditures:

Miscellaneous purchases for the use or benefit of the patients.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health
Office for People with Developmental Disabilities

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

COMBINED EXPENDABLE TRUST FUND

Custody:	Joint	Range:	20100-20299
Year Established:	1982	CAS Fund Number:	020
Authorization:	State Finance Law ⁽¹⁾ , §11 and §71	SFS Fund Number:	20100
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for various gifts, grants and bequests received by various State departments and agencies pursuant to §11 of the State Finance Law.

Revenue Sources:

Gifts, grants, bequests, transfers from other funds, motor vehicle tax on special vanity plates, and STIP interest on certain subfunds.

Nature of Expenditures:

For purpose designated in the particular gift, grant or bequest.

Subject to Appropriation Control: Yes X No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous; there is a separate sub-fund for each gift, grant or bequest.

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was a part of the Expendable Trust Fund Group, as a result GASB Statement 34 and NCGA 1 it was reclassified to the Special Revenue Fund Group.

⁽¹⁾ Tax Check Off Funds pursuant to SFL§'s 89-e, 92-w, 95-e, 95-e*², 95-h, 97-yy, 97-llll, 97-mmmm, 99-u, 99-v
 Distinctive License Plates Funds pursuant to SFL§'s 95-d, 95-d*², 97-www, 97-cccc
 New York State Emergency Services Revolving Loan pursuant to SFL§ 97-pp
 New York State Innovation in Breast Cancer Early Detection and Research Awards Program Fund pursuant to SFL§ 95-a



FUND CLASSIFICATION MANUAL

NEW YORK INTEREST ON LAWYER ACCOUNT FUND

Custody:	Joint	Range:	20300-20349
Year Established:	1983	CAS Fund Number:	023
Authorization:	State Finance Law, §97-v	SFS Fund Number:	20300
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for moneys received by the Board of Trustees of the fund for the purposes of financing legal services to the poor and the improvement of the administration of justice.

Revenue Sources:

Interest on attorneys IOLA accounts transmitted to the State quarterly by the banks having such accounts and STIP interest. In addition the Board of Trustees is authorized to accept moneys from any sources (donations).

Nature of Expenditures:

Administrative costs and of the remaining money available, no less than 75% is earmarked for distribution to not-for-profit tax-exempt providers of legal services to the poor and the remaining funds are earmarked for the improvement of the administration of justice, particularly in regards to the elderly, disabled and the poor.

Subject to Appropriation Control: Yes No

Administering Agencies:

Board of Trustees of the New York Interest on Lawyer Account Fund

Sub Funds:

20301 - IOLA Private Contributions

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

NEW YORK STATE ARCHIVES PARTNERSHIP TRUST FUND

Custody:	Joint	Range:	20350-20399
Year Established:	1992	CAS Fund Number:	024
Authorization:	Ch 758, §7, Laws of 1992 as amended by Ch. 399, Laws of 1998	SFS Fund Number:	20350
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for monies made available for the preservation of archival records of New York's colonial and state government.

Revenue Sources:

Donations, transfers from the NYS Local Government Records Management Improvement Fund (20500) pursuant to SFL §97-i(3), and STIP interest.

Nature of Expenditures:

Expenses of a development (fundraising) campaign; internships and fellowships to individuals in the field of preservation, archives and public programs; and operation of the NYS Archives Partnership Trust Board.

Subject to Appropriation Control: Yes No

Administering Agencies:

NYS Archives Partnership Trust Board, a public benefit corporation⁽¹⁾

Sub Funds

20351-Archives Partnership Trust Operation and Maintenance Account

Bank Accounts: Part of the General Checking Account

Other:

(1) The NYS Archives Partnership Trust Board is established as a *public benefit corporation* to oversee the activities of the Trust and to raise funds for the preservation and archiving of State and colonial documents. The corporation has some, but not all, of the customary powers of a public benefit corporation. However, certain moneys of the Trust Fund are statutorily placed in the custody of the Comptroller and the Commissioner of Taxation & Finance for appropriated operations and maintenance expenses.

(2) Prior to April 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

CHILD PERFORMER'S PROTECTION FUND

Custody:	Joint	Range:	20400-20449
Year Established:	2003	CAS Fund Number:	025
Authorization:	State Finance Law, §99-j	SFS Fund Number:	20400
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the costs of administering the registration program necessary for ensuring the employment and education requirements for child performers who work or reside in New York State, pursuant to Article 4-A of the Labor Law.

Revenue Sources:

Initial and renewal registration fees; penalties on employers in violation of Article 4-A of the Labor Law, STIP interest and transfers from other funds.

Nature of Expenditures:

Personal service and non-personal service related to administering the child performer requirements set forth in Article 4-A of the Labor Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor

Sub Funds

20401 - Child Performer Protection Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

TUITION REIMBURSEMENT FUND

Custody:	Joint	Range:	20450-20499
Year Established:	1990	CAS Fund Number:	050
Authorization:	State Finance Law, §97-hh	SFS Fund Number:	20450
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues that are earmarked for making tuition refunds to students when a proprietary vocational school fails to do so and for administrative expenses.

Revenue Sources:

Fees, assessments, penalties, fines and settlements relating to the supervision of proprietary vocational schools and STIP interest.

Nature of Expenditures:

Tuition Reimbursement Account - Payments to students pursuant to the Education Law Article 101.

Proprietary Vocational School Supervision Account ⁽¹⁾ - Administrative expenses of the Education Department incurred in connection with supervision of such schools.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education

Sub Funds:

20451- Tuition Reimbursement Account
20452- Proprietary Vocational School Supervision Account

Bank Accounts: Part of the General Checking Account

Other:

- (1) Temporary Loans are authorized pursuant to Chapter 434, Laws of 1999 to Fund 20452 provided such loans do not exceed \$435,000 *more than* the temporary loan outstanding as of March 31, 1999. The March 1999 loan was \$1,038,567.06, therefore, **the maximum permissible loan is \$1,473,567.**
- (2) §5007(11) of the Education Law provides: The State Comptroller shall annually audit or cause to be audited the Tuition Reimbursement Fund and produce an annual financial statement according to Generally Accepted Accounting Principles.



FUND CLASSIFICATION MANUAL

NEW YORK STATE LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT FUND

Custody:	Joint	Range:	20500-20549
Year Established:	1989	CAS Fund Number:	052
Authorization:	State Finance Law, §97-I	SFS Fund Number:	20500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for certain specified fees that are earmarked for improving local government records management.

Revenue Sources:

An additional \$5.00 fee imposed for recording or indexing various instruments pursuant to the Civil Practice Law and Rules §8018 and §8021, fees pursuant to §7-614 of the Administrative Code of the City of New York, and STIP interest.

Nature of Expenditures:

Up to \$2.3 million per year (adjusted annually to reflect direct/indirect charges from negotiated salary increases) for the administrative costs of the Education Department for improving local government records management.
At least \$500,000 for the Documentary Heritage Program.
At least \$300,000 for transfer to the Archives Partnership Trust Fund (20350).
Any remaining monies after these allocations is available for grants to local governments for local government records management improvement pursuant to §57.35 of the Arts and Cultural Affairs Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education

Sub Funds:

20501 - Local Government Records Management

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

SCHOOL TAX RELIEF FUND

Custody:	Joint	Range:	20550-20599
Year Established:	1998	CAS Fund Number:	053
Authorization:	State Finance Law, §97-rrr	SFS Fund Number:	20550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To reimburse school districts for the School Tax Relief (STAR) property tax exemptions for homeowners pursuant to the Real Property Tax law.

Revenue Sources:

Personal income tax deposited pursuant to annual deposit schedules provided by the Budget Director.

Nature of Expenditures:

School tax relief aid granted pursuant to the Real Property Tax Law and payable⁽¹⁾ pursuant to §3609-e of the Education Law. Payments to NYC⁽²⁾ pursuant to State Finance Law, §54-f for tax receipts foregone as a result of personal income tax credits taken by NYC residents.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education

Sub Funds:

20551 - School Tax Relief Account

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ STAR aid is payable on or before October 15th, November 15th, December 15th, 1st business day of January and March 31st.

⁽²⁾ STAR aid to NYC is payable on September 15th, December 15th and June 15th. The director of the Division of Budget shall have the discretion to defer the September 15th and December 15th payment until June 15th.



FUND CLASSIFICATION MANUAL

CHARTER SCHOOLS STIMULUS FUND

Custody:	Joint	Range:	20600-20649
Year Established:	1999	CAS Fund Number:	054
Authorization:	State Finance Law, §97-sss	SFS Fund Number:	20600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

General Purpose:

To provide financial support, including grants and loans to Charter School applicants and to Charter Schools for start-up costs and for costs associated with the acquisition, renovation, or construction of school facilities.

Revenue Sources:

Transfers from other funds, STIP interest, grants, gifts and donations from any public or private source.

Nature of Expenditures:

Services and expenses related to the development, implementation and operation of Charter Schools, including facility costs and loans to authorized charter schools.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education

Sub Funds:

20601- Charter School Stimulus Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

NOT-FOR-PROFIT SHORT-TERM REVOLVING LOAN FUND

Custody:	Joint	Range:	20650-20699
Year Established:	1991	CAS Fund Number:	055
Authorization:	State Finance Law, §97-jj	SFS Fund Number:	20650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for loans to not-for-profit organizations pursuant to State Finance Law, §179-z.

Revenue Sources:

Transfers from the General Fund and repayment of loans.

Nature of Expenditures:

Loans to not-for-profit organizations

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

20651 - Not-for-Profit Loan Account

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

HEALTH CARE REFORM ACT (HCRA) RESOURCES FUND

Custody:	Joint	Range:	20800-20849
Year Established:	2005	CAS Fund Number:	061
Authorization:	State Finance Law, §92-dd	SFS Fund Number:	20800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for health care initiatives financed with HCRA resources.

Revenue Sources:

- (a) Assessments
- (b) Surcharges
- (c) Proceeds from the Sale of Public Assets
- (d) Cigarette Tax Receipts
- (e) STIP interest on certain subfunds
- (f) EPIC fees and premiums received from program participants, drug manufacturer rebates and recoveries from insurance companies
- (g) All other moneys credited or transferred thereto from any other fund or source pursuant to law

Nature of Expenditures ⁽¹⁾⁽²⁾⁽³⁾

Administrative and program costs including transfers to the Public Goods Pool to finance payments made by the State's fiscal agent for selected programs authorized in statute, transfers to the Capital Projects Fund, transfers to the Revenue Bond Tax Fund, and transfers to the Miscellaneous Special Revenue Empire State Stem Cell Trust Fund Account.

Subject to Appropriation Control: Yes No

Administering Agency:

Department of Health

Sub Funds:

Numerous.

Bank Accounts:

Part of the General Checking Account

Other:

- (1) For a complete listing of programs refer to the Comptroller's Monthly Cash Basis Report.
- (2) Pursuant to §1680-j of the Public Authorities Law the Comptroller is authorized and directed to transfer to the Capital Projects Fund upon the request of the Director of Budget from the HCRA Resources Fund up to \$86m for the period April 1, 2015-December 31, 2017. The Comptroller shall also transfer to the Revenue Bond Tax Fund amounts equal to the debt service paid for bonds, notes or other obligations issued to finance the HEAL NY capital grant program.



FUND CLASSIFICATION MANUAL

- (3) Pursuant to §2807-v of the Public Health Law, effective January 2007, the Comptroller is authorized and directed to transfer to the Miscellaneous Special Revenue Empire State Stem Cell Fund upon the request of the Director of Budget from the HCRA Resources Fund up to \$50.0m annually and not to exceed \$500.0m in total.

The following table represents the Life to Date transfers to the Stem Cell Fund:

Fiscal Year End March 31	Transfer Amount
2007	-0-
2008	-0-
2009	-0-
2010	-0-
2011	-0-
2012	\$45.0m
2013	\$40.0m
2014	\$25.8m
2015	\$26.5m
Total	\$137.3m



FUND CLASSIFICATION MANUAL

DEDICATED MASS TRANSPORTATION TRUST FUND

Custody:	Joint	Range:	20850-20899
Year Established:	1991	CAS Fund Number:	073
Authorization:	State Finance Law, §89-c	SFS Fund Number:	20850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for monies that are earmarked for mass transportation purposes.

Revenue Sources:

- Petroleum Business taxes, Motor Fuel taxes, and General Business taxes collected pursuant to the Tax Law
- Fees collected pursuant to the Vehicle & Traffic Law
- STIP interest
- Transfers from the General Fund

Nature of Expenditures:

Reconstruction, replacement, purchase, modernization, improvement, reconditioning, preservation and maintenance of mass transit facilities, vehicles and rolling stock or payment of debt service or operating expenses incurred by mass transit operating agencies.

Subject to Appropriation Control: ⁽¹⁾ Yes X No ___

Administering Agencies:

Department of Transportation

Sub Funds:

20851 -NYC Transit Authority (it's subsidiaries) and the Staten Island Rapid Transit Operating Authority Account
20852 -Long Island R.R. Co. & Metro No. Commuter R.R. Co. Account
20853 -Other Transit Authorities Account

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ SFL §89-c(3) requires appropriations for payment to MTA for the current and next succeeding State fiscal years.



FUND CLASSIFICATION MANUAL

STATE LOTTERY FUND

Custody:	Joint	Range:	20900-20949
Year Established:	1967	CAS Fund Number:	160
Authorization:	State Finance Law, §92-c	SFS Fund Number:	20900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for New York State Lottery operations.

Revenue Sources:

Sale of lottery tickets and Video Lottery Terminal (VLT) receipts, revenues from the sale of advertising on lottery tickets, commercial gaming Video Lottery Terminal (VLT) vendor's fee, and STIP interest on certain subfunds.

Nature of Expenditures:

Administrative costs of the New York State Lottery and state aid for education.

Subject to Appropriation Control: Yes No

Administering Agencies:

New York State Gaming Commission
Education Department

Sub Funds:

20901 - Education	20903 - VLT Administration
20902 - Administration	20904 - VLT Education

Bank Accounts: Part of the General Checking Account

Other:

Pursuant to §1612 of the Tax Law, 15% of "Lotto" game sales is allotted for administrative costs, 40% for prizes and 45% for education aid. For the "Daily Numbers Game", "Win 4", "Pick 10" and "Take 5," 15% is allotted for administrative costs, 50% for prizes and 35% for education aid. For "Instant Cash" games, 15% is allotted for administrative costs, 65% for prizes and 20% for education aid, with the exception that up to five games a year 75% can be allotted for prizes and 10% for education. Prizes are primarily paid from funds in the sole custody of the New York State Gaming Commission.

Video Lottery Gaming is authorized pursuant to §1617-a of the Tax Law.



FUND CLASSIFICATION MANUAL

COMBINED STUDENT LOAN FUND

Custody:	Joint	Range:	20950-20999
Year Established:	1982	CAS Fund Number:	221
Authorization:	State Finance Law, §71	SFS Fund Number:	20950
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for the Student Loan Program administered by the State University of New York.

Revenue Sources:

Repayments of student loans, default collections, annual Federal loan allocations, State matching funds transferred from the General Fund, and STIP interest on certain subfunds.

Nature of Expenditures:

Student loans and administrative costs of the various student loan programs.

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:

Prior to 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION FUND

Custody:	Joint	Range:	21000-21049
Year Established:	1989	CAS Fund Number:	300
Authorization:	State Finance Law, §97-1	SFS Fund Number:	21000
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for moneys earmarked for the administrative costs of managing the Sewage Treatment Program and the Water Pollution Control Revolving Fund.

Revenue Sources:

Transfers from the NYS Environmental Facilities Corporation's Water Pollution Control Revolving Fund pursuant to §1285-j of the Public Authorities Law or any other moneys made available for the purposes of this fund.

Nature of Expenditures:

Administrative costs of the NYS Environmental Facilities Corporation and the Department of Environmental Conservation for managing the Water Pollution Control Revolving Fund, established by §1285-j of the Public Authorities Law, and the Sewage Treatment Program, established by §17-1909 of the Environmental Conservation Law.

Transfers to the Environmental Conservation Indirect Charges Account (21060) for indirect cost reimbursement.

Subject to Appropriation Control: Yes No

Administering Agencies:

NYS Environmental Facilities Corporation
Department of Environmental Conservation

Sub Funds:

21001 - Environmental Facilities Corporation Administration Account
21002 - Department of Environmental Conservation Administration Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

ENCON SPECIAL REVENUE FUND

Custody:	Joint	Range:	21050-21149
Year Established:	1992	CAS Fund Number:	301
Authorization:	State Finance Law, §71	SFS Fund Number:	21050
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues of the Department of Environmental Conservation earmarked for specific purposes.

Revenue Sources:

Various fees, fines and penalties collected pursuant to the Environmental Conservation Law and Vehicle & Traffic Laws; reimbursements from private responsible parties for clean-up cost; reimbursements for public safety activities; rebates/refunds for energy efficient improvements to State Office Buildings, STIP interest on certain subfunds and any other moneys made available for the purpose of these funds.

Nature of Expenditures:

Administrative expenses related to environmental monitoring activities, conservation and efficiency projects, pesticide and natural resource regulation, care and management of various recreation facilities and other miscellaneous purposes.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

Various - A separate subfund is maintained for environmental monitoring activities for each facility subject to ENCON's jurisdiction.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

CONSERVATION FUND

Custody:	Joint	Range:	21150-21199
Year Established:	1940	CAS Fund Number:	302
Authorization:	State Finance Law, §83	SFS Fund Number:	21150
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for environmental conservation purposes.

Revenue Sources:

Hunting, fishing, trapping and guide licenses; fines and penalties for violations of the fish and wildlife protection laws; sales of distinctive conserve habitat license plates; fees for environmental impact statements; tidal wetland use application fees; outdoor recreation and trail maintenance pins; revenues from the operation of real property under ENCON's jurisdiction, including concessions; gifts for fish and wildlife management; the sale of migratory bird stamps and habitat stamps, art prints and fish and wildlife prints; shellfish digger, shipper, and processor permit fees; fees for collecting surf clams and ocean quahogs; and STIP interest.

Nature of Expenditures:

Operating expenses, grants, and capital expenditures of the Fish and Wildlife Program and the Marine and Coastal Program, related to the administration and enforcement of Articles 11 and 13 of the Environmental Conservation Law.
Transfers to the Environmental Conservation Indirect Charges Account (21060) for indirect cost reimbursement.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

21151 - Marine Resources Account	21157 - Venison Donation Account
21152 - Migratory Bird Account	21158 - Outdoor Recreation & Trail Maintenance Account
21153 - Guides License Account	21159 - Ivison Bequest Account
21154 - State Fish and Game Trust Account	
21155 - Surf Clam/Quahog Account	
21156 - Habitat Account	

Bank Accounts:

Part of the General Checking Account



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION FUND⁽¹⁾

Custody:	Joint	Range:	21200-21249
Year Established:	1978	CAS Fund Number:	303
Authorization:	Navigation Law, §179	SFS Fund Number:	21200
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for the environmental protection and oil spill compensation program.

Revenue Sources:

License fees, penalties, STIP interest, recoveries of clean-up costs, lien satisfaction income.

Nature of Expenditures:

Administrative costs, clean-up costs, training costs, claims for damages and research on the prevention and effects of oil spills and the causes and abatement of ocean pollution.
Transfer of license fee surcharges to the Hazardous Waste Remedial Fund, as authorized in Navigation Law §186(1)(b).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller
Department of Environmental Conservation
Department of Health
Department of Law

Sub Funds:

21201 - Dept of Audit and Control
21202 - Health Department⁽²⁾Oil Spill
21203 - Department of Environmental Conservation
21204 - Oil Spill Compensation
21205 - License Fee Surcharges

Bank Accounts: Part of the General Checking Account

Other:

⁽¹⁾ Pursuant to Chapter 476, Laws of 1984, the sole custody N.Y. State Environmental Protection and Spill Compensation Fund (NYEPSCF) became a joint custody fund.

⁽²⁾ Chapter 38, Laws of 1985 effective October 13, 1985 provides that the functions performed by the Department of Transportation be transferred to the Department of Environmental Conservation. Fund 21202 was assigned to the Department of Health pursuant to an appropriation provided in Chapter 50, Laws of 1991.



FUND CLASSIFICATION MANUAL

TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH FUND

Custody:	Joint	Range:	21250-21299
Year Established:	1985	CAS Fund Number:	305
Authorization:	State Finance Law, §97-c ⁽¹⁾ Labor Law, §887 ⁽²⁾	SFS Fund Number:	21250
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for occupational safety and health training, education programs, enforcement activities and other worker protection activities.

Revenue Sources:

Special compensation assessments collected pursuant to §151 of the Worker's Compensation Law and STIP interest.

Nature of Expenditures:

- Grants to employers, labor organizations, trade associations, nonprofit organizations and educational institutions for conducting training, education and other proven preventive programs on occupational safety and health.
- Operating expenses of the Department of Labor (DOL) related to occupational safety and health program enforcement activities and administration of the Occupational Safety and Health Training and Education grant program as well as other DOL administration.
- Statutory transfers to the General Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor

Sub Funds:

21251 – OSHA Training and Education Account
21252 – OSHA Inspection Account

Bank Accounts:

Part of the General Checking Account

Other:

- ⁽¹⁾ OSHA Training and Education Account
- ⁽²⁾ OSHA Inspection Account



FUND CLASSIFICATION MANUAL

LAWYERS' FUND FOR CLIENT PROTECTION

Custody:	Joint	Range:	21300-21349
Year Established:	1981	CAS Fund Number:	306
Authorization:	State Finance Law, §97-t	SFS Fund Number:	21300
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for protecting the good name of the legal profession by compensating for losses caused by dishonest lawyers.

Revenue Sources:

Attorney registration fees collected pursuant to §468-a of the Judiciary Law.
Transfers from any other fund or source, voluntary contribution and STIP interest.

Nature of Expenditures:

Administrative costs and payment of claims for losses caused by dishonest conduct of attorneys admitted to practice in New York

Subject to Appropriation Control: Yes No

Administering Agencies:

Board of Trustees of the Clients' Security Fund (The Judiciary)

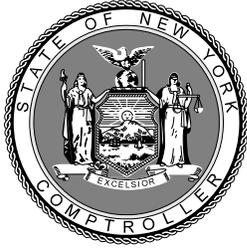
Sub Funds:

21301 - CSF Registration Fee Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

EQUIPMENT LOAN FUND FOR THE DISABLED

Custody:	Joint	Range:	21350-21399
Year Established:	1985	CAS Fund Number:	307
Authorization:	Social Services Law, §326-b	SFS Fund Number:	21350
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for loans made to the disabled for the acquisition of equipment.

Revenue Sources:

All moneys appropriated for the purposes of this fund, all moneys required by law to be paid or transferred to this fund, interest on loans made from the fund, and STIP interest.

Nature of Expenditures:

Loans not to exceed \$4,000 to the disabled to purchase or replace essential equipment used by them for daily living or vocational functioning following rehabilitation and adaptive equipment to permit a disabled person to operate a motor vehicle.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Children and Family Services

Sub Funds:

21351 - Equipment Loan Fund

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

MASS TRANSPORTATION OPERATING ASSISTANCE FUND

Custody:	Joint	Range:	21400-21449
Year Established:	1981	CAS Fund Number:	313
Authorization:	State Finance Law, §88-a	SFS Fund Number:	21400
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for various taxes earmarked for public mass transportation operating assistance programs.

Revenue Sources:

- The gross receipts tax on petroleum sales collected pursuant to §182-a of the Tax Law,
- The transmission tax collected pursuant to §205 of the Tax Law;
- The petroleum business tax collected pursuant to Article 13A of Tax Law,
- The franchise tax on business, banking, and insurance corporations pursuant to Articles 9A, 32, and 33 of the Tax Law, respectively,
- Sales tax collected in the MTA district,
- Interest income pursuant to SFL §88-a (9), and
- Transfers from the General Fund pursuant to Article VII and SFL §88-a (5)

Nature of Expenditures:

Local assistance for public mass transportation operating assistance purposes.
Payments made to the MTA Dedicated Tax Fund (non-State Fund) for payment of debt service including reserve requirements, and to the extent those requirements have been satisfied, for operating costs, capital costs, etc. of the authority or any of its' subsidiaries.
Transfers to the General Debt Service Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation

Sub Funds:

21401 - Public Transportation Systems Operating Assistance Account
21402 - Metropolitan Mass Transportation Operating Assistance Account
21403 - Urban Mass Transit Operating Assistance Account
21404 - Additional Mass Transportation Fund

Bank Accounts:

Part of the General Checking Account



FUND CLASSIFICATION MANUAL

CLEAN AIR FUND

Custody:	Joint	Range:	21450-21499
Year Established:	1993	CAS Fund Number:	314
Authorization:	State Finance Law, §97-oo ⁽¹⁾	SFS Fund Number:	21450
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues dedicated to meet the State's obligations under the Clean Air Act for controlling stationary and mobile sources of air pollution.

Revenue Sources:

Operating permit program fees, fines and penalties for non compliance, emission inspection certificate fees, vehicle registration fees and interest income pursuant to SFL §97-oo.

Nature of Expenditures:

Costs of developing, implementing and administering the operating permit program and the mobile source program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation
Department of Motor Vehicles

Sub Funds:

21451- Operating Permit Program Account (ENCON)
21452- Mobile Source Account (DMV)

Bank Accounts:

General Checking Account

Other:

⁽¹⁾ SFL §97-oo (3)(j) authorizes loans from the Operating Permit Program Account (21451) to the Mobile Source Account (21452) which must be repaid with interest over a period of five years (See also Ch. 609, 1993).



FUND CLASSIFICATION MANUAL

NEW YORK STATE INFRASTRUCTURE TRUST FUND

Custody:	Joint	Range:	21500-21549
Year Established:	1987	CAS Fund Number:	318
Authorization:	State Finance Law, §88	SFS Fund Number:	21500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for non-recurring General Fund revenues resulting from the Federal Tax Reform Act of 1986 being set aside to finance future affordable housing capital programs.

Revenue Sources:

Transfers from the General Fund, transfers from the State of New York Mortgage Agency pursuant to §2404(26) of the Public Authorities Law, any transfers authorized by law and STIP interest.

Nature of Expenditures:

Transfers to Housing Assistance Fund (31800) or any other fund pursuant to law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

21501 - Housing Reserve Account
21502 - Supplemental Housing Account
21503 - General Fund Support Account

Bank Accounts:

Part of the General Checking Account

Other:

At the end of the fiscal year any moneys in the fund in excess of \$300 million shall be transferred to the General Fund.

Moneys on deposit in the Infrastructure Trust Fund may be temporarily loaned, without interest, to the General Fund during any fiscal year. All loans must be repaid by March 31 of the fiscal year in which the loan was made.



FUND CLASSIFICATION MANUAL

LEGISLATIVE COMPUTER SERVICES FUND

Custody:	Joint	Range:	21550-21599
Year Established:	1984	CAS Fund Number:	321
Authorization:	State Finance Law, §97-uu	SFS Fund Number:	21550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for the development of the Legislature's data processing capabilities.

Revenue Sources:

All revenues received from sale of demographic surveys, data, copies of tabulations, and other statistical compilations and materials pursuant to §83-m (7) of the Legislative Law; as well as receipts from computer related operations, STIP interest and all other moneys credited or transferred from any other fund or source pursuant to law.

Nature of Expenditures:

Research and development, training of personnel and acquisition of support services directly related to the Legislature's data processing capabilities of the Legislature.

Subject to Appropriation Control: Yes X No ___

Administering Agencies:

The Legislature

Sub Funds:

21551 - Legislative Bill Drafting Commission
21552 - Demographics/Reapportion

Bank Accounts:

Part of the General Checking Account

Other:

This fund was formerly the Legislative Computer Services Research and Development Fund which was established in 1979.



FUND CLASSIFICATION MANUAL

BIODIVERSITY STEWARDSHIP AND RESEARCH FUND

Custody:	Joint	Range:	21600-21649
Year Established:	1993	CAS Fund Number:	328
Authorization:	State Finance Law, §97-oo	SFS Fund Number:	21600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues dedicated for inventorying, researching, analyzing, and disseminating information about plants and animals that are unique or rare in New York State.

Revenue Sources:

All moneys credited or transferred from any other fund or source pursuant to law (unspecified).

Nature of Expenditures:

Administrative costs in connection with the identification, research and conservation of the State's biological diversity.

Subject to Appropriation Control: Yes No

Administering Agencies:

Education Department

Sub Funds:

Bank Accounts:

Other:



FUND CLASSIFICATION MANUAL

COMBINED NONEXPENDABLE TRUST FUND

Custody:	Joint	Range:	21650-21699
Year Established:	1982	CAS Fund Number:	332
Authorization:	State Finance Law, §71	SFS Fund Number:	21650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for gifts and bequests received by various State departments and agencies pursuant to §11 of the State Finance Law; the principal of which must be preserved intact with only the interest income available for expenditure and for loans made to OMH voluntary providers for start-up costs related to intermediate care facilities.

Revenue Sources:

Interest income including STIP interest.

Nature of Expenditures:

For the purpose specified in the particular gift or bequest.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

21651 - Brummer Award	21655 - Rockefeller Trust (Principle) ⁽¹⁾
21652 - William Vorce	21656 - Helen Hayes Hospital (Principle) ⁽¹⁾
21653 - Rockefeller Trust (Cumulative Int.)	21657 - Cunningham Fund (Principle) ⁽¹⁾
21654 - OPWDD Nonexpendable Trust	

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

⁽¹⁾ STIP interest earned for 21655, 21656, and 21657 is transferred to 21653, 20109, and 20160 respectively.



FUND CLASSIFICATION MANUAL

WINTER SPORTS EDUCATION TRUST FUND

Custody:	Joint	Range:	21700-21749
Year Established:	1977	CAS Fund Number:	333
Authorization:	Education Law, §495-a	SFS Fund Number:	21700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the proceeds from the Olympic Lottery Game set aside as a trust fund to be invested with the principal and interest earmarked for the benefit of the New York State Olympic Regional Development Authority.

Revenue Sources:

STIP interest⁽¹⁾.

Nature of Expenditures:

Administrative costs of the New York State Olympic Regional Development Authority (ORDA) and the retirement of ORDA loan obligations in State Fiscal Year 1996-97.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller
New York State Olympic Regional Development Authority

Sub Funds:

21701 - Cumulative Interest
21702 - Principal

Bank Accounts: Part of the General Checking Account

Other:

Pursuant to §92-c(5) of the State Finance Law the proceeds from the Olympic Lottery Game sales through March 31, 1980 were transferred to the Winter Sports Education Trust Fund to be invested with only the interest earned available for expenditure.

Chapter 309, §132 of the Laws of 1996 amended §495-a of the Education Law to allow for use of the principal consequently changing the appropriate classification from Nonexpendable Trust to Expendable Trust.

Prior to April 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

⁽¹⁾STIP interest earned for Fund 21702 is transferred to Fund 21701.



FUND CLASSIFICATION MANUAL

MUSICAL INSTRUMENT REVOLVING FUND

Custody:	Joint	Range:	21750-21799
Year Established:	1983	CAS Fund Number:	335
Authorization:	State Finance Law, §97-v	SFS Fund Number:	21750
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

A revolving fund to make loans to not-for-profit symphony orchestras for the loan, lease or purchase of musical instruments and other related property.

Revenue Sources:

State appropriations (limited to \$500,000), gifts, contributions and unrestricted bequests, as well as transfers authorized by law and auction proceeds as promulgated in SFL §97-v (6) and (7).

Nature of Expenditures:

Loans, leases, purchases of musical instruments and related property and equipment to not-for-profit symphony orchestras and not-for-profit musical entities AND for administrative costs of the Council pursuant to the Budget Director's approval.

Subject to Appropriation Control: Yes No

Administering Agencies:

Council on the Arts

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

ARTS CAPITAL REVOLVING FUND

Custody:	Joint	Range:	21850-21899
Year Established:	1987	CAS Fund Number:	338
Authorization:	State Finance Law, §97-z	SFS Fund Number:	21850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for a Not-For-Profit Arts Organizations Capital Loan Program.

Revenue Sources:

General fund appropriations; STIP interest, grants, gifts or bequests, repayments of loans and \$15 of each \$25 annual service charge for distinctive license plates for the Council of the Arts pursuant to §404-q of the Vehicle and Traffic Law and license plates for the arts and cultural institutions and museums pursuant to §404-v of the V&T Law.

Nature of Expenditures:

Loans to not-for-profit arts organizations in accordance with §3.07 of the Arts and Cultural Affairs Law, for administrative costs of the Dormitory Authority incurred in assisting the Council on the Arts in administering the loan program and monitoring construction on eligible projects, and for administrative costs of the Council.

Subject to Appropriation Control: Yes X No ___

Administering Agency:

Council on the Arts

Sub Funds:

21851 Arts Capital Revolving Fund

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

MISCELLANEOUS SPECIAL REVENUE ACCOUNT

Custody:	Joint	Range:	21900-22449
Year Established:	1982	CAS Fund Number:	339
Authorization:	State Finance Law, §71	SFS Fund Number:	21900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for various fines, fees and miscellaneous revenues that has been earmarked for specific governmental purposes.

Revenue Sources:

Fines, fees, grants and other miscellaneous revenues, transfers from other funds or revenues in excess of debt service requirements and STIP interest on certain subfunds.

Nature of Expenditures:

Generally for operating expenses for specific governmental programs for which the revenue source has been earmarked.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous, generally there is a separate sub-fund for each program or revenue source.

Bank Accounts:

Part of the General Checking Account

Other:

Pursuant to Chapter 389, Laws of 1997, State Finance Law, §4(6) was added to include the authorization for the State Comptroller to receive for deposit, monies identified by the Director of the Budget as having been intended to support specific disbursements.



FUND CLASSIFICATION MANUAL

COURT FACILITIES INCENTIVE AID FUND

Custody:	Joint	Range:	22500-22549
Year Established:	1987	CAS Fund Number:	340
Authorization:	State Finance Law, §94	SFS Fund Number:	22500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the distribution of court facilities incentive aid pursuant to State Finance Law, §54-j.

Revenue Sources:

Transfers from the General Fund pursuant to State Finance Law §94(4) and STIP interest.

Nature of Expenditures:

Payments of court facilities incentive aid to counties and cities, transfers to the General Fund, and transfers to the General Debt Service Fund for payment of the judiciary's expenses in relation to the NYS Judicial Training Institute as provided in the agreement specified in §219-a(2) of the Judiciary Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Judiciary

Sub Funds:

22501 - Undistributed

Bank Accounts:

Part of the General Checking Account

Other:

Public Authorities Law, §1680-b authorizes the Dormitory Authority to enter into lease purchase agreements with municipalities for financing the construction of municipal court facilities. If a municipality is delinquent in making lease purchase payments to the Dormitory Authority, §94(3) of the State Finance Law authorizes the Comptroller to deduct the amount due from any Court Incentive Aid payable to such municipality and pay it to the Dormitory Authority.



FUND CLASSIFICATION MANUAL

On or before April 13th of each year the Comptroller shall certify to the Director of the Budget and the Chief Administrator of the Courts, with copies of such certification filed with the Chairpersons of the Senate Finance Committee and the Assembly Ways and Means Committee:

- The amount of moneys transferred from the Court Facilities Incentive Aid Fund to the General Fund in the previous year
- the total amount of moneys transferred from the Court Facilities Incentive Aid Fund to the General Fund from the date of the establishment of the Court Facilities Incentive Aid Fund to the present, and
- the total, if any, of moneys transferred from the General Fund to the Court Facilities Incentive Aid Fund in all previous years pursuant to the court facilities incentive aid fund guarantee.



FUND CLASSIFICATION MANUAL

EMPLOYMENT TRAINING FUND

Custody:	Joint	Range:	22550-22599
Year Established:	1983	CAS Fund Number:	341
Authorization:	State Finance Law, §71	SFS Fund Number:	22550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for contracts between the Office of Children and Family Services and NYC in conjunction with moneys received by the City under the Workforce Investment Act and Temporary Assistance to Needy Families.

Revenue Sources:

Payments to the State pursuant to contracts between Children and Family Services and NYC and STIP interest.

Nature of Expenditures:

Primarily temporary personal service and the employer's share of fringe benefits.

Subject to Appropriation Control: Yes No

Administering Agencies:

Children and Family Services

Sub Funds:

22551- In School Year Round Account
22552- Summer Youth Employment

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY INCOME FUND

Custody:	Joint	Range:	22650-22699
Year Established:	1959	CAS Fund Number:	345
Authorization:	Education Law, §355(4)	SFS Fund Number:	22650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund ⁽¹⁾		

General Purpose:

To account for certain State University revenues that are earmarked for the operating expenses of the State University of New York.

Revenue Sources:

Tuition, fees, fines, sale of products and services, food services, university hospital operations, transfers from other funds, STIP interest ⁽²⁾ and any other unrestricted revenues.

Nature of Expenditures:

Operating expenses of the State University of New York and transfers to the General Fund, SUCF Capital Projects funds and MMIS Statewide Escrow fund for Delivery System Reform Incentive Payments (DSRIP).

Subject to Appropriation Control: Yes X No ___

Administering Agencies:

State University of New York

Sub Funds:

22651 - Interest Income	22656 – S.U. Hospitals IFR Account
22652 – L.I. Veterans Home	22657 – SUNY Stabilization Account
22653 – S.U. General IFR	22658 – University Wide Hospital IFR
22654 – S.U. Income Offset	22659 – SUNY Tuition Reimb. Account
22655 – General Revenue Offset Account	22660 – Supplemental Operational Fund

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Prior to April 2003, this fund was part of the College and University Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Enterprise Fund Group.

⁽²⁾ STIP interest earned on certain subfunds is transferred to 22651.



FUND CLASSIFICATION MANUAL

CHEMICAL DEPENDENCE SERVICE FUND

Custody:	Joint	Range:	22700-22749
Year Established:	1984	CAS Fund Number:	346
Authorization:	State Finance Law, §97-w	SFS Fund Number:	22700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues realized from the forfeiture of property of criminals pursuant to Article 13-A of the Civil Practice Law, that are earmarked for specific Office of Alcoholism and Substance Abuse Services programs.

Revenue Sources:

Moneys realized through the forfeiture of the property of criminals, grants, contributions, STIP interest, any moneys appropriated for the purpose of this fund and any moneys authorized by law to be transferred to this fund.

Nature of Expenditures:

To provide support to approved funded agencies and for local school-based and community programs which provide drug abuse prevention and education services.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Alcoholism and Substance Abuse Services

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

LAKE GEORGE PARK TRUST FUND

Custody:	Joint	Range:	22750-22799
Year Established:	1987	CAS Fund Number:	349
Authorization:	State Finance Law, §97-h	SFS Fund Number:	22750
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for the Lake George Park Commission for protecting the natural beauty and preserving the pure water supply and other natural resources of the Lake George Park.

Revenue Sources:

Boat fees and dock, wharf and mooring fees collected pursuant to §43-0125 of the Environmental Conservation Law and a portion of the snowmobile registration fees collected pursuant to §2231 of the Vehicle and Traffic Law and STIP interest.

Nature of Expenditures:

Administrative and operating costs of the Lake George Park Commission, the acquisition of integral environmental areas and open space areas or for grants to municipalities or nonprofit land trusts for such acquisitions.

Subject to Appropriation Control: Yes No

Administering Agencies:

Lake George Park Commission

Sub Funds:

22751 - Lake George Park Trust Fund

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT & MOTOR VEHICLE THEFT AND INSURANCE FRAUD PREVENTION FUND

Custody:	Joint	Range:	22800-22849
Year Established:	1992	CAS Fund Number:	354
Authorization:	State Finance Law §97-mm and §89-d	SFS Fund Number:	22800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for monies that are deducted for activities relating to the detection, prevention, or reduction of automobile theft.

Revenue Sources:

Motor vehicle law enforcement fee charged to automobile insurance policyholders (re. §9110 of the Insurance Law), STIP interest on certain subfunds and all other grants, bequests, or other moneys credited, appropriated or transferred from any other fund or source.

Nature of Expenditures:

State operations expenses of the Division of State Police including but not limited to the costs of activities relating to the detection, prosecution or reduction of automobile theft and related purposes. Grants to local provider agencies for theft and insurance fraud prevention activities enumerated in §846-m of the Executive Law as approved by the Motor Vehicle Theft and Insurance Fraud Prevention Board.

Subject to Appropriation Control: Yes X No _____

Administering Agencies:

Division of State Police
Division of Criminal Justice Services

Sub Funds:

22801 Motor Vehicle Theft & Insurance Fraud Prevention (commercial)
22802 State Police Motor Vehicle Law Enforcement (passenger vehicles)

Bank Accounts:

Part of the General Checking Account

Other:

- The State Comptroller is required to conduct an audit of all moneys received and expended by the Fund as well as all other funds expended for the purposes of this program, and shall submit a report to the Governor and the Legislature on or before March 1st of every year. (re. Exec. Law, §846-m (2)(d)).
- On or before March 15th of each year, the Superintendent of the State Police shall furnish to the Governor and the Legislature a report detailing the anti-theft activities of the DSP, etc.



FUND CLASSIFICATION MANUAL

NEW YORK GREAT LAKES PROTECTION FUND

Custody:	Joint	Range:	22850-22899
Year Established:	1990	CAS Fund Number:	355
Authorization:	State Finance Law, §97-ee	SFS Fund Number:	22850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for moneys transferred to the State of New York by the Great Lakes Protection Fund for research and other programs for protecting the Great Lakes.

Revenue Sources:

Transfers from the Great Lakes Protection Fund, STIP interest and any other moneys required by law to be credited to this fund.

Nature of Expenditures:

Programs or grants to supplement existing Great Lakes research and programs consistent with the purposes of the Great Lakes Protection Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

22851 - New York Great Lakes Protection Fund

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

FEDERAL REVENUE MAXIMIZATION CONTRACT FUND

Custody:	Joint	Range:	22900-22949
Year Established:	1996	CAS Fund Number:	359
Authorization:	State Finance Law, §97-ttt	SFS Fund Number:	22900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for dedicated revenues specified by the Office of Temporary and Disability Assistance or the Department of Health on account of federal revenue maximization contract activities.

Revenue Sources:

Federal revenues received pursuant to federal revenue maximization contracts with private contractors, local services districts or State agencies; STIP interest and transfers from other funds where such federal revenues are initially deposited. All deposits and transfers to this fund must be approved by the Budget Director.

Nature of Expenditures:

(1) Payment of fees to contractors providing federal maximization services and (2) payment or reimbursement to local social service districts of the federal share of claims for additional federal reimbursement, and (3) transfers to the Contingency Reserve Fund.

Subject to Appropriation Control: Yes X No ___

Administering Agencies:

Department of Health
Office of Temporary and Disability Assistance

Sub Funds:

22901 - Revenue Maximization
22902 - Local Maximization Account
22903 - Revenue Maximization Contractor Account

Bank Accounts:

Part of the General Checking Account

Notes:



FUND CLASSIFICATION MANUAL

HOUSING DEVELOPMENT FUND

Custody:	Joint	Range:	22950-22999
Year Established:	1968	CAS Fund Number:	360
Authorization:	Private Housing Finance Law, §574	SFS Fund Number:	22950
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for non-interest temporary loans authorized by the Private Housing Finance Law §576-d to non-profit housing development companies for initial development costs and for farm worker housing project loans.

Revenue Sources:

Repayment of loans, General Fund appropriations and STIP interest.

Nature of Expenditures:

Loans to non-profit housing development companies.

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Housing and Community Renewal

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1 it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

NEW YORK STATE DEPARTMENT OF TRANSPORTATION HIGHWAY SAFETY PROGRAM FUND

Custody:	Joint	Range:	23000-23049
Year Established:	1990	CAS Fund Number:	362
Authorization:	State Finance Law, §90	SFS Fund Number:	23000
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues earmarked for the Highway Safety Program.

Revenue Sources:

- (a) Fines and penalties collected for violations of §14-f or §140(2) of the Transportation Law ⁽¹⁾.
- (b) Moneys resulting from revenue contracts for parkway towing and emergency road services, lease income, gas station net revenue, and sale of property or assets on parkways designated in law as special parkways.
- (c) STIP Interest

Nature of Expenditures:

Services and expenses of the Highway Safety Program and related purposes, including the purchase of highway safety equipment.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation

Sub Funds:

23001 – DOT Highway Safety Program

Bank Accounts:

Part of the General Checking Account

Other:

- ⁽¹⁾ On or before the last day of the State's fiscal year, up to 50% of the moneys received shall be transferred to the General Fund.



FUND CLASSIFICATION MANUAL

VOCATIONAL REHABILITATION FUND

Custody:	Joint	Range:	23050-23099
Year Established:	1969	CAS Fund Number:	365
Authorization:	State Finance Law, §97-III	SFS Fund Number:	23050
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for rehabilitative services to individuals totally or partially incapacitated for work financed by a fee earmarked for that purpose.

Revenue Sources:

Employers or their insurance carriers pay a fee to the State for each case of death due to injuries in which there is nobody entitled to compensation and STIP interest.

Nature of Expenditures:

Administrative costs and rehabilitative services provided to individuals totally or partially incapacitated.

Subject to Appropriation Control: Yes No

Administering Agencies:

Education Department

Sub Funds:

23051 - State Vocational Rehabilitation

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION FUND

Custody:	Joint	Range:	23100-23149
Year Established:	1997	CAS Fund Number:	366
Authorization:	State Finance Law, §97-ddd	SFS Fund Number:	23100
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the administration costs associated with implementing the Drinking Water Program established by Title IV of Article 11 of the Public Health Law and the Drinking Water Revolving Fund established by §1285-m of the Public Authorities Law.

Revenue Sources:

Monies transferred to the State from the Drinking Water Revolving Fund (EFC) pursuant to §1285-m of the Public Authorities Law.

Monies made available to the State pursuant to the Federal Safe Drinking Water Act for purposes of administering and managing financial assistance provided to recipients from the drinking water revolving fund.

Monies credited or transferred from any other fund or source.

Nature of Expenditures:

Management and administration of the drinking water program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health

Sub Funds:

23101 - Environmental Facilities Corporation

23102 - Department of Health

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET FUND

Custody:	Joint	Range:	23150-23199
Year Established:	1992	CAS Fund Number:	368
Authorization:	State Finance Law, §94-a	SFS Fund Number:	23150
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the distribution of dedicated court revenues collected in counties within the City of New York.

Revenue Sources:

Transfers from the General Fund pursuant to §94-a(3) of the State Finance Law ⁽¹⁾ and §39(2)(a-i)(iii) of the Judiciary Law.

Nature of Expenditures:

Payment of services and expenses of the offices of the county clerks in the City of New York.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Court Administration

Sub Funds:

23151 - NYC County Clerks Operating Offset Fund

Bank Accounts:

Part of the General Checking Account

Other:

(1) Transfers from the General Fund shall occur on or before April 20th in each fiscal year.



FUND CLASSIFICATION MANUAL

JUDICIARY DATA PROCESSING OFFSET FUND

Custody:	Joint	Range:	23200-23249
Year Established:	1992	CAS Fund Number:	369
Authorization:	State Finance Law, §94-b	SFS Fund Number:	23200
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for dedicated fees collected for conducting criminal history searches and other searches for data kept electronically by the Unified Court System.

Revenue Sources:

\$16 of criminal history search fees collected pursuant to Chapter 56 of the Laws of 2008, Part CC, and transfers from the General Fund.

Nature of Expenditures:

Payment for services and expenses of the Office of Court Administration associated with its data processing function.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Court Administration

Sub Funds:

23201 - Judiciary Data Processing Offset Fund

Bank Accounts:

Part of the General Checking Account

Other:

Transfers from the General Fund shall occur on or before April 20th in each fiscal year.



FUND CLASSIFICATION MANUAL

IFR/CITY UNIVERSITY TUITION FUND

Custody:	Joint	Range:	23250-23449
Year Established:	1995	CAS Fund Number:	377
Authorization:	State Finance Law, §71	SFS Fund Number:	23250
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund ⁽¹⁾		

General Purpose:

To account for earmarked revenues for the operation of City University of New York.

Revenue Sources:

Excess tuition revenue, fees from self-supporting activities, non-academic user fees and STIP interest.

Nature of Expenditures:

Operating expenses of the City University of New York

Subject to Appropriation Control: Yes X No ___

Administering Agencies:

City University of New York

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Prior to April 2003, this fund was part of the College and University Fund Group, as a result of GASB Statement 34 and NCGA Statement 1 it was reclassified to the Enterprise Fund Group.



FUND CLASSIFICATION MANUAL

US OLYMPIC COMMITTEE/LAKE PLACID OLYMPIC TRAINING FUND

Custody:	Joint	Range:	23500-23549
Year Established:	1995	CAS Fund Number:	385
Authorization:	State Finance Law, §84	SFS Fund Number:	23500
Budgetary Classification	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for taxpayer contributions and distinctive license plate fees dedicated for the maintenance and operation of the Lake Placid Olympic Training Center.

Revenue Sources:

- Taxpayer contributions made utilizing personal income tax returns (Tax Law §626)
- Distinctive "Olympic Spirit" license plate fees (V&T Law §404-o)
- Other monies credited or transferred from any other fund (unspecified) and
- STIP Interest

Nature of Expenditures:

Maintenance and operation of the Lake Placid Olympic Training Center and administrative expenses of the U.S Olympic Committee.

Subject to Appropriation Control: Yes No .

Administering Agencies:

Olympic Regional Development Authority
Department of Motor Vehicles
Department of Taxation & Finance

Sub Funds:

23501 – Lake Placid Train - DMV
23502 – Lake Placid Train Act - TAX

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

INDIGENT LEGAL SERVICES FUND

Custody:	Joint	Range:	23550-23599
Year Established:	2003	CAS Fund Number:	390
Authorization:	State Finance Law, §98-b	SFS Fund Number:	23550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To assist the State, counties and cities in providing legal representation for persons in need of services.

Revenue Sources:

- \$70 Driver's License Suspension Termination fee pursuant to §503(2)(j-1) of the Vehicle and Traffic Law
- \$35 of each \$65 Criminal History Search fee collected pursuant to Chapter 62 of the Laws of 2003 amended by Chapter 56 Laws of 2010.
- \$50 of each \$375 Attorney Registration fee collected pursuant to §468-a(4) of the Judiciary Law
- OCA Transfers from the General Fund –State Operations Account pursuant to §121(3-a) of the State Finance Law
- STIP interest

Nature of Expenditures:

Reimburse State and local government costs for providing assigned indigent legal services.

Subject to Appropriation Control: Yes No .

Administering Agencies:

Office of Court Administration
Office of the State Comptroller-Justice Court

Sub Funds:

23551 – Indigent Legal Services

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

UNEMPLOYMENT INSURANCE INTEREST AND PENALTY FUND ⁽¹⁾

Custody:	Joint	Range:	23600-23649
Year Established:	1952	CAS Fund Number:	482
Authorization:	Labor Law, §552	SFS Fund Number:	23600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the collection and disposition of unemployment insurance interest and penalty assessments imposed on NYS employers.

Revenue Sources:

Interest and penalties ⁽²⁾ collected from employers for late payment of unemployment insurance taxes or for not reporting wage income, STIP interest.

Nature of Expenditures:

Operating expenses of employment and training programs and unemployment insurance related projects.

Subject to Appropriation Control: Yes X No ____

Administering Agencies:

Department of Labor

Sub Funds:

23601- Interest and Penalty Account

Bank Accounts:

Part of the General Checking Account

Other:

Revenues are initially deposited in the Unemployment Insurance Clearing Account, a revenue collection account in the custody of the Department of Labor, and these receipts are then transferred to the State Treasury for credit to Fund 23601.

⁽¹⁾ Labor Law §552 and §553 refers to this as the "Special Fund".

⁽²⁾ Receipts credited to Fund 23601 include all interest and penalties LESS the penalties collected under §581 of the Labor Law and §685(v)[1] of the Tax Law that are required to be credited to the Unemployment Insurance Control Account (Fund 25903).



FUND CLASSIFICATION MANUAL

MTA FINANCIAL ASSISTANCE FUND

Custody: Joint Range: 23650-23699
 Year Established: 2009 CAS Fund Number: 225
 Authorization: State Finance Law, §92-ff SFS Fund Number: 23650
 Budgetary Classification: Special Revenue Fund
 GAAP Classification: Special Revenue Fund

General Purpose:

To account for dedicated sources of funding for the Metropolitan Transportation Authority to address MTA’s operating and capital needs.

Revenue Sources:

Taxes and fees imposed in the Metropolitan Commuter Transportation District and STIP interest.

Supplemental Learner Permit Fee	\$1 for each 6 mos	V&T Law: §503 (2) (b-1)	MTA Aid Trust Account
Supplemental Drive License Renewal Fee	\$1 for each 6 mos	V&T Law: §503 (2) (c-3)	MTA Aid Trust Account
Supplemental Motor Vehicle Registration Fee	\$25 per year	V&T Law: §499-b, 499-c	MTA Aid Trust Account
MTA Mobility Tax (Employer Tax)	.11%-.34% of salaries & wages	Tax Law §801	Mobility Tax Trust
Tax on Medallion Taxicab Trips	\$.50 per ride	Tax Law §1281	MTA Aid Trust Account
Special Supplemental Tax on Passenger Car Rentals	5% of Rental Fee	Tax Law §1166-a	MTA Aid Trust Account

Nature of Expenditures:

Quarterly payments to the Metropolitan Transportation Authority for deposit into the MTA Special Assistance Fund – Corporate Transportation Account
 Monthly payments to the Metropolitan Transportation Authority Finance Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller – Bureau of State Accounting Operations

Sub Funds:

23651 – Mobility Tax Trust Account
 23652 – MTA Aid Trust Account

Bank Accounts:

Part of the State’s General Checking Account

Other:

School Districts in the MTA are reimbursed (on or before June 1st each year) for the employer Mobility Tax from a State appropriation. If a State appropriation is not provided, School Districts may temporarily suspend payment of the tax for up to 6 months or until an appropriation is enacted.



FUND CLASSIFICATION MANUAL

NEW YORK STATE COMMERCIAL GAMING FUND^(*)

Custody:	Joint	Range:	23700-23749
Year Established:	2013	CAS Fund Number:	
Authorization:	State Finance Law, §97-nnnn	SFS Fund Number:	23700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for moneys received from commercial casino regulatory and investigatory fees assessed by the NYS Gaming Commission.

Revenue Sources:

All taxes and fees imposed by Article Thirteen of the Racing, Pari-Mutuel Wagering and Breeding Law; any interest and penalties imposed by NY State Gaming Commission relating to imposed taxes; percentage of value of expired gaming related obligations; all penalties levied and collected by the commission and any cash or prizes forfeited from gambling activity.

Nature of Expenditures:

Elementary and secondary education or real property tax relief (80% of moneys in fund)
10% of the money in the fund to be split equally between the host municipality and host county
10% of the money in the fund as attributable to a licensed gaming facility is paid or transferred to the counties within the region, as defined by section 1310 of the Racing, Pari-Mutuel Wagering and Breeding Law for real property tax relief and problem gaming education and treatment assistance. Moneys apportioned to school districts for commercial gaming grants.

Subject to Appropriation Control: Yes No

Administering Agencies:

New York State Gaming Commission

Sub Funds:

23701 – Commercial Gaming Revenue
23702 – Commercial Gaming Regulation

Bank Accounts:

Part of the General Checking Account

Other:

^(*) Added pursuant to Chapter 174 of the Laws of 2013



FUND CLASSIFICATION MANUAL

MEDICAL MARIHUANA TRUST FUND

Custody:	Joint	Range:	23750-23799
Year Established:	2014	CAS Fund Number:	N/A
Authorization:	State Finance Law, §89-h	SFS Fund Number:	23750
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues from the sales of Medical Marihuana by a registered organization.

Revenue Sources:

Excise Tax (7%) on gross receipts from the sale of medical marihuana provided by a registered organization or a certified patient or designated caregiver. Transfers from the General Fund.

Nature of Expenditures:

Administrative and operating costs of the Medical Marihuana Trust Fund.

Monies of the fund are transferred pursuant to SFL §89-h as follows:

22.5% to counties in New York state in which medical marihuana was manufactured and allocated in proportion to the gross sales in each county;

22.5% to counties in New York state where medical marihuana was dispensed and allocated in proportion to the gross sales in each county;

5% to the Office of Alcoholism and Substance Abuse Services for additional drug abuse prevention, counseling and treatment and

5% to the Division of Criminal Justice Services for a discretionary grants program to state and local law enforcement agencies that demonstrate a need relating to title five-A of article thirty-three of the Public Health Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health

Sub Funds:

23751 – Medical Marihuana – General

23754 – MMF – Addiction Services

23752 – MMF – County Distribution

23755 – MMF – Health Operation & Ovrsght

23753 – MMF - Law Enforcement

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY DORMITORY INCOME FUND

Custody:	Joint	Range:	40350-40399
Year Established:	1955	CAS Fund Number:	330
Authorization:	Education Law, §355(8)	SFS Fund Number:	40350
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for certain State University revenues that are earmarked for payment of obligations under the terms of agreements, between the State University of New York and the Dormitory Authority.

Revenue Sources:

Dormitory room rentals and certain other college fees.
STIP interest.

Nature of Expenditures:

Moneys are transferred to the Dormitory Income Reimbursable Account (21937) and the SUNY Residence Hall Rehabilitation and Repair Fund (30100-30299) where expenditures are authorized by appropriations.

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

Prior to April 2003, this fund was part of the College and University Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Debt Service Fund Group.

Pursuant to §350 of the Education Laws, Debt service obligations are paid out of the Dormitory Facilities Revenue Fund, not subject to appropriation, held by the Commissioner of Taxation & Finance outside of the State Treasury.

In April 2014, this fund was reclassified from a Debt Service Fund to a Special Revenue Fund.



FUND CLASSIFICATION MANUAL

FEDERAL USDA - FOOD AND NUTRITION SERVICES FUND

Custody:	Joint	Range:	25000-25099
Year Established:	1988	CAS Fund Number:	261
Authorization:	State Finance Law, §71	SFS Fund Number:	25000
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for Federal grants administered by the U.S. Department of Agriculture.

Revenue Sources:

Federal grants and STIP interest on certain subfunds.

Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account



FUND CLASSIFICATION MANUAL

FEDERAL HEALTH AND HUMAN SERVICES FUND

Custody:	Joint	Range:	25100-25199
Year Established:	1972	CAS Fund Number:	265
Authorization:	State Finance Law, §71	SFS Fund Number:	25100
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for Federal grants administered by the Department of Health and Human Services.

Revenue Sources:

Federal Grants.

Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

FEDERAL EDUCATION FUND

Custody:	Joint	Range:	25200-25249
Year Established:	1998	CAS Fund Number:	267
Authorization:	State Finance Law, §71	SFS Fund Number:	25200
Budgetary Classification:	Special Revenue-Federal		
GAAP Classification:	Special Revenue		

General Purpose:

To account for Federal grants administered by the U.S. Department of Education.

Revenue Sources:

Federal Grants.

Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

FEDERAL MISCELLANEOUS OPERATING GRANTS FUND

Custody:	Joint	Range:	25300-25899
Year Established:	1981	CAS Fund Number:	290
Authorization:	State Finance Law, §71	SFS Fund Number:	25300
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for miscellaneous Federal grants that are each earmarked for specific purposes.

Revenue Sources:

Federal grants and STIP interest on certain sub-funds.

Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as specified in the particular Federal grant awarded to a State department or agency.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

FEDERAL UNEMPLOYMENT INSURANCE ADMINISTRATION FUND

Custody:	Joint	Range:	25900-25949
Year Established:	1936	CAS Fund Number:	480
Authorization:	State Labor Law, §530, 551, 552-a and 552-b	SFS Fund Number:	25900
Budgetary Classification:	Special Revenue – Federal		
GAAP Classification:	Special Revenue		

General Purpose:

To account for services and expenses of administering unemployment insurance and other miscellaneous employment services programs.

Revenue Sources:

Federal grants, employer assessments for re-employment services, penalties for employer failure to file quarterly withholding wage reports and UI returns (re. §581(2)[b], Labor Law), and rental, sub-lease or sale of property (re. §539(2), Labor Law), program income from fees for services performed (re. Part 97.25 of CFR-Uniform Administrative Requirements for Grants and Cooperative Agreements) and STIP interest on certain subfunds.

Nature of Expenditures:

Administrative costs of the Department of Labor - services and expenses of administering unemployment insurance programs, job service programs, workforce investment act programs, employability development programs, the unemployment insurance systems modernization project and other miscellaneous department programs.

Subject to Appropriation Control: Yes No

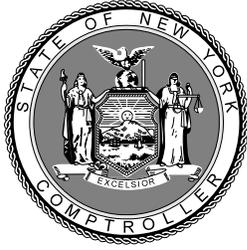
Administering Agencies:

Department of Labor

Sub Funds:

25901 – Unemployment Insurance Administration Account (re. §551, Labor Law)

25902 – Re-Employment Services Account Additional employer assessment (0.075%)⁽¹⁾ credited to the account are to be used exclusively for the purpose of providing additional automated systems and staff to provide enhanced re-employment services (re. §552-a, Labor Law).



FUND CLASSIFICATION MANUAL

25903 – Unemployment Insurance Control Account monies shall be used for the location and prevention of fraud and abuse, collection and enforcement activities and other quality control activities related to the unemployment insurance program (re. §552-b, Labor Law). Labor Law §581(2)[b] and Tax Law §685(v)[1] requires penalties for failure by an employer to file a quarterly combined withholding wage reporting and unemployment insurance return to be credited to Fund 25904.

25904 – UI Renovation Account moneys are used to fund building renovations in New York State offices which are financed from the net proceeds from the sale of department-owned buildings.⁽²⁾

25905 – Disaster Unemployment Assistance Account moneys are used exclusively for the purpose of providing pay for Disaster Unemployment Insurance Benefits.

Bank Accounts:

Part of the General Checking Account (Funds 25901-25904)

Separate account in the Joint custody of the Office of the State Comptroller and the Department of Labor (Fund 25905)

Other:

⁽¹⁾ Pursuant to §581-b of the Labor Law, calendar year assessments in excess of \$35m are credited to the Federal UI Trust Fund. Chapter 53, Laws of 2006, notwithstanding §581-b and provides that when annual contributions paid into the Re-Employment Services Account (25902) exceed \$35m, any further contributions may be used for services and expenses of the unemployment insurance systems modernization project.

⁽²⁾ Re. 29 CFR 97.31: Code of Federal Regulations, Title 29 Section 97.31(c)(1)



FUND CLASSIFICATION MANUAL

FEDERAL UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING FUND

Custody:	Joint	Range:	25950-25999
Year Established:	1967	CAS Fund Number:	484
Authorization:	State Finance Law, §71	SFS Fund Number:	25950
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for Federal grants for various employment and training programs.

Revenue Sources:

Federal grants and operating transfers from General Fund appropriations.

Nature of Expenditures:

Payment of expenses and allowances to authorized enrollees.

- Trade Adjustment Assistance Reform Act assistance provides aid to workers who lose their jobs or whose hours of work and wages are reduced as a result of increased imports. Major activities and services include:
 - Training for employment in another job or career. Workers may receive up to 104 weeks of approved training in occupational skills, basic or remedial education, or training in literacy or English as a second language.
 - Trade Readjustment Allowances (TRA) are weekly cash payments available for 52 weeks after a worker's unemployment compensation (UC) benefit is exhausted and during the period in which a worker is participating in an approved full-time training program.
 - Job Search Allowance may be payable to cover expenses incurred in seeking employment outside the individuals normal commuting area.
 - Relocation Allowances provide reimbursement for approved expenses if individual is successful in obtaining employment outside their normal commuting area and it is necessary to relocate to their new area of employment.

Subject to Appropriation Control: Yes No .

Administering Agencies:

Department of Labor

Sub Funds:

Bank Accounts:

Separate account in the Joint custody account of the Office of the State Comptroller and the Department of Taxation and Finance.



FUND CLASSIFICATION MANUAL

FEDERAL EMPLOYMENT AND TRAINING GRANTS FUND

Custody:	Joint	Range:	26000-26049
Year Established:	1983	CAS Fund Number:	486
Authorization:	State Finance Law, §71	SFS Fund Number:	26000
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for Federal grants received under the Workforce Investment Act of 1988 (Public Law 105-220).

Revenue Sources:

Federal Grants

Nature of Expenditures:

- Grants to other governmental units, community-based organizations, non-profit and for profit organizations, and suballocations to State departments and agencies for the administration and operation of employment and training programs.
- Services and expenses of adult, youth and dislocated worker employment and training local workforce investment area programs and statewide rapid response activities.
- State administration and technical assistance to local workforce investment areas.

Subject to Appropriation Control: Yes No .

Administering Agencies:

Department of Labor

Sub Funds:

- 26001 – Workforce Investment Act Account
- 26002 – DOL Federal Emergency Employment Act Account

Bank Accounts:

Part of the General Checking Account

Other:



Office of the State Comptroller

FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

CAPITAL PROJECTS FUND GROUP



FUND CLASSIFICATION MANUAL

STATE CAPITAL PROJECTS FUND

Custody:	Joint	Range:	30000-30049
Year Established:	1982	CAS Fund Number:	002
Authorization:	State Finance Law, §93	SFS Fund Number:	30000
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the financing of the construction of capital facilities or the acquisition of capital facilities.

Revenue Sources:

Transfers from the General Fund and other Capital Projects Funds, general obligation and public authority bond proceeds, proceeds from the sale or disposal of State lands⁽¹⁾ or lands leased by the state,⁽²⁾ and rental receipts received pursuant to Eminent Domain Procedure Law. Fees paid by city of New York for the release of armories⁽³⁾. Proceeds from the sale of real property used by State military⁽⁴⁾.

Nature of Expenditures:

Planning, land acquisition, construction and equipment costs attributable to State capital projects, payments or advances to municipalities and public authorities for capital projects. Construction and improvement of armory facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account.

Other:

- (1) Public Buildings Law, Sec.10
- (2) Public Lands Law, Sec. 23 and 59-a
- (3) Military Law, Sec. 180
- (4) Public Lands Law, Sec 25



FUND CLASSIFICATION MANUAL

DEDICATED HIGHWAY AND BRIDGE TRUST FUND

Custody:	Joint	Range:	30050-30099
Year Established:	1991	CAS Fund Number:	072
Authorization:	State Finance Law, § 89-b	SFS Fund Number:	30050
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for dedicated revenues used to finance transportation related capital projects and payments for debt service on NYS Thruway Authority bonds.

Revenue Sources:

Various transportation related taxes and fees including:

(a) Portions of the State's petroleum business taxes, motor fuel taxes motor vehicle fees, and passenger car rentals tax

(b) All revenues generated by the highway use tax

(c) NYSTA Highway and Trust Fund bond proceeds

(d) Miscellaneous Revenue:

- Registration fees (net of refunds) Vehicle and Traffic Law, § 401
- Increase in ATV registration fees established September 1, 2009 – Vehicle and Traffic Law, § 2282
- Increase in motorboat Registration Fees & Surcharges established September 1, 2009 – Vehicle and Traffic Law, § 2251
- Increase in Cab card and Trip permit fee established September 1, 2009 – Vehicle and Traffic Laws, § 405-c
- Increase in In-Transit Permit fees established September 1, 2009 – Vehicle and Traffic Laws, § 401-a
- Increase in Special number license plates fees established September 1, 2009 – Vehicle and Traffic Laws, § 411-a & § 404
- Increase in Registration fees of motorcycles established September 1, 2009 – Vehicle and Traffic Laws, § 411-b
- Permit fees, fines, and penalties for working in State highway right of way zones - Highway Law, § 52
- Fees for participation in "Official Business Directional Sign Program" – Highway Law, §88 (12) and (13)
- Permit and lease revenue from DOT – Public Authorities Law, § 385(1)(a)
- Inspector application fees - Vehicle and Traffic Law, § 304-a(d)
- Certification of Inspection fee established April 1, 2004 – Vehicle and Traffic Law § 305(1)(a)(2)(d)
- Dealer or Transporter registration fees established April 1, 2004 – Vehicle and Traffic Law § 415 (6-a)
- Application fee (Title) - Vehicle and Traffic Law § 2125(g)
- Document fee from DOT- SFL-89-b
- Overweight vehicle fees, fines and penalties- Vehicle and Traffic Law § 385(15)
- Revenues received by DOT for providing services or renting machinery and equipment to local governments pursuant to agreements in accordance with General Municipal Law § 99-r and SFL-89-b



FUND CLASSIFICATION MANUAL

- Increase in Learners Permit/License and License Renewal Fees on or after September 1, 2009 – Vehicle and Traffic Law § 503(2)(b) & (c)
- \$5 of each Photo image fee plus the increase in driver’s license fee established on or after September 1, 2009 – Vehicle and Traffic Law § 503(2)(f)
- Portion of junk and salvage vehicle physical examination fee – Vehicle and Traffic Law, § 430
- Increase in dealer issued temporary registration – Vehicle and Traffic Law § 420-a
- Portion of civil penalty for reinstatement of registration revoked or suspended due to lack of insurance – Vehicle and Traffic Law § 318(1-a)(b)
- Amounts assessed annually to defray expenses of the Department of Transportation – Transportation Law, § 94 and § 135.
- Fees and penalties pursuant to Transportation Law, § 145 subdivision 8
- Quarterly installment transfers of motor vehicle receipts in the sum of \$16,498,255.00 remitted to the Dedicated Highway and Bridge Trust fund (Chapter 59, Part W Laws of 2014-15)
- Any other moneys collected therefore or credited or transferred thereto from any other fund, account or source – SFL-89-b

Revenues received are credited to the Special Obligation Reserve and Payment Account (30052) (accumulated for the cooperative agreement payments), or to the Highway and Bridge Capital Account (30051) for appropriated state and local capital projects administered by DOT.

Nature of Expenditures:

Reconstruction, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways, bridges, rail freight facilities and intercity rail passenger facilities and equipment; state, municipal and privately owned ports and airports/aviation capital projects; fixed ferry facilities of municipal and privately owned ferry lines; DOT and DMV administrative costs; engineering costs; and transfers to the General Debt Service Fund and Revenue Bond Tax Fund of amounts required for service contract payments to the NYS Thruway Authority.

Subject to Appropriation Control: Yes X No

Administering Agencies:

Department of Transportation

Sub Funds:

- 30051 - Highway and Bridge Capital Account
- 30052 - Special Obligation Reserve and Payment Account

Bank Accounts:

Part of the General Checking Account.

Other:

- (1) If there are insufficient funds to make a cooperative agreement payment, the Comptroller is required to make up the deficiency by transferring funds from the Highway and Bridge Capital Account and then, from the State’s General Fund.
- (2) If the full amount certified by the NYSTA for cooperative agreement payments are not appropriated the Comptroller is prohibited from transferring any sales tax revenues from the Local Government



FUND CLASSIFICATION MANUAL

Assistance Tax Fund (40450) to the General Fund. (State Finance Law, § 92-r (5))

- (3) If an appropriation has been made to pay all amounts due to the NYSTA, all cooperative agreement payments are current and debt service requirements are satisfied, then excess funds on deposit in the Reserve and Payment Account are transferred to the Capital Account.
- (4) The Comptroller shall submit to the Director of the Budget and the chairpersons of the fiscal committees of the legislature not later than 20 days after the end of each calendar quarter a report identifying the amount of receipts identified as bond proceeds, taxes, fees, transfers or other sources, and the amounts disbursed for state operations, capital projects and transfers to other funds from the Dedicated Highway and Bridge Trust Fund.
- (5) Chapter 55 of the Laws of 2006 authorizes the Rebuild and Renew New York Transportation Bonds to reimburse the Capital Projects Fund (30000) for engineering services originally disbursed from the Dedicated Highway and Bridge Trust Fund and reimbursed by transfers from the Capital Projects Fund (30000).
- (6) The Comptroller shall at the commencement of each month certify to the Director of the Budget, the chairpersons of the Senate Finance and Assembly Ways and Means committees, the commissioner of Transportation, and the chairman of the Thruway Authority the amount disbursed from the Dedicated Highway and Bridge Trust Fund in the preceding month, the amounts reimbursed by the Thruway Authority, the revenues received in the fund, and the unreimbursed disbursements.
- (7) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-16.



FUND CLASSIFICATION MANUAL

SUNY RESIDENCE HALLS REHABILITATION AND REPAIR FUND

Custody:	Joint	Range:	30100-30299
Year Established:	1991	CAS Fund Number:	074
Authorization:	State Finance Law, §71	SFS Fund Number:	30100
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for State University capital projects financed by Dormitory and room rentals and other college fees.

Revenue Sources:

Transfers from the Dormitory Income Fund (40350)
Bond receipts
STIP interest

Nature of Expenditures:

Project design and construction costs

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York

Sub Funds:

Various sub-funds for each project

Bank Accounts:

Part of the General Checking Account

Other:

- 1) Prior to April 2003, this fund was part of the College & University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Capital Projects Fund Group.
- 2) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

NEW YORK STATE CANAL SYSTEM DEVELOPMENT FUND⁽¹⁾

Custody:	Joint	Range:	30300-30349
Year Established:	1992	CAS Fund Number:	075
Authorization:	State Finance Law, §92-u	SFS Fund Number:	30300
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for moneys that are earmarked for the operations of the NYS canal system.

Revenue Sources:

All revenues received in connection with the operation of the canal system including lease of: canal lands, terminals or terminal lands and tolls received for lock and lift bridge passages, hydroelectric easements and sales, and sale of abandoned canal lands. Also sale of permits for the use of abandoned canal lands and the use of dry docks as well as other monies made available to the fund from any other source excluding grants, loans and inter-corporate transfers, and repayments of advances from the fund.
STIP interest

Nature of Expenditures:

Maintenance, construction, reconstruction, development or promotion of the canal system. Also includes interpretive signage and promotion for appropriate historically significant Erie Canal lands and related sites.

Subject to Appropriation Control: Yes No

Administering Agencies:

NYS Thruway Authority and/or its' subsidiary

Sub Funds:

30301 - Canal System

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾Formerly The Barge Canal Improvement Fund created in November 1991 pursuant to Article 15 of the State Constitution.



FUND CLASSIFICATION MANUAL

STATE PARK INFRASTRUCTURE FUND

Custody:	Joint	Range:	30350-30399
Year Established:	1993	CAS Fund Number:	076
Authorization:	State Finance Law, §97-mm	SFS Fund Number:	30350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the rehabilitation, preservation and improvement of State park facilities and historic sites.

Revenue Sources:

Concession or property license agreements, contract, lease and easement income, vehicle access fees, other fees for the use of park and historic facilities, proceeds from the sale of works of art or historic property, and bond proceeds.

Nature of Expenditures:

Capital Projects and transfers to the General Debt Service Fund for payment to the Environmental Facilities Corp. for debt service on bonds issued to finance park infrastructure projects. Acquisition of works of art or historic property and for their preservation and care.

Subject to Appropriation Control: Yes No

Administering Agencies:

Parks, Recreation and Historic Preservation

Sub Funds:

30351 - State Park Infrastructure

Bank Accounts:

Part of the General Checking Account

Other:

- 1) See also Public Authorities Law, §1285-L
- 2) See also Parks, Recreation and Historic Preservation Law §19.29
- 3) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016



FUND CLASSIFICATION MANUAL

PASSENGER FACILITY CHARGE FUND

Custody:	Joint	Range:	30400-30449
Year Established:	1993	CAS Fund Number:	077
Authorization:	State Finance Law, §90-a	SFS Fund Number:	30400
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To comply with Federal Aviation Administration regulations which require that passenger facility charges be deposited in a separate (interest bearing) fund.

Revenue Sources:

Enplanement fees from passengers boarding planes at the Stewart and Republic Airports, fines for non-compliance with airport rules and regulations, and grants from any source, pursuant to Section 400 of the Transportation Law and STIP interest.

Nature of Expenditures:

FAA approved capital projects to enhance safety, security or capacity, reduce noise, or increase air carrier competition at the airport where such charges were collected.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation

Sub Funds:

30401- Stewart Airport
30402- Republic Airport

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL PROTECTION FUND

Custody:	Joint	Range:	30450-30499
Year Established:	1993	CAS Fund Number:	078
Authorization:	State Finance Law, §92-s	SFS Fund Number:	30450
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for dedicated revenues which will be used to assist local government, not-for-profit corporations, and fund State initiatives to protect the environment and protect open space.

Revenue Sources:

- Real Estate Transfer taxes⁽¹⁾
- The sale, lease and/or transfer of State underwater lands⁽²⁾;
- 50% of net proceeds (up to \$5 million) resulting from sale, lease, transfer or imposition of other charges of surplus lands and property⁽⁴⁾ under the jurisdiction of DOT or OGS;
- Annual service charge from the sale of distinctive motor vehicle commemorative license plates;⁽³⁾
- Loan repayments and surcharges on delinquent loan repayments⁽⁵⁾;
- EFC bond proceeds from State Environmental infrastructure projects,
- Sales of sand, gravel, land, and easements⁽⁷⁾;
- Issuance fees;
- STIP interest⁽⁶⁾;
- Fines/penalties for violation of Plastic Bag Reduction, Reuse and Program⁽⁸⁾
- The first \$5 million from pesticide registration fees⁽⁹⁾;
- Permit fees for regulated activity on freshwater and tidal wetlands;⁽¹⁰⁾
- Electronic waste fines/penalties and surcharges⁽¹²⁾
- Fifteen percent (not to exceed \$2.1 million) of the Environmental Regulatory Program Fees⁽¹³⁾.
- Fines collected for violations of the Freshwater Wetlands Act and Solid Waste Management⁽¹⁴⁾.
- Transfers from the General Fund up to \$447.171 million.
- Excess of fiscal year 2012-13 receipts for deposit and dispositions of refund values on beverage containers, and civil penalties for violations of refund policies plus \$15.0m.⁽¹¹⁾

Nature of Expenditures:

- (1) Solid waste account:
- Non-hazardous municipal landfill closure projects
 - Municipal waste reduction or recycling projects
 - Development and updating local solid waste management plans
 - Development of the pesticide sales and use database



FUND CLASSIFICATION MANUAL

- (2) Parks, recreation and historic preservation account:
- Municipal Park Projects
 - Historic preservation projects
 - Urban cultural park projects
 - Waterfront revitalization programs
 - Coastal Rehabilitation projects
- (3) Open space account:
- Land conservation projects
 - Bio-diversity stewardship and research associated with agricultural and farmland protection activities
 - Non-point source abatement and control projects
 - Long Island Central Pine Barrens
 - Long Island south shore estuary reserve planning
 - Operation and management of the Albany Pine Bush preserve commission

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

Separate sub-funds are required as follows:

- 30451- Environmental Protection Transfer Account
- 30452- Solid Waste Account
- 30453- Parks, Recreation and Historic Preservation Account
- 30454- Open Space Account

Bank Accounts:

Part of the General Checking Account

Other:

- (1) Article 1421, Tax Law.
- (2) Public Lands Law, Sec. 75(14)
- (3) Vehicle & Traffic Law, Sec 404-n
- (4) Chapter 610, Sec. 13, Laws of 1993
- (5) Article 54, Sec. 0511, Environmental Conservation Law.
- (6) STIP interest from sub-funds 30452, 30453 & 30454 is transferred to 30451.
- (7) Chapter 309, Sec. 124, Laws of 1996
- (8) Article 27, Environmental Conservation Law (Added Ch. 641, 2008).
- (9) Article 33, Sec. 33-0304, Environmental Conservation Law.
- (10) Article 70, Sec. 70-0117, Environmental Conservation Law.
- (11) Article 27, Sec. 27-1012 and 27-1015, Environmental Conservation Law.
- (12) Article 27, Sec 27-2621, Environmental Conservation Law (Added Ch 99, 2010).
- (13) Article 72, Sec 72-0201, Environmental Conservation Law.
- (14) Article 71, Environmental Conservation Law.

Updated 12/21/15



FUND CLASSIFICATION MANUAL

CLEAN WATER/CLEAN AIR IMPLEMENTATION FUND

Custody:	Joint	Range:	30500-30549
Year Established:	1997	CAS Fund Number:	079
Authorization:	State Finance Law, §97-eee	SFS Fund Number:	30500
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the appropriated administrative expenses of state departments, agencies, public authorities and public benefit corporations for the administration of state assistance payments under the Clean Water/Clean Air Bond Act of 1996.

Revenue Sources:

Reimbursements from state capital projects appropriations as provided in the appropriation bills for the administering agencies and any moneys credited or transferred from any other fund or source.

Nature of Expenditures:

Services and expenses including fringe benefit costs necessary to implement, manage and administer state assistance payments for the state share of projects authorized pursuant to the Clean Water/Clean Air Bond Act of 1996.

Subject to Appropriation Control: Yes No

Administering Agencies:

Primary - Department of Environmental Conservation

Sub Funds:

30501 - Department of Environmental Conservation
30502 - Department of State
30503 - Energy Research Development Authority
30504 - Environmental Facilities Corporation

Bank Accounts:

Part of General Checking Account

Other:

1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION BOND FUND

Custody:	Joint	Range:	30600-30609
Year Established:	1980	CAS Fund Number:	101
Authorization:	State Finance Law, §57(5) and 76(2) & (3)	SFS Fund Number:	30600
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Energy Conservation Through Improved Transportation Bonds issued for the acquisition, construction, reconstruction, establishment, improvement and rehabilitation of urban, commuter and intercity and rail passenger and rapid transit systems and rail freight capital facilities; and for the reconstruction, improvement, reconditioning and preservation of highways and bridges off the State highway system.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

PARK AND RECREATION LAND ACQUISITION BOND FUND

Custody:	Joint	Range:	30610-30619
Year Established:	1960	CAS Fund Number:	103
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30610
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Park and Recreation Land Acquisition Bonds issued for acquiring land for park and recreational purposes.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Land acquisition as specified in the Park Recreation Land act
Transfers to Capital Projects fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Parks, Recreation and Historic Preservation
Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

PURE WATERS BOND FUND

Custody:	Joint	Range:	30620-30629
Year Established:	1965	CAS Fund Number:	105
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30620
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Pure Waters Bonds issued to finance the non-municipal share of the cost of construction of sewage treatment works and water quality improvement projects.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

OUTDOOR RECREATION DEVELOPMENT BOND FUND

Custody:	Joint	Range:	30750-30799
Year Established:	1965	CAS Fund Number:	106
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30750
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of the Outdoor Recreation Development Bonds issued for the development and acquisition of lands for outdoor recreation and historic site purposes.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

(1) Parks, Recreation and Historic Preservation Law, Article 17



FUND CLASSIFICATION MANUAL

TRANSPORTATION CAPITAL FACILITIES BOND FUND

Custody:	Joint	Range:	30630-30639
Year Established:	1967	CAS Fund Number:	109
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30630
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Transportation Capital Facilities Bonds issued for financing capital projects for State highways, parkways and arterials, mass transportation capital facilities, and airport or aviation capital projects.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL QUALITY PROTECTION FUND

Custody:	Joint	Range:	30640-30649
Year Established:	1973	CAS Fund Number:	115
Authorization:	State Finance Law, §97-a	SFS Fund Number:	30640
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of the sale of bonds issued pursuant to the Environmental Quality Bond Act of 1972 and other specified revenues earmarked for State and municipal capital projects for water quality improvement, air quality improvement and for the preservation, enhancement, restoration and improvement of the quality of land.

Revenue Sources:

Proceeds of bond anticipation notes, bonds and any moneys paid to the State by the Federal government or a municipality pursuant to the Environmental Conservation Law for water quality improvement projects, municipal air quality improvement projects, municipal wetlands restoration projects, and municipal solid waste management projects.

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

(1) § 51-0305, 51-0507, 51-0711, 51-0907 of the Environmental Conservation Law



FUND CLASSIFICATION MANUAL

RAIL PRESERVATION AND DEVELOPMENT BOND FUND

Custody:	Joint	Range:	
Year Established:	1974	CAS Fund Number:	118
Authorization:	State Finance Law, §76	SFS Fund Number:	
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Rail Preservation Bonds issued for preserving and enhancing commuter and intercity rail passenger and rail freight capital facilities and equipment.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

This fund was deleted pursuant to: State Finance Law, §. 76



FUND CLASSIFICATION MANUAL

STATE HOUSING BOND FUND

Custody:	Joint	Range:	30700-30709
Year Established:	1939	CAS Fund Number:	119
Authorization:	State Finance Law, §60(5)	SFS Fund Number:	30700
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Housing Bonds and Urban Renewal Bonds issued to provide monies to be loaned to cities, towns, villages, housing authorities and housing companies for, low rent housing for persons of low income and for the clearance, replanning, reconstruction or rehabilitation of sub-standard and unsanitary areas.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Loans to municipalities, housing authorities and housing companies

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Housing and Community Renewal

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

REBUILD AND RENEW NEW YORK TRANSPORTATION BOND FUND

Custody:	Joint	Range:	30650-30659
Year Established:	2005	CAS Fund Number:	121
Authorization:	State Finance Law, §97-eeee	SFS Fund Number:	30650
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of bonds and/or notes issued pursuant to the Rebuild and Renew New York Transportation Bond Act of 2005 including Highway, Parkway & Bridge; Canals & Waterways; Mass Transit, Rail & Port and Aviation purposes.

Revenue Sources:

Proceeds of bond anticipation notes or bonds. The proceeds are to be distributed between the Metropolitan Transportation Authority and the Department of Transportation (\$1.450 billion each).

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

TRANSPORTATION INFRASTRUCTURE RENEWAL BOND FUND

Custody:	Joint	Range:	30660-30669
Year Established:	1983	CAS Fund Number:	123
Authorization:	State Finance Law, §74	SFS Fund Number:	30660
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of bonds and/or notes issued pursuant to the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 including Highway, Parkway & Bridge; Ports and Waterways; and Transit, Rail and Aviation purposes.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL QUALITY BOND ACT FUND

Custody:	Joint	Range:	30670-30679
Year Established:	1986	CAS Fund Number:	124
Authorization:	State Finance Law, §97-d	SFS Fund Number:	30670
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of bond anticipation notes or bonds issued pursuant to the Environmental Quality Bond Act of 1986 for the following purposes:
Hazardous Waste Remediation and Municipal Solid Waste Landfill Closure Account
Forest Preserve, Historic Preservation, Municipal Park and Environmentally Sensitive Lands Account

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS FUND

Custody:	Joint	Range:	30680-30689
Year Established:	1988	CAS Fund Number:	126
Authorization:	State Finance Law, §77	SFS Fund Number:	30680
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of the sale of bonds or notes issued pursuant to the Accelerated Capacity and Transportation Improvements of the Nineties Bond Act of 1988.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

CLEAN WATER/CLEAN AIR BOND FUND

Custody:	Joint	Range:	30690-30699
Year Established:	1996	CAS Fund Number:	127
Authorization:	State Finance Law, §97-aaa	SFS Fund Number:	30690
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of the sale of bonds or notes issued pursuant to the Clean Water/Clean Air Bond Act of 1996.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

SMART SCHOOLS BOND FUND

Custody:	Joint	Range:	30710-30719
Year Established:	2014	CAS Fund Number:	N/A
Authorization:	State Finance Law, §97-0000	SFS Fund Number:	30710
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for moneys received from the sale of bonds earmarked for the operations of the NYS Smart Schools Bond Fund.

Revenue Sources:

Proceeds from the sale of Bonds and/or Notes and STIP interest.

Nature of Expenditures:

Moneys available, following appropriation by the legislature and allocation by the Director of the budget **only** for reimbursement of expenditures made from appropriations for the purpose of the Smart Schools Bond Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

NYS Department of Taxation and Finance

Sub Funds:

Bank Accounts:

Part of the General Checking Account

Other:

The Smart Schools Bond Act of 2014 was passed by voters in November of 2014. The Smart Schools Bond Act authorizes the issuance of up to \$2 billion of general obligation bonds.



FUND CLASSIFICATION MANUAL

FEDERAL CAPITAL PROJECTS FUND

Custody:	Joint	Range:	31350-31449
Year Established:	1982	CAS Fund Number:	291
Authorization:	State Finance Law, §71	SFS Fund Number:	31350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for capital projects financed from Federal grants.

Revenue Sources:

Federal Grants, refunds & reimbursements, real estate sales, rental, leases, royalties, and receipts from public authorities.

Nature of Expenditures:

Federal share of capital projects

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous; generally either one for each State department or one for each capital project.

Bank Accounts:

Part of the General Checking Account

Other:

The appropriations for this fund contain language authorizing the Comptroller to make temporary loans to this fund from the General Fund or any other fund for the purpose of making cash disbursements as authorized by the Director of the Budget by certificate of approval.



FUND CLASSIFICATION MANUAL

FOREST PRESERVE EXPANSION FUND

Custody:	Joint	Range:	31450-31499
Year Established:	1958	CAS Fund Number:	310
Authorization:	State Finance Law, §97-e	SFS Fund Number:	31450
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the acquisition of land for the forest preserve in the Adirondacks and Catskill Parks.

Revenue Sources:

Sale of certain lands and forest resources, ⁽¹⁾ gifts or bequests and STIP interest.

Nature of Expenditures:

Additional land acquisition for forest preserve within the Adirondack or Catskill Parks.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Re. Public Lands Law, Sec. 24



FUND CLASSIFICATION MANUAL

HAZARDOUS WASTE REMEDIAL FUND

Custody:	Joint	Range:	31500-31549
Year Established:	1982	CAS Fund Number:	312
Authorization:	State Finance Law, §97-b	SFS Fund Number:	31500
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for revenues earmarked for the clean-up of hazardous waste disposal sites.

Revenue Sources:

Reimbursements from bond proceeds pursuant to current Article VII legislation and the Public Authorities Law §1285-q and STIP interest on certain subfunds.

Site Investigation and Construction Account - revenues consist of moneys appropriated for transfer to the account, fines and penalties prior to April 1, 1988 payable to the account pursuant to the Environmental Conservation Law (ECL) §71-2725, and recovered reimbursements.

Industry Fee Transfer Account - moneys collected or received by the Department of Taxation and Finance pursuant to ECL §27-0923; special assessments on generators of hazardous wastes collected by the Department of Taxation and Finance, fines and penalties collected pursuant to the ECL §72-0201, surcharges on hazardous waste programs pursuant to the ECL §72-0402, and surcharges on license fees for operators of major petroleum facilities pursuant to the Navigation Law, §186, recovered reimbursements.

Hazardous Waste Remediation Oversight and Assistance Account - all monies received for state costs pursuant to the ECL §27, Title 14, incurred in negotiating and overseeing the implementation of brownfield site clean up agreements and the first \$6,200,000.00 of all available income from the Department of State's Code Enforcement Account (21904), recovered reimbursements.

Environmental Restoration Project Account - monies recovered under ECL, §: 56-0503, 56-0505 & 56-0507 and reimbursement of State Assistance to Municipalities, recovered reimbursements.

Nature of Expenditures:

Site Investigation and Construction Account - hazardous waste disposal site remedial programs; the clean up or restoration of hazardous waste disposal sites; inactive hazardous waste site identification, classification and investigation activities; financing the nonfederal share of the cost of clean up and site remediation activities; and the emergency response action to clean up spills or abate other public health or environmental hazards involving hazardous wastes.

Industry Fee Transfer Account - monies are to be used for 50% of the debt service on hazardous waste remediation bonds and notes issued pursuant to the Environmental Quality Bond Act of 1986.

Hazardous Waste Remediation Oversight and Assistance Account - costs incurred by the state in negotiating and overseeing implementation of brownfield site cleanup agreements, provide state assistance pursuant to the General Municipal Law §970-r, non-bondable costs associated with the Hazardous Waste Remediation projects, and technical assistance grants pursuant to the ECL Article



FUND CLASSIFICATION MANUAL

27 Title 13 (Inactive Hazardous Waste Disposal Sites) and costs of Department of Environmental Conservation related to the geographic information system required by ECL §3-0315.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

- 31501 - Site Investigation and Construction Account
- 31502 - Industry Fee Transfer Account
- 31503 - Arco Settlement
- 31504 - Hazardous Waste Refund Reserve Account
- 31505 - Hazardous Waste Oversight and Assistance Account
- 31506 - Hazardous Waste Cleanup Account

Bank Accounts:

Part of the General Checking Account

Other:

The Hazardous Waste Cleanup Account – 31506 is authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-16.



FUND CLASSIFICATION MANUAL

SUBURBAN TRANSPORTATION FUND

Custody:	Joint	Range:	31650-31699
Year Established:	1987	CAS Fund Number:	327
Authorization:	State Finance Law, §88-b	SFS Fund Number:	31650
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the financing of transportation capital projects in the counties of Nassau, Suffolk, Westchester, Putnam, Dutchess, Orange and Rockland; comprising the metropolitan commuter transportation district.

Revenue Sources:

Transfers from the Metropolitan Transportation Authority – Commuter Railroad Account, and the Dutchess, Orange and Rockland accounts pursuant to Section 1270-a(3) & (4) and 1270-b(3) respectively, of the Public Authorities Laws.
STIP interest

Nature of Expenditures:

Transfers to the Capital Projects Fund to reimburse for capacity and infrastructure improvements to roads, highways, parkways and bridges within the metropolitan commuter transportation district subject to an adopted transportation plan. Also, for payments to Thruway Authority for debt service pursuant to agreements between the Department of Transportation and the Thruway Authority for the financing of capital costs and to meet associated administrative expenses.
Transfers to the Mass Transportation Operating Assistance Fund

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation

Sub Funds:

31651-MTA Capital Projects

Bank Accounts:

Part of the General Checking Account

Other:

Pursuant to Section 88-b(7), the Department of Transportation is authorized to enter into agreements with the Thruway Authority for issuance of bonds or notes to finance the costs of the transportation capital projects, subject to approval by the Director of the Budget.



FUND CLASSIFICATION MANUAL

DIVISION FOR YOUTH FACILITIES IMPROVEMENT FUND

Custody:	Joint	Range:	31700-31749
Year Established:	1990	CAS Fund Number:	357
Authorization:	State Finance Law, §97-gg	SFS Fund Number:	31700
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for Division for Youth Facilities Improvement capital projects financed by the New York State Urban Development Corporation.

Revenue Sources:

All moneys appropriated for the purpose(s) of the fund, interest earnings, and all moneys transferred to the fund pursuant to law (unspecified). Also, transfers from the New York State Urban Development Corporation from bond or note proceeds.

Nature of Expenditures:

Various facility maintenance and improvement capital projects appropriated for the various purposes of the Division for Youth.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Children and Family Services

Sub Funds:

31701 – Youth Facilities Improvement

Bank Accounts:

Part of the General Checking Account

Other:

- 1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

HOUSING ASSISTANCE FUND

Custody:	Joint	Range:	31800-31849
Year Established:	1988	CAS Fund Number:	374
Authorization:	State Finance Law, §92-q	SFS Fund Number:	31800
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for moneys earmarked for various housing assistance programs.

Revenue Sources:

Bond proceeds, transfers from the New York State Infrastructure Trust Account, transfers from other sources authorized by law, and interest income⁽¹⁾.

Nature of Expenditures:

To provide financial support for various housing programs administered by the Division of Housing and Community Renewal.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

31801 - Housing Assistance

Bank Accounts:

Part of the General Checking Account

Other:

- (1) Moneys of the fund may be invested by the State Comptroller and income from such investment shall be credited to the General Fund.
- (2) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 15-2016.



FUND CLASSIFICATION MANUAL

HOUSING PROGRAM FUND

Custody:	Joint	Range:	31850-31899
Year Established:	1990	CAS Fund Number:	376
Authorization:	State Finance Law, §71	SFS Fund Number:	31850
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the Low Income Housing Trust Fund Program, the Affordable Home Ownership Development Program and the Homeless Housing and Assistance Program that is financed by the New York State Housing Finance Agency. To maintain and repair existing facilities financed by the Housing Finance Agency.

Revenue Sources:

Bond or note proceeds and transfers from the Capital Projects Fund.

Nature of Expenditures:

Payments to the Housing Trust Fund Corporation for the Low Income Housing Trust Fund Program, to the Affordable Housing Corporation for the Affordable Home Ownership Development Program and to the Homeless Housing and Assistance Corporation for the Homeless Housing Assistance Program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Temporary and Disability Assistance
Housing Trust Fund Corporation and the Affordable Housing Corporation

Sub Funds:

31851 - Housing Trust Fund Corporation Account
31852 - Affordable Housing Corporation Account
31853 - Department of Social Services
31854 - Housing Finance Agency

Bank Accounts:

Part of the General Checking Account

Other:

1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

NATURAL RESOURCE DAMAGES FUND

Custody:	Joint	Range:	31900-31949
Year Established:	1994	CAS Fund Number:	378
Authorization:	State Finance Law, §71	SFS Fund Number:	31900
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for restoration and/or replacement acquisition projects undertaken as a result of natural resource damage claims.

Revenue Sources:

Settlements of natural resource damage claims (from parties responsible for the damage) and STIP interest

Nature of Expenditures: ⁽¹⁾

Restoration projects, replacement acquisition projects, or combinations thereof resulting from successful natural resource damage claims.

Subject to Appropriation Control: Yes No

Administering Agencies:

NYS Department of Environmental Conservation

Sub Funds:

31901 - NRD - Miscellaneous Account
31902 - NRD - Jamaica Bay
31903 - NRD - Con Ed
31904 - Lake Ontario Restoration
31905 - NRD - Damages
31906 - NRD - Akzo Nobel

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Suballocations to other state departments and agencies but not available for projects for which recovered funds have not been received.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES FUND

Custody:	Joint	Range:	31950-31999
Year Established:	1989	CAS Fund Number:	380
Authorization:	State Finance Law, §71	SFS Fund Number:	31950
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To chargeback the costs of providing engineering services for capital projects administered by the Department of Transportation.

Revenue Sources:

Chargebacks to various capital projects funds for engineering services.

Nature of Expenditures:

Engineering services provided by Department of Transportation employees or by private consultants for various capital projects.⁽¹⁾

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation

Sub Funds:

31951 - Highway Facilities Purpose

Bank Accounts:

Part of the General Checking Account

Other:

1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.

⁽¹⁾ Sub-allocations to the Office of Inspector General



FUND CLASSIFICATION MANUAL

MISCELLANEOUS CAPITAL PROJECTS FUND

Custody: Joint Range: 32200-32249
Year Established: 1988 CAS Fund Number: 387
Authorization: State Finance Law, §71, §83-a, & 97-nn SFS Fund Number: 32200
Budgetary Classification: Capital Projects Fund
GAAP Classification: Capital Projects Fund

General Purpose:

To account for various capital grants received by various State departments and agencies or to account for the non-state portion of joint capital projects whereby the State shares the costs of a capital project with other governmental or private entities.

Revenue Sources:

Various grants or moneys received from other governmental or private entities pursuant to agreements for the sharing of the costs of a capital project, including moneys received from the sale or lease of property, refunds and reimbursements, fines and penalties, receipts from public authority. Revenues derived from the vessel access surcharge collected upon the registration of vessels pursuant to Vehicle and Traffic Law, Sec. 2251, and up to \$1.5 million annually from the sale of lifetime licenses for hunting, fishing, trapping and from lifetime privileges for archery and muzzle-loading pursuant to Sec. 11-0702 of the Environmental Conservation Law, and all monies not retained by issuing agents from the sale of voluntary habitat stamps pursuant to Sec. 11-0305 of the Environmental Conservation Law. STIP interest is credited to certain subfunds.

Nature of Expenditures:

Various capital projects including management, protection, and restoration of fish and wildlife habitats, and improvement and development of public access for fish and wildlife related recreation.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:

The Information Technology Capital Financing Account and the New York Racing Account subfunds are authorized to receive temporary loans from the STIP pool pursuant to Chapter 60 of the Laws of 2015-16.



FUND CLASSIFICATION MANUAL

CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS FUND

Custody:	Joint	Range:	32250-32299
Year Established:	1987	CAS Fund Number:	388
Authorization:	State Finance Law, §71 & Education Law, §377	SFS Fund Number:	32250
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for the City University Senior College capital projects financed by private gifts, grants and loans from municipalities or by grants from other governmental entities.

Revenue Sources:

Gifts, grants and loans from municipalities
STIP interest is credited to certain subfunds.

Nature of Expenditures: ⁽¹⁾

Capital projects according to various purposes designed to carry out general maintenance and improvements to new and existing facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

City University of New York

Sub Funds:

32251- City College
32252- Hunter College
32253- Queens College

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Appropriated to the City University Construction Fund with transfers and/or suballocations to the Dormitory authority. Subject to an annual plan developed by the City University and approved by the state's Director of the Budget.



FUND CLASSIFICATION MANUAL

MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT FUND

Custody:	Joint	Range:	32300-32349
Year Established:	1990	CAS Fund Number:	389
Authorization:	State Finance Law, §71	SFS Fund Number:	32300
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for Mental Hygiene capital projects financed by the New York State Medical Care Facilities Finance Agency or Dormitory Authority as successor agency.

Revenue Sources:

Fees, transfers from the New York State Medical Care Facilities Finance Agency or Dormitory Authority as successor agency from bonds or note proceeds, and/or from the Capital Projects Fund.

Nature of Expenditures:

Various capital projects according to the various purposes of the Department of Mental Hygiene

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Mental Hygiene
Dormitory Authority

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:

- 1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT FUND

Custody:	Joint	Range:	32350-32399
Year Established:	1990	CAS Fund Number:	399
Authorization:	State Finance Law, §71	SFS Fund Number:	32350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for correctional facilities capital projects financed by the New York State Urban Development Corporation.

Revenue Sources:

Transfers from the New York State Urban Development Corporation from bond or note proceeds.

Nature of Expenditures:

Various capital projects based on various purposes of the Department of Correctional Services, as well as personal service and operating expenses associated with the projects.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Correctional Services

Sub Funds:

32351- Corrections Dept
32352- DOCS - Rehabilitation Project
32353- Correctional Facility Capital Closure

Bank Accounts:

Part of the General Checking Account

Other:

- 1) Authorized to receive temporary loans from the General Fund pursuant to Chapter 60 of the Laws of 2015-2016.
- 2) Redirects for deposit to the General Fund, any reimbursements from monies appropriated to the Correctional Facilities Capital Improvement Fund.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY CAPITAL PROJECTS FUND

Custody:	Joint	Range:	32400-32999
Year Established:	1977	CAS Fund Number:	384
Authorization:	State Finance Law, §71	SFS Fund Number:	32400
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Enterprise Fund ⁽¹⁾		

General Purpose:

To account for State University capital projects financed by Dormitory Authority bond proceeds, SUNY Income Fund and other non-State revenue sources.

Revenue Sources:

Private grants and contributions, STIP Interest, Dormitory Authority bond proceeds and transfers from the SUNY Income Fund (22650) and SUNY Residence Halls Rehabilitation and Repair Fund (30100).

Nature of Expenditures: ⁽²⁾

For the comprehensive construction programs, purposes and capital projects required for the general maintenance, alterations and improvement to facilities. Also for the design and construction of emerging buildings as identified and approved by the governor and the chancellor of the state of New York.

Subject to Appropriation Control: Yes No

Administering Agencies:

State University Construction Fund

Sub Funds:

Various; a separate subfund is allocated to each capital project

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Capital Projects Fund Group.

⁽²⁾Appropriated to the State University Construction Fund with transfers and/or suballocations to the Dormitory Authority and the State University of New York.



FUND CLASSIFICATION MANUAL

NEW YORK STATE STORM RECOVERY CAPITAL FUND

Custody:	Joint	Range:	33000-33049
Year Established:	2013	CAS Fund Number:	N/A
Authorization:	State Finance Law, §93-a	SFS Fund Number:	33001
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for federal monies received as reimbursement for costs associated with repair, rehabilitation or replacement of capital works or purposes created by damages from natural disasters.

Revenue Sources:

All moneys collected or credited, appropriated or transferred from any other fund.

Nature of Expenditures:

The cost of the repair, rehabilitation, or replacement of capital works or purposes damaged by Hurricane Sandy or any future natural disaster expected to be eligible for reimbursement by the Federal Emergency Management Agency (FEMA), the Federal Transit Administration (FTA), the Federal Highway Administration (FHWA) or any other Federal reimbursement source.

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Homeland Security and Emergency Services

Sub Funds:

33001 – Storm Recovery Fund

Bank Accounts:

Part of the General Checking Account

Other:

1) Authorized to receive temporary loans from the STIP Pool pursuant to Chapter 60 of the Laws of 2015-2016.



FUND CLASSIFICATION MANUAL

Dedicated Infrastructure Investment Fund

Custody: Joint Range: 33050-33099
Year Established: 2015 SFS Fund Number: 33050
Authorization: State Finance Law, §93-b
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To finance projects, works, activities or purposes necessary to support statewide investments including loans to public authorities. There is no limit on the nature of the expenditures that can be financed.

Revenue Sources:

- All moneys collected, credited or transferred from any other fund or source.
- Transfers from the General Fund

Nature of Expenditures:

- To finance projects, works, activities or purposes necessary to support statewide investments without limiting the types of projects, works, activities or purposes.
- Transfers to the General Fund in the event of an economic downturn.
- Transfers to the General Fund in an amount not to exceed the disallowances and/or settlements related to the over-payments of federal medicare and medicaid revenues. Subsequently, the Director of Budget may direct the transfer of such amount from the General Fund to the Mental Hygiene Program Fund, the Patient Income Account and the Medicaid Management Information System Statewide Escrow Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State Departments and Agencies

Sub Funds:

33050 – Infrastructure Investment Account

Bank Accounts:

Part of the General Checking Account

Other:

Added 12/21/2015



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

DEBT SERVICE FUND GROUP



FUND CLASSIFICATION MANUAL

DEBT REDUCTION RESERVE FUND

Custody:	Joint	Range:	40000-40049
Year Established:	1998	CAS Fund Number:	064
Authorization:	State Finance Law, §97-rrr ⁽¹⁾	SFS Fund Number:	40000
Budgetary Classification:	Debt Service Fund ⁽²⁾⁽³⁾		
GAAP Classification:	Debt Service Fund		

General Purpose:

To retire or defease bonds or fund capital projects, equipment acquisitions, or similar expenses which are authorized by law to be financed by bonds, notes or other obligations.

Revenue Sources:

Monies credited or transferred from the general fund or from any other fund or sources pursuant to law.

Nature of Expenditures:

Payment of principal, interest and related expenses on general obligation bonds, lease purchase payments or special contractual obligations for the purpose of retiring or defeasing bonds, including any accrued interest thereon for any state supported bonding program. In addition, the funding of capital projects, equipment, acquisitions, or similar expenses which have been authorized by law to be financed through the issuance of bonds, notes or other obligations.

Subject to Appropriation Control: Yes No

Administering Agency:

Division of Budget
Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Notes:

- ⁽¹⁾ As added by Chapter 57, Part B, Section 36 of the Laws of 1998. The purpose of the fund was to defease debt; therefore the GAAP classification was Debt Service. However, there was no spending in fiscal year 1998-99
- ⁽²⁾ Pursuant to Chapter 405, Part F, Sec 25 of the Laws of 1999 the purpose of the fund was revised to include funding for capital projects. As a result, the GAAP classification was changed from Debt Service to General.
- ⁽³⁾ Pursuant to the 2000-01 Financial Plan the Debt Reduction Reserve Fund has been reclassified from General to Debt Service.



FUND CLASSIFICATION MANUAL

MENTAL HEALTH SERVICES FUND

Custody:	Joint	Range:	40100-40149
Year Established:	1987	CAS Fund Number:	304
Authorization:	State Finance Law, §97-f	SFS Fund Number:	40100
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for the payment of debt service in conjunction with lease purchase agreements between the Facilities Development Corporation and the New York State Medical Care Facilities Finance Agency, or the Dormitory Authority as successor agency.

Revenue Sources:

Transfers from the Dormitory Authority's Mental Hygiene Facilities Development Improvement Fund Income Account (sole custody).
STIP Interest and earning on Debt Service investment.

Nature of Expenditures:

Debt service payments pursuant to lease purchase agreements.
Transfers to the Revenue Bond Tax Fund (40152) for Mental Health Services Facilities Bonds. ⁽¹⁾
Amounts not required for reserves for debt service are to be transferred to the Mental Hygiene Patient Income Account. ⁽²⁾

Subject to Appropriation Control: Yes X No

Administering Agencies:

NYS Dormitory Authority

Sub Funds:

40101 - Mental Hygiene Services Fund
40102 - Debt Service Reserve

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Pursuant to Chapter 56, Laws of 2009, the amount of debt service due for the Mental Health Services Facilities Bonds shall be transferred by the Comptroller from the Mental Health Services Fund (40102) to the Revenue Bond Tax Fund (40152), no later than five days prior to payment.



FUND CLASSIFICATION MANUAL

- (2) This fund is required to maintain debt service reserves for the following:
- Obligations relating to the Mental Health Services Facilities Improvement Program under any agreement between the Facilities Development Corporation and the New York State Medical Care Facilities Finance Agency
 - Mental Health Services Facilities Bonds issued by the Dormitory Authority pursuant to SFL §68(b) of Article 5C, Revenue Bond Financing Program.

The amount of the reserve to be maintained in the fund is 20% of the amount of the next semi-annual payment coming due, multiplied by the number of months from the date of the last payment, plus any variable rate debt payments, interest rate exchange or other amounts specified in financing arrangements permitted by law.

Once all debt service reserves are satisfied, amounts are distributed to the following:

<u>Agency</u>	<u>Fund/Subfund</u>
OMH/OPWDD/OASAS	21909
Justice Center/OASAS-Federal Salary Sharing	22056



FUND CLASSIFICATION MANUAL

GENERAL DEBT SERVICE FUND⁽¹⁾

Custody:	Joint	Range:	40150-40199
Year Established:	1982	CAS Fund Number:	311
Authorization:	State Finance Law, §71, §72, §73, §92-h and §92-z	SFS Fund Number:	40150
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for the payments of principal and interest on the State's general obligation bonds, revenue bonds and certain lease purchase agreements.

Revenue Sources:

Transfers from the General Fund
Dedicated Personal Income Tax (25% of collection)
Dedicated Sales and Use Tax (25% of collection pursuant to Tax Law §1105 and §1110)
Transfers from the Clean Water/Clean Air Fund (40402)
Transfers from the Dedicated Highway and Bridge Trust (30052)
Transfers from the State Parks Infrastructure Fund (30351)
Transfers from the Court Facilities Incentive Aid Fund (22501)
Transfers from Centralized Services Fund, Certificate of Participation Account (55013)
Transfers from the NYS Storm Recovery Fund, Storm Recovery Account (33001)
Transfers from the HCRA Resources Fund (20811)
Transfers from the Mental Health Services Fund (40102)
Transfers from the Mass transportation Operating Assistance Fund, Metropolitan Mass Transportation Operating Assistance Account (21402)
Subsidy payment under the ARRA – Build American Bond Program and Qualified School Construction Bond Program (Section 54AA and 54F of the Internal Revenue Code and State Finance Law §73⁽²⁾)

Nature of Expenditures:

Payments of principal and interest on the State's general obligation bonds, revenue bonds and certain lease purchase payments.
Excess Transfers to the General Fund after RBTF and Sales Tax Revenue Bonds debt services requirements are met.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

40150 General Obligation Bond Tax Fund⁽³⁾
40151 Lease Purchase and Other Financing Agreement Payment
40152 Revenue Bond Tax Fund
40153 Build America Bond INT
40154 Sales Tax Revenue Bond Tax Fund



FUND CLASSIFICATION MANUAL

Bank Accounts:

Part of the General Checking Account

Other:

- (1) Chapter 56 of the Laws of 2010 amended SFL§72, requiring the Comptroller to reserve the amount of monies certified by the Director of the Budget necessary for payment of debt service and related expenses payable from the General Debt Service Fund during the current quarter of the State Fiscal Year. (Expires 06/30/2017)
- (2) Chapter 56 of the Laws of 2010 and Chapter 59 of the Laws of 2012 amended SFL§73, allowing each respective debt service fund to receive federal interest subsidy payment on Build America Bonds and Qualified School Construction Bonds.
- (3) Pursuant to Article VII, Section 16 of the New York State Constitution, if the Legislature fails to make appropriations to pay the general obligation debt, the Comptroller is authorized to pay debt service without an appropriation.



FUND CLASSIFICATION MANUAL

HOUSING DEBT FUND

Custody:	Joint	Range:	40250-40299
Year Established:	1940	CAS Fund Number:	316
Authorization:	State Finance, Law §97	SFS Fund Number:	40250
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for the repayment of advances made to cities, towns, villages, public corporations and low-income housing authorities from the proceeds of the State Housing Bonds that are earmarked for paying the principal and interest on State Housing bonds.

Revenue Sources:

Repayment of advances made to cities, towns, villages, public corporations and low income housing authorities. In addition to direct payments from the localities or authorities, NYS also receives housing subsidies on behalf of housing authorities which are applied as repayment of their advances under the Housing Debt program.

Nature of Expenditures:

Payment of principal and interest on State Housing bonds

Subject to Appropriation Control: Yes X No ___

Administering Agency:

Division of Housing and Community Renewal

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

To the extent that moneys in the fund are insufficient to make principal and interest payments, the remainder shall be paid from any other moneys in the State Treasury not otherwise appropriated; normally the General Fund.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH INCOME FUND

Custody:	Joint	Range:	40300-40349
Year Established:	1971	CAS Fund Number:	319
Authorization:	Public Health Law, §409	SFS Fund Number:	40300
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for certain Department of Health revenues that are earmarked for the payment of obligations under the terms of agreements between the Department of Health, the Dormitory Authority, and the Roswell Park Cancer Institute (RPCI).

Revenue Sources:

All revenues received by the Department of Health for the care and treatment of patients at its medical care facilities, including revenues received from Medicare, Medicaid and third-party payors.
STIP interest and investment earnings

Nature of Expenditures:

Lease purchase rental payments to the Dormitory Authority

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health

Sub Funds:

40301 - Department of Health Income Account
40302 - NYC Veterans Home Income Account
40303 - Debt Service Reserve - Regular
40304 - Debt Service Reserve - Veterans
40305 - RPCI Income Account
40306 - RPCI Debt Service Account

Bank Accounts:

Part of the General Checking Account

Other:

Pursuant to Chapter 433, §49-50, of the Laws of 1997, moneys in excess of debt service requirements are transferred from the Health Income Account (40301) to DOH Hospital Holding Account (22145) and from the NYC Veterans Home Income Account (40302) to NYC Veterans - St. Albans Account (22141) pursuant to appropriations.



FUND CLASSIFICATION MANUAL

CLEAN WATER/CLEAN AIR FUND

Custody:	Joint	Range:	40400-40449
Year Established:	1996	CAS Fund Number:	361
Authorization:	State Finance Law, §97-bbb	SFS Fund Number:	40400
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for taxes earmarked for reimbursing the General Debt Service Fund for the payment of debt service on the Clean Water/Clean Air Bonds.

Revenue Sources:

Real Estate Transfer Taxes (pursuant to Tax Law §1402 and deposited pursuant to Tax Law §1421). Beginning 4/1/97, the Comptroller shall deposit monthly to such fund all monies remaining from monies collected pursuant to Tax Law §1402 that are not required for the payment of debt service on the Clean Water/Clean Air Bonds (40402) or for deposit in the Environmental Protection Fund (30450).

Nature of Expenditures:

Transfers to the General Debt Service Fund (40150) for reimbursement of the debt service on Clean Water/Clean Air Bonds.
Transfers to the General Fund in excess of debt service requirements.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

40401 - Real Estate Transfer Tax
40402 - CW/CA DS Reserve

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

LOCAL GOVERNMENT ASSISTANCE TAX FUND

Custody:	Joint	Range:	40450-40499
Year Established:	1990	CAS Fund Number:	364
Authorization:	State Finance Law, §92-r	SFS Fund Number:	40450
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

General Purpose:

To account for revenues earmarked for payment to the New York Local Government Assistance Corporation for debt service.

Revenue Sources:

Twenty-five percent of the sales taxes collected pursuant to Tax Law §1105 and §1110.
Investment earnings.

Nature of Expenditures:

Payments to the New York Local Government Assistance Corporation for debt service and for the operating expenses of the corporation. Amounts in the fund not required for payment to the corporation are to be transferred to the General Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

NY Local Government Assistance Corporation
Office of the State Comptroller

Sub Funds:

40451 – Sales Tax
40452 – LGATF – Debt Service

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

ENTERPRISE FUNDS



FUND CLASSIFICATION MANUAL

YOUTH COMMISSARY ACCOUNT

Custody:	Joint	Range:	50000-50049
Year Established:	1970	CAS Fund Number:	324
Authorization:	Executive Law, §517	SFS Fund Number:	50000
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

Retail sales.

Revenue Sources:

Purchase of merchandise for resale, and STIP interest.

Nature of Expenditures:

Personal service and other costs incurred for administering youth commissaries at Office of Children and Family Services facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Children and Family Services

Sub Funds:

Numerous; generally there is a separate sub-fund for each facility.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

STATE EXPOSITION SPECIAL ACCOUNT

Custody: Joint Range: 50050-50099
Year Established: 1927 CAS Fund Number: 325
SFS Fund Number: 50050
Authorization: Agriculture and Markets Law, §31c and State Finance Law, §71
Budgetary Classification: Enterprise Fund
GAAP Classification: General Fund

General Purpose:

To account for the operations of the State Fair Program which includes the annual State Fair, craft shows, horse shows, auto shows, auctions, sporting events, etc. throughout the year.

Revenue Sources:

Admissions, rents and other charges associated with the State Fair Program. STIP interest.

Nature of Expenditures:

Personal service and other costs associated with conducting the State Fair Program.
Transfers to the General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Agriculture and Markets

Sub Funds:

50051 – State Fair Receipts Fund

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

CORRECTIONAL SERVICES COMMISSARY ACCOUNT

Custody:	Joint	Range:	50100-50299
Year Established:	1948	CAS Fund Number:	326
Authorization:	Correction Law, §26	SFS Fund Number:	50100
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the operations of commissaries and canteens in various Correctional facilities.

Revenue Sources:

Sales of commodities to inmates.
STIP interest

Nature of Expenditures:

Operating expenses of commissaries and canteens.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Corrections and Community Supervision

Sub Funds:

Numerous; generally there is a separate sub-fund for each correctional facility.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

AGENCIES ENTERPRISE FUND

Custody:	Joint	Range:	50300-50399
Year Established:	1983	CAS Fund Number:	331
Authorization:	State Finance Law, §71	SFS Fund Number:	50300
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for miscellaneous business-type operations of various State departments and agencies.

Revenue Sources:

Fees charged by various State departments and agencies, including:

- Sales at Employee mess halls at State correctional facilities;
- Sales of gifts, recycled materials, publications and training materials;
- Convention Center rental income;
- STIP interest.

Nature of Expenditures:

Costs incurred by various State agencies while providing goods and services to the public and to State employees.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous.

Bank Accounts:

Part of the General Checking Account

Other:

This account is sometimes called the Miscellaneous Enterprise Fund.



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH SHELTERED WORKSHOP FUND

Custody:	Joint	Range:	50400-50449
Year Established:	1984	CAS Fund Number:	351
Authorization:	State Finance Law, §71	SFS Fund Number:	50400
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for sheltered workshop operations in various Mental Health Facilities as authorized by Section 33.09 of the Mental Hygiene Law.

Revenue Sources:

Contract work performed for private businesses, and the sale of manufactured articles.
STIP interest

Nature of Expenditures:

Salaries and other operating expenses for the Sheltered Workshop Program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health

Sub Funds:

Numerous; generally there is a separate fund for each facility.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES SHELTERED WORKSHOP FUND

Custody:	Joint	Range:	50450-50499
Year Established:	1984	CAS Fund Number:	352
Authorization:	State Finance Law, §71	SFS Fund Number:	50450
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for sheltered workshop and patient workshop operations in various facilities as authorized by Section 33.09 of the Mental Hygiene Law.

Revenue Sources:

Contract work performed for private businesses and the sale of manufactured articles.
STIP interest

Nature of Expenditures:

Salaries and other operating expenses for the Sheltered Workshop Program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities

Sub Funds:

Numerous; Generally, there is a separate fund for each facility.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

MENTAL HYGIENE COMMUNITY STORES ACCOUNT

Custody: Joint Range: 50500-50599
Year Established: 1965 CAS Fund Number: 353
SFS Fund Number: 50500
Authorization: Mental Hygiene Law, §7.27(c) and 13.27(c)
Budgetary Classification: Enterprise Fund
GAAP Classification: General Fund

General Purpose:

To account for the Community Stores Program in the Department of Mental Hygiene.

Revenue Sources:

Sales of merchandise at the various community stores and canteens located in Mental Hygiene facilities.
STIP interest

Nature of Expenditures:

Salaries and other operating costs of the Community Stores Program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health
Office for Persons with Development Disabilities

Sub Funds:

One each for the central offices of the Office of Mental Health and the Office for Persons with Developmental Disabilities, and one for each facility that has a community store operation.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

UNEMPLOYMENT INSURANCE BENEFIT FUND

Custody:	Joint	Range:	50650-50699
Year Established:	1938	CAS Fund Number:	481
Authorization:	Labor Law, §550 and §581(d)	SFS Fund Number:	50650
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for the payment of unemployment insurance benefits authorized by Article 18 of the Labor Law.

Revenue Sources:

Transfers from the Federal Unemployment Insurance Trust Fund in the U.S. Treasury and additional employer assessments credited to the Re-Employment Services Account (25902) that are in excess of \$35 million.

Nature of Expenditures:

Payment of unemployment insurance benefits pursuant to Article 18 of the Labor Law, as well as payment of interest costs due on advances from the Federal Unemployment Trust Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor

Sub Funds:

50650 - Unemployment Insurance Benefit Account
50651 - Interest Assessment Account

Bank Accounts:

Unemployment Insurance Benefit Account (UI)
Interest Assessment Account is part of the General Checking Account

Other:

Unemployment Insurance contributions collected from New York State employers by the Department of Labor are initially deposited in the Unemployment Insurance Clearing Account, a revenue account, in the custody of the Department of Labor. Collections are transferred (as needed) daily to the Federal Unemployment Trust Fund in the US Treasury and then transferred to the State's UI Benefit Fund for payment of benefits to claimants.

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Enterprise Revenue Fund Group.



FUND CLASSIFICATION MANUAL

¹ Section 550, Labor Law - Custodian of funds. The State Commissioner of Taxation and Finance and the State Comptroller shall be the custodians of the funds received upon requisition by the Industrial Commissioner from the Unemployment Trust Fund and, subject to audit by the State Comptroller, the Industrial Commissioner shall direct the disbursement thereof. The State Commissioner of Taxation and Finance, notwithstanding any other provision of law, may for the purpose of such disbursement authorize any depository of the fund to make payments out of any moneys therein upon drafts on the fund issued by the Industrial Commissioner and countersigned by the State Comptroller.

² USC § 1104. Unemployment Trust Fund Establishment. There is hereby established in the Treasury of the United States a trust fund to be known as the "Unemployment Trust Fund", hereinafter in this title [42 USCS §§ 1101 et seq.] called the "Fund". The Secretary of the Treasury is authorized and directed to receive and hold in the Fund all moneys deposited therein by a State agency from a State unemployment fund, or by the Railroad Retirement Board to the credit of the railroad unemployment insurance account or the railroad unemployment insurance administration fund, or otherwise deposited in or credited to the Fund or any account therein.

³ Labor Law 581(d), as added by Section 31, Part 2 of Chapter 62 of the Laws of 2003, and amended by Section 39, Part W of the Laws of 2011 and Section 27, Part O of the Laws of 2013, directs employers to pay an assessment to the interest assessment surcharge fund, in amounts established by the Commissioner of Labor sufficient to pay interest due on advances from the Federal Unemployment Trust Fund in the custody of the US Treasury.



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

INTERNAL SERVICE FUND GROUP



FUND CLASSIFICATION MANUAL

CENTRALIZED SERVICES ACCOUNT

Custody:	Joint	Range:	55000-55049
Year Established:	1964	CAS Fund Number:	323
Authorization:	State Finance Law, §97-g	SFS Fund Number:	55000
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for various services the Office of General Services provides to State departments and agencies.

Revenue Sources:

User charges, including chargebacks to state agencies, security card fees, and cafeteria revenues.
Transfers from the General Fund (10050).

Nature of Expenditures:

Personal service and other costs incurred in providing the various services to State departments and agencies.
Transfers to Revenue Bond Tax Fund (40152).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of General Services

Sub Funds:

Numerous

Bank Accounts:

Part of the General Checking Account

Other:

State Finance Law §97-g(2)(b) contains language authorizing the Comptroller to make temporary loans to the Centralized Services Account from the General Fund or any other fund for the purpose of making cash disbursements, as authorized by the Director of the Budget by Certificate of Approval.

State Finance Law §97-g(3) provides that moneys of the fund may be transferred to the General Debt Service Fund - Revenue Bond Tax Account (40152) for the purpose of reimbursing the costs of lease-purchase and installment purchases by or for state agencies and institutions for personal or real property purposes.



FUND CLASSIFICATION MANUAL

AGENCIES INTERNAL SERVICE FUND

Custody:	Joint	Range:	55050-55099
Year Established:	1983	CAS Fund Number:	334
Authorization:	State Finance Law, §71	SFS Fund Number:	55050
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the costs incurred and chargebacks received for services for the benefit of State departments and agencies.

Revenue Sources:

Chargebacks to various State departments and agencies for costs incurred in performing services for them. Investment earnings through the State's Short Term Investment Pool is credited to certain accounts.

Annual Article VII legislation authorizes the Comptroller to deposit interest earnings, which would otherwise accrue to the General Fund, to the Banking Services Account (55057) for the purpose of meeting direct payments from this account.

Nature of Expenditures:

Costs incurred in performing specific services for various State agencies.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State Departments and agencies

Sub Funds:

Numerous

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

MENTAL HYGIENE REVOLVING ACCOUNT

Custody:	Joint	Range:	55100-55149
Year Established:	1953	CAS Fund Number:	343
Authorization:	State Finance Law, §71	SFS Fund Number:	55100
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for printing services provided to various Mental Hygiene facilities.

Revenue Sources:

Charges for printing services rendered to various Mental Hygiene facilities. Investment earnings through the State's Short Term Investment Pool (STIP).

Nature of Expenditures:

Personal services and other costs incurred in providing printing services to the various Mental Hygiene facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Mental Hygiene

Sub Funds:

55101- Mental Hygiene Internal Service

Bank Accounts:

Part of the General Checking Account

Other:

This account is sometimes called the Mental Hygiene Internal Service Fund.



FUND CLASSIFICATION MANUAL

YOUTH VOCATIONAL EDUCATION ACCOUNT

Custody:	Joint	Range:	55150-55199
Year Established:	1983	CAS Fund Number:	347
Authorization:	Executive Law, §513	SFS Fund Number:	55150
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the sale of products to State agencies, political sub-divisions, and public benefit corporations as a result of the vocational educational programs conducted in Division for Youth facilities.

Revenue Sources:

Sale of products and STIP interest.

Nature of Expenditures:

Materials and other costs associated with vocational education programs, and payments to residents for work performed.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Children and Family Services

Sub Funds:

55151 - Annsville
55152 - Goshen
55153 - Industries - The Way Prog

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

JOINT LABOR/MANAGEMENT ADMINISTRATION ACCOUNT

Custody:	Joint	Range:	55200-55249
Year Established:	1986	CAS Fund Number:	394
Authorization:	State Finance Law, §71	SFS Fund Number:	55200
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for moneys earmarked for the Office of Employee Relations for the administration of various employee benefit, health and safety programs.

Revenue Sources:

Transfers from the General Fund pursuant to appropriation.

Nature of Expenditures:

Administrative costs of activities and functions of the Office of Employee Relations including but not limited to training and development, employee benefits, employee safety and health, daycare and administrative services.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Employee Relations

Sub Funds:

55201- Joint Labor - Management

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

AUDIT AND CONTROL REVOLVING ACCOUNT

Custody:	Joint	Range:	55250-55299
Year Established:	1982	CAS Fund Number:	395
Authorization:	State Finance Law, §71	SFS Fund Number:	55250
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for certain services performed by the Office of the State Comptroller, the costs of which are required by law to be reimbursed by those entities receiving those services.

Revenue Sources:

Chargeback of the costs of services performed to participating employers, other funds or other governmental units receiving the benefits of those services.

Nature of Expenditures:

Administrative costs of the Office of the Special Deputy Comptroller for New York City, the NYS Social Security Agency and special management audits.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

55251 - Executive Direction - Internal Audit
55252 - CIO – Information Technology Centralized Services

Bank Accounts:

Part of the General Checking Account

Other:

This account is sometimes called the Audit and Control Internal Service Fund.



FUND CLASSIFICATION MANUAL

HEALTH INSURANCE REVOLVING ACCOUNT

Custody:	Joint	Range:	55300-55349
Year Established:	1982	CAS Fund Number:	396
Authorization:	State Finance Law, §71	SFS Fund Number:	55300
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the costs of the services performed by the Employee Health Insurance Section which are statutorily required to be reimbursed by participating employers.

Revenue Sources:

Chargeback of the costs of the Employee Health Insurance Section to participating employers.

Nature of Expenditures:

Administrative costs of the Employee Health Insurance Section.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Civil Service

Sub Funds:

55301 - Civil Service Employee Benefit Division Administration Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

CORRECTIONAL INDUSTRIES REVOLVING ACCOUNT

Custody:	Joint	Range:	55350-55399
Year Established:	1982	CAS Fund Number:	397
Authorization:	State Finance Law, §71	SFS Fund Number:	55350
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for the operations of the Correctional Industries program which performs various manufacturing operations at various Correctional facilities.

Revenue Sources:

Sale of manufactured goods to New York State departments and agencies and to New York municipalities and school districts.

Nature of Expenditures:

Administrative costs of the Correctional Industries program and the costs of manufacturing the various products for sale.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Correctional Services

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

This account is sometimes called the Correctional Industries Internal Service Fund.



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

TRUST AND AGENCY

AGENCY FUNDS



FUND CLASSIFICATION MANUAL

SCHOOL CAPITAL FACILITIES FINANCING RESERVE FUND

Custody: Joint Range: 60050-60149
Year Established: 1988 CAS Fund Number: 130
SFS Fund Number: 60050
Authorization: Education Law, Section 407-a and 407-b
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for moneys of special act school districts educating children with handicapping conditions and state-supported schools for the blind and deaf pending transfer to the Dormitory Authority in accordance with agreements for financing capital facilities.

Revenue Sources:

Annual rental payments from participating schools and STIP interest. Interest earned on STIP investments is used to reduce rental payments due in future periods.

Nature of Expenditures:

Appropriated payments to the Dormitory Authority of principal, interest and related expenses to meet the terms of financing agreements between the Authority and participating special act school districts, state supported schools for blind and deaf students, and children with handicapping conditions.

Subject to Appropriation Control: Yes No

Administering Agencies:

Education Department

Sub Funds:

Numerous; Separate account for each participating school.

Bank Accounts:

Part of the General Checking Account

Note:



FUND CLASSIFICATION MANUAL

CHILD PERFORMER'S HOLDING FUND

Custody: Joint Range: 60150-60199
Year Established: 2004 CAS Fund Number: 135/136/137
SFS Fund Number: 60150
Authorization: State Finance Law, Section 99-k
Budgetary Classification: Trust and Agency-Agency Fund
GAAP Classification: Trust and Agency-Agency Fund

General Purpose:

To account for a portion of the child performer's gross earnings which are placed in the State's trust until the child reaches the age of majority or the parent/guardian establishes a private child performer's trust account.

Revenue Sources:

- The law requires employers to deposit at least 15% of the performer's earnings in a trust account. If no trust account information is given to the employer, by the parent or guardian, within 15 days of the commencement of employment, the employer is required to turn 15% of the child performer's wages over to the State Comptroller to be held in the child performer's name until he/she reaches the age of majority, or establishes a private trust account.
- Investment earnings through the state's Short Term Investment Pool (STIP).

Nature of Expenditures:

- Transfer of funds held to the private Child Performer's Trust Account.
- Release of funds to the child performer who reaches the age of eighteen.
- Transfer of *unclaimed* funds to the Child Performer's Protection Fund (re. §99-j, State Finance Law) for sole use to fund programs for health, education and welfare of child performers.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies: Department of Labor

Sub Funds: None

Bank Accounts: Part of the General Checking Account

Notes:

Pursuant to Section 7-7.1 of the Estates, Powers and Trusts Law, a Child Performer Trust Account is to be established by the parent or guardian of the child performer. It is the responsibility of the parent or guardian to be sure that the employer has the appropriate information required to be able to successfully transfer the withheld fifteen percent into the child performer's trust account. Should the parent or guardian fail to provide the needed information for the trust account, the employer shall forward the withheld fifteen percent of the child performer's earnings, along with the child's name and last known address to the state's Child Performer's Holding Fund.

Updated 10/31/2014



FUND CLASSIFICATION MANUAL

EMPLOYEES HEALTH INSURANCE FUND

Custody:	Joint	Range:	60200-60249
Year Established:	1956	CAS Fund Number:	152
Authorization:	Civil Service Law, §167(6)	SFS Fund Number:	60200
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for providing health insurance for active and retired employees of the State, their dependents and other public employers in New York participating in the plan as authorized in §161 of the Civil Service Law.

Revenue Sources:

Health Insurance Escrow Account Fund 60201

Premium payments received from:

- Appropriated payment from the General Fund for employee health insurance
- Employee payroll deductions
- Retiree and Dependent Survivor pension deductions (ERS, PFS and TRS)
- Premiums received from Retirees, Vestees, Dependent *Survivors and their Dependents, Leave employees and participating employers (e.g. local governments, Public Authorities, Public Benefit Corps. and Municipal corporations (For example, Metropolitan Transit Authority, Thruway Authority, Bridge Authority, etc. are Participating Employers.)).*
- Premiums received from dependents of an employee or former employee under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA)
- STIP Interest transferred to Fund 60202

Reserve for Rate Fluctuations Account Fund 60202

- The income derived from any dividends, premium rate adjustments or other refunds under any health insurance contract(s) are credited to the Employees Health Insurance Fund-Reserve for Rate Fluctuation Account and retained as a special reserve to mitigate the impact of premium rate hikes from year to year.
- STIP Interest

Nature of Expenditures:

- Premium payments to insurers providing health insurance protection
- Monthly reimbursement, pursuant to Civil Service Law, §167-a, to State Common Retirement Fund for Medicare premium charges credited to retired employees pension payments.
- Funds are transferred by Civil Service to the Health Insurance Escrow Account to offset General Fund health insurance premium payments OR journal transferred to reimburse appropriated health insurance payments made from the General Fund.



FUND CLASSIFICATION MANUAL

Subject to Appropriation Control: Yes X No ___

Administering Agency:

Department of Civil Service

Sub Funds:

60201 – Health Insurance Escrow Account

60202 – Reserve for Rate Fluctuations Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

SOCIAL SECURITY CONTRIBUTION FUND

Custody: Joint Range: 60250-60299
Year Established: 1953 CAS Fund Number: 153
SFS Fund Number: 60250
Authorization: Retirement and Social Security Law, §134 and §141
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the State's and other New York public employers' participation in the Social Security Program.

Revenue Sources:

- Employers share (appropriated) of social security and Medicare taxes.
- Payroll deductions taken from employee's salary.
- Contributions from other participating public employers.
- STIP interest.

Nature of Expenditures:

- Payments to the Federal Social Security Administration.
- Refunds to employees and participating employers of excess contributions.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

60251 - Social Security Post 1995
60252 - CUNY Social Security Contributions
60253 - Social Security Medical Residents Withholding

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

PAYROLL DEDUCTION ESCROW FUND

Custody:	Joint	Range:	60300-60399
Year Established:	1982	CAS Fund Number:	154
Authorization:	State Finance Law, §71	SFS Fund Number:	60300
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for Federal, State and New York City taxes, and certain other special payroll deductions pending payment to payroll deduction agents or governmental entity.

Revenue Sources:

Payroll deductions from State and certain public authorities' employees' salaries.
Investment earnings through the State's Short-Term Investment Pool are credited to certain accounts.

Nature of Expenditures:

Payments to payroll deduction agents or governmental entities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

Numerous

Bank Accounts:

Part of the General Checking Account



FUND CLASSIFICATION MANUAL

EMPLOYEES DENTAL INSURANCE FUND

Custody: Joint Range: 60400-60449
Year Established: 1971 CAS Fund Number: 162
Authorization: State Finance Law, §71 SFS Fund Number: 60400
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for providing dental insurance for active and retired employees and their dependents of the State and other public employers in New York participating in the plan as authorized in Section 160 (2) of the Civil Service Law.

Revenue Sources:

Premium payments received from:

- The State's appropriation to the Health Insurance Fund.
- Direct Premium payments from:
 - Participating Employers (e.g. Local Government units, Public Authorities, Public Benefit Corporations and Municipal corporations in NYS that are maintained and financed from special administrative funds. For example, Metropolitan Transit Authority, Thruway Authority, and Bridge Authority are Participating Employers.)
 - COBRA enrollees (Those eligible for continued coverage under the federal Consolidated Omnibus Budget Reconciliation Act).
- Refunds of premium and dividends from Dental Insurance carriers, in accordance with contractual agreements.
- STIP Interest.

Nature of Expenditures:

Premium payments to insurers providing dental insurance protection to enrollees and administrative costs of managing the dental insurance plan.

Subject to Appropriation Control: 60401 Yes No
60402 Yes No

Administering Agencies: Department of Civil Service

Sub Funds: 60401- NYS Employers Dental Insurance
60402- STIP Holding Reserve Dental

Bank Accounts: Part of the General Checking Account

Other:

Direct payments for dental insurance premiums are initially credited to the Employee Health Insurance Fund (60201) and subsequently transferred to the Employees Dental Insurance Fund (60401) via revenue transfer.



FUND CLASSIFICATION MANUAL

MANAGEMENT CONFIDENTIAL GROUP INSURANCE FUND

Custody:	Joint	Range:	60450-60499
Year Established:	1971	CAS Fund Number:	163
Authorization:	State Finance Law, §71	SFS Fund Number:	60450
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for Group Term Life Insurance and Accident and Sickness Insurance plans for management/confidential employees as authorized in Civil Service Law §158 and pursuant to 4 NYCRR §75.1 and §76.1.

Revenue Sources:

Premium payments received from:

- Employee payroll deductions
- Retiree Pension deductions
- Direct payments from retirees and vestees

STIP Interest

Nature of Expenditures:

Premium payments to insurers providing group term life and accident and sickness insurance coverage for participating Management/Confidential employees.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Civil Service

Sub Funds:

60451 - Management Confidential Life Insurance

Bank Accounts:

Part of the General Checking Account

Note:

Direct payments of life insurance premiums are initially credited to the Employee Health Insurance Fund (60201) and subsequently transferred to the M/C Group Insurance Fund (60451) via revenue transfer.



FUND CLASSIFICATION MANUAL

LOTTERY PRIZE FUND

Custody:	Joint	Range:	60500-60549
Year Established:	1967	CAS Fund Number:	165
Authorization:	Tax Law, §1612	SFS Fund Number:	60500
Budgetary Classification:	Trust and Agency-Agency Fund		
GAAP Classification:	Enterprise Fund		

General Purpose:

To account for the payment of lottery prizes awarded in the New York State Lottery Program.

Revenue Sources:

Lottery ticket sales and STIP Interest.

Nature of Expenditures:

Payment of lottery prizes.

Subject to Appropriation Control: Yes No

Administering Agencies:

New York State Gaming Commission

Sub Funds:

60501 - Lottery Prize Pending Account
60502 - VLT Prize Pending

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

HEALTH INSURANCE RESERVE RECEIPTS FUND

Custody:	Joint	Range:	60550-60599
Year Established:	1977	CAS Fund Number:	167
Authorization:	State Finance Law, §99-c(3)	SFS Fund Number:	60550
Budgetary Classification	Trust and Agency- Agency		
GAAP Classification:	General Fund		

General Purpose:

To account for transfers from health insurance carriers or the plan administrator or administrators providing health insurance coverage to the State Health Insurance Plan pursuant to a contractual agreement between them and the Department of Civil Service.

Revenue Sources:

Transfers from health insurance carriers, and in the event of the termination of health insurance agreements, either transfers from the General Fund if the State terminates, or payments from other participating employers or deductions from any State aid due if other participating employers terminate. Investment earnings through the state's Short Term Investment Pool (STIP).

Nature of Expenditures:

The State's portion is used to offset the General Fund charges for the State's contribution for health insurance. In addition there are payments to health insurance carriers of any moneys due to them upon termination of the contract by any participating employer.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Civil Service

Sub Funds:

60551 - Municipalities
60552 - School Districts
60553 - Depository Account

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

MISCELLANEOUS NYS AGENCY FUND

Custody:	Joint	Range:	60600-60799
Year Established:	1982	CAS Fund Number:	169
Authorization:	State Finance Law, §71	SFS Fund Number:	60600
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for monies held by the State as an agent for individuals, private organizations or other governmental units.

Revenue Sources:

Advances by local governments and public authorities for their share of projects and moneys being held in escrow pending the determination of the proper disposition. Investment earnings through the state's Short Term Investment Pool are credited to certain accounts.

Nature of Expenditures:

Payments to individuals, private organizations, other governmental units or for transfer to another State fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous; generally there is a separate fund for each program, contract, project or State department and agency involved.

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

EPIC ESCROW FUND

Custody:	Joint	Range:	60800-60849
Year Established:	1987	CAS Fund Number:	175
Authorization:	State Finance Law, §71	SFS Fund Number:	60800
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for moneys set aside for Elderly Pharmaceutical Insurance Coverage (EPIC) program payments under which the Department of Health contracts with a paying agent to make weekly EPIC payments to eligible pharmaceutical providers in accordance with §250 of the Elder Law.

Revenue Sources:

Appropriated transfers from the Miscellaneous Special Revenue Fund - the HCRA Resources Fund – EPIC Premium Account (20818) as checks are issued by the paying agent.

Nature of Expenditures:

Payments are made to the paying agent's account based on the clearing of provider checks each day.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health
Office of the State Comptroller

Sub Funds:

60801 - First Health

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

CUNY SENIOR COLLEGE OPERATING FUND

Custody:	Joint	Range:	60850-60899
Year Established:	1977	CAS Fund Number:	176
Authorization:	Education Law, §6221	SFS Fund Number:	60850
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for the receipt of moneys from the City of New York City for payment of CUNY senior college programs and services.

Revenue Sources:

Receipts from the City of New York.

Nature of Expenditures:

Operating costs of CUNY senior colleges.

Subject to Appropriation Control: Yes No

Administering Agencies:

CUNY

Sub Funds:

60851- CUNY

Bank Accounts:

Part of the General Checking Account

Other:

- The state shall annually appropriate and pay an amount equal to the net operating expenses of such senior college programs and services less that amount payable, if any, by the City of New York pursuant to paragraph two of this subdivision. Such state payment shall be made in four installments, on or before April 25, June 25, October 25 and February 25.
- Commencing with the twelve-month period beginning July 1, 1982 and thereafter, the state shall reimburse to the City of New York 100% of the net operating expenses of the approved programs and services of the senior colleges.
- The Comptroller of the State of New York shall provide accounting, payroll, expenditure and revenue reporting and similar services for the senior colleges for the period commencing July first, 1982 and thereafter. Notwithstanding any other provision of law, he may, to the extent he deems it necessary and practicable, require senior colleges of the city university to conform to statutory requirements, rules, and administrative procedures applicable to state departments and agencies.
- Income Fund Reimbursable programs are appropriated and accounted for in the City University Tuition Reimbursement Account Fund (23250).

Updated 10/15/2015



FUND CLASSIFICATION MANUAL

MEDICAID MANAGEMENT INFORMATION SYSTEM (MMIS) STATEWIDE ESCROW FUND

Custody: Joint Range: 60900-60949
Year Established: 1977 CAS Fund Number: 179
SFS Fund Number: 60900
Authorization: Social Services Law, §367-b (14)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the State and Federal Share of the medical assistance checks issued that are held in escrow, pending payment to 'fiscal agent'.

Revenue Sources:

Appropriated transfers from the General Fund–Local Assistance Account, HCRA Resource Fund, or Provider Assessment Fund based on checks issued; transfers from the Federal DHHS Fund based on estimated check clearance pattern, payments from NYC and counties.

Transfers from SUNY Hospitals IFR Account (22653/22656) for DSRIP (Delivery System Reform Incentive Payments).

Nature of Expenditures:

As checks payable to medical providers are cleared, funds are transferred from the MMIS Escrow Fund to the fiscal agent's account.

Amounts withheld from provider checks for reasons such as audit disallowances, tax levies and other debts owed, are returned to federal/state agencies.

Subject to Appropriation Control: Yes No

Administering Agencies: Department of Health

Sub Funds:

60901 – MMIS- State & Federal
60902- Stony Brook Non- State DSRIP
60903- Upstate Non- State DSRIP

Bank Accounts: Part of the General Checking Account

Notes:

Effective January 1, 2001, the local share of medical assistance payments are to be paid to the state by electronic fund transfer (EFT). Interest earned is transferred to the General Fund.



FUND CLASSIFICATION MANUAL

SPECIAL EDUCATION FUND

Custody:	Joint	Range:	60950-60999
Year Established:	1985	CAS Fund Number:	309
		SFS Fund Number:	60950
Authorization:	Civil Service Law, §154-b and §154-c and Executive Law, §227-a(3)		
Budgetary Classification:	Trust and Agency-Agency Fund		
Agency Classification:	Trust and Agency-Agency Fund		

General Purpose:

To account for State funds set aside for the education of children of deceased employees for whom a survivor's benefit is paid as the result of an accidental on-the-job injury or disease.

Revenue Sources:

General Fund appropriations.

Nature of Expenditures:

Tuition payments for children of deceased employees. Tuition payments are limited to the amount charged for an undergraduate college or university by the State University of New York. Children may attend any accredited college or university within this state, provided, however, such child must meet the entrance requirements of such college or university.

Subject to Appropriation Control: Yes No

Administering Agencies:

Governor's Office of Employee Relations

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY OF NEW YORK REVENUE COLLECTION FUND

Custody:	Joint	Range:	61000-61099
Year Established:	1976	CAS Fund Number:	344
Authorization:	State Finance Law, § 71	SFS Fund Number:	61000
Budgetary Classification:	Agency Fund		
GAAP Classification:	Enterprise Fund ⁽¹⁾		

General Purpose:

To account for the transmittal of SUNY revenues to the State Treasury for investment purposes until the determination can be made of the proper funds to be credited with such revenues.

Revenue Sources:

Miscellaneous SUNY revenues and STIP interest.

Nature of Expenditures:

Revenue transfers to other funds within the State Treasury. Transfers are primarily made to the State University Income Fund (22650-22699) and the State University Dormitory Income Fund (40350).

In addition transfers are made to the following funds:

Combined Student Loan Fund (20950-20999)

General Fund (10050)

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York

Sub Funds:

Numerous; There is a separate fund for SUNY Central Administration and for each campus.

Bank Accounts:

Part of the General Checking Account

Other:

⁽¹⁾ Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Agency Fund Group.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY FEDERAL DIRECT LENDING PROGRAM FUND

Custody:	Joint	Range:	61100-61999
Year Established:	1995	CAS Fund Number:	382
Authorization:	State Finance Law, §71	SFS Fund Number:	61100
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Trust and Agency – Agency Fund		

General Purpose:

To account for Federal Direct Student Loan Program (FDSLPL) funds paid directly (rather than through private lenders) by electronic funds transfer to universities acting as agent for students registered at such universities, and parents, in accordance with the Federal Student Loan Reform Act of 1993.

Revenue Sources:

Electronic funds transfer from the Federal Department of Education.

Nature of Expenditures:

Monies received by the university are assigned by the student or parent (to the university) to defray the students tuition and other costs of attending the university. All payments from this fund are 'revenue transfers' to the SUNY Collection Fund (61000-61099) before being transferred to either the SUNY Income Fund (22650-22699) or the Dormitory Income Fund (40350).

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York

Sub Funds:

Numerous; Separate fund for each college.

Bank Accounts:

Part of the NYS General Checking Account

Other:

The FDSLPL replaces loan programs previously originated through private lenders.



FUND CLASSIFICATION MANUAL

SSP SSI PAYMENT ESCROW FUND ⁽¹⁾

Custody: Joint Range: 62000-62049
Year Established: 2014 SFS Fund Number: 62000
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To process New York State Supplement Program (SSP) benefits payments directly instead of Social Security Administration (SSA) administering on NYS behalf ⁽²⁾.

Revenue Sources:

Appropriated New York State Supplement Program (SSP) benefits from the General Fund - Local Assistance Account based on payments issued.

Nature of Expenditures:

New York State Supplement Program (SSP) benefits to recipients.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Temporary and Disability Assistance

Sub Funds:

62001 – SSP_SSI Payment Escrow Fund

Bank Accounts:

Part of the NYS General Checking Account

Other:

(1) SSP - New York State Supplement Program; SSI - Federal Supplemental Security Income.

(2) Prior to October 1, 2014, NYS paid SSA to administer SSP - state-funded financial assistance to aged, blind and disabled individuals. NYS residents who received SSI/SSP benefits got one monthly payment from SSA. Starting October 1, 2014, New York SSI/SSP recipients get the federal SSI and the state SSP benefit separately.



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

TRUST AND AGENCY

PENSION TRUST FUNDS



FUND CLASSIFICATION MANUAL

COMMON RETIREMENT FUND

Custody:	Joint	Range:	65000-65049
Year Established:	1967	CAS Fund Number:	400
Authorization:	Retirement and Social Security Law, §422	SFS Fund Number:	65000
Budgetary Classification:	Pension Trust Fund		
GAAP Classification:	Pension Trust Fund		

General Purpose:

To account for the operations of the Common Retirement Fund (the New York State and Local Employees' Retirement System, the New York State Local Police and Fire Retirement System and the Public Employees' Group Life Insurance Plan).

Revenue Sources:

Contributions from participating employers and employees, loan service charges, and interest income.

Nature of Expenditures:

Pension payments, death benefits, loans and administrative costs.

Subject to Appropriation Control: Yes No

The administrative cost of managing the retirement systems is subject to appropriation control.

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Other:

Data for the State Administered Retirement Systems included in the State's GAAP financial statements is derived from the financial statements of the New York State and Local Employees' Retirement System and the New York State Local Police and Fire Retirement System.



FUND CLASSIFICATION MANUAL

JOINT CUSTODY FUNDS

TRUST AND AGENCY

PRIVATE PURPOSE TRUST FUNDS



FUND CLASSIFICATION MANUAL

AGRICULTURE PRODUCERS' SECURITY FUND

Custody: Joint Range: 66000-66049
Year Established: 1992 CAS Fund Number: 021
SFS Fund Number: 66000
Authorization: Agriculture and Markets Law, Section 250
Budgetary Classification: Fiduciary-Private Purpose Trust Fund
GAAP Classification: Fiduciary-Private Purpose Trust Fund

General Purpose:

To provide security to agriculture producers against revenue losses caused by defaulting purchasers of farm products.

Revenue Sources:

Surety bond, letter of credit or depository agreement proceeds and license fees collected from persons, firms, corporations, etc. engaged in the business of buying farm products for resale. STIP interest.

Nature of Expenditures:

Claims of agriculture producers for the loss of revenue caused by defaulting purchasers of farm products; purchase of credit insurance for the protection of agriculture producers; and refunds to commission merchants, dealers, brokers and processors.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Agriculture and Markets

Sub Funds:

66001 - Assessments

Bank Accounts:

Part of the General Checking Account

Other:

Administrative costs shall not exceed 5% of the Fund (without DOB approval).

Prior to April 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Private Purpose Trust Fund Group.



FUND CLASSIFICATION MANUAL

MILK PRODUCERS' SECURITY FUND

Custody:	Joint	Range:	66050-66099
Year Established:	1987	CAS Fund Number:	022
		SFS Fund Number:	66050
Authorization:	Agriculture and Markets Law, Section 258-b(4)(a)		
Budgetary Classification:	Fiduciary-Private Purpose Trust		
GAAP Classification:	Fiduciary-Private Purpose Trust		

General Purpose:

To account for the contributions by participating milk dealers to protect dairy farmers against losses of revenues from the sale of milk, resulting from defaults by milk dealers.

Revenue Sources:

Participating milk dealers pay .15% of the average uniform price per hundred weight of milk for the previous calendar year unless the balance in the fund exceeds 15% of the value of the milk purchases; then the rate is reduced to .10%. STIP interest.

Nature of Expenditures:

Claims of milk producers for the loss of revenues from the sale of milk to participating milk dealers that default; credit insurance for the protection of milk producers; administrative costs of the Department of Agriculture and Markets not to exceed 2 ½ % of the fund or \$100,000, whichever is greater; and refunds to milk dealers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Agriculture and Markets

Sub Funds:

66051 - Milk Producers Security Fund
 66052 - MPSF - Bond Proceeds
 66053 - Upstate Milk Coop

Bank Accounts:

Part of the General Checking Account

Other:

This fund was formerly in the sole custody of the Commissioner of Agriculture and Markets. The fund is limited to \$12 million or such greater or lesser amount up to 15% of milk purchases that the Commissioner of Agriculture and Markets deems sufficient to protect the milk producers.

Prior to April 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Private Purpose Trust Fund Group.



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

GENERAL FUND GROUP



FUND CLASSIFICATION MANUAL

DEPARTMENT OF AGRICULTURE AND MARKETS REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Department of Agriculture and Markets.

Revenue Sources:

Licensing fees, permits, penalties and other revenues collected pursuant to various sections of the Agriculture and Markets Law.

Nature of Expenditures:

Transferred to the State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:



FUND CLASSIFICATION MANUAL

ADIRONDACK PARK AGENCY REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Adirondack Park Agency.

Revenue Sources:

Fines and penalties and other revenues collected pursuant to various provisions of Environmental Conservation Law.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Adirondack Park Agency (APA01)

Other:



FUND CLASSIFICATION MANUAL

NEW YORK STATE ASSEMBLY REVENUE COLLECTION FUND

Custody: Sole - Administering Agency
Year Established: 1974
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected for the sale of public records to the general public, pursuant to the Freedom of Information Law (FOIL).

Revenue Sources:

Fees from the sale of public records.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

New York State Assembly (ASM01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES REVENUE COLLECTION FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of Children and Family Services.

Revenue Sources:

Grants, interest earned, and other miscellaneous revenues.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:

There are two accounts for this fund:

SNY Youth Support, Inc.: this account collects grant revenues until transferred to State Treasury.

Check Exchange Account: this account collects miscellaneous revenues until transferred to State Treasury.



FUND CLASSIFICATION MANUAL

JOINT COMMISSION ON PUBLIC ETHICS REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established: 2007
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Joint Commission on Public Ethics.

Revenue Sources:

Fees and fines.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Joint Commission on Public Ethics (JCOPE) (CPI01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES **INSURANCE REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Department of Financial Services.

Revenue Sources:

Assessments, fees, fines, penalties and other revenues collected pursuant to various provisions of Insurance Law.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Financial Services (DFS01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF MOTOR VEHICLES **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Motor Vehicles.

Revenue Sources:

Traffic violation fines, penalties, surcharges, registration fees, search fees, sales tax, title escrow fees and any other revenues collected the Department of Motor Vehicles and its district and county offices.

Nature of Expenditures:

Transfer to State Treasury. Monies collected are initially deposited to the General Fund (10050) and then distributed to other funds as required by law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Motor Vehicles (DMV01)

Other:

There are three main types of revenues – those collected by NYSDMV district offices, those collected by DMV county offices, and those collected by DMV's Main Office. There are several bank accounts for each of these types of revenues.

County Office Commission Fee Account: used to account for fees collected by DMV's county offices. These monies are transferred to the County Office Concentration Account (sole custody).

County Office Concentration Account: All revenues collected by DMV's county offices are transferred to this account. Monies in this account are transferred to State Treasury – General Fund (10050).



FUND CLASSIFICATION MANUAL

Casual Sales Tax Account: used to account for revenue collected by NYSDMV district offices. These monies are transferred to the District Office Concentration Account (sole custody).

District Office Exchange Account: used to process and replace bad checks.

District Office Concentration Account: All revenues collected by DMV's district offices are transferred to this account. Monies in this account are transferred to State Treasury – General Fund (10050).

Traffic Violations Bureau Accounts: used to account for revenues collected by Traffic Violations Bureau offices. These monies are transferred to the State Treasury – General Fund (10050), and then transferred to the Comptroller's Sole Custody Account (70050-70099).

International Registration Program: used to account for fees collected by the Main Office for the IRP Program, pursuant to Vehicle and Traffic Law, §405-f. These monies are transferred to the Main Office Concentration Account (sole custody).

Fiscal Management Search Fee Account: used to account for search fees collected by the Main Office. These monies are transferred to the Main Office Concentration Account (sole custody).

Fiscal Management Title Escrow Account: used to account for title escrow fees collected by the Main Office. These monies are transferred to the Main Office Concentration Account (sole custody).

Fiscal Management Office Fee Account: used to account for unidentified revenues collected by the Main Office. Once the revenue is identified, these monies are transferred to the Main Office Concentration Account (sole custody).

Revenue Account: used to account for revenues collected by the customer service department of the Main Office. These monies are transferred to the Main Office Concentration Account (sole custody).

Main Office Exchange Account: used to process and split checks.

Albany District Office Exchange Account: used to process and replace bad checks.

Main Office Concentration Account: All revenues collected by DMV's Main Office are transferred to this account. Monies in this account are transferred to State Treasury – General Fund (10050).



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for various revenues collected by Correctional facilities.

Revenue Sources:

Fees, refunds, postage, space rentals, telephone monies, key deposits, contraband monies, employee reimbursements for personal telephone calls and lost ID's and other miscellaneous receipts.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050) or other Sole Custody accounts.
Disbursements to paroled inmates.

Subject to Appropriation Control:

Yes _____ No X

Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

Other:

Each facility may have several bank accounts.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH **MEDICAID RECOVERIES FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for Medicaid overpayments recovered from providers by the Department of Health.

Revenue Sources:

Recoveries of Medicaid overpayments.

Nature of Expenditures:

Transfer to State Treasury. Monies are initially deposited in accounts of the Miscellaneous Agency Fund (60600-60799) before transfer to State (10000) and Federal (25100-25199) funds.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Health and DOH facilities.

Revenue Sources:

Refunds, donations, and miscellaneous receipts.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LABOR **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Labor.

Revenue Sources:

Inspection fees, permit fees, penalties, reimbursements and other revenues collected by the Department of Labor.

Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor (DOL01)

Other:

There are two bank accounts for this fund:

Fees and Permits: this account is used for deposit of revenues collected by the Labor Standards and DOSH divisions. Revenues are transferred to various funds within the State Treasury.

Miscellaneous Receipts: this account is used for deposit of any other revenues collected by DOL. Revenues collected in this account are transferred to the Unemployment Insurance Administration Fund (25900-25949).



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TRANSPORTATION REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Transportation.

Revenue Sources:

Permit fees, airport fees, security deposits, driver improvement fees and other miscellaneous revenues collected by the Department of Transportation.

Nature of Expenditures:

Refunds and transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation (DOT01)

Other:



FUND CLASSIFICATION MANUAL

STATE POLICE REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the State Police.

Revenue Sources:

Fees, seized assets, interest and other miscellaneous revenues collected by the State Police.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050), State Police Seized Assets Account (22054), and Training Academy Account (22167).

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of State Police (DSP01)

Other:



FUND CLASSIFICATION MANUAL

GAMING COMMISSION RACING REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for licenses, fees, and other miscellaneous revenues collected by the New York State Gaming Commission.

Revenue Sources:

License fees collected from racetracks, racing participants, and racing employees pursuant to Racing and Wagering Law, §207, §213, and §309. Fingerprint fees collected pursuant to Racing and Wagering Law, §1112.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050) and Racing Regulation Account (21912).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

New York State Gaming Commission (GAM01)

Other:



FUND CLASSIFICATION MANUAL

DIVISION OF HOUSING AND COMMUNITY RENEWAL **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Division of Housing and Community Renewal.

Revenue Sources:

Fines and penalties, photocopying and subpoena fees, low income credit monitoring fees, tax credit application fees, and any other miscellaneous revenues collected by DHCR.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Housing and Community Renewal (HCR01)

Other:



FUND CLASSIFICATION MANUAL

HIGHER EDUCATION SERVICES CORPORATION **TUITION ASSISTANCE PROGRAM**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for Tuition Assistance Program refunds.

Revenue Sources:

Refunds received from educational institutions of monies paid for students who were later found to be ineligible for the Tuition Assistance Program.

Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes No

Administering Agencies:

Higher Education Services Corporation (HES01)

Other:

Monies are deposited in the Comptroller's Sole Custody Investment Fund (70058) until they can be returned to the General Fund or to the fund from which they were initially paid.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LAW REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Department of Law.

Revenue Sources:

Fines, penalties, refunds, reimbursement for litigation costs, registration fees for charities, collection fees transferred from the Civil Recoveries Account, and other revenues collected by the Department of Law.

Nature of Expenditures:

Transfer to State Treasury. Funds are initially deposited to the General Fund (10050) and then transferred to various accounts.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General) (LAW01)

Other:

This fund consists of two bank accounts – one for the Albany office and one for the New York City office.



FUND CLASSIFICATION MANUAL

OFFICE OF GENERAL SERVICES ESCROW ACCOUNT

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of General Services.

Revenue Sources:

Bid deposits, security deposits, cafeteria contract services, fuel sales, parking fees, sales, commissions, sales tax and other miscellaneous revenues.

Nature of Expenditures:

Refunds and transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of General Services (OGS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF GENERAL SERVICES **EXECUTIVE MANSION FUNCTIONS ACCOUNT**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for monies used to support the governor's residence and official functions.

Revenue Sources:

Transfer of monies from State Treasury, pursuant to appropriation.

Nature of Expenditures:

Expenses of the Executive Mansion and functions that are held at the Executive Mansion.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of General Services (OGS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH REVENUE COLLECTION FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various Mental Health facilities.

Revenue Sources:

Revenues and fees from sheltered workshops, community stores, parking fees, employee reimbursements, social security checks received on behalf of patients, vending commissions, gifts and donations.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health (OMH01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) **ELECTRONIC BENEFITS TRANSFER/FOOD STAMP FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for food stamp benefits for patients.

Revenue Sources:

Patient benefits received from the USDA Federal Food Stamp Program.

Nature of Expenditures:

Monies are transferred to State Treasury – General Fund (10050) as a refund of appropriation to offset the facilities' food costs.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

There are several bank accounts for this fund.



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) FACILITY REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various OPWDD facilities.

Revenue Sources:

Employee reimbursements, donations, vendor payments, summer camp enrollment fees, workshop and community store revenues, copy fees and various other revenues collected by OPWDD facilities.

Nature of Expenditures:

Refunds of overpayments and transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

There are several bank accounts for this fund.



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) **FUNDED DEPRECIATION ACCOUNT**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for a portion of patient care revenues set aside for retiring the capital indebtedness associated with the facility site or property.

Revenue Sources:

Transfer from the OPWDD Revenue Collection and Transmittal Account (sole custody).

Nature of Expenditures:

Transfer to sole custody accounts of OPWDD facilities when needed, usually every two months.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) **REVENUE COLLECTION AND TRANSMITTAL ACCOUNT**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for patient care revenues received by OPWDD.

Revenue Sources:

Reimbursements for patient care. Reimbursements may be from patients directly (private pay) or from Medicare, Medicaid and other third party insurers.

Nature of Expenditures:

Transfer to other sole custody accounts and to various accounts in the Treasury.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER FEE COLLECTION – GENERAL FUND

Custody: Sole – State Comptroller
 Year Established: 1999
 Authorization: Tax Law – Article 9, §186F ⁽¹⁾ and Article 27
 Budgetary Classification: General Fund
 GAAP Classification: General Fund

General Purpose:

To account for miscellaneous fees collected by the Office of the State Comptroller.

Revenue Sources:

Returnable Container Act – Unclaimed five cent deposit on beverage containers including water bottles, carbonated soft drinks, beer and other malt beverages, mineral water, soda water, and wine cooler containers.

State Wireless Communications Service Surcharge – Surcharge imposed on wireless communications service where the place of primary use is in New York state.

Tax	Statutory Authority
Returnable Container Act (RCA)	Environmental Conservation Law – Article 27
State Wireless Communications Services Surcharge	Tax Law – Article 9, §186F

Nature of Expenditures:

Monies are transferred to State Treasury – General Fund (10050) as follows:

- 1) Returnable Container Fees – 100%
- 2) State Wide Communications Services Fees – 41.7% (The other 58.3% is credited to the State Public Safety Communications Account - 22123)

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller – Bureau of State Accounting Operations (OSC01)

Other:

There are separate bank accounts for each fee type.

⁽¹⁾ Amended Chapter 56, Laws of 2009.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER INCOME TAX REFUND ACCOUNT

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71 ⁽¹⁾
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for monies that are set aside to pay income tax refunds to taxpayers.

Revenue Sources:

Transfer from State Treasury – General Fund (10050).

Nature of Expenditures:

Refund of overpayments to taxpayers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

⁽¹⁾ See Tax Law §606, §686 and §697 for the Comptroller's refund authority.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER MISCELLANEOUS REVENUE COLLECTION FUND

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Office of the State Comptroller.

Revenue Sources:

Employee reimbursements, photocopying fees, sale of surplus property, garnishee judgements, and other miscellaneous revenues collected by OSC.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER
TAX COLLECTION – GENERAL FUND

Custody: Sole – State Comptroller
 Year Established: Various
 Authorization: State Finance Law, §71
 Budgetary Classification: General Fund
 GAAP Classification: General Fund

General Purpose:
 To account for tax receipts.

Revenue Sources:

Tax	Statutory Authority
Alcoholic Beverage	Tax Law – Article 18
Alcoholic Beverage Control Licenses	Alcoholic Beverage Control Law §125
Bank	Tax Law – Article 32
Boxing and Wrestling Exhibition	Tax Law – Article 19
Cigarette and Tobacco Products	Tax Law – Article 20
Corporation and Utilities	Tax Law – Article 9
Corporation Franchise	Tax Law – Article 9a
Estate	Tax Law – Article 26
Gift	Tax Law – Article 26
Hotel and Motel	Tax Law – Article 28
Insurance	Tax Law – Article 33
Lubricating Oil	Tax Law – Article 24 (repealed)
Pari-Mutual Uncashed Tickets	Racing, Pari-Mutual Wagering and Breeding Law §232, §328, §426, and §529
Personal Income	Tax Law – Article 22
Racing Admissions	Racing, Pari-Mutual Wagering and Breeding Law §219, §306, §406, and §1009
Real Estate Transfer Gains	Tax Law – §1440.7 (repealed)
Sales and Use	Tax Law – Article 28

Nature of Expenditures:
 Monies are transferred to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:
 Office of the State Comptroller – Bureau of State Accounting Operations (OSC01)

Other:
 There are bank accounts for each tax type.



FUND CLASSIFICATION MANUAL

TOBACCO SETTLEMENT FUND

Custody: Sole-Administering Agency
Year Established: 1999
Authorization: State Finance Law §92-x
GAAP Classification: General Fund
Budgetary Classification: General Fund

General Purpose:

To account for monies received as a result of litigation in the case of Dennis Vacco vs. Phillip Morris, pursuant to the arrangement provided in the Consent Decree approved by the Supreme Court on December 23, 1998.

Revenue Sources:

Tobacco settlement revenues representing reimbursement to the State for medical costs incurred, primarily Medicaid, for treating smoking related illnesses and litigation recoveries.

Nature of Expenditures:

Monies are to remain in the fund until directed by statute.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)
Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

PARKS, RECREATION AND HISTORIC PRESERVATION REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of Parks, Recreation, and Historic Preservation.

Revenue Sources:

Permit fees, payments from concessionaires, utility fees, camping fees, and all other revenues collected pursuant to various provisions of the Parks, Recreation and Historic Preservation Law.

Nature of Expenditures:

Revenues that are collected on behalf of concessionaires, the Natural Heritage Trust, or the Palisades Interstate Park Commission are distributed to those entities. All other monies are transferred to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Parks, Recreation, and Historic Preservation (PRK01)

Other:

This fund consists of multiple bank accounts. All monies are transferred to one bank account, the Concentration Account, before transfer to State Treasury.



FUND CLASSIFICATION MANUAL

STATE DEPARTMENT OF EDUCATION REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established: 1978
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected from various Department of Education facilities.

Revenue Sources:

Fees, fines, sales of surplus property, rentals and other miscellaneous revenue collected pursuant to various subsections of State Finance Law as outlined below.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

State Department of Education (SED01)

Other:

Revenues collected pursuant to State Finance Law §97-i, §97-hh, §97-ddd, §97-eee, §97-fff, §97-ggg, §97-hhh, §97-iii, §97-nnn, §97-ppp, §97-qqq, §97-zzz and §99-h.

Fees transferred to the general fund include: business corporation, not-for-profit corporation, appeals filing, subpoena notice of action, freedom of information, private college charters, public librarian certificates, college proficiency exams and school violence prevention training.

Fingerprint fees are transferred to the Fingerprint Escrow Account (60654).



FUND CLASSIFICATION MANUAL

STOCK TRANSFER INCENTIVE FUND

Custody: Sole - Commissioner of T&F
Year Established: 1977
Authorization: State Finance Law, §92-i
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for the refund of stock transfer taxes collected.

Revenue Sources:

Transfers from the Stock Transfer Tax Fund as provided by Section 92-b(4) and 92-b(7) of the State Finance Law, and any other monies credited or transferred thereto from any other fund source pursuant to law.

Nature of Expenditures:

Refund of stock transfer taxes collected. Reimbursement for administrative expenses of the Department of Taxation and Finance is deposited to the General Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)

Other:

Transfers from the General Fund may not exceed \$120 million per year. If there are insufficient monies in the fund to pay the rebates, then New York City shall pay the amount of the deficiency to the fund.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TAXATION AND FINANCE REVENUE COLLECTION FUND

Custody: Sole – Commissioner of T & F
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Department of Taxation and Finance.

Revenue Sources:

Income tax form fees, photocopying, miscellaneous tax fees, transfer and estate fees, corporate tax fees, and any other miscellaneous revenues collected by the Department of Taxation and Finance.

Nature of Expenditures:

Refunds and transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)

Other:



FUND CLASSIFICATION MANUAL

JUDICIARY REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various county and city courts.

Revenue Sources:

Fees, fines, penalties, surcharges and any other miscellaneous receipts collected.

Nature of Expenditures:

Payments to local governments for the local share of monies collected. The State share is transferred to State Treasury - General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Court Administration (UCS01)

Other:

Each court may have several accounts.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Workers' Compensation Board.

Revenue Sources:

Penalties, reimbursements, fees and any other miscellaneous revenues that are collected by the Workers' Compensation Board pursuant to various provisions of Law.

Nature of Expenditures:

Refunds of overpayments or payments made in error, and transfers to State Treasury (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor - Workers Compensation Board (WCB01)

Other:

There are four accounts for this fund:

Assessment Account: to account for assessment penalties on self-insurers, carriers, and self-insured municipalities.

Penalty Revenue Account: to account for penalty receipts

Miscellaneous Receipts Account: to account for other receipts of the Board

Depository Account: to account for unidentified receipts pending transfer to appropriate account



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD **ASSESSMENT REVENUE COLLECTION FUND**

Custody: Sole – Commissioner of T&F
Year Established: Various
Authorization: Workers' Compensation Law, §151(11)
Budgetary Classification: General Fund
GAAP Classification: General Fund

General Purpose:

To account for assessment reserves originally collected by the State Insurance Fund that were transferred to the Workers' Compensation Board.

Revenue Sources:

Assessments on employers.

Nature of Expenditures:

Transfer to the State Treasury – General Fund (10050) as described in Workers' Compensation Law §151(11), to be used for debt management, fiscal uncertainties, or reducing budget gaps.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Labor - Workers Compensation Board (WCB01)

Other:



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

SPECIAL REVENUE FUND GROUP



FUND CLASSIFICATION MANUAL

DEPARTMENT OF AGRICULTURE AND MARKETS **MARKETING AND PUBLICITY FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, § 71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected for the Marketing and Publicity programs of the Department of Agriculture and Markets, which were established pursuant to various provisions of the Agriculture and Markets Law.

Revenue Sources:

Assessments, fees, licenses and other miscellaneous receipts.

Nature of Expenditures:

Transfer to various funds within the State Treasury.

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:

The Department of Agriculture and Markets Marketing and Publicity Fund includes the following accounts:

Agricultural Promotion
Animal Population Control
Apple Marketing Order
Sour Cherry Marketing Order
Dairy Promotion Order
Niagara-Administration Fund
Niagara-Equalization Fund
Onion Marketing Order
Weights and Measures
Dairy Industry
Farm Products
Plant Industry



FUND CLASSIFICATION MANUAL

COUNCIL ON THE ARTS THEATER DEVELOPMENT FUND

Custody: Sole- Administering Agency
Year Established: 1988
Authorization: Chapter 851, Laws of 1988
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To provide assistance to not-for-profit symphony orchestras for purchasing musical instruments.

Revenue Sources:

Monies appropriated and transferred pursuant to law; interest earned; and repayments of loans and donations.
The total amount of monies deposited as a result of appropriations from state funds into this fund shall not exceed \$500,000.

Nature of Expenditures:

Loans to not-for-profit symphony orchestras and/or not-for-profit musical entities for the lease and purchase of musical instruments.

Subject to Appropriation Control: Yes No

Administering Agencies:

Council on the Arts (ART01)

Other:

Prior to 2003, this fund was part of the Non-Expendable Trust Fund Group; as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

BOARD OF ELECTIONS **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by the Board of Elections.

Revenue Sources:

Fees collected from vendors to cover the cost of examination and certification of their voting machine systems and other miscellaneous revenues.

Nature of Expenditures:

Transfer to State Treasury. Vendor fees are deposited to Voting Machine and System Examination Fund (22099). Remaining miscellaneous revenues are deposited to the General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Board of Elections (BOE01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES **CARE AND MAINTENANCE REIMBURSEMENT FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for cost of care reimbursements collected by the Office of Children and Family Services.

Revenue Sources:

Receipts from counties for the cost of care of children.

Nature of Expenditures:

Transfer to State Treasury – Youth Facilities Per Diem Fund (22186) when requested by the Division of Budget.

Subject to Appropriation Control: Yes ____ No __X__

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES **CENTRAL OFFICE MEDICAID REIMBURSEMENT FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for Medicaid revenues collected by Office of Children and Family Services.

Revenue Sources:

Medicaid receipts from the Federal government.

Nature of Expenditures:

Transfer to State Treasury – Multi-Agency Training Fund (21989) and the Administrative Reimbursement Fund (21984).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES **MISCELLANEOUS REVENUE COLLECTION – SPECIAL REVENUE**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for miscellaneous revenues collected by Office of Children and Family Services.

Revenue Sources:

Fees collected pursuant to Social Services Law §424-a(f).

Nature of Expenditures:

Transfer to State Treasury – State Central Register for Child Abuse or Maltreatment Account (22028).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:



FUND CLASSIFICATION MANUAL

DIVISION OF CRIMINAL JUSTICE SERVICES GUN TIPS REWARD ACCOUNT

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for monies set aside for the Gun Tips Reward Program.

Revenue Sources:

Transfer from State Treasury – monies appropriated for such purpose from the Division of Military and Naval Affairs Seized Asset Account (21991).

Nature of Expenditures:

Purchase reward cards for gun tips.

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Division of Criminal Justice Services (DCJ01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CIVIL SERVICE **AFFIRMATIVE ACTION ADVISORY COUNCIL FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues and expenses of the Affirmative Action Advisory Council.

Revenue Sources:

Registration fees, sponsorships, advertising and other revenues collected for the Council's annual training symposium.

Nature of Expenditures:

Expenses of the Affirmative Action Advisory Council.

Subject to Appropriation Control: Yes ____ No __X__

Administering Agencies:

Department of Civil Service (DCS01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CIVIL SERVICE **EXAMINATION APPLICATION FEE FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for examination application fees collected by the Department of Civil Service.

Revenue Sources:

NYS Civil Service and local government examination application fees.

Nature of Expenditures:

Transfer to State Treasury – Examination and Miscellaneous Revenue Fund (22065).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Civil Service (DCS01)

Other:

There are two bank accounts for this fund: one for the collection of fees paid by credit card and the other for collection of fees paid with cash or by check.



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL CONSERVATION REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by Environmental Conservation regional offices.

Revenue Sources:

Licenses, usage fees, sales of forest products, regulatory fees, campsite fees and other revenues collected pursuant to various provisions of Environmental Conservation Law.

Nature of Expenditures:

Transfer to State Treasury – (various funds).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation (DEC01)

Other:

There are various bank accounts for this fund – generally for each regional office. Monies are initially transferred to the Main Office Account (sole custody) and then transferred to State Treasury.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES **BANKING REVENUE COLLECTION FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, § 71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by the Department of Financial Services.

Revenue Sources:

Assessments, application fees, examination fees, fines and other miscellaneous revenues pursuant to Banking Law, §17 and §18a.

Nature of Expenditures:

Transfer to the State Treasury. Fines are transferred to the General Fund (10050). All other revenues are transferred to the Banking Department Account (21970).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Financial Services (DFS01)

Other:



FUND CLASSIFICATION MANUAL

HOSPITAL EXCESS LIABILITY POOL/HANYS

Custody: Sole-Administering Agency
Year Established:
Authorization: Chapter 266, §18, Laws of 1986
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To provide funds for the purchase of excess malpractice insurance for eligible physicians/dentists. The excess malpractice insurance provides, at a minimum, additional coverage of \$1 million per claimant or \$3 million for all claimants.

Revenue Sources:

Monies are appropriated from State Treasury – HCRA Program Account (20807) and the HCRA Transition Fund (20808). Funds are paid from State Treasury to the pool administrator.

Nature of Expenditures:

Costs related to the purchase of excess medical malpractice coverage from the insurance carriers and costs of administration of the pool by HANYS Services, Inc., including the cost of the Risk Management Program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Financial Services – HANYS Services, Inc. (a subsidiary of the Hospital Association of NYS), as agent (DFS01)

Other:

There are two bank accounts for this fund.



FUND CLASSIFICATION MANUAL

HEALTH INSURANCE RATE STABILIZATION POOL FUND

Custody: Sole – Administering Agency
Year Established: 1993
Authorization: Insurance Law, §3233(c)
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for monies that have been set aside for the sole purpose of establishing a "health insurance market stabilization process." This process was set up to keep insurers and health maintenance organizations (HMO's) subject to community rating and open enrollment regulations from having to use differing underwriting and premium rate schedules due to differences in characteristics of the persons insured (e.g. age, sex, health status, occupation).

Revenue Sources:

Quarterly assessments against health insurance carriers as determined by the Superintendent of Financial Services. Assessments are based on the number of insurance "units" underwritten by the carrier or HMO.

Nature of Expenditures:

Distributions to health insurance carriers and HMO's to help them finance disproportionate losses experienced as a result of insuring high cost or high risk persons, payment of administrative expenses to the pool administrator, and fees for periodic audits of the pools.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Financial Services – Alicare, Inc. as agent (DFS01)

Other:

Presently there are three types of pools:
Specified Medical Condition Pool
Individual/Small Group Pool
Medicare Supplemental Pool

Pursuant to Insurance Law, §3233(c), the Superintendent of Financial Services is authorized to promulgate regulations relating to the collection and distribution of pool monies. Such regulations (Nos. 145 and 146) included selecting a "pool administrator" who shall hold all funds in accounts of the firm(s) selected to administer the operations of the pools. As of March 31, 1997 the administrator is Alicare, Inc.

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION SECURITY FUND PAYMENT ACCOUNT

Custody: Sole – Administering Agency
Year Established: 2005
Authorization: State Finance Law, §89-f, as added by Chapter 33, §4, Laws of 2005
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for funds set aside for payment of workers' compensation claims and to repay loans made to the Worker's Compensation Security Fund.

Revenue Sources:

Special Assessments collected from insurance carriers pursuant to Workers' Compensation Law, §108, and any other moneys credited or transferred from any other fund or source pursuant to law.

Nature of Expenditures:

Monies of the Workers' Compensation Security Fund Payment Account are available for:

- Transfer to the Workers' Compensation Security Fund for payment of workers' compensation awards.
- Repayment of loans, if any, taken from the assets of domestic workers' compensation insurers that have been declared insolvent, placed in liquidation and whose assets are held by the Liquidation Bureau. Pursuant to Insurance Law, §7433-a, the Workers' Compensation Security Fund may borrow up to \$70 million from these assets to meet its obligations.
- Repayment of loans, if any, from the Property/Casualty Insurance Security Fund. Pursuant to Insurance Law, §7433-a, if the liquidation funds described above are not available for loan to the Workers' Compensation Security Fund, the Property/Casualty Insurance Security Fund may loan up to \$30 million to meet obligations. These loans are permitted to be taken once every two months and should not be greater than what is needed to pay obligations for the two month period; no administrative expenses are permitted to be paid from these loans.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Financial Services (DFS01)

Other:

All payments from the Workers' Compensation Security Fund Payment Account are subject to the audit of the State Comptroller.



FUND CLASSIFICATION MANUAL

DIVISION OF MILITARY AND NAVAL AFFAIRS **REVENUE COLLECTION FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, § 71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by the Division of Military and Naval Affairs.

Revenue Sources:

Fees and rentals collected from Camp Smith Billeting.

Nature of Expenditures:

Transfer to the State Treasury – Camp Smith Billeting Account (22017).

Subject to Appropriation Control: Yes ___ No __X__

Administering Agencies:

Division of Military and Naval Affairs (DMN01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH CLINICAL LAB FEE ACCOUNT

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To serve as a temporary holding account for revenues collected by the Department of Health.

Revenue Sources:

Inspection and reference fees collected from clinical laboratories, pursuant to Article 5 of the Public Health Law.

Nature of Expenditures:

Transfer to State Treasury – Clinical Laboratories Fee Account (21962) to reimburse the State for expenses incurred for the clinical laboratory inspection program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:

This account is administered by a 3rd party contractor – Arthur Place and Company.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH **ELDERLY PHARMACEUTICAL INSURANCE COVERAGE (EPIC) FUND**

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for the revenues and disbursements of the EPIC Program. This program is available to New York State residents 65 years of age or older who, depending on their income, either pay an income-based annual fee or meet an annual out-of-pocket deductible, to receive prescription drug coverage.

Revenue Sources:

Refunds, premium fees and recoveries from other insurers.

Nature of Expenditures:

Refunds, payments to providers, premium payments, and transfer to State Treasury
– EPIC Premium Account (22101).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health (DOH01)

Other:

There are several bank accounts for this program.

EPIC Provider Receipt: this account is used to collect revenues and refunds from providers.

EPIC Fee Account: this account is used to collect premium fees from enrollees.

EPIC Benefit Recovery Program Account: this account is used to collect retroactive recoveries from other insurers. A 3rd party contractor serves as the collection agent for these recoveries.

EPIC Provider Payment (EFT): this account is used to process EFT payments issued to pharmacy providers and to Medicaid Part D plans. Monies are transferred from EPIC Premium Account (22101) when needed for payments.

EPIC Fee Refund Account: this account is used to process refunds to EPIC enrollees for premium fee overpayments. Monies are transferred from EPIC Premium Account (22101) when needed for refunds.

EPIC Participant Co-Pay Refund Account: this account is used to process refunds to EPIC enrollees for co-pay overpayments. Monies are transferred from EPIC Premium Account (22101) when needed for refunds.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH PRESCRIPTION SAVER PROGRAM FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for the revenues and disbursements of the New York State Prescription Saver Program. This program is available to New York State residents 50 to 65 years of age or determined to be disabled by the Social Security Administration, subject to income limitations, and allows for eligible individuals to receive a pharmacy discount card.

Revenue Sources:

Transfers from State Treasury – EPIC Premium Account (22101).

Nature of Expenditures:

Payments to pharmacies.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health (DOH01)

Other:

There are two bank accounts for this program.

NY Prescription Saver Master Funding: this account is used to collect monies transferred from State Treasury – EPIC Premium Account (22101). Monies are transferred to the NY Prescription Saver Provider Account as needed to process payments.

NY Prescription Saver Provider: this account is used to process payments to providers.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH
WOMEN INFANT AND CHILD (WIC) PROGRAM ACCOUNT

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues and disbursements for the WIC Program.

Revenue Sources:

Federal grants and rebates received for infant formula and cereal.

Nature of Expenditures:

Payments to WIC vendors for redeemed checks. WIC vendors include grocery stores, pharmacies, and other stores where WIC participants purchase food and baby formula.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

HEALTH FACILITIES ASSESSMENT FUND

Custody: Sole-Administering Agency
Year Established: 1991
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for assessments collected from residential health care facilities, pursuant to Public Health Law, §2807-d.

Revenue Sources:

Assessments collected from residential health care facilities.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050), administrative expenses and refunds.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health - Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

Other:



FUND CLASSIFICATION MANUAL

INDIGENT CARE & HIGH NEED INDIGENT CARE ADJUSTMENT POOLS

Custody: Sole-Administering Agency
Year Established: Indigent Care - 1996 – Health Care Reform Act of 1996
High Need Indigent Care – 1999 – Health Care Reform Act of 2000
Authorization: Public Health Law (PHL), §2807-k & 2807-w
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To provide indigent care, high need indigent care and rural hospital adjustment distributions to eligible hospitals for the purpose of subsidizing the costs of charity care (free care) and bad debts reduced to cost.

Revenue Sources:

Appropriated payments from the State Treasury – HCRA Resources – Indigent Care Fund (20817) and the Federal Health and Human Services Fund (25100-25199) to the Pool Administrator pursuant to State Finance Law §92-dd.

Nature of Expenditures

Indigent care related payments to eligible hospitals, pursuant to formulas and guaranteed adjustments in PHL §2807-k and 2807-w, are made from the Medicaid Disproportionate Share account.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health – Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

Other:

Pursuant to the PHL, the Department of Health contracts out the collection and distribution of pool monies. Bank accounts required for the administration of the pools are in the sole custody of the fiscal agent, Excellus Blue Cross/Blue Shield of Central NY Region.

Also refer to Public Goods Pool.



FUND CLASSIFICATION MANUAL

PUBLIC GOODS POOL

Custody: Sole-Administering Agency
Year Established: 1996
Authorization: Administratively created for provisions set forth in the Public Health Law pursuant to Chapter 639 of the Laws of 1996 – The Health Care Reform Act of 1996
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

Central depository for revenues and assessments collected pursuant to the Health Care Reform Act of 1996. Collections are transferred weekly to the State Treasury – HCRA Resources Fund/Undistributed Revenue (20811). Specific formulaic distributions authorized pursuant to State Finance Law §92-dd(c) are made from either the Public Goods Pool account or Medicaid Disproportionate Share account.

Revenue Sources:

Surcharges on patient service revenues of designated providers and payments made by electing payers including Medicaid (PHL 2807-j); 1% assessment on hospital net patient service revenues (PHL 2807-c(19)); covered lives assessments from electing payers (PHL 2807-t); and alternative inpatient professional education surcharges from non-electing third party payers (PHL 2807-s). Appropriated transfers by the Comptroller from the State Treasury – HCRA Resources Fund (20807) to the Pool Administrator pursuant to State Finance Law 92-dd are used to make authorized distributions.

Nature of Expenditures:

Pursuant to State Finance Law 92-dd(c), the pool administrator is authorized to make distributions from appropriated funds transferred to the Pool Administrator from the Comptroller. The following distributions are made from the Public Goods Pool account: professional education pool (2807-m); NYS poison control network (2500-d(7)); general hospital recruitment and retention of health care workers (2807-c(30)(b)); residential health care facility recruitment and retention of health care workers (2808-(18)(b)); and school based health center grants (Section 88 of Chapter 1 of the Laws of 1999). Indigent care pool (2807-k) and high need indigent care adjustment pool (2807-w) distributions are transferred to the Medicaid Disproportionate Share account. (See Indigent Care and High Need Indigent Care Adjustment Pools).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health - Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

Other:

Pursuant to the PHL, the Department of Health contracts out the collection and distribution of pool moneys. Bank accounts required for the administration of the pools are in the sole custody of the fiscal agent, Excellus Blue Cross/Blue Shield of Central NY Region.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF STATE **REVENUE COLLECTION FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To serve as a temporary holding account for revenues collected by the Department of State.

Revenue Sources:

Various fees and other revenues collected by the Department of State, including summons fees, certification fees, records fees, incorporation fees, fees for providing training, license fees, and fines.

Nature of Expenditures:

Transfer to State Treasury. Monies collected by the Division of Licensing Services are transferred to the Business and Licensing Services Account (21977). Other miscellaneous revenues are transferred to the General Fund (10050).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of State (DOS01)

Other:

There are five bank accounts for this fund:

Summons Account: to collect New York City Summons fees, County Clerk certifications and other license fees.

Licensing Services Account: to collect license fees from security guards, notaries, private investigators and other professions that require licensing.

New York State Athletic Commission: to collect license fees associated with the regulation of the State Boxing Commission.

Main Office Account: used for other various revenues collected by the Department's Main Office.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF PUBLIC SERVICE REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: 1972
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To collect assessments from public utility companies and other companies who are subject to regulation by the Department of Public Service.

Revenue Sources:

Assessments paid by public utility companies and other companies as required by Public Service Law, §18-a and §217.

Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Public Service (DPS01)

Other:

Consists of two bank accounts:

Special Fee Account: This account is used to collect assessments from utility companies. Monies in this account are transferred to the Public Service Account (22011).

Cable Account: This account is used to collect assessments from cable television companies. Monies in this account are transferred to the Cable Television Account (21971).



FUND CLASSIFICATION MANUAL

NEW YORK STATE GAMING COMMISSION LOTTERY REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for lottery revenues collected by the Gaming Commission.

Revenue Sources:

Lotto and Mega Millions subscription fees, revenue collected from game vendors, refunds, interest earned on investments, and any other miscellaneous revenues received by the Gaming Commission.

Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

New York State Gaming Commission (GAM01)

Other:

There are several bank accounts for this fund:

Lottery Merchant Account: This account is used to account for monies collected from game vendors awaiting transfer to Treasury. Funds are deposited to State Treasury – State Lottery Fund (20900-20949) and Lottery Prize Account (60500-60549).

Lottery Subscriptions Account: This account is used to account for monies collected for lotto and Mega Millions subscriptions. Funds are deposited to State Treasury – State Lottery Fund (20900-20949) and Lottery Prize Account (60500-60549).

Video Lottery Account: This account is used to account for video lottery program receipts. Funds are deposited to State Treasury – State Lottery Fund (20900-20949) and Lottery Prize Account (60500-60549).

Charitable Gaming Account: Fees assessed on entities who are conducting bell jar activities, pursuant to General Municipal Law, §195-q. Funds are transferred to State Treasury – Bell Jar Collection Account (22003).

Commercial Gaming Account: To account for revenues of the commercial gaming program. Funds are deposited to State Treasury – State Lottery Fund (20900-20949).

Custody Cash: This account is used to buy, sell and trade securities. Funds are deposited to State Treasury – Lottery Prize Account (60500-60549).

Concentration Account: This account is used to account for other miscellaneous revenues. Funds are deposited to State Treasury – State Lottery Fund (20900-20949) and Lottery Prize Account (60500-60549).



FUND CLASSIFICATION MANUAL

DIVISION OF HOUSING AND COMMUNITY RENEWAL **MAXIMUM BASE RENT FEE ACCOUNT**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for maximum base rent fees collected by the Division of Housing and Community Renewal pursuant to the New York City Administrative Code, §2200.17.

Revenue Sources:

Maximum base rent fees collected from property owners to recover the costs of processing and issuing MBR rent orders and notices.

Nature of Expenditures:

Transfer to State Treasury – Rent Revenue Other – NYC Account (22156).

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Housing and Community Renewal (HCR01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LAW
SHARED FORFEITURE FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To serve as a holding account for seized monetary assets.

Revenue Sources:

Seized assets and interest earned.

Nature of Expenditures:

Monies must be used for specific law enforcement purposes such as training, drug education and awareness programs, facilities, equipment, and other purposes as defined by US Treasury Guidelines.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General) (LAW01)

Other:



FUND CLASSIFICATION MANUAL

LAKE GEORGE PARK COMMISSION REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by the Lake George Park Commission.

Revenue Sources:

Permit fees, fines, and other revenues collected pursuant to Article 43 of Environmental Conservation Law.

Nature of Expenditures:

Transfer to State Treasury – Lake George Park Trust Fund (22751).

Subject to Appropriation Control: Yes No

Administering Agencies:

Lake George Park Commission (LGP01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF ALCOHOLISM & SUBSTANCE ABUSE SERVICES **REVENUE COLLECTION FUND**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by the Office of Alcoholism and Substance Abuse Services.

Revenue Sources:

Credentialing application fees.

Nature of Expenditures:

Transfer to State Treasury – Credentialing Services Fund (22060).

Subject to Appropriation Control: Yes ___ No __X__

Administering Agencies:

Office of Alcoholism and Substance Abuse Services (OAS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH MEDICATION GRANT PROGRAM ACCOUNT

Custody: Sole - Administering Agency
Year Established: 2000
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for payments to pharmacies under Kendra's Law (Chapter 408, Laws of 1999). Kendra's Law provides funding to ensure individuals with mental illness who have been recently released from prison receive the medications they need until a Medicaid eligibility determination can be made.

Revenue Sources:

Local assistance payments transferred from the State Treasury - Mental Hygiene Program Fund (21907).

Nature of Expenditures:

Payments to the Medication Grant Program administrator for distribution to pharmacies.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office for Mental Health (OMH01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) NONEXPENDABLE TRUST FUND

Custody: Sole - Administering Agency
Year Established: Various
Authorization: Mental Hygiene Law, §13.29
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for various gifts and bequests to Developmental Disability facilities for which the amount of the gift or bequest must be held intact and only the investment income is available for expenditure for the purposes designated by the donor.

Revenue Sources:

Gifts and bequests and interest earned.

Nature of Expenditures:

Interest earned is transferred to State Treasury – OPWDD Nonexpendable Trust Account (21654).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

Prior to 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER FEE COLLECTION – SPECIAL REVENUE

Custody: Sole – State Comptroller
 Year Established: 1999
 Authorization: Tax Law – Article 9, §186F ¹
 Budgetary Classification: Special Revenue
 GAAP Classification: Special Revenue

General Purpose:

To account for fee collections dedicated for special revenue accounts.

Revenue Sources:

Surcharge imposed on wireless communications service where the place of primary use is in New York State.

Type of Tax	Statutory Authority
State Wireless Communications Services Surcharge	Tax Law – Article 9, §186F

Nature of Expenditures:

Fifty-eight and three tenths (58.3%) of monies collected are transferred to the Statewide Public Safety Communications Account (22123).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller – Bureau of State Accounting Operations (OSC01)

Other:

There is a dedicated bank account for the State Wireless Communication Services Surcharge Fee deposits.

¹ Amended Chapter 56, Laws of 2009.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER
REVENUE COLLECTION
METROPOLITAN TRANSPORTATION AUTHORITY (MTA) FUND

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for tax collections dedicated for the MTA.

Revenue Sources:

A portion of sales tax collected pursuant to Article 28 of the Tax Law, supplemental sales taxes collected on passenger car rentals within the Metropolitan Commuter Transportation District (MCTD) pursuant to Article 28-A of the Tax Law, taxes collected on taxicab trips within the MCTD pursuant to Article 29-A of the Tax Law, and taxes collected on payroll for employers located in the MCTD pursuant to Article 23 of the Tax Law.

Nature of Expenditures:

Monies are transferred to State Treasury – Mass Transportation Operating Assistance Fund (21400-21449) and State Treasury – MTA Financial Assistance Fund (23650-23699).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Fund consists of 4 accounts:

Sales Tax MTA Share: this account is used to collect revenues from sales tax for transfer to Mass Transportation Operating Assistance Fund (21400-21449).

Sales Tax MTA Auto Rental: this account is used to collect a portion of auto rental fees for transfer to MTA Financial Assistance Fund (23650-23699).

MCTD Payroll Mobility Tax: this account is used to collect a portion of payroll taxes collected in the MCTD for transfer to MTA Financial Assistance Fund (23650-23699).

MCTD Taxicab Trip Tax: this account is used to collect taxes on taxicab rides collected in the MCTD for transfer to MTA Financial Assistance Fund (23650-23699).

Updated 9/27/11



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER TAX COLLECTION – SPECIAL REVENUE

Custody: Sole – State Comptroller
 Year Established: Various
 Authorization: State Finance Law, §71
 Budgetary Classification: Special Revenue
 GAAP Classification: Special Revenue

General Purpose:

To account for tax collections dedicated for special revenue accounts.

Revenue Sources:

Type of Tax	Statutory Authority
Bank	Tax Law – Article 32
Cigarette & Tobacco Products	Tax Law – Article 20
Corporation & Utilities	Tax Law – Article 9
Corporation Franchise	Tax Law – Article 9a
Insurance	Tax Law – Article 33
Motor Fuel	Tax Law – Article 12a
Petroleum Business	Tax Law – Article 13a

Nature of Expenditures:

Monies are transferred to various accounts in the State Treasury.

Cigarette and tobacco tax collections are transferred to the Health Care Reform Act – Tobacco Control and Cancer Services Account (20801).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller – Bureau of State Accounting Operations (OSC01)

Other:

There are bank accounts for each type of tax collected.



FUND CLASSIFICATION MANUAL

NEW YORK STATE ARCHIVES PARTNERSHIP TRUST FUND

Custody: Sole – Administering Agency
Year Established: 1992
Authorization: Chapter 758, §7, Laws of 1992 as amended by Chapter 399, Laws of 1998
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for donations, fees, and grants paid to the Archives Partnership Trust for projects and operations.

Revenue Sources:

Donations, fees and grants.

Nature of Expenditures:

Expenses of preservation, education, access and awareness projects.
Transfer to State Treasury – NYS Archives Partnership Trust Fund (20350-20399) to pay operating expenses of the Trust.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education - New York State Archives Partnership Trust (SED01)

Other:

Consists of three bank accounts:

Trust Endowment Account: this account holds funds in trust until they are transferred to the Special Projects Account for project expenses or to NYS Archives Partnership Trust Fund (20350-20399) for operating expenses.

Special Account: this account collects credit card payments before they are transferred to the Trust Endowment Account.

Special Projects Account: this account holds project funds and is used to pay the expenses of preservation, education, access and awareness projects.

Prior to 1998, these accounts were part of a joint custody fund, NYS Partnership Trust Fund (20350-20399). Chapter 399 of the Laws of 1998 allowed the NYS Archives Partnership Trust to manage the investment of their funds as well as manage the Special Projects Account outside of the Treasury.



FUND CLASSIFICATION MANUAL

BATAVIA SCHOOL FOR THE BLIND **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for miscellaneous revenues collected by the Batavia School for the Blind.

Revenue Sources:

School maintenance reimbursements from counties, fax/phone reimbursements, Federal/State meal reimbursements, petty cash interest, fundraising activities and other miscellaneous revenues.

Nature of Expenditures:

Transfer to the State Treasury – Batavia School for the Blind Account (22032).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education – Batavia School for the Blind (SED01)

Other:



FUND CLASSIFICATION MANUAL

ROME SCHOOL FOR THE DEAF **REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for miscellaneous revenues collected by the Rome School for the Deaf.

Revenue Sources:

School maintenance reimbursements from counties, fax/phone reimbursements, Federal/State meal reimbursements, petty cash interest, fundraising activities and other miscellaneous revenues.

Nature of Expenditures:

Transfer to the State Treasury – Rome School for the Deaf Account (22053).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Education – Rome School for the Deaf (SED01)

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY **STUDENT LOAN REPAYMENT ACCOUNT**

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To collect student loan payments from borrowers.

Revenue Sources:

Student loan payments collected from borrowers under the SUNY Perkins, Health Professions, and Nursing Loan programs.

Nature of Expenditures:

Refunds of overpayments and transfer to State Treasury – SUNY Collection Fund (61000-61099).

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York – Albany (SNY01)

Other:

Prior to 2003, this fund was part of the Non-Expendable Trust Fund Group, as a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY OF NEW YORK REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for various revenues collected by State University of New York (SUNY) campuses and SUNY-operated hospitals.

Revenue Sources:

Tuition and fees, room rents, clinic fees, financial aid, food service revenues, bookstore revenues, parking fees, fines, penalties, application processing fees, patient care reimbursements and insurance payments, and other miscellaneous revenues collected.

Nature of Expenditures:

Refunds of overpayments, payments to SUNY campus' auxiliary service corporations and other related campus entities, and transfer to State Treasury – SUNY Collection Fund (61000-61099).

Subject to Appropriation Control: Yes No

Administering Agencies:

State University of New York (SNY01)

Other:

There are various bank accounts for this fund.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES NEW YORK STATE MEDICAL INDEMNITY FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law §99-t
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for monies set aside for future health care costs associated with birth related neurological injuries, in order to reduce premium costs for medical malpractice insurance coverage, pursuant to Article 29-D of the Public Health Law.

Revenue Sources:

Transfer from State Treasury – monies appropriated for such purpose from the HCRA Resource Fund (20800-20849).

Nature of Expenditures:

Payment of health care costs of qualified plaintiffs.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Financial Services (DFS01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES- LIQUIDATION BUREAU PROPERTY & CASUALTY INSURANCE SECURITY FUND

Custody: Sole – Commissioner of T & F
Year Established: 1947
Authorization: Insurance Law, §7601 and §7603
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for assessments paid to the State by insurance companies issuing property and casualty insurance policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

Revenue Sources:

Assessments from insurance companies. Assessment rates vary by the type of insurance issued and are based on claims paid from the fund in the prior year.

Nature of Expenditures:

Payment of claims of insolvent insurance companies issuing property and casualty insurance policies and the administrative expenses of the Insurance Department. Income earned on the monies of the fund pursuant to Insurance Law, §7601(c) may be used to offset the deficit of the New York Property Insurance Underwriting Association, pursuant to Insurance Law, §7603(d)(3).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Financial Services-Liquidation Bureau (DFS01)

Other:

Insurance Law, §7601(a) changes the title of this fund from “The Property and Liability Insurance Security Fund” to “The Property/Casualty Insurance Security Fund.”

Insurance Law, §7603(c)(1) provides that when the net value of the fund is at least \$150 million, no further contributions to the fund are required until the net value of the fund falls below \$150 million.

Prior to 2003, this fund was part of the Expendable Trust Fund Group; as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES – LIQUIDATION BUREAU PUBLIC MOTOR VEHICLE LIABILITY SECURITY FUND

Custody: Sole – Commissioner of T & F
Year Established: 1976
Authorization: Insurance Law, §7601 and §7604
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for assessments paid to the State by insurance companies issuing public motor vehicle liability policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

Revenue Sources:

Assessments from insurance companies equal to 3% of net premiums collected on policies issued pursuant to Vehicle and Traffic Law, §370, and interest earned pursuant to Insurance Law, §7601(d).

Nature of Expenditures:

Payment of claims of insolvent insurance companies issuing policies for public motor vehicle liability and the administrative expenses of the Insurance Department.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Financial Services - Liquidation Bureau (DFS01)

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group; as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF FINANCIAL SERVICES – LIQUIDATION BUREAU WORKERS' COMPENSATION SECURITY FUND

Custody: Sole – Commissioner of T & F
Year Established: 1990
Authorization: Workers' Compensation Law, §107
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for assessments paid to the State by insurance companies issuing workers' compensation policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

Revenue Sources:

Interest earned, property and securities acquired from insolvent insurance companies, and assessments from insurance companies equal to 1% of net premiums collected on workers' compensation insurance policies. Pursuant to Workers' Compensation Law, §108(2), the superintendent of insurance may require up to two percent of net premiums, less the amount of dividends paid to policyholders.

Nature of Expenditures:

Payment of workers' compensation claims of insolvent insurance companies and the administrative expenses of the Insurance Department.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Financial Services-Liquidation Bureau (DFS01)

Other:

If the assets of the fund at the end of any quarterly period equal or exceed \$74 million, then contributions into the fund will be suspended. At the end of any subsequent quarterly period in which the assets of the fund are less than \$74 million, the contributions shall be resumed at the beginning of the next quarter.

Prior to 2003, this fund was part of the Expendable Trust Fund Group; as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



FUND CLASSIFICATION MANUAL

WORKERS COMPENSATION FUND FOR REOPENED CASES

Custody: Sole – Commissioner of T&F
Year Established: 1933
Authorization: Workers' Compensation Law, §25-a
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for workers' compensation claims on workers' compensation cases previously closed. After seven years have passed since the death or injury and three years have passed since the last compensation payment has been made, applications can be made for re-review and additional compensation awards may be made.

Revenue Sources:

Assessments levied against self-insured employers or employer's insurance carriers pursuant to Section 25-a(3) of the Worker's Compensation Law.

Nature of Expenditures:

Payment of worker's compensation claims.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Labor – Workers' Compensation Board (WCB01)

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

Monies of this fund are invested until needed for payment.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD SPECIAL DISABILITY FUND

Custody: Sole – Commissioner of T&F
Year Established: 1916
Authorization: Workers' Compensation Law, §15(8h)
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for the provision of additional worker's compensation benefits on certain cases involving a disability caused by a second injury or occupational disease which results in permanent disability caused by both conditions combined greater than what would have resulted from the second injury or occupational disease alone.

Revenue Sources:

Assessments levied against self-insured employers or employer insurance carriers.

Nature of Expenditures:

Payment of claims.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Labor – Workers' Compensation Board (WCB01)

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

Monies of this fund are invested until needed for payment.



FUND CLASSIFICATION MANUAL

WORKERS COMPENSATION BOARD **SPECIAL FUND FOR DISABILITY BENEFITS**

Custody: Sole – Commissioner of T&F
Year Established: 1949
Authorization: Workers' Compensation Law, §214 and §215
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To provide worker's compensation for permanently disabled workers who are unemployed or who were employed by uninsured employers.

Revenue Sources:

Assessments levied against self-insured employers or employer insurance carriers.

Nature of Expenditures:

Payment of claims pursuant to Workers' Compensation Law §207, §213 and §232(2).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Labor – Workers' Compensation Board (WCB01)

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

Monies of this fund are invested until needed for payment.



FUND CLASSIFICATION MANUAL

WORKERS COMPENSATION BOARD UNINSURED EMPLOYER'S FUND

Custody: Sole – Commissioner of T&F
Year Established: 1959
Authorization: Workers' Compensation Law, §26-a
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

Workers' Compensation Law requires New York State employers to provide workers' compensation benefit coverage to their employees. Employers may provide this coverage in one of the following ways: (1) by insuring with the State Insurance Fund; (2) by insuring with any insurance carrier authorized to do business in New York State; or (3) by becoming self-insured, which requires Board approval and also requires a security deposit from the employer to be held by the Board in the event of default.

This fund is used to account for workers' compensation for workers employed by employers who fail to obtain insurance using any of the three above methods.

Revenue Sources:

Assessments, fines and penalties levied on employers, and reimbursements from uninsured employers for claims paid to their employees from this fund.

Nature of Expenditures:

Payment of workers' compensation claims. No administrative expenses are permitted.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Department of Labor – Workers' Compensation Board (WCB01)

Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group, as a result of GASB 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

Monies of this fund are invested until needed for payment.



FUND CLASSIFICATION MANUAL

WORLD TRADE CENTER MEMORIAL FOUNDATION FUND

Custody: Sole-Commissioner of T & F
Year Established: 2005
Authorization: State Finance Law, §79
Budgetary Classification: Special Revenue
GAAP Classification: Special Revenue

General Purpose:

To account for monies received for the World Trade Center Memorial.

Revenue Sources:

Any monies received, including donations, gifts, and bequests.

Nature of Expenditures:

Costs associated with the construction, installation, and operation of the World Trade Center Memorial.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

DEBT SERVICE FUND GROUP



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH **MAINTENANCE ACCOUNTS**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues collected to pay debt service.

Revenue Sources:

Reimbursements for patient care. Reimbursements may be from patients directly (private pay) or from Medicare, Medicaid and other third party insurers.

Nature of Expenditures:

Transfer to State Treasury – Department of Health Income Fund (40300-40349).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:

There are several bank accounts for this fund – generally one account for each facility.



FUND CLASSIFICATION MANUAL

OFFICE OF ALCOHOLISM AND SUBSTANCE ABUSE SERVICES (OASAS) **PATIENT FEES FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues dedicated for repayment of debt service for OASAS facilities.

Revenue Sources:

Medicaid, Medicare, private pay, and 3rd party healthcare receipts.

Nature of Expenditures:

Transfer to the Dormitory Authority for debt service payments.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Alcoholism and Substance Abuse Services (OAS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH DEBT SERVICE FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues dedicated for repayment of debt service for Office of Mental Health facilities.

Revenue Sources:

Charges for services provided by the Mental Health facilities to patients and residents.

Nature of Expenditures:

Refunds and transfer to the Dormitory Authority for debt service payments.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health (OMH01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) **DEBT SERVICE INTERCEPT FUND**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues dedicated for repayment of debt service for OPWDD facilities.

Revenue Sources:

Medicaid, Medicare, private pay, and 3rd party healthcare receipts transferred from the OPWDD Revenue Collection and Transmittal Account (sole custody).

Nature of Expenditures:

Transfer to the Dormitory Authority for debt service payments on a monthly basis.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER TAX COLLECTION – DEBT SERVICE

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for tax collections that are dedicated for payment of debt service.

Revenue Sources:

Personal Income Tax (25% of withholding taxes) pursuant to Article 22 of the Tax Law.
Real Estate Transfer Tax pursuant to Article 31, §1402 and §1421.
Sales and Use Tax (25%) pursuant to Article 28, §1105 and §1110.

Nature of Expenditures:

Monies are transferred to State Treasury for credit to the following funds:
Revenue Bond Tax Fund (40152) - (Personal Income Tax)
Sales Tax Revenue Bond Tax Fund (40154) – (Sales Tax)
Clean Water Clean Air Fund (40400-40449) (Real Estate Transfer Tax)
Local Government Assistance Corporation (LGAC) Tax Fund (40450-40499) (Sales Tax)

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

There are bank accounts for each tax type.



FUND CLASSIFICATION MANUAL

DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY) **COMMUNITY COLLEGE TUITION AND INSTRUCTIONAL INCOME FUND**

Custody: Sole – Commissioner of T&F
Year Established: 1972
Authorization: State Finance Law, §97-p
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for monies received for payment of debt service on community college capital projects.

Revenue Sources:

Payments by local sponsors, tuition and instructional fees collected from students attending community colleges, investment income, and state aid for community colleges to the extent monies are assigned by the sponsor to the Dormitory Authority. Monies are initially deposited to the State Treasury and paid to the Dormitory Authority as needed for debt service.

Nature of Expenditures:

Payments to the Dormitory Authority for payment of debt service and expenses on bonds issued for Community College capital projects.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Dormitory Authority of the State of New York (PBC01)

Other:

There are several bank accounts for this fund.



FUND CLASSIFICATION MANUAL

DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)
MENTAL HYGIENE FACILITIES DEVELOPMENT
IMPROVEMENT FUND INCOME ACCOUNT

Custody: Sole – Commissioner of T&F
Year Established: 1968
Authorization: Title 13-A, Chapter 1, Unconsolidated Laws
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues received by DASNY that are pledged for debt service.

Revenue Sources:

- All revenues received from state and federal agencies, private insurance and third party beneficiaries for the care, maintenance and treatment of patients,
- All voluntary agency payments received for rent or lease payments with respect to a current or former mental hygiene facility,
- All payments received from the sale of real property of the Department of Mental Health, and
- Interest income

Nature of Expenditures:

By statute, all monies in this account on or before the fifteenth day of each month are transferred to the State Treasury – Mental Health Services Fund (40100-40149), which was established pursuant to State Finance Law, §97-f.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Dormitory Authority of the State of New York (PBC01)

Other:

For reporting purposes, the activity of this fund is included as part of the Mental Health Services Fund (40100-40149) – a joint custody fund.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY CONSTRUCTION FUND DEBT SERVICE FUND

Custody: Sole - Commissioner of T&F
Year Established: 1962
Authorization: Education Law, Article 8-A
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for the receipt and subsequent payment of monies dedicated for debt service.

Revenue Sources:

Debt service payments from the State Treasury, pursuant to appropriation.

Nature of Expenditures:

Debt Service payments to the Dormitory Authority.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University Construction Fund (SCF01)

Other:

There are two bank accounts for this fund – a checking account and an investment account.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY (SUNY) DORMITORY FACILITIES FUND **DEBT SERVICE**

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for revenues set aside for debt service on SUNY dormitory facilities bonds.

Revenue Sources:

Dormitory rental fees.

Nature of Expenditures:

Debt service. Any monies not required are transferred to the campus' Repair and Rehabilitation Funds.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University of New York (SNY01)

Other:

There are two accounts for each campus; one investment account and one checking account.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD SPECIAL DISABILITY FUND
DEBT SERVICE FINANCING ACCOUNT

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: Workers' Compensation Law, §151(8)
Budgetary Classification: Debt Service
GAAP Classification: Debt Service

General Purpose:

To account for assessment revenue that is set aside to meet debt service requirements.

Revenue Sources:

Assessments on employers.

Nature of Expenditures:

Debt service payments and investment of unused funds.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Workers' Compensation Board (WCB01)

Other:



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

CAPITAL PROJECTS FUND GROUP



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER
TAX COLLECTION – CAPITAL PROJECTS
ENVIRONMENTAL PROTECTION

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for tax collections that are dedicated for environmental protection purposes.

Revenue Sources:

Real Estate Transfer Tax collected pursuant to Article 31 of the Tax Law.

Nature of Expenditures:

Monies are transferred to State Treasury – Environmental Protection Fund (30451).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER TAX COLLECTION – CAPITAL PROJECTS HIGHWAYS AND BRIDGES

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for tax collections that are dedicated for highway and bridge purposes.

Revenue Sources:

Tax	Statutory Authority
Auto Rental	Tax Law – Article 28a
Motor Fuel	Tax Law – Article 12a
Highway Use	Tax Law – Article 21 & 21a
Corporation and Utilities	Tax Law – Article 9
Petroleum Business	Tax Law – Article 13a

Nature of Expenditures:

Monies are transferred to State Treasury – Dedicated Highway and Bridge Trust Fund (30052).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

There are bank accounts for each type of tax collected.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER **HAZARDOUS WASTE REMEDIATION COLLECTION FUND**

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for revenues collected for hazardous waste remediation.

Revenue Sources:

Fines, legal settlements, and assessment fees collected pursuant to Environmental Conservation Law, §71-2723 and §27-0923.

Nature of Expenditures:

Transfer to State Treasury – Hazardous Waste Remedial Fund (31500-31549).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY) STATE ADVANCES REPAYMENT ACCOUNT

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for bond proceeds set aside by DASNY to reimburse the State for expenditures paid for on DASNY's behalf.

Revenue Sources:

Bond proceeds from Mental Hygiene Services Facilities Improvement Bonds, and revenues from Mental Hygiene Services facilities for unbondable expenditures that cannot be reimbursed from bond proceeds.

Nature of Expenditures:

Transfer to State Treasury – Mental Hygiene Facilities Capital Improvement Fund (32300-32349).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
Dormitory Authority of the State of New York (PBC01)

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY CONSTRUCTION FUND CAPITAL PROJECTS FUND

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: Education Law, Article 8-A
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for revenues received for rehabilitation of SUNY facilities.

Revenue Sources:

Bond proceeds from bonds issued by the Dormitory Authority of the State of New York (DASNY) and monies provided from project sponsors.

Nature of Expenditures:

Payments to State University Construction Fund (SUCF) for design, construction, rehabilitation and improvement of economic development facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University Construction Fund (SCF01)

Other:

There are currently four bank accounts for this fund.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY CONSTRUCTION FUND ECONOMIC DEVELOPMENT FACILITIES FUND

Custody: Sole – Commissioner of T&F
Year Established: 1972
Authorization: Education Law, §372-a
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for lease revenues collected for economic development facilities at SUNY campuses.

Revenue Sources:

Lease payments received pursuant to lease agreements between SUNY and renters of economic development facilities.

Nature of Expenditures:

Payments to State University Construction Fund (SUCF) for payments related to design, construction, rehabilitation and improvement of economic development facilities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University Construction Fund (SCF01)

Other:

There are currently two bank accounts for this fund; both are for biomedical facilities at SUNY Farmingdale.



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY (SUNY) DORMITORY FACILITIES FUND REPAIR AND REHABILITATION

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Capital Projects
GAAP Classification: Capital Projects

General Purpose:

To account for revenues set aside to maintain SUNY dormitory facilities.

Revenue Sources:

Dormitory rental fees transferred from the SUNY Dormitory Facilities Fund - Debt Service after debt service requirements are satisfied.

Nature of Expenditures:

Capital expenditures for dormitory repairs.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University of New York (SNY01)

Other:

There are two accounts for each campus; one investment account and one checking account.



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

ENTERPRISE FUND GROUP



FUND CLASSIFICATION MANUAL

NEW YORK STATE FAIR REVENUE COLLECTION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Enterprise
GAAP Classification: Enterprise

General Purpose:

To account for revenues collected for the year-round operation of the New York State fairgrounds and the New York State Fair program, pursuant to Agriculture and Markets Law, Article 2A.

Revenue Sources:

Buildings and grounds rental fees, exhibitor fees, ticket sales for concerts and other events, admission fees and other miscellaneous revenues collected for the New York State Fair and the fairgrounds.

Nature of Expenditures:

Transfer to State Treasury – State Fair Receipts Fund (50051).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Agriculture and Markets – New York State Fair (AGM01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE FUND - CLEARING ACCOUNT

Custody: Sole – Administering Agency
Year Established: 1952
Authorization: Labor Law, §553 and §570
Budgetary Classification: Enterprise Fund
GAAP Classification: Enterprise Fund

General Purpose:

To account for revenues collected for unemployment insurance by the Department of Labor.

Revenue Sources:

Unemployment insurance contributions collected from employers, penalties and interest.

Nature of Expenditures:

Transfer to the Federal Treasury – Federal Unemployment Insurance Trust Fund, transfer to State Treasury – UI Interest and Penalties Fund (23601) and payment of refunds to employers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor (DOL01)

Other:

There are two bank accounts for this fund:

Exchange Account: used to account for delinquent employer contributions.

UI Clearing Account: used to account for all other employer contributions and to refund employer overpayments.

Prior to 2003, this fund was part of the Expendable Trust Fund Group; as a result of GASB 34 and NCGA it was reclassified to the Enterprise Fund Group.



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

INTERNAL SERVICE FUND GROUP



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES **INDUSTRY SCHOOL REVENUE COLLECTION FUND**

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Internal Service
GAAP Classification: Internal Service

General Purpose:

To account for revenues collected by the Office of Children and Family Services for the Industry School. The Industry School is a center for youth that offers counseling and mentoring services.

Revenue Sources:

Federal grants and cafeteria receipts.

Nature of Expenditures:

Transfer to State Treasury - Industries – The Way Program Fund (55153).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:



FUND CLASSIFICATION MANUAL

DEPT OF HOMELAND SECURITY & EMERGENCY SERVICES FIRE ACADEMY ACCOUNT

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Internal Service
GAAP Classification: Internal Service

General Purpose:

To account for revenues collected by the Department of Homeland Security and Emergency Services for the Fire Academy.

Revenue Sources:

Facility usage fees and reimbursements for supplies.

Nature of Expenditures:

Transfer to State Treasury – Centralized Services Fund (55000 – 55049).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Homeland Security and Emergency Services (DHS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF GENERAL SERVICES
STATE OFFICE BUILDINGS
REVENUE COLLECTION FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Internal Service
GAAP Classification: Internal Service

General Purpose:

To account for revenues collected by the Office of General Services.

Revenue Sources:

Fees for facility usage and reimbursement for cost of supplies.

Nature of Expenditures:

Refunds and transfer to State Treasury – Centralized Services Fund (55000-55049).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of General Services (OGS01)

Other:

There are three bank accounts for this fund:

Dulles State Office Building: used to account for revenues received for the use of the Dulles State Office Building in Watertown.

Binghamton State Office Building: used to account for revenues received for the use of the Binghamton State Office Building.

Adam Clayton Powell State Office Building: used to account for revenues received for the use of the Adam Clayton Powell State Office Building in Harlem.



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

TRUST AND AGENCY

PRIVATE PURPOSE TRUST FUNDS



FUND CLASSIFICATION MANUAL

DEPARTMENT OF AGRICULTURE AND MARKETS AGRICULTURAL PRODUCERS' SECURITY FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Trust Fund
GAAP Classification: Trust and Agency - Trust Fund

General Purpose:

To account for revenues collected and held temporarily for the Agricultural Producers Security Fund program pursuant to the Agriculture and Markets Law, §250 and §258.

Revenue Sources:

Assessment fees.

Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes ____ No _X_

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:

There are two bank accounts for this fund:

Agriculture Producer Security Fund: used to account for revenues collected from entities who buy farm products for resale. Revenues are transferred to State Treasury – Agriculture Producers' Security Fund (66001).

Milk Producers Security Fund: used to account for revenues collected from participating milk dealers. Revenues are transferred to State Treasury – Milk Producers' Security Fund (66051).



FUND CLASSIFICATION MANUAL

NEW YORK STATE COLLEGE CHOICE TUITION SAVINGS PROGRAM TRUST FUND

Custody: Sole – State Comptroller
Year Established: 1997
Authorization: State Finance Law §78, as added by Chapter 546 §4, Laws of 1997
Budgetary Classification: Trust and Agency – Private Purpose Trust
GAAP Classification: Trust and Agency – Private Purpose Trust

General Purpose:

To facilitate savings for higher education expenses by providing certain tax benefits on monies invested for college expenses. The College Choice tuition savings program allows individuals to deduct contributions of up to \$5,000 (\$10,000 for married couples) per year from state income taxes. While contributions are not deductible from federal taxes, the earnings on the account are deferred for federal tax purposes.

Revenue Sources:

Monies received pursuant to tuition saving agreements, administrative charges, fees, and interest earned.

Nature of Expenditures:

Payment of higher education expenses pursuant to tuition savings agreements, operating expenses and administrative costs of the program.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)
Higher Education Services Corporation (HES01)

Other:

College Choice Tuition Savings Program participants have the option of investing through OSC/HESC using the *Direct Plan* or by investing through a broker using the *Advisor Plan*.



FUND CLASSIFICATION MANUAL

SOLE CUSTODY FUNDS

TRUST AND AGENCY

AGENCY FUNDS



FUND CLASSIFICATION MANUAL

DEPARTMENT OF AGRICULTURE AND MARKETS FARMERS MARKET NUTRITION PROGRAM

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To redeem food coupons received by vendors under the Federal Farmer's Market Nutrition program.

Revenue Sources:

Federal grants.

Nature of Expenditures:

Payments to vendors for redemption of food coupons. At the end of the program year, the unexpended grant balance is transferred by the Office of the State Comptroller to the State Treasury – Federal USDA Food and Nutrition Services Fund (25000-25099).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF CHILDREN AND FAMILY SERVICES YOUTH RESIDENTS FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the personal monies of youth residents at various facilities of the Office of Children and Family Services.

Revenue Sources:

Youths' weekly allowances, earnings from employment programs and any contributions from relatives or friends.

Nature of Expenditures:

Youths' commissary purchases, incidental personal outside purchases, expenses of home visits and other miscellaneous expenses.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CRIMINAL JUSTICE SERVICES **FINGERPRINT FEE FUND**

Custody: Sole - Administering Agency
Year Established: 1989
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the collection and disposition of fingerprint processing fees as authorized by the Executive Law, §837.

Revenue Sources:

Fees collected for processing FBI fingerprint cards, non-criminal fingerprint cards, and for fingerprint searches.

Nature of Expenditures:

Receipts related to FBI fingerprint cards are paid over to the Federal government. A portion of the remaining monies are transferred to State Treasury – General Fund (10050), and the remaining monies are transferred to the FITA Special Revenue Account (21950).

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of Criminal Justice Services (DCJ01)

Other:

There are two accounts for this fund. All fees are initially deposited to the Fingerprint Fee Account. Once it is determined if the fees are federal or state monies, federal monies are then transferred from this account to the FBI Fee Account for payment to the Federal government.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CIVIL SERVICE
HEALTH INSURANCE PREMIUM COLLECTION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for health insurance premiums collected by the Department of Civil Service.

Revenue Sources:

Premiums from enrollees, participating agencies and employers pursuant to Civil Service Law, §167.7.

Nature of Expenditures:

Balance transfer on a daily basis to State Treasury - Health Insurance Fund (60201).

Subject to Appropriation Control: Yes ____ No X

Administering Agencies:

Department of Civil Service (DCS01)

Other:



FUND CLASSIFICATION MANUAL

DRAINAGE IMPROVEMENT FUND

Custody: Sole – State Comptroller
Year Established: 2000
Authorization: Environmental Conservation Law, §15-1953 and §15-1957
Budgetary Classification: Trust & Agency – Agency Fund
GAAP Classification: Trust & Agency – Agency Fund

General Purpose:

To account for local government assessments levied for minor drainage ditch repairs or enlargements where the cost of such repairs does not exceed \$5,000.

Revenue Sources:

Tax assessments collected from property owners.

Nature of Expenditures:

Expenses related to drainage improvements including costs of proceedings, surveys, studies and direct construction expenses.

Subject to Appropriation Control: Yes ___ No ___

Administering Agency:

Environmental Conservation (DEC01)

Notes:

The Department of Environmental Conservation have not collected any revenues pursuant to this statute to date, so no sole custody account exists for this fund.



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL CONSERVATION COASTAL EROSION PROJECTS ESCROW FUND

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for monies held in escrow for coastal erosion projects by the Department of Environmental Conservation.

Revenue Sources:

Interest earned on monies held in escrow by DEC. Monies are initially deposited by the US Army Corps of Engineers.

Nature of Expenditures:

Interest earned is paid to the US Army Corps of Engineers for expenses of coastal erosion projects. At the conclusion of the project, all monies on deposit are returned to the US Army Corps of Engineers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation (DEC01)

Other:

There are several bank accounts for this fund – one for each project.



FUND CLASSIFICATION MANUAL

ENVIRONMENTAL CONSERVATION CONTRACTORS BID & GUARANTEE DEPOSIT FUND

Custody: Sole - Administering Agency
Year Established: 1983
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for bid and guarantee deposits from prospective contractors.

Revenue Sources:

Bid and guarantee deposits from contractors seeking to do business with the Department of Environmental Conservation.

Nature of Expenditures:

Deposits are refunded to the contractor when the contractor has satisfied the work requirements. Any forfeited deposits are transmitted to the State Treasury to the credit of the General Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Environmental Conservation (DEC01)

Other:



FUND CLASSIFICATION MANUAL

FOREIGN FIRE INSURANCE TAX FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: State Insurance Law Article 91, §2118, 9104 and 9105
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the foreign fire insurance premium tax and the subsequent distribution of the collections.

Revenue Sources:

Foreign insurance companies pay a fire insurance premium tax, which is 2% of the annual premiums on fire insurance policies written on property in New York State. Excess Line Brokers also pay a fire insurance premium tax equal to 3% of the annual fire premiums on insurance policies procured by the broker.

Nature of Expenditures:

90% of the collections are distributed to municipalities for redistribution to New York State fire departments providing fire protection, and 10% of the collections are distributed to the Firemen's Association of the State of New York for the support and maintenance of the firemen's home in Hudson, NY.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Financial Services (DFS01)

Other:

Part of the General Checking Account (Fund 70057)

Funds are disbursed by the Department on or before July 1st.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION EMPLOYEE BENEFIT FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for various monies held in trust by the Department of Corrections and Community Supervision facilities as well as certain vending machine commissions also being held in trust for the benefit of employees pursuant to agreements with various employee organizations.

Revenue Sources:

Vending machine commissions, rental fees, donations and proceeds from fundraisers.

Nature of Expenditures:

Donations and purchase of supplies as well as expenses of employee functions such as retirement dinners, parties, picnics and other social activities for employees.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

Other:

There are various bank accounts for each facility.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION INMATES FUND

Custody: Sole – Administering Agency
Year Established: 1929
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for inmates funds held in trust by Superintendents of the Department of Corrections and Community Supervision facilities, pursuant to Corrections Law, §116, §187(4) and §860.

Revenue Sources:

Inmate earnings, gifts, social security benefits, interest, income tax refunds and other miscellaneous receipts.

Nature of Expenditures:

Personal purchases by or for inmates and payment of mandatory surcharges collected pursuant to §60.35 of the Penal Law or §1809 of the Vehicle and Traffic Law.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION OCCUPATIONAL THERAPY FUND

Custody: Sole - Administering Agency
Year Established: 1974
Authorization: Corrections Law, §198
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for proceeds from art, handicraft, music, drama and sport activities and other monies collected for the welfare or rehabilitation of institutionalized inmates.

Revenue Sources:

Proceeds from products sold and from other sources such as vending machine commissions, fund raisers, grants and bequests.

Nature of Expenditures:

Pursuant to rules, regulations or directives of the commissioner, moneys of the fund may be used for the general benefit of the inmates where the product was produced including, but not limited to, furnishing materials and supplies to inmates for a vocational project, transporting the product for sale, recreational activities or deposit to the inmate(s) account who produced such product(s).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH **MISCELLANEOUS AGENCY FUND**

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for various monies held in trust by the facilities of the Department of Health.

Revenue Sources:

Rental security deposits and interest earned.

Nature of Expenditures:

Refund of deposit to renters.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH **AMERICAN INDIAN HEALTH PROGRAM ACCOUNT**

Custody: Sole – Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for American Indian Health Program pharmacy claims.

Revenue Sources:

Transfer from State Treasury – Indian Health Escrow Account (60675).

Nature of Expenditures:

Payment of pharmacy claims on behalf of American Indians.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF HEALTH PATIENTS FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the personal monies of patients held in trust by the facilities of the Department of Health.

Revenue Sources:

Various patient income sources such as social security and veteran's disability benefits, Medicare payments, pensions, and donations from family members or friends.

Nature of Expenditures:

Payments as authorized by patients for their personal needs.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Health (DOH01)

Other:

This fund consists of bank accounts for each facility.



FUND CLASSIFICATION MANUAL

MINIMUM, PREVAILING AND WAGE CLAIM PAYMENT FUND

Custody: Sole - Administering Agency
Year Established: 1960
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for collections from employers as a result of minimum wage, prevailing wage and hour law violations and the subsequent payment to the employees entitled to such monies.

Revenue Sources:

Collections from employers of amounts they have underpaid their employees as a result of minimum wage, prevailing wage and hour law violations, pursuant to Article 9 and Article 19 of the Labor Law.

Nature of Expenditures:

Payments to employees for claim settlements.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor (DOL01)

Other:

There are three bank accounts for this fund:
The Depository Account is used for collections from minimum wage and hour law violations.

Monies are then transferred to the Minimum Wage and Claim Account, which is used to make payments to employees for claim settlements.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TRANSPORTATION
CONTRACTORS BID DEPOSIT AND GUARANTEE FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for bid and guarantee deposits held in escrow.

Revenue Sources:

Bid and guarantee deposits from contractors seeking to do business with the Department of Transportation.

Nature of Expenditures:

Deposits are refunded to the contractor when the contractor has satisfied the work requirements. Any forfeited deposits are transmitted to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation (DOT01)

Other:



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TRANSPORTATION EMPLOYEE BENEFIT FUND

Custody: Sole - Administering Agency
Year Established: 2009
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for monies held in trust by the Department of Transportation for the benefit of employees.

Revenue Sources:

Proceeds from fundraisers.

Nature of Expenditures:

Expenses of Employee Wellness programs.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Transportation (DOT01)

Other:



FUND CLASSIFICATION MANUAL

STATE POLICE SEIZED ASSET FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To serve as a holding account for seized assets.

Revenue Sources:

Seized assets.

Nature of Expenditures:

Monies are transferred to State Treasury – State Police Seized Assets Account (22054) or returned to the party they were seized from, following disposition of the case.

Subject to Appropriation Control: Yes No

Administering Agencies:

Division of State Police (DSP01)

Other:



FUND CLASSIFICATION MANUAL

NEW YORK STATE GAMING COMMISSION LOTTERY PRIZE FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for lottery revenues that are set aside to pay prizes for the various lottery games.

Revenue Sources:

Transfer from State Treasury – Lottery Prize Pending Account (60501) and interest earned on investments.

Nature of Expenditures:

Lottery prizes.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

New York State Gaming Commission (GAM01)

Other:

There are two bank accounts for this fund.

Lottery Prize Payment Account: this account is used to process payments to prize winners.

US Bank Investments: idle monies are transferred from the Lottery Prize Payment Account and invested here until needed for payment to winners.



FUND CLASSIFICATION MANUAL

HIGHER EDUCATION SERVICES CORPORATION GUARANTEED STUDENT LOANS

Custody: Sole-Administering Agency
Year Established: 1974
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

This fund serves two purposes:

Federal Family Education Loan Program (FFELP): The FFELP was established in the Federal Higher Education Act of 1965. Under this program, HESC guarantees student loans given to NYS residents, students who attend a NYS educational institution, and certain other students as authorized.

For this purpose, there are two accounts:

- Federal Student Loan Reserve Fund (FSLRF) – a “revolving fund” used to account for the purchase of defaulted student loans and subsequent collection and distribution of repayments on those loans. HESC submits these amounts to the US Education Department semimonthly. The minimum balance that HESC must maintain in this fund is determined annually by the US Education Department at the end of the Federal Fiscal Year. By law, the FSLRF is the property of the US Education Department.
- Agency Operating Fund (AOF) – used to account for fees earned by HESC for collection and guarantee services and HESC’s administrative expenses for the FFELP program.

Distribution of Loan Monies: This fund is also used in a fiduciary capacity to distribute FFELP loan monies from lending institutions to colleges, universities, post-secondary and vocational schools.

Revenue Sources:

FSLRF: Federal reimbursement for loan purchases, the Federal share of collections, default prevention Fees, and interest earned on investments.

AOF: Fees earned for collection and guarantee services and interest earned on investments.

FFELP loan monies are received from lenders for distribution to schools.

Nature of Expenditures:

FSLRF: Purchase of defaulted loans from financial institutions and miscellaneous FFELP-related payments, and federal recall of fund balances when mandated by regulations.

AOF: Administrative expenses, including a portion that is transferred to State Treasury - HESC Insurance Premium Payments (21960).

Monies held in a fiduciary capacity are transferred to the appropriate school.

Subject to Appropriation Control: Yes No

Administering Agencies:

Higher Education Services Corporation (HES01)

Other:

All monies of the fund are invested on a daily basis by HESC.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LAW CIVIL RECOVERIES FUND

Custody: Sole - Administering Agency
Year Established: 1993
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for funds recovered as a result of the Department's efforts to recoup misspent or uncollected non-tax State monies.

Revenue Sources:

Recoveries received from individuals and companies who owe money to New York State.

Nature of Expenditures:

78% of monies recovered are paid over to the NYS agency that referred the debt to the Department of Law. The Department of Law retains the remaining 22% to cover operating costs of the Department – this 22% collection fee is transferred to Department of Law Revenue Collection Fund.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General)
(LAW01)

Other:

There are two bank accounts for the Civil Recoveries Fund - one is used for recoveries of student revenues such as unpaid student loans and tuition; the other account is used for all other types of revenues recovered.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF LAW RESTITUTION FUND

Custody: Sole - Administering Agency
Year Established: 1969
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for restitution recoveries from companies or individuals pursuant to court order and the subsequent distribution of those monies to victims.

Revenue Sources:

Recoveries received from companies or individuals who commit a criminal act.

Nature of Expenditures:

Payments to crime victims.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General)
(LAW01)

Other:

There are three accounts for the Law Restitution Fund:
Recoveries are initially deposited for investment in the Sole Custody Investment Account (70061).
When the monies are ready for distribution, they are transferred to a bank account in the custody of the Department of Law called the "Restitution Account."
As checks are written to distribute monies to crime victims, monies are transferred to the "Controlled Disbursement Account" to cover the checks as they clear the bank.



FUND CLASSIFICATION MANUAL

MEDICAID FRAUD CONTROL ESCROW

Custody: Sole-Administering Agency
Year Established: 1984
Authorization: Civil Practice Laws and Rules §1324
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To hold in escrow any fines, forfeitures and penalties recovered from pending fraud settlements.

Revenue Sources:

Fines, forfeitures, penalties, and interest earned on monies held in escrow.

Nature of Expenditures:

Upon final disposition of the case, monies are transferred to State Treasury (60625) for distribution to the injured parties and others as determined by the settlement.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Law - Medicaid Fraud Control (LAW01)

Other:

This fund consists of multiple bank accounts.



FUND CLASSIFICATION MANUAL

GOVERNOR'S OFFICE OF EMPLOYEE RELATIONS ARBITRATOR PANEL ADMINISTRATION FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the receipts and disbursements of the Arbitrator Panel program. This program was created as a result of collective bargaining agreements between NYS and the Civil Service Employee Association, Inc. (CSEA).

Revenue Sources:

Funds received from state employees who are CSEA members but who are not represented by the union in a grievance.

Nature of Expenditures:

Fees paid to arbitrators to hear and decide cases.

Subject to Appropriation Control: Yes No

Administering Agencies:

Governor's Office of Employee Relations (OER01)

Other:



FUND CLASSIFICATION MANUAL

NYS FLEX SPENDING ACCOUNT

Custody: Sole-Administering Agency
Year Established: 1991
Authorization: Internal Revenue Code, §125 and §129
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To allow State employees to use pre-tax dollars to pay for health-related expenses, child care, elder care, or care for a disabled spouse or other family member.

Revenue Sources:

Pre-tax dollars are withheld from the wages of enrolled State employees each payroll period.

Nature of Expenditures:

After proof of payment to care providers, reimbursement payments are made to enrolled State employees from dollars withheld.

Subject to Appropriation Control: Yes No

Administering Agencies:

Governor's Office of Employee Relations (OER01)

Other:

Monies are initially deposited by OSC for temporary investment in the Sole Custody Investment Account (70066). When funds are needed for reimbursement, they are transferred to the Governor's Office of Employee Relations Flex Spending bank account for payment to enrolled State employees.



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH EMPLOYEE BENEFIT AND ESCROW FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for various monies being held in escrow by the various Mental Health facilities, pending their proper disposition.

Revenue Sources:

Security deposits on employee or tenant housing, contractor bid deposits, personal telephone toll collections and monthly benefits checks.

Nature of Expenditures:

Maintenance charges, miscellaneous bills, spending money, refunds of deposits and other payments to the proper payee for which monies were being held in escrow.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health (OMH01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

OFFICE OF MENTAL HEALTH PATIENTS FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for patients' personal cash being held in trust by the various Mental Health facilities.

Revenue Sources:

Patients' social security or veterans benefits, pensions and contributions from relatives and friends.

Nature of Expenditures:

Payments for or by patients for their personal purposes.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Mental Health (OMH01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD)
EMPLOYEE BENEFIT AND ESCROW FUND

Custody: Sole - Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for various monies being held in escrow by OPWDD facilities.

Revenue Sources:

Security deposits on employee or tenant housing.

Nature of Expenditures:

Refunds of deposits and other payments from monies being held in escrow.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) **PATIENTS FUND**

Custody: Sole - Administering Agency
Year Established: Various
Authorization: Mental Hygiene Law, §29.23
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for patients' personal cash held in trust by the various OPWDD facilities.

Revenue Sources:

Patients' pensions, social security benefits, veterans benefits, contributions from relatives and friends, and interest income.

Nature of Expenditures:

Payments for or by patients for their personal purposes.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

There are various accounts for each facility.



FUND CLASSIFICATION MANUAL

ABANDONED PROPERTY FUND

Custody: Sole – State Comptroller
Year Established: 1944
Authorization: State Finance Law, §95
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for moneys and securities turned over to the State pursuant to the provisions of the Abandoned Property Law.

Revenue Sources:

Cash and securities turned over to the State as unclaimed or abandoned property, and interest earned on those monies pursuant to State Finance Law §95(4).

Nature of Expenditures:

Payment of claims of rightful owners of moneys/securities turned over to the State and transfers to the General Fund.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Abandoned Property consists of two forms - cash and securities.
Cash is deposited into a sole custody account of the Comptroller (70059) and State Finance Law §95(3) provides that whenever the amount of the fund as of the last day of the month exceeds \$6,000,000 or an amount necessary to satisfy claims, such excess shall be transferred to the General Fund. The balance on the last day of the fiscal year, however, cannot exceed \$750,000.
Securities are held in bank accounts outside of the State Treasury until they can be returned to the rightful owners or converted to cash.



FUND CLASSIFICATION MANUAL

OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE EXCHANGE ACCOUNT

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To serve as a temporary holding account for monies before they are distributed to the correct account or recipient.

Revenue Sources:

Unidentified revenues are held until they can be distributed to the appropriate recipient.

Nature of Expenditures:

Transfer to correct recipient or State Treasury (various funds) when appropriate recipient is identified.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Temporary and Disability Assistance (TDA01)

Other:

Monies are temporarily invested in the Sole Custody Investment Account - Social Services (70056) while the correct account or recipient is identified.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER **SALES TAX HOLDING FUND – LOCALITIES SHARE**

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for sales tax collections that are held for other governmental entities.

Revenue Sources:

Sales tax collected pursuant to Articles 20, 24⁽¹⁾, 28, 28a, and 29 of the Tax Law.

Nature of Expenditures:

Payments to the NYC Convention Center Development Corporation and to localities for sales tax collected on their behalf.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

⁽¹⁾ Article 24 of the Tax Law was repealed in 1994, but minimal assessments are still collected for prior periods.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER **INCOME TAX HOLDING FUND – LOCALITIES SHARE**

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for income tax collections that are held for other governmental entities.

Revenue Sources:

Income tax collected pursuant to Article 22 of the Tax Law and local laws of the City of New York and City of Yonkers.

Nature of Expenditures:

Payment to New York City and the City of Yonkers for income tax collected on their behalf.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

There are bank accounts for each city.



FUND CLASSIFICATION MANUAL

JUSTICE COURT FUND

Custody: Sole – State Comptroller
Year Established: 1945
Authorization: State Finance Law, §99-a
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for revenues collected by various municipal courts.

Revenue Sources:

Fines, penalties, forfeited bail, fees and court costs collected by municipal courts.

Nature of Expenditures:

Payments to counties, cities, towns and villages of their share of monies collected.
The NYS share of revenues collected are transferred to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Moneys of the Justice Court Fund are temporarily invested in the Sole Custody Investment Account (70051).



FUND CLASSIFICATION MANUAL

MUNICIPAL ASSISTANCE STATE AID FUND FOR THE CITY OF TROY

Custody: Sole – State Comptroller
Year Established: 1995
Authorization: State Finance Law, §92-e
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for **any** state aid, including per capita aid, payable from the State Treasury – General Fund Local Assistance Account, that is apportioned to the City of Troy. The aid payments are intercepted and paid to the Municipal Assistance Corporation (MAC) in order to fulfill the terms of any agreements made with the holders of bonds and notes and to carry out its corporate purposes.

Revenue Sources:

State aid paid from the State Treasury – General Fund Local Assistance Account, pursuant to State Finance Law, §54.

Nature of Expenditures:

Payment to MAC pursuant to State Finance Law, §92-e(5). Any moneys in excess of MAC requirements are remitted to the City of Troy by the State Comptroller.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

MUNICIPAL ASSISTANCE TAX FUND FOR THE CITY OF TROY

Custody: Sole – State Comptroller
Year Established: 1995
Authorization: State Finance Law, §92-d
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for municipal sales and compensating use taxes collected for the City of Troy. The tax collections are intercepted and paid to the Municipal Assistance Corporation (MAC) in order to fulfill the terms of any agreement made with the holders of bonds and notes and to carry out its corporate purposes.

Revenue Sources:

Municipal sales and compensating use taxes remitted by Rensselaer County as agent for the City of Troy.

Nature of Expenditures:

Upon certification of the MAC of their requirements, payments are made to the MAC. Any moneys in excess of MAC requirements are remitted to the City of Troy by the Comptroller.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

CITY OF TROY GENERAL DEBT SERVICE FUND

Custody: Sole – State Comptroller
Year Established: 1995
Authorization: Section 8, Municipal Assistance Corporation for the City of Troy Act (Ch. 187, Laws of 1995)
Budgetary Classification: Trust and Agency - Agency Fund
GAAP Classification: Trust and Agency - Agency Fund

General Purpose:

To account for the collection of revenues and the payment of debt service on general obligation debt issued by the City of Troy on or after July 19, 1995.

Revenue Sources:

Real estate taxes and assessments.

Nature of Expenditures:

Payment of debt service for the City of Troy's general obligation debt, pursuant to Chapter 721 of the Laws of 1994, §8-a. Any funds on deposit which are in excess of debt service requirements are remitted to the City of Troy by the Comptroller.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



FUND CLASSIFICATION MANUAL

PUBLIC ASSET FUND

Custody: Sole – State Comptroller
Year Established: 2002
Authorization: Insurance Law, §7317
GAAP Classification: Trust and Agency - Agency Fund
Budgetary Classification: Trust and Agency - Agency Fund

General Purpose:

To account for the assets or monies resulting from the conversion of a not-for-profit corporation to a pecuniary (financial) profit organization.

Revenue Sources: ⁽¹⁾

Public assets equaling 90% of the fair market value (on the date the superintendent approves the conversion) of the corporation seeking to convert to a for-profit entity.
Interest earnings on monies held.

Nature of Expenditures:

The Board ⁽²⁾ shall direct that such proceeds of the public assets are disbursed pursuant to approval of the Director of the Division of the Budget and transferred to the HCRA Resources Fund for the exclusive purposes of the fund.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

A Public Asset will result from:

- (a) any sale, lease, transfer, exchange, option, conveyance, gift, joint venture, merger, consolidation or disposition of all or a material portion of the assets of the applicant over a period of five years;
- (b) any transfer of control, responsibility or governance over all or substantially all of the assets of the applicant; OR
- (c) continuation of the corporate existence of the applicant by reconstituting the corporate form of the applicant from a Not-For-Profit corporation to a business corporation by the filing of a restated certificate of incorporation regardless of whether such changes occur in one transaction or in a series of transactions.

(1) Prior to 4/1/2007, public assets equaling 95% of the fair market value were required.

(2) Insurance Law §4301(j)(4)(B) established a Board to advise and make decisions with respect to the investment of assets and moneys in the Public Asset Fund.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER **SALES TAX HOLDING FUND – LOCALITIES SHARE**

Custody: Sole – State Comptroller
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for sales tax collections that are held for other governmental entities.

Revenue Sources:

Sales tax collected pursuant to Articles 20, 24⁽¹⁾, 28, 28a, and 29 of the Tax Law.

Nature of Expenditures:

Payments to the NYC Convention Center Development Corporation and to localities for sales tax collected on their behalf.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

⁽¹⁾ Article 24 of the Tax Law was repealed in 1994, but minimal assessments are still collected for prior periods.



FUND CLASSIFICATION MANUAL

OFFICE OF THE STATE COMPTROLLER TRANSFER TAX SECURITIES FUND

Custody: Sole – State Comptroller
Year Established: Various
Authorization: Tax Law, §241 (see below)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for and distribute interest earnings.

Revenue Sources:

Interest earned on estates.

Nature of Expenditures:

Distribution of interest to appropriate parties.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Tax Law §241 was repealed in August 2004. Monies in this fund represent residual monies of the program.



FUND CLASSIFICATION MANUAL

NEW YORK CITY GENERAL DEBT SERVICE FUND

Custody: Sole – State Comptroller
Year Established: 1978
Authorization: Article 9-a, New York State Financial Emergency Act for the City of New York (Unconsolidated Laws –Chapter 868, Laws of 1975)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for New York City real estate taxes and assessments and/or state aid (excluding per capita aid) payable to the City of New York that is intercepted and held for payment of the principal of and interest on general obligation debt and revenue anticipation notes (RAN's) issued pursuant to Local Finance Law, §25.00(j).

Revenue Sources:

New York City real estate taxes and assessments and/or appropriated state aid payments that are pledged for payment of debt service. Interest is earned on monies held.

Nature of Expenditures:

Payment of debt service for New York City general obligation debt or RAN's. Any funds on deposit which are in excess of debt service requirements are remitted to New York City by the Comptroller.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

There are two accounts for this program:
NYC General Debt Service Primary Property Account
General Debt Service for NYC-RAN Account



FUND CLASSIFICATION MANUAL

OFFICE OF VICTIM SERVICES CRIME VICTIMS ESCROW FUND

Custody: Sole - Administering Agency
Year Established: 1977
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the proceeds of book, magazine, movie, newspaper and television royalties earned by perpetrators of crimes for distribution to crime victims as required by Executive Law, §632-a.

Revenue Sources:

Moneys earned by criminals from book, magazine, movie, newspaper, and television royalties.

Nature of Expenditures:

Payments to crime victims.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Victim Services (OVS01)

Other:



FUND CLASSIFICATION MANUAL

OFFICE OF VICTIM SERVICES **RESTITUTION ESCROW FUND**

Custody: Sole - Administering Agency
Year Established: 1977
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To hold in escrow proceeds from restitution and/or subrogation claims until lien amounts are verified and deposited to the appropriate account.

Revenue Sources:

Restitution payments and subrogation payments from claimants subsequent to civil recovery.

Nature of Expenditures:

Refunds of overpayments and transfer to State Treasury – CVS Restitution Account (22134).

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Victim Services (OVS01)

Other:



FUND CLASSIFICATION MANUAL

PARKS, RECREATION AND HISTORIC PRESERVATION AGENCY FUND

Custody: Sole - Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for various monies held in trust by the Office of Parks, Recreation and Historic Preservation.

Revenue Sources:

Contractors' bid deposits, donations from employees and unions, rental security deposits and interest earned.

Nature of Expenditures:

Refunds to contractors and renters and expenses of employee and union-sponsored programs.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of Parks and Recreation and Historic Preservation (PRK01)

Other:

This fund consists of multiple bank accounts.



FUND CLASSIFICATION MANUAL

DEPARTMENT OF EDUCATION **STUDENT ACTIVITY FUND**

Custody: Sole - Administering Agency
Year Established:
Authorization: Chapter 762, Laws of 1963
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the various activities of the student organizations at schools operated by the Education Department.

Revenue Sources:

Donations and miscellaneous revenues from various student fund raising activities.

Nature of Expenditures:

Purchase of supplies for fund raising activities, trophies, and other student activities.

Subject to Appropriation Control: Yes No

Administering Agencies:

Education Department – Rome School for the Deaf and Batavia School for the Blind (SED01)

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY OF NEW YORK MISCELLANEOUS AGENCY FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for various monies being held by SUNY campuses until their proper disposition is determined.

Revenue Sources:

Student fees, revenue from student organizations, donations, patient monies for patients at SUNY hospitals, interest earned on monies held in escrow, and other monies held by SUNY campuses.

Nature of Expenditures:

Payment of expenses for student activities and organizations, payments of patient expenses on their behalf, refunds of deposits, and other payments to distribute monies to the proper payee.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

State University of New York (SNY01)

Other:

There are several bank accounts at various campuses for this fund.



FUND CLASSIFICATION MANUAL

DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)
NEW YORK CITY HEALTH AND HOSPITALS CORPORATION (HHC)
LITIGATION HOLDING ACCOUNT

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for monies held for ongoing litigation.

Revenue Sources:

Monies received from HHC and settlement proceeds, if any.

Nature of Expenditures:

Payment of project and litigation expenditures. Once litigation has been settled, any remaining monies will be returned to HHC.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)
Dormitory Authority of the State of New York (DASNY) (PBC01)

Other:

There are two projects for this account:
Lincoln Health Center
Greenpoint Health Center



FUND CLASSIFICATION MANUAL

DEPARTMENT OF TAXATION AND FINANCE
MISCELLANEOUS TAX EXCHANGE ACCOUNT

Custody: Sole-Commissioner of T & F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency-Agency Fund
GAAP Classification: Trust and Agency-Agency Fund

General Purpose:
To exchange checks.

Revenue Sources:
Tax collections where multiple tax types are included in a single payment.

Nature of Expenditures:
Checks are written for each type of tax collected and sent to the correct account.

Subject to Appropriation Control: Yes No

Administering Agencies:
Department of Taxation and Finance (TAX01)

Other:



FUND CLASSIFICATION MANUAL

STATE UNIVERSITY CONSTRUCTION FUND PAYROLL DEDUCTIONS FUND

Custody: Sole – Commissioner of T&F
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for payroll withholdings from State University Construction Fund (SUCF) employees.

Revenue Sources:

Payroll withholdings.

Nature of Expenditures:

Payments to the Internal Revenue Service and NYS Department of Tax and Finance on behalf of SUCF employees.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (TAX01)
State University Construction Fund (SCF01)

Other:



FUND CLASSIFICATION MANUAL

LINKED DEPOSIT PROGRAM

Custody: Sole-Commissioner of T & F
Year Established: 1993
Authorization: State Finance Law, §92-v
Budgetary Classification: Trust and Agency-Agency Fund
GAAP Classification: Trust and Agency-Agency Fund

General Purpose:

To account for Public Authority funds transferred to the Commissioner of Tax & Finance for purposes of the Linked Deposit Program.

Revenue Sources:

Moneys transferred from State Public Authorities or Public Benefit Corporations⁽¹⁾

Nature of Expenditures:

Deposits placed with banks (lenders) for the purpose of making loans to certified business' in an economic development zone, an eligible business located in a highly distressed area, or a certified minority-or women-owned business enterprise for an eligible project as approved by the Empire State Development Corporation.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Taxation and Finance (Fund) (TAX01)
Empire State Development Corporation (Program) (PBC01)⁽²⁾

Other:

- (1) Article 15 of the State Finance Law provides authorization for the Comptroller to also invest State funds (STIP) with banks (lenders) provided, however, that no more that \$150 million is on deposit at any one time.
- (2) Inquiries relating to participation in the Linked Deposit Program should be directed to the Empire State Development Corporation (ESDC).



FUND CLASSIFICATION MANUAL

OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE TITLE IV-D CHILD SUPPORT FUND

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for the collection and subsequent disposition of tax offsets collected from absent parents.

Revenue Sources:

Tax and other offsets intercepted by the Internal Revenue Service, NYS Department of Tax and Finance or the NYS Lottery from parents with delinquent child support obligations.

Nature of Expenditures:

Payments to the NYS Child Support Processing Center for distribution of delinquent child support obligations.

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Office of Temporary and Disability Assistance (TDA01)

Other:

Monies are temporarily invested in the Sole Custody Investment Account – Social Services (70056) before they are distributed to the NYS Child Support Processing Center.



FUND CLASSIFICATION MANUAL

OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE EXCHANGE ACCOUNT

Custody: Sole - Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To serve as a temporary holding account for monies before they are distributed to the correct account or recipient.

Revenue Sources:

Unidentified revenues are held until they can be distributed to the appropriate recipient.

Nature of Expenditures:

Transfer to correct recipient or State Treasury (various funds) when appropriate recipient is identified.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Temporary and Disability Assistance (TDA01)

Other:

Monies are temporarily invested in the Sole Custody Investment Account - Social Services (70056) while the correct account or recipient is identified.



FUND CLASSIFICATION MANUAL

JUDICIARY TRUST FUND

Custody: Sole-Administering Agency
Year Established: Various
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for various moneys being held in trust or in escrow pending determination of the proper disposition of such moneys.

Revenue Sources:

Bail, civil executions and other monies held in escrow pursuant to court order.

Nature of Expenditures:

Refund of bail, restitution payments and disposition of monies being held in escrow.

Subject to Appropriation Control: Yes No

Administering Agencies:

Office of Court Administration (UCS01)

Other:

Each Court may have several accounts.



FUND CLASSIFICATION MANUAL

WORKERS COMPENSATION **GROUP SELF-INSURER DEFAULT OFFSET FUND**

Custody: Sole – Administering Agency
Year Established: 2008
Authorization: Workers’ Compensation Law, §50-a, as added by Chapter 139, Laws of 2008
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for funds set aside for payment of workers’ compensation claims for defaulted group self-insurers.

Revenue Sources:

Loan from the Uninsured Employers Fund of \$45 million, taken during fiscal year 2008-2009.

Nature of Expenditures:

To pay claims for defaulted group self-insurers where sufficient moneys for such payments have not been collected or are not anticipated to be collected from members of a defaulted group-self-insurer, or to offset such amount(s) against assessments imposed against private individual self-insurers and private group self-insurers under Workers’ Compensation Law §50-a, subdivision 5(g).

Subject to Appropriation Control: Yes ___ No X

Administering Agencies:

Workers’ Compensation Board (WCB01)

Other:

Special assessments, up to \$3 million annually, are collected from private individual self-insurers and private group self-insurers pursuant to Workers’ Compensation Law §50. As special assessments are collected, they are deposited directly into the Uninsured Employers Fund until the loan balance is repaid, at which time the Group Self Insurer Default Offset Fund shall be closed.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD SAFE DEPOSITORY

Custody: Sole-Administering Agency
Year Established:
Authorization: Workers' Compensation Law, §211(3), and §50(3)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To hold various non-cash forms of collateral received from self-insured businesses.

Revenue Sources:

Collateral received from self-insured businesses.

Nature of Expenditures:

Collateral is returned to self-insurers due to a reduction in insurance amount. Interest earned on investments is transferred to the Workers' Compensation Board Self-Insured Fund (sole custody account). In case of default, the collateral is cashed in and deposited to the Treasury (Fund 60610) pending final payment.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor - Workers' Compensation Board (WCB01)

Other:



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION SELF-INSURED FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: Workers' Compensation Law, §211(3), and §50(3)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To disburse interest due to self-insured employers from securities held for them pursuant to §211(3) and §50(3) Workers' Compensation Law.

Revenue Sources:

Interest on securities held in the Workers' Compensation Board Safe Depository (sole custody account) is transferred to this account.

Nature of Expenditures:

Interest earned on securities is returned to self-insured employers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor – Workers' Compensation Board (WCB01)

Other:



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION BOARD CLAIMANT CUSTODY FUND

Custody: Sole-Administering Agency
Year Established:
Authorization: State Finance Law, §71
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To account for workers' compensation that is collected and awarded to claimants under supervision.

Revenue Sources:

Compensation benefits received for supervised claimants.

Nature of Expenditures:

Payment of compensation to supervised claimants. Any excess monies not payable to claimants are transferred to Treasury (Fund 60609) for investment until needed.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor – Workers' Compensation Board (WCB01)

Other:

There are two bank accounts for this fund. One bank account serves as a depository account and all monies are deposited to this account; the other account serves as a payment account. Monies are transferred from the depository account to the payment account as payments are made.



FUND CLASSIFICATION MANUAL

WORKERS' COMPENSATION SELF-INSURED FUND

Custody: Sole – Administering Agency
Year Established:
Authorization: Workers' Compensation Law, §211(3), and §50(3)
Budgetary Classification: Trust and Agency – Agency Fund
GAAP Classification: Trust and Agency – Agency Fund

General Purpose:

To disburse interest due to self-insured employers from securities held for them pursuant to §211(3) and §50(3) Workers' Compensation Law.

Revenue Sources:

Interest on securities held in the Workers' Compensation Board Safe Depository (sole custody account) is transferred to this account.

Nature of Expenditures:

Interest earned on securities is returned to self-insured employers.

Subject to Appropriation Control: Yes No

Administering Agencies:

Department of Labor – Workers' Compensation Board (WCB01)

Other: