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I. Agency Financial Reporting Package Overview

The Agency Financial Reporting Package (AFRP) is the internet-based reporting system used by the Office of the State Comptroller (OSC) to gather data-in-process which has not been entered into the Statewide Financial System (SFS) as of the closing date specified in each reporting period.

The AFRP provides for the collection, summarization, and reporting of unique financial data and information maintained at State agencies. This financial data (and related information) is required to ensure complete and accurate reporting in the State's financial statements prepared in accordance with generally accepted accounting principles (GAAP).

You may be contacted by OSC staff or the State's external auditors to answer questions regarding your agency's submission. You are responsible for maintaining a copy of the completed report and supporting documentation.

If you have any questions concerning the AFRP, call 518-474-3277 or email finrep@osc.ny.gov.

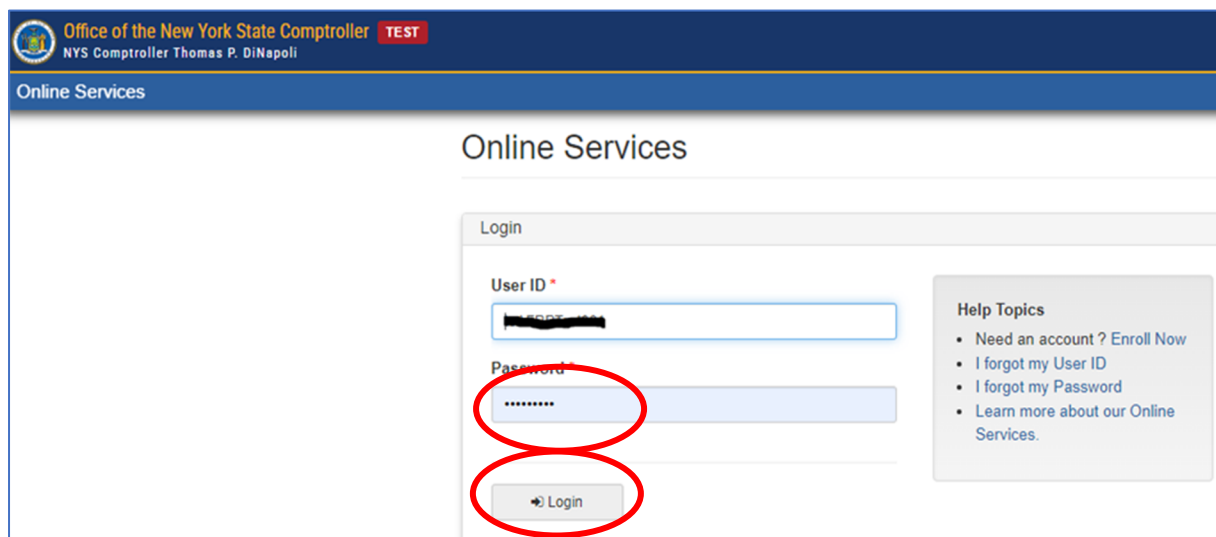
II. Login Page Instructions

A. Online Services Sign-On

<https://www.osc.state.ny.us/online-services>

Existing Users

Login and enter your credentials. If you forgot your credentials, click I forgot my User ID and/or I forgot my Password to recover your credentials.



Office of the New York State Comptroller TEST
NYS Comptroller Thomas P. DiNapoli

Online Services

Online Services

Login

User ID *

Password *

Login

Help Topics

- Need an account ? Enroll Now
- I forgot my User ID
- I forgot my Password
- Learn more about our Online Services.

New Users

To request an account be created, contact the OSC Bureau of Financial Reporting and Oil Spill Remediation (BFROSR) at 518-474-3277 or finrep@osc.ny.gov. Once an account has been created, it must be activated before you can access the application. You will receive two automated emails from the system as shown on the next page. One email will contain your User ID and the other will contain a temporary password.



New York State Comptroller
THOMAS P. DINAPOLI

Online Services

A User Account has been created for you by [REDACTED] of New York State Office of the State Comptroller to allow you to access the New York State Office of the State Comptroller's Online Services.

Your User ID is: Newuser01

After you establish your password and complete the enrollment process, you will be authorized to use our Online Services.

You will receive a separate email communication explaining how to establish your password and complete the enrollment process.

If you have any problems or questions, please contact the person in your organization who created your account, if applicable, or contact OSC by clicking <http://www.osc.state.ny.us/portal/contact.htm> for detailed contact information.

Please do not "Reply" directly to this automatically generated message.

For contact information, click <http://www.osc.state.ny.us/portal/contact.htm>



New York State Comptroller
THOMAS P. DINAPOLI

Online Services

Your Password has been reset for you by [REDACTED] of New York State Office of the State Comptroller to allow you to access the New York State Office of the State Comptroller's Online Services.

Your temporary password is: 2Uj3k5yX

To use the New York State Office of the State Comptroller's Online Services, please login with new password and you will be asked to change your password at the following secure website:

<https://onlineservices.osc.state.ny.us/Enrollment/protected/>

If you have any problems or questions, please contact us by clicking <http://www.osc.state.ny.us/portal/contact.htm> for detailed contact information.

Please do not "Reply" directly to this automatically generated message.

For contact information, click <http://www.osc.state.ny.us/portal/contact.htm>

- Click the link in the email with the temporary password to be brought to the login page.
- Once you have reached the login page, sign in with your User ID and temporary password.
- On the Identity Validation screen, enter your first and last name, then click Validate.
- On the Change Password screen, enter your temporary password in the field labeled "Current Password" and then enter the password you wish to use in the remaining fields.
- Click Update.
- When prompted, choose and answer two secret questions. (Note: these questions will be used in the event you need to recover your password or otherwise validate your identity.)
- Click Update.

Web browsers

Our website and online services support Microsoft Edge and Google Chrome.

JavaScript

You must enable JavaScript for your browser to work with our website. Most browsers come with JavaScript already enabled. If JavaScript is disabled in your browser, you can enable it by changing your browser settings. To learn how, visit your web browser's help center and search for "enable JavaScript."

Cookies

Cookies are small text files stored in your browser. They help improve site performance for returning visitors, but they don't contain personal information or compromise your privacy or security. Most browsers store cookies by default, so they're already enabled for you. Cookies must be enabled for our online services to work properly. To learn how to manage your cookies, visit your web browser's help center. See our [Privacy and Links Policies](#) for more information about the use of cookies on our website.

B. Navigation Overview

Welcome to Online Services

- Dashboard – contains links to the applications to which you have access, announcements, and user information
- Announcements – contains direct link to announcements
- User Information – view and edit your profile information, change your password or your secret questions and answers
- On the blue Online Services ribbon, there are two drop-down menus: Apps – will list all Online Services applications that you have access to; and User ID – provides a logout option

Report Home

- Left hand panel – Reporting Period, Reporting Quarter, Reporting Entity Name
- Reporting Year Selection – use the drop-down menu to view past data or select the current period.
- Topic Selection – list of topics to be completed for that reporting period. A ✓ indicates that it is complete and submitted, a * indicates the topic has not been started, a ⚠ indicates the topic was started but not completed.

C. Navigating to the Agency Financial Reporting Package Reporting Page

- From the Dashboard, click Agency Financial Reporting Package
- Click Reporting on the top ribbon
- Click drop-down and select Fiscal Year
- Click drop-down and select Quarter
- There may be two reporting areas displayed; Financial and Payroll. Click on the Financial tab and select the Department ID for which you are reporting.
- Select the topic you want to report on

Office of the NEW YORK State Comptroller
NYS Comptroller Thomas P. DiNapoli TEST

AFRP Reporting Administration

REPORTING

Reporting Period Selection

Reporting Entity Search

Reporting Entity Search

Financial Payroll

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AFRP **Reporting**

Reporting Period:
2023-2024
1/1-3/31

Reporting Entity:
1010227
Office for the Aging

REPORTING

Reporting Period Selection

Reporting Entity Search

Topic Selection

Reporting Period Selection

Select Fiscal Year
2023 - 2024

Select Quarter
Nothing selected

Q1 - 4/1/2023 - 6/30/2023
Q2 - 7/1/2023 - 9/30/2023
Q3 - 10/1/2023 - 12/31/2023
Q4 - 1/1/2024 - 3/31/2024

Office of the New York State Comptroller **TEST**
NYS Comptroller Thomas P. DiNapoli

AFRP **Reporting**

Reporting Period:
2023-2024
4/1-6/30

Reporting Entity:
1010227
Office for the Aging

REPORTING

Reporting Period Selection

Reporting Entity Search

Topic Selection

Topic Selection

Quarter 1
4/1/2023 - 6/30/2023

- * 1 - Accounts Receivable Not Started
- * 2 - Accrued Liabilities Not Started
- * 3 - Local Assistance Not Started
- * 4 - Patient/Client Revenues Not Started

D. Navigating to the Compensated Absences Reporting Page

- From the Dashboard, click Agency Financial Reporting Package
- Click Reporting on the top ribbon
- Click drop-down and select Fiscal Year
- Click drop-down and select Quarter
- There may be two reporting areas displayed; Financial and Payroll. Click the Payroll tab and select the Department ID for which you are reporting.

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NYS Comptroller Thomas P. DiNapoli **TEST**

AFRP **Reporting** Administration

REPORTING

Reporting Period Selection

Reporting Entity Search

Financial Payroll

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AFRP **Reporting** Administration

REPORTING

Reporting Period Selection

Reporting Entity Search

Financial Payroll

Payroll

☒ Begins With
 ☐ Contains

Department ID

☒ Begins With
 ☐ Contains

Department Name

Showing 1 to 20 of 70
<<< 1 2 3 4 >>>

Department ID	Department	Proxy For	Status
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III. Accounts Receivable

A. Introduction

To ensure that miscellaneous Accounts Receivable are properly reported, all material (significant) receivables due to your agency as of the end of the current quarter's reporting period must be reported. Miscellaneous Accounts Receivable are claims against an individual, private or non-profit organization or commercial entity, generally arising from goods, services, revenue contracts, permits or licensing privileges, or penalties imposed by State agencies. Amounts not entered into the SFS by the date designated in the instruction page should be reported.

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

- Miscellaneous fees or surcharges due to your agency for services rendered.
- Customer bills normally generated in SFS 15 days after the quarter ends with an obligation date of the last day of the quarter or prior that were not generated until after the date designated in the instruction page due to unforeseen circumstances.

Receivable items that DO NOT need to be reported:

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

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

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

B. Instructions

Step 1: Reporting on Prior Year's Funds

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the receivables are now \$0.
 - Report the following:
 - The total current portion of accounts receivable (the amount expected to be collected within one year of the current quarter end).
 - Your estimate of the uncollectible portion relating to current receivables.
 - The total long-term portion of accounts receivable (the amount expected to be collected after one year of the current quarter end).
 - Your estimate of the uncollectible portion relating to long-term receivables.

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

- If the amount reported causes a year-over-year variance that exceeds the threshold, an explanation is required.
- Click Save & Close.

Topic 1 - Accounts Receivable

Instructions

Step 1

Report on each fund listed below.

	Fund
✓	22500 CFIA Undistributed 1
✓	22700 Chemical Dependence Servc
✓	20100 Combined Expendable Trust Fund
✓	21250 OSHA- TRNG&ED OC SAFTY FD
✓	21900 State Special Revenue

Edit Accounts Receivable Transaction

Fund *
22500-CFIA Undistributed 1

Current Receivable *

Current Estimated Uncollectible *

Long-Term Receivable *

Long-Term Estimated Uncollectible *

Total 10,504

Please confirm the values are correct and explain the variance. The variance type is both dollar and percent. The values must be within the range of 5 for dollar amount and 30 for percent.

Current Year Net	Prior Year Net	Variance
\$10,504	\$57,601	\$-47,097 -81.76%

Explanation *

test

Cancel Save Save & Close

Step 2: Reporting Other Funds

- To report on additional funds, click “Report on Another Fund” in **Step 2**; otherwise proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the receivable relates, and follow the reporting instructions above for Step 1.
 - Click Save & Close.

Add Accounts Receivable Transaction

Fund *
Choose One

Current Receivable *

Current Estimated Uncollectible *

Long-Term Receivable *

Long-Term Estimated Uncollectible *

Total 0

Cancel Save Save & Close

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

Edit Preparer Details

Preparer Title

Preparer Phone Number

Phone Number Format should be (XXX) XXX-XXXX.

Edit Contact Details

Contact Name *

Contact Title *

Contact Email *

Phone Number *

Phone Number Format should be (XXX) XXX-XXXX.

- When you have reported the required information, click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

IV. Accrued Liabilities

A. Introduction

To ensure that miscellaneous Accrued Liabilities are properly reported, all material (significant) liabilities incurred by your agency as of the end of the current quarter's reporting period must be reported. Liabilities exist when goods and/or services are received prior to the quarter end and **HAVE NOT** been previously reported to OSC through other means or are not expected to be posted (vouchers entered or bulkloaded with an obligation date of the quarter end date or earlier) into the SFS by the quarter's close date designated in the instruction page.

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

- Your agency has received goods prior to quarter end; therefore a liability has been incurred.
- Due to a dispute or other unforeseen circumstance which was not resolved by the quarter's close date designated in the instruction page, your invoice was not entered into the SFS by that date.

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

List all funds with unreported liabilities which meet the above threshold and submit. If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Accrued Liabilities to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

Step 1: Reporting on Prior Year's Funds

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the liability is now \$0.
 - Report the following:
 - The current liability amount. Current liabilities are those liabilities expected to be paid on or before one year of the current quarter end.
 - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after one year of the current quarter end.
 - The total column, which sums the current and long-term liabilities, is calculated by the system. Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.
 - If the amount reported causes a year-over-year variance that exceeds the threshold, an explanation is required.
 - Click Save & Close.

Topic 2 - Accrued Liabilities

Instructions

Step 1

Report on each fund listed below.

	Fund
✓	30000 Capital Projects Fund
✓	10250 Community Projects
✓	21150 Conservation Fund
✓	10000 Local Assistance Account

Edit Accrued Liabilities Transaction

Fund *
30000-Capital Projects Fund

Current *
482

Long-Term *
597

Total 1,079

Cancel

Step 2: Reporting Other Funds

- To report on additional funds, click “Report on Another Fund” in **Step 2**; otherwise, proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for Step 1.
 - Click Save & Close.

Add Accrued Liabilities Transaction

Fund *
Choose One

Current *

Long-Term *

Total 0

Cancel Save Save & Close

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

Edit Preparer Details

Preparer Title

Preparer Phone Number

Phone Number Format should be (XXX) XXX-XXXX.

Cancel

Save

Edit Contact Details

Contact Name *

Contact Title *

Contact Email *

Phone Number *

Phone Number Format should be (XXX) XXX-XXXX.

Cancel

Save

- When you have reported the required information, click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

V. Local Assistance

A. Introduction

To ensure that Local Assistance accrued liabilities are properly reported, all material (significant) liabilities incurred by your agency as of the end of the current quarter's reporting period must be reported. Liabilities exist when goods and/or services are received prior to the quarter end and **HAVE NOT** been previously reported to OSC through other means or are not expected to be posted (vouchers entered or bulkloaded with an obligation date of the quarter end date or earlier) into the SFS by the quarter's close date designated in the instruction page.

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

- Your agency has received certain services, or State aid requirements were met on, or prior to, the last day of the quarter; therefore a liability has been incurred.
- Required claims or supporting documentation were not received and entered in SFS by the quarter's close date designated in the instruction page.

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

List all funds with unreported liabilities which meet the above threshold and submit. If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Local Assistance to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

Step 1: Reporting on Prior Year's Funds

(Report amounts in thousands)

- Report on each fund listed under **Step 1**. If no funds are listed, proceed to Step 2.
 - Select the fund to make an update. All funds listed under Step 1 require an update even if the liability is now \$0.
 - Report the following:
 - The current liability amount. Current liabilities are those liabilities expected to be paid on or before one year of the current quarter end.
 - The long-term liability amount. Long-term liabilities are those liabilities expected to be paid after one year of the current quarter end.
 - The total column, which sums the current and long-term liabilities, is calculated by the system.
Note: Encumbrances should not be reported. Encumbrances are not liabilities but represent a budgetary tool for reserving a portion of your appropriation.
 - If the amount reported causes a year-over-year variance that exceeds the threshold, an explanation is required.
 - Click Save & Close.

Topic 3 - Local Assistance

Instructions

Step 1

Report on each fund listed below.

	Fund	Description
✓	25300	Fed Spec Revnue Oper Grnt
✓	23550	Indigent Legal Services Sum
✓	10000	Local Assistance Account
✓	22800	Mv Theft And Ins Fraud Fnd
✓	21900	State Special Revenue

Edit Local Assistance Transaction

Fund *
25300-Fed Spec Revnue Oper Grnt

Current *

Long-Term *

Total 0

Please confirm the values are correct and explain the variance.

Current Year Net	Prior Year Net	\$ Variance	% Variance
\$0	\$423	\$-423	-100%

Explanation *

Step 2: Reporting Other Funds

- To report on additional funds, click “Report on Another Fund” in **Step 2**, otherwise proceed to Step 3.
 - Using the drop-down menu, indicate the fund number to which the liabilities relate, and follow the reporting instructions above for Step 1.
 - Click Save & Close.

Add Local Assistance Transaction

Fund *
Choose One

Current *

Long-Term *

Total 0

Steps 3 - 5: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 3**.
- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

Edit Preparer Details

Preparer Title

Preparer Phone Number

Phone Number Format should be (XXX) XXX-XXXX.

Edit Contact Details

Contact Name *

Contact Title *

Contact Email *

Phone Number *

Phone Number Format should be (XXX) XXX-XXXX.

- When you have reported the required information, click on the “Submit to OSC” button in **Step 5**. Once submitted, changes cannot be made.

VI. Patient/Client Revenues

A. Introduction

In accordance with [Chapter XVI.4.E - Patient Revenues](#) of the OSC Guide to Financial Operations, total patient client revenues receivable that have been earned but not received as of the end of the current quarter's reporting period must be determined and reported as current receivables and long-term receivables (if applicable). Include in your calculation total unpaid billing for services rendered on or before the end of the current quarter that have not been accounted for in the SFS by the quarter's close date designated in the instruction page with an obligation date of the current quarter's end date or prior.

If you have any questions concerning this request, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Patient/Client Revenues to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

Step 1: Enter Patient/Client Revenue Information

(Report amounts in thousands)

- Report Medicaid, Medicare, and Patient/Client and Third-Party Providers (Current and Long-Term) in **Step 1**.
 - Accounts Receivable - Report the total unpaid billing for services rendered on or before the current reporting period end date that are expected to be received within one year of the current quarter end (current) or after one year of the current quarter end (long-term). For Medicare only, this amount should include appealed disallowances.
 - Estimated Uncollectible - Report the total estimated uncollectible portion of the current accounts receivable balance and the long-term accounts receivable balance.
 - Net Accounts Receivable - Net accounts receivable is automatically calculated by deducting the Estimated Uncollectible from the Accounts Receivable.
 - Total Current and Long-term will be automatically calculated.

Steps 2 - 4: Add Comments, Add Contact Information, and Submit Information

- Add optional comments as needed in **Step 2**.
- Verify your contact information in **Step 3**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 3

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

Edit Preparer Details

Preparer Title

Preparer Phone Number

Phone Number Format should be (XXX) XXX-XXXX.

Edit Contact Details

Contact Name *

Contact Title *

Contact Email *

Phone Number *

Phone Number Format should be (XXX) XXX-XXXX.

- When you have reported the required information, click on the “Submit to OSC” button in **Step 4**. Once submitted, changes cannot be made.

VII. Pollution Remediation

A. Introduction

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

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

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

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

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

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

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

If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the “I have no Pollution Remediation to Report for this Reporting Period” button at the bottom of the screen.

B. Instructions

(Report amounts in thousands)

For each pollution remediation obligation identified:

- Report on each pollution remediation in **Step 1**. If no sites are listed or you have a new site, proceed to Step 2.

Step 1

Report on each pollution remediation listed below.

Pollution Name and Location	Beginning Balance of Obligation	Increases in Remediation Liability	Decreases in Remediation Liability Obligations Paid	Decreases in Remediation Liability Adjustments	Ending Obligation Balance	Ending Obligation Payable in One Year	Ending Obligation Payable after One Year	Recovery Cost from Other Responsible Parties
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- Click on “Report on Another Pollution Remediation” in **Step 2**.

Step 2

Report on other pollution remediation as necessary.

Report on Another Pollution Remediation

Add Pollution Remediation

Polluted Site Name and Location *

- Enter the name and location of the polluted site that is either operated by or the responsibility of your agency.
- Enter a brief description.
- Provide the regulatory basis for remediation by selecting Federal, State, or Local from the drop-down menu.
- Identify the pollution category from the drop-down menu. If you select Other, type in a description.
- Identify the recognition triggering event(s). Check all that apply. (If none of the triggering events apply, then there is no liability to report for the site).
- If applicable, provide reference numbers for the following:
 - the Office of General Services (OGS) reference number assigned to the polluted site.
 - the agency's own reference number for the polluted site.
 - the Department of Environmental Conservation (DEC) reference number assigned to the polluted site.
- Indicate whether the pollution remediation outlays for the site/obligation can be reasonably estimated by clicking either the (Yes) or (No) radio button. If you answered yes, note if any of the requirements for capitalization have been met. (The OSC Guide to Financial Operations, [Chapter XVI, Section 4N](#) outlines the capitalization requirements). If you answered no, provide a brief explanation as to why the liability is not estimable.
- Briefly describe the methods and assumptions used to estimate the pollution remediation obligation.
- Indicate whether there is a potential for your agency to recover some of the costs of remediation from other responsible parties by clicking either the (Yes) or (No) radio button. If you answered yes, provide an estimate of the amount to be recovered. Such recoveries may reduce the measurement of the pollution remediation liability.

- Indicate whether the pollution remediation project involves a capital asset.
- Enter the amount of any increases in the site's remediation liability during the year.
- Enter the amount of decreases in the site's remediation liability resulting from obligation payments made during the year and/or from other liability adjustments.
- The ending obligation balance will be calculated. Enter the portion of the ending obligation that will be payable within one year. The portion that will be payable after one year will be calculated.
- Click Save & Close.
- To report on an additional pollution remediation obligation, follow the instructions in Step 2; otherwise proceed to Step 3.
- Verify your contact information in **Step 3**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 3

Review contact information

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

- When you have completed the required information, click on the "Submit to OSC" button in **Step 4**. Once submitted, changes cannot be made.

VIII. Landfill

A. Introduction

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

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

If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Landfill to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

(Report amounts in thousands)

- In **Step 1**, update prior year reporting by clicking on each Landfill in the list below. After updating each question, click Save & Close.

Step 1

Report on each landfill listed below.

Landfill Transactions						
Landfill Name and Location	Landfill Active	Last Received Waste	Final Closing Completed	Current portion - portion to be expensed in the next fiscal year	Long-term - portion to be expensed after next fiscal year	Total Cost - estimated landfill closure and post-closure cost

- Click the "Report on Another Landfill" button in **Step 2** to enter a new landfill.

Step 2

Report on other landfill as necessary.

Report on Another Landfill

Add Landfill



Landfill Name and Location *

- Enter the name and location of the landfill, which is either operated by, or the responsibility of, your agency.
- Provide a contact person's name for additional landfill information.
- Click (Yes) if the landfill is active, or (No) if it is not active.
- If the landfill is inactive, indicate the date the landfill last received waste.
- For each landfill entered:

- Click (Yes) or (No) indicating whether the landfill has been closed in accordance with applicable federal, state, or local regulations.
- Click (Yes) or (No) indicating if a closing plan has been prepared.
- If a closing plan has been prepared, click (Yes) or (No) indicating whether a closing plan has been submitted to the State Department of Environmental Conservation for review.
- Click (Yes) or (No) indicating whether the final closing is completed.
- Provide estimated costs in the fields indicated.
 - Current portion to be expensed in fiscal year **20XX-20XX**.
 - Long-term portion to be expensed after fiscal year **20XX-20XX**.
- If the amount reported causes a year-over-year variance that exceeds the threshold, an explanation is required.
- Click the Save & Close.
- Add an optional comment, if applicable, in **Step 3**.

Step 3


Add an optional comment.

Add comment


- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By 

No Prepared By Details are available

Optional Contact 

Please enter Optional Contact Details

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

IX. Contingencies

A. Introduction

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

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

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

B. Instructions

(Report amounts in thousands)

- Update any historical data listed under **Step 1**. If nothing is listed, proceed to Step 2.

Step 1

Report on each of the following contingencies.

Title	Outcome	Amount	Court
-------	---------	--------	-------

- Under **Step 2**, click either (Yes) or (No) to indicate if you are aware of asserted or unasserted claims. If no, proceed to Step 3.

Step 2

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

- ☐ Yes
☐ No

- If Yes, click “Add a Contingency” under Step 2a.

Step 2a

Add additional Contingencies as necessary.

Add a Contingency

Add Contingency

Title *

- Enter the title of the case.
- Click the drop down and select the possibility for an unfavorable outcome. (Probable is defined as future events that are likely to occur and Reasonably Possible is defined as future events for which the probability of occurrence is greater than slight, but less than probable).
- Enter the amount of the claim (rounded to the nearest thousands).
- Enter the name of the court where litigation is pending.

- Enter any associated court numbers.
- Enter Department of Law case number.
- Enter the name of the attorney assigned.
- Click (Yes) or (No) if the contingency has been closed. If Yes, enter the date the contingency was closed.
- Click (Yes) or (No) if it has been paid. If Yes, enter the amount and the date paid.
- Click Save & Close.
- Click “Add a Contingency” to enter information for any additional claims and repeat the steps above; otherwise, continue with the questionnaire.
- Under **Step 3**, click “Answer additional Contingency questions.”

Step 3

Answer additional Contingency questions

Add/Edit Contingency Questions

Are you aware of any event that may have occurred up to and including the date of your response which could have a significant impact on the State even if the State's liability cannot be estimated? *

☐ Yes
☐ No

Has the Attorney General and/or Division of Budget been notified of any of the items reported above and/or in Steps 1 or 2? *

☐ Yes
☐ No
☐ N/A

Does your agency have any closed cases brought against it that have been settled or for which a judgment has been rendered by the court that have not yet been paid by the State as of March 31, *

☐ Yes
☐ No

Cancel
Save & Close

- Select (Yes) or (No) to indicate if you are aware of an event which could have a significant impact on the State even if the State's liability cannot be estimated. If Yes, explain in the text box provided. If no, proceed to the next question.
- Select (Yes) or (No) if the Attorney General and/or Division of Budget has been notified of any of the items reported above and/or in Steps 1 or 2. If Yes, enter any comments in the text box provided. If you do not have any contingencies and answered no above, select N/A. If no, proceed to the next question.
- Select (Yes) or (No) if there are any closed cases brought against your agency that have been settled or for which a judgment has been rendered by the court that have not yet been paid by the State as of March 31st. If Yes, enter any comments in the text box provided. If no, click Save & Close.
- Under **Step 4**, an optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

- Upon completion, under **Step 5**, click “Submit to OSC.” Once submitted, changes cannot be made.

X. External Reports

A. Introduction

To ensure that all relevant information has been factored into the financial reporting process, OSC is requesting that you provide us with copies of the following reports that have been filed for, or pertain to, the period April 1, 20XX, through March 31, 20XX:

- Financial audits
- Attestation engagements
- Performance audits
- Any other studies related to financial reporting

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

B. Instructions

- If there is a list of external reports from the prior year, click on each item in the list to update. After updating each question, click Save & Close.
- Click (Yes) or (No) in **Step 1** to let us know if you have new or additional external reports. If yes, click “Add External Report.” If no, proceed to Step 2.

Step 1

Do you have any external reports?

☒ Yes

☐ No

Add External Report

Add External Reports

Name *

- Enter the external report name and indicate whether the report is in draft or final form.
- Click “Choose File” to attach the report; click Add.
- Click (Yes), (No), or (Unknown) to let us know if there is a monetary impact related to this report.
- If Yes, is the amount paid in full? Choose (Yes) or (No).
- If the amount is paid in full, add an optional comment as necessary.
- Click Save & Close.
- If the amount is not paid in full, choose the applicable fund(s) from the dropdown menu.
- Enter the current and long-term liability amounts; enter \$0 for any that do not apply.
- Add an optional comment, if applicable.
- Click Save & Close.

- To report on additional external reports, click “Add External Report,” otherwise proceed to Step 2.
- Verify your contact information in **Step 2**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 2

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

- When you have reported the required information, click “Submit to OSC” in **Step 3**. Once submitted, changes cannot be made.

XI. Asset Retirement Obligations

A. Introduction

Review the OSC Guide to Financial Operation, [XIV.14.L Asset Retirement Obligations](#)

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

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

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

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

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

An internal event is one of the following:

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

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

REPORTING ASSET RETIREMENT OBLIGATIONS

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

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

- Brief description of the ARO
- Asset name and address/location
- External obligating event (the legal obligation to retire the asset in a specific way)

- Statutory reference (if the external obligating event is a law or regulation)
- Asset's remaining useful life (this should fall within one of the estimated ranges outlined in the OSC Guide to Financial Operations, [Chapter XIV.14.E - Recording General Capital Assets](#))
- Method/assumptions used to estimate the ARO liability
- Estimated ARO liability
- Any additions/reductions to the ARO liability in the current year
- Information about any assets restricted for the payment of the ARO

AROs should be initially measured based on the best estimate of their current value. Agencies should evaluate the values of AROs annually to determine if there are any factors that would significantly increase or decrease estimated outlays.

If you have any questions, call 518-474-3277 or email finrep@osc.ny.gov. If you have nothing to report for this topic, click the "I have no Asset Retirement Obligations to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

- Report on each ARO listed under **Step 1** (Skip to Step 2 if there are no prior AROs to report on). After updating each question, click **Save & Close** and proceed to Step 2.

Step 1

Report on each tangible asset category listed below.

Asset Retirement Obligation Transactions			
Description of ARO	Tangible Asset Category	Address, Facility or Location	Total ARO Liability Last Updated

- Click "Report on Another Asset" in **Step 2** to enter a new ARO.

Step 2

Report on other tangible asset categories as necessary.

Report on Another Asset

Add Asset Retirement Obligation

Tangible Asset Category *

Choose One

- Select a Tangible Asset Category from the dropdown menu.
- Provide a description, location, source of obligation, statutory reference, useful life, and the assumptions used to determine the liability for each new ARO.
- Click (Yes) or (No) indicating whether your agency has set aside assets to pay the liability.
 - If Yes, enter the amount.
- Provide the additions and reductions in the liability for the reporting period. The total ARO liability will be calculated by the system.
- Click **Save & Close**.

- Add an optional comment, if applicable, in **Step 3**.

Step 3

Add an optional comment.

Add comment

- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

XII. Intangible Assets

A. Introduction

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

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

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

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

If you have questions call 518-474-3277 or email finrep@osc.ny.gov. If your agency has nothing to report for this section, click on the "I have no Intangible Assets to Report for this Reporting Period" button at the bottom of the screen.

B. Instructions

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

Step 1
Report on each intangible asset listed below.

Intangible Asset Transactions					
Asset Name	Asset Category	Asset State	Date Acquired or in Service	Total Life Costs	Last Updated

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

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

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

- Click on “Report on Another Intangible Asset” in **Step 2** and follow prompts to add a new intangible asset.

Step 2

Report on other intangible assets as necessary,

Report on Another Intangible Asset

Add Intangible Asset

Asset Category *

Choose One

- Click Save & Close.
- Add optional comments as needed in **Step 3**.

Step 3

Add an optional comment.

Add comment

- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page.)
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.

Step 4

Review contact information.

Prepared By



No Prepared By Details are available

Optional Contact



Please enter Optional Contact Details

- When you have reported the required information, click “Submit to OSC” in **Step 5**. Once submitted, changes cannot be made.

XIII. Impaired Assets

A. Introduction

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

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

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

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

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

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

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

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

B. Instructions

(Report amounts in thousands)

- Report on each Impaired Asset (vacant buildings/facilities and other impairments) listed under **Step 1**. If there are no prior Impaired Assets to report on, proceed to Step 2.

Step 1

Report on each impaired asset below.

Asset Name/Description	Asset Category	Date Vacant/Impaired	Last Updated
------------------------	----------------	----------------------	--------------

- Click (Yes) or (No) indicating whether your agency sold or disposed of the impaired asset during the year or whether the asset is no longer impaired.
 - If Yes, click Save & Close and proceed to Step 2.
 - If No:
 - Update the future plans and additional comments carried forward from prior years.
 - Enter, if applicable, the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - Click (Yes) or (No) indicating whether your agency is aware of any insurance recovery applicable to the impairment.
 - If Yes, provide additional information; click Save & Close.
 - If No, click Save & Close.
- Click (Yes) or (No) indicating whether your agency has any new vacant buildings/facilities in **Step 2**.

Step 2

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

- ☐ Yes
- ☐ No

- If No, proceed to Step 3.
- If Yes, click "Report Another Impaired Asset" in **Step 2a** to enter a new vacant building/facility impairment.

Step 2a

Report additional impaired assets as necessary.

Report another impaired asset

Add Impaired Asset

×

Name/Description *

- Enter the name/description, date acquired, location and date vacant information.
- Enter the future plans and any additional comments for the impaired asset.
- Click (Yes) or (No) indicating whether the asset was impaired due to physical damage.
 - If Yes, enter the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - If No, proceed to next question.

- Click (Yes) or (No) indicating whether your agency is aware of any insurance recoveries applicable to the impaired asset.
 - If Yes, provide all information available regarding the recovery, click Save & Close and proceed to step 3.
 - If No, click Save & Close and proceed to Step 3.
- Click (Yes) or (No) indicating whether your agency has any other impaired asset in **Step 3**.

Step 3

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

- ☐ Yes
- ☐ No

Add Impaired Asset

Name/Description *

- If No, proceed to Step 4.
- If Yes, click "Report Another Impaired Asset" in **Step 3a** to enter a new other impairment.

Step 3a

Report additional impaired assets as necessary.

Report another impaired asset


Add Impaired Asset

Name/Description *

- Enter the name/description, date acquired, location and date of impairment information.
- Enter the future plans and any additional comments for the impaired asset.
- Click (Yes) or (No) indicating whether the asset was impaired due to physical damage.
 - If Yes, enter the amount of repair costs spent on the impaired asset due to physical damage during the year. Enter \$0 if no repair costs were spent.
 - If No, proceed to next question.
- Click (Yes) or (No) indicating whether your agency is aware of any insurance recoveries applicable to the impaired asset.
 - If Yes, provide all information available regarding the recovery, click Save & Close and proceed to Step 4.
 - If No, click Save & Close and proceed to Step 4.
- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).

Step 4

Review contact information.

Prepared By 

No Prepared By Details are available

Optional Contact 

Please enter Optional Contact Details

- When you have reported the required information, click on the "Submit to OSC" button in **Step 5**. Once submitted, changes cannot be made.

XIV. Compensated Absences

A. Introduction

The liability relating to leave accruals is estimated by OSC from a statistical analysis of a random sampling of employee leave accrual balances. This estimation is necessary because the State does not maintain comprehensive employee leave accrual records.

Below is a list of employees from your agency which were obtained from the statewide payroll master file. The records included in this year's random sample, for which you are required to report, are noted as "true" in the column labeled "Sample." Reporting is optional for any records labeled as "false."

Complete the information for your agency as of the last payroll period ending prior to March 31st. Ensure all records used to support the accumulated unused annual and holiday leave are current. Report annual and holiday leave balances for at least each employee included in your sample. In addition, report the work week hours (e.g., 37.50 or 40) for each individual listed which you are reporting for, to correspond with the amount in the "Salary" column. If an employee is not eligible for leave accruals or has been terminated, enter zero in the Hours Worked, Annual, and Holiday leave columns.

B. Instructions

- Under **Step 1**, click on each employee's name to enter the required information individually or export to Excel to complete the information. Within the system you may sort the data by using the arrows in either the "Sample" or "Department ID" column. Alternatively, if you choose to export to Excel you may export the sample (click the "Sample" box), or the full population (see the bottom of the "Department ID" column), enter the data within the spreadsheet, and upload the spreadsheet under Step 2.

Step 1

Report on each compensated absence below.

Compensated Absence Transactions

☐ Sample

Department Id

Showing 1 to 25 of 451

<< < 1 2 3 4 5 6 7 8 9 10 > >>

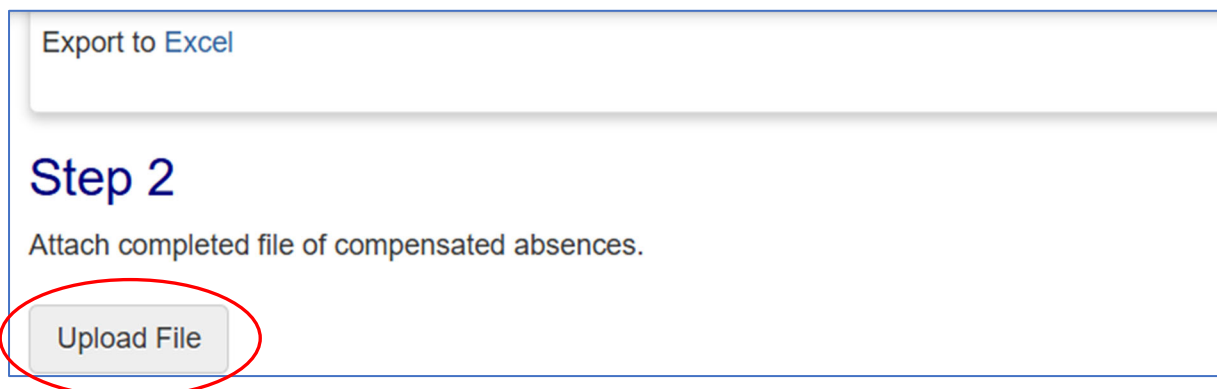
Department Id	Employee Name	Employee Id	Negotiating Unit	Salary	Hours Worked	Annual Leave	Holiday Leave	Salary Type	Sample
---------------	---------------	-------------	------------------	--------	--------------	--------------	---------------	-------------	--------

- For each employee, enter:
 - The number of work week hours (i.e. 37.5, 40) that correspond to the amount in the "Salary" column.
 - The Annual Leave accrual balance outstanding as of the last payroll period ending prior to March 31st.

The following limits apply to Annual Leave accruals that exist at March 31st:

Number of Normal Work Week Hours	Maximum Annual Leave
35	280
35 AND agency code begins with 05	560
> 35 but < 40	300
≥ 40	320

- The Holiday Leave accrual balance outstanding as of the last payroll period ending prior to March 31st if:
 - leave accumulates and does not expire and,
 - it is likely the leave will be used for time off or paid in cash.
- If you are entering the information directly to the system, click “Save and Close” after each person is updated.
- If you are importing your completed Excel file, click the “Upload” button seen under **Step 2** and follow system instructions. Prior to importing the file, check that the data is populated in all columns and that all cells on the report have values.



Export to [Excel](#)

Step 2

Attach completed file of compensated absences.

[Upload File](#)

- Add an optional comment, if applicable, in **Step 3**.
- Verify your contact information in **Step 4**. To include your title and telephone number, click the edit button. (Changes to your name and email must be made within your user profile on the top right of the page).
- An optional contact may be provided if you would like us to contact someone other than the preparer regarding questions we may have.
- When you have reported the required information, click "Submit to OSC" in **Step 5**. Once submitted, changes cannot be made.