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1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 3. The Budget](#)
5. § 20

N.Y. State Finance Law Section 20

Division of the budget

Functions, powers and duties of the governor, under this article, shall belong to the executive department, and shall be exercised and performed by the governor, or under his direction, through the division of the budget. [↗](#)

Source: Section 20 — Division of the budget, <https://www.nysenate.gov/legislation/laws/STF/20> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

[Up to date](#)

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Location: `https://newyork.public.law/laws/n.y._state_finance_law_section_20`

Original Source: *Section 20 — Division of the budget*, `https://www.nysenate.gov/legislation/laws/STF/20` (last accessed Aug. 20, 2023).

Blank Outline Levels



The legislature occasionally skips outline levels. For example:

(3) A person may apply [...]

(4)(a) A person petitioning for relief [...]

In this example, (3), (4), and (4)(a) are all outline levels, but (4) was omitted by its authors. It's only implied. This presents an interesting challenge when laying out the text. We've decided to display a blank section with this note, in order to aide readability.

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1. 
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 3. The Budget](#)
5. § 21

N.Y. State Finance Law Section 21

Auxiliary powers of executive department

In aid of any powers vested in the governor under this article, or under provisions of the state departments law relative to revision of departmental estimates and preparation of the budget, he or any authorized representative of the division of the budget 1. Shall have access, at all reasonable times, to offices of state departments and of divisions, bureaus and subordinates thereof, and to state institutions and public works.

2.

May examine all books, papers, records and documents in any such office and institution.

3.

May require any state officer, or head of a department or of a division or bureau therein, or officer of a state institution, to furnish such data, information or statements as may be necessary.

4.

May take and hear proofs and testimony, administer oaths, subpoena and compel the attendance of witnesses and compel the production of books, papers, records and documents.

Source: Section 21 — Auxiliary powers of executive department, <https://www.nysenate.gov/legislation/laws/STF/21> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

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- 1.
2. [Laws](#)
3. [State Fin. Law](#)
4. [Art. 3. The Budget](#)
5. § 22

N.Y. State Finance Law Section 22

The budget

- contents

The budget submitted annually by the governor to the legislature, in accordance with article seven of the constitution, in addition to the information required by the constitution to be set forth therein, shall: [↗](#)

1.

include a summary financial plan showing for each of the governmental fund types:

(a)

the disbursements estimated to be made before the close of the current fiscal year and the moneys estimated to be available from receipts and other sources therefor; and

(b)

the disbursements proposed to be made during the ensuing fiscal year, and the moneys estimated to be available from receipts and other sources therefor inclusive of any receipts which are expected to result from proposed legislation which he deems necessary to provide receipts sufficient to

meet such proposed disbursements. For the purposes of this summary financial plan, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; receipts shall be presented for each fund type by each revenue source which accounts for at least one per centum of all such receipts and otherwise by categories of revenue sources; receipts and disbursements for special revenue funds shall be presented separately for federal funds and all other special revenue funds. Whenever receipts or disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be identified. 1-a. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller summary financial plans of receipts and disbursements for the internal service, enterprise, and fiduciary fund types. 1-b. within ten days of the submission of the financial plan for the special revenue fund type, the director of the budget shall submit to the chairs of the senate finance and assembly ways and means committees a schedule of receipts and disbursements by account within each special revenue fund, excluding those which are financed primarily by federal grants. 1-c. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller an estimate of the fiscal impact of the executive budget general fund changes on local governments and, where practicable, the fiscal impact on local governments of the executive budget all fund changes concerning the medicaid program, homeland security program, and workforce investment programs. Such estimate shall be presented by class of local government and shall measure all of the impacts of the executive budget, including aid program changes, reimbursement changes, statutory changes in authorizations for local taxation, mandates on local governments and other requirements. Such estimate shall show the impact on local governments by local fiscal years affected and shall cover the first local fiscal year affected as well as the ensuing local fiscal year. Where such estimate depends on any local option or action, the estimate shall explicitly describe the assumptions used to calculate the estimate. When under existing law a local tax option or program would end and the executive budget proposes the continuation thereof, the impact shall be identified as a “deferral of sunset” and shall be calculated as a separate component of such estimate.

2.

include a summary financial plan showing for each of the governmental fund types:

(a)

all of the expenditures estimated to be made, in accordance with generally accepted accounting principles, before the close of the current fiscal year and all of the expenditures proposed to be made, in accordance with generally accepted accounting principles, during the ensuing fiscal year; and

(b)

all of the revenues estimated to accrue, in accordance with generally accepted accounting principles, before the close of the current fiscal year and during the ensuing fiscal year inclusive of any revenues which are expected to result from the proposed legislation which he deems necessary to provide receipts sufficient to meet proposed disbursements. For the purposes of this summary financial plan, expenditures shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; and revenues shall be presented by each revenue source which accounts for at least one per centum of all such revenues and otherwise by categories of revenue sources.

3.

show for each fund type (unless otherwise specified) in a form suitable for comparison:

a.

The appropriations, including reappropriations, made for the current fiscal year, the appropriations and reappropriations recommended for the ensuing fiscal year, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year based upon available and recommended appropriations and reappropriations. Disbursements proposed to be made shall be shown in separate parts as follows: those disbursements proposed to be made for state purposes shall be set forth in one part, those disbursements proposed to be made for local assistance shall be set forth in another separate and distinct part, those disbursements proposed to be made for capital projects shall be set forth in a third separate and distinct part and those disbursements proposed to be made for debt service shall be set forth in a fourth separate and distinct part. The effect of any proposed changes in the payment dates of particular disbursements on the financial plan presented in accordance with subdivision one of this section shall be set forth separately. a-1. For each state agency, the appropriations, including reappropriations, made for the current fiscal year and recommended for the ensuing fiscal year for contracts for services made for state purposes. a-2. For each state agency, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year for contracts for services made for state purposes. a-3. For each state agency, the estimated number of employees hired for the current fiscal year and anticipated to be hired during the ensuing fiscal year pursuant to contracts for services made for state purposes based upon annual employment reports submitted by contractors pursuant to [§ 163 \(Purchasing services and commodities\)](#).

b.

In separate sections for each fund type, the receipts actually had and received during the preceding fiscal year, the receipts estimated to be available and received during the current and ensuing fiscal years respectively listed by each major source, including statistical and summary tables and a narrative which includes a discussion of the assumptions used in estimating such receipts. The effect of any proposed changes in the rates, bases, payment dates or other aspects of particular sources of receipts on the financial plan presented in accordance with subdivision one of this section shall be set forth separately and the assumptions used in calculating such effect. Whenever a new fee or a new financing mechanism is proposed, a schedule of the new fee or financing mechanism shall be included for purposes of showing the effect of the new fee or financing mechanism on the financial plan.

c.

The expenditures estimated to be made in accordance with generally accepted accounting principles before the close of the current fiscal year and proposed to be made in accordance with generally accepted accounting principles during the ensuing fiscal year. Expenditures estimated and proposed to be made shall be shown in separate parts as follows: those expenditures for state purposes shall be set forth in one part, those expenditures for local assistance shall be set forth in another separate and distinct part, those expenditures for capital projects shall be set forth in a third separate and distinct part, and those expenditures for debt service shall be set forth in a fourth separate and distinct part.

d.

The revenues actually accrued in the preceding fiscal year, the revenues estimated to accrue during current and ensuing fiscal years respectively. Revenues from each tax shall be shown both in total and net of refunds. d-1. A schedule for the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles. d-2. Within ten days following the submission of the financial plans presented in accordance with subdivisions one and two of this section, the director of the budget shall submit to the comptroller and the chairs of the senate finance committee and the assembly ways and means committee:

(i)

a detailed schedule by fund of the receipts and disbursements comprising such summary financial plan;

(ii)

a schedule for each governmental fund type other than the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles; (iii) a detailed schedule by fund of revenues and expenditures within the general fund;

(iv)

a detailed schedule by fund of receipts for the prior, current and next three fiscal years. Such schedule shall present the major revenue sources for each fund, including detail for each major tax, and major components of miscellaneous receipts; and

(v)

an itemized list of transfers to and from the general fund.

e.

The anticipated general fund quarterly schedule and fiscal year total for the prior, current and next ensuing fiscal years of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivisions one and two of this section. A separate, detailed, report of such schedule shall be provided with receipts shown by each major revenue category, including detail for each major tax and major components of miscellaneous receipts, and with disbursements shown by major function or program. The director of the division of the budget shall submit concurrent with the submission of the financial plan to the legislature pursuant to subdivision two of this section and with each update thereafter a revised monthly general fund cash flow projection of receipts and disbursements for the current fiscal year that: (1) compares actual results to (i) actual results through the same period for the prior year and (ii) the most recent prior update to the financial plan and to the enacted budget financial plan; (2) summarizes the reasons for any variances; and (3) describes the revisions to the cash flow projections. The monthly general fund cash flow projection shall be stated by major category of local assistance, personal service, nonpersonal service, general state charges, and debt service, and by major category of revenue. Such reports shall utilize a format that shall facilitate comparison and analysis with those reports submitted to the legislature by the office of audit and control pursuant to subdivision nine of [§ 8 \(Duties of the comptroller\)](#). e-1. Within ten days following the

submission of the financial plans presented in accordance with subdivisions one and two of this section, the anticipated general fund monthly and governmental fund types quarterly schedule and fiscal year total for the ensuing fiscal year of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivisions one and two of this section. e-2. A description of employment levels for each state department, division or office, for the prior, current and next ensuing fiscal year containing: (1) separate schedules for each fund type; and (2) an all funds summary. Such information shall be presented in a form that facilitates comparisons among agencies and across fiscal years, and shall include:

(i)

actual and projected full-time equivalents; and

(ii)

proposed changes to the work force in the executive budget, including but not limited to: new positions, layoffs, attrition, and changes in funding sources. To the extent practicable, the division of the budget shall facilitate the provision of other relevant information on employment to the legislature in a timely manner during the state fiscal year.

f.

A statement explaining any differences between the significant accounting policies used in the preparation of the documents required to be submitted pursuant to this section and those used by the comptroller in the preparation of the financial statements contained in the annual report to the legislature for the preceding fiscal year issued pursuant to subdivision nine of section eight of this chapter.

g.

The estimated borrowings in anticipation of the receipt of taxes and revenues and the amount of interest estimated to be paid thereon during the current and ensuing fiscal years respectively, and the amounts actually so borrowed and the interest actually paid thereon during the preceding fiscal year.

h.

In connection with each statement of receipts from taxes imposed pursuant to state law, the total amounts collected or estimated to be collected therefrom.

i.

A statement setting forth state involvement in the fiscal operations of those public authorities and public benefit corporations which may be part of the development of a comprehensive state budget system and provided therefor in the state financial plan. Such statement shall include those public authorities and public benefit corporations with disbursements which are not currently reflected in the state central accounting system from proceeds of any notes or bonds issued by any public authority, and which bonds or notes would be considered as state-supported debt as defined in [§ 67-A \(Definitions\)](#). Such statement shall set forth the amount of all of the bonds, notes and other obligations of each public authority, public benefit corporation and all other agencies and instrumentalities of the state for which the full faith and credit of the state has been pledged or on account of which the state has by law given its pledge or assurance for the continued operation and solvency of the authority, public corporation, or other agency or instrumentality of the state, as the case may be. Such statement shall also set forth all proposed appropriations to be made to any public authority, public benefit corporation, and any other agency or instrumentality of the state which has been created or continued by law and which is separate and distinct from the state itself.

j.

Include a summary financial plan for the funds of the state receiving tax check-off monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4.

a. Include a three year financial projection showing the anticipated disbursements and receipts for each of the governmental fund types of the state. For the purposes of this three year financial projection, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, transfers and general state charges with each major function or major program identified separately within each purpose; and receipts shall be presented by each major revenue category, including detail for each major tax, and major components of miscellaneous receipts and with disbursements shown by major function or program for the prior year, current year and next three fiscal years, and otherwise by each major source which is separately estimated and presented pursuant to paragraph b of subdivision three of this section. Receipts and disbursements for special revenue funds shall be presented separately for federal funds and all other special revenue funds. Whenever receipts and disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be explained. This three year financial projection shall include an explanation of any changes to the financial plans submitted in accordance with subdivision one of this section and include explanations of the economic, statutory and other assumptions used to estimate the disbursements and receipts which are presented. Whenever the projections for receipts and disbursements are based on assumptions other than the current levels of service, such assumptions shall be separately identified and explained. The three year financial projections shall include a description of any projected deficits or surpluses.

5.

Include a summary statement of operations for the proprietary and fiduciary fund types. Such summary statement of operations shall include the estimated and projected receipts of and disbursements from appropriations and reappropriations available or recommended from such fund types in the budget bills submitted by the governor pursuant to [§ 24 \(Budget bills\)](#). Such summary statement of operations shall be revised as soon as is practical after the legislature has completed action on such budget bills.

6.

Include a list of proposed legislation submitted pursuant to section three of article seven of the constitution.

7.

Notwithstanding any provision of law to the contrary, budgets submitted pursuant to this section shall not recommend first instance expenditures. Any anticipated reimbursement of proposed expenditures shall be shown as receipts or revenues to the appropriate fund.

8.

Within ten days following the submission of the budget by the governor, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report, by agency, program, and fund, including but not limited to, the following information pertaining to financed equipment acquisitions for state departments, agencies and units of the state university and the city university of New York including those financed equipment acquisitions financed by the issuance of certificates of participation or similar instruments for state departments, agencies and units of the state and city universities of New York:

1.

For new financed equipment acquisitions to be financed in the ensuing fiscal year:

(a)

An identification of the purposes of such financings, including: (1) The nature of the equipment to be financed. (2) Whether the purposes are new financings or refinancings of outstanding lease purchase and installment purchase agreements. (3) The recommended method of financing.

(b)

The estimated purchase cost of the equipment if purchased outright.

(c)

The estimated interest rate and term of such financings.

(d)

The estimated expenses for the issuances of such certificates or similar instruments as such expenses are defined in [§ 66-B \(Issuance of certificates of participation\)](#).

(e)

A schedule of estimated lease purchase payments by state fiscal year for such financings, and estimated total financing costs.

2.

For outstanding financed equipment acquisitions as of April first of the ensuing fiscal year the total estimated amount for lease or installment purchase payments for the ensuing fiscal year.

3.

For outstanding financed equipment acquisitions financed by certificates of participation the financing costs of outstanding certificates of participation and similar instruments issued pursuant to [§ 66-B \(Issuance of certificates of participation\)](#) with estimated payment schedules of all such outstanding obligations.

9.

Include a summary of disbursements by function of state government for the preceding fiscal year and the estimated disbursements for the current and ensuing fiscal years in a form suitable for comparison. Such summary shall present such disbursements by purpose as set forth in subdivision one of this section and also including special revenue funds-federal and special revenue funds-other. Such summary shall also describe the state entities, as defined by subdivisions five, six, seven and eight of [§ 2-A \(Additional definitions\)](#), within each function. For the fiscal year beginning in nineteen hundred ninety-three, such summary shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

10.

Include a statement showing projected disbursement for the current fiscal year and proposed disbursements for the ensuing fiscal year by agency and bill and fund type. For the fiscal year beginning in nineteen hundred ninety-three, such statement shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

11.

Within ten days following the submission of the financial plans presented in accordance with subdivisions one and two of this section, the director of the budget shall submit to the chairs of the senate finance committee and the assembly ways and means committee for the prior, the current and next ensuing fiscal years detailed schedules by agency for the general fund showing proposed appropriations in the state operations and aid to localities budget bills with disbursements to be made against such appropriations, as well as disbursements to be made against any existing appropriations.

12.

a. With respect to any proposed appropriations for the purpose of remedying state agency violations or past problems of the environmental conservation law or regulations adopted thereunder within the proposed budget submitted annually by the governor to the legislature shall, set forth the amount recommended to remedy each functional category of violation. A priority criterion to be considered in determining such recommended appropriations shall be the ranking of such violations and past problems as determined by the agency pursuant to paragraph b of subdivision one of [Environmental Conservation Law § 3-0311 \(Municipal notification of environmental violations\)](#), with any reordering of rankings as determined by the department of environmental conservation. Amounts appropriated shall be disbursed for remediation of the violation or problem only after review and determination by the department of environmental conservation of the adequacy of the remedial plan pursuant to paragraph g of subdivision three of [Environmental Conservation Law § 3-0311 \(Municipal notification of environmental violations\)](#).

b.

Within thirty days following the submission of the budget by the governor for each fiscal year, beginning with the nineteen hundred ninety-three--ninety-four fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which includes project specific information for proposed appropriations for the purposes of remedying state agency environmental violations or problems, as identified pursuant to [Environmental Conservation Law § 3-0311 \(Municipal notification of environmental violations\)](#), contained within such submitted budget.

13.

Include a summary financial plan for all research institutes which shall set forth:

a.

estimates of all revenues and all expenses for the current and succeeding fiscal years, along with the actual results from the prior fiscal year; and

b.

any agreement whereby any state agency will provide financial support or any other assistance to cover any operating loss for such research institute.

14.

a. With respect to information technology projects, dependent on funding in the executive budget, involving one or more contracts projected to total ten million dollars or more, within thirty days following the submission of the budget by the governor for each fiscal year, beginning with the two thousand eight--two thousand nine fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which shall set forth the following: (1) project summary describing the project purpose, proposed approach, key milestones, current status and timetable; (2) the proposed method of procurement, including whether the project will, in whole or in part, utilize a centralized contract or a sole-source contract; and (3) the proposed funding source, financing method and estimated costs by fiscal year.

b.

Information provided pursuant to paragraph a of this subdivision may not be disclosed to any party other than a governmental entity as defined in [§ 139-J \(Restrictions on contacts during the procurement process\)](#), if such disclosure would impair the fairness or competitiveness of a pending or potential procurement process. Estimated costs by fiscal year shall not be disclosed.

15.

The division of the budget shall prepare the reports, schedules, and other information described in this subdivision. To the extent practicable, such reports, schedules, and information shall be in a form, and presented at a level of detail, that facilitates comparison on an annual basis and against actual results, as appropriate, and in a manner consistent with the other reporting requirements enumerated in this section. The reports, schedules, and other information required by this subdivision shall be submitted to the chair of the senate finance committee, the chair of the assembly ways and means committee, the minority leaders of both houses, and the comptroller according to the schedules set forth in this section. In determining the final content and format of the information required by this section, the division of the budget shall consult annually with the designees of the temporary president of the senate, the speaker of the assembly, the minority leaders of both houses, and the comptroller. All information described in this subdivision shall be made available to the public.

a.

The executive budget, the enacted budget report and each quarterly update to the financial plan shall include an updated general fund forecast of receipts and disbursements for the current and two succeeding fiscal years. Such updated forecast shall clearly identify and explain the revisions to the receipts and disbursements projections from the most recent prior update to the financial plan, and any significant revisions to the underlying factors affecting receipts and disbursements by major function, and may include, but not be limited to: caseload, service, and utilization rates; demographic trends; economic variables; pension fund performance; incarceration rates; prescription drug prices; health insurance premiums; inflation; contractual obligations; litigation; and state employment trends.

b.

The capital program and financing plan submitted pursuant to [§ 22-C \(Capital program and financing plan\)](#), and the update thereto required pursuant to [§ 23 \(Plans and estimates\)](#), shall include a report on the management of state-supported debt. Such report may include, but is not limited to: (1) an assessment of the affordability of state debt, including debt as a percent of personal income, debt per capita, and debt service costs as a percent of the budget; (2) a summary and analysis of the interest rate exchange agreements and variable rate exposure; and (3) an assessment of financing opportunities related to the state's debt portfolio.

16.

The governor shall make all practicable efforts to amend or supplement the budget and submit supplemental bills or amendments to any bills pursuant to article seven of the constitution within twenty-one days after the budget is submitted to the legislature.

Source: Section 22 — The budget; contents, <https://www.nysenate.gov/legislation/laws/STF/22> (updated Nov. 27, 2015; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

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5. § 22-A

N.Y. State Finance Law Section 22-A

Synopsis of requests for appropriations

- submittal by budget director

The director of the budget shall, within thirty days following receipt of the requested appropriations pursuant to the first paragraph of section one of article seven of the constitution, submit to the chairs of the assembly ways and means committee and the senate finance committee a synopsis of such requests, including but not limited to: [↗](#)

(a)

a schedule of appropriations requested as compared to the prior year, (b) a brief description of the department's, division's or office's priorities for receiving funding, and

(c)

a discussion of major changes or initiatives recommended for the ensuing fiscal year.

Source: Section 22-A — Synopsis of requests for appropriations; submittal by budget director, <https://www.nysenate.gov/legislation/laws/STF/22-A> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)
[Division of the budget 21](#)
[Auxiliary powers of executive department 22](#)
[The budget 22–A](#)
[Synopsis of requests for appropriations 22–B](#)
[Report of the legislature on the enacted budget 22–C](#)
[Capital program and financing plan 23](#)
[Plans and estimates 24](#)
[Budget bills 25](#)
[Reappropriation bills 26](#)
[Maintaining capital assets 27](#)
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Location: `https://newyork.public.law/laws/n.y._state_finance_law_section_22-a`

Original Source: *Section 22-A — Synopsis of requests for appropriations; submittal by budget director*, <https://www.nysenate.gov/legislation/laws/STF/22-A> (last accessed Aug. 20, 2023).

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5. § 22-B

N.Y. State Finance Law Section 22-B

Report of the legislature on the enacted budget

Within thirty days of passage of the budget the senate and the assembly shall issue, either jointly or separately, a legislative report on the budget. Such report shall contain a description of appropriation changes between the budget submitted by the governor and the enacted budget and the effect of such changes on employment levels. Commencing with fiscal year nineteen hundred ninety-four--nineteen hundred ninety-five, such report shall also summarize changes in appropriations by function in a form suitable for comparison with the schedule required to be submitted with the governor's proposed budget. Commencing with fiscal year two thousand seven--two thousand eight, such report shall also include an estimate of the impact of the enacted budget on local governments, the state workforce, and general fund projections for the ensuing fiscal year, consistent with the requirements of subdivision one-c of [§ 22 \(The budget\)](#). The findings and descriptions contained in the report required by this section shall constitute the expression of legislative intent with respect to the budget to which such report relates. [↗](#)

Source: Section 22-B — Report of the legislature on the enacted budget, <https://www.nysenate.gov/legislation/laws/STF/22-B> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)
[Budget bills 25](#)
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Original Source: Section 22-B — Report of the legislature on the enacted budget, <https://www.nysenate.gov/legislation/laws/STF/22-B> (last accessed Aug. 20, 2023).

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5. § 22-C

N.Y. State Finance Law Section 22-C

Capital program and financing plan

The governor shall annually submit to the legislature a capital program and financing plan concurrent with the executive budget, in addition to the information required by [§ 22 \(The budget\)](#). The plan shall contain a comprehensive assessment of the capital assets and program needs of all state agencies, a review and analysis of how such requirements would be financed, an analysis of the affordability of state-supported debt, and an analysis of all costs related to the financing of such plan.

1.

When used in this section, the following terms shall have the following meanings:

(a)

“Comprehensive construction program” shall mean the categories or groups of one or more capital appropriations which have a common objective within a capital program.

(b)

“Director” shall mean the director of the division of the budget of the state of New York.

(c)

“Pay-as-you-go” financing shall mean transfers from the general fund to capital projects funds, and any taxes, user fees, repayment of advances, or miscellaneous receipts from non-bond proceeds deposited to capital projects funds.

(d)

“Plan” shall mean the capital program and financing plan required by this section.

(e)

“State agency” shall mean any state department or agency, including any public benefit corporation, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village, or other instrumentality of the state.

(f)

“State-supported debt” shall mean any bonds or notes issued by the state or a state public corporation for which the state is constitutionally obligated to pay debt service or is contractually obligated to pay debt service subject to an appropriation, except where the state has a contingent contractual obligation.

2.

The governor and/or his or her designee shall conduct hearings annually on the capital needs of the state at which state agencies shall present an assessment of the needs of their capital programs. Such hearings shall be open to the public who shall be afforded the opportunity to comment.

3.

The capital program and financing plan shall contain the following information:

(a)

A summary which shall include an overview of the major capital programs, an explanation of the major sources of financing for such plan, and an assessment of the fiscal impact of the plan’s financing methods on the financial plan of the state.

(b)

For each major capital program which may include, but need not be limited to, transportation, mental hygiene, public protection, environment and recreation, education, housing and economic development, and general government, the plan shall include the following:

(i)

an overview of the capital program's goals and objectives, agency responsibilities, prior capital program activities, accomplishments during the prior fiscal year and an explanation of any significant delays in achieving the prior fiscal year's plans, an explanation of how any proposed capital funding will address continuing capital requirements and new program initiatives, and an explanation of the impact of the capital plan on the current and future operations of state agencies and their ability to deliver services or accomplish their missions;

(ii)

a summary of the capital program's remaining existing appropriations and anticipated future appropriations by each comprehensive construction program and fund for the current fiscal year and each of the next five fiscal years;

(iii)

a summary of the capital program's projected capital construction contract commitments for the current fiscal year and each of the next five fiscal years and a comparison with previous commitment plans;

(iv)

a summary of the capital program's estimated disbursements from existing appropriations and from anticipated future appropriations by each comprehensive construction program and fund for at least the prior fiscal year, the current fiscal year and each of the next five fiscal years, and a summary of how these estimated disbursements are anticipated to be financed;

(v)

a summary of maintenance activities which are anticipated to be undertaken or continued in the next five fiscal years for the state's capital programs and a summary of the scheduled maintenance requirements developed pursuant to [§ 26 \(Maintaining capital assets\)](#); and

(vi)

a summary schedule showing the age, condition and estimated remaining useful life as of September thirtieth of each year for all existing capital assets or capital asset types with a replacement cost of not less than five million dollars, under the jurisdiction of all state agencies subject to the provisions of this section.

(c)

A statement of the mix of financing sources for the plan which shall include, for the current fiscal year and each of the next five fiscal years, the following:

(i)

the annual total of pay-as-you-go financed capital disbursements proposed for each capital program, by agency, and the annual total of pay-as-you-go financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(ii)

the annual total of bond-financed capital disbursements proposed for each capital program, by agency, identified separately for general obligation bonds and revenue bonds of the state, and any other bonds, and the annual total of bond-financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(iii)

the annual total of federal-grant-financed capital disbursements for each capital program, by agency, and the annual total of federal-grant-financed capital disbursements as a percentage of the annual total of capital projects disbursements;

(iv)

schedules of the projected annual state-supported bond issuances, proposed for each capital program, by agency, by issuer, and an analysis of existing debt authorizations and the need for any additional authorizations;

(v)

schedules of projected outstanding bonds, including retirements by year identified separately for state-supported bond issuances by issuer, and by capital program by agency, where practicable;

(vi)

schedules of the projected personal income of the state and the projected ratio of outstanding state-supported bonds to personal income;

(vii)

schedules of projected state-supported debt service costs by issuer, and by capital program by agency, where practicable; and

(viii)

an analysis of trends in municipal bond interest rates and an explanation of the interest rate assumptions, timing of principal and interest payments, and the timing and size of projected state-supported bond sales used in the debt service projections.

(d)

The capital program and financing plan, which is current, accurate and reflective of all previous legislative enactments and of the governor's plan, shall also include the following: A detailed schedule, by state agency and for each state agency by fund, of all capital projects which the governor recommends or anticipates be undertaken or continued by any state agency in the next five fiscal years, which shall provide the following information for each such capital projects:

(i)

a capital plan project reference number which shall be consistently assigned each year solely to such project, (ii) a description of the project in less than thirty words, (iii) an indication of the category into which the project has been classified in the capital plan, (iv) the estimated total cost of the project, (v) the total of all disbursements for the project made prior to the then current fiscal year, (vi) the total amount of disbursements for the project estimated to be made during the current fiscal year and during each of the next ensuing five fiscal years, provided however, that (A) the information required by this subparagraph may be provided for groupings of projects in those cases where the governor determines it cannot be provided on a project by project basis, and (B) the total of all disbursements estimated in accordance with the requirements of this subparagraph to be made for all capital projects during the current fiscal year and during each of the next ensuing five fiscal years, excluding those disbursements which are estimated in accordance with the requirements of this subparagraph to be made by public benefit corporations and which are not subject to appropriations, shall be equal, respectively, to the total of all disbursements estimated, in the financial projections required by subdivisions one and four of [§ 22 \(The budget\)](#), to be made for all capital projects during the then current fiscal year and during each of the next ensuing five fiscal years, (vii) the estimated date of project completion, (viii) the amount of the project cost for which the state or state agency will be contractually obligated as of the close of the then current fiscal year, and

(ix)

subtotals of the information required by subparagraphs four, five, six and eight of this paragraph by agency and within each agency for each of the categories into which the individual capital projects appropriations are classified in the appropriations bill involved.

(e)

A comprehensive financial report and plan for the dedicated highway and bridge trust fund established by [§ 89-B \(Dedicated highway and bridge trust fund\)](#), which shall be submitted to the comptroller at the same time as the plan is submitted to the legislature, and which shall include the following information pertaining to the dedicated highway and bridge trust fund separately stated for the last completed fiscal year, the current fiscal year and the next five fiscal years:

(i)

a detailed description of all actual and projected revenues of the dedicated highway and bridge trust fund, separately stating the amount received or expected to be received from bond proceeds, and the amounts, separately identified, received or expected to be received from taxes, fees, transfers, or other sources;

(ii)

a detailed description of actual or planned disbursements and transfers from the dedicated highway and bridge trust fund, separately stating in the aggregate the amounts disbursed or transferred or planned to be disbursed or transferred for (A) debt service costs, (B) capital project costs, (C) state operations costs, (D) costs of contracts for engineering and similar or related services related to capital project costs and state operations, and (E) the costs of state employees to provide similar services on projects for which service contracts are not expected to be used, and further separately stating the amounts of such capital project and state operations costs disbursed or planned to be disbursed for personal service and non-personal service costs (f) For the preceding four fiscal years and the current fiscal year, the bond coverage ratio on an annual basis, including the formula used to compute such ratio and the source of that formula.

(g)

An explanation of any deficit projected for the end of any fiscal year covered by the plan stating whether the projected deficit is expected to be caused by an imbalance between projected revenues and projected expenditures, or by the timing of payments within a fiscal year, or by other causes.

(h)

A detailed description of actual or proposed appropriations and reappropriations from the dedicated highway and bridge trust fund, and the actual or planned disbursements pursuant to such appropriations and reappropriations.

(i)

An explanation of any actions proposed to be taken to achieve increased opportunity for meaningful participation in the performance of state contracts by minority and women-owned business enterprises in accordance with article fifteen-A of the executive law, including a compliance report to be submitted by July first of each year commencing with the two thousand five--two thousand six fiscal year and for each subsequent year thereafter that includes: all the items of information required in accordance with regulations promulgated by the director of the division of minority and women's business development in the department of economic development under article fifteen-A of the executive law; goals for participation by certified minority or women-owned business enterprises for such fiscal year; and a description of the types of expenditures, projects or contracts.

(j)

Such other information as shall be necessary to present a full and accurate description of the financial position of the dedicated highway and bridge trust fund. For the purposes of this subdivision, capital projects of less than fifty thousand dollars may be grouped into appropriate categories.

4.

(a) For the purposes of subdivision three of this section, the term “state agency” shall mean any state department or agency, including any public benefit corporation, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village, or other instrumentality of the state.

(b)

For the purposes of subdivision three of this section, the term “capital project” as defined in a subdivision two-a of [§ 2 \(Definitions\)](#) shall include any project which is being, has been or is proposed to be:

(i)

financed by the issuance of bonds, notes or other evidences of indebtedness of the state or any public benefit corporation thereof, except a public benefit corporation whose members are appointed by the governing board or an officer of a county, city, town or village;

(ii)

funded by an appropriation from any fund of the state classified by the comptroller, in accordance with [§ 70 \(Classification of funds\)](#), as a capital project fund; or

(iii)

funded by an appropriation from any fund of the state, other than a fund classified as a capital projects fund, where the specific expenditure involved is declared by law to be for a capital project or is determined to be for a capital project under standards as they may be prescribed from time to time by the director with the concurrence of the comptroller; provided further that (iv) the governor may exempt from the requirements of subdivision three of this section any project financed by public benefit corporation programs which are used as sources of capital for private clients provided that neither the state nor the public benefit corporation involved are in any way liable for the debt of such projects, and he may also exempt debt issued by the job development authority pursuant to title eight of article eight of the public authorities law, and provided further that any such exemptions shall not impair the effectiveness of the capital plan being prepared and submitted pursuant to this subdivision.

5.

Within forty days following the submission of the budget submitted annually by the governor to the legislature, in accordance with article seven of the constitution, the director of the budget shall submit to the chairs of the senate finance committee and the assembly ways and means committee a listing of any changes to the capital program and financing plan submitted originally with the executive budget. At the same time, the director of the budget shall also submit to the comptroller a copy of the portion of such listing showing any changes to the comprehensive financial plan required by paragraph (e) of subdivision three of this section.

6.

By the later of July thirtieth or ninety days after the enactment of all bills that constitute the budget by the legislature, the governor shall submit to the legislature an update to the capital program and financing plan, which shall contain such updated information in the same form as prescribed in subdivision three of this section, and an explanation of any changes from the previously submitted capital program and financing plan. At the same time, the governor shall also submit to the comptroller a copy of the portion of such update containing updated information in the same form as prescribed by paragraph (e) of subdivision three of this section, and an explanation of any changes to the comprehensive financial plan required by paragraph (e) of subdivision three of this section.

Source: Section 22-C — Capital program and financing plan, <https://www.nysenate.gov/legislation/laws/STF/22-C> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

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[Scheduled maintenance appropriations](#)

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5. § 23

N.Y. State Finance Law Section 23

Plans and estimates

1.

Capital projects design and construction plans; preparation, approval and implementation. It shall be the duty of the division of the budget to coordinate the activities of the several departments and agencies of the state with respect to the planning and implementation of state capital projects proposed to be undertaken by the departments and agencies, and in the discharge of the duty the director of the budget shall, with the approval of the governor, establish appropriate procedures with respect to the planning and implementation. The head of any department or agency of the state proposing to undertake the design or construction of a capital project shall apply to the division of the budget and request approval for any such work to be undertaken. The director of the budget may approve or disapprove any such application, and if approved, may authorize the preparation of plans for the project or the advertising for bids for the construction of the project and may allocate funds therefor from any moneys appropriated and available for the purpose. [↗](#)

2.

Capital projects; initial submissions. So far as may be possible, the governor shall cause to be submitted to the chairman of the senate finance committee and the chairman of the assembly ways and means committee for the use of the committees and the information of the legislature, at or prior to the time that the budget is submitted, preliminary plans and estimates relating to each of the capital projects for which appropriations are recommended in the budget, and in the case of proposed acquisitions of land, a general approximation of the location of the land.

3.

Financial plans and capital improvement program; revisions. Not later than thirty days after the legislature has completed action on the budget bills submitted by the governor and the period for the governor's review has elapsed, the governor shall cause to be submitted to the legislature the revisions to the financial plans and the capital plan required by subdivisions one, two, four and five of [§ 22 \(The budget\)](#), as are necessary to account for all enactments affecting the financial plans and the capital plan. The financial plan shall also contain a cash flow analysis of projected receipts and disbursements and other financing sources or uses for each month of the state's fiscal year. Notwithstanding any other law to the contrary, such revised plans and accompanying cash flow analysis shall be submitted to the legislature and the comptroller in the same form as the plans required by such subdivisions.

4.

Financial plan updates. Quarterly, throughout the fiscal year, the governor shall submit to the comptroller, the chairs of the senate finance and the assembly ways and means committees, within thirty days of the close of the quarter to which it shall pertain, a report which summarizes the actual experience to date and projections for the remaining quarters of the current fiscal year and for each of the next two fiscal years of receipts, disbursements, tax refunds, and repayments of advances presented in forms suitable for comparison with the financial plan submitted pursuant to subdivisions one, four, and five, of [§ 22 \(The budget\)](#) and revised in accordance with the provisions of subdivision three of this section. The governor shall submit with the budget a similar report that summarizes revenue and expenditure experience to date in a form suitable for comparison with the financial plan submitted pursuant to subdivision two of [§ 22 \(The budget\)](#) and revised in accordance with the provisions of subdivision three of this section. Such reports shall provide an explanation of the causes of any major deviations from the revised financial plans and, shall provide for the amendment of the plan or plans to reflect those deviations. The governor may, if he determines it advisable, provide more frequent reports to the legislature regarding actual experience as compared to the financial plans. The quarterly financial plan update most proximate to October thirty-first of each year shall include the calculation of the limitations on the issuance of state-supported debt computed pursuant to the provisions of subdivisions one and two of [§ 67-B \(Limitations on the issuance of state-supported debt\)](#).

5.

Financial information review. Annually on or before November fifteenth, the governor, temporary president of the senate, the speaker of the assembly and the comptroller shall cause their respective appropriate personnel to meet and such meeting shall be open to the public for the purpose of jointly reviewing available financial information to facilitate timely adoption of a budget for the next fiscal year. Such review shall include meetings to discuss the economic outlook, revenue forecasts, projected spending, the impact of relevant state and federal statutory provisions, and any other matters deemed appropriate. Not later than November fifth, such respective appropriate personnel shall separately prepare and make available reports on estimated state receipts and state disbursements for the current and ensuing fiscal years. Each report on estimated state receipts shall include, but shall not be limited to, estimated tax receipts on an all-funds basis, estimated lottery receipts, estimated miscellaneous receipts to be received in the general fund, and the underlying factors and data upon which such estimated receipts are based. Each report on estimated state disbursements shall include, but shall not be limited to, estimates of state disbursements for Medicaid and the underlying factors and data on which such estimates are based, estimates of state disbursements for public assistance and the underlying caseload and other factors and data on which such estimates are based, and estimates of state disbursements for assistance for elementary and secondary education and the underlying factors and data on which such

estimates are based. The governor, temporary president of the senate and the speaker of the assembly shall cause their respective appropriate personnel to meet annually on or after November fifth to review the separate reports on estimated state receipts and state disbursements. The respective appropriate personnel shall identify and evaluate the differences between the estimates of state receipts and state disbursements, and the differences between the underlying factors and data on which such estimates are based, and separately report such differences and the evaluation thereof to their principals. Not later than November fifteenth the governor, the temporary president of the senate and the speaker of the assembly shall jointly prepare and make available on their internet websites a report on the actual, estimated and projected state receipts and state disbursements for the prior, current and ensuing fiscal years, respectively, for all funds of the state. Subsequent review shall be held within six weeks following the end of the first quarter of the fiscal year.

6.

Consensus economic and revenue forecasting conference; report.

(a)

By the end of February in each year, prior to the report required by paragraph (b) of this subdivision, the chairperson and ranking minority member of the senate finance committee, the chairperson and ranking minority member of the assembly ways and means committee and the director of the budget shall jointly convene a consensus economic and revenue forecasting conference in the form of a joint legislative-executive hearing, for the purpose of assisting the governor and the legislature in reaching the consensus revenue forecast required by paragraph (b) of this subdivision. The conveners of the conference shall invite the state comptroller and such other participants to the conference as shall, in their judgment, provide guidance on the current conditions in, and probable outlook for the performance of, the economy of the state, as well as the effect of such conditions and such performance on state receipts.

(b)

On or before March first in each year, the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee shall issue a joint report containing a consensus forecast of the economy and estimates of receipts for the current and the ensuing state fiscal year. Such estimates of receipts shall include, but not be limited to: expected tax receipts on an all-funds basis, projected lottery receipts, and anticipated miscellaneous receipts to be received in the general fund. The estimate of receipts for the ensuing fiscal year contained in the report, shall be all receipts from such sources described in this subdivision available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

(c)

On a failure of the director of the budget, the secretary of the senate finance committee and the secretary of the assembly ways and means committee to issue a joint report containing a consensus forecast as provided in paragraph (b) of this subdivision, the state comptroller shall, on or before March fifth, provide estimates of receipts for the current and the ensuing state fiscal year. Such estimates shall include, but not be limited to, expected tax receipts on an all-funds basis, projected lottery receipts, and miscellaneous receipts to be received in the general fund. In rendering his or her estimate, as required in this paragraph, the comptroller shall give due consideration to the inherent risks in economic and revenue forecasting and the interest of

the state to maintain budget balance throughout the fiscal year. The estimate of receipts for the ensuing fiscal year provided by the state comptroller, shall be all receipts from such sources available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

Source: Section 23 — Plans and estimates, <https://www.nysenate.gov/legislation/laws/STF/23> (updated Aug. 5, 2022; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

[Up to date](#)



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Original Source: Section 23 — Plans and estimates, <https://www.nysenate.gov/legislation/laws/STF/23> (last accessed Aug. 20, 2023).

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5. § 24

N.Y. State Finance Law Section 24

Budget bills

1.

The budget submitted annually by the governor shall be simultaneously accompanied by a bill or bills for all proposed appropriations and reappropriations and for the proposed measures of taxation or other legislation, if any, recommended therein. Such bills shall be submitted by the governor and shall be known as budget bills.

(a)

For all non-federal state operations appropriations, such bill or bills shall only contain itemized appropriations and shall be made, where practicable, by agency and within each agency by program and within each program at the following level of detail and in the following order:

(i)

by fund type, which at a minimum shall include general fund, special revenue-other funds, capital projects funds, and debt service funds;

(ii)

for personal service appropriations, separate appropriations shall be made for regular personal service, temporary personal service, and holiday and overtime pay;

(iii)

for nonpersonal service appropriations, separate appropriations shall be made for supplies and materials, travel, contractual services, equipment, and fringe benefits, as appropriate.

(b)

Any appropriation for temporary assistance for needy families, the environmental protection fund, and the medical assistance program, shall only contain itemized appropriations which shall not be in the form of lump sum appropriations, provided, however, for the purposes of the medical assistance program, itemized appropriations shall consist of categories-of-service with separate appropriations for hospital inpatient, hospital outpatient and emergency room, clinic, nursing home, other long-term care, managed care, pharmacy, dental, transportation, and other non-institutional services.

2.

(a) On or after January first, nineteen hundred eighty-four, no budget bill submitted by the governor may include any proposed appropriation or reappropriation for any capital project which is not included in the capital plan presented as part of the budget submitted pursuant to [§ 22 \(The budget\)](#). Each proposed appropriation or reappropriation for a capital project shall bear the capital plan project reference number or numbers to which it shall pertain, and shall be classified into the same category as the associated capital project or projects have been classified in such capital plan. Reappropriations of appropriations effective for fiscal years beginning prior to April first, nineteen hundred eighty-four may be presented by the categories of appropriation contained in the bill originally enacting such appropriation.

(b)

On or after January first, two thousand ten, any budget bill submitted by the governor containing a proposed appropriation from the dedicated highway and bridge trust fund shall be itemized to show the following information for each such appropriation:

(i)

each amount appropriated from the dedicated highway and bridge trust fund for capital purposes;

(ii)

the amount of each such appropriation to be used for personal service expenses; and

(iii)

the amount of each such appropriation to be used for non-personal service expenses.

3.

Any appropriation for maintenance undistributed shall be shown as apportioned among the items covered to the extent practicable.

4.

Any appropriation added to such budget bills, pursuant to section four of article seven of the constitution, shall only contain itemized appropriations which shall not be in the form of lump sum appropriations, and provided further that for all non-federal state operations appropriations, such bill or bills shall only contain itemized appropriations and shall be made, where practicable, by agency, and within each agency by program and within each program at the following level of detail and in the following order:

(a)

by fund type, which at a minimum shall include general fund, special revenue-other funds, capital projects funds and debt service funds;

(b)

for personal service appropriations, separate appropriations shall be made for regular personal service, temporary personal service, and holiday and overtime pay;

(c)

for nonpersonal service appropriations, separate appropriations shall be made for supplies and materials, travel, contractual services, equipment and fringe benefits, as appropriate.

5.

Any appropriation added pursuant to section four of article seven of the constitution without designating a grantee shall be allocated only pursuant to a plan setting forth an itemized list of grantees with the amount to be received by each, or the methodology for allocating such appropriation. Such plan shall be subject to the approval of the chair of the senate finance committee, the chair of the assembly ways and means committee, and the director of the budget, and thereafter shall be included in a concurrent resolution calling for the expenditure of such monies, which resolution must be approved by a majority vote of all members elected to each house upon a roll call vote.

Source: Section 24 — Budget bills, <https://www.nysenate.gov/legislation/laws/STF/24> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

[Up to date](#)



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Location: `https://newyork.public.law/laws/n.y._state_finance_law_section_24`

Original Source: Section 24 — Budget bills, <https://www.nysenate.gov/legislation/laws/STF/24> (last accessed Aug. 20, 2023).

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5. § 25

N.Y. State Finance Law Section 25

Reappropriation bills

Every appropriation reappropriating moneys shall set forth clearly the year, chapter and part or section of the act by which such appropriation was originally made, a brief summary of the purposes of such original appropriation, and the year, chapter and part or section of the last act, if any, reappropriating such original appropriation or any part thereof, and the amount of such reappropriation. If it is proposed to change in any detail the purpose for which the original appropriation was made, the bill as submitted by the governor shall show clearly any such change.

Source: Section 25 — Reappropriation bills, <https://www.nysenate.gov/legislation/laws/STF/25> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)
[Scheduled maintenance appropriations](#)
[Up to date](#)



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Original Source: Section 25 — Reappropriation bills, <https://www.nysenate.gov/legislation/laws/STF/25> (last accessed Aug. 20, 2023).

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5. § 26

N.Y. State Finance Law Section 26

Maintaining capital assets

1.

Every contract made by or on behalf of the state or any agency or official thereof for new capital projects or programs which cost more than two million dollars, and which involve plumbing, electrical, heating and ventilating or other mechanical or electrical systems, shall require that a comprehensive manual be supplied by the contractor explaining the design concept and covering the proper operation and maintenance of the entire system. Such manual shall be designed, using explanatory diagrams as needed, to cover both day-to-day operations and emergencies so as to insure proper care and maximum useful life of the project. This contract provision may, in the discretion of the contracting state agency or official, be waived whenever the necessary operation and maintenance information is available from other sources, is not necessary due to the nature of the asset, is already available for a similar project, or is provided free by a supplier and covers the maintenance needs of the entire system.

2.

The head of each state agency, in cooperation with any related entity responsible for construction oversight or financing of agency projects, shall develop an annual five-year scheduled maintenance plan, by asset or asset group, for the capital assets under the jurisdiction of the agency. Such scheduled maintenance plan, where applicable, shall be designed to meet or exceed engineering or architectural standards for such assets. Such scheduled maintenance plan shall include: [↗](#)

(a)

a description of the age and current condition of such capital assets, by asset or asset group;

(b)

the establishment of goals for the condition of such capital assets, by asset or asset group, for each of the next five fiscal years; and

(c)

a description of the maintenance activities and projected levels of funding necessary for the next five fiscal years to achieve the goals for the condition of such capital assets, by asset or asset group. Such scheduled maintenance plan may be developed in coordination with and as part of a capital plan prepared pursuant to other provisions of law.

3.

The head of each state agency shall cause to be performed once every five years an independent evaluation of the agency's scheduled maintenance plan. Such evaluation shall be conducted by individuals expert in the field of maintenance and maintenance planning, and shall be submitted to the governor and to the chairs of the senate finance committee and the assembly ways and means committee. Such evaluation shall include, but not be limited to:

(a)

an assessment of the adequacy of the scheduled maintenance of the capital assets under the jurisdiction of the agency;

(b)

recommendations for any improvements or technological advances in the way in which the agency should maintain the capital assets under its jurisdiction; and

(c)

an assessment as to whether the level or allocation of funding for scheduled maintenance is sufficient.

4.

No scheduled maintenance plan or evaluation of such plan required by this section shall be admissible in any action or proceeding in which the state or any of its departments, agencies or authorities, or any municipal corporation or other political subdivision, or any officer or employee thereof, is a party, to prove the existence of a particular defect or dangerous condition in any capital asset or portion thereof; nor shall the state or any of its departments, agencies or authorities, or any municipal corporation or any other political subdivision, or any officer or employee thereof, be held liable for damages as a result of a failure to comply with any scheduled maintenance plan required by this section or to take any action as a result of an evaluation of such plan.

Source: Section 26 — Maintaining capital assets, <https://www.nysenate.gov/legislation/laws/STF/26> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)

[Division of the budget 21](#)

[Auxiliary powers of executive department 22](#)

[The budget 22–A](#)

[Synopsis of requests for appropriations 22–B](#)

[Report of the legislature on the enacted budget 22–C](#)

[Capital program and financing plan 23](#)

[Plans and estimates 24](#)

[Budget bills 25](#)

[Reappropriation bills 26](#)

[Maintaining capital assets 27](#)

[Scheduled maintenance appropriations](#)

[Up to date](#)



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Original Source: Section 26 — Maintaining capital assets, <https://www.nysenate.gov/legislation/laws/STF/26> (last accessed Aug. 20, 2023).

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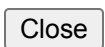
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N.Y. State Finance Law Section 27

Scheduled maintenance appropriations

1.

Each fiscal year the budget submitted by the governor shall contain separate and distinct appropriations, which may be lump sum appropriations, for scheduled maintenance activities.

2.

On or before the first day of December, nineteen hundred ninety-three, the comptroller, in consultation with the division of the budget, shall provide a summary report to the director of the budget and the chairs of the senate finance committee and assembly ways and means committee describing enhancements, costs and capabilities necessary to implement the reporting of actual scheduled maintenance disbursements of state agencies, by state agency, in sufficient detail to monitor implementation of the agency's scheduled maintenance plan. Commencing fiscal year nineteen hundred ninety-four--nineteen hundred ninety-five, the comptroller shall provide the director of the budget and the chairs of the senate finance committee and the assembly ways and means committee with monthly reports of the actual scheduled maintenance disbursements.

Source: Section 27 — Scheduled maintenance appropriations, <https://www.nysenate.gov/legislation/laws/STF/27> (updated Sep. 22, 2014; accessed Apr. 19, 2025).

[20](#)
[Division of the budget 21](#)
[Auxiliary powers of executive department 22](#)
[The budget 22–A](#)
[Synopsis of requests for appropriations 22–B](#)
[Report of the legislature on the enacted budget 22–C](#)
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[Plans and estimates 24](#)
[Budget bills 25](#)
[Reappropriation bills 26](#)
[Maintaining capital assets 27](#)
[Scheduled maintenance appropriations](#)
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