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**UNIFIED COURT SYSTEM**  
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BUDGET BULLETIN	NUMBER 320	June 1, 1999
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TO: Holders of the Financial Planning and Control Manual

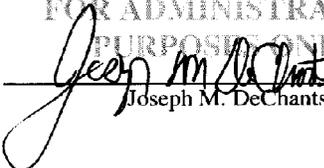
SUBJECT: Fiscal 1999-2000 Fringe Benefit Assessment Rates

Attached is a copy of OSC Accounting Bulletin number A453, dated May 28, 1999. This bulletin promulgates the fringe benefit assessment rates applicable for fiscal 1999-2000 and establishes special procedures for the recovery of fringe benefit-related personal service costs.

The payment of the Judiciary's fringe benefit expenses is coordinated centrally by the Division of Human Resources - Employee Benefits and the Office of Administrative Services, so procedures relative to fringe benefit and indirect cost recovery are not applicable to individual UCS district/administrative offices.

The Federal and Non-Federal Funds fringe benefit rate assessments included in Bulletin A453, however, should be incorporated as appropriate into any 1999-2000 contract or other service agreement which includes provisions for the recoupment of State fringe benefit costs.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the processing of, or the monitoring of internal controls relating to, UCS personal service contracts.

NYS UNIFIED COURT SYSTEM  
FOR ADMINISTRATIVE  
PURPOSES ONLY  
  
Joseph M. DeChants



# ACCOUNTING BULLETIN

Subject	Bulletin No.	Date
Fringe Benefit and Indirect Cost Assessments Fiscal Year 1999-2000	A453	5/28/99

**Introduction**

This bulletin identifies State Fiscal Year 1999-2000 assessment rates and special procedures for payment of Fringe Benefit and Indirect Cost assessments.

*Employee benefits for personal Service payments made from the General Fund (001, 003) or State Capital Projects Fund (002) are excluded from the centralized billing process. For employees whose salaries are charged to any other fund in the joint custody of the Comptroller and the Commissioner of Taxation and Finance or the State Insurance Fund, the costs of employee Fringe Benefits and Indirect Costs will be billed, based on personal service expenditures during the quarters ended June 30<sup>th</sup>, September 30<sup>th</sup>, December 31<sup>st</sup>, the two-month period ended February 29, 2000 and the month of March, 2000.*

**Quarterly Personal Service Analysis**

Total personal service expenditures by agency, fund and program are reported in the Personal Service Analysis (CTL610). The CTL610 also includes the fiscal year fringe benefit and indirect cost rates which are applied to the total quarterly billing period personal service costs to calculate the fringe benefit liability for the quarter billing period. **It is expected that the CTL610 will be mailed to agencies within 14 days of the end of the quarter billing period and the fringe benefit/indirect cost assessments will be paid within 30 days of receipt.**

**Fringe Benefit Rate**

For the State fiscal year 1999-2000, two fringe benefit rates are provided by the Division of the Budget: one for Federal funds (29.16%) and one for non-Federal funds (30.17%). The components of the fringe benefit rate are contained in the table on the next page of this bulletin.

**Indirect Cost Rate**

The Division of the Budget has provided OSC with agency-specific Indirect Cost rates to be applied to total personal service costs charged to Federal funds and a state wide rate for assessments against non-federal funds. For additional information about this Indirect Cost recovery process, please refer to Budget Bulletin B-1141 or contact your budget examiner.

**3<sup>rd</sup> Party Recoveries**

Refunds of personal service expenses from a non-State entity (*e.g. employees on union leave whose salary is reimbursed by the employee organization*) may be refunded to an agency appropriation as outlined in Volume IV, Section 5.0100 of the Revenue - User Procedure Manual. In all cases, agencies must also recover related fringe benefit and indirect costs and credit these recoveries directly to the Fringe Benefit Escrow Fund (166). Refunds of personal service expenditures will be reflected in the quarterly CTL610 and the fringe benefit/indirect cost assessment will be reduced accordingly.



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**1999-2000 FRINGE BENEFIT AND INDIRECT COST RATES**

	Non-Federal Funds	Federal Funds
Social Security	7.58	7.65
Retirement	4.22	3.72
Health Insurance	13.61	13.38
Unemployment Insurance	.12	.08
Workers' Compensation	2.80	2.67
Survivors Benefits	.11	.12
Dental Insurance	.65	.68
Employee Benefit Funds	1.08	.86
<b>Total Fringe Benefit Rate</b>	<b>30.17%</b>	<b>29.16%</b>
Indirect Cost Rate	4.26%	Contact DOB Examination Unit
<b>Total Combined Rate</b>	<b>34.43%</b>	

**Journal Vouchers**

All Journal Vouchers for payment of Fringe Benefits and Indirect Costs must use Batch Type **FBP** and contain an explanation of the payment being made, including Agency (if other than the originating agency), Fund, and quarter/billing period end date (JV liability date). Journal Vouchers may be entered at remote locations by State agencies provided the entered document is mailed to OSC within 48 hours of entry. All Journal Vouchers whether entered by agencies or sent to OSC for data entry, are to be mailed to:

Office of the State Comptroller  
Bureau of Accounting Operations  
Revenue Processing Section  
AE Smith Office Building - 4th Floor  
Albany, NY 12236

**Expenditure Objects**

The following expenditure objects must be used when submitting payments.  
**58800** - Fringe Benefit payment



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**59 400 - Indirect Cost payment**

**Revenue Credits**

When a Journal Voucher is prepared to charge the fringe benefit expense to the assessed program/fund/account, we request that the agency should insert the appropriate revenue cost center credits for the amount of the fringe benefit and indirect cost payment, as shown below. These revenue account codes must credit the payments to the Fringe Benefit (166-90 166-91) or Indirect Cost Account (166-01, 166-02), as appropriate. In most cases, agencies will have two (2) revenue cost center credits on each JV.

In some cases, Federal grants allow more Indirect Cost recoveries than that billed on the CTL610. Agencies must use Object Code 35320 for that portion of the indirect cost payment that exceeds the assessed amount.

Payment Type	Billing Period	Payment Made from	Revenue Cost Center	Revenue Object	Fund/Account
Fringe Benefit (58800)	1998-99	Federal Funds	02-811663-90-44	35325	166-90
		Non-Federal Fund	02-811663-91-44	35325	166-91
	<b>1999-00</b>	Federal Funds	02-811663-90-44	<b>35322</b>	166-90
		Non-Federal Fund	02-811663-91-44	<b>35322</b>	166-91
Indirect Cost (59400)	ALL	Federal Funds	02-811663-01-44	35325	166-01
		Non-Federal Fund	02-811663-02-44	35325	166-02

**Full Payment Required**

All State departments and agencies are required to apply the full Fringe Benefit rate. Payments at less than the full rate require specific legislation, regulation, or an approved waiver from the Division of the Budget. (See Budget Bulletin B-1139.)

**Segregation Reminder**

Please remember when preparing budget certificates that sufficient funds need to be segregated for payment of fringe benefits (segregation object '58') and indirect costs (segregation object '59 400').

**QUESTIONS ?** Questions on this Accounting Bulletin may be directed to:

- Mr. Thomas Chase (Section Manager)  
- (518) 486-1222 {tchase@osc.state.ny.us}



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Fringe Benefit and Indirect Cost Assessments Fiscal Year 1999-2000	A453	5/28/99

- Mr. George Tyrrell  
- (518) 486-1225 {gtyrrell@osc.state.ny.us}