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UNIFIED COURT SYSTEM
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BUDGET BULLETIN	NUMBER 328	June 6, 2000
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TO: Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2000-2001 Fringe Benefit Assessment Rates

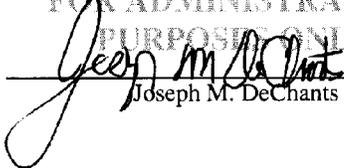
**** This supersedes the provisions of Budget Bulletin number 320, dated June 1, 1999.***

Attached is a copy of OSC Accounting Bulletin number A471, dated June 6, 2000. This bulletin promulgates the fringe benefit assessment rates applicable for fiscal year 2000-2001 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 A471, however, should be incorporated as appropriate into any 2000-2001 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



Office of the State Comptroller

ACCOUNTING BULLETIN

Subject: Fringe Benefit and Indirect Cost Assessments Fiscal Year 2000-2001	Bulletin No.: A-471	Date: 06/06/00
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PURPOSE

This bulletin provides State agencies with the State Fiscal Year 2000-2001 fringe benefit and indirect cost assessment rates and outlines the procedures for payment of these costs.

STATUTE

Article 2, Section 8-b of the State Finance Law authorizes and directs the Comptroller to assess fringe benefit and central service agency indirect costs on all **non-general** funds and to bill such assessments on such funds.

CDirector of the Budget to provide the Comptroller with fringe benefit and indirect cost rates to be applied against personal service expenditures charged against these funds.

RATES

State FY 2000-01 rates:

Federal Fringe	30.60%
Non-Federal Fringe	30.16%
Federal Indirect Costs	Varies by Agency
Non-Federal Indirect Costs	4.27%

The Components of the rates are contained in the table below.

	Non-Federal Funds	Federal Funds
Social Security	7.23	7.55
Retirement	4.00	3.56
Health Insurance	14.57	14.86
Unemployment Insurance	.09	.08
Workers' Compensation	2.57	2.86
Survivors Benefits	.12	.11
Dental Insurance	.64	.58
Employee Benefit Funds	.94	1.00
Total Fringe Benefit Rate	30.16%	30.60%
Indirect Cost Rate	<u>4.27%</u>	Contact DOB Examination Unit
Total Combined Rate	<u>34.43%</u>	



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FEDERAL FUNDS INDIRECT RATES

The Division of the Budget has provided OSC with agency-specific indirect cost rates and these will be used to produce the quarterly CTL610. The rates can be obtained by contacting your agency budget examiner.

QUARTERLY BILLING

Generally, fringe benefit and indirect assessments are based upon personal service expenditures paid from State funds, **except** the General Fund (001, 003), State Capital Projects Fund (002) and any other fund specifically exempted by the Division of the Budget.

Fourteen days after the close of each quarter OSC will send agencies the CTL610 report that lists the current rates and total invoiced amount for assessed costs.

Invoice dates will be June 30th, September 29th, December 29th, the two-month period ended February 28, 2001 and one month ending March 31, 2001.

FULL PAYMENT

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.

SEGREGATION REIMBURSEMENT

Sufficient funds need to be segregated for payment of fringe benefits (segregation object '58') and indirect costs (segregation object '59 4').

JOURNAL VOUCHER PREPARATION

Agency reimbursements for fringe benefits and indirect assessments should be processed on Journal Vouchers using the following special steps:

C Use batch type **FBP**.



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The Reason for Adjustment box should contain the following:

- Type of payment - fringe or indirect.
- Fund(s) charged by agency.
- Agency code charged (if other than the originating agency).

Liability Date is the last day of the latest assessment billing date.

Journal Vouchers may be entered and released at agency terminals provided they are mailed to OSC within 48 hours after they are entered.

**JOURNAL VOUCHER
PREPARATION
(Cont'd)**

All journal vouchers, including those entered by agencies, **must** be mailed to:

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

JVCODING

Charge lines on the JV should be coded as follows:

Expenditure objects must be: 58800 for Fringe Benefit
59400 for Indirect Cost

Revenue Credits should contain the coding outlined in the table below.

Note: In some cases, Federal Grants allow more Indirect Cost recoveries than that billed on the CTL610. When this occurs Agencies **must** use Object Code 35320 (Refunds & Reimbursements) for that portion of the indirect cost payment that exceeds the assessed amount.



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Payment Type	Billing Year	Payment Made from	Revenue Cost Center	Revenue Object	Fund/ Account
Fringe Benefit (58800)	2000-01	Federal Funds Non-Federal Fund	02-811663-90-44 02-811663-91-44	35325 35325	166-90 166-91
	1999-00	Federal Funds Non-Federal Fund	02-811663-90-44 02-811663-91-44	35322 35322	166-90 166-91
Indirect Cost (59400)	ALL	Federal Funds	02-811663-01-44	35325	166-01
		Non-Federal Fund	02-811663-02-44	35325	166-02

**3RD PARTY
RECOVERIES**

Re funds 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 processed by splitting the processing of the refund into two parts.

The portion related to the refund of payroll expense should be credited to the original funding source on a Refund of Appropriation Expense (AC1286)

The portion related to the fringe benefit or indirect cost recoveries must be credited to the Fringe Benefit Escrow Fund (166) on a Report of Monies Received (AC909).

QUESTIONS

Please contact -

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