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BUDGET BULLETIN	NUMBER 346	May 1, 2003
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TO: Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2003-2004 Fringe Benefit Assessment Rates

*\* This supersedes the provisions of Budget Bulletin number 340, dated April 22, 2002.*

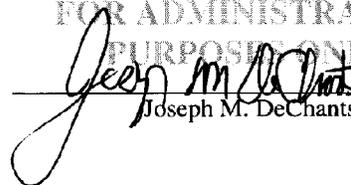
Attached is a copy of OSC Accounting Bulletin number A-527, dated April 25, 2003. This bulletin promulgates the fringe benefit assessment rates applicable for fiscal year 2003-2004 and establishes special procedures for the recovery of fringe benefit-related personal service costs.

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 A-527, however, should be incorporated as appropriate into any fiscal year 2003-2004 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  
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Joseph M. DeChants

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## Accounting Bulletin

**Bulletin No. A-527**  
 April 25, 2003

### Fringe Benefit & Indirect Cost Assessment Fiscal Year 2003-2004

Search this site:

**Purpose** This bulletin provides State agencies with the state Fiscal Year 2003-2004 fringe benefit and indirect cost assessment rates and outlines the procedures for payment of these costs.

**Rates** State Fiscal Year 2003-04 rates:

Fringe Benefit Components:	Federal Funds	Non-Federal Funds	FEMA Disaster Assistance - Overtime (Fund 290-WT)
Health Insurance	18.42	19.21	-
Social Security	7.66	7.60	7.66
Pensions	6.17	5.29	6.17
Workers' Compensation	2.13	2.46	-
Employee Benefit Funds	.76	.83	-
Dental Insurance	.57	.63	-
Survivor's Benefit	.08	.11	-
Unemployment Insurance	.15	.11	-
<b>Total Fringe Benefit Rate</b>	<b>35.94%</b>	<b>36.24%</b>	<b>13.83%</b>
<b>Indirect Cost Rate</b>	Contact DOB Examination Unit	<b>3.60%</b>	n/a

**Federal Funds Indirect Rates** The Division of the Budget has provided OSC with agency-specific indirect cost rates that will be used to produce the quarterly Fringe Benefit/Indirect Cost Invoice (CTL610) report. The rates can be obtained by contacting your agency budget examiner.

**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.

- Journal Vouchers may be entered and released at agency terminals provided they are mailed, with an error-free copy of the batch control list (BCL), within 48 hours after they are entered to:

Office of the State Comptroller  
 Bureau of Accounting Operations  
 Revenue Processing Section  
 110 State Street - 9th Floor  
 Albany, NY 12236  
 518-474-4018

**JV Coding**

Charge lines on the JV should be coded as follows:

- Expenditure objects must be: 58800 for Fringe Benefits  
59400 for Indirect Costs
- Revenue Credits must contain the coding outlined in the table below.

Payment Type	Billing Year	Payment Made from	Revenue Cost Center	Revenue Object	Fund/ Account
Fringe Benefit (58800)	2003-04	Federal Funds	02-811663-90-44	35322	166-90
		State Funds	02-811663-91-44	35322	166-91
	2002-03	Federal Funds	02-811663-90-44	35325	166-90
		State Funds	02-811663-91-44	35325	166-91
		Federal Fund 290-WT	02-811663-90-44	35321	166-90
ALL					
Indirect Cost (59400)	ALL	Federal Funds	02-811663-01-44	35322	166-01
		Statel Funds	02-811663-02-44	35322	166-02

Note: In some cases, Federal Grants allow greater 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.

**Payment Procedures**

Section 6.0200 of the Controls and Special Procedures Manual (Volume XI) is published on OSC's website ([www.osc.state.ny.us](http://www.osc.state.ny.us)) under "Comptroller's News for State Agencies", "NYS Accounting System User Procedure Manuals" (under Highlights).

**Questions**

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