



NEW YORK STATE
Unified Court System

LAWRENCE K. MARKS, ESQ.
ADMINISTRATIVE DIRECTOR

RONALD P. YOUNKINS, ESQ.
CHIEF OF OPERATIONS

OFFICE OF COURT ADMINISTRATION

JOSEPH M. DECHANTS
DIRECTOR, DIVISION OF BUDGET AND FINANCE

BUDGET BULLETIN	NUMBER 353	May 18, 2004
-----------------	------------	--------------

TO: Holders of the Financial Planning and Control Manual

SUBJECT: Fiscal 2004-2005 Fringe Benefit Assessment Rates

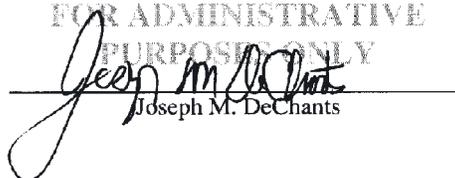
** This supersedes the provisions of Budget Bulletin number 346, dated May 1, 2003.*

Attached is a copy of OSC Accounting Bulletin number A-537, dated May 14, 2004. This bulletin promulgates the fringe benefit assessment rates applicable for fiscal year 2004-2005 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-537, however, should be incorporated as appropriate into any fiscal year 2004-2005 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

4 ESP, SUITE 2001, EMPIRE STATE PLAZA, ALBANY, NEW YORK 12223

PHONE: 518-474-8172 ■ FAX: 518-474-3218 ■ JDECHANT@COURTS.STATE.NY.US

New York State Office of the State Comptroller
 Alan G. Hevesi, State Comptroller

[Home](#) >

- [Home](#)
- [Press Releases](#)
- [Retirement](#)
- [Audits](#)
- [State Finances](#)
- [Local Government](#)
- [Reports](#)
- [NYC Oversight](#)
- [Pension Fund](#)

Search this site:

Accounting Bulletin

Bulletin No. A-537
 May 14, 2004

Fringe Benefit & Indirect Cost Assessment Fiscal Year 2004-2005

Purpose This bulletin provides State agencies with the state Fiscal Year 2004-2005 fringe benefit and indirect cost assessment rates and outlines the procedures for payment of these costs.

Rates State Fiscal Year 2004-05 rates:

Fringe Benefit Components:	Federal Funds	Non-Federal Funds	FEMA Disaster Assistance - Overtime (Fund 290-WT)
Health Insurance	20.69	20.75	-
Pensions	8.00	9.41	8.00
Social Security	7.48	7.52	7.48
Workers' Compensation	2.53	2.65	-
Employee Benefit Funds	.62	.64	-
Dental Insurance	.60	.65	-
Unemployment Benefits	.17	.14	-
Vision Benefits	.12	.12	-
Survivors' Benefits	.10	.11	-
Total Fringe Benefit Rate	40.31%	41.99%	15.48%
Indirect Cost Rate	Contact DOB Examination Unit	3.48%	n/a

Federal Funds Indirect Rates The Division of the Budget has provided OSC with agency-specific federal 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 pay the full fringe benefit and indirect cost shown on OSC invoices. **Agency rate adjustments to reduce OSC invoiced amounts that account for variations between State and Federal fiscal years, grant periods or payroll periods is expressly prohibited.** Payments at less than the full rate require specific legislation, regulations or an approved waiver from the Division of the Budget.

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.

Document Processing

Journal Vouchers, using batch type **FBP**, 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)	2004-05	Federal Funds	02-811663-90-44	35325	166-90
		State Funds	02-811663-91-44	35325	166-91
	2003-04	Federal Funds	02-811663-90-44	35322	166-90
		State Funds	02-811663-91-44	35322	166-91
ALL	Federal Fund 290-WT	02-811663-90-44	35321	166-90	
Indirect Cost (59400)	ALL	Federal Funds	02-811663-01-44	35322	166-01
		State Funds	02-811663-02-44	35322	166-02

Payment Procedures

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

Questions

Please contact:

✉ John Brownell
(518) 486-1222 jbrownell@osc.state.ny.us

✉ Tim Bosko
(518) 474-7806 tbosko@osc.state.ny.us