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**New York State Office of the State Comptroller**  
Thomas P. DiNapoli

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Division of State Government Accountability

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# **Workers' Compensation Program: Statement of Assessable Expenses for the Three Fiscal Years Ended March 31, 2011**

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## **Workers' Compensation Board**

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Report 2012-S-71

May 2013

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## Executive Summary

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### Purpose

To express an opinion on the fair presentation of the Report of Workers' Compensation Program Statement of Assessable Expenses for the three fiscal years ended March 31, 2011.

### Background

The Workers' Compensation Board (Board) was established under Article 8, Section 140 of the Workers' Compensation Law. The primary responsibility of the Board is to ensure that employees who are unable to work due to injury or illness are compensated under programs covering both occupational and non-occupational disability and sickness. Coverage for these benefits, with limited exception, is to be provided by employers. Costs to administer the Workers' Compensation Program (Program) are recovered via assessments on participating insurance carriers, self-insurers, and self-insured political subdivisions of the State. The Law requires that recoverable expenses be audited by the State Comptroller.

### Key Findings

- We found the Statements referred to above present, in all material respects, the costs to administer the Workers' Compensation Program for the three fiscal years ended March 31, 2011, in accordance with the modified cash basis of accounting.

### Key Recommendations

- No recommendations

### Other Related Audits/Reports of Interest

[Workers' Compensation Board: Workers' Compensation Program Statement of Assessable Expenses for the Two Fiscal Years Ended March 31, 2008 \(2009-S-45\)](#)

## Table of Contents

Independent Auditor's Report	3
Statement of Assessable Expenses - Fiscal Year Ended March 31, 2011	4
Statement of Assessable Expenses - Fiscal Year Ended March 31, 2010	5
Statement of Assessable Expenses - Fiscal Year Ended March 31, 2009	6
Notes to the Consolidated Statements	7
Supplementary Information - Disbursements	11
Supplementary Information - Receipts	14
Supplementary Information - Miscellaneous Adjustments	17
Contributors to This Report	20

**State Government Accountability Contact Information:**

**Audit Director:** John Buyce and Frank Patone

**Phone:** (518) 474-3271

**Email:** [StateGovernmentAccountability@osc.state.ny.us](mailto:StateGovernmentAccountability@osc.state.ny.us)

**Address:**

Office of the State Comptroller  
 Division of State Government Accountability  
 110 State Street, 11th Floor  
 Albany, NY 12236

This report is also available on our website at: [www.osc.state.ny.us](http://www.osc.state.ny.us)

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# Independent Auditor's Report

## State of New York Office of the State Comptroller

### Division of State Government Accountability

We have examined the accompanying Consolidated Statements of Costs to Administer the Workers' Compensation Program (Statements) for the three fiscal years ended March 31, 2011. The Statements are the responsibility of Board management. Our responsibility is to express an opinion on the fair presentation of the Statement data based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, our examination included tests of selected transactions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the statements referred to above present, in all material respects, the costs to administer the Workers' Compensation Program for the three fiscal years ended March 31, 2011 in conformity with the modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles. (Note 4, See notes starting on page 7.)

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent examinations.

*Office of the State Comptroller*  
*Date: May 13, 2013*

# Statement of Assessable Expenses - Fiscal Year Ended March 31, 2011

NEW YORK STATE WORKERS' COMPENSATION BOARD  
CONSOLIDATED STATEMENT OF COSTS TO ADMINISTER THE  
WORKERS' COMPENSATION PROGRAM  
FOR THE FISCAL YEAR ENDED MARCH 31, 2011

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Total Cash Disbursements</b> (Note 2) (Schedule C-1)	\$178,897,757	\$7,769,855	\$17,139,311	\$940,111	\$104,934	\$204,851,968
<b>Less: Total Cash Receipts</b> (Note 6) (Schedule C-4)	<u>1,842,875</u>	<u>9,906</u>	<u>19,670</u>	<u>957</u>	<u>106</u>	<u>1,873,514</u>
<b>Net Disbursements</b>	\$177,054,882	\$7,759,949	\$17,119,641	\$939,154	\$104,828	\$202,978,454
<b>Miscellaneous Adjustments</b> (Note 5) (Schedule C-7)	<u>2,506,508</u>	<u>235,746</u>	<u>1,839,878</u>	<u>0</u>	<u>0</u>	<u>4,582,132</u>
<b>Total Costs to be Assessed on Participating Carriers</b>	<u>\$179,561,390</u>	<u>\$7,995,695</u>	<u>\$18,959,519</u>	<u>\$939,154</u>	<u>\$104,828</u>	<u>\$207,560,586</u>

The accompanying notes are an integral part of the Statements

# Statement of Assessable Expenses - Fiscal Year Ended March 31, 2010

NEW YORK STATE WORKERS' COMPENSATION BOARD  
CONSOLIDATED STATEMENT OF COSTS TO ADMINISTER THE  
WORKERS' COMPENSATION PROGRAM  
FOR THE FISCAL YEAR ENDED MARCH 31, 2010

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Total Cash Disbursements</b> (Note 2) (Schedule C-2)	\$159,476,725	\$7,259,365	\$15,158,597	\$904,523	\$97,639	\$182,896,849
<b>Less: Total Cash Receipts</b> (Note 6) (Schedule C-5)	<u>1,900,301</u>	<u>6,252</u>	<u>208,927</u>	<u>726</u>	<u>78</u>	<u>2,116,284</u>
<b>Net Disbursements</b>	\$157,576,424	\$7,253,113	\$14,949,670	\$903,797	\$97,561	\$180,780,565
<b>Miscellaneous Adjustments</b> (Note 5) (Schedule C-8)	<u>(691,659)</u>	<u>0</u>	<u>(792,046)</u>	<u>0</u>	<u>0</u>	<u>(1,483,705)</u>
<b>Total Costs to be Assessed on Participating Carriers</b>	<u>\$156,884,765</u>	<u>\$7,253,113</u>	<u>\$14,157,624</u>	<u>\$903,797</u>	<u>\$97,561</u>	<u>\$179,296,860</u>

The accompanying notes are an integral part of the Statements

# Statement of Assessable Expenses - Fiscal Year Ended March 31, 2009

NEW YORK STATE WORKERS' COMPENSATION BOARD  
CONSOLIDATED STATEMENT OF COSTS TO ADMINISTER THE  
WORKERS' COMPENSATION PROGRAM  
FOR THE FISCAL YEAR ENDED MARCH 31, 2009

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Total Cash Disbursements</b> (Note 2) (Schedule C-3)	\$163,066,968	\$7,855,424	\$35,160,319	\$1,019,426	\$97,754	\$207,199,891
<b>Less: Total Cash Receipts</b> (Note 6) (Schedule C-6)	<u>2,121,438</u>	<u>29,483</u>	<u>2,064,531</u>	<u>3,570</u>	<u>342</u>	<u>4,219,364</u>
<b>Net Disbursements</b>	\$160,945,530	\$7,825,941	\$33,095,788	\$1,015,856	\$97,412	\$202,980,527
<b>Miscellaneous Adjustments</b> (Note 5) (Schedule C-9)	<u>389,560</u>	<u>(2,261)</u>	<u>(26,955)</u>	<u>24,627</u>	<u>1,855</u>	<u>386,826</u>
<b>Total Costs to be Assessed on Participating Carriers</b>	<u><b>\$161,335,090</b></u>	<u><b>\$7,823,680</b></u>	<u><b>\$33,068,833</b></u>	<u><b>\$1,040,483</b></u>	<u><b>\$99,267</b></u>	<u><b>\$203,367,353</b></u>

The accompanying notes are an integral part of the Statements

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# Notes to the Consolidated Statements

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## 1. Board Operations

The Workers' Compensation Board (Board) was established under Article 8, Section 140 of the Workers' Compensation Law (Law). The Board, approved for 13 members, currently consists of 13 members appointed by the Governor with the advice and consent of the Senate.

The primary responsibility of the Board is to protect the rights of employees and employers by ensuring the proper delivery of benefits to those who are injured or ill, and by promoting compliance with the law. The Board also ensures that required payments are made for those covered under the Volunteer Firefighters' Benefit Law, the Volunteer Ambulance Workers' Benefit Law and for certain injuries sustained by civil defense volunteers.

## 2. Cost Recovery Methods

Costs to administer the Workers' Compensation Program are recovered via assessments on participating insurance carriers, the State Insurance Fund, self-insurers and self-insured political subdivisions. The law provides that recoverable expenses include direct costs of personal service, maintenance and operation, employer fringe benefit contributions, rental for space occupied in State-owned or State-leased buildings, and the services and expenses of central service agencies.

According to Appropriate Sections of the Law, recoverable costs are allocated between programs as explained below.

## 3. Summaries of Appropriate Sections of the Law

### ***A) Section 151 - Workers' Compensation***

The Board receives and processes workers' compensation claims. The Board adjudicates these claims and makes findings and awards to injured claimants. All costs incurred by the Board in administering the Workers' Compensation Program shall be recovered by assessing all companies writing workers' compensation policies and those firms and municipalities authorized as self-insurers. Depending upon the type of insured, the specific amount assessed each company is based on either its proportionate share of the total compensation paid, direct written premium, standard premium or pure premium as prescribed in the respective sections of the Law.

### ***B) Section 228 - Disability Benefits***

The Disability Benefits Program provides eligible employees with cash payments to partially replace earnings lost during periods of temporary incapacity caused by off-the-job sickness or injury. Coverage is required to be provided by all employers, with certain exceptions for agricultural and governmental employers. Municipalities may elect to



self-insure. Employers must either provide statutory coverage or participate in a plan that provides benefits that are at least as favorable as statutory coverage. The Board must approve all plans.

To recover its costs of administering the Disability Benefits Program, the Board assesses all insurance companies and self-insurers providing coverage for disability benefits. The individual assessments are based on each provider's portion of the total payroll for all employees who were covered during the calendar year preceding the assessment. The term "payroll" shall include the first \$7,000 of each employee's earnings.

#### ***C) Section 50 - Self-Insurers***

The Workers' Compensation Law allows an employer to be self-insured for the purpose of providing workers' compensation. In these cases, the employer must furnish proof of financial ability to pay such compensation. The self-insurer is required to deposit securities or a surety bond with the Board to cover its potential liability. The Board also determines the amount and type of security each self-insurer will deposit. For 2008-09, the Board assessed all costs incurred in administering this program based on the entity's proportionate share of pure premium. For 2009-10 and 2010-11, the assessment was based upon the self insured's proportionate share of the total compensation paid.

#### ***D) Section 60 – Volunteers***

The Volunteer Firefighters' and Ambulance Workers' Benefit Laws provide that volunteer firefighters and ambulance workers (emergency medical technicians) be covered for injuries they sustain when performing their authorized duties. Section 60 of these laws specifies that all costs related to the administration thereof are to be recovered from insurance carriers providing coverage to members of volunteer fire departments and volunteer ambulance workers. Determination of such costs is to be based on each carrier's proportionate share of the total indemnity benefit payments for that fiscal year.

### **4. Basis of Accounting**

The Board prepares its Consolidated Statements of Costs to Administer the Workers' Compensation Program on a modified cash basis of accounting. Generally, cash receipts are recognized when received, and cash disbursements are recognized when paid. However, the Board includes disbursements made during each April through June against outstanding encumbrances of the previous fiscal year as assessable costs for that prior year.

## 5. Miscellaneous Adjustments

### *Department of Labor (DOL)*

Each year, DOL performs a Statewide Survey of Occupational Injury and Illness. The objective of the survey is to produce reliable data concerning the incidence and characteristics of workplace injuries and illnesses in New York State. The DOL adjustment accounts for a portion of its costs to perform the survey.

### *Department of Health (DOH)*

The DOH adjustment accounts for its cost to calculate and promulgate inpatient hospital rates for workers' compensation covered injuries.

### *Assessment Adjustments*

These adjustments reflect the changes to individual carrier assessments in instances where a carrier originally submitted erroneous or incomplete program information to the Board.

## 6. Cash Receipts

The Board receives various cash receipts (e.g., interest on bank accounts, license fees, penalties) as a result of program operations. These cash receipts are used to offset program operating costs.

## 7. Accounting Records

The direct cash receipts, cash disbursements and adjustments used to compile the Board's Consolidated Statements of Costs to Administer the Workers' Compensation Program are based on the financial accounts maintained by the Workers' Compensation Board and are in agreement with the expenditure records maintained by the Office of the State Comptroller. Indirect costs (e.g., fringe benefits) are based on rates developed by the NYS Division of the Budget.

## 8. Expenses Relating to Defaulted Self-Insurers

The expenses related to the defaulted self-insurers are represented by the General Refunds line in the Self-Insurers column. This amount represents the net expenses rather than the actual expenses. Legislation passed in 2008 allows the NYS Workers' Compensation Board to borrow money from the Uninsured Employers Fund (UEF) to help offset the assessments related to defaulted self-insurers. This amount, plus any amounts that have been paid back by the insolvent self-insurers, is subtracted from the total expenses to arrive at the net amount to be assessed against the solvent self-insurance community. The self insurance expenses in the General Refunds account are related to the net expenses of the defaulted self-insurers. Please note that for Fiscal Year 2008-2009, there were no paybacks because these assessments had just begun; there were

no transfers of UEF monies because the legislation had not yet taken effect. Below is a breakdown of each year's expenses, paybacks, and UEF transfers:

**FY 2008-2009**

<b>Total Expenses (General Refunds Account):</b>	<b>\$26,119,297</b>
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**FY 2009-2010**

Total Expenses:	\$42,779,291
Total Amount Paid Back to Account:	(12,850,288)
Reduced by funds borrowed from UEF:	(21,681,588)
<b>Net Expenses Assessed to Self-Insurers (General Refunds Line)</b>	<b>\$8,247,415</b>

**FY 2010-2011**

Total Expenses	\$35,436,802
Total Amount Paid Back to Account:	(8,462,546)
Reduced by funds borrowed from UEF:	(16,763,543)
<b>Net Expenses Assessed to Self-Insurers (General Refunds Line)</b>	<b>\$10,210,713</b>

# Supplementary Information - Disbursements

## Schedule C-1

NEW YORK STATE WORKERS' COMPENSATION BOARD  
DISTRIBUTION OF ADMINISTRATIVE CASH DISBURSEMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2011

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Direct Cash Disbursements</b>						
Personal Service	\$81,178,860	\$4,301,385	\$3,291,831	\$449,101	\$50,129	\$89,271,306
<b>Maintenance and Operations</b>						
Supplies & Materials	\$548,136	\$32,390	\$22,227	\$3,032	\$338	\$606,123
Travel	571,272	6,928	23,165	3,160	353	604,878
Equipment Rentals	10,407	526	422	58	6	11,419
Equipment Maintenance	3,849,076	194,949	156,081	21,294	2,377	4,223,777
Structure Repairs	37,363	1,894	1,515	207	23	41,002
Real Estate Rents	11,928,870	460,137	483,720	65,993	7,366	12,946,086
Fuel, Light, Power	910,159	44,230	36,907	5,035	562	996,893
Postage & Shipping	1,333,591	65,718	54,078	7,378	824	1,461,589
Miscellaneous Printing	98,531	4,937	3,995	545	61	108,069
Telephone	1,266,932	70,708	51,375	7,009	782	1,396,806
Misc. Contractual Services	30,858,479	1,056,181	1,013,321	133,097	14,856	33,075,934
Equipment	3,105,800	143,615	44,841	6,118	683	3,301,057
General Refunds (Note 8)	164,398	0	10,210,713	0	0	10,375,111
Interest	5,276	122	214	29	3	5,644
Training	222,521	14,046	9,023	1,231	137	246,958
Civil Service Recovery	300,732	10,549	12,195	1,664	186	325,326
Archives	18,229	920	739	101	11	20,000
<b>Total Maintenance and Operations</b>	<b>\$55,229,772</b>	<b>\$2,107,850</b>	<b>\$12,124,531</b>	<b>\$255,951</b>	<b>\$28,568</b>	<b>\$69,746,672</b>
<b>General State Charges</b>						
Retirement	\$10,535,720	\$337,383	\$427,227	\$58,286	\$6,506	\$11,365,122
Unemployment Insurance	107,171	3,432	4,346	593	66	115,608
Social Security	6,397,276	204,859	259,412	35,391	3,950	6,900,888
Survivors Benefits	82,439	2,640	3,343	456	51	88,929
Dental and Health Insurance	19,727,682	631,735	799,964	109,138	12,182	21,280,701
Compensation Insurance	2,093,954	67,054	84,911	11,584	1,293	2,258,796
Employee Benefit Fund	981,026	31,415	39,781	5,427	606	1,058,255
<b>Total General State Charges</b>	<b>\$39,925,268</b>	<b>\$1,278,518</b>	<b>\$1,618,984</b>	<b>\$220,875</b>	<b>\$24,654</b>	<b>\$43,068,299</b>
<b>Total Direct Cash Disbursements</b>	<b>\$176,333,900</b>	<b>\$7,687,753</b>	<b>\$17,035,346</b>	<b>\$925,927</b>	<b>\$103,351</b>	<b>\$202,086,277</b>
<b>Indirect Cash Disbursements</b>	<b>\$2,563,857</b>	<b>\$82,102</b>	<b>\$103,965</b>	<b>\$14,184</b>	<b>\$1,583</b>	<b>\$2,765,691</b>
<b>Total Cash Disbursements</b>	<b>\$178,897,757</b>	<b>\$7,769,855</b>	<b>\$17,139,311</b>	<b>\$940,111</b>	<b>\$104,934</b>	<b>\$204,851,968</b>

## Schedule C-2

**NEW YORK STATE WORKERS' COMPENSATION BOARD**  
**DISTRIBUTION OF ADMINISTRATIVE CASH DISBURSEMENTS BY INSURER CATEGORY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2010**

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Direct Cash Disbursements</b>						
Personal Service	\$80,431,362	\$3,534,927	\$3,106,858	\$456,899	\$49,320	\$87,579,366
<b>Maintenance and Operations</b>						
Supplies & Materials	\$470,681	\$27,302	\$18,181	\$2,674	\$289	\$519,127
Travel	606,826	8,010	23,440	3,447	372	642,095
Equipment Rentals	11,077	535	428	63	7	12,110
Equipment Maintenance	3,607,961	179,750	139,366	20,495	2,212	3,949,784
Structure Repairs	24,950	1,256	964	142	15	27,327
Real Estate Rents	12,183,500	487,559	470,618	69,210	7,471	13,218,358
Fuel, Light, Power	766,000	42,288	29,589	4,351	470	842,698
Postage & Shipping	1,647,403	86,208	63,635	9,358	1,010	1,807,614
Miscellaneous Printing	84,921	5,050	3,280	482	52	93,785
Telephone	1,603,309	81,899	61,932	9,108	983	1,757,231
Misc. Contractual Services	15,977,862	763,606	1,377,705	90,764	9,798	18,219,735
Equipment	1,985,868	98,853	76,709	11,281	1,218	2,173,929
General Refunds (Note 8)	246,421	0	8,247,415	0	0	8,493,836
Interest	951	10	37	5	1	1,004
Training	262,842	13,089	10,153	1,493	161	287,738
Civil Service Recovery	315,417	11,088	12,184	1,792	193	340,674
Archives	18,212	970	703	103	11	19,999
<b>Total Maintenance and Operations</b>	<b>\$39,814,201</b>	<b>\$1,807,473</b>	<b>\$10,536,339</b>	<b>\$224,768</b>	<b>\$24,263</b>	<b>\$52,407,044</b>
<b>General State Charges</b>						
Retirement	\$7,312,770	\$357,328	\$282,474	\$41,541	\$4,484	\$7,998,597
Unemployment Insurance	99,493	4,862	3,843	565	61	108,824
Social Security	6,326,126	309,117	244,362	35,936	3,879	6,919,420
Survivors Benefits	82,911	4,051	3,203	471	51	90,687
Dental and Health Insurance	19,450,973	950,445	751,341	110,493	11,927	21,275,179
Compensation Insurance	2,122,527	103,714	81,988	12,057	1,302	2,321,588
Employee Benefit Fund	986,644	48,211	38,112	5,605	605	1,079,177
<b>Total General State Charges</b>	<b>\$36,381,444</b>	<b>\$1,777,728</b>	<b>\$1,405,323</b>	<b>\$206,668</b>	<b>\$22,309</b>	<b>\$39,793,472</b>
<b>Total Direct Cash Disbursements</b>	<b>\$156,627,007</b>	<b>\$7,120,128</b>	<b>\$15,048,520</b>	<b>\$888,335</b>	<b>\$95,892</b>	<b>\$179,779,882</b>
<b>Indirect Cash Disbursements</b>	<b>\$2,849,718</b>	<b>\$139,237</b>	<b>\$110,077</b>	<b>\$16,188</b>	<b>\$1,747</b>	<b>\$3,116,967</b>
<b>Total Cash Disbursements</b>	<b>\$159,476,725</b>	<b>\$7,259,365</b>	<b>\$15,158,597</b>	<b>\$904,523</b>	<b>\$97,639</b>	<b>\$182,896,849</b>

## Schedule C-3

**NEW YORK STATE WORKERS' COMPENSATION BOARD**  
**DISTRIBUTION OF ADMINISTRATIVE CASH DISBURSEMENTS BY INSURER CATEGORY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2009**

	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
<b>Direct Cash Disbursements</b>						
Personal Service	\$80,248,857	\$4,046,709	\$2,903,079	\$502,153	\$48,152	\$87,748,950
<b>Maintenance and Operations</b>						
Supplies & Materials	\$593,761	\$30,963	\$21,480	\$3,715	\$356	\$650,275
Travel	940,379	7,505	34,019	5,884	564	988,351
Equipment Rentals	12,094	632	438	76	7	13,247
Equipment Maintenance	3,664,777	191,309	132,577	22,932	2,199	4,013,794
Structure Repairs	28,984	993	1,049	181	17	31,224
Real Estate Rents	12,393,059	483,071	448,331	77,549	7,436	13,409,446
Fuel, Light, Power	1,287,287	62,384	46,569	8,055	772	1,405,067
Postage & Shipping	2,097,348	103,403	75,874	13,124	1,258	2,291,007
Miscellaneous Printing	100,924	7,526	3,651	632	61	112,794
Telephone	1,520,441	81,486	55,003	9,514	912	1,667,356
Misc. Contractual Services	19,860,143	1,057,107	3,865,907	124,274	11,917	24,919,348
Equipment	87,710	4,744	3,173	549	53	96,229
General Refunds (Note 8)	152,900	0	26,119,297	0	0	26,272,197
Interest	1,215	43	44	8	1	1,311
Training	94,262	4,899	3,410	590	57	103,218
Civil Service Recovery	323,544	11,888	11,705	2,025	194	349,356
Archives	18,289	924	662	114	11	20,000
<b>Total Maintenance and Operations</b>	<b>\$43,177,117</b>	<b>\$2,048,877</b>	<b>\$30,823,189</b>	<b>\$269,222</b>	<b>\$25,815</b>	<b>\$76,344,220</b>
<b>General State Charges</b>						
Retirement	\$8,425,717	\$374,055	\$304,808	\$52,723	\$5,056	\$9,162,359
Unemployment Insurance	96,294	4,275	3,484	603	58	104,714
Social Security	6,042,443	268,251	218,591	37,810	3,626	6,570,721
Survivors Benefits	80,245	3,562	2,903	502	48	87,260
Dental and Health Insurance	19,266,807	855,338	696,995	120,561	11,561	20,951,262
Compensation Insurance	2,038,221	90,486	73,735	12,754	1,223	2,216,419
Employee Benefit Fund	601,837	26,718	21,772	3,766	361	654,454
<b>Total General State Charges</b>	<b>\$36,551,564</b>	<b>\$1,622,685</b>	<b>\$1,322,288</b>	<b>\$228,719</b>	<b>\$21,933</b>	<b>\$39,747,189</b>
<b>Total Direct Cash Disbursements</b>	<b>\$159,977,538</b>	<b>\$7,718,271</b>	<b>\$35,048,556</b>	<b>\$1,000,094</b>	<b>\$95,900</b>	<b>\$203,840,359</b>
<b>Indirect Cash Disbursements</b>	<b>\$3,089,430</b>	<b>\$137,153</b>	<b>\$111,763</b>	<b>\$19,332</b>	<b>\$1,854</b>	<b>\$3,359,532</b>
<b>Total Cash Disbursements</b>	<b>\$163,066,968</b>	<b>\$7,855,424</b>	<b>\$35,160,319</b>	<b>\$1,019,426</b>	<b>\$97,754</b>	<b>\$207,199,891</b>

# Supplementary Information - Receipts

## Schedule C-4

NEW YORK STATE WORKER'S COMPENSATION BOARD  
CASH RECEIPTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2011

Type of Cash Receipt	Section 151:	Section 228:	Section 50:	Section 60:	Section 60:	Total
	Workers' Compensation Law	Disability Benefits Law		Volunteer Firefighters' Law	Volunteer Ambulance Law	
Hospital Arbitration Post - Section 13g-6n	\$1,673	\$0	\$0	\$0	\$0	\$1,673
Medical Arbitration Post - Section 13g-4	91,880	0	0	0	0	91,880
Chiropractic Arbitration Post - Section 13l-6n	40,711	0	0	0	0	40,711
Psychology Arbitration Post - Section 13m-7n	(2,345)	0	0	0	0	(2,345)
Podiatry Arbitration Post - Section 13k-6	0	0	0	0	0	0
Unnecessary Delay of Claims 25-3c - WC	17,809	0	0	0	0	17,809
Unnecessary Delay of Claims 25-3c - DB	0	0	0	0	0	0
Hospital Records Penalty - Section 13g	1,619	0	0	0	0	1,619
Failure To Make Payment - Section 25-2bh	8,106	0	0	0	0	8,106
Failure To File C-2 - Section 110c	0	0	0	0	0	0
Failure To File Medical Report	0	0	0	0	0	0
Adjudgment Penalty - Section 25-3d	7,684	0	0	0	0	7,684
Fraudulent Practices - Section 114-a3	51,800	0	0	0	0	51,800
Finance Charges - Section 55	0	0	0	0	0	0
Medical Bureau License Fees	10,600	0	0	0	0	10,600
Laboratory License Fees	2,200	0	0	0	0	2,200
IME Reg Fees	2,250	0	0	0	0	2,250
Subpoena Fees	14,654	742	0	0	0	15,396
Photocopy Fees	652,320	0	0	0	0	652,320
Publication Fees	7,016	372	284	39	4	7,715
General Refunds	697,462	0	0	0	0	697,462
Surplus Equipment Sales	0	0	0	0	0	0
Parking Fees	19,319	0	0	0	0	19,319
Failure To File GP	10,000	0	0	0	0	10,000
Reimbursements - Section 50-5f	0	0	12,657	0	0	12,657
Wifi Royalties	42,180	0	0	0	0	42,180
Interest Fund - 339-B7	165,937	8,792	6,729	918	102	182,478
<b>Total Cash Receipts</b>	<b>\$1,842,875</b>	<b>\$9,906</b>	<b>\$19,670</b>	<b>\$957</b>	<b>\$106</b>	<b>\$1,873,514</b>

## Schedule C-5

NEW YORK STATE WORKER'S COMPENSATION BOARD  
CASH RECEIPTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2010

Type of Cash Receipt	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
Hospital Arbitration Post - Section 13g-6n	\$11,063	\$0	\$0	\$0	\$0	\$11,063
Medical Arbitration Post - Section 13g-4	67,220	0	0	0	0	67,220
Chiropractic Arbitration Post - Section 13l-6n	46,907	0	0	0	0	46,907
Psychology Arbitration Post - Section 13m-7n	1,298	0	0	0	0	1,298
Podiatry Arbitration Post - Section 13k-6	0	0	0	0	0	0
Unnecessary Delay of Claims 25-3c - WC	31,429	0	0	0	0	31,429
Unnecessary Delay of Claims 25-3c - DB	0	0	0	0	0	0
Hospital Records Penalty - Section 13g	1,420	0	0	0	0	1,420
Failure To Make Payment - Section 25-2bh	19,720	0	0	0	0	19,720
Failure To File C-2 - Section 110c	0	0	0	0	0	0
Failure To File Medical Report	0	0	0	0	0	0
Adjournment Penalty - Section 25-3d	23,115	0	0	0	0	23,115
Fraudulent Practices - Section 114-a3	28,580	0	0	0	0	28,580
Finance Charges - Section 55	310	0	0	0	0	310
Medical Bureau License Fees	9,200	0	0	0	0	9,200
Laboratory License Fees	2,050	0	0	0	0	2,050
IME Reg Fees	2,750	0	0	0	0	2,750
Subpoena Fees	15,076	634	0	0	0	15,710
Photocopy Fees	740,570	0	0	0	0	740,570
Publication Fees	0	0	0	0	0	0
General Refunds	692,759	0	0	0	0	692,759
Surplus Equipment Sales	0	0	0	0	0	0
Parking Fees	18,141	0	0	0	0	18,141
Failure To File GP	7,500	0	0	0	0	7,500
Reimbursements - Section 50-5f	0	0	203,990	0	0	203,990
Wifi Royalties	53,376	0	0	0	0	53,376
Interest Fund - 339-B7	127,817	5,618	4,937	726	78	139,176
<b>Total Cash Receipts</b>	<b>\$1,900,301</b>	<b>\$6,252</b>	<b>\$208,927</b>	<b>\$726</b>	<b>\$78</b>	<b>\$2,116,284</b>



## Schedule C-6

**NEW YORK STATE WORKER'S COMPENSATION BOARD  
CASH RECEIPTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2009**

Type of Cash Receipt	Section 151:	Section 228:	Section 50:	Section 60:	Section 60:	Total
	Workers' Compensation Law	Disability Benefits Law		Volunteer Firefighters' Law	Volunteer Ambulance Law	
Unnecessary Delay of Claims 25-3c - WC	\$11,280	\$0	\$0	\$0	\$0	\$11,280
Unnecessary Delay of Claims 25-3c - DB	0	0	0	0	0	0
Adjournment Penalty Section 25-3d	13,000	0	0	0	0	13,000
Failure To File C-2 Section 110c	150	0	0	0	0	150
Failure To File Medical Report	0	0	0	0	0	0
Medical Bureau License Fees	8,800	0	0	0	0	8,800
Laboratory License Fees	2,000	0	0	0	0	2,000
Failure To Make Payment - Section 25-2bh	13,800	0	0	0	0	13,800
Subpoena Fees	14,721	712	0	0	0	15,433
Photocopy Fees	622,464	0	0	0	0	622,464
Surplus Equipment Sales	0	0	0	0	0	0
Publication Fees	0	0	0	0	0	0
General Refunds	666,665	0	0	0	0	666,665
IME Reg Fees	2,250	0	0	0	0	2,250
Reimbursements - Section 50-5f	0	0	2,043,891	0	0	2,043,891
Hospital Records Penalty - Section 13g	0	0	0	0	0	0
Hospital Arbitration Post - Section 13g-6n	21,151	0	0	0	0	21,151
Medical Arbitration Post - Section 13g-4	51,074	0	0	0	0	51,074
Podiatry Arbitration Post - Section 13k-6	0	0	0	0	0	0
Chiro Arbitration Post - Section 13l-6	39,528	0	0	0	0	39,528
Psychology Arbitration Post - Section 13m-7	1,645	0	0	0	0	1,645
Failure To File GP	12,500	0	0	0	0	12,500
Parking Fees	20,514	0	0	0	0	20,514
Fraudulent Practices - Section 114-a3	12,650	0	0	0	0	12,650
Wifi Royalties	36,708	0	0	0	0	36,708
Interest Fund - 339-B7	570,538	28,771	20,640	3,570	342	623,861
<b>Total Cash Receipts</b>	<b>\$2,121,438</b>	<b>\$29,483</b>	<b>\$2,064,531</b>	<b>\$3,570</b>	<b>\$342</b>	<b>\$4,219,364</b>

# Supplementary Information - Miscellaneous Adjustments

## Schedule C-7

NEW YORK STATE WORKER'S COMPENSATION BOARD  
MISCELLANEOUS ADJUSTMENTS TO ASSESSMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2011

Applicable to Workers' Compensation Assessments	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
Department of Labor - Survey of Occupational Injuries	\$0	\$0	\$0	\$0	\$0	\$0
Department of Health - Inpatient Hospital Rates	222,124	0	0	0	0	222,124
Assessment Adjustments	2,284,384	235,746	1,839,878	0	0	4,360,008
<b>Total</b>	<b>\$2,506,508</b>	<b>\$235,746</b>	<b>\$1,839,878</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,582,132</b>

## Schedule C-8

**NEW YORK STATE WORKER'S COMPENSATION BOARD  
MISCELLANEOUS ADJUSTMENTS TO ASSESSMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2010**

Applicable to Workers' Compensation Assessments	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
Department of Labor - Survey of Occupational Injuries	\$0	\$0	\$0	\$0	\$0	\$0
Department of Health - Inpatient Hospital Rates	215,937	0	0	0	0	215,937
Assessment Adjustments	<u>(907,596)</u>	<u>0</u>	<u>(792,046)</u>	<u>0</u>	<u>0</u>	<u>(1,699,642)</u>
<b>Total</b>	<b><u>(\$691,659)</u></b>	<b><u>\$0</u></b>	<b><u>(\$792,046)</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>(\$1,483,705)</u></b>

## Schedule C-9

**NEW YORK STATE WORKER'S COMPENSATION BOARD  
MISCELLANEOUS ADJUSTMENTS TO ASSESSMENTS BY INSURER CATEGORY  
FOR THE FISCAL YEAR ENDED MARCH 31, 2009**

Applicable to Workers' Compensation Assessments	Section 151: Workers' Compensation Law	Section 228: Disability Benefits Law	Section 50: Self-Insurers	Section 60: Volunteer Firefighters' Law	Section 60: Volunteer Ambulance Law	Total
Department of Labor - Survey of Occupational Injuries	\$145,124	\$0	\$0	\$0	\$0	\$145,124
Department of Health - Inpatient Hospital Rates	226,744	0	0	0	0	226,744
Assessment Adjustments	<u>17,692</u>	<u>(2,261)</u>	<u>(26,955)</u>	<u>24,627</u>	<u>1,855</u>	<u>14,958</u>
<b>Total</b>	<b><u>\$389,560</u></b>	<b><u>(\$2,261)</u></b>	<b><u>(\$26,955)</u></b>	<b><u>\$24,627</u></b>	<b><u>\$1,855</u></b>	<b><u>\$386,826</u></b>

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## Contributors to This Report

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**John Buyce**, Audit Director  
**Frank Patone**, Audit Director  
**Donald D. Geary**, Audit Manager  
**Todd Seeberger**, Audit Supervisor  
**Jessica Turner**, Examiner-in-Charge  
**Joseph Paduano**, Staff Examiner  
**Daphnee Sanon**, Staff Examiner

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## Division of State Government Accountability

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Andrew A. SanFilippo, Executive Deputy Comptroller  
518-474-4593, [asanfilippo@osc.state.ny.us](mailto:asanfilippo@osc.state.ny.us)

Elliot Pagliaccio, Deputy Comptroller  
518-473-3596, [epagliaccio@osc.state.ny.us](mailto:epagliaccio@osc.state.ny.us)

Jerry Barber, Assistant Comptroller  
518-473-0334, [jbarber@osc.state.ny.us](mailto:jbarber@osc.state.ny.us)

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### Vision

A team of accountability experts respected for providing information that decision makers value.

### Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.