

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. F-136/P-137

December 8, 1976

ATTENTION: Fiscal and Payroll Officers - All Departments and Agencies

SUBJECT: Revision of the Application and Account for Partial Payment of Salary, Form AC 1394

Effective December 20, 1976, all State Departments and Agencies are required to use the revised Application and Account for Partial Payment of Salary, Form AC 1394 (Rev. 11/76).

The Application and Account for Partial Payment of Salary, Form AC 1394, has been revised to include a certification by both the Payroll Officer and the Fiscal Officer. The revision is designed to encourage a greater degree of control over the type of payments made from the petty cash account. Recent audit findings have shown that the petty cash account is being used to make salary payments for reasons other than one specified in the Department of Audit and Control's Accounting and Control Manual, Part VII, Section 4.440. A salary advance from the petty cash account is only authorized when a new employee is hired on a permanent basis and begins work after the agency's payroll has been submitted to the Department of Audit and Control.

A copy of the revised Form AC 1394 is printed on the reverse side of this bulletin. Agencies can obtain their supply by submitting Accounting Form Order AC 1136.