

ACCOUNTING AND  
CONTROL MANUAL

BULLETIN

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

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To : All State Departments and Agencies

Subject: Payment of Salary to Public Officers

It has been determined that the method of calculating salary for public officers will be changed. Public officers have a salary fixed by law as an incident of office and not based on services rendered. Since the salary is an incident of the office, and not related to specific service rendered on a daily basis, the annual salary fixed by law should be paid for the year to the extent that precision is mathematically possible.

In order to implement this decision, salary for officers in grades 700, 570 and 985 ("in lieu of" payments) will in the future be calculated on a 14 calendar day basis. That is, for split periods at the beginning and end of the tenure, the 1/14 calendar day rate will be used for the calculation of salary due.

At the end of Payroll Period 14, the Department of Audit and Control will automatically change the pay basis code of all active public officers in grades 700, 570 and 985 with pay basis code ANN to CAL. All new appointments to annual-salaried positions with grades 700, 570 or 985 should be reported using pay basis code CAL. When reporting salary changes for these officers, the 14 day rate must be used.

Questions concerning this change should be directed to the Payroll Planning Unit at (518) 474-1246.