

**ACCOUNTING AND
CONTROL MANUAL**

BULLETIN

**NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER**

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. F-213/P-250

February 13, 1981

ATTENTION: Fiscal and Payroll Officers - All State Departments
and Agencies

SUBJECT: Year-End Procedures - Split Payrolls

The following instructions prescribe the method of deriving the appropriation charges for: the Institution "IB" Payroll Period 26 (3/19/81 - 4/1/81) and the Administration "B" Payroll Period 1 (3/26/81 - 4/8/81).

COMPUTER PAYROLLS

The regular bi-weekly payrolls for the Administration Period 26 and Institutional Payroll Period 25, will be used by Audit and Control to calculate the amount charged to applicable 1980 appropriations in arriving at the 1980-81 Fiscal Year-End payroll split.

Only State Purposes Fund charges, both Regular and First Instance will be split using the indicated factors:

INSTITUTION - .90 representing 9 days chargeable to 1980 appropriations. (March 19 thru March 31)

ADMINISTRATION - .40 representing 4 days chargeable to 1980 appropriations. (March 26 thru March 31)

INSTITUTION

You will receive a computer prepared PRG3, Payroll Appropriation Charge Register, dated March 26, 1981, indicating the charges to the 1980 appropriations as a result of applying the above factor to the Payroll Period 25 charges. For Payroll Period 26, you will receive two (2) machine prepared PRG3's. One will indicate the full 10-day charge for each appropriation on the payroll as submitted by each agency (printed for information purposes only), the other will be for the amount charged to 1981 appropriations which will be derived by subtracting the March 26 split charges from the full 10-day charges.

ADMINISTRATION

You will receive a computer prepared PRG3, Payroll Appropriation Charge Sheet, dated March 26, 1981, indicating the charges to the 1980 appropriations as a result of applying the above factor to the Payroll Period 26 charges. For Payroll Period 1, you will receive two (2) machine prepared PRG3's. One will indicate the full 10-day charge for each appropriation on the payroll as submitted by each agency (printed for information purposes only), the other will be for the amount charged to the 1981 appropriations which will be derived by subtracting the March 26 split charges from the full 10-day charges.

Agencies will be permitted to make adjustments to the split payroll formula where deemed justifiable and necessary, by means of a Journal Transfer Request (Form AC-22).

TYPEWRITTEN PAYROLLS

Typewritten payrolls (D Warrants) submitted to this office covering the Institutional or Administration normal bi-weekly payroll periods should be summarized as to appropriation charges as follows:

| | |
|-----------------|--|
| INSTITUTION: | - .90 representing 9 days chargeable to 1980 appropriations, balance to 1981 appropriations. |
| ADMINISTRATION: | - .40 representing 4 days chargeable to 1980 appropriations, balance to 1981 appropriations. |

Typewritten payrolls (C Warrants) submitted to this office covering various periods between fiscal years should be apportioned to 1980 and 1981 appropriations based on the number of days covered in each fiscal year.

The above calculations should be made on all funds, except Federal Funds.

Should any questions arise regarding the information contained in this Bulletin, please call Robert Seger, Supervisor of State Appropriation Accounts. The telephone number is 518-474-3673.