

ACCOUNTING  
AND CONTROL  
MANUAL  
BULLETIN

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. F-231/P-297

February 11, 1982

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 Administration Payroll Period 1 (3/25/82 - 4/7/82). The Institution "IB" Payroll Period 26 will not be split since the pay period 3/18 - 3/31 does not overlap fiscal years. However, the complete 10 day charge will be entered as a 3/31/82 expenditure.

COMPUTER PAYROLLS

The regular bi-weekly payrolls for the Administration period 26 will be used by the Office of the State Comptroller to calculate the amount charged to applicable 1981 appropriations in arriving at the 1981-82 Fiscal Year End payroll split.

State Purposes Fund will be the only fund split. First instance charges to State Purposes Fund will be split only if the 1981 Appropriation will be funded from a State Purpose Regular Appropriation in 1982.

ADMINISTRATION - .50 representing 5 days chargeable to 1981 appropriations.  
(March 25 through March 31.)

ADMINISTRATION

You will receive a computer prepared PRG3, Payroll Appropriation Charge Register, dated March 29, 1982, indicating the charges to the 1981 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 1982 appropriations which will be derived by subtracting the March 29 split charges from the full 10-day charges. It should be noted that both of the PRG3's you will receive for Payroll Period 1 will contain the new central accounting system cost center codes.

February 11, 1982

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 Administration normal bi-weekly payroll periods should be summarized as to appropriate charges as follows:

ADMINISTRATION:

.50 representing 5 days chargeable to 1981 appropriations, balance to 1982 appropriations.

Typewritten payrolls (C Warrants) submitted to this office covering various periods between fiscal years should be apportioned to 1981 and 1982 appropriations based on the number of days covered in each fiscal year.

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