

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-305

March 10, 1982

To : All State Departments and Agencies

Subject: Payments for Services Performed Prior to Payroll Period 1
in 1982-83 for employees in the CSEA units, the Council 82
units and for Management/Confidential employees

The Deferred COLA lump sum payment for employees in the CSEA Units (NU 02,03,04), the Council 82 Units (NU 01,61) and for Management/Confidential employees (NU 06,13,18, 46,47,66), as explained in Bulletin P-301 issued February 25, 1982, will cover all payments made in Payroll Periods 1 to 26 in fiscal year 1981-82 only.

All payments made in and after Payroll Period 1 in 1982-83 should be paid at the increased salary even if they are for services performed prior to Period 1.

Therefore, prepare your PR-75's for Payroll Period 1 as follows:

1. All miscellaneous transactions for overtime, holiday pay, lost time, etc. should be computed as if the April 1, 1982 (or October 1, 1981 for management/confidential employees) salary increase was in effect even if the payments cover periods prior to Period 1.
2. The salaries for all employees who are appointed, promoted and have other status changes which are reported retroactively with an effective date prior to Period 1 should be computed as if the April 1, 1982 (or October 1, 1981) Salary Schedule had been in effect for the entire period.
3. All increased salaries reported as a result of performance advances effective prior to Period 1 should be computed using the new April 1, 1982 (or October 1, 1981) Salary Schedule and paid as if that schedule had been in effect for the entire period.
4. All employees on LAG basis and employees paid on an hourly or daily basis should receive the salary increase in Payroll Period 1 unless you know that an employee separated from service prior to April 1.

NOTE: For Special 'G' Payrolls, these instructions should take effect for all payrolls processed with Payroll Period 2.

This processing will eliminate the need to adjust the accumulated adjusted gross salary used to compute the Deferred COLA for any payments made after Period 26.