

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-55

February 8, 1973

ATTENTION: Payroll and Personnel Officers. All Department and Agencies

SUBJECT: Payroll Preparation for New Fiscal Year

Payroll listings for the 25th payroll period, (Institution, March 1-14, 1973) (Administration, March 8-21, 1973) will contain numerical codes which will indicate Audit and Control determination of increment eligibility for employees in Civil Service Grades 1 through 37. Where a code number is required, it will be printed on the listing in the column headed "INCR CODE" directly above the salary grade. An explanation of the codes follows: Where reference is made to the maximum and first additional salary step of the grade, use the extended maximum and first additional steps shown in the attached salary limitation chart covering annual increments in grades 1 through 22, to be effective April 1, 1973.

NO CODE

An employee at a salary below the maximum of his grade, who is eligible for a full increment or that portion of an increment which will bring his salary to the grade maximum.

An employee at or above the maximum of his grade who is not eligible for an increment.

An employee with a salary at or above the 2nd additional step of his grade.

CODE 1

An employee who is eligible for the 1st additional step and will receive a full increment or that portion of an increment which will bring his salary to the 1st additional step of the grade.

CODE 2

An employee who is eligible for the 2nd additional step and will receive a full increment or that portion of an increment which will bring his salary to the 2nd additional step.

CODE 3

An employee at a salary below the maximum of his grade who is not eligible for an increment, full or partial.

Annual salaried employees paid on a lag basis on the regular current payroll, whether eligible or not eligible for an increment.

Where employees are receiving minimum annual salary of \$6,000, or \$5,800 plus location pay, any increment due is added to the basic annual salary. If the new basic annual salary does not exceed the minimum annual, code 3 will be indicated.

CODE 4

The Code 4 designation is intended to cover other than normal increment actions which cannot be controlled within the No Code and Code 1, 2 and 3 structure. Where code 4 is required, the resulting annual salary will be printed on the payroll listing in the column headed "Normal Gross" directly above the bi-weekly gross.

An employee promoted during the fiscal year, but eligible only for a partial increment to make up the sum of two increments.

An employee eligible for the increment of a grade higher than that occupied because his previous position was abolished.

Trainees in N.S. titles who are eligible for an increment based on prior service in graded positions.

Where employees are receiving a special minimum annual salary of \$6,000, or \$5,800 plus location pay, any increment due is added to the basic annual salary. If the new basic annual salary exceeds the minimum annual salary, code 4 and the new annual salary will be indicated.

Payroll Listing - Period #25

The payroll listing for period #25 should be examined by Agencies for increment eligibility as indicated by the numerical codes and compared to your determination. Increment determinations not in agreement should be reported on a listing showing: Item number, name, incremented salary as determined by you, and a short explanation of the disagreement. If you are in complete agreement with the increment codes, submit a statement so indicating, in place of the listing. Include listing or statement with your transmittal of PR Forms for the 26th pay period. Also include a separate letter listing all employees who were given an unsatisfactory service rating for 1972. The exception listings will be checked by Audit and Control and required salary corrections will be completed for listing on the "Tentative Payroll."

Payroll Listing Mark-Up for Item ChangesSOURCE

An extra copy of the payroll listing for the 25th pay period will be forwarded to each agency.

PURPOSE

The payroll listing will be used to report fiscal year payroll item number changes where there is a large volume of such changes. Any agency having a small number of fiscal year payroll item number changes may submit these changes on Forms PR75 in period #1. These agencies must inform the Bureau of Payroll Audit that a marked-up item change listing will not be submitted.

Salary changes will not be reported on the marked-up payroll listing.

PREPARATION

All entries on the marked-up listing will be made in ink. For all position titles that will have a fiscal year item change, the new item will be entered whether the position is vacant or filled. Suffix numbers are to be used only when more than one employee with the same first five letters of the last name has occupied the same item during the current calendar year. Fiscal year item changes are to be reported as follows:

A. Since the 25th period payroll listing is being used to report fiscal year item changes, updating will be required for status changes in items as a result of transactions submitted in pay period #26. This will be accomplished by: drawing a line through the item number and name (or vacant designation) as it appears on the 25th period listing; no further entry will be made on the marked-up listing; entering the old and new fiscal year item numbers in the "Remarks" block of the PR75 Form reporting the 26th period transaction. The old and new item number must be reported on the Form PR75 even though the item number remains the same for the new fiscal year. Some examples follow:

1. An employee moves from item 42 to item 163 in the 26th pay period. Item 42 remains the same in the new fiscal year but item 163 will become item 181. Draw a line through items 42 and 163 on the 25th period marked-up listing. In "Remarks" block of the PR75 Form reporting the transaction in period #26, show old and new fiscal year item numbers as follows:

OFY - 42 / NFY - 42
OFY -163 / NFY -181

2. A new employee is appointed to vacant item 121 in the 26th pay period. Item 121 will change to item 133 in the new fiscal year. Draw a line through item 121 on the

25th period marked-up listing. In the "Remarks" block of Form PR75 reporting the transaction in period #26, show:

OFY - 121 / NFY - 133

3. An employee in item 242 is removed from the payroll in the 26th period. Item 242 will not change in the new fiscal year. Draw a line through item 242 on the 25th period marked-up listing. In the "Remarks" block of Form PR75 reporting the transaction in period #26, show:

OFY - 242 / NFY - 242

4. An employee is promoted from item 496 to item 528 in the 26th pay period. Item 496 will change to item 508 in the new fiscal year and item 528 will not change. Draw a line through items 496 and 528 on the 25th period marked-up listing. In the "Remarks" block of Form PR75 reporting the transaction in period #26, show:

OFY - 496 / NFY-508
OFY - 528 / NFY-528

B. For all items on the 25th pay period listing (including vacant items) which were not affected by status change in pay period #26, fiscal year item changes will be reported on the marked-up listing as follows:

1. When there is no change in line number, leave the line number as is on the 25th period listing.
2. When there is a change to a different line item number, cross out old line number with a single line and enter the new line number directly above. As previously noted item changes to positions listed as vacant must also be reported.

Make no other entries on the marked-up listing. Do not anticipate status changes which will occur during the 1st pay period of the new fiscal year.

DATES OF SUBMISSION

All Agencies should submit the marked-up payroll listing with the transmittal of PR Forms for the 26th pay period. Agencies, that are not submitting a marked-up listing because of the small number of fiscal year item changes, should include a letter in the 26th period submittal indicating that a marked-up listing will not be submitted and that fiscal year item changes will be accomplished by submission of PR Forms in pay period #1.

Appropriation Charge Information

Instructions for submitting an advanced listing of appropriation header information will be forwarded to you separately. Please remember, when assigning payroll item numbers for the new fiscal year, to reserve the first numbers in each separate appropriation grouping for the addition of header information to the payroll listing.

Tentative Payroll Listing

After payrolls are processed for period #26, Audit and Control will convert their computer payroll records to reflect new fiscal year salaries and new fiscal year item numbers as reported on the marked-up payroll listing. A tentative payroll listing will be prepared in new fiscal year item order showing recomputed bi-weekly gross payments and variable deductions based on the incremented salaries, and new gross totals for the payroll.

A copy of your agency tentative listing will be forwarded to reach you shortly after you receive copies of your payroll listing for the 26th period. The tentative listing will be used as the "previous payroll" for all information supplied on all forms for the first payroll period of the new fiscal year. Audit and Control will prepare salary payments for the 1st period as they are indicated on the tentative payroll listing unless a PR Form reporting a change is submitted by the agency. Therefore, the tentative payroll listing should be carefully examined by the agency and any correction required should be made by submission of Form PR75 in the 1st payroll period.

Because of the lack of certain information in the payroll record, there may be some items on your tentative payroll listing for which incremented salaries could not be determined. A listing of such items in the following categories will be printed and forwarded to you with your tentative listing.

1. Annual salary on the record is below the minimum of the grade.
2. Item has been assigned code 4 but corresponding salary is not on the record.
3. Item has no grade code on the record.

An additional exception list has been added to the April payroll procedure, "part time percentage exception list". This list will be a printout of all items which currently appear on the payroll with a part time percentage.

You should review these listings and submit Form PR75 in period #1 to supply the missing information and any necessary salary or part time percentage corrections.

Preparation of Forms - Period #1

Prepare all forms PR75 usually submitted for a normal period to report all payroll changes to take effect during the 1st period of the new fiscal year. Be sure to submit PR Forms for all corrections required to the tentative payroll listing.

1. Review exception listing and submit forms where required.
2. Check that correct salary determination was made for employees whose salary entitlement in the current grade is based on service in higher grade position which was abolished.
3. Check that correct salary determination was made for Trainees in N.S. positions where current salary is based on previous service in graded position.
4. Check employees paid on lag basis. Since payment in 1st period will cover services in old fiscal year, any increment due will be payable in that period when they are first paid for services rendered in the new fiscal year.
5. In the interim payroll system both the full annual salary and the part time percentage must be reported on annual salaried employees. Check the part time percentage listing and submit PR75's to:
 - a) Correct any annual salary and percentage
 - b) Add the percentage, where the employee is at part time status
 - c) Delete the percentage where the employee is at full time status

Note: A change, addition or deletion to the part time percentage listing, may require a bi-weekly gross correction.

6. "OS" (70) employees have been granted a salary increase by Chapter 283, Laws 1972. A PR75 Form must be submitted in the 1st pay period to report a change in salary.

Prepare Forms PR75 in accordance with regular procedure. Any PR Form affecting salary must have an entry in the "Gross Salary(Add)" block. "Previous Period Gross Salary(Deduct)" figure should be the amount shown on the tentative payroll listing. The line number as it appears on the tentative payroll listing should be entered on all Forms PR75 and AC1040 submitted for the 1st pay period. On all line number changes, the line number as it appears on tentative payroll listing should be shown in Block 04 of the PR75 Form.

Prepare signed copies of AC238. "Amount of Previous Payroll" will be the total shown on the tentative payroll listing. Enter "Add" and "Deduct" figures and show "Certification Total".

Submit forms in regular batches so as to reach Audit and Control no later than the following dates:

Institutions

Forms AC1040 - March 30
Forms PR75, AC238 - April 2

Administrative Agencies

Forms AC1040 - April 5
Forms PR75, AC238 - April 6

Miscellaneous

SPECIAL PAYROLLS

Tentative payrolls will not be prepared for items paid on special payrolls and salaries will not be computed by Audit and Control. Forms for these payrolls will be submitted as in any normal period. Be sure to submit PR Forms to Department of Civil Service on all items requiring recertification in the new fiscal year.

AC 230 FORMS

After March 28 for Institutions and after April 4 for Administrative Agencies, when submitting Form AC 230 for exchange or refund of salary check for the 1972-73 fiscal year, show the new 1973-74 line number in Block 2.

IMPORTANT

When submitting payroll forms for the 26th period payroll, be sure you have included the following:

1. Marked-up 25th period listing for fiscal year item changes or letter indicating item changes will be submitted on PR75 Forms in period #1.
2. List of disagreements in increment determination or statement of complete agreement.
3. Letter listing unsatisfactory service ratings, or statement indicating no unsatisfactory ratings.

2 ATTACHMENTS

Chart Salary Limitations Annual Increments April 1, 1973
Chart Salary Grade Schedule Effective April 1, 1972

REMINDER

Chapter 1005 Laws of 1972 provides that the annual increment will be negotiated. Therefore, final application of the instructions contained in this Bulletin will be dependent on the results of the 1973 contract negotiations.

DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT
SALARY LIMITATIONS---ANNUAL INCREMENTS APRIL 1, 1973

<u>SALARY GRADE</u>	<u>ANNUAL INCREMENT</u>	<u>EXTENDED MAXIMUM SALARY</u>	<u>EXTENDED 1ST ADD. STEP</u>	<u>2ND ADD. STEP</u>
1	\$223	\$ 6116	\$ 6116	\$ 6116
2	233	6370	6370	6370
3	245	6695	6695	6695
4	258	7020	7020	7020
5	271	7368	7368	7368
6	284	7766	7766	7766
7	296	8187	8187	8187
8	308	8626	8626	8626
9	322	9098	9098	9098
10	337	9608	9608	9608
11	352	10056	10149	10149
12	367	10487	10699	10699
13	384	11008	11309	11309
14	401	11515	11874	11941
15	418	12078	12453	12597
16	437	12672	13072	13287
17	459	13332	13773	14031
18	483	14058	14522	14827
19	504	14777	15261	15612
20	527	15503	16009	16406
21	550	16283	16709(normal)	17259
22	574	17112	17590(normal)	18164

In grades 1 through 10 the extended maximum salary is actually the salary at the 2nd additional step in the regular grade schedule. No one may advance beyond this salary by application of the annual increment. Since employees will reach this salary by the normal annual increments, there is no need to examine for 1st or 2nd additional increment eligibility.

In grades 11, 12, 13 the extended 1st additional step is actually the salary at the 2nd additional step in the regular grade schedule. Employees will reach this salary when eligible for the 1st additional step and there is no need to examine for 2nd additional increment eligibility.

Normal salary steps in the regular grade schedule start at the 1st additional step of grade 22. From grade 23 on, the normal maximums and additional steps prevail as indicated in the regular salary grade schedule.

DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT - SALARY DETERMINATION SECTION
SALARY GRADE SCHEDULE - EFFECTIVE APRIL 1, 1972

<u>SALARY GRADE</u>	<u>ANNUAL INCREMENT</u>	<u>1ST YEAR</u>	<u>2ND YEAR</u>	<u>3RD YEAR</u>	<u>4TH YEAR</u>	<u>MAX. SALARY</u>	<u>1ST ADD. STEP</u>	<u>2ND ADD. STEP</u>
1	\$223	\$4778	\$5001	\$5224	\$5447	\$5670	\$5893	\$6116
2	233	4972	5205	5438	5671	5904	6137	6370
3	245	5225	5470	5715	5960	6205	6450	6695
4	258	5472	5730	5988	6246	6504	6762	7020
5	271	5742	6013	6284	6555	6826	7097	7368
6	284	6062	6346	6630	6914	7198	7482	7766
7	296	6411	6707	7003	7299	7595	7891	8187
8	308	6778	7086	7394	7702	8010	8318	8626
9	322	7166	7488	7810	8132	8454	8776	9098
10	337	7586	7923	8260	8597	8934	9271	9608
11	352	8037	8389	8741	9093	9445	9797	10149
12	367	8497	8864	9231	9598	9965	10332	10699
13	384	9005	9389	9773	10157	10541	10925	11309
14	401	9535	9936	10337	10738	11139	11540	11941
15	418	10089	10507	10925	11343	11761	12179	12597
16	437	10665	11102	11539	11976	12413	12850	13287
17	459	11277	11736	12195	12654	13113	13572	14031
18	483	11929	12412	12895	13378	13861	14344	14827
19	504	12588	13092	13596	14100	14604	15108	15612
20	527	13244	13771	14298	14825	15352	15879	16406
21	550	13959	14509	15059	15609	16159	16709	17259
22	574	14720	15294	15868	16442	17016	17590	18164
23	599	15512	16111	16710	17309	17908	18507	19106
24	622	16348	16970	17592	18214	18836	19458	20080
25	648	17263	17911	18559	19207	19855	20503	21151
26	675	18182	18857	19532	20207	20882	21557	22232
27	699	19175	19874	20573	21272	21971	22670	23369
28	725	20197	20922	21647	22372	23097	23822	24547
29	753	21271	22024	22777	23530	24283	25036	25789
30	778	22395	23173	23951	24729	25507	26285	27063
31	805	23599	24404	25209	26014	26819	27624	28429
32	831	24869	25700	26531	27362	28193	29024	29855
33	855	26230	27085	27940	28795	29650	30505	31360
34	882	27640	28522	29404	30286	31168	32050	32932
35	907	29084	29991	30898	31805	32712	33619	34526
36	933	30559	31492	32425	33358	34291	35224	36157
37	960	32169	33129	34089	35049	36009	36969	37929
38		29994 ^r						