

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-77

February 4, 1974

TO : All Payroll Agencies

FROM : Department of Audit and Control
Bureau of Payroll Audit

SUBJECT: Payroll Preparation for New Fiscal Year

As of this date, a salary increase for 1974 has not been legislated for employees in the Security Services Unit, NU Code 01. Since the annual service increments are also negotiable, neither the increment nor any increase will be added to Security Service NU 01 employees at this time. The 1973 salary schedule for Security Services will continue to be used until further notice.

Eligible employees, in other than the Security Services Negotiating Unit, will receive the annual increment as provided in their April 1, 1973 salary grade schedule. In addition a general salary increase has been provided based on the revised salary grade schedule to be effective April 1, 1974. The following charts are attached:

Salary Limitation Chart. This shows the extended maximum and 1st additional step salaries in effect upon application of the annual increments for April 1, 1974.

Salary Adjustment Chart. This shows the amount of the adjustment at each step within the 38 grade schedule to advance salaries to those provided by the revised schedule to be effective April 1, 1974.

Salary Grade Schedule. This lists salaries at the various steps in the 38 grade schedule to be effective in fiscal year starting April 1, 1974 for employees not in the Security Services Negotiating Unit.

The annual increment and general salary increase to be effective April 1, 1974 will be paid from March 28, 1974 to eligible Institution employees and from April 4, 1974 to eligible employees of Administrative Agencies. They will be processed in pay period #1. Institution, March 28 - April 10---Administrative, April 4 - April 17.

Annual Increments

The annual service increments will be applied to the March 31 base salary prior to application of the general salary increase. To be eligible for the service increment an employee must have rendered the equivalent of 12 complete payroll periods (168 days) of satisfactory service between April 1, 1973 and March 31, 1974.

Under current provisions of the salary laws, employees in Civil Service grades may continue to receive the annual increment to which they are entitled by service even though the annual salary may exceed the maximum or 1st additional step as indicated on the regular salary grade schedule. However, the law provides that an employee may not receive an annual service increment or part increment which would increase his salary to an amount in excess of the 2nd additional step of the salary grade schedule. Therefore, in no case may an employee advance beyond the salary at the 2nd additional step of his grade as indicated in the April 1, 1973 salary schedule by application of the annual increment.

The attached salary limitation chart was prepared to assist you in determining the proper annual salary when applying the annual increment to be effective April 1, 1974. An employee eligible for a regular increment may not exceed the extended maximum salary shown for the grade. An employee eligible for the 1st additional step may not exceed the extended salary shown for the 1st additional step of the grade. An employee eligible for the 2nd additional step increment may not exceed the salary at the second additional step of the salary grade.

When the current basic salary is below the extended maximum of the grade, an eligible employee will have the salary increased by the annual increment of his grade or that part of an increment which will bring his salary to the extended maximum of the grade.

When an employee has previously been eligible for the 1st additional step and his current basic salary is below the new extended 1st additional step salary, he may receive that part of the increment which will bring his salary to the extended 1st additional salary step of his grade.

An employee who becomes eligible for the 1st additional step of the grade on April 1, 1974 and whose current annual salary is below the extended 1st additional step of his grade, will have his salary increased by the annual increment or that part of the increment which will bring his salary to the extended 1st additional salary step of his grade.

An employee who is eligible to receive the 2nd additional step of the grade on April 1, 1974 and whose basic salary is below the 2nd additional salary step in the grade schedule, will have his salary increased by the annual increment or that part of the increment which will bring his salary to the 2nd additional step in the grade schedule.

Payroll listings for the 25th payroll period, (Institution, February 28 - March 13, 1974) (Administration, March 7 -20, 1974) 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, 1974.

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 \$6000 or \$6500, or \$5800 or \$6300 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 biweekly gross.

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

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

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

Where employees are receiving a special minimum annual salary of \$6000, or \$6500 or, \$5800 or \$6300 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 1973. 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 Changes

SOURCE

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.

General Salary Increase

The salary increase will be applied to an employee's annual salary after addition of any increment due on April 1, 1974. The amount of increase and new annual salary grade revisions will be as follows:

1. Salary On Step

If the base salary on April 1 is identical with any step of the grade, including the additional increment steps, the adjustment will be equal to the difference between that salary step and the corresponding salary step of the revised grade schedule.

2. Salary Off Step

If the base salary on April 1 is less than the second additional increment step and not identical with any step in the old schedule, adjustment will be equal to the difference between the salary at the next higher step and the salary at the corresponding salary step in the new schedule.

3. If the basic annual salary is in excess of the rate at the 2nd additional step of the old schedule, the amount of increase will be $5\frac{1}{2}\%$ of the annual salary adjusted to the next higher whole dollar amount.

The attached salary conversion chart reflects these computations and should be used to determine new annual salaries at all grade levels. Do not attempt to compute the amount of increase by applying $5\frac{1}{2}\%$ to basic salary--except when basic exceeds 2nd additional step of the grade.

The Department of Audit and Control will automatically compute new April 1 converted salaries for graded and NS positions except in the cases indicated below.

The amount of the salary increase for unallocated NS--Code 60-- positions will be determined as follows:

1. Full annual salaries at \$5090 and higher.

The April 1st annual salary of employees in other than Security Services Negotiating Unit 01, will be increased by $5\frac{1}{2}\%$ adjusted to the next higher whole dollar amount.

2. Salaries at Per Diem and Hourly Rate.

Salaries must be converted to annual salary by multiplying daily rate by 261 and an hourly rate by 2088. Determine revised annual as indicated in paragraph 1 above. Divide the revised annual rate by 261 or 2088 to arrive at the increased daily or hourly rate. A PR75 will be required to effect adjustment.

3. Part-time Employees with Annual Salaries.

If the position occupied is listed in the budget allocation as a full time position and the employee is working a stated percentage of full time, first determine the increased full time annual rate for the posi-

tion as indicated in paragraph 1 above. Then reduce to stated part time percentage to arrive at converted salary.

If position occupied is listed in the budget allocation for a stated percentage of full time such as $\frac{1}{4}$ time, $\frac{1}{2}$ time, determine the full annual and adjust as indicated in paragraph 1 above. Then reduce to part time proportion of annual salary.

If the position occupied is listed in the budget allocation as a part time position with no indication of full time involved, the adjustment will be $5\frac{1}{2}\%$ of the April 1 part time salary, rounded to the next higher whole dollar amount.

4. Annual Salaries at Less than \$5090.

The Director of the Budget is authorized to make appropriate salary adjustment covering such positions. Where an adjustment is provided, the positions and adjusted salaries must be listed on an amended Budget Certificate of approval. A form PR75 will be required for these increases and should be submitted only after the Budget Certificate has been issued.

5. Trainee and Interns

The annual salary of employees occupying Trainee (code 60) positions and receiving the Trainee salary, and of employees serving as Interns, will be increased by $5\frac{1}{2}\%$ rounded to the next higher dollar amount.

An employee occupying a Trainee position who is receiving a salary based on former service in a graded position will receive a converted salary based on the former grade position. This should include an increment of the former grade if the employee has increment eligibility.

6. Employees occupying a lower grade but receiving the salary of a higher grade due to abolishment of his former position, will receive a converted salary based on the higher grade.

7. A PR75 form must be submitted for Management employees where salary increase is limited by the Director of the Budget.

There has been no increase granted to OS (code 70) positions for April 1, 1974, at this time.

Employees paid on a lag basis will not be entitled to the increment or the increase in period #1. A PR75 will be required to convert to April 1, 1974 salary when employee performs services in the new fiscal year.

Minimum Annual Salary

The basic annual salary is to be used when determining the incremented salary of those employees whose salary has been advanced to the \$6000 minimum after the completion of 26 full pay periods of service. The employees affected will be those whose salary was advanced from their

basic salary to \$6000 in the upstate area and to \$5800 plus location pay in Monroe County and the New York Metropolitan area, after completing the required 26 periods of service.

Location pay and Inconvenience pay are not part of the basic annual salary. Where an employee is receiving the benefit of a minimum annual salary, determine the employee's current basic annual (the salary, exclusive of additional compensation factors) and add the increment of his grade. Determine amount of increase due and add to incremented salary to find new 1974 basic. If the new basic is below the \$6000 or \$5800 plus location pay, he retains the minimum. If the new basic exceeds the minimum annual, this becomes his new increased base salary.

Section 62 of the 1973 salary bill provides a new minimum annual salary of \$6500 after the completion of 52 pay periods of service for full time annual salaried employees. This benefit does not apply to part time or seasonal employees and employees paid on other than an annual basis.

An employee must have rendered 52 full biweekly periods of service during the period from January 1, 1972 through March 31, 1975. The benefits does not apply to employees who enter or reenter on or after April 1, 1974. The earliest date of eligibility for the \$6500 minimum for any employee is January 10, 1974 in the Administrative Agencies, and January 3, 1974 in the Institutions---(Administration period #21, January 10 - 23, 1974, Institution period #21, January 3 - 16, 1974).

This minimum will be \$6500 in Upstate areas and \$6300 plus location pay in Monroe County and the New York Metropolitan area.

When determining the April 1 incremented salary of those employees who were advanced to this minimum since January, the basic annual salary must be used. Determine the employee's current basic annual, exclusive of additional compensation factors, and add the increment of the grade. Apply the 1974 increase amount to incremented salary to find new basic. If the new basic is below \$6500 or \$6300 in the location pay areas, retain minimum. If the new salary exceeds the minimum, this becomes the new basic salary.

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, including increase 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 biweekly 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 NS 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 biweekly gross correction.

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 change 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 29
Forms PR75, AC238 - April 1

Administrative Agencies

Forms AC1040 - April 4
Forms PR75, AC238 - April 5

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.

AC230 FORMS

After March 27 for Institutions and after April 3 for Administrative Agencies, when submitting Form AC230 for exchange or refund of salary check for the 1973-74 fiscal year, show the new 1974-75 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 salary determination or statement of complete agreement.
3. Letter listing unsatisfactory service ratings, or statement indicating no unsatisfactory ratings.

3 ATTACHMENTS

Chart Salary Limitations Annual Increments April 1, 1974
Chart Salary Grade Schedule Effective April 1, 1974
Adjustment Chart - Grades 1 - 38

Due to the fact that it is not possible to arrive at a proper converted salary using the present increment codes 1, 2, 3, in the case of employees who have been advanced to the \$6000 or \$6500 minimum, a new code is being added to the increment procedure: Code 5 - which will retain the employee's current salary of \$6000 or \$6500 in the new fiscal year.

An employee who has completed 26 biweekly periods of service prior to April 1 and has advanced in salary to the \$6000 minimum or who has advanced to \$6500 after completion of 52 biweekly periods, is entitled to the increment over his base salary only. The incremented base salary will then be increased in accordance with the adjustment chart. If the converted salary is still below \$6000 or \$6500, the employee retains the \$6000 or \$6500 minimum for the new fiscal year.

When using code 3 for such employees, the computer will automatically add the $5\frac{1}{2}\%$ increase to the \$6000 or \$6500. This would result in an incorrect annual salary since the increase must be applied before re-advancement to the \$6000 or \$6500 minimum. Therefore, we will apply a new code 5 which will be used only in such cases involving the determination of salary for an employee who has advanced to the \$6000 or \$6500 minimum and whose salary must remain at that level on April 1, 1974.

EXAMPLE:

Employee at 2nd step of grade 1 and eligible for increment. His salary has been advanced to \$6000 minimum. April 1 salary computed as follows.

Basic salary	-	\$5327	(2nd step grade 1)
Increment	-	237	
		<u>\$5564</u>	(3rd step grade 1)
Increase		306	
		<u>\$5870</u>	(New base salary)

Advance again to \$6000 minimum
Code should be code 5

Employee at 2nd step grade 3, eligible for increment salary, has been advanced to \$6500 minimum. April 1 salary computed as follows.

Basic salary	-	\$5825	(2nd step grade 3)
Increment		261	
		<u>\$6086</u>	(3rd step grade 3)
Increase		335	
		<u>\$6421</u>	(New basic salary)

Advance again to \$6500 minimum
Code should be code 5

An employee receiving advanced minimum whose converted (including increment and increase) annual salary on April 1, 1974 computes to an amount in excess of \$6000 will be coded 4 with incremented salary.
Example:

Employee advanced to \$6000 minimum prior to April 1.

Basic salary	-	\$5543	(2nd step grade 2)
Increment	-	248	
		<u>\$5791</u>	(3rd step grade 2)
Increase	-	318	
		<u>\$6109</u>	

Basic annual exceeds \$6000
Code should be code 4 - \$5791 (Incremented salary without increase)

DEPARTMENT OF AUDIT AND CONTROL
 BUREAU OF PAYROLL AUDIT
 SALARY LIMITATIONS---ANNUAL INCREMENTS APRIL 1, 1974
 OTHER THAN SECURITY SERVICE NEGOTIATING UNIT

<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	\$237	\$ 6512	\$ 6512	\$ 6512
2	248	6783	6783	6783
3	261	7130	7130	7130
4	275	7477	7477	7477
5	289	7848	7848	7848
6	302	8269	8269	8269
7	315	8718	8718	8718
8	328	9187	9187	9187
9	343	9690	9690	9690
10	359	10233	10233	10233
11	375	10772	10809	10809
12	391	11224	11395	11395
13	409	11783	12044	12044
14	427	12370	12692	12717
15	445	12912	13314	13415
16	465	13552	13971	14149
17	489	14241	14704	14944
18	514	15008	15503	15789
19	537	15780	16297	16628
20	561	16555	17095	17471
21	586	17392	17956	18382
22	611	18277	18865	19343

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 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.

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 ADJUSTMENT CHART--ALLOCATED POSITIONS
 OTHER THAN SECURITY SERVICE NEGOTIATING UNIT
 APRIL 1, 1974

GRADE		1ST YEAR	2ND YEAR	3RD YEAR	4TH YEAR	MAX. SALARY	1ST ADD. STEP	2ND ADD. STEP
1	OLD	5090	5327	5564	5801	6038	6275	6512
	ADJ	280	293	306	319	332	345	358
	NEW	5370	5620	5870	6120	6370	6620	6870
2	OLD	5295	5543	5791	6039	6287	6535	6783
	ADJ	290	304	318	332	346	360	374
	NEW	5585	5847	6109	6371	6633	6895	7157
3	OLD	5564	5825	6086	6347	6608	6869	7130
	ADJ	307	321	335	349	363	377	391
	NEW	5871	6146	6421	6696	6971	7246	7521
4	OLD	5827	6102	6377	6652	6927	7202	7477
	ADJ	321	336	351	366	381	396	411
	NEW	6148	6438	6728	7018	7308	7598	7888
5	OLD	6114	6403	6692	6981	7270	7559	7848
	ADJ	336	352	368	384	400	416	432
	NEW	6450	6755	7060	7365	7670	7975	8280
6	OLD	6457	6759	7061	7363	7665	7967	8269
	ADJ	354	371	388	405	422	439	456
	NEW	6811	7130	7449	7768	8087	8406	8725
7	OLD	6828	7143	7458	7773	8088	8403	8718
	ADJ	376	393	410	427	444	461	478
	NEW	7204	7536	7868	8200	8532	8864	9196
8	OLD	7219	7547	7875	8203	8531	8859	9187
	ADJ	397	415	433	451	469	487	505
	NEW	7616	7962	8308	8654	9000	9346	9692
9	OLD	7632	7975	8318	8661	9004	9347	9690
	ADJ	419	438	457	476	495	514	533
	NEW	8051	8413	8775	9137	9499	9861	10223
10	OLD	8079	8438	8797	9156	9515	9874	10233
	ADJ	444	464	484	504	524	544	564
	NEW	8523	8902	9281	9660	10039	10418	10797
11	OLD	8559	8934	9309	9684	10059	10434	10809
	ADJ	470	491	512	533	554	575	596
	NEW	9029	9425	9821	10217	10613	11009	11405
12	OLD	9049	9440	9831	10222	10613	11004	11395
	ADJ	497	519	541	563	585	607	629
	NEW	9546	9959	10372	10785	11198	11611	12024

<u>GRADE</u>		<u>1ST</u> <u>YEAR</u>	<u>2ND</u> <u>YEAR</u>	<u>3RD</u> <u>YEAR</u>	<u>4TH</u> <u>YEAR</u>	<u>MAX.</u> <u>SALARY</u>	<u>1ST ADD.</u> <u>STEP</u>	<u>2ND ADD.</u> <u>STEP</u>
13	OLD	9590	9999	10408	10817	11226	11635	12044
	ADJ	528	550	572	594	616	638	660
	NEW	10118	10549	10980	11411	11842	12273	12704
14	OLD	10155	10582	11009	11436	11863	12290	12717
	ADJ	559	582	605	628	651	674	697
	NEW	10714	11164	11614	12064	12514	12964	13414
15	OLD	10745	11190	11635	12080	12525	12970	13415
	ADJ	592	616	640	664	688	712	736
	NEW	11337	11806	12275	12744	13213	13682	14151
16	OLD	11359	11824	12289	12754	13219	13684	14149
	ADJ	624	650	676	702	728	754	780
	NEW	11983	12474	12965	13456	13947	14438	14929
17	OLD	12010	12499	12988	13477	13966	14455	14944
	ADJ	660	687	714	741	768	795	822
	NEW	12670	13186	13702	14218	14734	15250	15766
18	OLD	12705	13219	13733	14247	14761	15275	15789
	ADJ	699	727	755	783	811	839	867
	NEW	13404	13946	14488	15030	15572	16114	16656
19	OLD	13406	13943	14480	15017	15554	16091	16628
	ADJ	736	766	796	826	856	886	916
	NEW	14142	14709	15276	15843	16410	16977	17544
20	OLD	14105	14666	15227	15788	16349	16910	17471
	ADJ	775	806	837	868	899	930	961
	NEW	14880	15472	16064	16656	17248	17840	18432
21	OLD	14866	15452	16038	16624	17210	17796	18382
	ADJ	818	850	882	914	946	978	1010
	NEW	15684	16302	16920	17538	18156	18774	19392
22	OLD	15677	16288	16899	17510	18121	18732	19343
	ADJ	861	895	929	963	997	1031	1065
	NEW	16538	17183	17828	18473	19118	19763	20408
23	OLD	16520	17158	17796	18434	19072	19710	20348
	ADJ	909	944	979	1014	1049	1084	1119
	NEW	17429	18102	18775	19448	20121	20794	21467
24	OLD	17411	18073	18735	19397	20059	20721	21383
	ADJ	958	994	1030	1066	1102	1138	1174
	NEW	18369	19067	19765	20463	21161	21859	22557
25	OLD	18385	19075	19765	20455	21145	21835	22525
	ADJ	1011	1049	1087	1125	1163	1201	1239
	NEW	19396	20124	20852	21580	22308	23036	23764

E		<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>
	OLD	19364	20083	20802	21521	22240	22959	23678
	ADJ	1064	1104	1144	1184	1224	1264	1304
	NEW	20428	21187	21946	22705	23464	24223	24982
27	OLD	20422	21166	21910	22654	23398	24142	24886
	ADJ	1123	1164	1205	1246	1287	1328	1369
	NEW	21545	22330	23115	23900	24685	25470	26255
28	OLD	21510	22282	23054	23826	24598	25370	26142
	ADJ	1184	1226	1268	1310	1352	1394	1436
	NEW	22694	23508	24322	25136	25950	26764	27578
29	OLD	22654	23456	24258	25060	25862	26664	27466
	ADJ	1246	1290	1334	1378	1422	1466	1510
	NEW	23900	24746	25592	26438	27284	28130	28976
30	OLD	23850	24679	25508	26337	27166	27995	28824
	ADJ	1311	1357	1403	1449	1495	1541	1587
	NEW	25161	26036	26911	27786	28661	29536	30411
31	OLD	25133	25990	26847	27704	28561	29418	30275
	ADJ	1383	1430	1477	1524	1571	1618	1665
	NEW	26516	27420	28324	29228	30132	31036	31940
32	OLD	26486	27371	28256	29141	30026	30911	31796
	ADJ	1456	1505	1554	1603	1652	1701	1750
	NEW	27942	28876	29810	30744	31678	32612	33546
33	OLD	27934	28845	29756	30667	31578	32489	33400
	ADJ	1537	1587	1637	1687	1737	1787	1837
	NEW	29471	30432	31393	32354	33315	34276	35237
34	OLD	29437	30376	31315	32254	33193	34132	35071
	ADJ	1618	1670	1722	1774	1826	1878	1930
	NEW	31055	32046	33037	34028	35019	36010	37001
35	OLD	30974	31940	32906	33872	34838	35804	36770
	ADJ	1704	1757	1810	1863	1916	1969	2022
	NEW	32678	33697	34716	35735	36754	37773	38792
36	OLD	32544	33538	34532	35526	36520	37514	38508
	ADJ	1789	1844	1899	1954	2009	2064	2119
	NEW	34333	35382	36431	37480	38529	39578	40627
37	OLD	34261	35283	36305	37327	38349	39371	40393
	ADJ	1885	1941	1997	2053	2109	2165	2221
	NEW	36146	37224	38302	39380	40458	41536	42614
38	OLD	31944						
	ADJ	1757						
	NEW	33701						

DEPARTMENT OF AUDIT AND CONTROL
 BUREAU OF PAYROLL AUDIT
 SALARY GRADE SCHEDULE FOR OTHER THAN SECURITY SERVICES NEGOTIATING UNIT
 EFFECTIVE APRIL 1, 1974

<u>SALARY GRADE</u>	<u>ANNUAL INC.</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	\$ 250	\$ 5370	\$ 5620	\$ 5870	\$ 6120	\$ 6370	\$ 6620	\$ 6870
2	262	5585	5847	6109	6371	6633	6895	7157
3	275	5871	6146	6421	6696	6971	7246	7521
4	290	6148	6438	6728	7018	7308	7598	7888
5	305	6450	6755	7060	7365	7670	7975	8280
6	319	6811	7130	7449	7768	8087	8406	8725
7	332	7204	7536	7868	8200	8532	8864	9196
8	346	7616	7962	8308	8654	9000	9346	9692
9	362	8051	8413	8775	9137	9499	9861	10223
10	379	8523	8902	9281	9660	10039	10418	10797
11	396	9029	9425	9821	10217	10613	11009	11405
12	413	9546	9959	10372	10785	11198	11611	12024
13	431	10118	10549	10980	11411	11842	12273	12704
14	450	10714	11164	11614	12064	12514	12964	13414
15	469	11337	11806	12275	12744	13213	13682	14151
16	491	11983	12474	12965	13456	13947	14438	14929
17	516	12670	13186	13702	14218	14734	15250	15766
18	542	13404	13946	14488	15030	15572	16114	16656
19	567	14142	14709	15276	15843	16410	16977	17544
20	592	14880	15472	16064	16656	17248	17840	18432
21	618	15684	16302	16920	17538	18156	18774	19392
22	645	16538	17183	17828	18473	19118	19763	20408
23	673	17429	18102	18775	19448	20121	20794	21467
24	698	18369	19067	19765	20463	21161	21859	22557
25	728	19396	20124	20852	21580	22308	23036	23764
26	759	20428	21187	21946	22705	23464	24223	24982
27	785	21545	22330	23115	23900	24685	25470	26255
28	814	22694	23508	24322	25136	25950	26764	27578
29	846	23900	24746	25592	26438	27284	28130	28976
30	875	25161	26036	26911	27786	28661	29536	30411
31	904	26516	27420	28324	29228	30132	31036	31940
32	934	27942	28876	29810	30744	31678	32612	33546
33	961	29471	30432	31393	32354	33315	34276	35237
34	991	31055	32046	33037	34028	35019	36010	37001
35	1019	32678	33697	34716	35735	36754	37773	38792
36	1049	34333	35382	36431	37480	38529	39578	40627
37	1078	36146	37224	38302	39380	40458	41536	42614
38		33701 ⁺						