

NEW YORK STATE  
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-97

January 20, 1975

ATTENTION: Payroll and Personnel Officers - All Departments and Agencies

SUBJECT: Agency Prepared Payrolls

As a result of the new requirements for reporting salary and service data to the Employees' Retirement System and the Police and Firemen's Retirement System, the Department of Audit and Control has revised Agency Prepared Payroll forms AC36 and AC39. A copy of each form is enclosed with this bulletin.

The revised AC36 and AC39 supersede the 4/70 version of these forms and must be used for agency prepared payrolls which will be paid on or after April 1, 1975.

Agencies which produce their own forms for agency prepared payrolls are required to revise these forms accordingly for use prior to April 1, 1975. These forms must be submitted to the Department of Audit and Control, Office of Management and Systems Analysis for approval prior to use.

The most significant changes made to forms AC36 and AC39 include the following:

- a. Provision to report retirement service credit.

Retirement service credit (number of days worked) is reported in the same column as the retirement rate, and is required for all employees who are members of either the Employees' Retirement System or the Police and Firemen's Retirement System, or who are not members of any retirement system. Retirement service credit is reported in five positions, including two whole numbers, a decimal point, and two decimals.

Instructions for the calculation of retirement service credit will be provided before April 1, 1975.

- b. Addition of a Miscellaneous Deductions column and elimination of specific areas for reporting deductions for union dues and insurances, maintenance, and federated funds.

The Miscellaneous Deductions column is used to report all salary deductions for which no specific area has been provided. The type of deduction is indicated by inserting the appropriate deduction code from Part VII, Section 4.240 of the Accounting and Control Manual.

- c. Removal of the AUDIT AND CONTROL USE ONLY block and revision of the agency certification on form AC39.

Those agencies using forms AC36 and AC39 supplied by the Department of Audit and Control may obtain additional copies by requesting on form AC849, Payroll Forms Order.