

ACCOUNTING AND
CONTROL MANUAL

BULLETIN

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-98

January 27, 1975

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 1975 has not been legislated for any employees other than those in the Security Services Negotiating Unit NU Code 01. Since the annual service increments are also negotiable, neither the increment nor any increase will be added to the salary of any employees except those in the security service unit.

The 1974 salary schedule will continue to be used for other than security services until further notice. When and if salary increases and increments are legislated for these employees, a separate bulletin will be issued.

Audit and Control will determine increment eligibility for all employees including non-security, and the payroll listings for the 25th payroll period (Institution, February 27-March 12, 1975) (Administration, March 6-March 19, 1975) will contain the numerical codes indicating such eligibility. Only the codes for the security services unit will be acted upon at this time.

Important Since the 1975-76 fiscal year will contain 366 days (leap year) the factor to be used for computing the biweekly gross salary must be changed to .038251 for all employees, both in the security services and non-security negotiating units. The factor for 10 month employees will change to .046052. For those employees whose salary will not change on April 1, 1975, there will be a slight reduction in the biweekly gross salary. It is suggested that you prepare to inform your employees of this fact.

Section 8 of Chap.363 laws of 1974 has provided an increase in pre-shift briefing from \$10.00 per biweekly payroll period to \$11.00 per biweekly payroll period, effective 4/1/75. This applies only to employees in the Negotiating Unit 01. Audit and Control will process the increase by computer action.

Eligible employees in the security services negotiating unit will receive the annual service increment as provided in their April 1, 1974 salary grade schedule. In addition a general salary increase will be added based on the revised salary grade schedule to be effective April 1, 1975, as provided in Chap.363 laws of 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, 1975.

Salary Adjustment Chart This shows the amount of adjustment at each step within the 25 grade security services schedule to advance salaries to the those provided by the revised schedule to be effective April 1, 1975.

1/27/75

Salary Grade Schedule This lists salaries at the various steps in the 25 grade schedule to be effective in the fiscal year starting April 1, 1975 for employees in the security service negotiating unit.

The annual increment and general salary increase to be effective April 1, 1975 will be paid from March 27, 1975 to eligible Institution employees and from April 3, 1974 to eligible employees of Administration Agencies. They will be processed in pay period #1. Institution, March 27-April 9---Administration, April 3-April 16.

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, 1974 and March 31, 1975.

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, 1974 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, 1975. 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 that part of an increment of this grade 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, 1975 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, 1975 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 27-March 12, 1975) (Administration, March 6-19, 1975) 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, 1975. As noted previously apply only those for the security services, NU 01.

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.

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 \$6,000, or \$6,500 or, \$5,800 or \$6,300 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.

CODE 5

Where employees are receiving minimum annual salary of \$6,000 or \$6,500, or \$5,800 or \$6,300 plus \$200 location pay, the increment is added to the basic annual. If the new basic salary plus the increase does not exceed the minimum \$6,000 or \$6,500 or \$5,800 or \$6,300 plus location pay, code 5 will be used to retain existing salary.

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 1974. 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 PR-75 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 PR-75 Form reporting the 26th period transaction. The old and new item number must be reported on the Form PR-75 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 PR-75 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 PR-75 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 PR-75 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 item 496 and 528 on the 25th period marked-up listing. In the "Remarks" block of Form PR-75 reporting the transaction in period #26, show:

OFY - 496 / NY - 508
OFY - 528 / NY - 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 Change 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-Security Services Negotiating Unit

The salary increase will be applied to an employee's annual salary after addition of any increment due on April 1, 1975. 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.

1/27/75

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 6% 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 6% 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 \$5,395 and higher.

The April 1st annual salary of employees in the Security Services Negotiating 01, will be increased by 6% 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 PR-75 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 position 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, 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 6% of the April 1 part time salary, rounded to the next higher whole dollar amount.

4. Annual Salaries at Less than \$5,395

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 in Negotiating Unit 01 occupying Trainee (code 60) positions and receiving the Trainee salary, and of employees serving as Interns will be increased by 6% to the next higher dollar amount.

An employee in Negotiating Unit 01 occupying an NS 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.

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.

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, 1975 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 \$6,000 or \$6,500 minimum after the completion of 26 or 52 full pay periods of service. The employees affected will be those whose salary was advanced from their basic salary to \$6,000 or \$6,500 in the upstate area and to \$5,800 or \$6,300 plus location pay in Monroe County and the New York Metropolitan Area, after completing the required 26 or 52 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 1975 basic. If the new basic is below the \$6,000 or \$5,800 plus location pay for those employees who have completed 26 periods, or below the \$6,500 or \$6,300 plus location pay for those who have completed 52 periods, he retains the minimum. If the new basic exceeds the minimum annual, this becomes his new increased base salary.

1/27/75

Important Since there has been no contract negotiated for employees in other than the Security Services Unit, an employee in one of those other negotiating units who has not completed 26 or 52 periods of service by March 31, 1975 will not be eligible for advancement to the minimums.

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.

The bi-weekly gross will be computed on the 366 day factor of .038251 for annual salary pay basis and .046052 for 10 month pay basis.

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 PR-75's to:
 - a) Correct any annual salary and percentage.
 - b) Add the percentage, where the employee is at 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 PR-75 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 PR-75 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 PR-75 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 28
Forms PR75, AC238	-March 31
Administrative Agencies	
Forms AC1040	-April 3
Forms PR75, AC238	-April 4

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 1974-75 fiscal year, show the new 1975-76 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, 1975
Chart Salary Grade Schedule Effective April 1, 1975
Adjustment Chart - Grades 1 through 25

1/27/75

DEPARTMENT OF AUDIT AND CONTROL
BUREAU OF PAYROLL AUDIT
SALARY LIMITATIONS--ANNUAL INCREMENT, APRIL 1, 1975
SECURITY SERVICES NEGOTIATING UNIT

<u>GRADE</u>	<u>ANNUAL INCREMENT</u>	<u>EXT. MAX.</u>	<u>EXT. 1ST ADD. STEP</u>	<u>2ND ADD. STEP</u>
1	251	6901	6901	6901
2	263	7191	7191	7191
3	276	7555	7555	7555
4	291	7923	7923	7923
5	306	8318	8318	8318
6	321	8768	8768	8768
7	334	9241	9241	9241
8	348	9739	9739	9739
9	364	10213	10272	10272
10	381	10692	10848	10848
11	397	11197	11456	11456
12	414	11653	12077	12077
13	433	12252	12764	12764
14	453	12900	13482	13482
15	472	13580	14163	14221
16	493	14298	14866	14998
17	518	15070	15625	15839
18	546	15896	16473	16740
19	569	16712	17313	17624
20	595	17537	18165	18520
21	621	18423	19079	19483
22	648	19366	20050	20505

In grades 1 through 8 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 9 through 14, 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.

1/27/75

DEPARTMENT OF AUDIT AND CONTROL
 BUREAU OF PAYROLL AUDIT--SALARY DETERMINATION SECTION
 SALARY GRADE SCHEDULE FOR SECURITY SERVICES NEGOTIATING UNIT
 EFFECTIVE APRIL 1, 1975

<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	266	5719	5985	6251	6517	6783	7049	7315
2	279	5949	6228	6507	6786	7065	7344	7623
3	293	6252	6545	6838	7131	7424	7717	8010
4	308	6549	6857	7165	7473	7781	8089	8397
5	324	6872	7196	7520	7844	8168	8492	8816
6	340	7253	7593	7933	8273	8613	8953	9293
7	354	7671	8025	8379	8733	9087	9441	9795
8	369	8110	8479	8848	9217	9586	9955	10324
9	386	8573	8959	9345	9731	10117	10503	10889
10	404	9075	9479	9883	10287	10691	11095	11499
11	421	9618	10039	10460	10881	11302	11723	12144
12	439	10168	10607	11046	11485	11924	12363	12802
13	459	10776	11235	11694	12153	12612	13071	13530
14	480	11410	11890	12370	12850	13330	13810	14290
	500	12073	12573	13073	13573	14073	14573	15073
16	523	12762	13285	13808	14331	14854	15377	15900
17	549	13495	14044	14593	15142	15691	16240	16789
18	579	14271	14850	15429	16008	16587	17166	17745
19	603	15063	15666	16269	16872	17475	18078	18681
20	631	15846	16477	17108	17739	18370	19001	19632
21	658	16703	17361	18019	18677	19335	19993	20651
22	687	17614	18301	18988	19675	20362	21049	21736
23	717	18561	19278	19995	20712	21429	22146	22863
24	744	19563	20307	21051	21795	22539	23283	24027
25	776	20656	21432	22208	22984	23760	24536	25312

1/27/75

DEPARTMENT OF AUDIT AND CONTROL
 BUREAU OF PAYROLL AUDIT--SALARY DETERMINATION SECTION
 SALARY ADJUSTMENT CHART--ALLOCATED POSITIONS IN SECURITY SERVICES NEGOTIATING UNIT
 APRIL 1, 1975

GRADE		1ST YEAR	2ND YEAR	3RD YEAR	4TH YEAR	MAX. SALARY	1ST ADD. STEP	2ND ADD. STEP
1	OLD	5395	5646	5897	6148	6399	6650	6901
	ADJ	324	339	354	369	384	399	414
	NEW	5719	5985	6251	6517	6783	7049	7315
2	OLD	5613	5876	6139	6402	6665	6928	7191
	ADJ	336	352	368	384	400	416	432
	NEW	5949	6228	6507	6786	7065	7344	7623
3	OLD	5899	6175	6451	6727	7003	7279	7555
	ADJ	353	370	387	404	421	438	455
	NEW	6252	6545	6838	7131	7424	7717	8010
4	OLD	6177	6468	6759	7050	7341	7632	7923
	ADJ	372	389	406	423	440	457	474
	NEW	6549	6857	7165	7473	7781	8089	8397
5	OLD	6482	6788	7094	7400	7706	8012	8318
	ADJ	390	408	426	444	462	480	498
	NEW	6872	7196	7520	7844	8168	8492	8816
6	OLD	6842	7163	7484	7805	8126	8447	8768
	ADJ	411	430	449	468	487	506	525
	NEW	7253	7593	7933	8273	8613	8953	9293
7	OLD	7237	7571	7905	8239	8573	8907	9241
	ADJ	434	454	474	494	514	534	554
	NEW	7671	8025	8379	8733	9087	9441	9795
8	OLD	7651	7999	8347	8695	9043	9391	9739
	ADJ	459	480	501	522	543	564	585
	NEW	8110	8479	8848	9217	9586	9955	10324
9	OLD	8033	8452	8816	9180	9544	9908	10272
	ADJ	485	507	529	551	573	595	617
	NEW	8573	8959	9345	9731	10117	10503	10889
10	OLD	8562	8943	9324	9705	10086	10467	10848
	ADJ	513	536	559	582	605	628	651
	NEW	9075	9479	9883	10287	10691	11095	11499
11	OLD	9074	9471	9868	10265	10662	11059	11456
	ADJ	544	568	592	616	640	664	688
	NEW	9618	10039	10460	10881	11302	11723	12144
12	OLD	9593	10007	10421	10835	11249	11663	12077
	ADJ	575	600	625	650	675	700	725
	NEW	10168	10607	11046	11485	11924	12363	12802

<u>GRADE</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>
13 OLD	10166	10599	11032	11465	11898	12331	12764
ADJ	610	636	662	688	714	740	766
NEW	10776	11235	11694	12153	12612	13071	13530
14 OLD	10764	11217	11670	12123	12576	13029	13482
ADJ	646	673	700	727	754	781	808
NEW	11410	11890	12370	12850	13330	13810	14290
15 OLD	11389	11861	12333	12805	13277	13749	14221
ADJ	684	712	740	768	796	824	852
NEW	12073	12573	13073	13573	14073	14573	15073
16 OLD	12040	12533	13026	13519	14012	14505	14998
ADJ	722	752	782	812	842	872	902
NEW	12762	13285	13808	14331	14854	15377	15900
17 OLD	12731	13249	13767	14285	14803	15321	15839
ADJ	764	795	826	857	888	919	950
NEW	13495	14044	14593	15142	15691	16240	16789
18 OLD	13464	14010	14556	15102	15648	16194	16740
ADJ	807	840	873	906	939	972	1005
NEW	14271	14850	15429	16008	16587	17166	17745
19 OLD	14210	14779	15348	15917	16486	17055	17624
ADJ	853	887	921	955	989	1023	1057
NEW	15063	15666	16269	16872	17475	18078	18681
20 OLD	14950	15545	16140	16735	17330	17925	18520
ADJ	896	932	968	1004	1040	1076	1112
NEW	15846	16477	17108	17739	18370	19001	19632
21 OLD	15757	16378	16999	17620	18241	18862	19483
ADJ	946	983	1020	1057	1094	1131	1168
NEW	16703	17361	18019	18677	19335	19993	20651
22 OLD	16617	17265	17913	18561	19209	19857	20505
ADJ	997	1036	1075	1114	1153	1192	1231
NEW	17614	18301	18988	19675	20362	21049	21736
23 OLD	17511	18187	18863	19539	20215	20891	21567
ADJ	1050	1091	1132	1173	1214	1255	1296
NEW	18561	19278	19995	20712	21429	22146	22863
24 OLD	18455	19157	19859	20561	21263	21965	22667
ADJ	1108	1150	1192	1234	1276	1318	1360
NEW	19563	20307	21051	21795	22539	23283	24027
25 OLD	19487	20219	20951	21683	22415	23147	23879
ADJ	1169	1213	1257	1301	1345	1389	1433
NEW	20656	21432	22208	22984	23760	24536	25312

