



STATE CONTROLLER'S BULLETIN

Edward Karass
State Controller

Rebecca M. Wyke, Commissioner
Administrative & Financial Services

Bulletin #FY07-02

SUBJECT: Employee Vacation, Compensatory, Sick and Personal Time Balances

DATE: July 25, 2006
TO: Payroll & Personnel Officers
FROM: Edward A. Karass, State Controller

The governmental accounting and financial reporting standards as defined by the Governmental Accounting Standards Board stipulate that 'liabilities for compensated absences should be inventoried at the end of each accounting period and adjusted to current salary costs'. Accordingly, the liability associated with employee vacation, compensatory and personal time must be recorded in the State's financial books.

MS-TAMS Agencies

Agencies that are using MS-TAMS no longer need to enter employees' leave balances manually. Those balances will be automatically loaded from MS-TAMS.


NON MS-TAMS Agencies

Agencies not participating in MS-TAMS, must enter their employees' leave balances as of 6/30/2006 in MFASIS on the UTSU1 screen no later than August 11, 2006.

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The balances as of June 30, 2006 will then be used, with the employee's fully burdened hourly salary, to automatically calculate each agency's outstanding liability.

NON MS-TAMS Agencies- The following information should help you prepare this data for entry.

- **Separate Balances - Individual balances will be required for every employee for each leave category (vacation, compensatory, sick time, lapsed sick time and personal).**
- **Inactive Employees - Leave balances will be required for active and inactive employees.**
- **Vacation Beyond Limit - An employee's total vacation balance will be required even though the amount may exceed the hours that would be paid upon termination. When the actual dollar liability is calculated automatically, the allowable limit will be determined.**
- **Sick Time - Balances on employee sick and lapsed sick time will also be required.**
- **Personal Leave Time - Some employees are eligible for personal leave days. This balance will be required.**

Please note that even if an employee, who was in your department on June 30, 2006, transfers to another department after June 30, 2006, you are still responsible for entering the leave balances for that employee. That employee's leave balance record on the UTSU1 screen will not be transferred.

Any questions concerning the use of the UTSU1 screen for the entry of this data should be directed to OSC-Payroll Division.