



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER

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SCOTT M. STRINGER  
COMPTROLLER

**COMPTROLLER'S MEMORANDUM  
#16-01**

**To:** Agency Heads/Fiscal Officers

**From:** Michele Mark Levine   
Deputy Comptroller for Accountancy/Chief Accountant

**Date:** July 19, 2016

**Subject:** Changes to Responsibilities and Contact Information Referenced in Sections 6 and 8 of the Office of the Comptroller's *Directive #14 – Leave Balance Payments*.

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This Comptroller's Memorandum (CM) reflects amendments to the Office of the Comptroller's [Directive #14 – Leave Balance Payments](#). The amendments involve updates to the responsibilities and contact information detailed in Sections 6 and 8 of the Directive.

Sections 6 and 8 have been reproduced below in their entirety. Amended text is *italicized*.

## **6. REQUIRED DOCUMENTATION AND AGENCY SUBMISSION PROCEDURES**

### ***6.1 Required Documentation***

Agencies are required to submit the following information on required forms to the *Director of Payroll & Time Management, Bureau of Administration, at the Office of the Comptroller*. A list of the required forms are in Appendix B.

#### **6.1.1 Managerial Pay Plan Summary Sheet**

The agency should submit the original and a copy of the Managerial Pay Plan Summary Sheet. The Managerial Pay Plan Summary Sheet must summarize the unused leave balances of the manager or employee serving in an Executive Position, and the lump sum value calculated for each leave balance listed. A final lump sum value is derived and authorized by a high-level agency official (usually the Agency Head or Designee.)

#### **6.1.2 Record of Prior 12 Months' Usage**

The Record of Prior 12 Months' Usage must provide complete information about the annual leave and sick time that the manager or employee serving in an Executive

Position used during his or her last 12 months of service. Excess leave taken, without approval, during the 12 months before separation must be subtracted from the Leave Balance Payment, unless the manager has carryover letters permitting him/her to carry over the excess time he/she used. See Section 3.6 for information on excess leave and carryovers.

#### 6.1.3 Current Annual Leave Worksheet

The Current Annual Leave Worksheet lists the annual leave balances of the manager or employee serving in an Executive Position by salary categories based upon accrual dates. The sheet also lists the conversion of workdays to calendar days and the lump sum amounts.

#### 6.1.4 Current Sick Leave Worksheet

The current Sick Leave Worksheet lists the leave balances of a manager or employee serving in an Executive Position by salary categories based on accrual dates. It also lists the conversion of workdays to calendar days and the lump sum amounts.

#### 6.1.5 Other Required Documents

Agencies are required to include the following additional documentation with their Leave Balance Payment requests:

- Letter of resignation, termination, or retirement forms.
- Last timesheet for which the manager physically worked.
- Last payroll for which the manager was paid.
- Any DP 2001 (Personnel Data on Transferred Employee) forms that list the leave accruals of a manager or employee serving in an Executive Position transferred from another City agency.
- Death certificate and beneficiary forms, if applicable.
- A carryover letter for each year excess annual leave was carried over.
- Worksheet detailing salary buildup for the last non- managerial title (if vested or banked leave is to be paid.)
- Relevant PMS reports.
- Information about any overpaid monies.

### **6.2 Agency Certification**

The Agency Head or Designee must certify that the balances on the submitted forms are correct, sign them, and submit them to the *Director of Payroll & Time Management, Bureau of Administration, at the Office of the Comptroller* for pre-audit and approval of the calculations.

### **6.3 Submission Address**

Agencies must submit all documentation to:

*Ms. Nicole Dupree  
Director, Payroll & Time Management  
Bureau of Administration  
Office of the Comptroller  
1 Center Street, Room xxx  
New York, NY 10007  
[ndupree@comptroller.nyc.gov](mailto:ndupree@comptroller.nyc.gov)  
(212) 669-7830*

## **8. PRE-AUDIT PROCEDURES OF THE OFFICE OF THE COMPTROLLER**

### ***8.1 Correct Payment Requests***

If the *Director of Payroll & Time Management, Bureau of Administration, at the Office of the Comptroller* determines that a request for payment is correct, the Bureau will return the Managerial Pay Plan Summary Sheet (“B” copy), with a case tracking number, to the agency for issuance of a supplementary payroll. See Appendix B for required documents.

### ***8.2 Incorrect Payment Requests***

If the agency’s lump sum calculations are incorrect, the *Director of Payroll & Time Management, Bureau of Administration, at the Office of the Comptroller* will either make the necessary corrections or return the forms package to the agency with an explanation of the error(s) that need to be corrected. The agency should then resubmit the corrected amounts.

### ***8.3 Payment Verification Procedure***

The supplementary payroll must be submitted to the *Director of Payroll & Time Management, Bureau of Administration, at the Office of the Comptroller* for authorization before checks are released by the Office of Payroll Management. Along with the supplementary payroll, a copy of each page of the PMS PEIAP700 report, which contains the name of each employee receiving a managerial lump sum payment, must be submitted. The *Administration Bureau* will verify the corrected check amount against the agency’s payroll or check register to ensure that the check amount is correct before approving the payment.