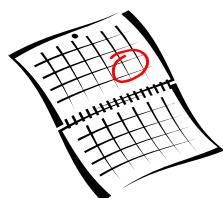


E. ACCRUED GENERAL FUND EXPENDITURES - PS

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Critical Dates

- **July 1 – August 11, 2023** – Period to process “split payroll” within the Payroll Management System (PMS)
- **August 11, 2023** – End of Automated Accruals & Clearings (ACCA/ACLA) generated in FMS Accounting
- **August 14 – August 25, 2023** – Start set up of Manual Accrual document (ACC) in FMS Accounting and review of Manual Accruals for Fiscal Year 2023
- **August 25, 2023** – Last date to submit Accrual Clearings (ACL) for payrolls that are paid out of Fiscal Year 2023 funding

NOTE: The Critical dates for the DEP Year-End PS accruals have been issued under separate cover.

Regular gross salary paid in July, but covering periods wholly or partially in Fiscal Year 2023 and partially in Fiscal Year 2024 will be automatically charged to the correct Fiscal Year. The Payroll Management System (PMS) calculates the number of days in each Fiscal Year using the pay period end dates in FISA's Pay Cycle Reference Table and prorates the amounts accordingly.

Management separation payments should be recognized as liabilities when the payments become due. For example, a managerial employee retires on June 30, 2023 and is entitled to receive a separation payment of \$30,000. The \$30,000 should be recognized and accrued in Fiscal Year 2023. For non-managerial employees, since they remain on the payroll, the liabilities and expenditures should be recorded in the posting months of the pay period end dates because that is when the payments become due.

Additional compensation earned by employees for services rendered in Fiscal Year 2023 but paid during July and August will also be accrued and automatically charged to Fiscal Year 2023 by entering the applicable “effective date” no later than June 30, 2023 in PMS. This automatic accrual feature will be available through August 11, 2023 in FMS Accounting.

For Fiscal Year 2023 earnings to be paid after August 11, 2023, for example overtime, shift differential, etc., a Manual Accrual document (ACC) with a prefix of ‘**PS23**’ must be entered into FMS Accounting during the period of August 14, 2023 to August 25, 2023 to establish the Fiscal Year 2023 accrual.

The Manual ACC document should be entered into FMS Accounting and the spreadsheet detailing the following should be sent to the Comptroller's Office in Excel format via email to AccruedExpenditures@comptroller.nyc.gov.

- Explanation of the accrued payroll amount.
- What employees or titles and number of employees within a title, will be paid, plus a mathematical computation as to how the payroll accrual amount was calculated.
- The name and telephone number of the individual responsible for maintaining this information.

This information should be submitted to the Accrued Expenditures Unit no later than August 25, 2023.

When payments are actually made for items accrued on the ACC document, a clearing document should be prepared to clear the Fiscal Year 2023 payroll accrual and credit (decrease) the Fiscal Year 2024 PS codes that were originally charged. Agencies should begin submitting accrual clearing documents (ACL) spreadsheets to the Accrued Expenditures Unit via email to the AccruedExpenditures@comptroller.nyc.gov mailbox once information is available. The Accrued Expenditures Unit will begin approving ACL documents for spreadsheets received, **November 1, 2023**.