



COMPTROLLER
of **MARYLAND**
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Peter Franchot
Comptroller

Robert J. Murphy
Director
Central Payroll Bureau

MEMORANDUM

TO: All State Agencies

FROM: Robert J. Murphy, Director
Central Payroll Bureau

DATE: March 19, 2019

SUBJECT: End of Fiscal Year Payroll Procedures –
Transition from Fiscal Year 2019 to Fiscal Year 2020

The fiscal year 2019 closing for the Regular payroll will follow the same process as in prior years. Following the charging of payroll for the pay period ending June 4, 2019, an additional accrual charge will be posted for the last twelve days of the fiscal year. These exact charges will be reversed at the beginning of 2020 fiscal year.

The same technique will be applied to the Contract payroll by posting the additional accrual charges of the last nineteen days of the fiscal year, in the pay period that ends May 28, 2019. These exact charges will be reversed at the beginning of the 2020 fiscal year.

Attached is a detailed description of how the charges will be applied or credited by Fiscal Year. The employee's paycheck or deposit advice and payroll records are unaffected by this procedure.

These fiscal year payroll procedures are consistent with the fiscal year closing requirements and procedures published by the General Accounting Division of the Comptroller of Maryland. If specific circumstances adversely affect your Agency, please contact Kenneth Henschen of the General Accounting Division for assistance at 410-260-7366.

Attachments

Copy to: Sandra L. Zinck, Director, General Accounting Division
Kenneth Henschen, Assistant Director, General Accounting Division

ATTACHMENT 1

REGULAR PAYROLL SYSTEM End of Fiscal Year Payroll Procedures June 4 through July 2, 2019 Pay Period Ending Dates

June 4, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the agency's FY 2019 accounts.
2. R*STARS transactions will be processed against FY 2019
3. An additional charge will be issued through R*STARS that will accrue the final 12 days of June to FY 2019, i.e. the period of June 19 to June 30, 2019. The accrual will be made to wages and all subsidies.

June 18, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's 2019 accounts.
2. R*STARS transactions will be processed against FY 2019.

June 7, 2019

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2019. Check cancellations received after this date will be credited to FY 2020 Agency accounts.

July 1, 2019

The charges that were issued through R*STARS to accrue the final 12 days of June to FY 2019 will be exactly reversed in FY 2020 to Agency accounts.

July 2, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's 2020 accounts.
2. R*STARS transactions will be processed against FY 2020.

ATTACHMENT 2

CONTRACT PAYROLL SYSTEM End of Fiscal Year Payroll Procedures May 28, 2019 through June 25, 2019 Pay Period Ending Dates

May 28, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2019 accounts.
2. R*STARS transactions will be processed against FY 2019.
3. An additional charge will be issued through R*STARS that will accrue the final 19 days of June to FY 2019, i.e. the period of June 12 to June 30, 2019. The accrual will be made to wages and all subsidies.

June 11, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2019 accounts.
2. R*STARS transactions will be processed against FY 2019 accounts.

June 7, 2019

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2019. Check cancellations received after this date will be credited to FY 2020 Agency accounts.

July 1, 2019

The charges that were issued through R*STARS to accrue the final 19 days of June to FY 2019 will be exactly reversed in FY 2020 accounts.

June 25, 2019 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2020 accounts.
2. R*STARS transactions will be processed against FY 2020.