

## **MEMORANDUM**

TO: All State Agencies

FROM: Robert J. Murphy, Director  
Central Payroll Bureau

DATE: June 13, 2011

SUBJECT: End of Fiscal Year Payroll Procedures –  
Transition from Fiscal Year 2011 to Fiscal Year 2012

The fiscal year 2011 closing for the Regular payroll will follow the same process as in prior years. Following the charging of payroll for the pay period ending May 31, 2011, an additional accrual charge will be posted for the last sixteen days of the fiscal year. These exact charges will be reversed at the beginning of 2012 fiscal year.

The same technique will be applied to the Contract payroll by posting the additional accrual charges of the last 9 days of the fiscal year, in the pay period that ends June 7, 2011. These exact charges will be reversed at the beginning of the 2012 fiscal year.

Attached is a detailed description of the manner in which 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

File: FY Transition 5\_19\_11

Copy to: James Dougherty, Director, General Accounting Division  
Kenneth Henschen, Assistant Director, General Accounting Division

## ATTACHMENT 1

### REGULAR PAYROLL SYSTEM End of Fiscal Year Payroll Procedures May 31 through June 28, 2011 Pay Period Ending Dates

#### May 31, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the agency's FY 2011 accounts.
2. R\*STARS transactions will be processed against FY 2011.
3. An additional charge will be issued through R\*STARS that will accrue the final 16 days of June to FY 2011, i.e. the period of June 15th to June 30, 2011. The accrual will be made to wages and all subsidies.

#### June 14, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's 2011 accounts.
2. R\*STARS transactions will be processed against FY 2011.

#### June 15, 2011

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2011. Check cancellations received after this date will be credited to FY 2012 Agency accounts.

#### July 1, 2011

The charges that were issued through R\*STARS to accrue the final 16 days of June to FY 2011 will be exactly reversed in FY 2012 to Agency accounts.

#### June 28, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's 2012 accounts.
2. R\*STARS transactions will be processed against FY 2012.

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## ATTACHMENT 2

### CONTRACT PAYROLL SYSTEM End of Fiscal Year Payroll Procedures June 7, 2011 through July 5, 2011, Pay Period Ending Dates

#### June 7, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2011 accounts.
2. R\*STARS transactions will be processed against FY 2011.
3. An additional charge will be issued through R\*STARS that will accrue the final 9 days of June to FY 2011, i.e. the period of June 22 to June 30, 2011. The accrual will be made to wages and all subsidies.

#### June 21, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2011 accounts.
2. R\*STARS transactions will be processed against FY 2011 accounts.

#### June 15, 2011

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2011. Check cancellations received after this date will be credited to FY 2012 Agency accounts.

#### July 1, 2011

The charges that were issued through R\*STARS to accrue the final 9 days of June to FY2011 will be exactly reversed in FY 2012 accounts.

#### July 5, 2011 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2012 accounts.
2. R\*STARS transactions will be processed against FY 2012.

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