



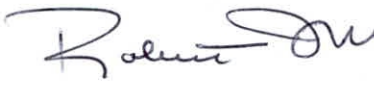
COMPTROLLER  
*of* MARYLAND  
*Serving the People*

Peter Franchot  
*Comptroller*

Robert J. Murphy  
*Director*  
*Central Payroll Bureau*

**MEMORANDUM**

TO: All State Agencies

FROM: Robert J. Murphy, Director  
Central Payroll Bureau 

DATE: April 16, 2018

SUBJECT: End of Fiscal Year Payroll Procedures –  
Transition from Fiscal Year 2018 to Fiscal Year 2019

The fiscal year 2018 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 5, 2018, an additional accrual charge will be posted for the last eleven days of the fiscal year. These exact charges will be reversed at the beginning of 2019 fiscal year.

The same technique will be applied to the Contract payroll by posting the additional accrual charges of the last eighteen days of the fiscal year, in the pay period that ends May 29, 2018. These exact charges will be reversed at the beginning of the 2019 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

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 5 through June 19, 2018 Pay Period Ending Dates

#### June 5, 2018 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the agency's FY 2018 accounts.
2. R\*STARS transactions will be processed against FY 2018
3. An additional charge will be issued through R\*STARS that will accrue the final 11 days of June to FY 2018, i.e. the period of June 20 to June 30, 2018. The accrual will be made to wages and all subsidies.

#### June 19, 2018 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's 2018 accounts.
2. R\*STARS transactions will be processed against FY 2018.

#### June 8, 2018

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2018. Check cancellations received after this date will be credited to FY 2019 Agency accounts.

#### July 1, 2018

The charges that were issued through R\*STARS to accrue the final 11 days of June to FY 2018 will be exactly reversed in FY 2019 to Agency accounts.

#### July 3, 2018 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.

## ATTACHMENT 2

### CONTRACT PAYROLL SYSTEM End of Fiscal Year Payroll Procedures May 29, 2018 through June 26, 2018 Pay Period Ending Dates

#### May 29, 2018 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2018 accounts.
2. R\*STARS transactions will be processed against FY 2018.
3. An additional charge will be issued through R\*STARS that will accrue the final 18 days of June to FY 2018, i.e. the period of June 13 to June 30, 2018. The accrual will be made to wages and all subsidies.

#### June 12, 2018 Pay Period Ending Date

1. Wages and all payroll subsidies will be charged to the Agency's FY 2018 accounts.
2. R\*STARS transactions will be processed against FY 2018 accounts.

#### June 8, 2018

This is the last day for receipt in the Central Payroll Bureau of check cancellations to be credited to FY 2018. Check cancellations received after this date will be credited to FY 2019 Agency accounts.

#### July 1, 2018

The charges that were issued through R\*STARS to accrue the final 18 days of June to FY 2018 will be exactly reversed in FY 2019 accounts.

#### June 26, 2018 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.