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Official Record of Payroll Expenditures Policy

Effective: July 1, 2004
Last Updated: November 1, 2006

Executive Summary

Payroll records are records maintained as part of the HR/CMS payroll system, including back up documents required or maintained in order to process payroll. Payroll records are not automatically deemed public records and should not be routinely released as such without careful consideration of the privacy restrictions imposed by state and federal law. Certain data maintained as part of payroll records is considered personal information and personally identifiable information and, therefore, confidential and may not be accessed, disclosed or released unless authorized by the employee. Departments should exercise significant internal controls to ensure that HR/CMS security and access to payroll records are provided only to those individuals who require such access to process payroll. Payroll staff should consult with legal counsel prior to the release or public access or disclosure of any information contained in a payroll record to ensure that such information is not restricted from such release.

Considerations

This policy applies to all Commonwealth Branches and Departments.

Policy

The Commonwealth payroll system is the official record keeper of payroll expenditures for Departments. Regular compensation for all Commonwealth employees is to be paid correctly every biweekly pay period (2 weeks). Any payroll adjustments to an employee's record are to be made within 30 days (2 pay periods) of the original date the error occurred. This will ensure that all employees are paid and records accurate within 30 days of service.

Payroll adjustments are necessary when an employee's payroll or leave earnings are in error, or a new decision has been that affects an employee's original payroll or time and attendance entry.

Types of Payroll Adjustments

Payroll adjustments fall into one of two categories, Errors or New Decisions. Errors refer to incorrect or incomplete information on an employee's previously processed payroll record. New decisions refer to situations where the employee has a pending decision about their employment status and based on the result of the decision, adjustments have to be posted to reflect the correct outcome.

Examples of Errors	**Examples of New Decisions**
Payroll earnings	Industrial Accident
Overtime earnings	Grievances
Leave earnings	Extended Illness Leave Bank
Employee Off Payroll	Suspensions with No Pay
	Collective Bargaining

Adjustments to correct payroll errors are to be processed as prior period adjustments within 30 days (2 pay periods) of the date the original error occurred. Adjustments to correct the results of new decisions are to be processed as adjustments in the current pay period, using the Comments field on the adjustment to identify the original time period the adjustment pertains to. The date for new decisions is the date of notification (i.e. the date of the implementation memo for collective bargaining decisions).

If the adjustment pertains to a prior fiscal year and affects expenditures, Departments must request a prior year payroll from the Office of the Comptroller. See the CTR Prior Year Payroll Payments Policy for more details. If the adjustment pertains to a prior fiscal year and does not affect expenditures (i.e. leave balance adjustment), Departments are to make the adjustment in the current pay period and use the Comments field on the adjustment to identify the actual day(s) the adjustment is for.

Departments will be monitored and those posting prior period adjustments greater than 30 days old will be notified that they need to be in compliance with the 30 day policy and will be required to resolve the error that is not in compliance immediately.

Payroll Adjustments:

- Are administered by the Department;
- Are required to be processed within 30 days of the date error originally occurred; and
- Are monitored by the Office of the Comptroller.

Information Sources

Legal Authority

- M.G.L. c. 7A §§ 3, 7, 8

Contacts

- CTR Solution Desk