

STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
OFFICE OF THE STATE CONTROLLER
PAYROLL DIVISION
14 STATE HOUSE STATION AUGUSTA, MAINE 04333-0014



To: Payroll & Personnel Officers
Date: June 30, 2016
From: Betty Everatt, Payroll Manager, Office of the State Controller
Subject: Employee Vacation, Compensatory, Sick and Personal Time Balances

The governmental accounting and financial reporting standards as defined by the Governmental Accounting Standards Board stipulate that 'liabilities for compensated absences should be inventoried at the end of each accounting period and adjusted to current salary costs'. Accordingly, the liability associated with employee vacation, compensatory and personal time must be recorded in the State's financial books.

MS-TAMS Agencies

Agencies that are using MS-TAMS do not need to enter employees' leave balances manually. Those balances will be automatically loaded from MS-TAMS.

NON MS-TAMS Agencies

Agencies not participating in MS-TAMS, must enter their employees' leave balances as of 6/30/2016 in MFASIS on the UTSU1 screen beginning July 11, 2016 and no later than August 06, 2016.

The balances as of June 30, 2016 will then be used, with the employee's fully burdened hourly salary, to automatically calculate each agency's outstanding liability.

NON MS-TAMS Agencies- The following information should help you prepare this data for entry.

- Separate Balances - Individual balances will be required for every employee for each leave category (vacation, compensatory, sick time, lapsed sick time and personal).
- Inactive Employees - Leave balances will be required for active **and** inactive employees.
- Vacation Beyond Limit - An employee's total vacation balance will be required even though the amount may exceed the hours that would be paid upon termination. When the actual dollar liability is calculated automatically, the allowable limit will be determined.
- Sick Time - Balances on employee sick and lapsed sick time will also be required.
- Personal Leave Time - Some employees are eligible for personal leave days. This balance will be required.

Please note that even if an employee, who was in your department on June 30, 2016, transfers to another department after June 30, 2016, you are still responsible for entering the leave balances for that employee. That employee's leave balance record on the UTSU1 screen will not be transferred.

Any questions concerning the use of the UTSU1 screen for the entry of this data should be directed to Jeannie Johnson or Laurie Cormier.