

ACCOUNTING PROCEDURE

TOPIC: Section 7--Payroll 11.0	EFFECTIVE DATE: 10/12/06
TITLE: Lump-Sum Payments For Unused Leave	REVISION DATE: 11/9/07
AUTHORIZED BY: Cheryl Thompson, Financial Manager	PAGE 1 OF 2

POLICY

Lump-sum payments include Sabbatical and annual leave that is earned but not used. Starting in SFY05, all lump-sum payments for unused employee leave at the time of separation should be included in the Indirect Cost Rate Proposal (ICRP) as a general administrative expense. The State Accounting Manual Section V-Expenditures, Sub-Section 18-Lump-Sum Payments for Unused Leave says:

The amount of the lump-sum payment charged to a federal appropriation in the Central Payroll System should be transferred out of the federal appropriation and charged to non-federal appropriations in the year of payment. The entire amount of the lump-sum payment (federal and non-federal portions) should then be allocated to all activities through the ICRP. Lump-sum payments that are charged 100% to non-federal fund sources in the Central Payroll System may also be eligible for allocation through the ICRP.

Attachment 1 shows the conversion chart that moves salary and related fringe amounts (FICA and Medicare), for lump-sum payments, initially coded to federal appropriations to non-federal appropriations. The FMS Account code for Lump-Sum payments for Unused Employee Leave is 11770 and project 985 is used for DDES & DDES Institutions/Centers.

ATTACHMENTS

1. Conversion Chart for Lump-Sum Payments for Unused Employee Leave

REFERENCES

State Accounting Manual Section V-Expenditures, Sub-Section 18-Lump-Sum Payments for Unused Leave

<http://www.doa.state.wi.us/docview.asp?locid=3&docid=4834>

CONTACTS

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** THE ASTERISK IN APPN MEANS 'ALL'
*****
*FROM                                TO
*****
*APP ACNT L1L2                      APP L1L2 PRJ R/A
*****
* 11770 0100                        680 0100 000 001
* 11770 1000                        101 1000 000 001
201 11770 2101                      201 2101 985 191
210 11770 2101                      210 2101 985 191
225 11770 2101                      267 2101 985 191
227 11770 2101                      227 2101 985 191
228 11770 2101                      267 2101 985 191
229 11770 2101                      267 2101 985 191
233 11770 2101                      233 2101 985 191
238 11770 2101                      267 2101 985 191
267 11770 2101                      267 2101 985 191
201 11770 2102                      201 2102 985 191
202 11770 2102                      202 2102 985 191
203 11770 2102                      203 2102 985 191
225 11770 2102                      267 2102 985 191
227 11770 2102                      227 2102 985 191
228 11770 2102                      267 2102 985 191
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233 11770 2102                      233 2102 985 191
238 11770 2102                      267 2102 985 191
267 11770 2102                      267 2102 985 191
201 11770 2103                      201 2103 985 191
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202 11770 2105                      202 2105 985 191
203 11770 2105                      203 2105 985 191
210 11770 2105                      210 2105 985 191
267 11770 2105                      267 2105 985 191
201 11770 2216                      201 2216 985 191
225 11770 2216                      267 2216 985 191
228 11770 2216                      267 2216 985 191
229 11770 2216                      267 2216 985 191
232 11770 2216                      232 2216 985 191
233 11770 2216                      233 2216 985 191
267 11770 2216                      267 2216 985 191
225 11770 2217                      267 2217 985 191
227 11770 2217                      227 2217 985 191
228 11770 2217                      267 2217 985 191
267 11770 2217                      267 2217 985 191
228 11770 2219                      267 2219 985 191
267 11770 2219                      267 2219 985 191
* 11770 3000                        301 3000 000 010
* 11770 4000                        401 4000 000 001
121 11770 6000                      601 6000 000 405
167 11770 6000                      267 6000 985 191
201 11770 6000                      201 6000 985 191
203 11770 6000                      203 6000 985 191
228 11770 6000                      267 6000 985 191
229 11770 6000                      267 6000 985 191
6* 11770 5000                      601 5000 000 091
6* 11770 6000                      601 6000 000 405
6* 11770 7000                      601 7000 000 091
* 11770 8100                        801 8100 000 001
* 11770 8200                        801 8200 000 001
* 11770 8300                        801 8300 000 002
* 11770 8400                        801 8400 000 001

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