

SECTION 413: PAYROLL WARRANT DISTRIBUTIONGeneral Comments

Under an ideal system of internal control, payroll WARRANTS would be released by the Comptroller directly to each employee upon adequate identification. Since such a procedure is not practical in making payroll payments to all employees of the State, other internal control measures have been effected from time to time to assure proper payroll payments. These internal control measures play an essential part in the procedures for payroll WARRANT and STATEMENT distribution described in this section.

For the purpose of distributing payroll disbursements, departments and agencies become the custodians of the WARRANTS for the time between release from Central Payroll and delivery to the payees. Adequate control in the distribution procedure requires that each department or agency provide Central Payroll with authoritative instructions as to how the payments are to be released, as discussed below.

Pick-up of Payroll Payments at Central Payroll

For payroll WARRANTS to be picked up at Central Payroll, the employing department must provide Central Payroll with the name of the persons authorized to pick up the WARRANTS. When the named persons pick up the payroll WARRANTS, they must sign for the payments in a Central Payroll record identifying the payments received, and the date and hour of pick-up.

A department or agency may also contract with an armored-car service to pick up its payroll WARRANTS. Under this agreement, also, the person picking up the WARRANTS must sign for them.

Except when otherwise advised, payroll WARRANTS may be picked up at any time after 9:30 a.m. on the work day immediately preceding pay day.

Mailing Payroll Payments from Central Payroll

The employing department may instruct Central Payroll to mail particular payrolls, or specified distributions within a particular payroll, to locations that cannot be otherwise distributed too readily. In such cases, the employing department is responsible for maintaining Central Payroll's mailing addresses on a current basis.

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Mailing Payroll Payments from Central Payroll (cont'd.)

Mailing of individual payroll WARRANTS generally cannot be accommodated by Central Payroll. If special consideration in performing such mailing is desired, the employing department should address its request to the Comptroller, setting forth the particulars of the need.

Delivery of Payroll WARRANTS to Employees

Departments and agencies are responsible for the adequate safekeeping of payroll payments picked up until they are delivered to employees.

Payroll payments must not be delivered to employees until pay day. In the event that a department or agency does not conform to this requirement and allows a payroll payment to be delivered before pay day, distribution of payroll payments will be delayed by Central Payroll until pay day, until such time as the department or agency provides the Comptroller with assurance in writing that controls over delivery to employees have been re-established.

Payroll WARRANTS not delivered to employees within the next payroll period after pay day may not be held by the employing department or agency, unless an employee has left specific instructions that his WARRANT be held. Unless there are such instructions, unclaimed WARRANTS should be mailed to the most current available address of the employees. If the WARRANT in such a case is returned because it has been undelivered by mail, or if for any other reason the employing department is unable to make delivery to the payee, the WARRANT must be returned to Central Payroll with advice as to the disposition that should be made.