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#### **G - COMPENSATED ABSENCES**

#### **Overview**

#### **Purpose and Objectives**

Compensated absences are earned (accrued) employee absences, such as annual leave, sick leave, compensatory time, and holidays for which the State must still pay the employee. GAAP requires that the State show a liability on its financial statements at June 30 for the value of certain compensated absences.

#### **Agency Action Required**

- If your agency is on the State's Human Resources Information Solution (HRIS), NO action is required.
- If your agency is not on the HRIS, complete the Compensated Absences Summary Form and return the Form to the Division of Business and Finance (DBF) no later than the date shown in Section A.3 Due Dates.

#### **Accounting Principles and Policies**

GAAP relating to compensated absences are defined by GASB Codification Sections C60.101 - C60.111, "Compensated Absences."

#### **Working Papers**

All working papers may be subject to audit. The agency should keep a copy of the completed Form. In addition, the agency should keep any working papers that support data on the Form. For each employee, the working papers should show, as of June 30:

- The accumulated unused amounts of: 1) annual leave, 2) compensatory time, 3) holiday leave, and 4) sick time.
- The daily or hourly pay rate (dollars and cents).
- The value of: 1) annual leave, 2) compensatory time, 3) holiday leave, and 4) sick time.

Working papers may show leave amounts in hours or in days (rounded to two decimal places).

Some agencies have compensated absences in multiple funds. In these cases, the working papers should show the methods used for assigning employees or distributing amounts to funds. Each fund should be presented independently from other funds.

#### **General Instructions**

- Carefully read the instructions and definitions that apply to this closing package.
- Be sure to include all compensated absence items that meet the definitions in **Section X Glossary**.
- Prepare and complete a Compensated Absences Summary Form for your agency.
- Please send questions regarding the closing package to ACFR@azdoa.gov.



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#### **G - COMPENSATED ABSENCES**

#### **Instructions - Form 30-1**

#### Compensated Absences - Form 30-1

- Enter your agency ID Code (three-character) and agency name.
- Complete all information regarding the preparation and approval of this Form. If the DBF should contact someone other than the preparer about questions that may arise, please enter that person's name, title, and contact information. Keep a copy of the Form.
- Enter the six-digit AFIS fund number and fund name.
- Enter the hours of accumulated unused: 1) annual leave, 2) compensatory time, 3) holiday leave, and 4) sick time for employees in the fund.
- Enter separately the value for: 1) personal services, and 2) employee related expenditures for each type of compensated absence within each fund as applicable.
- Round all dollar amounts to the nearest whole dollar.
- The total column and rows will calculate automatically.



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Agency:							
	ID Code						
Prepared:		By:					
	Date	Employee Name			Title		
		Phone		Email			
Approved:		Ву:					
	Date	Name/Title			Email		
Fund Number	Nan	ne of Fund	Hours	Personal Services	Employee Related Expenditures	Total	
	Name						
	Annual	Leave					
	Compe	nsatory Time		_			
	Holiday	y Leave			_		
		Subtotal					
	Sick Le	eave <b>Total</b>					
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	Name						
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Agency:								
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Prepared:		By:						
	Date		Employee Name			Title		
<b>A</b>		] <sub>D</sub>	Phone			Email		
Approved:	Date	By:	Name/Title			Email		
			Tunie, Tite					
Fund Number	N	lame of	Fund	Hours	Personal Services	Employee Related Expenditures	Total	
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Prepared:						Title		
						THE		
	Phone				Email			
Approved:		By:						
	Date Name/Title					Email		
Fund Number	Name of Fund			Hours	Personal Services	Employee Related Expenditures	Total	
	Name							
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Agency:								
Г	ID Code	1	Agency Name					
Prepared:	Date	By:	F I V		Title			
	Date		Employee Name			Title		
_		_	Phone			Email		
Approved:		By:						
	Date		Name/Title			Email		
Fund Number	N	ame of	Fund	Hours	Personal Services	Employee Related Expenditures	Total	
	Name							
	Annı	ual Leav	ve					
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