STATE OF ARIZONA
CLOSING PACKAGE
G - COMPENSATED ABSENCES
Overview

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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), <u>NO</u> 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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Instructions - Form 30-1

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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.

STATE OF ARIZONA
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G - COMPENSATED ABSENCES
Summary - At June 30, 2022

Agency: _____ ID Code   _____ Agency Name

Prepared: _____ Date   By: _____ Employee Name   _____ Title

_____ Phone   _____ Email

Approved: _____ Date   By: _____ Name/Title   _____ Email

Fund Number	Name of Fund	Hours	Personal Services	Employee Related Expenditures	Total
_____	_____ Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	_____ Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	_____ Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
Page Total		_____	_____	ER% _____	

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Summary - At June 30, 2022

Agency: _____ _____
ID Code   Agency Name

Prepared: _____ By: _____ _____
Date   Employee Name   Title

_____ _____
Phone   Email

Approved: _____ By: _____ _____
Date   Name/Title   Email

Fund Number	Name of Fund	Hours	Personal Services	Employee Related Expenditures	Total
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
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(08/2022)   When finished, email a copy of this closing package to ACFR@azdoa.gov.

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G - COMPENSATED ABSENCES
Summary - At June 30, 2022

Agency: _____ ID Code   _____ Agency Name

Prepared: _____ Date   By: _____ Employee Name   _____ Title

_____ Phone   _____ Email

Approved: _____ Date   By: _____ Name/Title   _____ Email

Fund Number	Name of Fund	Hours	Personal Services	Employee Related Expenditures	Total
_____	Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
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STATE OF ARIZONA
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G - COMPENSATED ABSENCES
Summary - At June 30, 2022

Agency: _____ _____
           ID Code   Agency Name

Prepared: _____ By: _____ _____
      Date   Employee Name   Title

                       _____ _____
                       Phone   Email

Approved: _____ By: _____ _____
      Date   Name/Title   Email

Fund Number	Name of Fund	Hours	Personal Services	Employee Related Expenditures	Total
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
_____	Name _____				
	Annual Leave	_____	_____	_____	_____
	Compensatory Time	_____	_____	_____	_____
	Holiday Leave	_____	_____	_____	_____
	Subtotal	_____	_____	_____	_____
	Sick Leave	_____	_____	_____	_____
	Total	_____	_____	_____	_____
Page Total		_____	_____	**ER%** _____	_____