

DOCUMENT ISSUE

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Federal City College: Effect of Revised Academic Year on Payroll Plan. B-167006. April 8, 1977. 2 pgs.

Decision re: Federal City College; by Robert P. Keller, Deputy Comptroller General.

Issue Area: Personnel Management and Compensation: Compensation (305).

Contact: Office of the General Counsel: Civilian Personnel.

Budget Function: General Government: Central Personnel Management (805).

Authority: 31 D.C. Code 1603. B-178702 (1974).

Charles E. Davis, Accounting Officer, Budget and Management Systems, Washington, D.C., requested GAO's views concerning the propriety of certifying payroll vouchers for faculty members for the 10th month of the academic year. Although the academic year was changed from 10 to 9 months, the payment is proper, and would accommodate the change in academic year. (RRS)

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DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D.C. 20548**

FILE: B-167006

DATE: April 8, 1977

**MATTER OF: Federal City College - Effect of revised academic
year on payroll plan**

DIGEST: Board of Higher Education, which has authority to establish method of compensation and salary levels, subject to approval of Mayor of the District of Columbia, under the provisions of 31 D.C. Code 1603, changed academic year of Federal City College from 10 months to 9 months. Since faculty members were paid a salary for the academic year, and the Board had authority to change the period of the academic year, no objection is raised to the method chosen to accommodate the salary payments to the change in the academic year made in 1976.

Mr. Charles E. Davis, Accounting Officer of the Office of Budget and Management Systems, District of Columbia Government, requests our views as to the propriety of certifying payroll vouchers for faculty members of the Federal City College of the District of Columbia for the period of May 16 through June 15, 1976.

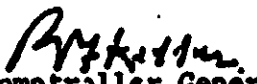
The method of compensation and salary levels for the faculty members are established by the Board of Higher Education, subject to the approval of the Mayor of the District of Columbia, under the provisions of 31 D.C. Code 1603 (1973). Although faculty members had been compensated on the basis of a 10-month school year, receiving 1/20 of their annual salary for each semi-monthly period of service, the Board of Higher Education passed a resolution, effective in 1976, changing the academic year to a 9-month period, from August 16 to May 15. This created the issue of compensating these employees for the period of May 16 - June 15, 1976, the tenth month of the original 10-month academic year, during which no actual services were performed.

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The accounting officer for the District advised us that salary payments were issued to the Federal City College faculty members on June 16 and July 1, 1976, subject to the decision to be issued by this Office. These two payments were computed in accordance with a proration over the entire academic year of the amounts earned versus those paid, on the basis of 1/18 of the annual salary (the rate at which earned) compared to 1/20 of the annual salary (the rate at which prior payments had been made). The computed difference was paid to the faculty members over the two periods in question.

In B-178702, March 13, 1974, a case involving the D.C. Public School teachers, we recognized the fact that the periods during which salary is earned can differ from the periods in which salary is paid. That decision concerned payments made to teachers over a 12-month period for services rendered during a 10-month school year.

Applying that decision to the present case, we believe that the two payments made to the faculty members June 16 and July 1, 1976, were also proper under analogous circumstances. Since the faculty members were paid a salary for the academic year, and the Board had authority to change the period of the academic year, as well as to set the compensation levels, we see no objection to the method chosen to accommodate the salary payments to the change in the academic year made in 1976.


Deputy Comptroller General
of the United States