

OREGON ACCOUNTING MANUAL

<div style="display: flex; align-items: center;"> <div style="font-size: 2em; font-weight: bold; margin-right: 10px;">DAS</div> <div style="font-size: 0.8em; font-weight: normal; line-height: 1;"> DEPARTMENT OF ADMINISTRATIVE SERVICES </div> </div> <p style="margin-top: 20px;">STATEWIDE POLICY</p>	NUMBER 45.15.00	SUPERSEDES 45.15.00 PO 45.15.00 PR Dated 08/15/2001
	EFFECTIVE DATE MM/DD/YYYY	PAGE NUMBER Pages 1 of 3
Division Chief Financial Office	REFERENCE/AUTHORITY ORS 291.405 ORS 291.407 ORS 292.026 ORS 292.036 ORS 320.550	
Policy Owner Office of the State Controller Oregon Statewide Payroll Services (OSPS)		
SUBJECT Payroll Accounts Reimbursement	APPROVED SIGNATURE	

PURPOSE

This policy provides guidance to agencies on the reimbursement of the joint payroll account and mass transit accounts for each payroll period.

APPLICABILITY

This policy applies to all state agencies that are subject to the Oregon Accounting Manual (OAM), as outlined in [OAM 01.05.00 Introduction: Scope and Applicability](#). If any provisions of OAM policies or procedures conflict with bargaining agreements, the provisions of bargaining agreements would supersede OAM guidance.

FORMS/EXHIBITS/INSTRUCTIONS

None.

DEFINITIONS

Joint Payroll Account: The account in the State Treasury established by statute for the purpose of funding payroll expenses of agencies whose payrolls are processed by Oregon Statewide Payroll Services (OSPS). Agencies must reimburse this account for those expenses.

Mass Transit Account: The mass transit account is established in the general fund of the State Treasury and was established by statute for the purpose of funding mass transit expenses. Oregon Department of Administrative Services assesses state agencies and provides money from those assessments to mass transit districts.

Payday: Payday is normally the first day of the month, except for supplemental payrolls. When the first day of the month falls on a Saturday, Sunday or a holiday, payday is the prior workday.

Refer to **OAM 65.00.00** Glossary for definitions.

EXCLUSIONS AND SPECIAL SITUATIONS

None.

POLICY

101. Agencies served by Workday Payroll System will reimburse the **Joint Payroll Account** and the Mass Transit Account for their respective payroll costs by **payday** for each payroll processing run.

PROCEDURE

102. The Workday Payroll System prepares vendor and payroll checks and reports. The Workday Payroll System transmits reports and provides the Statewide Financial Management Application (SFMA) reimbursement amounts.
103. SFMA reimbursement amounts (accounts receivable) are reconciled by Statewide Financial Management Services (SFMS) Operations unit to the Workday information by payroll run, taking into consideration timing options for payroll run 2. For agencies that need detailed information from their subsidiary system, agencies can run the following Workday report for summarized information to accommodate this need: **PAY | Summarized Cost Allocation by Agency, Cost Center, Grant, Project – Matrix**. Detailed information can be reviewed using the following reports: **PAY | Detailed Cost Allocation by Worker Deductions** and **PAY | Detailed Cost Allocation by Worker Earnings**. It is the responsibility of the agency to reconcile the original total dollars from Workday to the SFMA interface file. To access the interface file, see **OAM 45.17.00**. SFMS Operations will also verify totals for these agencies to assure the SFMA accounts receivable agency totals equal the agency total payroll accounts payables.
104. By **payday**, all payroll information will be interfaced to SFMA so that SFMA can automatically reimburse the DAS **Joint Payroll Account**. When agency funds are available (which should be no later than pay day), SFMA automatically reimburses the DAS **Joint Payroll Account** for the appropriate amount based on the Workday Payroll information.
105. After SFMA receives the Workday payroll information, it generates the appropriate Mass Transit contributions, which automatically reimburse the Mass Transit Account. For any agencies not on SFMA, Workday Payroll System generates the Mass Transit amount and creates a check, which is deposited into the Mass Transit Account by the DAS Oregon State Payroll Services (OSPS) team.
106. If an agency's cash position does not permit prompt reimbursement of payroll and Mass Transit, a request for temporary delay should be sent to the State Controller.
107. The request, signed by the agency head, should address the reasons for the delay, the expected payment date, the likelihood of future deficiencies, and the corrective action planned.

108. It is not appropriate for an agency to postpone the liquidation of payroll payables without following the procedures identified in 106. and 107. above.
109. SFMS Operations monitors receivable balances and reports to OSPS any outstanding reimbursements over 45 days old. OSPS reports outstanding reimbursements over 45 days old, by pay date and amount, to the State Controller and the Budget and Management Division administrator.
110. The state controller pursues delinquent accounts.

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