

OREGON ACCOUNTING MANUAL		Number 45.15.00.PR
Oregon Department of Administrative Services State Controller's Division		Effective Date August 15, 2001
Chapter	Payroll	.1 OF .1
Part	Payroll Accounts Reimbursement	
Section		Approval Signature on file at SCD

Authority **ORS 291.405**
 ORS 291.407
 ORS 292.026
 ORS 292.036

- .101 **Oregon State Payroll Services (OSPS)** prepares vendor and payroll checks and reports. The **Oregon State Payroll Application (OSPA)** transmits reports and provides the **Statewide Financial Management Application (SFMA)** reimbursement amounts.
- .102 SFMA reimbursement amounts (accounts receivable) are reconciled by **Statewide Financial Management Services (SFMS)** Operations unit to the OSPA information by payroll run, taking into consideration timing options for payroll run 2. For agencies that need detailed information from their subsidiary system, OSPS provides a file of the payroll data to accommodate this need. It is the responsibility of the agency to reconcile the original total dollars from OSPA to the new SFMA interface file. SFMS Operations will also verify totals for these agencies to assure the SFMA accounts receivable agency totals equal the agency total payroll accounts payables.
- .103 By **pay day**, all payroll information will need to be interfaced to SFMA so that SFMA can automatically reimburse the OSPS Joint Payroll Account. When agency funds are available (which should be no later than pay day), SFMA automatically reimburses the OSPS Joint Payroll Account for the appropriate amount based on the OSPA information.
- .104 After SFMA receives the payroll information, it generates the appropriate Mass Transit contributions, which automatically reimburse the Mass Transit Account. For any agencies not on SFMA, OSPA generates the Mass Transit amount and creates a check, which is deposited into the Mass Transit account.
- .105 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.
- .106 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.
- .107 It is not appropriate for an agency to postpone the liquidation of payroll payables without following the procedures identified in .105 and .106 above.
- .108 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.
- .109 The State Controller pursues delinquent accounts.