RELATIONAL STATEWIDE ACCOUNTING AND REPORTING SYSTEM (R*STARS)

OVERVIEW

R*STARS is the state's accounting application. With ADPICS (the state's purchasing application), R*STARS is also known as SFMA (Statewide Financial Management Application). The general ledger data in R*STARS is used in the preparation of the state's Comprehensive Annual Financial Report (CAFR) and in the preparation of the state's biennial budget.

OSPA sends summary payroll data to R*STARS. Then, R*STARS automatically enters several sets of transactions, including:
- Creating accounts receivable for the Department of Administrative Services (DAS)
- Transferring cash from each R*STARS agency to DAS to reimburse the Joint Payroll Account and pay mass transit taxes
- Recording the payroll expenses for each agency, including employee and employer taxes

RELATIONSHIP TO OSPA

After each final payroll run, OSPA summarizes the payroll expenses by agency, fund, PCA, index, grant, project and comptroller object. With the exception of Lottery, Department of Transportation and Department of Corrections, OSPA then interfaces this financial data to R*STARS.

OSPA assigns payroll related costs to specific agency accounting codes in three different ways:

1. Each employee may have up to four PCA/index combinations in the PPDB (LABOR COSTING and PCT on the OSPA P030 Job Status Data screen). OSPA will prorate all direct and indirect salary costs to the P030 LABOR COSTING, based on the PCT, unless the P003 or P004 Time Capture or P050 Gross Pay Adjustments on File screens contain override codes. The format is AYPPPPPIIIII (AY = appropriation year, PPPPP = PCA and IIIII = index).

2. The agency can enter additional PCA / index combinations in the override field on the P050, P003 and P004 screens. The format is the same as the P030 – AYPPPPPIIIII.

3. Finally, an agency can use the 20-character work charge field on the P050, P003 and P004 screens to charge the hours to a specific grant, project or both a project and a grant. The entry begins with GNT (grant), PJT (project) or GAP (both grant and project). The format is GNTgrant#ph, PJTprjct#ph or GAPgrant#ph,prjct#ph.

OSPA maintains PCA, index, grant and project tables. Unless the override on the P003, P004 or P050 screen has an X, OSPA will validate the coding entered on the applicable R*STARS table(s).

OSPA uses the pay types to assign an R*STARS Comptroller Object. Regular pay includes paid leaves because they neither increase nor decrease an employee's monthly salary.

PRIOR PERIOD CORRECTIVES

In OSPA we can set correctives for prior payroll months. R*STARS does not re-open prior months when the data interfaces to R*STARS from OSPA. All transactions will post to the current open accounting month in R*STARS, regardless of the payroll month affected in OSPA.

R*STARS ENTRIES

Payroll batches interface to R*STARS immediately after each final payroll run. They remain on the R*STARS 530 View Batch Headers screen until the EFF DATE on the 97 System Management Profile matches the EFF DATE on the batch header for the payroll transactions. At that time they begin processing during the nightly R*STARS batch cycle. When the transactions pass all edits during a batch cycle, they post to the financial tables. Those that error out remain on the 530 until the error is resolved.

A series of transactions result from the interface:

1. The batches from OSPA have transactions with t-codes 850 and 851. T-code 850 records a payroll expense payable for the R*STARS agencies. T-code 851 records an accounts receivable for DAS. This transaction will reimburse the Joint Payroll Account and trigger the mass transit tax calculation and create the AP/AR transactions.

2. After the accounts payable / receivable batches successfully process, R*STARS automatically generates balanced transactions with t-codes 857 and 858. T-code 857 records a cash expenditure and reduces the agencies' payables and cash. T-code 858 records a payment for the DAS account receivable.

3. When the transactions with t-codes 850 and 851 process, R*STARS also generates mass transit tax transactions with t-codes 850 and 859. If there are no edit errors on the t-code 850 transactions, the mass transit batches generally process during the same night and never appear on the 530 screen. T-code 850 sets up an agency payable. T-code 859 sets-up a DAS receivable.

4. After the mass transit accounts payable / receivable batches successfully process, R*STARS automatically generates balanced transactions with t-codes 862 and 863. T-code 862 records a cash expenditure and reduces the agencies' payables and cash. T-code 863 records a payment for the DAS account receivable.

The payroll batches have either batch type 8 or batch type 9:
*   All payroll transactions, except statistical hours, post with a batch type 8. They do not need to be released.
*   Statistical hours post with batch type 9. A staff member with a user class 27 or 28 must release them.

TRANSACTION CODES

The transaction codes used include:

Initial Payroll Batches

The data from OSPA creates transactions with t-codes 850 and 851:

850 -- T-code 850 posts as follows:

DR 3500 Cash Expenditure
    CR 1216 Payroll Payable

Document number for payroll = PA + agency number + current month + payroll run
    e.g., PA107101 = payroll transactions for agency 107, October run 1

Document number for mass transit = PM + sequential number from the D59 Current Document
    Number Increment

The transactions with t-code 850 are the only ones that agencies can change from the 530 screen. See Attachments, SFMS Payroll Matrix for the fields that they may change. They cannot delete transactions.

851 – The interface also uses t-code 851 to set-up accounts receivable for DAS. These transactions reimburse the Joint Payroll Account for payroll expenses:

DR 0507 Payroll Account Receivable
    CR 0075 Cash in Suspense Account at Treasury

Document number = RP + agency number + current month + payroll run
    e.g., RP213101 = AR due from Criminal Justice (agency 213) to DAS

Payroll Payable Balanced Transactions

After the accounts payable / receivable batches successfully process, R*STARS automatically generates balanced transactions with t-codes 857 and 858:

857 -- T-code 857 liquidates the agency payroll payable:

DR 1216 Payroll Payable
    CR 0070 Cash on Deposit with Treasury

Document number = PI + a sequential number from the D59

The entire document must be error-free to process. All of the transactions will remain on the 530 until all errors are resolved.

858 -- T-code 858 records a payment for the DAS account receivable:

DR 0075 Cash in Suspense Account at Treasury
    CR 0507 Payroll Account Receivable

Document number = PI + a sequential number from the D59

Mass Transit Payable

When the transactions with t-codes 850 and 851 process, R*STARS also generates mass transit tax transactions with t-codes 850 (see Initial Payroll Batches above) and 859. T-code 859 posts with:

DR 0507 Payroll Account Receivable
    CR 3101 Accrued Revenue

Document number = PM + sequential number from the D59

Mass Transit Payable Balanced Transactions

After the mass transit accounts payable / receivable batches successfully process, R*STARS automatically generates balanced transactions with t-codes 862 and 863:

862 -- T-code 862 liquidates the agency payable:

    DR 1216 Payroll Payable
        CR 0070 Cash on Deposit with Treasury

    Document number = PT + sequential number from the D59

    Often, these transactions are in the same batch with the t-code 857 and 858 transactions that reimburse DAS for the payroll expenses.

863 -- T-code 863, records a payment for the DAS account receivable for mass transit taxes:

    DR1 0070 Cash on Deposit at Treasury
        CR1 0507 Payroll Account Receivable
    DR2 3101 Accrued Revenue
        CR2 3100 Cash Revenue

    Document number = PT + sequential number from the D59

Statistical Hours

The statistical hours interface with t-code 599. The document number = SH + agency number + current month + payroll run

MASS TRANSIT TRANSACTIONS

The employee's wages are subject to mass transit tax when the employee's official workstation is within the boundaries of a valid mass transit district. Each district has an assigned code cross-referenced with the city-county codes for work locations across the state. Each position has a mass transit district code in PPDB. The OSPA P030 screen displays the code for each employee. OAM 50.60.00.PR Mass Transit Tax lists the current districts.

ORS 291.405 and 291.407 directs DAS to determine the rate and pay the mass transit tax to districts where state employees work. The current rate is in OAM 50.60.00.PO Mass Transit Tax.

For SFMA agencies, R*STARS uses the employee's subject hours and mass transit district from OSPA and the REFERENCE DATA from the R*STARS D54 System Parameters Profile, TABLE ID: MTTA screen.

```
1 - DOCUMENTATION                                                        _ 8 x
File  Edit  Transfer  Fonts  Options  Macro  View  Window  Help
[toolbar icons]  PA1 PA2 PA3  ENT CLR

SD54   UC: 24                  STATE OF OREGON              09/30/09 01:36 PM
LINK TO:                   SYSTEM PARAMETERS PROFILE                     PROD



            TABLE ID: MTTA
               KEY 1: C
               KEY 2:
               KEY 3:

            TITLE: TILLAMOOK COUNTY TRANSIT DISTRICT CODE

      REFERENCE DATA: 983100 00 0701 00060




                                              STATUS CODE: A
  EFF START DATE: 07012002   EFF END DATE:       LAST PROC DATE: 08192002
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
```

The fields in the REFERENCE DATA include:
- DAS project and phase numbers
- Month and year effective
- Percent to use, ###.##%

IDENTIFYING ERRORS

If a payroll transaction encounters R*STARS edit errors, it will remain on the R*STARS 530 screen until the errors are resolved. Because the batches may be very large, it may be time-consuming and difficult to find the errors on-line. The DAFR2151 R*STARS Error Report lists the transactions with errors and a description of the error. Agencies may choose to receive this report after each nightly batch cycle.

ADJUSTMENTS TO R*STARS TRANSACTIONS

Errors discovered after the t-code 850 transactions post should be adjusted with balanced t-codes 415 and 416.

RESOURCES

AUTHORITY / REFERENCES

Oregon Revised Statues (ORS), https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx
> 291.405, 291.407 Mass Transit Assessment (state agencies)
> 292.014 to 292.036 Procedure for Payment for Salary and Expenses of State Officers and
> > Employees

Oregon Accounting Manual (OAM), http://www.oregon.gov/DAS/Financial/Acctng/Pages/OAM.aspx
> 45.15.00.PO and 45.15.00.PR Payroll Accounts Reimbursement
> 45.17.00.PO Payroll Data Integrity
> 50.60.00.PO and 50.60.00.PR Mass Transit Tax

FORMS

REPORTS

B500A and B500C EXAS/OSPS Detail Labor Distribution and Prorate,
> http://www.oregon.gov/das/Financial/Payroll/Documents/B500A.pdf
XREF90, XREF90C, XREF91, XREF91C, XREF92, XREF92C, XREF93, XREF93C, XREF94,
> XREF95, XREF96, XREF96C, XREF99 SFMS Cost Distribution Reports,
> http://www.oregon.gov/das/Financial/Payroll/Documents/XREF90.pdf
DAFR2151 R*STARS Error Report,
> http://www.oregon.gov/das/Financial/AcctgSys/Documents/chapter9.pdf

ATTACHMENTS

SFMS Payroll Matrix

REVISION HISTORY

Date	Rev. No.	Modification
12/08/06	1.0	Original

Date	Rev. No.	Modification
10/02/09	1.1	Periodic review, Mass Transit
02/09/10	1.2	OAM 50.60.00
05/12/16	1.3	Updated web links

ATTACHMENTS
SFMS PAYROLL MATRIX

	Description of the Payroll Process		TCode	Agency/ GL	Title	Batch Type	Doc Type	Doc Number
Payroll Expendi-ture Cycle	OSPA interfaces **payroll exp** to SFMA **AND**		850	Agency 3500/1216	Recognize Payroll/MT Expend for SFMA Agy (MT = Mass Transit)	**8**	PA	agy + CM + run#
					Fields that can be changed while this batch is on the 530 screen: PCA, Index, AY, Grant #, Project #, Fund, Doc Date, Service Date, Comp Obj, Agy Obj, CL, Prop#, Inv. #, Inv. Date, Description, Agy Code 1, 2, & 3, RTI, Contract #, Appn #, MPCD, and Effective Date	**some fields can be changed NO Batch release required**		
	creates Accounts Receivable record for Agency 107.		851	107 0507/0075	A/R For Payroll Fund by Agency	**8**	RP	same as tc850
						Agency 107 only		
	After the Tcode 850 transactions post, the next transactions are generated:							
	Based on posted TC850 trans, the DAFM386 Payroll Generator creates the transfer transactions (TC857/858) for the amount the agency owes OSPS.		857	Agency 1216/0070	SFMA Agy Pmt For Payroll Payable	**8**	PI	incremented
						***no agency changes allowed NO Batch release required**		
			858	107 0075/0507	Recognize Pmt by SFMA Agy for Payroll Rec	**8**	PI	incremented
						***no agency changes allowed NO Batch release required**		
Mass Transit Expendi-ture Cycle	Also based on posted TC850 transactions, the DAFM399 Mass Transit calculator program calculates the mass transit amount and generates the Mass Transit expenditure transactions TC850 and the Receivable due to OSPS TC859.		850	Agency 3500/1216	Recognize Payroll/MT Expend for SFMA Agy (MT = Mass Transit)	**8**	PM	incremented
					Fields that can be changed while this batch is on the 530 screen: PCA, Index, AY, Grant #, Project #, Fund, Doc Date, Service Date, Comp Obj, Agy Obj, CL, Prop#, Inv. #, Inv. Date, Description, Agy Code 1, 2, & 3, RTI, Contract #, Appn #, MPCD, and Effective Date	**some fields can be changed NO Batch release required**		
			859	107 0507/3101	Amt Due From Agencies for Mass Transit	**8**	PM	incremented
						Agency 107 only		
	After the Tcode 850 transactions post, the next transactions are generated:							
	Based on posted TC850 trans, the DAFM386 Payroll Generator creates the transfer transactions (TC862/863) for the amount the agency owes OSPS. See D54, key MTTA, for mass transit codes.		862	Agency 1216/0070	SFMA Agy Pmt for Mass Transit Payable	**8**	PT	incremented
						***no agency changes allowed NO Batch release required**		
			863	107 0070/0507 3101/3100	Recognize Pmt by SFMA Agy/**Mass Tran** Rec	**8**	PT	incremented
						***no agency changes allowed NO Batch release required**		
Statistical Hours	Records units accumulated directly from interface.		599	Agency 9010/9011	Record Units (Statistics) Accumulated	**9**	SH	incremented
						Agency changes allowed; AGENCY RELEASE REQUIRED		

revised 01/29/07

NOTE: **Type 8** payroll batches do NOT need to be released by the SFMA agency. **Type 9** payroll batches (statistical hours) DO need to be released by the SFMA agency.

* **The Agency should <u>NOT</u> go into these batches with an F4.** These batches include transactions for the agency and also for agency 107. IF F4 is used to look at these transactions, the batch will error out - agency personnel do not have security for agency 107. If this inadvertently happens the analyst should be notified. The analyst will review and verify what has happened and have the appropriate SFMS staff person F10 the agency 107 transaction(s) so the batch will post.