

OREGON ACCOUNTING MANUAL	
Subject: Accounting and Financial Reporting	Number: 05.35.00.PO
Division: State Controller's Division	Effective date: February 12, 2008
Chapter: Relational Statewide Accounting and Reporting System (R*STARS)	
Part: Transaction Code Structure	
Section:	
Approved: John Radford, State Controller	Signature on file at SCD

Authority [ORS 291.015](#)
[ORS 293.590](#)
[ORS 293.595](#)

Maintenance of Transaction Code Profiles

- .101 Statewide Financial Management Services (SFMS) Operations is responsible for maintaining the transaction code profiles in the Relational Statewide Accounting and Reporting System (R*STARS). Statewide Accounting and Reporting Services will provide advice and assistance to SFMS Operations to ensure that transaction code profiles are established in accordance with **generally accepted accounting principles**.

Agency Management's Responsibility

- .102 Agency fiscal management is responsible for ensuring that fiscal staff make appropriate decisions regarding the use of transaction codes in order to ensure the accuracy and consistency of statewide financial reporting.