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Advanced Purchasing and Inventory Control System (ADPICS) - a system that addresses the purchasing, receiving, inventory control, and accounts payable requirements of government environments.

Accounts Payable - a legal liability of the State that reflects amounts for goods and services received but not entered into R★STARS as a voucher. Accounts payable are non-vouchered payables but not including amounts due to other funds, transfers to other agencies or amounts due to other governments.

Accounts Receivable - an asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrued Revenues - revenues earned (e.g., goods and services have been provided to the customer) but not yet collected. Reporting requirements may limit the definition of receivables to a time period for which the related monies are received.

Acquisition Method - the manner in which a fixed asset is acquired. Typical examples are donations, purchases, leases, trade-ins or transfers.

Ad Hoc Reports - reports that are not generated as a normal part of running the system processes (e.g., control reports) and cannot be requested by the user through the Report Request Profile (91) (e.g., requestable reports). These reports are specialized in nature and designed on an as needed basis. They are not intended to be run on a recurring basis (e.g., daily, weekly or monthly).

Administrative Appropriation - Nonbudgeted - high level budgets which are not authorized by the Legislature and used as internal spending controls within the R★STARS system. These appropriations are approved by Fiscal Policy Analysis Division and will generally be established as requested by the agency.

Administrative Appropriation - Non-Limited - high level budgets which are authorized by the Legislature which may be adjusted during the course of the biennium without Emergency Board action.

Advances - cash advanced by a state agency which will remain a receivable until the cash has been returned or otherwise accounted for. Does not include advances or loans to another state agency or fund.

Advances Between Funds/Agencies - advances are long-term loans from one fund/agency to another fund within the agency or another agency.

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Advances from Another Fund - long-term amounts owed by a fund to another fund. Offsetting account is Amounts to be Provided for Payment of Long-Term Liabilities. The other fund should contain a corresponding entry in account Advance to Other Fund.

Advances from State General Fund - a long-term liability account used to show loans which must be repaid to the State General Fund. Offset is account Amounts to be Provided for Payment of Long-Term Liabilities.

Advances to Other Agencies - long-term amounts owed to a particular state agency by another state agency. The other agency should recognize the liability in account Advances from Another Agency during the same period.

Advances to Other Funds - noncurrent portion of long-term interfund receivables are reported as advances. Long-term amounts owed to a fund by another fund.

Agency - equates to the existing agency number in the State's accounting manual. Agency is the first level of the Organization structure. Any elected or appointed state officer, board, commission, department, institution, branch, or other instrumentality of the Oregon state government whose costs are paid wholly or in part from funds held in the State Treasury. *Also means any Agency, Board, Commission, or other Governmental Unit that uses OSPS to process employee payrolls.*

Agency Budgeting - the process of allocating available agency resources to particular agency programs, organizations, funds, objects, grants and/or projects. This process is a refinement of the appropriation process to allow agencies to monitor and control their budgets in a manner that is normally more detailed than the appropriations, and is more conducive to their operation.

Agency Codes 1, 2 or 3 - are used to identify any category of internal cost reporting needs of an agency. For example, a cost category that crosses internal organization, program, project and grant boundaries may be accumulated with the Agency Code. Agency Code 1 is also used as a further breakdown of the grant structure. Agency Code 2 is also available as a further breakdown of the project structure. *Agency Code 3 is also used to record the treasury account number on cash receipt transactions.*

Agency Control Profile (25) - allows agencies control of system processes such as Reporting, Month End Closing, Cost Allocation, and Grant and Project billing. In addition, Agency Control Profile (25) defines agency-specific document match control, agency object usage, and default object codes.

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Agency General Ledger Account - provides a lower level of detail than the Comptroller General Ledger Account. These accounts are assigned by the agency to meet internal needs with a few exceptions. On Due To/Due From transactions, the Agency General Ledger specifies the Agency and Fund to which money is owed or from which money is owed. The Agency General Ledger is statewide defined for fixed assets, a *Subsystem which Oregon is currently not using*.

Agency Group - a grouping of agencies. The purpose of Agency Group is to classify similar agencies into a single group for reporting and/or security purposes.

Agency Object - an additional code available for agencies to use for accumulating and reporting expenditure revenue and statistical, information at a level determined by the agencies. The Agency Object may be more detailed, the same, or less detailed than the Comptroller Object as defined by the agency. Agency object is an optional data element .

Agency Object Group - code available for grouping similar Agency Objects as defined by the agency. Agency Object Group is an optional data element .

Agency Type - a classification of agencies. The system uses agency type to distinguish between agencies and institutions of higher education. If agency type indicates an institution of higher education, data flows through the NACUBO classification structure.

Allocation Range - the range of Indexes and/or Program Cost Account coding elements used to identify the direct cost pool that will receive distributions from the indirect cost pool being allocated during cost allocation.

Allotment - a time-related segmentation of an appropriation or agency budget. For example, allotments allow appropriations and agency budgets to be restricted to certain months or quarters to prevent or require their expenditure in a certain month or quarter.

Appropriated Fund - is a legislatively mandated segregation of funds based on the source of revenue.

Appropriation - a legal authorization granted by the State legislature to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended. *The term "appropriation" will refer to both General Fund appropriations and Other/Federal Fund limitations in R★STARS.*

Appropriation Accounting - the process of monitoring funds legally allocated by the State Legislature. Appropriation accounting is used by the *Fiscal Policy Analysis Division* to determine that state funds are spent legally.

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Appropriation Adjustment - a revision made to an agency's original appropriation by the full Legislature. An agency's request for increase in non-limited appropriations will be approved by *Fiscal Policy Analysis Division* and handled as adjustments.

Appropriation Group - maintained at the systemwide level. This element is not currently being used.

Appropriation Number - identifies each budgeted line item in the General Appropriations Act and is the lowest level of the Appropriation structure. Examples may include Executive Administration, Planning and Research, Support Operations and Examinations and Supervision.

Appropriation Profile - allows the Fiscal Policy Analysis Division to establish levels of system control for appropriations, and allows agencies to control levels of system control for agency budgets. Since this profile determines the level at which appropriations are recorded in the primary financial tables, the Comptroller and agencies must work together to establish this profile. The Appropriation Profile (20) can restrict the Appropriated Funds, Comptroller Objects and Programs used for expenditures and revenues applied against appropriations.

Appropriation Type - may cross agencies. The Appropriation Type grouping is used for systemwide reporting. This element is currently not being used, a default value is assigned.

Appropriation Un scheduling - appropriation un scheduling is an administrative reduction in an agency's appropriation(s), i.e., the Governor's Administrative Reduction Targets.

Audit Trail - refers to the manner in which a particular element of data existing in the system tables can be traced back to its source or forward to its posting position in a report. All financial transactions which have successfully passed specified edit criteria and have posted to the system financial tables are posted to the transaction History Table.

Batch Balancing - the process of ensuring that entered counts and/or amounts equal computed counts/amounts before a batch is released.

Batch Errors - errors that occur because of a problem related to a batch. These errors include out-of-balance conditions and the absence of a batch header.

Biennium - a period of two years beginning July 1 of each odd numbered year (ORS 291.202).

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Billable Budget - a balance type that appears in the Grant Financial Table and the Project Financial Table which is used to control the amount that may be billed, either through the Grant/Project Billing Subsystem or by manual posting to a grant or project. This balance type can be used to control the amount billed to the federal government or on an interagency contract. The billable budget differs from the expendable budget in that the expendable budget may provide for resources not necessarily billable to entities external to the grant or project (e.g., State funds used to match federal funds in a grant).

Cash - currency, coin, checks, warrants, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Cash should be reported in the following accounts:

Cash on Hand - currency, coin, checks, warrants, postal and express money orders and bank drafts on hand. Includes petty cash accounts, change funds, and receipts held prior to deposit.

Cash on Deposit with Treasurer - cash deposited with the State Treasury in a receipted or non-receipted account.

Cash in Bank - cash in depositories other than the State Treasury.

Cash with Fiscal Agent - deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest, other obligations, or for the purchase of investments. This account should be used only when your agency is doing business directly with the fiscal agent.

Unreconciled Deposit - cash deposited with the bank but not yet reconciled/recognized by the State Treasurer. Amounts are not available to the agency until reconciled with the Treasurer and the reclassification transaction to Cash on Deposit with Treasurer is performed.

Capitalizable Assets - fixed assets that meet the capitalization criteria for the state (\$5,000 or greater) and are included in the General Fixed Assets Account Group and the subsequent financial statement.

Capitalize Indicator - determines whether or not a transaction affects the Fixed Asset Subsystem (FAS). The capitalize indicator has three values: Capitalize (C) for fixed assets that meet the capitalization criteria for the state; Inventory (I) for assets that do not meet the state's capitalization criteria but need to be tracked (e.g., guns, calculators and other movable equipment); and Maintenance (M) for transactions that apply to maintenance expenses of a fixed asset. If the transaction has a value of C, I or M in the C/I field and meets the capitalization policy, the system automatically sends the financial information from the expenditure transaction to FAS.

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Cash Basis Function - This element is not being used in the State of Oregon.

Cash Control - ensures that expenditures do not exceed available cash balances. Cash Control is implemented on a fatal, warning, or ignore basis.

Cash Fund Profile (D73) - a method to combine funds for cash control purposes at a level above the Agency Fund level (D23). This profile is optional. It only needs to be established if an agency needs to control cash at a level other than the Appropriated Fund (D22) or Fund (D23).

Cash Management Improvement Act (CMIA) - The CMIA of 1990 provides for payment of interest on excess federal funds or for state funds expended in excess of federal funds received. CMIA applies to those expenditures that are automatically charged to a grant. Funds are available for draw down based on a pre-determined clearance pattern.

CFDA - Catalog of Federal Domestic Assistance.

Chart of Accounts - the set of accounts used by an agency. The chart of accounts may include any combination of the R ★ STARS coding elements including Comptroller General Ledger Account, Agency General Ledger Account, Comptroller Object, Agency Object and Fund. The chart of accounts for an agency provides the structure used for reports and inquiries produced by R ★ STARS.

Classification Structure - used to classify R ★ STARS data elements that includes the Fund, General Ledger Account, Object, Appropriation, Program, NACUBO function, Organization, Project and Grant structures. Classification structure provides the ability to separate and summarize R ★ STARS information multiple ways and to meet the reporting requirements of agencies, the Legislature, the Federal Government, the Comptroller's Office and GAAP.

Coding Reduction - utilizing one element to infer many elements during the coding processes. Elements in R ★ STARS that provide coding reduction include Index, Program Cost Account, Appropriation Number, Grant Number, Grant Number/Phase and Project Number/Phase.

Comptroller Object Profile (D10) - the lowest statewide level in the Object structure established for revenue and expenditure events that cross agencies or have significant dollar amounts.

Comptroller Object (Expenditures) - the lowest level in the Object structure for systemwide accounting purposes. Examples include Regular Employee Salaries, Temporary Employee Salaries, Academic Salaries, Overtime Payments.

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Comptroller Object (Revenue) - the lowest level in the Object structure for systemwide accounting purposes. Examples include Personal Income Taxes, Park User Fees and Vehicle Licenses.

Comptroller Object Group (Expenditures) - code available for grouping similar Comptroller Objects. Examples include Classified/Unclassified Salary/per-diem, Temporary Appointments, or Social Security Taxes.

Comptroller Source/Group (Revenue) - a grouping of Comptroller Objects. Comptroller Source Groups are used as the first level of reporting for budgetary information.

Contract - refers to a legally binding agreement between two or more parties. In R★STARS, a contract may be used to isolate, budget and track expenditures separate from other classification elements such as Grant, Project or Fund.

Control Profiles - a profile used to monitor system processes such as transaction processing, Appropriation control or Grant and Project billing. A control profile differs from a descriptive profile, in that it plays a significant role in controlling system posting and other processes.

Control Report - a report generated as a normal part of running the system processes. Examples of control reports include transaction listings from the Grant/Project Billing and Cost Allocation Subsystems and daily system monitoring reports used by R★STARS central support. These reports are not requestable and are generated by batch programs to allow monitoring of the processes in those programs.

Control Type Indicators - indicators that determine the level of severity for fund control errors. These control level indicators normally have values for fatal, warning and ignore.

Cost Allocation - the distribution of overhead or indirect costs that cannot be conveniently defined to a direct cost pool at the time of incurrence. Examples of overhead or indirect costs include utility costs, supplies, or rent. In addition, Comptroller General Ledger Accounts such as encumbrances, may also be allocated.

Data Classification Structure - a report-oriented vehicle in the accounting system which defines and groups accounting information for data-capturing and reporting. After these elements are input into the accounting system, they can be summarized to provide financial management information, such as total tax revenue collected by the state, payments made on a particular bond issue, the amount of appropriations expended and/or encumbered by a given agency, etc.

Data Related Errors - errors related to invalid coding of a transaction. Data related errors include invalid Index, invalid Comptroller Object and inactive Fund.

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Deferred Revenues - revenues received but not yet earned. Deferred revenues are liabilities of the State until they have been earned. An example of deferred revenue would be the receipt of grant monies before the related grant expenditure occurs.

Deposit Reconciliation - provides the capability to monitor the deposit transactions that have successfully posted in R★STARS against the deposits that have been presented to the bank. After each bank has posted deposits, a bank tape is presented to the State identifying the cleared deposits. Data from each bank is consolidated into the Daily Bank File. Posted R★STARS transactions, extracted from the Daily History File, are written to the Deposit Control Table.

Depreciation - (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is charged off as an expense.

Descriptive Profile - provides information for R★STARS elements such as titles. A descriptive profile differs from a control profile, in that it does not play a significant role in controlling system posting and other processes. However, there are exceptions such as Agency Profile (D02).

Detectable Errors - errors that are detectable by R★STARS. Detectable errors include Data Errors, Fund Control Errors and Batch Errors. Errors not detectable by R★STARS include valid but incorrect coding of an Index, improper coding of a transaction amount and transactions posted that should not have been posted.

Direct Cost Pool - a group of coding elements that uniquely identifies an accumulation of expenditures that are directly associated with those coding elements. Direct cost pools are used to accumulate expenditures not allocated to other cost pools. Direct cost pools also receive allocations of costs from indirect cost pools.

Direct Deposit - a deposit made directly to a payee's bank account through the Automated Clearing House (ACH).

Disposition Method - the method used to dispose of a fixed asset. The disposition method associated with a fixed asset identifies how it was disposed (e.g., sold, destroyed, stolen or transferred).

Distribution Base - a group of coding elements that identifies those expenditure accounts to which a distribution rate is to be applied or from which calculations are made to determine the

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amount of the cost allocation. These coding elements include Index, Program Cost Account and Comptroller or Agency Object.

Distribution Type - the method used to distribute indirect costs identified in the distribution base. Distribution types include standard rate, standard cost per unit, standard amount, fixed percentage and calculated percentage.

Document Financial Table Support - indicates General Ledger Accounts whose transactions are posted to the Document Financial Table. Accounts that are currently supported in the Document Financial Table include accounts receivable, encumbrances, and pre-encumbrances.

Document Tracking Subsystem (DTS) - provides the ability to approve documents and to track the current status of documents.

Effective Date - the date that the transaction should be posted to the books. For example, a transaction may have occurred on April 30, but it was not entered into the system until May 12. In order to correctly reflect the books as of the end of April, the transaction should be entered with an Effective Date of April 30.

Emergency Board Adjustments & Transfers - A revision made to an agency's original appropriation by the Legislative Emergency Board. The Emergency Board may also establish a new appropriation. The Emergency Board meets on a quarterly basis.

Encumbrance - commitments (legal obligations) of the State related to unperformed executory contracts for goods and services.

Error Classification - the classification of errors by type and severity. There are two types of errors: Data Related Error and Fund Control Errors. These errors can have different levels of severity: fatal, warning and ignore. See definitions for Data Related Errors, Fund Control Errors and Error Severity for more information.

Error Severity - indicates whether the transaction will be posted without warning (ignore), posted with a warning (warning) or prevented from posting (fatal). Control type indicators are used to determine the severity of most fund control errors.

Estimated Revenue - is the amount of revenue an agency plans to collect within a fiscal year.

Expendable Budget - a balance type in the Grant and Project Financial Tables used to control and monitor expenditures against projects and grants. This balance type controls the total budget for grants and projects including billable and unbillable expenditures.

Expenditure Refunds - amounts received back from a payee because of overpayment of an expenditure.

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Expenditure Transfer - the movement of expenditures from one group of coding elements to another.

Fatal Errors - errors that prevent the posting of a transaction. Control type indicators determine the severity of most Fund Control Errors in R★STARS.

Financial Inquiry - an on-line inquiry that allows access to one of the financial tables. These inquiries include all of the inquiries on the Financial Inquiry Menu and Document Inquiry Menu. Examples include Appropriation Record, Document Record, General Ledger Record and Grant Record.

Financial Plan - a plan for monitoring budgets at a level below the agency budget level. Financial plans are used to provide a means of monitoring financial performance within an agency at a level not necessarily being used to control the budget.

Financial Plan Accounting - the tracking and reporting of planned and actual expenditures and/or revenues.

Financial Table - a DB2 table that contains monetary information. R★STARS financial tables include the Accounting Event Table, the General Ledger Table, the Document Financial Table, the Appropriation Table, the Agency Fund Table, the Agency Budget Table, the Grant Financial Table, the Project Financial Table, the Cash Control Table and the Property Financial Table. These tables provide the central means for storing and retrieving historical financial information in R★STARS.

Fixed Asset Category - a high level statewide classification of fixed assets such as Land, Buildings, Furniture and Equipment.

Fixed Asset Class - a statewide lower level of fixed asset classification used to segment fixed asset categories.

Fixed Asset Subclass - an agency defined categorization of fixed assets used to divide fixed asset classes into agency specific categories.

Fixed Asset Subsystem (FAS) - provides detailed subsidiary financial accounting for fixed asset accounts in R★STARS and detailed physical identification of fixed assets and inventory items. FAS is fully integrated with the financial information in R★STARS.

Fixed Asset Suspense File - stores the financial information passed to the Fixed Asset Subsystem from the core accounting component of R★STARS until that information can be

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matched with descriptive information needed to track fixed assets such as model number, location and serial number.

Fixed Asset Transaction Code (FATC) - a code used in fixed asset processing to determine the posting to the Fixed Asset Tables unlike other Transaction Codes, these are hard coded. Fixed Asset Transaction Codes are used for acquisitions, dispositions, adjustments and depreciation.

Fixed Percent Allocation - allocates the actual amount in the indirect cost pool based on a set percentage entered in the Cost Allocation Profile (22). Up to 15 fixed percentage allocation percentages may be entered. They must total 100%.

FPA - The Fiscal Policy and Analysis Division of the Department of Administrative Services responsible for the managing and monitoring of agency appropriations.

Function - the type of service performed by an agency. Functions are used for GAAP, NACUBO, LBB and Cash Basis reporting. Examples of functions include General Government, Human Services and Transportation. *In Oregon, the Function structure is reserved for tracking Oregon's benchmarks.*

Function Key - a special alphanumeric key used to perform a non-data entry function. Function keys initiate system processing, such as editing a transaction or transferring control from one R★STARS program to another. For example, upon pressing the F1 function key from a data entry screen control is transferred to the Help Screen (90).

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts. A Fund records cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. In R★STARS, Funds are used to break Appropriated Funds into agency specific components which at a minimum allow the segregation of activities within an Appropriated Fund that are accounted for in different GAAP Fund Types.

Fund Control Errors - errors generated by the system because of a lack of available cash, Appropriation, Agency Budget, Allotment, Grant Budget, and/or Project Budget

Fund Structure - the Fund structure incorporates two distinct components into its framework. The first component is the State Fund structure which allows R★STARS to capture Appropriated Fund and Cash Fund activity for the Legislature. The second component is the GAAP Fund Structure which allows R★STARS to report funds in accordance with GAAP. To achieve this dual structure, R★STARS makes use of an agency-defined Fund number which references the Appropriated Fund, Cash Fund, and the GAAP Fund. Institutions of higher education will use the NACUBO Fund structure to track their GAAP activity. The

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Fund may be inferred by the Index, Program Cost Account (PCA) or it may be entered. All other data elements in the Fund structure are referenced by profiles.

Funding Source - the resources used to purchase a fixed asset. These may include federal funds, state funds, private donations or other sources. The fixed asset funding sources are defined in the Fixed Asset Funding Source Profile.

GAAP Category - the highest level of the Object structure. GAAP Category groups similar GAAP Sources/Objects.

GAAP Category (Expenditures) - a grouping of GAAP Expenditure Objects. GAAP Category is the highest level of the R★STARS Expenditure Object structure required for systemwide GAAP reporting. Examples are Operating Expenditures and Non-Operating Expenditures.

GAAP Category (Revenue) - a grouping of GAAP revenue sources. GAAP revenue category is the highest level of the R★STARS Revenue Object structure required for GAAP reporting. Examples are Revenues, Operating Revenues and Non-Operating Revenues.

GAAP Function - a grouping of state agencies, for example, Economic and Community Development, Education, and Human Resources. GAAP Function is used for the GAAP basis reports.

GAAP Object (Expenditures) - a grouping of Comptroller Objects. GAAP Expenditure Objects will appear as line items on the GAAP basis reports produced by R★STARS. Examples are Salaries and Wages, Services and Supplies, Cost of Goods Sold, and Special Payments.

GAAP Source - groups similar Comptroller Objects for GAAP reporting.

GAAP Source (Revenue) - a grouping of Comptroller Objects. GAAP Revenue sources will appear as line items on the GAAP basis reports produced by R★STARS. Examples are Taxes, Licenses and Fines and Forfeits.

GASB - Governmental Accounting Standards Board. The independent agency established under the Financial Accounting Foundation in 1984 as the official body designed to set accounting and financial reporting standards for state and local governments.

General Ledger Account - identifies the nature of financial activities and balances. In R★STARS, General Ledger Accounts are used for balance sheet (real), operating (nominal) and memo classifications. For the balance sheet, Comptroller General Ledger Account provides the lowest level of statewide classification. For the operating statement, Comptroller General Ledger Account serves as a high level classification of financial activity and is used to separate cash and accrued activity. Comptroller Object serves as the lowest level of statewide

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classification for the operating statements. Memo classifications are accounts not reported on financial statements, such as pre-encumbrances and statistical activity.

General Fixed Assets - those fixed assets of a governmental unit that are not accounted for by a proprietary or fiduciary fund.

General Fixed Assets Account Group (GFAAG) - a self-balancing group of accounts set up to account for the General Fixed Assets of a governmental unit.

General Fund - a Fund used to account for all transactions of a governmental unit that are not accounted for in another Fund.

General Fund Appropriation - unexpended amount of General Fund appropriation.

General Fund Revenue - means all payments of money to the State Treasury that are placed to the credit of the General Fund for general governmental purposes.

Generally Accepted Accounting Principles (GAAP) - "encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time (and) includes not only broad guidelines of general application, but also detailed practices and procedures" (APB Statement No. 4, par 138). In practical usage, GAAP means accounting for economic activity in a manner consistent with professional accounting standards.

Governmental Accounting, Auditing and Financial Reporting (GAAFR) - a book published by the Government Finance Officer's Association (GFOA) that provides an overview of governmental accounting. This reference is a very useful guide and should be in the library of anyone trying to prepare GAAP financial statements.

Governmental Fund - includes the General, Special Revenue, Capital Projects and Debt Service GAAP fund types. These funds are used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities for "general government" functions. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund types from which they are paid. The measurement focus in these fund types is on the determination of financial position and changes in fund financial position rather than with net income. Governmental funds currently are recorded using the modified accrual basis of accounting.

Grant - a contribution or gift of cash or other assets from another government or private entity to be used or expended for a specific purpose, activity or facility.

Grant Category - a code that classifies grants into groups for financial reporting. The grant category is the Catalog of Federal Domestic Assistance (CFDA) number for federal grants.

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Grant Number - records and reports individual grant information. This data element identifies individual grants within a particular grant program (see Grant Category below).

Grant Object - an agency specific classification element used to segregate grant expenditures into distinct categories such as Salaries, Capital Outlay and Administration. Grant Object may be used to report expenditure to the grantor and/or control the grant budget. It is an optional feature.

Grant Phase - a further breakdown of grant expenditures. Grant Phase is normally used to segment grant time periods, such as federal fiscal years.

Grant Type - identifies the grant as federal grant-reimbursable, federal grant-advanced, state grant, or other grant. Grant type is referenced by the Grant Number Profile (D47).

Grantor- identifies the organization or individual from whom the grant was received. Examples of federal grantors include the U.S. Department of Agriculture, the U.S. Department of Commerce and the National Science Foundation.

Hard-coded - the opposite of profile driven. Hard-coded implies that a specific value is set in the program and cannot be changed without changing the program. Hard-coding is used in situations where the values are not likely to change because hard-coding is more cost efficient. If values are likely to change then they are profile driven to allow change without modifying the program.

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Help - the Help facilities are designed for use by both the novice and experienced user. They provide on-line information about error codes, data fields, and screen usage. The Help facilities are accessed by pressing F1 from any profile, inquiry or data entry screen. To exit the Help facilities, press F9. The Help Profile (90) contains the Help messages.

Index Code Profile - defines one of the primary coding reduction input elements used in R★STARS. Index infers the organization structure and can also look-up Fund, Appropriation, Grant, Project, Multipurpose Code, Agency Code 1, 2 and 3, and Program Cost Account (PCA). In addition, the Index Profile is used to define the agency budget organization level.

Indicators - normally one or two digit data elements that allow the user to adapt R★STARS to varying needs. Indicators are used to control system processes, determine required elements, control system posting, specify agency based requirements and facilitate reporting. The indicators in R★STARS appear on the profiles and are used in situations where two or more options are available to the user.

Indirect Cost Pool - used to accumulate costs that are not readily charged to a specific cost pool at the time the costs are incurred. Examples of indirect costs are rent, utilities, administrative salaries. Indirect cost pools are allocated to direct cost pools using cost allocation.

Interagency Transfer - transactions which record financial activity between agencies and/or funds, such as goods and services bought or sold.

Interrupt - the process of leaving one screen, going to another and returning to the original screen with the data intact. The interrupt facility provided by the Function Key F9 provides the capability to correct profile validation errors while entering financial transactions and related profile maintenance.

Inventoriable Assets - assets that do not meet the agency's capitalization criteria but are tracked (e.g., funds, calculators, and other movable equipment) at the agency's discretion.

Investments - include items such as Treasury bills, commercial paper, certificates of deposit, repurchase agreements, common stock, Treasury notes, and municipal and corporate bonds.

Investment in General Fixed Assets - an account in the General Fixed Assets Group of Accounts that represents the governmental unit's equity in general fixed assets. The balance of this account is subdivided according to the source of funds that financed the asset acquisition such as general fund revenues, special assessments, etc.

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Journal Entry - transactions entered to reclassify, adjust or correct account balances. Journal entries at the General Ledger level post only to the General Ledger Table. Journal entries at a lower level post to several R ★ STARS tables.

Labor Distribution Subsystem (LDS) - is a comprehensive and flexible system that is designed to address the labor costing and reporting requirements of individual agencies. Labor distribution is used to record personnel costs at a lower level of detail than that provided by the agency's payroll system for Federal grant reporting, external billing/reimbursement, and internal management requirements. *LDS is currently not used in Oregon.*

Level Indicator - identifies the level in the classification structure at which financial data is controlled and posted to the primary financial tables.

Link To - the process of quickly navigating through the system by placing the Screen ID (e.g., 24, Index Code Profile) in the Link To field and pressing Enter. Link To allows experienced users to quickly navigate the system without using the menus. Link To, unlike Interrupt, does not require that you return to the original entry screen and does not save the data from the original entry screen.

Mass Transfers - the capability to move multiple assets to another location.

Modifier Code - identifies how a document should be posted (e.g., partial or full liquidation). The modifier code is normally required on encumbrance transactions referencing pre-encumbrances and expenditure transactions referencing encumbrances.

Multipurpose Code - a code available in R ★ STARS for agency use. It is used for generating allotments. This code does not have a profile in R ★ STARS.

National Association of College and University Business Officers (NACUBO) - the organization that promulgates reporting standards for colleges and universities. NACUBO based accounting is often used to refer to accounting techniques specific to institutions of higher education.

NACUBO Category (Expenditures) - a grouping of NACUBO Expenditure Objects. NACUBO Category is the highest level of the R ★ STARS Object structure required for college and university reporting. The primary category used for college and university expenditure activity is expenditures. Expenditure transactions for colleges and universities must flow through both the GAAP and NACUBO Expenditure Object structures.

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NACUBO Category (Revenue) - a grouping of NACUBO Revenue Sources. NACUBO Category is the highest level of the R ★STARS Revenue Object structure required for college and university reporting. The primary category used for college and university revenue activity is revenues.

NACUBO Object (Expenditures) - a grouping of Comptroller Objects for universities and colleges. NACUBO Objects will appear as line items on the Statement of Changes in Fund Balances and the Statement of Current Fund Revenues and Expenditures. Examples include Salaries and Wages, Other Expenses and Capital Outlay.

NACUBO Source (Revenue) - a grouping of Comptroller Revenue Objects in NACUBO Revenue Sources which appear as line items on the Statement of Changes in Fund Balances and the Statement of Current Funds Revenues and Expenditures. Examples include Tuition and Fees, Federal Grants and Contracts and Endowment Income.

OAM - Oregon Accounting Manual

Object - a grouping of Comptroller Objects used for management purposes. An example is Revenues.

Object (Expenditures) - a grouping of Comptroller Objects used for management purposes. Examples include Personal Services, Services and Supplies, Capital Outlay, and Special Payments.

Object Level - levels defined in R ★STARS that determine how revenues and expenditures are recorded and tracked. For example, Comptroller Object is the lowest level in the Object structure for statewide accounting purposes. Agency Object may be more detailed, the same, or less detailed than the Comptroller Object as defined by an agency.

ODAS - Oregon Department of Administrative Services

Organization - a responsibility center within a government. Organizations are used in R ★STARS to monitor specific levels of control within an agency. Organization levels include divisions, sections and subsections.

Organization Code - an agency unique code used to identify a particular organizational unit. Organization codes are inferred by Indexes in R ★STARS.

Organization Levels 2-10 - the Organization structure accommodates up to nine additional levels of organization under each agency. The number of levels used is at the agency's discretion.

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OSPS - Oregon State Payroll System

Payables - liabilities incurred but not yet paid for goods and services received by a governmental unit.

Payment Document - the document which allows the payment of funds, such as a warrant or check.

Payment Processing - a process to issue warrants and/or direct deposits for payments made by the State and to track the subsequent status of those payments.

Program Cost Account (PCA) Type - identifies the type of costs accumulated in each cost pool (PCA) as either indirect costs or direct costs. Valid PCA types include direct PCA, indirect PCA, and indirect variance PCA. Direct costs pools receive costs from allocations and from direct expenditure charges. Indirect cost pools accumulate costs that are later allocated. Indirect variance PCAs are allocated whenever a variance run of cost allocation is performed.

Project Category - is a grouping of Projects that crosses agencies for systemwide reporting. It is an optional data element.

Project Number - identifies the basic project to be accounted for.

Project Type - is a grouping of projects. Projects with similar characteristics may be grouped together by type. For example, all projects relating to construction can be grouped together under a Project Type - Construction.

Project Phase - provides a further breakdown of a Project for accounting and reporting purposes.

Pre-encumbrance - transactions that are typically recorded when there is an expected or projected commitment (non-contractual) to purchase or pay for goods and services. They are recorded as memo accounts against appropriation budgetary balances for reporting purposes only. Pre-encumbrances do not reduce available appropriation spending authority.

Prepaid Expenses - expenses paid in advance of the receipt of goods or services in an exchange transaction (e.g., Prepaid Rent and Unexpired Insurance Premiums).

Primary Key - a combination of elements that uniquely identifies a record. For example, the primary key to the Program Code Profile is Agency, Appropriation Year, and Program Code. The primary key to the Agency Fund Financial Table is Agency, Appropriation Year, Appropriated Fund or Fund.

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Profile - a means by which users control R ★ STARS processing, define accounting detail and specific system capabilities, and indicate valid codes and conditions to be used in system operations.

Profile Maintenance - the act of maintaining the system profiles. Profile maintenance includes any additions, changes or deletions of the R ★ STARS profile records.

Profile-Driven - the concept of controlling system processes, transaction posting and valid values through user maintained profiles. A profile-driven system, such as R ★ STARS, allows the maximum flexibility to accommodate future change.

Program - is internal to agency operations and consists of a set of activities which focuses upon objectives measured in terms of quantitative effects (performance measures) either on specific groups of individuals, society at large or on the environment. Typical uses of programs would include Drug Enforcement, Child Abuse Deterrence, Highway Maintenance and Urban Revitalization. Programs may cross the Organization structure and be administered by multiple divisions, sections or subsections.

Program Code - an agency unique code used to identify a particular program in an agency. Program codes are inferred by Program Cost Accounts or looked up by an Appropriation Number.

Program Cost Account (PCA) Profile (26) - defines one of the primary coding reduction input elements used in R ★ STARS. PCA infers the Program structure and can look up Fund, Appropriation, Grant, Project, Multipurpose Code, Agency Codes 1, 2 and 3, Index and NACUBO Fund/Subfund. In addition, the PCA Profile is used to define the Agency Budget Program level.

Program Level - levels within the Program structure that determine how financial information is reported in R ★ STARS. Program Level 2 is generally the lowest level of the Program structure for statewide accounting purposes. Seven optional lower levels are provided for agencies or institutions who wish to record more detailed program activity.

Project - a multipurpose classification that permits the identification of unique and sometimes temporary sets of activity that require specialized reporting outside of the normal classification structure and fiscal period orientation. Examples of projects include Construction of Buildings, Interagency Agreements, or Internal Activities.

Project Phase - a division of a project normally based on timeframe. A system development project, for example may have many phases such as requirements definition, design, development and implementation. Project phases in R ★ STARS are used to allow control and monitoring of projects in distinct segments. Project phases are defined in the Project Control Profile (27).

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Project Type - an agency defined classification element that provides the ability to group projects into distinct groups. Examples would include Construction Projects and Internal Projects.

Proprietary Fund - includes the Enterprise and Internal Service GAAP fund types. Proprietary Funds are used to account for government's ongoing organizations and activities that are similar to those in the private sector. These funds are accounted for on a full accrual basis which means that they account for revenue when it is earned and expenses in the period in which they apply. The measurement focus of these funds is net income.

Receivables - asset accounts that reflect amounts due from private persons or organizations for goods and services furnished by the State (but not including amounts Due From Other Funds, Agencies, or Governments).

Recurring Transaction Index (RTI) - used as a coding reduction tool. RTIs are used to split transaction amounts to multiple Funds and Grants and to establish recurring coding blocks (like utility payments).

Recurring Transactions - transactions that recur on a scheduled or repetitive basis (e.g., rent, insurance, utilities). R ★ STARS provides the capability to automatically post these transactions to reduce manual posting.

Reject Errors - an error that causes an Input (IN) Transaction to reject. Transactions with reject errors are not processed in R ★ STARS. Examples are Batch Header Level Errors and non-numeric characters in a numeric field.

Relational Standard Accounting and Reporting System (R ★ STARS) - a system designed to integrate the State's accounting, reporting, budgetary and program/cost performance measurement systems and to establish a uniform statewide database to meet state, GAAP, NACUBO agency and legislative needs.

Requestable Reports - can be requested through the R ★ STARS Report Request Profile (91). Requestable reports include financial reports, profile reports and fixed asset reports. Unlike counted reports, these reports are not generated unless they are requested by a user. There are over 110 requestable R ★ STARS reports.

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Revenue Budgeting - the process of budgeting revenues. Revenue budgeting is used to monitor revenue estimates against actual revenue receipts. If revenue receipts vary significantly from revenue estimates, the related appropriations and expenditure budget are adjusted to reflect the revenue shortfall or excess.

Revenue Plan - low level revenue budgets are recorded at the option of agencies. No control is exercised over these plans.

SARS - The Statewide Accounting and Reporting Section of the State Controller's Division.

Signed Fields - fields that allow for both positive and negative amounts.

Single Transaction Processing - a process which recognizes the overall accounting impact of a transaction in R★STARS as a result of a single entry. The full range of classification data affected by the transaction and the impact it has on all of the system's tables are identified at the time the transaction is recorded.

Special Selection - an option in the Report Request Profile (91) that allows users to limit the amount of information provided in R★STARS reports. There are data selection options for Agency, Organization Code, Program Code, NACUBO Fund, Appropriated Fund, Fund, Comptroller Object, Agency Object, General Ledger Account and Agency General Ledger Account. In addition, Special Select 1 and Special Select 2 may be used to further streamline some reports. The Special Select available on each report varies.

Subgrantee - identifies the subcontractor or subrecipient of 'pass-thru' grants. The Subgrantee may be a state agency, an institution of higher education or another entity that is not within the state entity.

Subsystem Interface - the process of capturing input (IN) records generated from various independent R★STARS subsystems and running them through the Batch Input, Edit, Update (IEU) program so they can be posted to the financial tables. Through the interface function, transactions which are not manually entered through on-line financial entry can be processed in the normal Batch IEU system. Examples of R★STARS Subsystems that generate IN transactions are Cost Allocation, Payment Processing, Fixed Assets, and Grant and Project billing.

System-Generated Reports - the Control Accounting System (CAS) automatically generates six reports during the cost allocation process. Two reports detail the accounting transactions generated during the cost allocation process. The remaining four reports are processing control reports which detail the number of record inputs and transactions generated by each program in CAS.

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Tables - DB2 data structures that are comprised of a series of columns and rows. R★STARS uses DB2 tables to store profile and financial information.

Transaction Code - unique code assigned to each transaction entered which is used by R★STARS to identify which accounts to debit and credit, which financial tables to update, and which data elements to enter on the transaction.

Transaction Code Decision Profile (28A , 28B) - defines the General Ledger impact, data elements and financial table posting rules for each type of accounting transaction.

Transactions in Error - transactions entered into R★STARS on-line or via interface with edit mode 0 or 1 which failed to post during the nightly Batch IEU Cycle because they failed one or more IEU edits.

Vendor Information - data contained in the one of the vendor profiles by Vendor Number and Mail Code to uniquely identify the vendor associated with a transaction. Examples of vendor information include Vendor Type, Vendor Name, Address, Phone Number, Ownership Code, and Payment Distribution Type.

Vendor Profile (34, 52) - defines the valid vendor numbers that may be used in R★STARS. The Agency Vendor Profile (34) contains agency specific vendor information used in customer billing. The Vendor Profile (52) contains Statewide information for payments.

Voucher Payable - a liability for goods and services evidenced by vouchers against funds in the State Treasury that have not been paid.

Warrants - an order drawn by the legislative body or an officer of a government upon its treasurer, directing the latter to pay a specified amount to the person named or to the bearer. It may be payable upon demand.