

R★STARS	Version 2.0
REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-1 12/94

INTRODUCTION

R★STARS is designed to accumulate financial information through the use of a formal data classification structure. Individual accounting events, such as the payment of vouchers or receipt of revenues, must be assigned a series of classification elements to completely identify the accounting impact of each transaction. After entry into the accounting system, classification elements facilitate the summarization of the data in a variety of ways, and serve as the primary means through which R★STARS is able to produce financial information.

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4-1 DATA CLASSIFICATION STRUCTURE

What is a Data Classification Structure?

A data classification structure is a reporting-oriented vehicle in an accounting system which defines and groups accounting information for data-capturing and reporting purposes. 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 and so on.

How is the R★STARS Data Classification Structure Organized?

The proposed R★STARS data classification structure is organized into ten major areas. These major areas include:

- Fund Structure
- General Ledger Account Structure
- Revenue Object Structure
- Expenditure Object Structure
- Appropriation Structure
- Program Structure
- Function Structure
- Organization Structure
- Project Structure
- Grant Structure

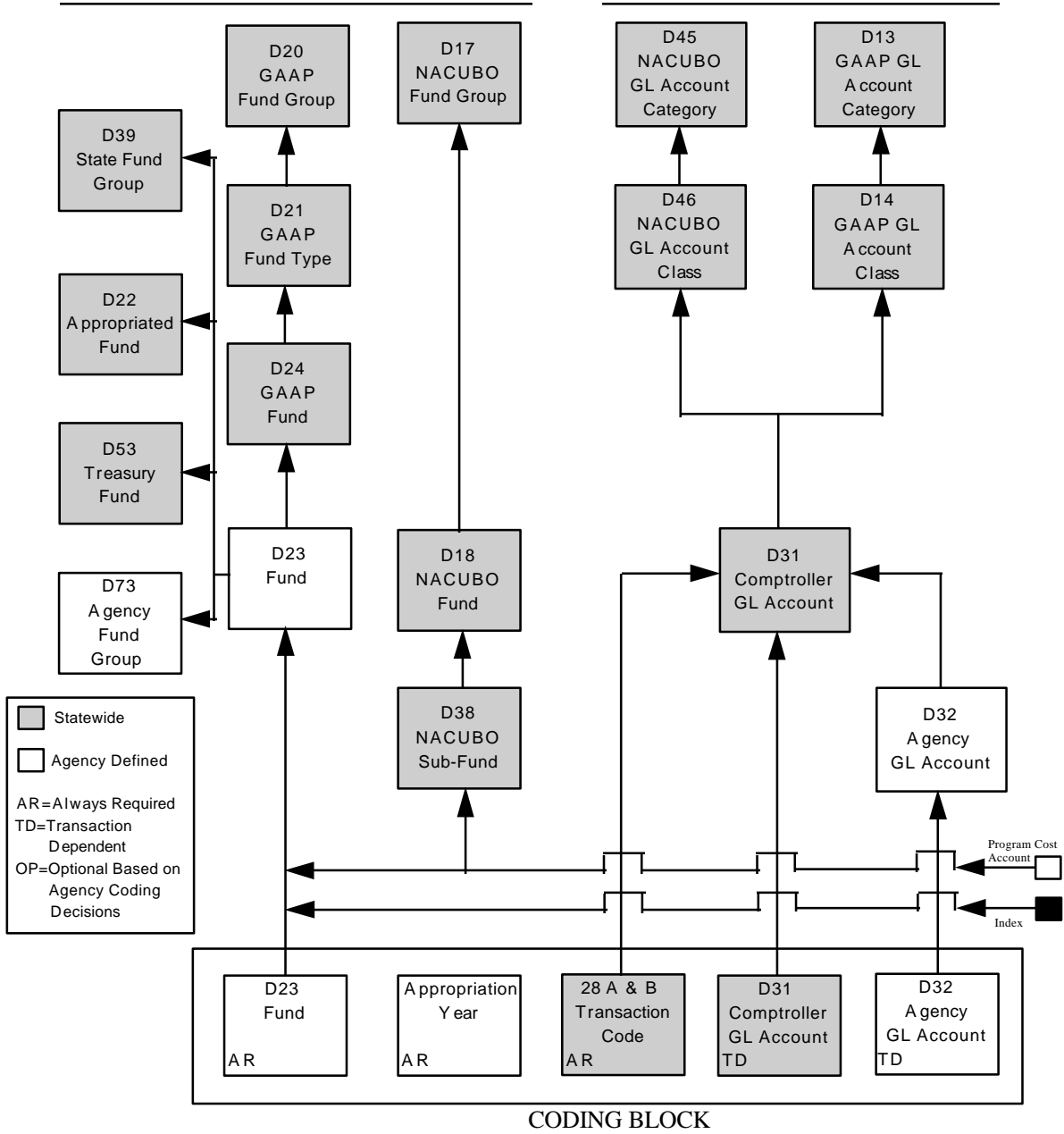
These structures are necessary to meet functional, legislative, Generally Accepted Accounting Principles (GAAP) and National Association of Colleges and Universities Business Officers (NACUBO) accounting and reporting requirements.

The following pages describe each major area in the classification structure and the data elements that form the structures. These elements represent the kinds of information that will be reported by R★STARS. Keep in mind that not all of these classification elements will be entered into R★STARS. The elements that are entered will reference (or infer) the other elements in the classification structure through various profiles. A summary of the classification structure and coding block is illustrated on the next few pages.

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SFMS DATA CLASSIFICATION STRUCTURE 7/1/94

FUND STRUCTURE **GENERAL LEDGER ACCOUNT STRUCTURE**



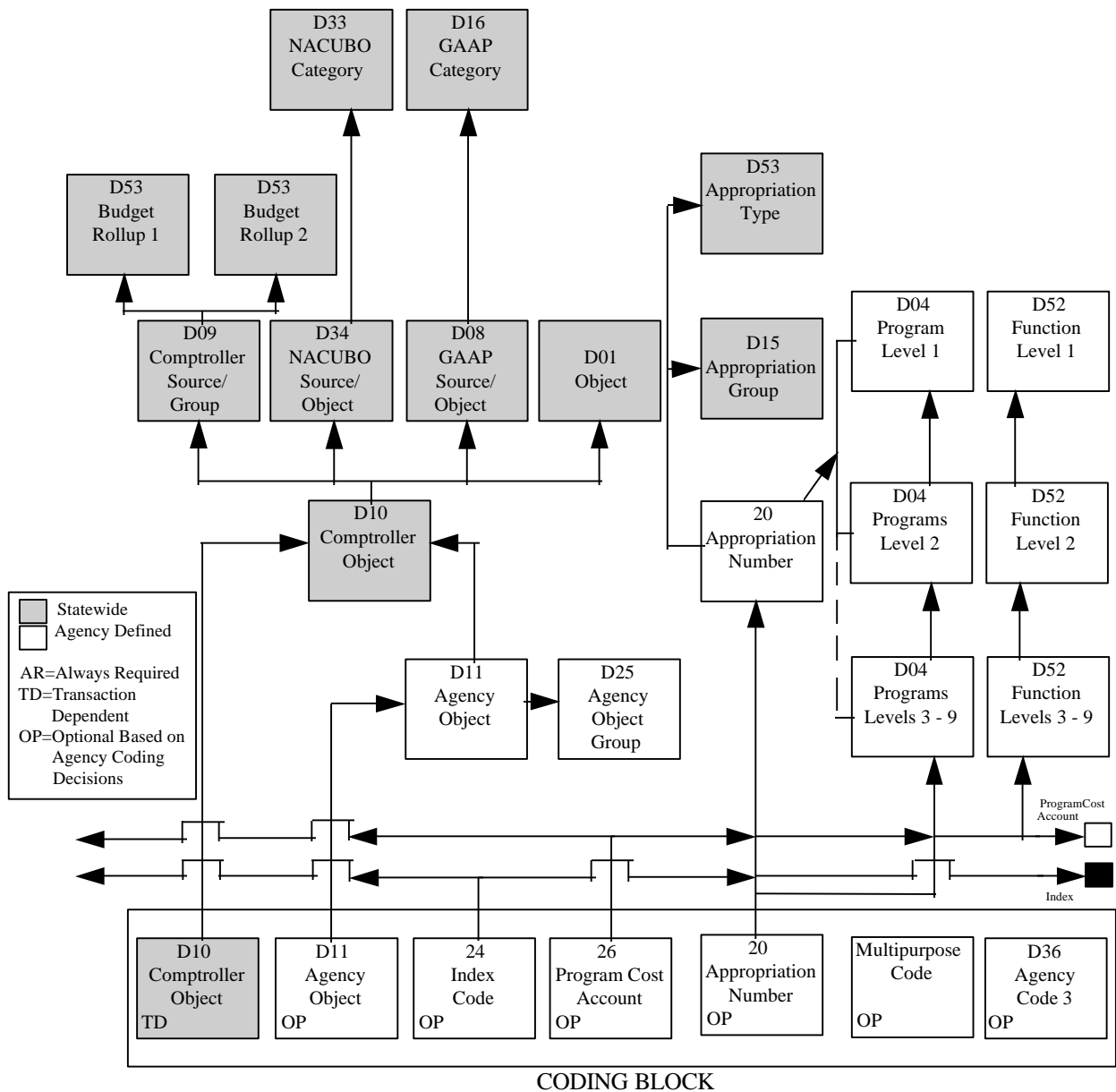
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SFMS DATA CLASSIFICATION STRUCTURE

7/1/94

OBJECT STRUCTURE

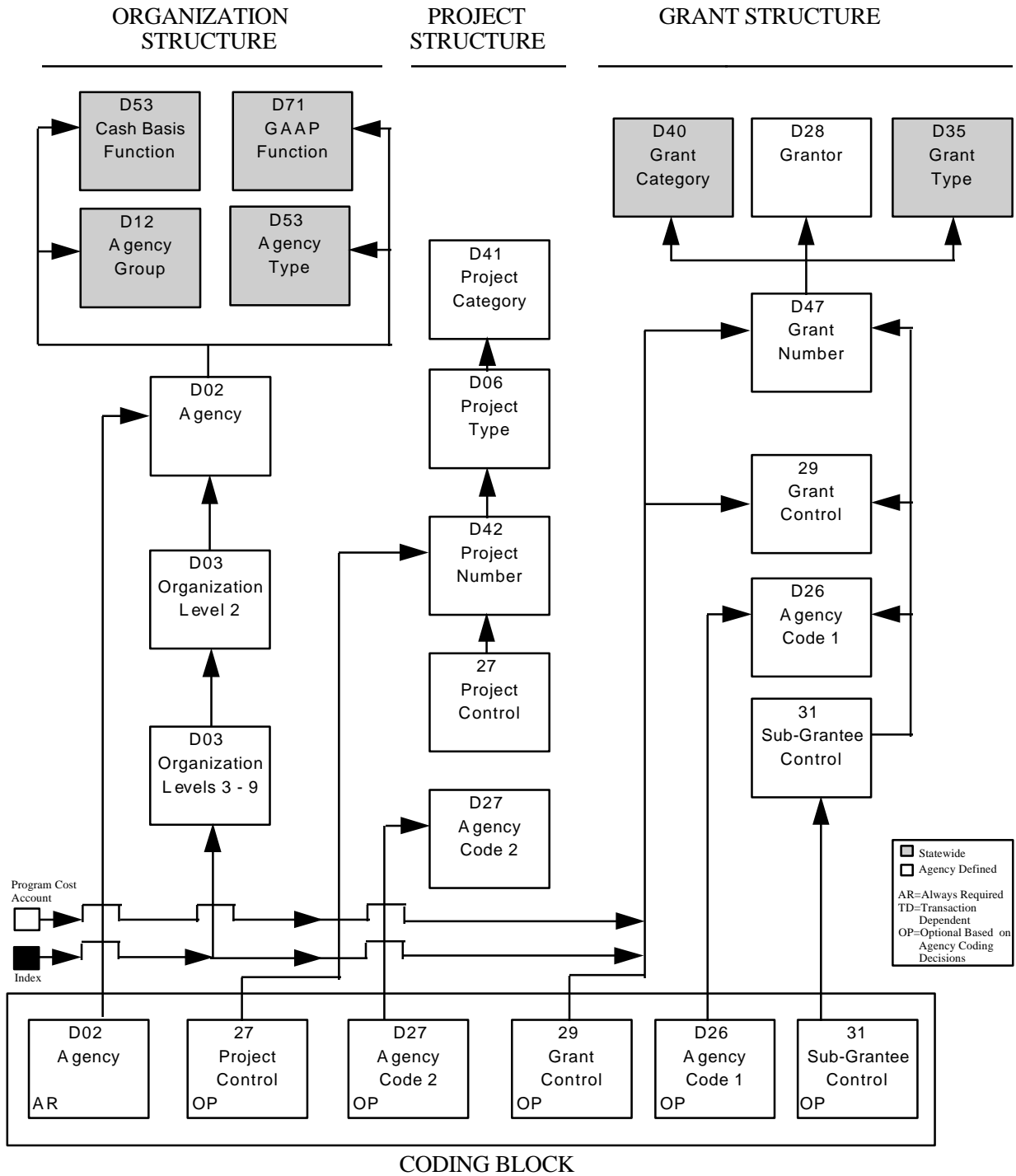
APPROPRIATION PROGRAM FUNCTION STRUCTURE STRUCTURE STRUCTURE



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Fund Structure

The Fund Structure incorporates two distinct components into its framework. The first is the State Fund Structure which allows R★STARS to capture appropriated 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 and the GAAP Fund.

Institutions of higher education will use this structure for the appropriated funds, but not the GAAP component. Instead, institutions will use the NACUBO Fund Structure to track their GAAP activity. See the NACUBO Fund Structure for more information on this subject.

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

Definitions

Fund - the lowest level in the Fund Structure. This number may be assigned by the individual agencies and institutions of higher education to serve their internal accounting needs. The Fund Profile (D23) will then infer (or reference) the Appropriated Fund and the GAAP Fund.

Treasury Fund - establish to track State of Oregon's banking activity at the Treasurer.

Appropriated Fund - established for the purpose of accounting for specific activities or the attainment of certain objectives in accordance with legislative acts, special regulations, restrictions or limitations. Examples are General Fund Capital Construction, Other Funds Non-Limited, and Federal Funds Capital Improvement.

Agency Fund Group - established for the purpose of meeting cash control requirements which are above the Agency Fund level but below the Statewide Appropriated Fund level.

State Fund Group - established for purpose of grouping funds so they may be summarized in a manner other than Appropriated Fund or GAAP Fund. State Fund Groups facilitate accumulating fund information across agency lines for purposes other than budgetary or GAAP.

GAAP Fund - represents the fund that is used in the annual GAAP basis Comprehensive Annual Financial Report (CAFR). These designations provide the capability to consolidate funds for reporting purposes (for the combining statements). Examples are Highway Fund, Workers Comp Insurance Fund, and Human Services Fund.

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GAAP Fund Type - refers to the major fund types and account groups set forth in the Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), Section 1300.104. Examples are General, Special Revenue, and General Fixed Assets Account Group.

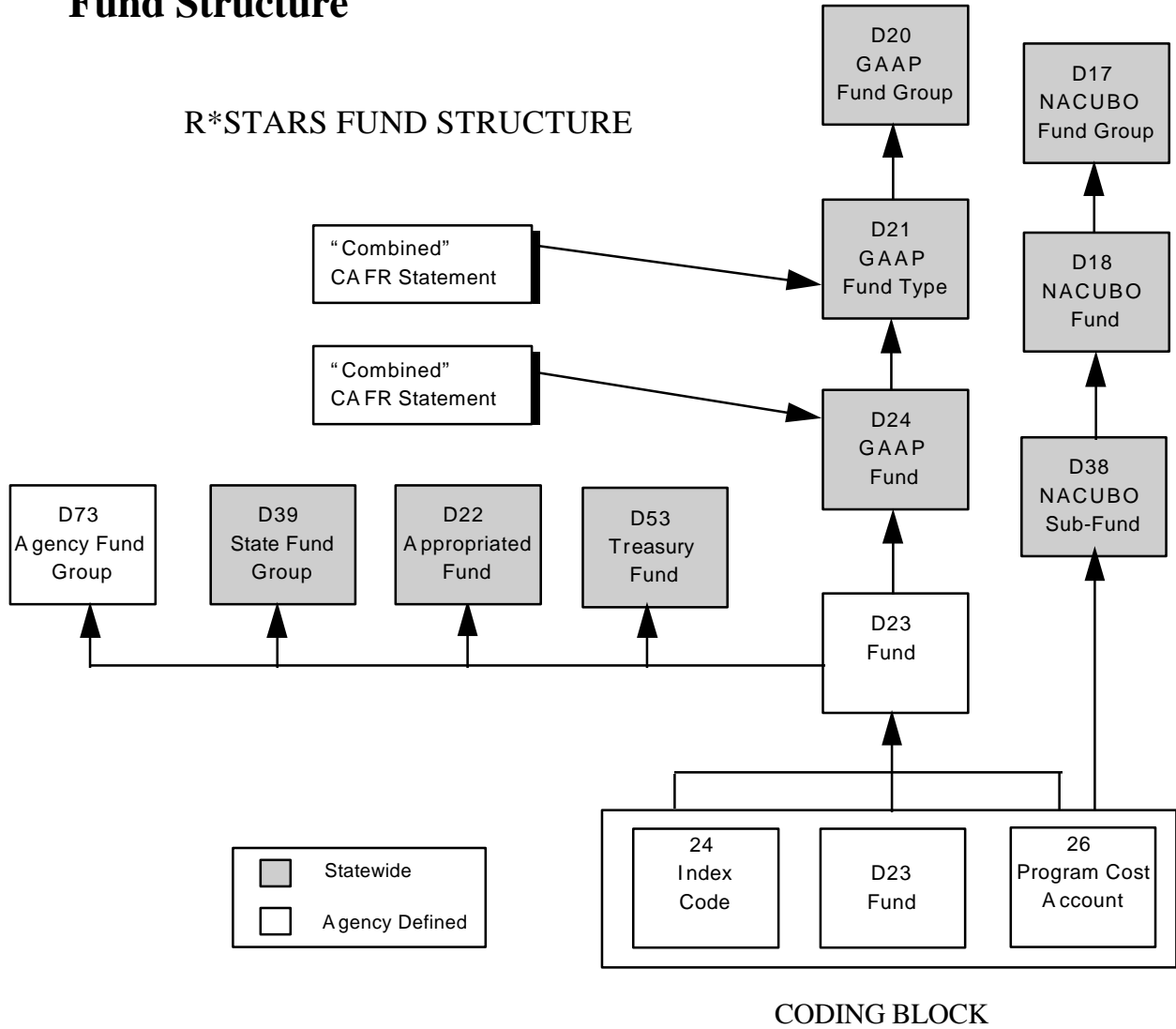
GAAP Fund Group - represents the fund categories shown in the GASB Codification (e.g., Governmental Funds, Proprietary Funds, Fiduciary Funds and Account Groups). Each GAAP Fund Type will be assigned to a GAAP fund group. For the purpose of compiling the GAAP basis Comprehensive Annual Financial Report (CAFR), GAAP fund types of colleges and universities will be consolidated into an additional GAAP fund group called colleges and universities.

The R★STARS Fund Structure is illustrated in the following exhibits.

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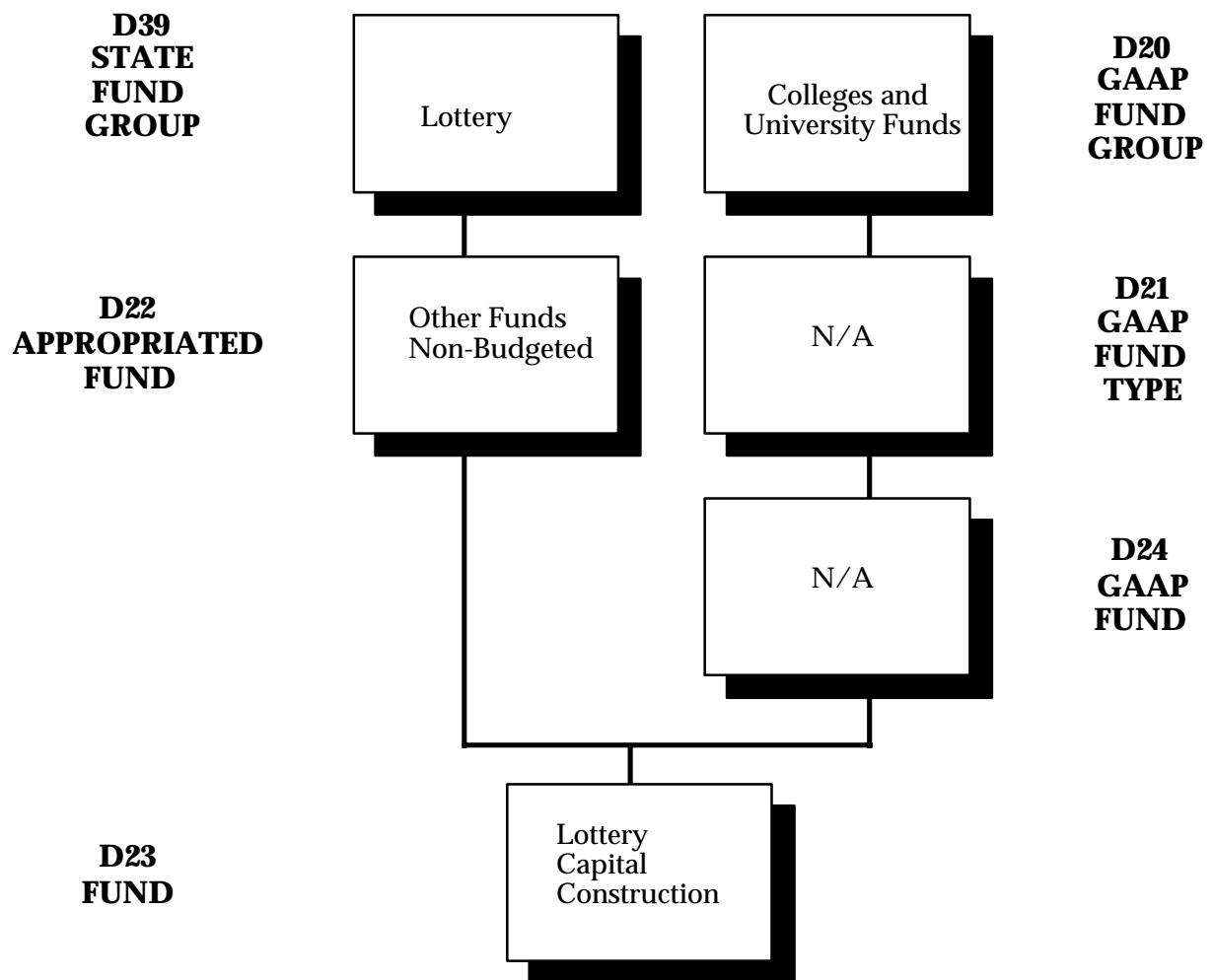
Fund Structure

R*STARS FUND STRUCTURE



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**FUND STRUCTURE
HIGHER EDUCATION EXAMPLE**



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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-10 12/94

NACUBO Fund Structure

The NACUBO Fund Structure is used by institutions of higher education to track fund activity and balances according to NACUBO standards.

The NACUBO Fund and Subfund must be inferred by the PCA. The NACUBO fund group is referenced (or inferred) by the NACUBO Fund Profile (D18).

Definitions

NACUBO Subfund - refers to the lowest level of fund classifications required by institutions of higher education and may be independently defined by each institution. For example, sub-funds within education and general could be General, Service Centers, and Medical Services, Research and Development Plan (MSRDP) or within Auxiliary Enterprises could be Pledged and Non-pledged.

NACUBO Fund - refers to fund classifications delineated in the State Comptroller of Public Accounts Annual Financial Reporting Requirements for Colleges and Universities . These standards are in conformance with NACUBO as set forth in College and University Business Administration (CUBA). Examples include Investment in Plant, Renewals and Replacements, Educational and General, Designated and Auxiliary Enterprises.

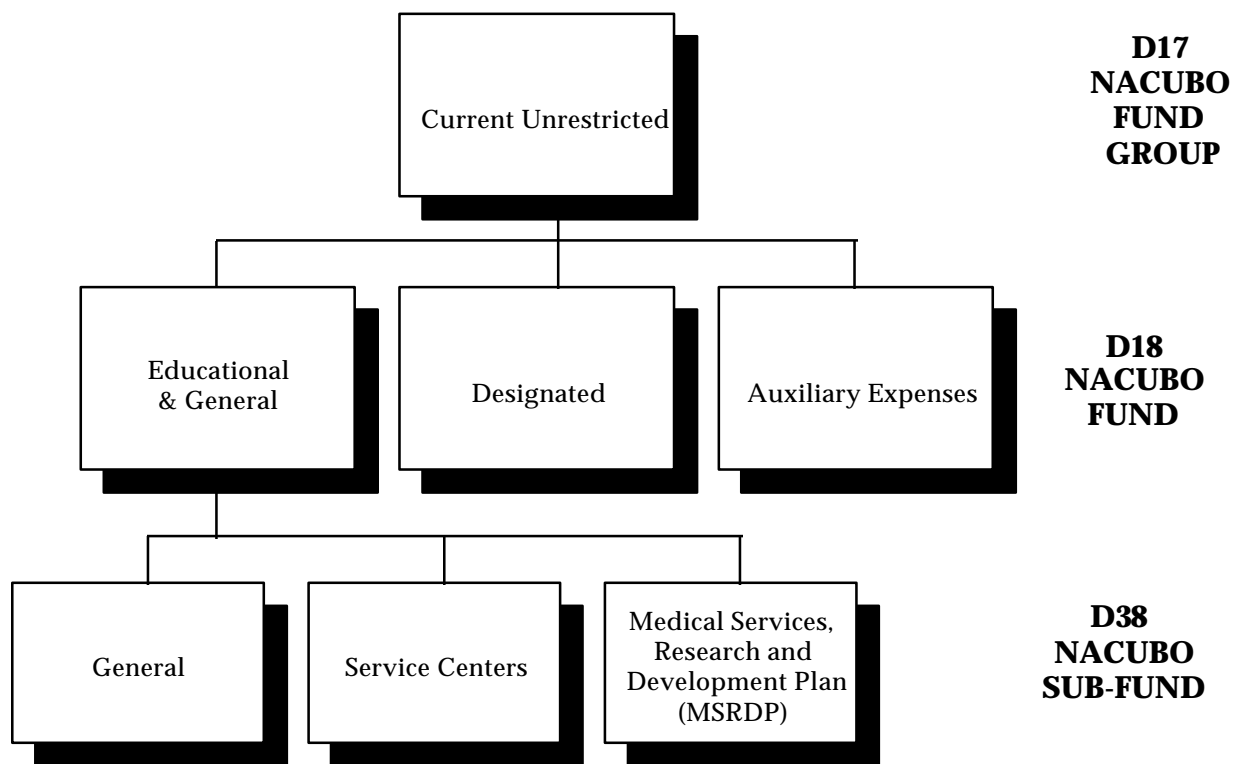
This classification is required to produce financial reports in conformance with NACUBO.

NACUBO Fund Group - refers to the fund groups defined in the State Comptroller of Public Accounts Annual Financial Reporting Requirements for Colleges and Universities . As the name implies, this is a grouping of NACUBO Funds. For example, the NACUBO Fund Group, Plant Funds, is comprised of the NACUBO Funds - Unexpended Plant Funds, Retirement of Indebtedness, Investment in Plant, Renewals and Replacements.

These standards are in conformance with NACUBO as set forth in CUBA. An example of a NACUBO Fund Structure is illustrated on page 4-11.

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**NACUBO FUND
STRUCTURE**



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General Ledger Account Structure

Like the Fund Structure, the General Ledger Account Structure is split into two components. However, instead of requiring separate components for GAAP and state, the General Ledger Account Structure draws a dividing line between GAAP reporting requirements and NACUBO reporting requirements. GAAP applies to state agencies, while NACUBO applies to institutions of higher education.

The focus of these two components is in reporting and not accounting. Data can be entered for both agencies and institutions of higher education using the same General Ledger Accounts because their accounting events are not substantially different. When they are, it is a simple matter to add accounts for transactions specific to colleges and universities or agencies. The real difference between GAAP and NACUBO is in the reporting requirements of each. These differences are reflected at the account class and account category levels within the General Ledger Account Structure.

In addition to supporting Generally Accepted Accounting Principles, the GAAP component is used to facilitate the General Ledger Account groupings on the systemwide cash basis reports. Groupings for General Ledger Accounts are fundamentally the same for GAAP and cash basis reports with the primary difference being the accruals used in GAAP.

Usually, the Comptroller General Ledger Account is inferred by the Transaction Code (T-Code). However, if the T-Code provides only one side of the General Ledger entry (e.g., debit or credit), the account for the other side must be entered. In some cases, an Agency General Ledger Account will infer the Comptroller General Ledger Account. All other elements in the General Ledger Account Structure are referenced by profiles.

Definitions

Agency General Ledger Account - usually an *optional* level of detail below the systemwide General Ledger Account. An agency may require this lower level of detail if the agency is using R★STARS for internal accounting and reporting. Also, agencies with their own internal accounting system might want to use such a data element to make the coding of vouchers and reconciliation of their system to R★STARS easier.

In most cases T-Codes infer the General Ledger Account. Only where the General Ledger Account is required on input does an Agency General Ledger Account infer the General Ledger Account. Additionally, there are certain situations where Agency General Ledger Account is not an optional level of detail but is required and defined at the systemwide level. An example would be transactions affecting the Fixed Asset Subsystem or Due To/Due From accounts.

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Comptroller General Ledger Account - the lowest level of the General Ledger Account Structure *for systemwide accounting purposes*. Examples are Cash on Hand, Investments - designated, Accounts Receivable - Federal-Billed.

GAAP General Ledger Account Class - a grouping of General Ledger Accounts. General Ledger Account Classes will appear as line items on the GAAP basis financial statements produced by R★STARS. Examples include Cash, Investments, Accounts.

GAAP General Ledger Account Category - a grouping of GAAP General Ledger Account Classes. This data element is the highest level of the R★STARS General Ledger Account Structure required for GAAP reporting. Examples are Current Assets and Long-Term Assets.

NACUBO General Ledger Account Class - a grouping of General Ledger Accounts. NACUBO General Ledger Account Classes will appear as line items on the college and university financial statements produced by R★STARS. Examples include Cash, Investments, Plant and Equipment, and Net Investment in Plant.

NACUBO General Ledger Account Category - a grouping of NACUBO General Ledger Account Classes. This data element is the highest level of the R★STARS General Ledger Account Structure required for college and university reporting. Examples are Assets, Plant and Equipment, Liabilities, and Fund Balance.

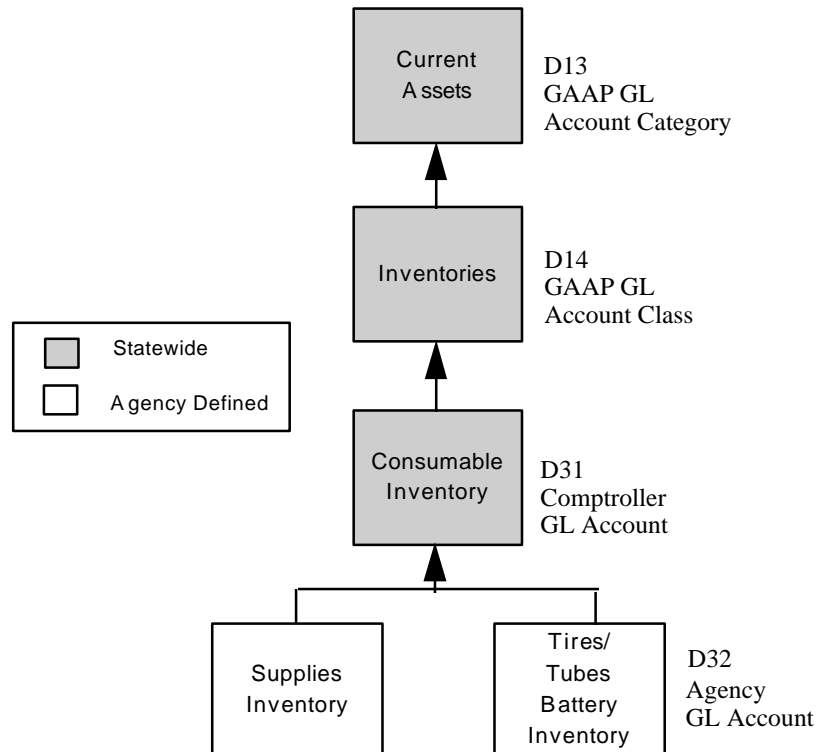
General Ledger transactions for colleges and universities must flow through both the GAAP and NACUBO General Ledger Account Structures.

The proposed R★STARS General Ledger Account structure is illustrated on the next two pages. The GL Account Structure-Agency Exhibit demonstrates the flow of information for agencies (excluding institutions of higher education). Non-higher education agencies are not affected by NACUBO reporting requirements so their data flows only through GAAP groupings. The GL Account Structure-Higher Education Exhibit demonstrates the flow of higher education data through both the GAAP and NACUBO Structures.

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General Ledger Account Structure Example

GL ACCOUNT STRUCTURE EXAMPLE

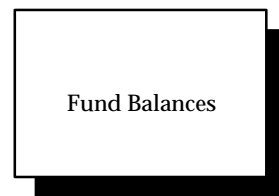


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GENERAL LEDGER ACCOUNT STRUCTURE

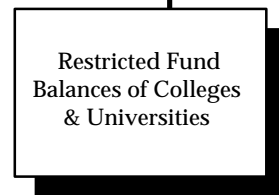
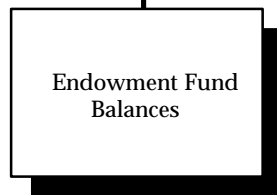
HIGHER EDUCATION EXAMPLE

**D45
NACUBO GL
ACCOUNT
CATEGORY**

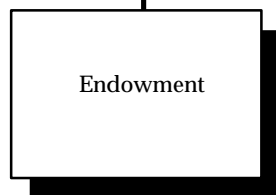


**D13
GAAP GL
ACCOUNT
CATEGORY**

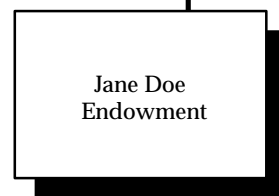
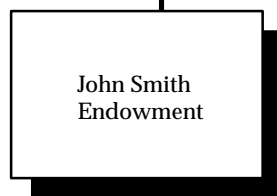
**D46
NACUBO GL
ACCOUNT
CLASS**



**D14
GAAP GL
ACCOUNT
CLASS**



**D31
COMPTROLLER
GL ACCOUNT**



**D32
AGENCY GL
ACCOUNT
(Optional)**

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Object Structure (Revenue)

The Revenue Object Structure is similar to the General Ledger Account Structure in that there is a GAAP component and a NACUBO component. Comptroller Revenue Objects are grouped into Comptroller, GAAP, and NACUBO Revenue Sources.

A major difference between the General Ledger Account Structure and the Revenue Object Structure lies in the flexibility of the Agency Revenue Object. Recall that in the General Ledger Account Structure, the agency account is more detailed than the systemwide account. The Agency Revenue Object, however, may be more detailed, the same, or less detailed than the Comptroller Revenue Object used systemwide.

Let's assume that an agency records its accounting events in more detail than the Comptroller Object. For example, the Agency Objects, Building Use/General Fees and Student Service Fees, might be used by a university for its internal accounting needs, but at the systemwide level, only one Object code is required, College and University Student Fees (see Page 4-19). In this example, the agency could enter its Agency Object only and the Agency Object Profile (D11) would reference the Comptroller Object.

Another example is an agency needs less detail for its internal accounting and reporting than is required at the systemwide level. To illustrate, an Agency Object called "Recovery of Indirect Costs" may apply to two Comptroller Objects, "Federal Receipts - Earned Credits" and "Earned Federal Funds - Food Stamp Recoupment".

In this example, the agency **must** enter the Comptroller Object (to provide consistent data at the systemwide level). Additionally, the agency **may** enter its own Agency Object, if desired. Although this situation increases the key strokes for data entry, it adds flexibility to the system both for on-line users of R★STARS, as well as agencies with their own internal accounting systems who might want to use the Agency Object to make the coding of vouchers and reconciliation of their system to R★STARS easier.

An additional data element, Agency Object Group, is available to agencies who wish to group their Agency Objects differently than the Comptroller, GAAP, or NACUBO Revenue Source.

Depending on the account structure of the agency or institution, the agency has two options for recording transactions against *both* the Comptroller and Agency Object:

If the Agency Object level is more detailed than or the same as the Comptroller Object:

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1. Enter the *Agency Object only*. The Agency Object Profile (D11) will reference the Agency Object Group and the Comptroller Object. The Comptroller Object will then reference all other elements in the Object Structure.

or

If the Agency Object is less detailed than the Comptroller Object:

2. Enter the *Comptroller Object* (to provide consistent data at the systemwide level) and enter the *Agency Object*. (The Comptroller Object field is blank on the Agency Object Profile (D11).)

Note that the input coding block on data entry forms and screens contain generic fields for Comptroller Object and Agency Object. Either Revenue or Expenditure Object codes may be entered in these fields.

Definitions

Agency Object (Revenue) - code available for agencies to use for accumulating and reporting revenue financial information. The Agency Object may be more detailed, the same, or less detailed than the Comptroller Object as defined by the agency. *Agency Revenue Object is an optional data element at the Statewide level. An agency determines if the Agency Object for Revenues will be required for revenue transactions.*

Agency Object Group (Revenue) - code available to group similar Agency Objects. *Agency Object Group is an optional data element.*

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

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

Budget Object 2 - a grouping of Comptroller Source Objects that will provide a higher level of reporting for budgetary information.

Budget Object 3 - a grouping of Comptroller Source Objects that will provide the highest level of reporting for budgetary information.

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

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.

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

A systemwide Object Structure is also required for colleges and universities to meet NACUBO requirements.

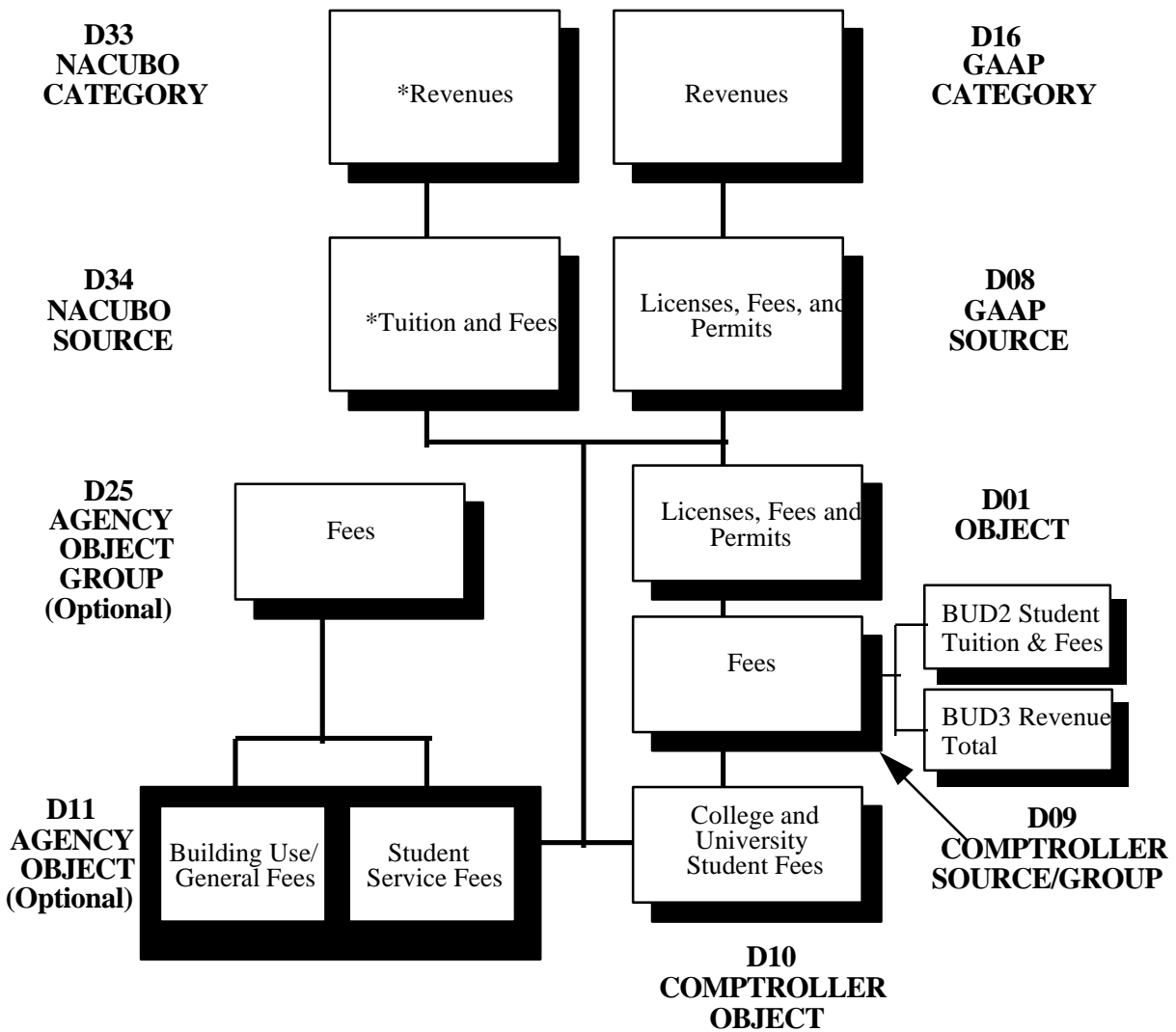
NACUBO Source (Revenue) - a grouping of Comptroller Revenue Object in NACUBO Revenue Sources will appear as line items on the Statement of Changes in Fund Balances and the Statement of Current Funds Revenues and Expenditures. Examples include Tuition and Fees, Federal Grants and Contracts and Endowment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

NACUBO Category (Revenue) - a grouping of NACUBO Sources. 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 revenue activity is Revenues.

Revenue transactions for colleges and universities must flow through both the GAAP and NACUBO Object Structures.

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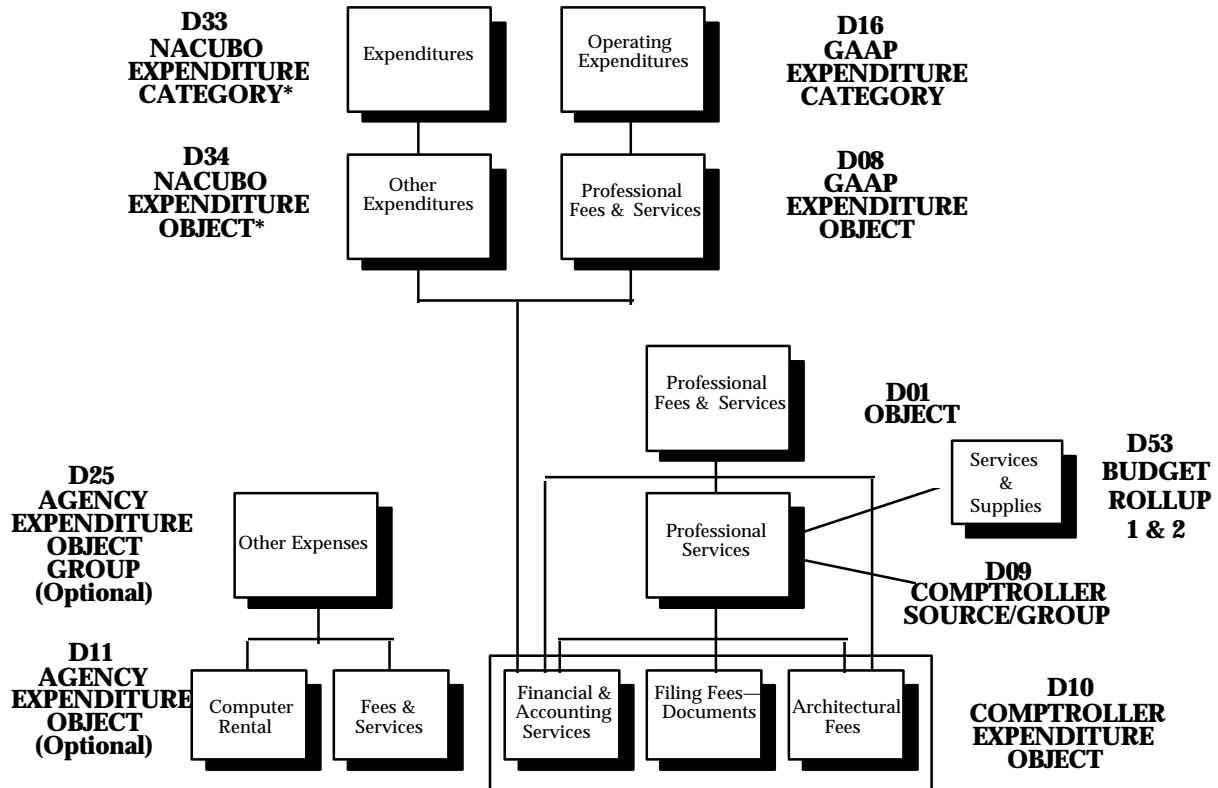
**AGENCY OBJECT AT LOWER LEVEL OF DETAIL
THAN COMPTROLLER OBJECT**



* Only applies to Institutions of Higher Education.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-20 12/94

**AGENCY OBJECT AT HIGHER LEVEL OF DETAIL
THAN COMPTROLLER OBJECT**



* Only applies to Institutions of Higher Education.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-21 12/94

Object Structure (Expenditures)

The Expenditure Object Structure is very similar to the Revenue Object Structure. There is a GAAP component and a NACUBO component. Comptroller Object is the lowest level for systemwide reporting purposes.

The Comptroller Object Group, which is a grouping of Comptroller Objects, is at the same level as the Comptroller Source/Group. Object is used to group similar Comptroller Objects for management purposes. The Comptroller Object is grouped into the GAAP and NACUBO Object Structures.

The Object Structure for expenditures has the same flexibility as the Object Structure for revenues in that the Agency Object may be more detailed, the same, or less detailed than the Comptroller Object.

To illustrate, assume that an agency records its accounting transactions in more detail than the Comptroller Object. For example, the Agency Objects, Financial Advisory Services and Bookkeeping Services might be used by an agency for its internal accounting needs, but at the systemwide level, only one Object code is required, Financial and Accounting Services.

In this example, the agency could enter its Agency Object only and the Agency Object Profile (D11) would reference the Comptroller Object.

On the other hand, let's assume that an agency needs less detail for its internal accounting and reporting than is required at the systemwide level. To illustrate, an Agency Object called Fees and Services may apply to three Comptroller Objects, Financial and Accounting Services, Filing Fees - Documents, and Architectural Fees.

In this example, the agency **must** enter the Comptroller Object to provide consistent data at the systemwide level. Additionally, however, an agency **may** enter its own Agency Object, if desired. Although this situation increases the key strokes for data entry, it also adds flexibility to the system both for on-line users of R ★STARS, as well as agencies with their own internal accounting systems who might want to use the Agency Object to make the coding of vouchers and reconciliation of their system to the R ★STARS easier.

An additional data element, Agency Object Group, is available to agencies who wish to group their Agency Objects differently than the systemwide groupings identified above.

Depending on the account structure of the agency or institution, the agency has two options for recording transactions against *both* the Comptroller Object and the Agency Object:

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If the Agency Object level is more detailed than or the same as the Comptroller Object:

1. Enter the *Agency Object* only. The Agency Object Profile (D11) will reference the Agency Object Group and the Comptroller Object. The Comptroller Object will then reference all other elements in the Object Structure.

or

If the Agency Object is less detailed than the Comptroller Object:

2. Enter the Comptroller Object to provide consistent data at the systemwide level *and* enter the *Agency Object*. (*The Comptroller Object field is blank on the Agency Object Profile (D11).*)

Note that the input coding block on data entry forms and screens will contain generic fields for the Comptroller's Object and the Agency Object. Either Revenue or Expenditure Object codes may be entered in these fields.

Definitions

Agency Object Expenditures - an additional code available for agencies to use for accumulating and reporting expenditure financial 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 at the Statewide level. An agency determines if the Agency Object element for Expenditures will be required for Expenditure transactions..*

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

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.

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

Budget Object 2 - a grouping of Comptroller Object Groups that will provide a higher level of reporting for budgetary information. Examples are Salaries and Wages, and Other Payroll Expense.

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Budget Object 3 - a grouping of Comptroller Object Groups that will provide the highest level of reporting for budgetary information. An example is Personal Services.

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

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

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 Category (Expenditures) - a grouping of NACUBO 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.

Non-higher education agencies are not affected by NACUBO reporting requirements, so their data flows only through GAAP groupings.

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Appropriation Structure

The following appropriation pattern is used to illustrate the Appropriation Structure:

AGENCY 123

1. Administration and Support:
 - a. Executive Administration \$100,000
 - b. Planning and Research 22,000
 - c. Support Operations 10,000

2. Examinations and Supervision 30,000

Appropriation Number identifies each budgeted line item in the General Appropriations Act and is the lowest level in the structure. Appropriations can then be grouped by the Appropriation Group level or by type (e.g., Construction or Operating) at the Appropriation Type level.

The Appropriation Number may be inferred by the Index, PCA or it may be entered. Appropriation Group and Appropriation Type are referenced by the Appropriation Number Profile (20). *In Oregon, Appropriations are set up at least to the second level of program.*

Definitions

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

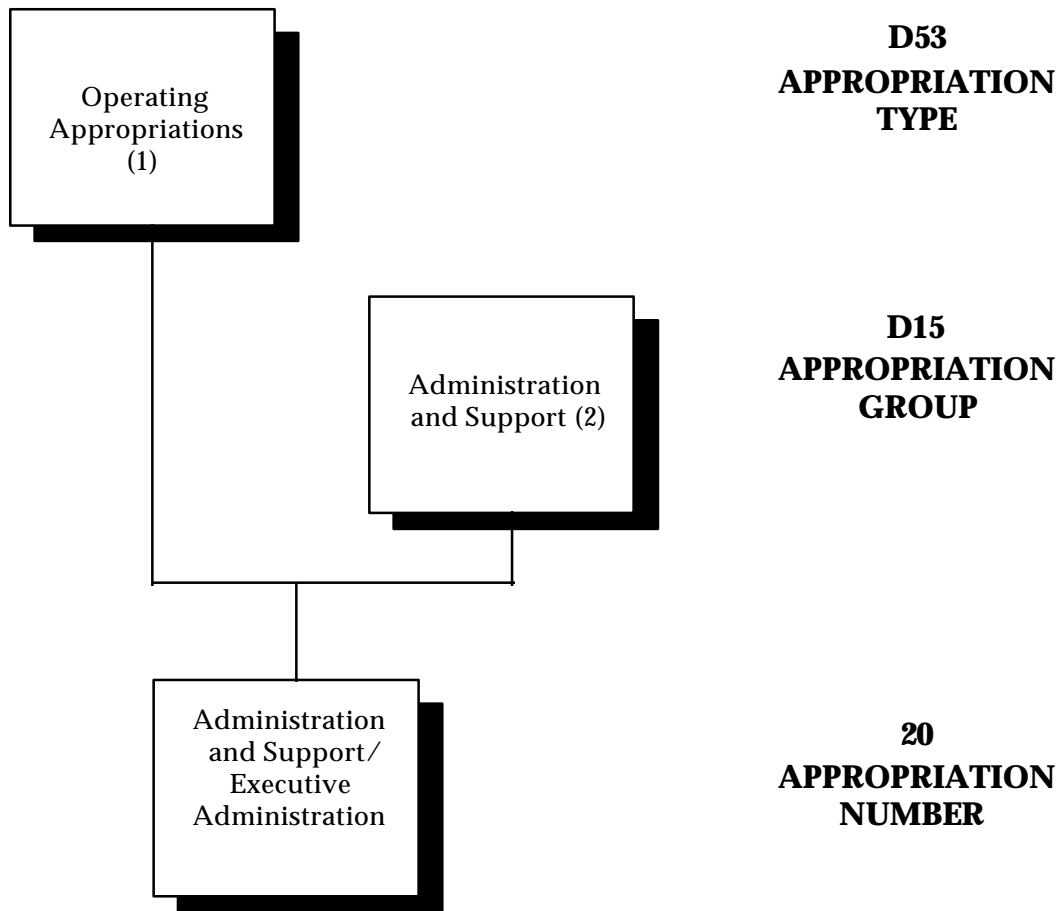
Appropriation Group - maintained at the systemwide level. *This element is used for Oregon Fiscal Policy Analysis Reporting. Examples include General Funds, Federal Funds, Other Funds, Federal Funds Non-Budgeted, Other Funds Non-Budgeted.*

Appropriation Type - may cross agencies. The Appropriation Type grouping is used for systemwide reporting. This element is currently not being used. *A default value of '9' is being used for Oregon.*

Both Appropriation Group and Appropriation Type are defined centrally. The R★STARS Appropriation Structure is illustrated on 4-27.

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APPROPRIATION STRUCTURE



1 Appropriation type may cross agencies.

2 Appropriation group is maintained at the statewide level.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-26 12/94

Program Structure

The first two levels of the Program Structure will be reserved for systemwide use. These levels will be defined and maintained by the Fiscal Policy Analysis Division since the State will be budgeting by program, and the first two levels will be set-up to conform to the State's appropriation pattern. Program Level 1 and 2 are generally the highest level of the program structure for systemwide accounting purposes. For institutions of higher education, these levels correspond to their elements of institutional cost.

Seven optional lower levels are provided for agencies or institutions who wish to record detailed program activity. These remaining levels are Program Level 3 through Program Level 9.

Program levels are never entered on input transactions; they are inferred from Program Cost Account (PCA) or Appropriation Number. Therefore, no extra coding is required at data entry in order to report program information.

The optional lower levels, if desired, must be set up as Program Codes and referenced by PCA's. PCA's may be inferred by the Index or entered on input transactions at the option of the agencies.

Definitions

Program Level 1 - a line item in the General Appropriations Act. Examples are Administration and Support and Examinations and Supervision.

Program Level 2 - a sub-item in the General Appropriations Act. Examples include Executive Administration, Planning and Research and Support Operations.

Program Levels 3-9 - remaining levels of program. These optional levels may be defined in any manner deemed appropriate by agency administrators.

The R★STARS Program Structure is illustrated on pages 4-29 and 4-30.

R★STARS	Version 2.0
REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-27 12/94

PROGRAM STRUCTURE

AGENCY EXAMPLE

**D04
PROGRAM
LEVEL 1**

Administration
and Support
Services

**D04
PROGRAM
LEVEL 2**

Automated
Support

Administration

**D04
PROGRAM
LEVEL 3**

Legal

Fiscal
Management

Security

**D04
PROGRAM
LEVEL 4**

Budget

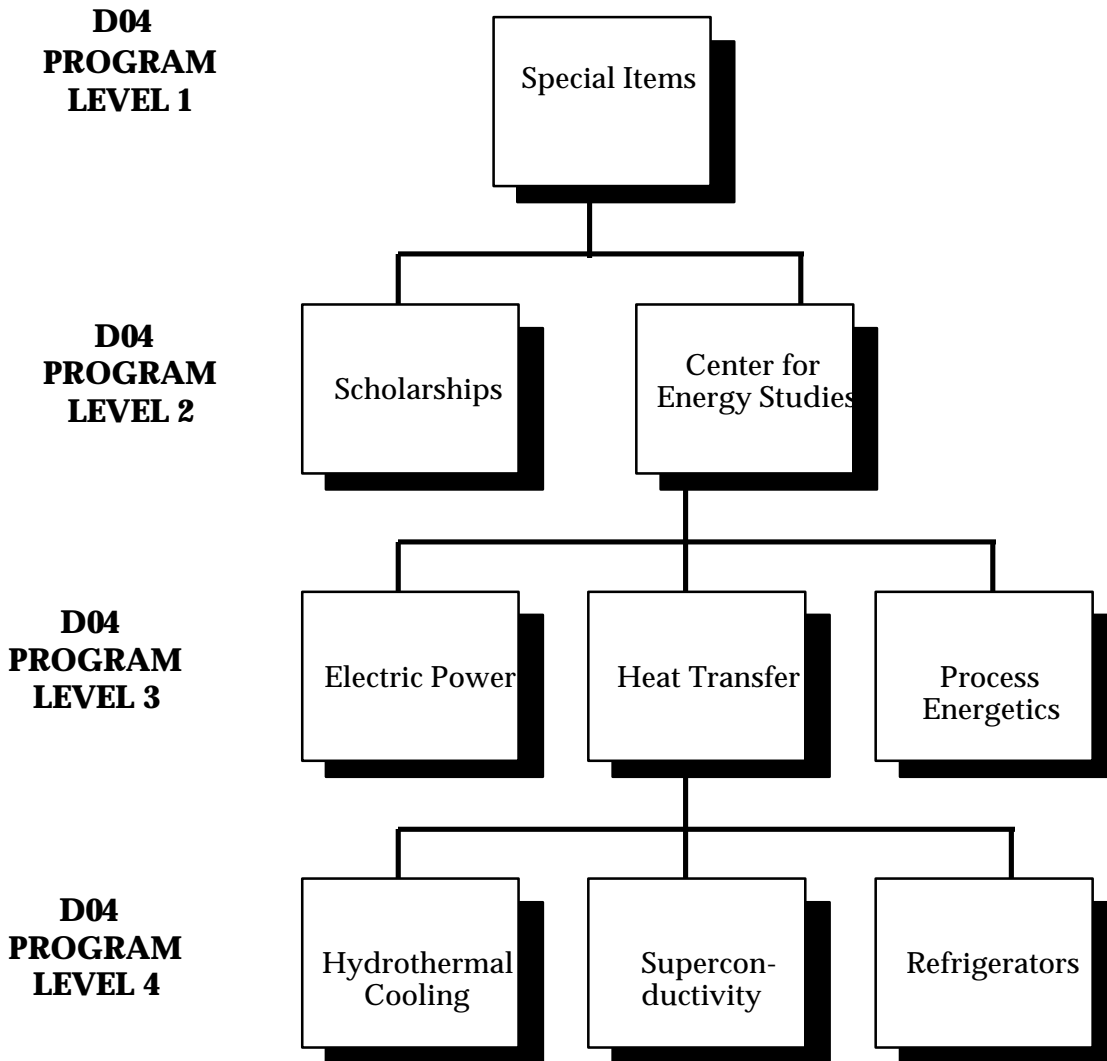
Accounts
Payable

General Ledger

Note: Five additional levels are available.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-28 12/94

**PROGRAM STRUCTURE
HIGHER EDUCATION EXAMPLE**



Note: Five additional levels are available.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-29 12/94

Function Structure

This structure may be used by both state agencies and institutions of higher education. *In Oregon, the Function Structure is currently reserved for use by the State and Agencies to track Oregon Benchmarks and will be implemented at a later date. An example of the use of this structure will be furnished at a later date.*

Up to nine levels of the Function Structure may be used one or more of the higher function levels will be defined Statewide to track Oregon Benchmarks. Below these levels, the structure will be agency defines.

Institutions of higher education may use the Function Structure to categorize Current Fund expenditures in order to produce the Annual Financial Report as set forth by the NACUBO Functional Classification Requirements in the College & University Business Administration (CUBA). Examples include Education and General, Auxiliary Enterprises and Hospitals.

The Function Structure is never entered on input transactions; it is always inferred from the Program Cost Account (PCA) entered on the transaction.

Definitions

Function (Level 1-9) - groups related activities that are aimed at accomplishing a major service or regulatory responsibility. Up to nine levels of function are available and the number of levels used is at the agencies' or institutions' discretion.

Organization Structure

This structure is used to store and report financial information based on how state agencies are organized.

Agency is the only data element in the Organization Structure which must be entered. In most cases, the agency defaults to a value contained in the user's security record. The Agency Profile (D02) references the agency type.

Level 1 in the Organization Structure has a value of '0000' for all agencies. Levels 2 - 10 in the Organization Structure are inferred by the Index.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-30 12/94

Definitions

Agency - equates to the existing agency number in the State's accounting manual. Agency is the first level of the Organization Structure.

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.

Agency Type - a classification of agencies. The main purpose of Agency Type is to distinguish between agencies and institutions of higher education so the system knows whether or not data should flow through the NACUBO classification structure.

Agency Group - a grouping of agencies. The purpose of Agency Group is to classify similar agencies into a single group for reporting. This element is also used for security purposes.

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.

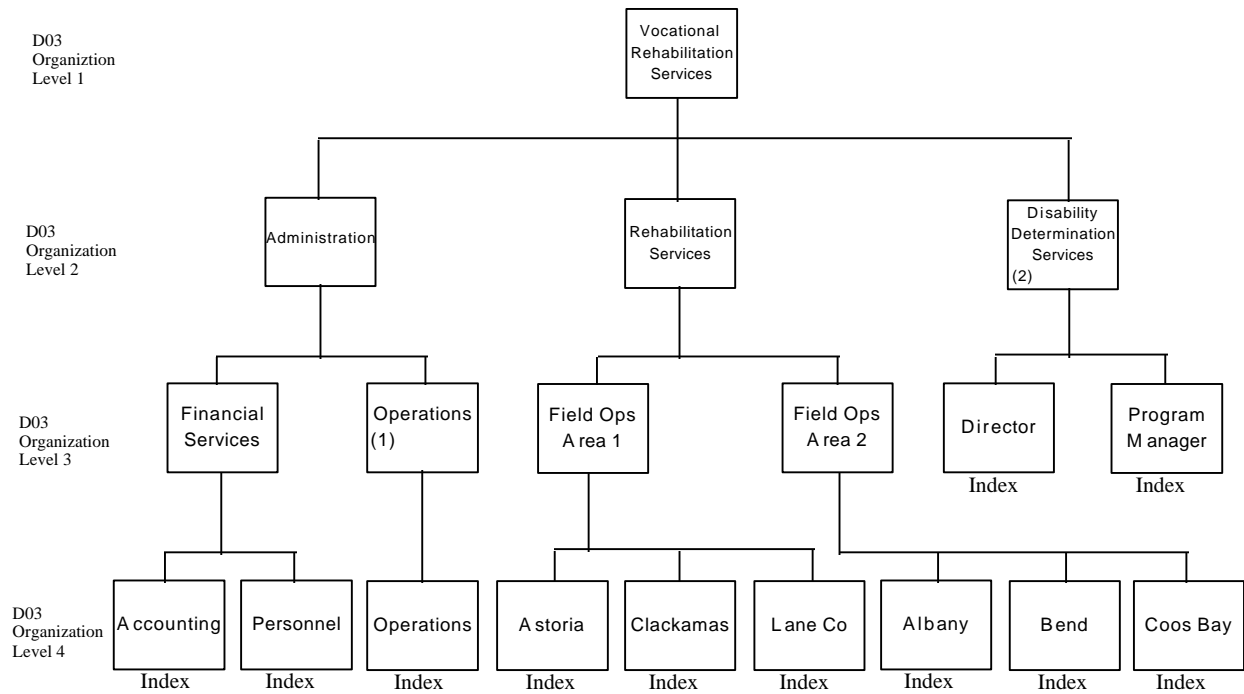
Cash Basis Function - *This element is not being used in the State of Oregon.*

The R★STARS Organization Structure is illustrated on the following pages.

R★STARS	Version 2.0
REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-31 12/94

Organization Structure Example

ORGANIZATION / INDEX EXAMPLE



(1) Dummy organization established to keep Agency Budget Levels consistent.

(2) Since an index cannot be placed here, a lower organization for the Director is created.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-32 12/94

Grant Structure

The Grant Structure is necessary for R★STARS to compile the Schedule of Federal Financial Assistance required by the Single Audit Act of 1984 and Office of Management and Budget Circular A-128. In addition, this structure allows agencies using R★STARS for their internal accounting to track grant activity at an appropriate level of detail to ensure control over these funds.

For data entry purposes, R★STARS allows the Grant Number, Phase, Agency Code 1 and Subgrantee to be entered on the input transaction. In addition, the Grant Number, Phase, and Agency Code 1 can be inferred by the Index, PCA, Project Number/Phase, or Subgrantee.

Definitions

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

Grant Phase - provides a further breakdown of a grant for accounting and reporting purposes or to identify the grant year for multi-year grants (e.g., 91, 92, or 93).

Agency Code 1 - provides a further breakdown of a grant for accounting and reporting purposes. It can be used to identify different tasks or activities.

Subgrantee - identifies the subcontractor or subrecipient of 'pass-thru' grants. The Subgrantee may be another state agency or institution of higher education or it may be other entities that are not within the state entity.

Grant Category - identifies the program for each grant. For federal grant programs, this data element corresponds to the CFDA number. Two examples would be 10.028: Animal Damage Control and 83.516: Disaster Assistance.

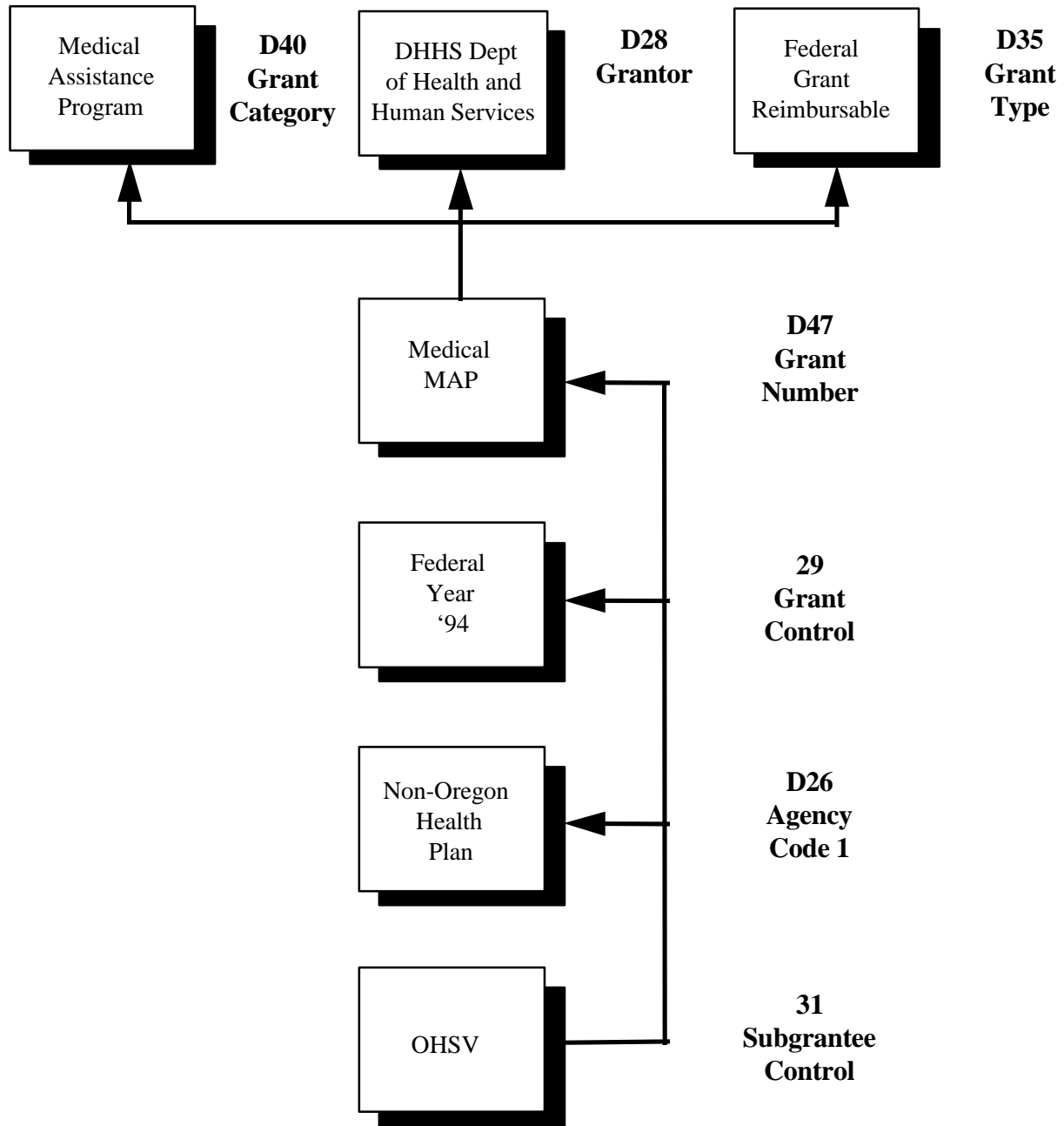
Grantor - identifies the organization or individual from whom the grant was received. Examples of federal grantors include the U.S. Department of Agriculture, the U.S. Department of Commerce and the National Science Foundation.

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).

The R★STARS Grant Structure is illustrated on 4-35.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-33 12/94

GRANT STRUCTURE



MAP = Medical Assistance Program

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-34 12/94

Project Structure

Project Number, Project Phase and Agency Code 2 are used to classify financial activity associated with a project. GAAP requires project accounting for the acquisition or construction of major capital facilities.

The Project Number, Project Phase, and Agency Code 2 may be inferred by the Index, PCA or Grant No/Phase. Or the agency may enter Project Number, Project Phase, and Agency Code 2 independently during data entry.

Definitions

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

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

Agency Code 2 - provides a further breakdown of a project for accounting purposes. It can be used to identify different tasks or activities.

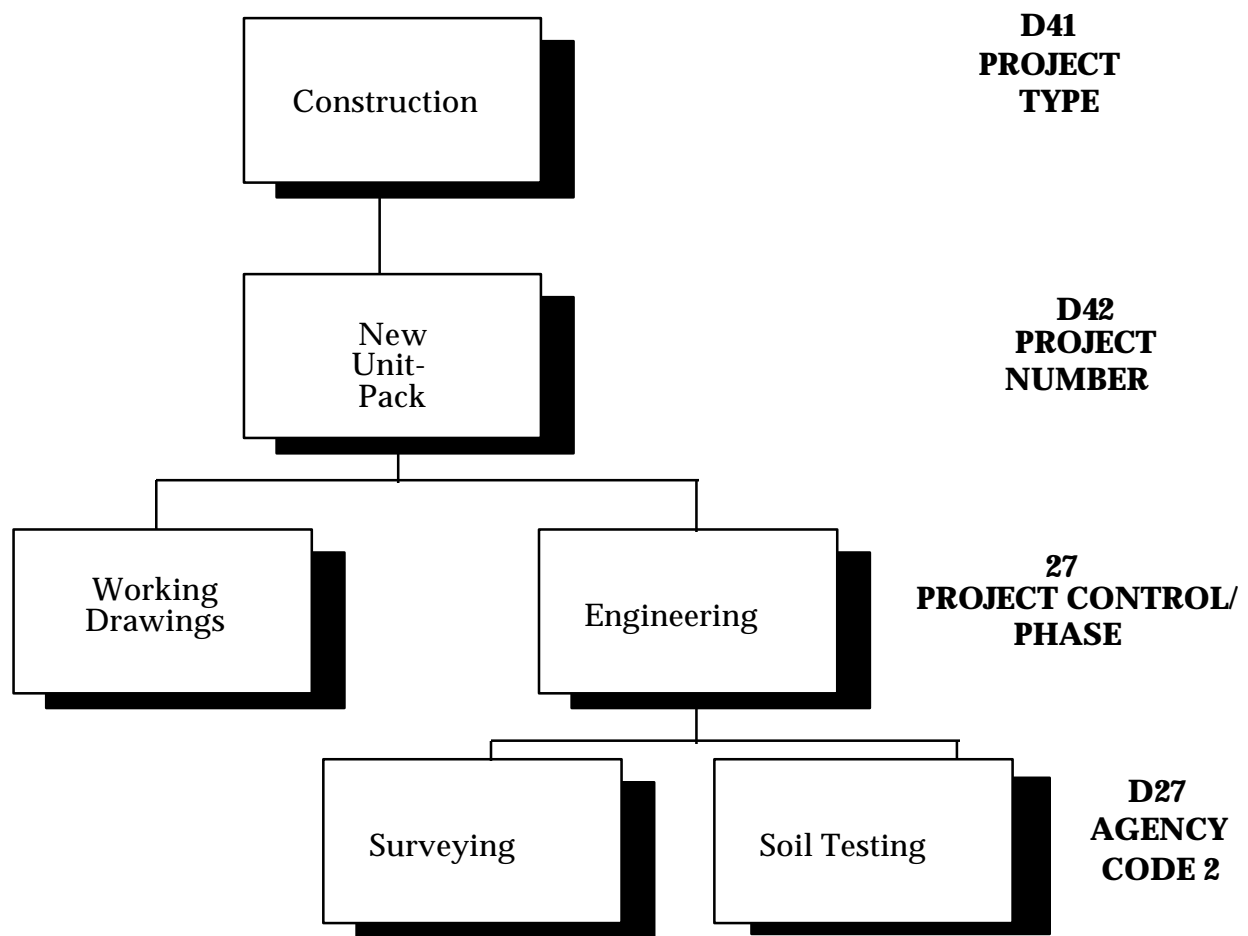
Project Category - is a grouping of Projects that cross agencies for systemwide reporting. It is an optional data element.

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.

The R★STARS Project Structure is illustrated on 4-37.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-35 12/94

PROJECT STRUCTURE



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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-36 12/94

Other Elements

Other elements are available in the R ★STARS classification structure for internal agency reporting. These elements are generically named: Agency Code 1, Agency Code 2, and Agency Code 3. These three elements provide an internal agency code for cost reporting purposes. The titles for each of these codes is defined on a separate profile - Agency Code 1 Profile (D26), Agency Code 2 Profile (D27), and Agency Code 3 Profile (D36).

Another element, Multipurpose Code, is also available for agency use for transaction entry. Unlike Agency Code 1, 2, and 3, the Multipurpose Code is not established in a profile.

These elements are optional at the agency's discretion.

The Agency Code 1, Agency Code 2, Agency Code 3, and Multipurpose Code are entered on input accounting transactions or may be optionally referenced by the Index or PCA profiles.

Definitions

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 and 2 can be used in the Grant and Project Structures respectively as discussed in the Grant and Project Classification Structure. Agency Code 3 is also used for recording the Treasury Account Number on deposit transactions for use with deposit reconciliation.

Multipurpose Code - a code available in R ★STARS for agency use . *It is used for generating allotments for appropriations on a monthly, quarterly or annual basis. Otherwise this element is used for various agency specific needs. This code does not have a profile in R ★STARS.*

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-37 12/94

4-2 INPUT CODING REQUIREMENTS

The input coding block provides a mechanism to identify the R★STARS classification structure on accounting transactions. Because the classification structure meets the varied accounting and reporting requirements of state agencies, institutions of higher education, systemwide financial reporting, legislative budgeting, GAAP and NACUBO, the input coding block must be very flexible. One of the goals of R★STARS is to provide the flexibility needed by a large number of diverse users with a minimum amount of coding effort.

This section reviews the basic input coding block requirements for accounting transactions in R★STARS. Not all of the data elements described have to be entered. R★STARS provides coding reduction mechanisms, in particular Index and PCA, that can infer many of these data elements.

Input Coding Block Elements

The input coding block consists of a number of data elements. Some of these elements are required and some are optional.

The required elements are:

- Agency Number
- Appropriation Year
- Transaction Code
- Appropriation Number
- Fund
- Comptroller General Ledger Account
- Comptroller Object (for revenue, expenditure or expense transactions)

The optional elements are:

- Agency General Ledger Account
- Agency Object
- Grant Number/Phase
- Subgrantee
- Project Number/Phase
- Agency Code 1
- Agency Code 2
- Agency Code 3
- Multipurpose Code

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-38 12/94

Coding Reduction Elements

In addition to these data elements, R★STARS provides the Index and PCA as coding reduction elements to simplify the data entry for all of this information. Both the Index and PCA are established in profiles.

The **Index** Code Profile (24) contains the following data elements:

Organization Code	Required
Appropriation Number	Optional
Fund	Optional
Program Cost Account	Optional
Grant Number/Phase	Optional
Project Number/Phase	Optional
Agency Code 1	Optional
Agency Code 2	Optional
Agency Code 3	Optional
Multipurpose Code	Optional

The **Program Cost Account** Profile (26) contains the following data elements:

Program Code	Required
Appropriation Number	Optional
Fund	Optional
Index	Optional
Function	Optional
NACUBO Fund	Optional *
NACUBO Subfund	Optional *
Grant Number/Phase	Optional
Project Number/Phase	Optional
Agency Code 1	Optional
Agency Code 2	Optional
Agency Code 3	Optional
Multipurpose Code	Optional
RTI	Optional

* Used by institutions of higher education only.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-39 12/94

As shown above, the Index and PCA can infer the same data elements. The primary difference between the two is that Index infers an agency's Organization Structure, whereas PCA infers the agency's Program Structure. Another major difference is PCA references Function, NACUBO Fund and NACUBO Subfund, and Index does not. Additionally, the Index can infer the PCA and the PCA can infer the Index. Consequently, an agency or institution can infer all of the major data elements in its classification structure by entering a single code. Examples of some typical coding combinations are included at the end of this chapter.

R★STARS Coding Requirements

The chart on the following page reflects a sample input coding block. The second column on this chart indicates whether a given data element is required or optional. The next three columns indicate how the data elements may be input into the system. Notice that very few elements are actually entered into the system. Most are inferred from other data elements that have been established in R★STARS profiles.

Notice on the chart that the first two data elements are generally not coded on input but defaulted by R★STARS based on system profiles. These include:

- **Agency** - The agency is derived from the user's sign-on. Any user that has the authority to enter transactions for multiple agencies may change this value. The Security Profile (96A) identifies the range of valid agencies that a user may access.
- **Appropriation Year** - The appropriation year defaults to the current year contained in the System Management Profile (97). In the case of a transaction being charged to a different appropriation year, the proper year can be entered over the default year.

The coding options for the other required data elements are explained below:

- **Transaction Code** - The transaction code provides rules for edit checks and file postings. In most cases, the transaction code provides both sides of the General Ledger entry.
- **Appropriation Number and Fund** - These elements are required on every transaction in R★STARS that affects the Appropriation and Agency Budget Financial tables. These elements are usually inferred by the Index or PCA, but may be entered on the input transaction.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-40 12/94

- **Comptroller General Ledger (GL) Account** - This element is usually provided by the Transaction Code, as mentioned above. However, if the Transaction Code provides only one side of the General Ledger entry (e.g., debit or credit), the account for the other side must be entered or it may be inferred from an Agency General Ledger Account that is entered into R★STARS. For example, an entry to debit a Fixed Asset Account and credit Investment in General Fixed Assets would be recorded by entering the debit side of the transaction with an Agency General Ledger Account (e.g., Budget from Federal Grants) which would look up the Comptroller GL Account (e.g., Buildings).
- **Comptroller Object** - The Comptroller Object is required only on transactions which have a nominal (e.g., revenue, expenditure, or expense) impact. This data element must be entered or may be inferred from an Agency Object.

The optional elements shown on the chart can be coded as follows:

- The **Agency General Ledger Account** and the **Agency Object**, if used, must be entered into the system.
- The **Organization Code** must be inferred by an Index.
- The **Program Code** must be inferred by a PCA.
- The **remaining optional data elements** may be entered or inferred from an Index or PCA, depending on the particular needs of a given state agency or institution of higher education. Examples of some of the alternatives for coding these data elements are provided at the end of this chapter.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-41 12/94

Typical Input Coding Block

An input coding block is illustrated below.

KEY ENTRY REQUIREMENTS	RESULTING INPUT CODING BLOCK
None (default)	Agency Number
None (default)	Appropriation Year (current)
Transaction Code	General Ledger Account (DR and CR)
Index	Appropriation Number, Fund, Organization
Comptroller Object	Comptroller Object
Program Cost Account	Function, NACUBO Fund, NACUBO Subfund, Program

As illustrated, the key entry requirements can be reduced to the following:

- Transaction Code
- Index
- Comptroller Object

Agency number is inferred from the Security Profile (96A) and Appropriation Year defaults to the current year. Assuming that an entry applies to the current appropriation year, the only items to enter would be Transaction Code, Index and Comptroller Object in order to infer all of the resulting input coding block elements listed on the above chart.

Optional Elements

R★STARS includes numerous data elements that may be used at the agency's discretion. Agencies may use these data elements:

1. To process transactions when using R★STARS as their internal accounting system.
2. To facilitate the reconciliation between an agency's internal accounting records and R★STARS.

Often agencies require accounting information at a different level than is needed for systemwide accounting purposes in order to maximize fiscal responsibility for certain functions and programs. Agencies can set up optional levels of detail in the R★STARS classification structure. R★STARS can then produce reports at the same level of detail as is used by the agency, and thereby minimizing the reconciliation effort.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-42 12/94

The optional data elements are explained below:

- **Function** - This element may be used by state agencies or institutions of higher education. If used, the function element must be inferred by the PCA. *In Oregon the Function Structure will be used by the State and Agencies to track Oregon Benchmarks.*
- **NACUBO Fund** - This element is used by institutions of higher education. If used, NACUBO Fund must be inferred by the PCA.
- **NACUBO Subfund** - This element is used by institutions of higher education. If used, it must be inferred by the PCA.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-43 12/94

4-3 ADDITIONAL REQUIREMENTS FOR INSTITUTIONS OF HIGHER EDUCATION

R★STARS provides for NACUBO standards in its coding structure, through two additional optional data elements called Function and NACUBO Fund. If the institution selects to utilize these two structures to meet NACUBO reporting requirements, they must establish Program Cost Accounts, as both of these data elements must be inferred by the PCA. Consequently, the required input coding block for an institution would be:

- Agency Number
- Appropriation Year
- Transaction Code
- PCA
- Comptroller Object

PCA may be looked up by the Index. In this case, the required input coding block would be:

- Agency Number
- Appropriation Year
- Transaction Code
- Index (looks up PCA)
- Comptroller Object

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-44 12/94

4-4 CODING BLOCK EXAMPLES

The following pages provide several examples to demonstrate coding block flexibility for agencies and institutions.

Example 1

Assume that an agency wants to track its financial information by appropriation only. The agency has two appropriations and one funding source.

The agency would need one Fund Profile (D23) to establish a Fund Number relating the funding source to the GAAP Fund and the Appropriated Fund. Additionally, two Appropriation Number Profiles (20) would be required (one for each of its appropriations) to establish the relationship between the agency's appropriations and Legislative Budget Board Program Structure. Index Code Profiles (24) would also need to be set up; one to look up each Appropriation/Fund combination.

Fund Profile (D23)

<u>Agency</u>	<u>Fund</u>	<u>Appropriated Fund</u>	<u>GAAP Fund</u>
304	5670	0001	05

Appropriation Number Profiles (20)

<u>Agency</u>	<u>Appn #</u>	<u>Appn Group</u>	<u>Appn Type</u>	<u>Program</u>
304	01234	01	9	0001
304	01254	01	9	0002

Index Number Profiles (24)

<u>Agency</u>	<u>Index</u>	<u>Appn Year</u>	<u>Appn #</u>	<u>Fund</u>
304	00601	94	01234	5670
304	00602	94	01254	5670

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-45 12/94

Coding Block Entry

When the agency enters its agency budget financial transactions in R ★STARS, the coding block would look like this:

Agency Number: 304

<u>Appn Year</u>	<u>T-Code</u>	<u>Index</u>
94	020	00601
94	020	00602

Example 2

The agency has two appropriations, one funding source and two divisions within its administration. Each division is responsible for one appropriation.

The agency would need an Organization Code Profile (D03) for each of its divisions in addition to two indexes that establish the relationship between the agency's appropriations and its divisions. The Organization Code Profile (D03) and Index Code Profile (24) are shown below:

Organization Code Profiles (D03)

<u>Agency</u>	<u>Org Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Level 4</u>
304	0000	0610	0611	0612
304	0000	0620	0621	0622

Index Code Profiles (24)

<u>Agency</u>	<u>Index</u>	<u>Appn Year</u>	<u>Appn #</u>	<u>Fund</u>	<u>Org Code</u>
304	00612	94	01234	5670	0612
304	00622	94	01254	5670	0622

In this example, the agency can assign Index numbers that mimic its Organization codes. This could make it easier for the accounting staff to record its financial activity by organization.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-46 12/94

Coding Block Entry

When the agency enters its agency budget financial transactions in R ★STARS, the coding block would look like Example 1:

Agency Number: 304

<u>Appn Year</u>	<u>T-Code</u>	<u>Index</u>
94	020	00612
94	020	00622

Example 3

Assume that another agency operates like the agency in Example 2, except that this agency has three federal grants that are administered by personnel in both divisions of the agency. The charges to the grant are dependent on the transaction completed. In this situation, the agency could set up indexes just like the agency in Example 2. Then, as transactions are processed for each grant, the grant is coded independently, as follows:

Index Code Profile (24)

<u>Agency</u>	<u>Index</u>	<u>Appn Year</u>	<u>Appn #</u>	<u>Fund</u>	<u>Org Code</u>
302	00601	94	01234	5670	0601
302	00602	94	01254	5670	0602

Coding Block Entry

Agency Number: 302

<u>Appn Year</u>	<u>T-Code</u>	<u>Index</u>	<u>Grant #/Phase</u>
94	020	00601	111111/94
94	020	00602	222222/94
94	020	00602	333333/94

This example could be expanded to include any of the optional data elements in R ★STARS such as Comptroller/Agency Object, Project No/Phase or Agency Codes 1, 2 and 3 or optionally, the agency may set up Indexes for each combination of Grant, Appropriation Number, Fund and Organization to maximize coding reduction.

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-47 12/94

Example 4

The institution of higher education has two appropriated funding sources. Therefore, the institution would need a Fund Profile (D23) for each of its appropriated funds and one for non-appropriated (local) funds. The institution has one Appropriation Number and would need Appropriation Number Profiles (20) for its appropriation and for non-appropriated activity. Finally, the institution would require PCA profiles for each unique combination of NACUBO Fund, NACUBO Subfund Function, and Program Level 1 and Level 2 (including non-budgeted).

Fund Profiles (D23)

<u>Agency</u>	<u>Fund</u>	<u>Appropriated Fund</u>	<u>GAAP Fund</u>
700	0010	0001	09
700	0020	0200	09
700	9999	9999	09

Appropriation Number Profile (20)

<u>Agency</u>	<u>Appn #</u>	<u>Appn Group</u>	<u>Appn Type</u>
700	01234	01	82
700	99999	01	82

Program Cost Account Profile (26)

<u>Agency</u>	<u>PCA</u>	<u>Appn Year</u>	<u>NACUBO</u>		<u>Program</u>	
			<u>Fund</u>	<u>Function</u>	<u>Level 1</u>	<u>Level 2</u>
700	00100	94	0100	0001	0001	0001
700	00110	94	0100	0002	0001	0009
700	00120	94	0200	0001	0002	0001
700	00130	94	0300	0004	9999	9999

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-48 12/94

Coding Block Entry

When the institution enters its agency budget financial transactions in R ★STARS, the coding block would look like this:

Agency Number: 700

<u>Appn Year</u>	<u>T-Code</u>	<u>Fund</u>	<u>Appn #</u>	<u>PCA</u>
94	020	0010	01234	00100
94	020	0010	01234	00120
94	020	9999	99999	00130

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-49 12/94

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REFERENCE MANUAL CLASSIFICATION STRUCTURE	4-50 12/94

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