

R★STARS	Version 2.0
DATA ENTRY GUIDE GENERAL ACCOUNTING	8-1 Revised 11/08

PURPOSE

This chapter provides system users with an understanding of general ledger accounting, journal entries, interfund/interagency transactions, fixed assets, generated Transaction Codes (T-Codes), generated accrual T-Codes, recurring transactions and cash control procedures in R★STARS.

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OVERVIEW

General accounting encompasses a number of functional areas. These areas are briefly described below and further discussed in the remaining sections of this chapter.

General Ledger Accounting

General ledger accounting involves defining the chart of accounts which will enable financial statement preparation to meet both internal and external reporting needs. The chart of accounts consist of asset, liability, equity, budgetary, nominal and memo accounts. The chart of accounts is defined in R★STARS through the Comptroller General Ledger Accounts. When entering transactions into the accounting system, users must be aware of the impact of the T-Code entered and the related general ledger accounts used to classify financial activity.

Recording Journal Entries

Journal entries are frequently required to adjust financial balances as a result of audit adjustments or errors encountered when entering transactions with incorrect classification elements. Users must understand the cause and effect of the required journal entries in order to correctly adjust the financial data.

Interfund/Interagency Transactions

These are transactions used to record financial activity between agencies and/or funds. The four types of interfund/interagency transactions are operating transfers, residual equity transfers, quasi-external transactions, and reimbursements.

Fixed Assets

R★STARS provides T-Codes for recording acquisition, disposition, and adjustment of fixed asset balances.

Generated T-Codes

Generated T-Codes are transactions “generated” by the original T-Code. This field is used when additional DR/CR general ledger pairs are required, additional balance types need to be recorded, or the generation of another transaction would reduce the overall number of T-Codes required.

Generated Accrual T-Code

A Generated Accrual T-Code allows the user to enter an accrual transaction using an adjustment T-Code and then, on the first day of the next effective month, the transaction is automatically reversed using the Generated Accrual T-Code.

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Recording and Requesting Recurring Transactions

Transactions which recur on a predefined basis, such as rent payments, may be set up in R★STARS using Recurring Transactions. In addition, commonly used coding blocks can be profiled for on-line retrieval. This feature eliminates the need to re-enter common transactions each period.

Cash Control

R★STARS provides the ability to control encumbrances and expenditures against available cash balances. This feature may be selected on an Appropriated Fund, Fund, or Cash Fund basis and on an individual Grant basis. Multiple options are available for implementing cash control.

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8-1 GENERAL LEDGER ACCOUNTING

Prior to implementing an accounting system, the chart of accounts must be defined. Once the account structure has been established, it is important for users to understand how transactions affect those accounts.

In R★STARS, the chart of accounts is established statewide and is defined through the Comptroller General Ledger Accounts. These accounts are set up and maintained in the **D31 – Comptroller General Ledger Account Profile**.

Typical General Ledger Accounts include "Cash in State Treasury", "Accounts Payable", "Fund Balance – Unreserved, Undesignated" and "Expenditure Control – Cash". Each Agency may, optionally, choose to establish Agency general ledger accounts to further define the statewide Comptroller General Ledger Accounts, if they are allowed. Agency general ledger accounts are established in R★STARS in the **D32 – Agency General Ledger Account Profile**. For example, the Comptroller General Ledger Account "Accounts Receivable" may be broken down even further by the agencies. To do this, an agency would set up more specific receivable accounts through the use of Agency General Ledger Accounts which would look up the Comptroller General Ledger account "Accounts Receivable". R★STARS ensures that the sum of all Agency general ledger accounts equal the total balance in the Comptroller General Ledger Accounts.

Profile Listing Reports for the Comptroller General Ledger Account and Agency General Ledger Account may be ordered through the **91 – Report Request Profile**.

Once the chart of accounts has been defined, the T-Codes which post to these accounts are established in the **28A – T-Code Decision Profile/28B – T-Code Description Profile**. Since T-Codes define the Comptroller General Ledger Accounts to be posted, it is important for system users to select the appropriate T-Code for each accounting event. When a T-Code is used incorrectly, financial statements may be misstated.

Accurate financial reporting is one of the primary objectives of maintaining an accounting system. Therefore, users must be aware of how financial transactions affect the chart of accounts defined for the users.

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8-2 RECORDING JOURNAL ENTRIES

Journal entries are recorded in an accounting system for the following purposes:

- To record adjustments typically at year end due to audit adjustments and accruals. These journal entries are recorded only in the General Ledger Financial Table with Agency General Ledger level support, if appropriate.
- To correct transactions posted to the financial tables in error. These journal entries are normally recorded in several R★STARS tables. For example, an adjustment to an encumbrance transaction could be recorded in the General Ledger, Appropriation, Agency Budget, Document, Grant, and Project Financial Tables using a single transaction.

ADJUSTMENTS USING JOURNAL ENTRIES

Adjusting journal entries at higher levels may be recorded using T-Codes specifically developed for the required transaction, or may be recorded using "generic" T-Codes. Specific T-Codes are typically developed for journal entries which recur with some frequency. Generic T-Codes are used when a specific T-Code is not available. Whichever type of T-Code is used the transactions will typically have only balance sheet impact for financial reporting. In other words, only the General Ledger, Summary General Ledger and Accounting Event Tables are updated. For example, an entry to reclassifying a long-term liability as a current liability would be recorded using a journal entry.

Transactions may be entered at the Comptroller General Ledger Account, and in some cases, Agency General Ledger Account levels using a journal entry. Some examples are:

- Record write-off of uncollectible accounts with Agency General Ledger support
- Record unbilled accounts receivable with Agency General support
- Record accrued taxes receivable

Journal entries for which specific T-Codes have not been developed may be entered using generic T-Codes. These transactions post only to the General Ledger, Summary General Ledger and Accounting Event Tables, and if indicated, with Agency General Ledger support:

The debit and credit impact of T-Codes 474 and 475 are:

T-Code 474	DR General Ledger Account entered on the financial transaction (e.g., Accounts Receivable)
	CR System Clearing Account
T-Code 475	DR System Clearing Account
	CR General Ledger Account entered on the financial transaction

It is important that the System Clearing Account be netted to zero within a fund whenever these generic T-Codes are used.

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ERROR CORRECTION USING JOURNAL ENTRIES

In certain circumstances a journal entry is used to correct transactions where incorrect data has been entered into the system. For example, if a valid Index, PCA, Grant Number, or Comptroller Object has been entered incorrectly, a journal entry may be used in some circumstances to correct the entry. There are three methods of correcting these types of errors.

Method 1

This method is used to correct errors that have been detected before the batch has been posted to the financial tables.

For corrections of this type of error, refer to Chapter 4 of this manual for Correction of Error Prior to Posting.

Method 2

This method is used to correct errors detected after the batch has been posted to the financial table and it is necessary and practical to correct each transaction. Transactions that may affect the way subsequent transactions are entered, i.e. encumbrances, should be corrected using this method whenever possible.

A journal entry is not used to correct this type of error. The incorrect transactions are reversed and the correct transactions are entered into the system. The incorrect transactions are reentered into the system using the original T-Code and data elements and an 'R' is entered into the reversal data field (RVS) on the transaction screen. The corrected transactions are then entered with the correct data elements and RVS field blanked. The reversal of the original incorrect entry and the correcting entry should be done in a single batch.

Method 3

This method is used to correct errors detected after the batch has been posted to the financial tables where it is not practical to correct each transaction individually. The correction would be accomplished using total amounts in a journal entry transaction.

A journal entry is used to correct errors in Index, Comptroller Object, or other classification elements using the total amount of the error. There are T-Codes set up in the system for this type of correction. To find the correct T-Code, use the current T-Codes list maintained on the SFMS Operations Website. You may also request printed reports on the **91** screen; the DAFQ28C0 Transaction Code Reference Listing, or the DAFQA010 Statewide T-Code Listing by G/L Account.

If a balancing T-Code is used, one possible option is using the **509 – Companion Transaction Entry**. This screen is accessed by entering a 'G' in the Batch Type field on the **500 – Batch Header Screen**.

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S509 UC: 27 STATE OF OREGON 01/24/08 04:06 PM
LINK TO: COMPANION TRANSACTION ENTRY NOTE: N PROD

BATCH: AGENCY 950 DATE 013008 TYPE G NO 001 SEQ NO 00001 MODE EDIT AND POST
--DOCUMENT INFORMATION: DOC DATE: EFF DATE: 013008
TRANS AMOUNT: 3000.00
DOC AGY: 950 CUR DOC: BT000001 DOC AMT: 000000006000.00 DOC COUNT: 00002
DESC: TRANSFER P/R TO CORRECT PCA
--TRANSACTION INFORMATION: #1
SFX: 001 SER DATE: REF DOC/SFX: MOD: AGY: 950 TC: 415
INDEX: 10000 PCA: 10000 AY: 09 COBJ/AOBJ: 3111 3111 APPN NO: 12015 FUND: 0415
VEND/MC: CONT NO: GL AC/AGY:
GRANT/PH: SUBGRANTEE: PROJ/PH: FO:
MPCD: AGY CD-1: 2: 3: G38: RVS:
--TRANSACTION INFORMATION: #2
SFX: 002 SER DATE: REF DOC/SFX: MOD: AGY: 950 TC: 416
INDEX: 10000 PCA: 20000 AY: 09 COBJ/AOBJ: 3111 3111 APPN NO: 22015 FUND: 0515
VEND/MC: CONT NO: GL AC/AGY:
GRANT/PH: SUBGRANTEE: PROJ/PH: FO:
MPCD: AGY CD-1: 2: 3: G38: RVS:

F1-HELP F4-EDIT F6-BALANCING F9-INTERRUPT F10-SAVE F11-SAVE/CLEAR CLEAR-EXIT

```

If a non-balancing transaction is being used, you could enter a Batch Type “5” on the **500 – Batch Header Screen**. This will access the **501 – Journal Voucher Transaction Entry Screen**.

```

S501 UC: 27 STATE OF OREGON 01/24/08 01:45 PM
LINK TO: JOURNAL VOUCHER TRANSACTION ENTRY NOTE: N PROD
BATCH: AGENCY 107 DATE 012308 TYPE 5 NO 501 SEQ NO 00001 MODE EDIT AND POST
DOC DATE: EFF DATE: 012308 DUE DATE: SERV DATE:
CUR DOC/SFX: JV111111 001 REF DOC/SFX: VP245024 001 AGENCY: 107
TRANS CODE: 545
INDEX:
PCA: 12110 AY: 09
COMP/AGY OBJ: 5303 6033
AMOUNT: 00000000000.00 RVS: FUND OVRD:
DOC COUNT: 00001 DOC AMT: 0000024146.87 DOC AGY: 107
GL ACCT/AGY: 0817
DESCRIPTION: CAPITALIZED ASSET# 26890
FUND: 4180 GRANT NO/PH: PROJ NO/PH:
G38-TRANSFER:

RTI:

F1-HELP F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT

```

There are other options as well. These will involve entering both sides of the transaction on individual screens. The **28B – T-Code Description Profile** shows the Batch types allowed for each T-Code.

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8-3 INTERFUND/INTERAGENCY TRANSACTIONS

Interfund/interagency transactions are used to record financial activity between agencies and/or funds. In R★STARS there are four types of Interfund/Interagency transactions:

Operating Transfers	Quasi-External Transactions
Residual Equity Transfers	Reimbursements

Examples of each type of transfer, using T-Codes commonly associated with each, are included in each of the following sections. Many other T-Codes are available but not specifically shown.

Operating Transfers

Operating Transfers are used to record transactions within agencies between funds. Unique Comptroller objects are established for Operating Transfers-In and Operating Transfers-Out.

```

S28A UC: 10 STATE OF OREGON 01/24/08 04:21 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 400 TITLE: OPERATING REVENUE-TRNSFR OUT(WITHIN AGY)
GENERAL LEDGER DR-1: 3550 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 401 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: + 21
POSTING AB: + 21
INDS: CC: + 21
GP: + 21
PJ: + 21
AGY GL: STATUS CODE: A
EFF START DATE: 07161990 EFF END DATE: LAST PROC DATE: 06302007
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

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```

S28A UC: 10 STATE OF OREGON 01/24/08 04: 23 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 401 TITLE: OPERATING REVENUE-TRANSF IN (WITHIN AGY)
GENERAL LEDGER DR-1: 0070 CR-1: 3150 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 400 A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: + 20
POSTING AB: + 20
INDS: CC: + 20
GP: + 20
PJ: + 20
AGY GL: STATUS CODE: A
EFF START DATE: 07161990 EFF END DATE: LAST PROC DATE: 06302007
Z07 NEXT RECORD SUCCESSFULLY READ

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

Quasi-External Transactions

Quasi-External Transactions are transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to State government (e.g., Internal Service Fund billings to agencies) and routine service charges for services provided by one operating unit to another operating unit. These transactions should be accounted for as revenues, expenditures, or expenses, as appropriate, in the funds involved.

```

S28A UC: 10 STATE OF OREGON 01/25/08 10: 04 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 711 TITLE: QUASI -EXTERNAL TRANSFER IN(BETW AGY) A/R
GENERAL LEDGER DR-1: 0070 CR-1: 0501 DR-2: 3150 CR-2: 3150
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC I MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM R VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 710 A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: + 03 M 2 2 + 04 M 2 2
FILE AP: - 20 + 20
POSTING AB: - 20 + 20
INDS: CC: + 20
GP: - 20 + 20
PJ: - 20 + 20
AGY GL: 2 STATUS CODE: A
EFF START DATE: 07011995 EFF END DATE: LAST PROC DATE: 06302007
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

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```

S28A UC: 10 STATE OF OREGON 01/25/08 10:10 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 712 TITLE: QUASI -EXTERNAL REVENUE REFUND- NO A/R
GENERAL LEDGER DR-1: 3100 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 713 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: - 12
POSTING AB: - 12
INDS: CC: - 12
GP: - 12
PJ: - 12
AGY GL: STATUS CODE: A
EFF START DATE: 04111994 EFF END DATE: LAST PROC DATE: 09022003
Z07 NEXT RECORD SUCCESSFULLY READ

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

Reimbursements

Reimbursements occur when one fund is reimbursed for expenditures it made on behalf of another fund. For example, an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, and is subsequently reimbursed. It should be recorded as an expenditure or expense, as appropriate, in the reimbursing fund and as a reduction of expense in the fund that is reimbursed.

```

S28A UC: 10 STATE OF OREGON 01/25/08 10:15 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 415 TITLE: MOVE EXPEND/CASH INTO A FUND
GENERAL LEDGER DR-1: 3500 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 416 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: + 15
POSTING AB: + 15
INDS: CC: + 15
GP: + 15
PJ: + 15
AGY GL: STATUS CODE: A
EFF START DATE: 05201994 EFF END DATE: LAST PROC DATE: 01082006
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

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```

S28A UC: 10 STATE OF OREGON 01/25/08 10:16 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 416 TITLE: MOVE EXPEND/CASH OUT OF A FUND
GENERAL LEDGER DR-1: 0070 CR-1: 3500 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 WARR N INVC VNUM VNAM VADD
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 T
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 415 A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: - 15
POSTING AB: - 15
INDS: CC: - 15
GP: - 15
PJ: - 15
AGY GL: STATUS CODE: A
EFF START DATE: 05201994 EFF END DATE: LAST PROC DATE: 09022003
Z07 NEXT RECORD SUCCESSFULLY READ

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT

```

Residual Equity Transfers

Residual Equity Transfers are no longer used in the State of Oregon.

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8-4 Fixed Assets

Oregon has not implemented the R★STARS Fixed Asset Subsystem. Instead, several T-Codes have been provided to allow for updating the fixed asset accounts throughout the year. T-Codes in the 529 through 557 range will accommodate the most commonly encountered situations.

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8-5 GENERATED T-CODES AND GENERATED ACCRUAL T-CODES

GENERATED T-CODES:

The **28A** profile provides each T-Code with a “capacity” for posting to as many as four pairs of General Ledger accounts and two entry’s to each of the financial tables. In those instances in which a transaction needs to exceed these capacities, R★STARS “generates” up to five additional T-Codes, greatly increasing the available posting capacity.

There are five generated T-Code fields on the **28A** currently used in Oregon:

- **GEN-TC** – Enter a T-Code in the Generate Transaction Code field (the ‘generic’ field) to generate additional transactions of an unspecified purpose.
- **ACCR TC** – Enter a T-Code in the Accrual Transaction Code field to reverse an accrual transaction on the first day of the following period.
- **WAR CNCL TC** – Enter a T-Code in the Warrant Cancellation Transaction Code field to cancel a written warrant.
- **PAY LIQ TC** – Enter a T-Code in the Payment Liquidation Transaction Code field to liquidate the voucher payable and create a warrant.
- **PAY RED TC** – Entering a T-Code in the Payment Redemption Transaction Code field will generate a transaction when the warrant is redeemed at the bank.

A typical example of a generated T-Code is the 222 and 380 pairing. T-Code 222 is used to set up voucher payable for an expenditure that is not encumbered. T-Code 380 is entered on the PAY LIQ TC field on the 222 T-Code. When the voucher Due Date is realized, the 380 transaction is executed to reclassify accrued expenditures to cash expenditures, liquidate vouchers payable and establish payments outstanding:

T-Code	GL Acct		
	DR	CR	
222	3501		Expenditure Control - Accrued
		1211	Vouchers Payable
380	1211		Vouchers Payable
		0070	Cash on Deposit with Treasurer
	3500		Expenditure Control – Cash
		3501	Expenditure Control Accrued
	1111		Payments Outstanding Offset
		1011	Payments Outstanding

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```

S28A UC: 10 STATE OF OREGON 03/26/08 02: 36 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 222 TITLE: VOUCHER PAYABLE-NOT ENCUMBERED
GENERAL LEDGER DR-1: 3501 CR-1: 1211 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT I SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT R CI N 1099 R WARR INVC VNUM I VNAM R VADD R
INDS: DMETH R APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 2 WW IND: 1 D/I: D WAR CANCL TC: 385 PYTC: FUTMY: Y
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: 380 PAY RED TC: 390 CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: + 17
POSTING AB: + 17
INDS: CC:
GP: + 17
PJ: + 17
AGY GL: STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 09022003
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

```

S28A UC: 10 STATE OF OREGON 03/26/08 02: 38 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 380 TITLE: PAYMENT LIQUIDATION EXPENDITURE
GENERAL LEDGER DR-1: 1211 CR-1: 0070 DR-2: 3500 CR-2: 3501
POSTING DR-3: 1111 CR-3: 1011 DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT CI N 1099 R WARR INVC VNUM R VNAM R VADD R
INDS: DMETH APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 6 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: P
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP: - 17 + 15
POSTING AB: - 17 + 15
INDS: CC: + 13 + 15
GP: - 17 + 15
PJ: - 17 + 15
AGY GL: STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 09022003
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

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GENERATED ACCRUAL T-CODES:

Generated Accrual T-Codes work much like other Generated T-Codes except that the transactions generated do not post simultaneously with the original.

Generated Accrual Transactions are used to record accruals at period end and then schedule a reversal of those accruals on the first day of the following period. The original T-Code will post entries on the specified effective date, but the generated T-Code will not post the reversing entries until the first day of the next period.

A typical example is the 436 and 981 pairing. T-Code 436 estimates the amount of receivables unbilled at period end by crediting 3105 Revenue Control - Fin Stmt Accrual. The debit is left blank on the **28A** profile so that this accrual can be used in a variety of situations. The user would need to specify the account to be debited when entering the transaction.

```

S28A UC: 10 STATE OF OREGON 01/25/08 11:47 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 436 TITLE: ESTIMATED UNBILLED REC/INV W/AUTO REVERS
GENERAL LEDGER DR-1: CR-1: 3105 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC N VNUM N VNAM N VADD N
INDS: DMETH N APN# FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: GA ACCR TC: 981 TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC

DF:
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL: 1 STATUS CODE: A
EFF START DATE: 08281990 EFF END DATE: LAST PROC DATE: 09042003
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

After closing the period and generating reports, this accrual should be reversed to avoid double counting the same receivables when they are billed in the normal course of operations. This is done by the generated T-Code 981. T-Code 981 will reverse the estimated accrual on the first day of the next month following the effective date of the transaction entered with T-Code 436. In order to do this, the FUTMY (Future Month/Year) indicator needs to be set to 'Y'. The next page shows the **28A** profile for T-Code 981.

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```

S28A UC: 10 STATE OF OREGON 01/25/08 11:48 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 981 TITLE: AUTO REVERSE UNBILLED RECEIVABLE/INVTMT
GENERAL LEDGER DR-1: 3105 CR-1: DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC N VNUM N VNAM N VADD N
INDS: DMETH N APN# FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: WAR CANCL TC: PYTC: FUTMY: Y
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC

DF:
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL: 2 STATUS CODE: A
EFF START DATE: 08281990 EFF END DATE: LAST PROC DATE: 09042003
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

```

S28B UC: 10 STATE OF OREGON 01/25/08 12:00 PM
LINK TO: TRANS CODE DESCRIPTION PROFILE PROD

TRANS CODE: 981 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: SYSTEM-GENERATED TC WHICH REVERSES AN EST UNBILLED
RECEIVABLE/INVESTMENT OR SECURITY LENDING TRANS
ESTABLISHED WITH TC 436. FINANCIAL STATEMENT
REVENUE WILL BE DECREASED IN THE CURRENT YEAR.

I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
I 0060 , 0250 , 0410 , 0503 , 0504 , 0542 , 0572 , 0575 ,
I 0576 , 0930 - 0933 , 1575 , 1600 ,
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 0111 - 2600 ,

ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: GA 2: 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: I 2: 3: 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 08281990 EFF END DATE: LAST PROC DATE: 10052005
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

```

Note that there is no credit specified for T-Code 981. The system will automatically record the debit specified by the user in the original accrual T-Code 436 entry.

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8-6 RECURRING TRANSACTIONS

The ability to automatically post recurring transactions is available in R★STARS to reduce the manual effort necessary for repetitive posting of like transactions. R★STARS includes a Recurring Transaction Subsystem which allows fixed transaction schedules and coding blocks to be stored and accessed to automatically generate transactions. This subsystem is most frequently used for payments which occur regularly in the same amount, such as rent payments, and for periodic or monthly accruals, such as amortization of prepaid expenses. The subsystem can also be used for transaction split which is discussed in Chapter 3 of the Data Entry Guide.

The Recurring Transaction Subsystem is user maintained through the use of two system profiles. The **550 – Recurring Transaction Profile** contains the data elements necessary to record any transaction in R★STARS and includes fields to define the frequency of generation of the transaction. This profile is maintained by agency personnel and is used to define and retrieve on-line coding blocks commonly used for processing transactions in R★STARS. The second profile is the **93 – Recurring Transaction Request Profile** which allows users to request the generation of a series of transactions.

550 – RECURRING TRANSACTION PROFILE

The **550** profile is used to record the data elements required to define a recurring transaction and the schedule on which it will be generated. For example, a monthly lease to be paid in twelve equal payments during Fiscal Year 2008 would be defined in this profile as shown on the example on the next page.

To complete the 550 profile:

1. Add the AGENCY number.
2. Add A pre-determined transaction number (TRANS NO.)
3. Enter The RTI field. This is the unique 6-character identifier for the RTI.
4. Enter the RTI TYPE = 'R'.
5. Add the date or range of the transactions in the GENERATE SCHEDULE (MMDD) field. Example: '01' will be input in the third and fourth position of the first GENERATE SCHEDULE (MMDD) field to show that this transaction needs to be generated and posted by the **93** profile on the first of every month during the fiscal year.
6. Add the remainder of the accounting elements and the amount of the recurring transaction to be posted as if you were making an individual transaction.

If your agency uses Document auto-incrementing from the **D59 – Current Document Number Increment** Profile, you will only need to type the Document Type in the CUR DOC/SFX: field.

7. After all entries are made on the 550 screen press F10 to save. Notice that the RTI you entered remains in STATUS: I (inactive.)

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8. Continue making entries for that RTI name until all desired transactions are completed.
9. When the last RTI is saved, press F12 to activate the RTI.

S550 UC: 10	STATE OF OREGON	04/01/08 04: 34 PM
LINK TO:	RECURRING TRANSACTION PROFILE	PROD
AGENCY: 101	TRANS NO: 200101	RTI: LEASE1 RTI TYPE: R
USER ID: DA00000	DESCRIPTION: EAS MONTH REV TRANSFER	
GENERATE SCHEDULE (MMDD) - 1: 01	2: 3: 4:	
BATCH - AGY: 107	TYPE: 5 DOC DATE:	SERV DATE:
CUR DOC/SFX: VP	REF DOC/SFX:	FINANCIAL AGY: 101
TRANS CODE: 222		
INDEX:		
PCA: 11200		
COMP/AGY OBJ: 5401		
AMOUNT: 00000004250.00	RVS: DISCOUNT:	FUND OVRD:
DOC AMT: 00000004250.00	DOC AGY:	
% ALLOCATED: 0.00000	PDT: MOD: APPN YEAR:	APPN NO:
FUND:	GL ACCT/AGY:	G38:
GRANT NO/PH:	SUBGRANTEE:	PROJ NO/PH:
MPCD:	AGY CD - 1: 2: 3:	
VEND/MC:		STATUS CODE: A
EFF START DATE: 07012007	EFF END DATE:	LAST PROC DATE: 12192007
Z06 RECORD SUCCESSFULLY RECALLED		
F1-HELP	F3-DELETE	F4-EDIT
F5-NEXT TRANS NO	F8-NEXT FOR RTI	F9-INTERRUPT
F10-SAVE	F11-SAVE/CLEAR	F12-RTI COMPLETE
ENTER-INQUIRE	CLEAR-EXIT	

As shown in the example above, agency 101 has signed a one year lease to be paid monthly on the first day of each month.

93 – RECURRING TRANSACTION REQUEST PROFILE

The **93** profile is completed to request a proof list of the transactions. This is accomplished by entering a number or range of numbers meeting date format requirements in the CYCLE SELECTION field. The ‘DD’ range numbers must match or include one or all of the ‘DD’ range numbers in the GENERATED SCHEDULE (MMDD) field from the **550** profile. The **93** profile will generate the request for any transactions where the fields match with the **550** profile.

The appropriate **93** profile screen is shown on the next page. The TRANS IND ‘P’ requests a proof list of transactions that are to be automatically generated by the system.

Because the **550** profile on the previous page has a ‘01’ in the ‘DD’ range of the GENERATE SCHEDULE (MMDD) field, all transactions will be seen on the proof list report.

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```

S093 UC: 10 STATE OF OREGON 04/01/08 04: 37 PM
LINK TO: RECURRING TRANSACTION REQUEST PROD

AGENCY: 101
CYCLE FROM DATE TO DATE TRANS FROM DATE TO DATE TRANS
SELECTION: MMDD MMDD IND MMDD MMDD IND
1: 0301 0301 P 4:
2: 5:
3: 6:

TRANSACTIONS TO EXCLUDE:
1: 2: 3: 4: 5:
6: 7: 8: 9: 10:

TRANSACTIONS TO INCLUDE:
1: 2: 3: 4: 5:
6: 7: 8: 9: 10:

STATUS CODE: A
EFF START DATE: 12201999 EFF END DATE: LAST PROC DATE: 03282008
Z06 RECORD SUCCESSFULLY RECALLED

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

```

To set the RTI transactions to automatically system generate and post as well as creating a proof list, set the TRANS IND to 'G'. If neither is required, leave the TRANS IND field blank.

```

S093 UC: 10 STATE OF OREGON 04/01/08 04: 37 PM
LINK TO: RECURRING TRANSACTION REQUEST PROD

AGENCY: 101
CYCLE FROM DATE TO DATE TRANS FROM DATE TO DATE TRANS
SELECTION: MMDD MMDD IND MMDD MMDD IND
1: 0302 0302 G 4:
2: 5:
3: 6:

TRANSACTIONS TO EXCLUDE:
1: 2: 3: 4: 5:
6: 7: 8: 9: 10:

TRANSACTIONS TO INCLUDE:
1: 2: 3: 4: 5:
6: 7: 8: 9: 10:

STATUS CODE: A
EFF START DATE: 12201999 EFF END DATE: LAST PROC DATE: 03282008
Z06 RECORD SUCCESSFULLY RECALLED

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

```

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8-7 CASH CONTROL

R★STARS provides the ability to control expenditures against available cash balances. Cash balances can be maintained by Appropriated Fund, Fund or Cash Fund and on a Grant by Grant basis.

The user selects the level of cash control for Appropriated Fund, Fund or Cash Fund by setting the Cash Control Indicator on the **D23 – Fund Profile**. The valid values for this indicator are:

- 0** - Do not post to the Cash Control Financial Table
- 1** - Post the Appropriated Fund to the Cash Control Financial Table
- 2** - Post the Fund to the Cash Control Financial Table
- 3** - Post the Cash Fund to the Cash Control Financial Table

Users can also choose to post by Agency to the Cash Control Financial Table. The Cash Control Organization Level indicator is also located on the **D23** profile. The valid values are:

- 0** - Do not post Agency to the Cash Control Financial Table
- 1** - Post the Agency to the Cash Control Financial Table

In addition, the severity of control is exercised through the Cash Control Type Indicator on the **D22 – Appropriated Fund Profile**. This indicator can be set to fatal, warning, or ignore. The Grant cash control indicator and the related cash control type for grants are located on the **29 – Grant Control Profile**.

```

SD23 UC: 10 STATE OF OREGON 02/26/07 03:15 PM
LINK TO: FUND PROFILE PROD

          AGENCY: 101 FISCAL YEAR: 09 FUND: 3150
          TITLE: CASH INSURANCE PREM
APPROPRIATED FUND: 3600 (MUST BE IN D22 APPROP FUND PROFILE)
          GAAP FUND: 6405 (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999 DEFAULT OREGON
          LOCAL FUND IND: N BANK ID: CASH FUND: 15000
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1 AGENCY BUDGET: 2 CASH CONTROL: 3
CASH BALANCE DISP - IND: N %/AMT: 0000000000 TREASURY FUND: 0652
          DESCRIPTION:
          CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: FUND:
          GAAP FUND GROUP: 03 (SYSTEM GENERATED)
          GAAP FUND TYPE: 09 (SYSTEM GENERATED) STATUS CODE: A
          EFF START DATE: 07012007 EFF END DATE: LAST PROC DATE: 02132007
Z07 NEXT RECORD SUCCESSFULLY READ

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

```

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```

SD22 UC: 10 STATE OF OREGON 02/26/07 03:21 PM
LINK TO: APPROPRIATED FUND PROFILE PROD

APPROPRIATED FUND: 3600
TITLE: OTHER FUNDS NON-BUDGETED

REPORT ROUTE AGENCY: 000 (DEFAULT AGENCY TO ROUTE FUND BASED REPORTS;
MUST BE 000 OR IN D02 AGENCY PROFILE)

CASH CONTROL-
TYPE: 1 (0=NO, 1=ABSOLUTE, 2=ADVISORY)
LEVEL: 1 (0=DO NOT CONTROL BY APPR FUND,
1=CONTROL BY APPR FUND)

CASH BALANCE DISP - IND: N APPROPRIATED FUND: %/AMT:
DESCRIPTION:
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSITORY INTEREST IND: N

EFF START DATE: 12151993 EFF END DATE: STATUS CODE: A
LAST PROC DATE: 12151993
Z06 RECORD SUCCESSFULLY RECALLED

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

```