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STARS USER MANUAL

FISCAL CODING AND BATCH REVIEW

INTRODUCTION

You use fiscal codes to account for a payment by your agency structure (Index or PCA). In addition, your agency is responsible for meeting statewide policies, regulations, and Idaho Code relevant to state expenditures.

Your agency should use some type of internal control evaluations to help establish proper controls. Finally, your agency is responsible for filing and retaining source documentation regarding each individual transaction.

One way to meet these objectives is to establish a process to review invoices, billings and other transactions for proper fiscal coding and approval before actually entering batches and transactions in STARS.

A PROCESS FOR FISCAL CODING AND BATCH REVIEW

A batch review process will help identify the type of transactions you have, the fiscal coding that is appropriate for your agency structure, and what type of accounting postings will be generated by your data entry. One general example of a process is:

Function	Description
Fiscal coding	<ul style="list-style-type: none">Review invoices, billings, etc. for compliance with statewide policies and resolve discrepancies.Record fiscal coding. You may use the Expenditure Data Entry worksheet to prepare fiscal coding (click here to download the worksheet)Create and sign a batch of coded transactions for data entry into STARS.
Data entry	<ul style="list-style-type: none">Enter the batch of coded transactions for data entry into STARS.Release the batch.Sign the batch and send for review.
Review the batch	<ul style="list-style-type: none">Review data entry, fiscal coding, and compliance to statewide policies for correctness and accuracy.Release the batch for final release.

Function	Description
Final approval and release	<ul style="list-style-type: none"> • Verify that the costs are due and payable, and are state allowable expenses. Sign the batch header and/or individual transactions. • Release the batch showing approval and request for processing through STARS.

REVIEW THE INVOICE, BILLING, EXPENDITURE, ETC.

Review the invoice or billing to determine the proper fiscal coding. Typical things to review include:

1. Use an original invoice or billing as source documentation to make payments.
2. Be sure you or someone else in your agency has not already paid the invoice or billing.
3. Have documentation of the approval of the invoice or billing, including any of the following:
 - a. A signed, authorized purchase order or some documentation of an approved order. The purchase order or authorization should include the price and the amount of the goods.
 - b. A signed receiving document that shows the items received and any shortages or damage of goods. There should be at least a signature on a packing slip.
 - c. Compare or reconcile the invoice/billing to both the approved order and the receiving document.
4. Idaho Code requires that vouchers submitted for payment must be for supplies or services necessary in the public service:
 - a. Alcohol, tobacco, drugs, etc. are not allowable unless part of official business, such as use in law enforcement or the state liquor dispensary.
 - b. Flowers, cards, etc. for sick employees do not meet the “necessary in the public service” requirements. However, appreciation gifts, such as certificates, cards, etc. for volunteers are acceptable as long as they are reasonable.
5. Review the [Fiscal Policy Advisory Committee policies](#) and the [State Travel Policy and Procedures](#) where applicable.
6. Deduct Idaho sales tax from invoices as allowed by Idaho Code. Taxes imposed by other states are payable. Agencies also pay city or motel taxes.
7. Check for agency approval signatures on the batch header or individual documents.

Once you have reviewed the invoice or billing, you can decide on the fiscal coding to be used for data entry in STARS or Payment Services.

- The Transaction Code will determine which fiscal codes are required on a transaction - refer to the [DAFR8640 Transaction Code Decision Table report](#).

- The [DAFR8740 General Ledger to Transaction Code report](#) correlates Transaction Codes to General Ledgers.
- The [subobject lists on the SCO Web site](#) give descriptions of the subobjects to use.
- You may use the Expenditure Data Entry worksheet to prepare fiscal coding ([click here to download the worksheet.](#))

FISCAL CODES

Accounting transactions are entered into STARS in a batch. A batch consists of Batch Header information (which includes your Agency Code, a Batch Number, a Batch Type, signatures from other agency accounting personnel for review and release, etc.), and the actual transactions and their fiscal codes.

DOCUMENT NUMBER

Most STARS transactions require an eight-character Current Document and two-digit Suffix number. You typically assign a Current Document/Suffix number to each transaction on the invoice, but you can assign the same Current Document number to multiple transactions and differentiate them by assigning a different Suffix number to each. You may have more than one transaction coded for an individual invoice, but the transactions must total the invoice amount.

Each agency should set a standard for assigning document numbers. The following are examples of different ways that agencies assign document numbers:

- Assign one current document number to each invoice and use different suffixes for each transaction on the invoice, e.g., EXP00701-01, EXP00701-02 for the first invoice then EXP00702-01, EXP00702-02, etc. (This is the most common way of using Current Document/Suffix numbers especially for agencies that file invoices by vendor.)
- Assign one Current Document number to the batch and use a different Suffix for each transaction, e.g., EXP00701-01, EXP00701-02, etc. (NOTE: This limits you to 99 transactions in the batch.)
- Assign one Current Document number/Suffix to each transaction regardless as to whether they belong to the same invoice, e.g., EXP00701-01, EXP00702-01, EXP00703-01.
- Start the numbering system from 00000001 for all types of batches. Some indicate type of batch in the Current Document number, such as RCPT0001 (for receipts), EXP00001 (for expenditures), etc.

The Current Document number on the invoice or batch should be traceable back to the monthly transaction registers. These transaction registers present the full detail of the accounting transaction.

STARS uses this Current Document/Suffix number as the document number on the Document file when the transaction code creates a document. You may want to make the Current Document/Suffix number identifiable to those using the Document File for payments, etc. The Document File is used for keeping track of individual records such as accounts receivables, accounts payables, encumbrances, loans, etc.

STARS also uses the Current Document/Suffix number on the Vendor Payment File, listing the payments to a vendor in alphabetical order. To keep the numbers in date order, you may want this number to be consecutive from the first of the year to the end. (For example, EXP00654, EXP00655, etc.)

TRANSACTION CODE

Every STARS transaction requires a three-character transaction code. This code determines which General Ledger accounts and STARS files the transaction will post to. The transaction code also determines which fiscal code fields are required or which ones you can enter. The transaction codes determine whether STARS will generate a warrant, another transaction code and/or a 1099MISC record for tax purposes. See the [Transaction Code Decision Table](#) document for more information on transaction codes.

The one-character reversal (RVS) will change the debits and credits of a Transaction Code. You normally leave this field blank unless you are doing an “R” reversal. You must use the space bar to clear this field if you have entered it, but then decide not to use it on the transaction.

PCA CODE AND INDEX CODE

STARS requires most transactions to have both a five-character alphanumeric PCA and a four-character alphanumeric Index. The PCA and Index are codes used by your agency to identify certain programs (PCA) or organization (Index) structure. Agencies can be either PCA driven, Index driven, or both.

STARS can use the Indexes and PCAs to look up other fiscal codes and automatically enter them.

The system can generate different levels of reports for your agency based on the agency structure that you attach to these Index and PCA codes. Indexes and PCAs are set up at the first of each year by your agency.

SUBJECT CODE

STARS uses the subobjects on transactions to determine which appropriation object to charge the expenditure to. If there is not enough appropriation in the appropriate Budget Unit and Fund for the subobject, the transaction will not process.

REVENUE SUBOBJECT

STARS uses the four-digit revenue subobject to identify the category of the receipt received (you can also enter a two-digit detail specific to your agency). These post to the files for reporting. See the [Cash Receipts](#) document for more information on revenue subobjects and cash receipts.

EXPENDITURE SUBOBJECT

You must enter a four-digit expenditure subobject (you can also enter a two-digit, agency-specific detail) to categorize the expenditure, such as an expenditure for office supplies, accounting services, etc. The expenditure subobjects are statewide (every agency uses the same), while the detail is optional and agency-specific (each agency can set them up however they wish). These post to STARS files for reporting and budgetary controls.

STARS uses the subobjects to generate additional internal processes. For example, a transaction with Personnel subobjects (4000 - 4999) require a PCN number. Some of the Capital Outlay subobjects (6000 - 6999) may require a property and component number, since the information may go to the Fixed Asset System (FAS).

The descriptions of the expenditure subobjects may help you determine which subobject to use for certain transactions.

TRANSACTION AMOUNT

Every STARS transaction requires an amount (maximum eighteen-digit number, including a decimal). Do not use commas, dollar signs, and negative signs when entering a transaction amount.

A transaction amount can be divided ('split') into multiple transaction amounts to be able to post to different Indexes, PCAs, Grants or Projects. The transaction can also be divided to post to different subobjects. If you do split an transaction into multiple transactions, be sure that the total of those transactions match the total of the original transaction.

STARS posts transaction amounts to various STARS files to use for reporting, as well as for cash and budgetary controls.

INVOICE NUMBER / DESCRIPTION

INVOICE NUMBER

The fourteen-character invoice number will print on the warrant stub to the vendor that you are paying. This number helps the vendors know what the payment is for.

STARS also posts the invoice number to the Vendor Payment File. This invoice number also shows on daily reports for both expenditures and receipts as well as many other reports. For Interagency Billings (where one agency bills another), the invoice number is important because STARS uses it as the Reference Document number. See the [Expenditures and Disbursements](#) document and the [Interagency Billing document](#) for more information.

INVOICE DESCRIPTION

The thirty-character invoice description will also print on the warrant stub. Include enough information so either the vendor or your agency can identify the payment.

STARS also posts the description to the Vendor Payment File. The invoice description shows on daily reports for both expenditures and receipts. See the [Expenditures and Disbursements](#) document for more information.

VENDOR NUMBER

STARS uses a nine-character vendor number and two-character suffix to look up the name and address on the Vendor Edit Table (table 21) in order to send the payment to the correct vendor and location. STARS uses the Vendor Number for tax reporting to the IRS. See the [Vendors](#) documentation for more information on Vendors and 1099MISC tax reporting.

The vendor number and suffix also determines if STARS sends the payment as an EFT or as a warrant

- If you are making a payment to a vendor that is not on the Vendor Edit Table, obtain the information from the vendor and submit it for entry into the Vendor Edit Table before the entering the invoice in STARS.
- If the transaction code used does not allow a vendor *number*, the vendor *name* and *address* will have to be manually entered.

FUND AND FUND DETAIL (FUND / DTL)

STARS uses the Fund code on transactions to determine which cash control fund to charge the expenditure. If there is not enough cash for this Fund within your agency, the transaction will not process.

STARS also uses the Fund code to determine which appropriation fund to charge the expenditure. If there is not enough appropriation in the appropriate Budget Unit and object for this Fund within your agency, the transaction will not process.

STARS can look up the Fund and Fund Detail *automatically*, based on the Index or PCA that is entered. The only time you may have to enter a Fund or Fund Detail is for entering budgetary batches. There are some transactions that only State Controller’s Office can enter and they will enter the Fund and Fund Detail on those transactions.

MULTI-PURPOSE CODE (MPC)

A ten-character MPC (Multi-Purpose Code) field is for agencies to use as they need. For example, it can be used for MER (miscellaneous encumbrance requisitions) documentation when setting up an encumbrance. In conjunction with the DAFR6870 (Expenditure Report by Multipurpose Code), this can help keep track of transactions.

FISCAL CODE DESCRIPTIONS

Fiscal Code	Description
DOCUMENT NUMBER	An eight-character current document and two-digit suffix number that uniquely identifies transactions.
TRANSACTION CODE	A three-character transaction code. This code determines what general ledger accounts and STARS files the transaction will post to. It determines what other fiscal codes are required or which ones you can enter. It also determines whether STARS will generate a warrant or another transaction code.
RVS	The one-character reversal will change the debits and credits of a transaction code. Use only for a “R” reversal. <u>Use the space bar</u> if you need to clear this field.
DISB-METH	The one-character Disbursement Method Indicator (DMI) will sort the daily warrants. Disbursement Method “L” sorts a warrant so it can be sent to your office for mailing (for non-EFT vendors). Do not use this unless absolutely necessary. Put adequate information in the invoice number and invoice description fields so payment can be identified. <u>Use the space bar</u> if you need to clear this field. For agencies that have a large volume of special program warrants, SCO can assign a unique disbursement method.

Fiscal Code	Description
REF-DOC/SFX	The eight-character Reference Document Number and two-digit Suffix tells STARS which Document Number to post the transaction to. Leave this field blank unless required by the transaction.
MOD	STARS uses the one-character modifier field to close or re-open a document on the Document File. <u>Use the space bar</u> if you need to clear this field. An “F” (Final) or “C” (Close) closes a document where an “A” (Activate) opens a closed document.
BFY	A two-digit budget fiscal year to which the transaction posts. The current BFY is the default. Change this to make a payment to a prior year encumbrance.
GAAP IND	The one-character GAAP indicator helps your agency track transactions at the end of a year and the beginning of the next year. Your agency will use this for the Comprehensive Annual Financial Report to show accruals. <u>Use the space bar</u> if you need to clear this field. See the GAAP Closing Packages manual.
INDEX AND PCA CODES	Aa four-character alphanumeric Index and a five-character alphanumeric PCA code to identify certain programs (PCA) or organization (Index) structures to post transactions to. Manually enter an PCA and it can automatically look up an Index, and vice-versa.
SEC AGENCY	The three-digit Second Agency Number required on inter-agency billing transactions. Also used for receipt transactions when sending cash to another agency. STARS can transfer monies between agencies with an automatically generated transaction defined by the transaction code. Leave this field blank unless required by the transaction code.
SUBSID	The seven-digit Subsidiary Number identifies subsidiary accounts to track amounts by a unique subsidiary number. This may show the Accounts Receivable by agency instead of by document. Leave this field blank unless required by the transaction code.

Fiscal Code	Description
PCN	<p>The four-digit PCN identifies the payroll Position Control Number for transactions that post to payroll subobjects (4000 - 4999). Only a few transaction codes allow a PCN number. Non-payroll expenditure and adjustment transaction codes will not allow you to enter a PCN number or a 4000 series subobject.</p>
SUBOBJECTS	<p>The four-digit Expenditure Subobject and two-digit Detail identifies the payment category (e.g., office supplies, accounting services, etc.).</p> <p>Expenditure Subobjects are used by every agency while the Detail is set up however an agency wishes. These post to the files for reporting and budgetary controls. STARS uses these subobjects to initiate additional internal processes.</p> <p>Revenue Subobject and Detail identify the category of the receipt received. The Revenue Subobjects are used by every agency while the Detail is set up however an agency wishes. These post to the files for reporting and cash controls. With the exception of the TC027 (receipts to appropriation), do not use an Expenditure <i>and</i> Revenue Subobject on the same transaction.</p>
AMOUNT	<p>The transaction amount (maximum eighteen-digits, including a decimal). The amount can be divided into several transactions to be able to post to different Indexes, PCAs, Grants, or Projects. These amounts post to various STARS files for reporting as well as for cash and budgetary controls.</p>
WARR-NO	<p>The nine-digit Warrant Number that STARS automatically issues on payments made by your agency. The State Controller's Office or an agency with special permission may enter these Warrant Numbers manually. Warrant Numbers appear on the Vendor Payment and Warrant Files.</p>
BU	<p>STARS normally looks up the four-digit Budget Unit from Index or PCA that is entered on the transaction. Manually enter a Budget Unit to enter budgetary batches.</p>

Fiscal Code	Description
GLA	The State Controller's Office will enter the four-digit General Ledger Account on those transactions that only SCO can enter. Usually, agencies will <u>not</u> enter this. This information may appear on daily reports if SCO is making an adjusting entry on your behalf.
PROP# / COMP#	The ten-character Property Number and the two-digit Component Number are used to uniquely identify property. These numbers are required on some Capital Outlay subobjects to transfer them to the Fixed Asset System (FAS). STARS will prompt you if you need to enter these numbers.
CI	Enter the one-character Capitalization Indicator to send the transaction to the Fixed Asset system even though it would not normally go there. Use this indicator if you have Operating Expenditures (5000 - 5999) that you want to post to the Fixed Asset System. If you enter a CI, you must also enter the Property and Component Number.
INVOICE NUMBER/DESCRIPTION	The fourteen-character Invoice Number and thirty-character Invoice Description will print on the warrant stub to the vendors. These also tell STARS where to post payments for Interagency Billings. STARS also posts this information to the Vendor Payment File. The Invoice Number shows on daily reports for both expenditures and receipts.
VENDOR NUMBER	STARS uses the nine-character Vendor Number and two-character Suffix to look up the name and address on the Vendor Edit Table (Table 21) and automatically enter them on the transaction. Used by STARS for IRS tax reporting.

Fiscal Code	Description
NAME NAME 2 ADDR / CITY / STATE / ZIP	<p>The forty-character Vendor Name, the forty-character Vendor Name 2, the forty-character Address, the fifteen-character City, the two-character State, and the nine-character Zip Code (zip plus 4) fields are usually automatically looked up from the Vendor Edit Table (Table 21) by the Vendor Number.</p> <p>If a transaction code does not allow the Vendor Number to be entered, you must manually enter the name and address fields. STARS uses this information for tax reporting to the IRS. The Name and the Vendor Number must match the IRS (Internal Revenue Service) or SSA (Social Security Administration) files.</p> <p>NOTE: The Vendor Name 2 is usually the business name for the sole-proprietor or partnership. It could also be the affiliated business name of a large corporation. STARS sends this name to the IRS for informational purposes only.</p>
GRANT/PH	<p>STARS can look up the six-character Grant and two-character alphanumeric Phase from the Index or PCA entered on the transaction. You can also enter Grant/Phase manually to override whatever is looked up. Your agency may establish Grants/Phases to keep track of certain types of revenues and/or expenditures. Your agency also decides on the level of control and reporting. Grants are not used exclusively for federal grants, so you can use them to track any type of information. You can set up Grants to stop a payment if you exceed certain cash or budget limits. Grants can post to the General Ledger and/or Cash Control files.</p>

Fiscal Code	Description
PROJ/PH	STARS can look up the six-character Project and two-character alphanumeric Phase from the Index or PCA entered on the transaction. You can also enter Project/Phase manually to override whatever is looked up. Your agency may establish Projects/Phases to keep track of certain types of revenues and/or expenditures. Your agency also decides on the level of control and reporting. Use Projects to identify the amounts for individual subgrantees. You can use Projects to separate Projects within a Grant or you can use them on their own. You can set up Projects to stop a payment if you exceed certain budget limits. Projects cannot stop a payment based on cash. Projects cannot post to the General Ledger or to Cash Control files.
FUND/DTL	STARS usually looks up the four-digit Fund and two-digit Fund Detail from the Index or PCA entered on the transaction. Manually enter a Fund/ Fund Detail to enter budgetary batches. The State Controller’s Office will enter these on transactions that only SCO can enter.
F/O	The State Controller’s Office can enter the one-character Fund Override on those transactions that only SCO can enter. Agencies <u>cannot</u> enter this field since it allows the transaction to process even if there is not enough cash or appropriation. You will see a fund override “W” on all TC 326 (payroll) transactions. This allows payroll to post even if your agency does not have sufficient cash or appropriation, which law allows.
MPC (MULTI-PURPOSE CODE)	The ten-character Multi-Purpose Code for agency use on STARS data entry screens. It can be used for MER (miscellaneous encumbrance requisitions) documentation when setting up an encumbrance that will go across fiscal years. The DAFR6870 (Expenditure Report by Multipurpose Code) is available for reporting this field.
LOC / FAC / TASK	The Index and PCA can look up the six-character Location, the four-character Facility, and the four-character Task. However, these may be entered manually. Each agency defines these fields in order to group similar transactions together. There are no reports by these fields. These are for agency reference only.

Fiscal Code	Description
DOC-DATE	STARS uses the six-digit Document Date to age the accounts receivable from documents on the Document File. Enter the date when the receivable began, not when you enter it into STARS. Do <u>not</u> use the Document Date for payments.
EFF-DATE	STARS uses the six-digit Effective Date to post the transaction in either the prior month or the current month. You can enter a transaction with a prior month effective date only within the first three days of the current month. This is when STARS considers the prior month to still be “open”.
DUE-DATE	STARS uses the six-digit Due Date along with special transaction codes in order to print a future date on the warrant, such as for payroll warrants. Most transaction codes do not have this feature.

CREATE A BATCH OF TRANSACTIONS FOR DATA ENTRY

Gather together the transactions to enter into STARS. You may use the [Batch Header Worksheet](#) and instructions to prepare the data entry. (The person entering the batch in STARS must have the necessary Operator Class STARS security.)

TYPES OF STARS DATA ENTRY

Your agency will determine the type of data entry to use. Common types of data entry are:

- **REGULAR DATA ENTRY** - A specific “data entry” person may enter the batch that the fiscal coding person has created. One person may do both the batch and the data entry.
- **BATCH INTERFACE**- An agency may “interface” batches to STARS. In this case, the agency’s computer system sends information directly into STARS (typically via FTP) based on a STARS-specific record layout.
- **DIRECT DATA ENTRY** - A fiscal coding person may enter the fiscal coding directly online. The review and release personnel need to be able to associate the fiscal coding to the specific invoice in the batch (e.g., by having a specific document number or document number/suffix written on an individual invoice / billing). It can help to keep the batch or at least the approved batch header (with the range of document numbers identified) with the DAFR7101 daily report.

STARS ONLINE CONTROLS FOR FISCAL CODING

STARS has several online controls that can help detect certain types of fiscal coding errors. These controls include:

ONLINE CONTROLS	DESCRIPTION
<p>DATA ENTRY - OPERATOR CLASS</p>	<p>Each agency assigns an Operator Class to each employee. The Operator Class allows them to process certain transaction codes. STARS assigns this Operator Class to the batch when the batch header is created online. For those creating the batch header on STARS, only those transactions within their Operator Class range will process through STARS. Your agency's STARS administrator is responsible for identifying the Operator Class for each employee.</p> <p>The operator entering the batch header must have approval to enter the transactions in the batch or the batch will error.</p>
<p>DATA ENTRY – TABLE CONTROL</p>	<p>The batch edit mode used on the batch header determines if STARS does edit checks on the tables of financial information.</p> <p>0 - No edits. No edit checks on the tables or financial balances during data entry. This mode allows you to enter a future effective date. It also allows you to enter a vendor number before the vendor number updates to the Vendor Edit Table. We do not recommend this mode, since it is difficult for the review personnel to be sure you have entered the data correctly. When using this mode, STARS updates files in batch process only during the nightly processing.</p> <p>1 – Enters data with table edit checks during data entry. Used for most normal batch entries. This mode will do lookups and edits on tables such as the Index/PCA, Grant, Project, and Vendor tables. When using this mode, STARS updates files in batch process only during the nightly processing.</p> <p>2 – Enters data online real-time doing both table and financial edits and updates STARS files. At this time, the State Controller's Office is the only STARS user authorized to enter batches in edit mode 2.</p>
<p>DATA ELEMENTS ON TRANSACTION CODES</p>	<p>STARS will not let you enter an accounting transaction with data elements that do not exist or that have an end date. The transaction code determines the data elements that are required or are able to be entered. The transaction will not process until those data elements are entered. The data element may have to be manually entered or it can be looked up on a table such as the Index or PCA tables and will be automatically entered by STARS.</p> <p>IMPORTANT: STARS cannot determine if you are using the <i>appropriate</i> fiscal coding. That is the responsibility of your fiscal coding and review personnel.</p>

ONLINE CONTROLS	DESCRIPTION
RELEASE APPROVAL	STARS assigns all transaction codes an approval level - 1 through 9. STARS requires each user to have an approval level to promote internal controls. This assures that only those users with appropriate approval authority can release certain types of batches. It also allows an online approval process without releasing the batch. Your agency security administrator will give you the appropriate release authority for your job.
FINANCIAL CONTROLS	Once you have released the transaction, STARS will check for financial controls during the nightly IEU (input-edit-update) processing. These are usually the checks for balances such as cash and appropriation (67-1003) amount. STARS also checks for other budgetary controls such as allocations, grants or projects. Based on these checks, STARS can automatically identify and stop transactions that exceed the established limits. These transactions will not error until processed in the nightly IEU.