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STARS MANUAL

EXPENDITURES AND DISBURSEMENTS

INTRODUCTION

Transactions are entered into STARS in batches. The batches must be reviewed and released. After a batch is released, STARS processes the transactions in the batch during the nightly Input, Edit, and Update (IEU). In most cases, STARS creates an electronic funds transfer (EFT) or a warrant payment for mailing the next morning. STARS also provides reports of expenditures and disbursements. While built-in functions in STARS help in prevent data entry errors, each agency has the responsibility for the completeness and accuracy of their accounting information and records

If a batch requires release authority higher than anyone in your agency has, request the State Controller's Office (SCO) to release the batch by sending an e-mail to dsahelp@scs.idaho.gov. If the batch is an appropriation batch, send the release request to the Division of Financial Management (DFM).

There are differences between expenditures and disbursements. Expenditures require expenditure subobjects, and they reduce appropriation balances. Expenditures may be recorded after being encumbered, or they may be recorded without going through the encumbrance process.

Cash disbursements may include refunds of revenue or a suspense account, or payments of amounts held in trust for someone else. Disbursements also can include other "pass-through" of funds that do not belong to the agency, such as sales tax collected for the State Tax Commission. Disbursements often require a Subsidiary Number, a seven-digit code that identifies the sources of the funds you are disbursing.

EXPENDITURES AND DISBURSEMENTS BATCH HEADER AND BATCH TYPES

You must enter a batch header before you can enter an expenditure or disbursement transaction. The normal batch type to make an expenditure or disbursement payment is a batch type 4 or 5. For more information concerning the entry of batch headers and batch types, see the [Getting Started](#) documentation.

OPTIONAL GENERAL EXPENDITURES AND DISBURSEMENTS FORM

To help with data entry of transactions, use the optional Expenditure Disbursement Input (EXPDISB) form. [Click here to open or download the EXPDISB form](#) and also the instructions for filling it out.

TRANSACTION CODES FOR EXPENDITURES AND DISBURSEMENTS

The STARS fiscal coding requirements for each expenditure or disbursement transaction depend on the transaction code (TC). Most expenditure TCs require a Fund, Budget Unit, Index, and PCA code. Other codes may be optional but used by an agency for reporting purposes. The Index or PCA code can be setup in STARS to lookup and automatically enter many other codes during data entry, including a Grant, Project, Fund, and Budget Unit.

EXPENDITURE TRANSACTION CODES

The following is a list of the most commonly used expenditure and disbursement transaction codes. For a complete description of the TCs, the required fields, and the files they post to, see the [DAFR8640 Transaction Code Decision Table Report \(List of TCs\)](#) report.

<u>Transaction Code</u>	<u>Description</u>
230	EXPENDITURE NOT ENCUMBERED (Regular expenditure.)
282	EXPENDITURE NOT ENCUMBERED (NO VEN NO. REQ) No Vendor Number is required. SCO must release the batch. Agency must retain detailed transaction and warrant information since this does not post to the Vendor Payment File.
200	PURCHASE OF INVESTMENT DIRECT BY AGENCY
233	EXPENDITURE PREVIOUSLY PRE-ENCUMBERED (see Encumbrances)
236	EXPENDITURE PREVIOUSLY ENCUMBERED (see Encumbrances)
24A	INTRA-AGENCY EXPENDITURE (NO VP POST) (OFFSET TO 17A) (see Fiscal Policies for Inter-Fund Borrowing)
240	PAYMENT OF INTERAGY BILL NOT ENC (DUE TO) (see Interagency Billings)
241	PAYMENT OF INTERAGY BILL PREV ENC (DUE TO) (see Interagency Billings)

TC 230 - EXPENDITURE NOT ENCUMBERED

(Approval level 3)

This TC records a regular payment to a vendor and posts to the Vendor Payment File. Use this TC if you have not encumbered the amount.

A TC 230 posts to General Ledger accounts [4200](#) (DR-expenditures) and [1003](#) (CR-cash in treasury).

TC 230 Data Entry Requirements

You must enter the following elements for a TC 230.

<u>Data Element</u>	<u>Description</u>
CUR-DOC/SFX	Enter an eight-character Current Document Number and a two-digit Suffix. Use any document number you wish. NOTE: STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. You can also look up information on a warrant using this document number. To keep the numbers in order, you can use consecutive numbers.
TRANS-CODE	Enter transaction code 230. If you need to do an adjustment, see the Expenditures and Disbursements: Adjustments document.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. The Index or PCA usually looks up a Fund and Budget Unit, which are also required elements.
EXP-SUB-OBJ/DET	Enter a four-digit Expenditure Subobject (you can also use a two-digit Detail) to identify the payment category such as office supplies, accounting services, etc. The Expenditure Subobject will be a factor in whether a 1099MISC tax form will be sent to a vendor. See the Expenditures Subobjects List .
AMOUNT	Enter the amount of the transaction for this payment.
BU	Budget Unit – May be looked up by the PCA or Index
VEND-NO	Enter the nine-character Vendor Number and two-character Suffix of the vendor you are paying. STARS will post the payment to Vendor Payment File. STARS uses the Vendor Number to look up the name and address on the Vendor Edit Table, so the vendor must be on the Vendor Edit Table before you can make the TC 230 payment. This is the number STARS uses for tax reporting to the IRS. See the Vendors documentation.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail).
NOTE: The system will have already filled in the BFY and effective date.	

Important tips for entering TC 230:

- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub to help identify the payment for the vendors. STARS posts this information to the Vendor Payment File. This invoice number is printed

on daily and expenditure reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.

- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub for the vendor. STARS also posts this information to the Vendor Payment File. The invoice description is printed on daily and expenditure reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- PROP# / COMP# - The expenditure subobject may require posting to the Fixed Asset System (FAS). If so, enter the ten-character property number and the two-digit component number. STARS requires this number on some of the Capital Outlay subobjects and transfers this information to the Fixed Asset System.
- Check the Expenditure Subobject to be sure it is correct for the type of payment you are making, including whether the payment should be 1099 reportable.
- Check the Vendor Number, Name, and Address to be sure they belong to the vendor you are paying.
- This will post to a Grant and/or Project.

TC 282 - EXPENDITURE NOT ENCUMBERED (NO VEN NO. REQ)

(Approval level 3)

This TC records a payment to a vendor but does not post to the Vendor Payment File. Use this TC for a payment where it is impractical to get a vendor number. Since these transactions do not post to the Vendor Payment File, it is important to locate a vendor number and pay through a TC 230 transaction. This will ensure that we post all 1099 reportable items to a vendor. It also helps the agency to locate the payment at a future date.

In unusual circumstances, SCO may grant exceptions to use TC 282 for special payments. In these cases, the agency should have controls to be able to locate the payment by vendor since the information is not on the Vendor Payment File. These exception payments are usually not for 1099 reportable items.

A TC 282 posts to General Ledger accounts 4200 (DR-expenditures) and 1003 (CR-cash in treasury).

TC 282 Data Entry Requirements

You must enter the following elements for a TC 282.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character Current Document Number and a two-digit Suffix. Use any document number you wish.
TRANS-CODE	Enter transaction code 282.

Data Element	Description
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. The Index or PCA usually looks up a Fund and Budget Unit, which are also required elements.
EXP-SUB-OBJ/DET	Enter a four-digit Expenditure Subobject (you can also use a two-digit Detail) to identify the payment category such as premium refunds, etc.
AMOUNT	Enter the amount of the transaction for this payment.
NAME	Enter up to a forty-character Vendor Name of the vendor you are paying. Since this transaction code does not use a vendor number, you must manually enter the Vendor Name.
NAME 2	OPTIONAL. Enter up to a forty-character Vendor Name 2 of the vendor you are paying. Since this transaction code does not use a vendor number, you must manually enter the Vendor Name 2. With a TC 282, you would normally use this field for additional names when the payment is to multiple vendors.
ADDR / CITY / STATE / ZIP	Enter the up to a forty-character address, a fifteen-character city, a two-character state, and a nine-digit zip code (zip plus 4) of the vendor you are paying.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail).
NOTE: The system will have already filled in the BFY and effective date.	

Important tips for entering TC 282:

- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub to help identify the payment for the vendors. This invoice number is printed on daily and expenditure reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub that will help identify the payment for the vendors. STARS also posts this information to the Vendor Payment File. The invoice description is printed on daily and expenditure reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- PROP# / COMP# - If the subobject requires a posting to the Fixed Asset System, enter the ten-character property number and the two-digit component number. STARS requires this number on some of the Capital Outlay subobjects and transfers this transaction information to the Fixed Asset System.

- Check the Expenditure Subobject to be sure it is correct for the type of payment you are making, including whether the payment should be 1099 reportable.
- Check the Vendor Name and Address to be sure it is correct. The payee should be an individual. Do not allow one-time payments to a business unless previously approved by SCO.
- This will post to a Grant and/or Project.
- Do not allow large dollar amounts over \$599 on 1099 reportable subobjects unless approved by the State Controller's Office.

DISBURSEMENT TRANSACTION CODES

Before you can disburse cash, you must first determine where you originally posted the cash. The following are the most commonly used disbursement transaction codes. Detail information follows.

<u>Transaction Code</u>	<u>Description</u>
280	REFUND OF SUSPENSE - CASH DISBURSEMENT To disburse (refund) deposits posted using a TC 108 (G/L 2402).
281	DISBURSEMENT OF SALES TAX TO TAX COMMISSION To disburse deposits posted using a TC 102 (G/L 2109).
283	REFUND OF REVENUE - CASH DISBURSEMENT To disburse (refund) deposits posted using various revenue TCs (G/L 4100).
287	DISBURSEMENT OF AMT HELD ON DEPOSIT To disburse deposits posted using a TC 104 (G/L 2407).

NOTE: You can find other disbursement transaction codes on the [DAFR8740 General Ledger to Transaction Code Cross-Reference](#) report or the [DAFR8640 report \(List of TCs\)](#) report.

TC 280 - REFUND OF SUSPENSE - CASH DISBURSEMENT

(Approval level 3)

This TC refunds an unknown or undistributed deposit, or part of a deposit. This is normally used once you have identified that the payment is not revenue and that you should return it to the payee. For example, if you used a TC 108 for a cash receipt that you could not identify to post to a suspense account to hold the receipt, a TC 280 will clear its portion of this suspense account.

A TC 280 posts to General Ledger accounts 2402 (CR-suspense clearing account) and 1003 (DR-cash in treasury).

TC 280 Data Entry Requirements

You must enter the following elements for a TC 280.

<u>Data Element</u>	<u>Description</u>
CUR-DOC/SFX	Enter an eight-character Current Document Number and two-digit Suffix. NOTE: We recommend that you use all eight characters.
TRANS-CODE	Enter transaction code 280.
SUBSIDIARY	Enter the seven-digit Subsidiary number of the original TC 108 transaction. This will usually be the agency code number followed by four zeroes (e.g., 2850000). This will clear the amount from the Subsidiary.
AMOUNT	Enter the amount of the transaction for this payment.
NAME	If you do not use a vendor number, enter up to a forty-character Vendor Name of the vendor you are paying. Since this transaction code does not use a vendor number, you must manually enter the Vendor Name.
ADDR / CITY / STATE / ZIP	If you do not use a vendor number, enter the up to a forty-character address, a fifteen-character city, a two-character state, and a nine-digit ZIP code (zip plus 4) of the vendor you are paying.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail) of the original TC 108 you used to hold the unidentified deposit.
NOTE: The system will have already filled in the BFY and effective date.	

Important tips for entering TC 280:

- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub to help identify the payment for the vendors. This invoice number is printed on daily and subsidiary reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub to help identify the payment for the vendors. The invoice description is printed on daily and subsidiary reports. The TC 280 requires a Subsidiary number and the same Fund where the cash was originally deposited or where it actually is. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- VEND-NO - An optional field. If the vendor is on the Vendor Payment File, enter the nine-character vendor number and two-character Suffix of the vendor. If you do not wish

to use a vendor number from the Vendor Payment File, leave this field blank and enter the NAME, NAME2, ADDR, CITY, STATE, and ZIP.

- NAME 2 - An optional field. If you do not use a vendor number, enter up to a forty-character Name 2 of the vendor you are paying. Since this transaction code does not use a vendor number, you must manually enter the Vendor Name 2. With a TC 280, you would use this field for additional names when the payment is to multiple vendors.
- Check the Vendor Name and address to be sure it belongs to the vendor you are paying.
- This will not post to a Grant or Project.
- You can identify the balance from the Subsidiary file, and General Ledger total on: the General Ledger File or the Trial Balance, under G/L 2402; Subsidiary File - screen 75 or detail on screen 69; General Ledger File - screen 76 or detail on screen 65; Trial Balance - report DAFR8160.

TC 281 - DISBURSEMENT OF SALES TAX TO TAX COMMISSION

(Approval level 3)

This TC pays the receipt deposits of Sales Tax to the State Tax Commission.

A TC 281 posts to General Ledger accounts 2109 (DR- sales tax payable) and 1003 (CR-cash in treasury).

TC 281 Data Entry Requirements

You must enter the following elements for a TC 281.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character Current Document Number and a two-digit Suffix. Use any document number you wish. STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. To keep the numbers in order, use consecutive numbers.
TRANS-CODE	Enter transaction code 281.
AMOUNT	Enter the amount of the transaction for this sales tax payment.
VEND-NO	Enter 820418478-03 for the State Tax Commission Vendor Number/Suffix. This will send the payment to Box 76 for Idaho Sales Tax payments. STARS will post the TC 281 payment to this Vendor Number on the Vendor Payment File. STARS uses the Vendor Number to look up the name and address on the Vendor Edit Table in order to send the payment to the correct Vendor Name and Location.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail) of the original TC 102 you used to hold the sales tax payable.

NOTE: The system will have already filled in the BFY and effective date.

Important tips for entering TC 281:

- INDEX or PCA - You are not required to enter an Index or PCA for this transaction code; only the Fund that they usually look up is required. However, most agencies do for better tracking purposes. Also it is helpful so the State Tax Commission has enough information to post the payment to their records. This will also help when you need information .If you decide to use the Index/PCA, use the Index or PCA of the original TC 102 transaction.
- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub. This is information for the State Tax Commission as to the period of the sales tax collected. This number lets the Tax Commission identify the period of the payment. STARS posts this information to the Vendor Payment File . This invoice number is printed on daily reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub. Include enough information so either the State Tax Commission or the agency can identify the payment. STARS also posts this information to the Vendor Payment File. The invoice description is printed on daily reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- Check the Vendor Number to be sure it belongs to the State Tax Commission.
- This will not post to a Grant or Project.
- You can identify the balance from the General Ledger total on the General Ledger File or the Trial Balances under G/L 2109, General Ledger File - screen 76, detail on screen 65, or the Trial Balance - report DAFR8160

TC 283 - REFUND OF REVENUE - CASH DISBURSEMENT

(Approval level 3)

This TC records a refund to the payee of a receipt that has been posted as revenue. (The original cash receipt used a TC that posted to revenue.) The TC 283 will reduce the revenue amount. A TC 283 posts to General Ledger accounts 4100 (DR-revenues) and 1003 (CR-cash in treasury).

TC 283 Data Entry Requirements

You must enter the following elements for a TC 283.

<u>Data Element</u>	<u>Description</u>
CUR-DOC/SFX	Enter an eight-character Current Document Number and a two-digit Suffix. Use any document number desired.
TRANS-CODE	Enter transaction code 283.

Data Element	Description
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. The Index or PCA usually looks up a Fund, which is also a required element. You should use the Index or PCA of the original revenue transaction.
REV-SUB-OBJ/DET	Enter a four-digit Revenue Subobject (you can also use a two-digit Detail) to identify the revenue type being refunded. This should be the Revenue Subobject of the original revenue received.
AMOUNT	Enter the amount of the transaction for this refund.
NAME	If you do not use a Vendor Number, enter up to a forty-character Vendor Name of the vendor you are paying. Since this transaction code does not use a Vendor Number, you must manually enter the Vendor Name.
ADDR / CITY / STATE / ZIP	If you do not use a Vendor Number, enter the up to a forty-character address, a fifteen-character city, a two-character state, and a nine-digit zip code (zip plus 4) of the vendor you are paying.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail).
NOTE: The system will have already filled in the BFY and effective date.	

Important tips for entering TC 283:

- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub to help identify the payment for the vendors. This invoice number is printed on daily and revenue reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub for the vendor. The invoice description is printed on daily and revenue reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- VEND-NO - An optional field. If the vendor is on the Vendor Payment File, enter the nine-character vendor number and two-character Suffix of the vendor you are paying. If you do not wish to use a vendor number from the Vendor Payment File, leave this field blank and enter the NAME, NAME2, ADDR, CITY, STATE, and ZIP.
- NAME 2 – An optional field. If you do not use a Vendor Number, enter up to a forty-character Vendor Name 2 of the vendor you are paying. Since this transaction code does not use a Vendor Number, you must manually enter the Vendor Name 2. With a TC 283, you would use this field for additional names when the refund is to multiple vendors.
- Check the Revenue Subobject to be sure it matches the original revenue posting.

- Check the Vendor Name and Address to be sure it is correct.
- This will post to a Grant and/or Project.

TC 287 - DISBURSEMENT OF AMT HELD ON DEPOSIT

(Approval level 3)

This TC records a payment of all or part of a receipt held on deposit. As an example: assume you had received cash on behalf of someone who is required to post a bond which you held on deposit to either return to the payee or to use according to conditions of the bond. The TC 287 will clear its portion of the suspense account you used when you posted the initial deposit with a TC104.

A TC 287 posts to General Ledger accounts 2407 (CR-deposits) and 1003 (DR-cash in treasury).

TC 287 Data Entry Requirements

You must enter the following elements for a TC 287. NOTE: The system will have already filled in the BFY and Effective Date.

<u>Data Element</u>	<u>Description</u>
CUR-DOC/SFX	Enter an eight-character Current Document Number and two-digit Suffix. NOTE: We recommend that you use all eight characters.
TRANS-CODE	Enter transaction code 287.
SUBSIDIARY	Enter the seven-digit Subsidiary number of the original TC 104 transaction. This is usually the agency code number followed by four zeroes or whatever number you use to identify the type of deposit. This will clear the amount from the Subsidiary.
AMOUNT	Enter the amount of the transaction for this payment.
NAME	If you do not use a Vendor Number, enter up to a forty-character Vendor Name of the vendor you are paying. Since this transaction code does not use a Vendor Number, you must manually enter the Vendor Name.
ADDR / CITY / STATE / ZIP	If you do not use a Vendor Number, enter the up to a forty-character address, a fifteen-character city, a two-character state, and a nine-digit zip code (zip plus 4) of the vendor you are paying.
FUND/DET	Enter the four-digit Fund (you can also use a two-digit Detail) of the original TC 104 you used to hold the deposit.

Important tips for entering TC 287:

- INV-NO - Recommended, but not required. Enter up to a fourteen-character invoice number that will print on the warrant stub to help identify the payment for the vendors. This invoice number is printed on daily, subsidiary, and expenditure reports. Invoice

numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.

- INV-DESC - Recommended, but not required. Enter up to a thirty-character invoice description that will print on the warrant stub for the vendor. The invoice description is printed on daily, subsidiary, and expenditure reports. Invoice numbers and descriptions are printed on the remittance advice of the state warrant that STARS creates for vendors.
- VEND-NO - An optional field. If the vendor is on the Vendor Payment File, enter the nine-character vendor number and two-character Suffix of the vendor you are paying. If you do not wish to use a vendor number from the Vendor Payment File, leave this field blank and enter the NAME, NAME2, ADDR, CITY, STATE, and ZIP.
- NAME 2 – This field is optional. If you do not use a Vendor Number, enter up to a forty-character Vendor Name 2 of the vendor you are paying. Since this transaction code does not use a Vendor Number, you must manually enter the Vendor Name 2. With a TC 280, you would use this field for additional names when the payment is to multiple vendors.
- The TC 287 requires a Subsidiary number and the same Fund where the cash was originally deposited or where it actually is.
- Check the Vendor Name and Address to be sure they belong to the vendor you are paying.
- This will not post to a Grant or Project.
- You can identify the balance from the Subsidiary file and the General Ledger total on: the General Ledger File or the Trial Balances under G/L 2407; General Ledger File - screen 76 or detail on screen 65; Trial Balance - report DAFR8160

RELATED LINKS

See the [Additional Documentation for Fiscal Coding and Batch Review](#) document.