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# STARS MANUAL

## TRANSACTION CODE DECISION TABLE

### INTRODUCTION

This chapter provides an understanding of the importance of the Transaction Code Decision Table. This chapter includes how transaction codes affect the general ledger, file postings, data elements, posting sequence, and transaction registers. It also includes:

- Understanding the Basics
- Transaction Code Ranges
- Transaction Code Decision Table Segments
- Transaction Code Table Reports

### TRANSACTION CODE DECISION TABLE – WHAT IS IT?

Large automated accounting systems are normally controlled through “logic” built into the system's software. In STARS, the majority of the system logic is contained in tables that are maintained by the State Controller's Office (SCO). The Transaction Code (TC) Decision table makes the STARS easier to manage by eliminating the need for outside programmers to make changes. If a processing change is required, SCO is usually able to incorporate the change through online table maintenance.

STARS uses the TC Decision table to define the accounting and editing logic for each accounting transaction. The TC Decision table identifies the general ledger impact, the financial files to post, the specific areas in the financial files to post, and the required, optional, or not allowed data elements for proper file updates.

The State Controller's Office Bureau of Systems Administration maintains the TC Decision Table to ensure that all accounting logic is applied consistently to all transaction codes. Agencies that require unique accounting transactions should coordinate the development of new transaction codes with the Bureau of Systems Administration.

# TRANSACTION CODE DECISION TABLE – UNDERSTANDING THE BASICS

## VIEWING THE TRANSACTION CODE DECISION TABLE

If you have security access, you can view the online TC Decision Table in STARS. To view the table:

1. From the STARS Main Menu, type **S** in the **FUNCTION** field and press ENTER.
2. Type **28** in the **FUNCTION** field and press ENTER.

You can advance to the 28 - TC Decision table from any **INTERRUPT** field in STARS. (See the Getting Started chapter for a comprehensive explanation of the Interrupt function.)

**Transaction Code Decision Table (S028)**

```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
  FUNCTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
  TRAN-CODE:     TITLE:
GENERAL-LEDGER-  DR-1:      CR-1:      DR-2:      CR-2:
       POSTING   DR-3:      CR-3:      DR-4:      CR-4:
TRANSACTION    CI     MODI   RVRS   INDX   PCA    BUDU   FUND   FDTL   ESUB
EDIT-INDS      EDTL   RSUB   RDTL   SUBS   MULT   GLA    VNUM   VNAM   VADD
PCN            PROJ   GRNT   CDOC   RDOC   INVC   DOCD   DUDT   WARR   SECA
POSTING-SEQ:   REGISTER-NO:   WAR-WRITING:   CLEAR-FUND:   VEND-PAYMENT:
GEN-TC:      GEN-ACCR-TC:
                A/S  FIELD  MATCH GLA DOC  SUB  A/S  FIELD  MATCH GLA DOC SUB
            DF:
FILE       AP:
POSTING    AL:
           CC:
           GP:
           PJ:
           SF:
           OF:
           AD:
EFF-START-DATE:        EFF-END-DATE:                     LAST-PROC-DATE:
                                                         INTERRUPT:
```

You can also request a paper copy of the Transaction Code Decision Table listing report, DAFR8640, through the Division of Statewide Accounting, Bureau of Accounting Operations. E-mail the DSA help line at dsahelpline@sco.idaho.gov or call (208) 332-8827. The report includes the approval level required to release the transaction and a more detailed description of the transaction code and its use.

## RELATIONSHIP TO OTHER TABLES

The Transaction Code Decision Table is related to two other STARS Descriptor Tables - the General Ledger Account Descriptor Table D31 and the Transaction Code Comments Descriptor Table D50. These are described below.

### D31 – GENERAL LEDGER ACCOUNT DESCRIPTOR TABLE

The General Ledger Account Descriptor table contains all of the valid General Ledger Accounts. STARS uses this table in the General Ledger Account segment of the Decision Table. STARS also uses this table when generating the DAFR8740 – General Ledger to Transaction Code Cross-Reference.

### D50 – TRANSACTION CODE COMMENTS DESCRIPTOR TABLE

The D50 Transaction Code Comments and Approval Descriptor Table performs two important system functions. It stores comment lines containing user information pertinent to the particular Transaction Code. These comments appear at the bottom of the DAFR8640 – Transaction Code Decision Table listing report, commonly referred to as the **Autodoc**. It also defines the approval level and amount (if any) required for the release of the transaction code. Approval levels range from 0-9.

## TRANSACTION CODE RANGES

Transaction codes are grouped together by accounting or budgetary function in the following ranges.

| Accounting/Budgetary Function | Transaction Code Range |
|---|---|
| Budgetary | 001-009 |
| Revenues, Receipts | 100-199 |
| Pre-encumbrances, Encumbrances, Expenditures, Disbursements | 200-299 |
| Statutory Transfers, Payroll, Fiscal Year End System Generated and Prior Year Adjustments | 300-399 |
| Grant/Project Postings | 400-499 |
| Advances/Transfers | 500-599 |
| Start-of-year balances | 600-699 |
| Rotary | 726-799 |
| Fixed assets | 800-899 |
| Reserved (no general ledger impact) | 900-999 |

## 001-009 BUDGETARY

Use budgetary transactions to record legislative appropriations, management allocations, object and activity transfers, and financial and revenue plan transactions. The Division of Financial Management (DFM) must first approve these transactions because they have an approval level of "8". DFM will then request the SCO to perform the final review and release. You can normally release allocations as well as financial and revenue plan transactions since they have an approval level of "3". See the Budgeting chapter for more specific use of these transaction codes.

## 100-199 REVENUES, RECEIPTS

Use these transactions to record cash deposits taken to the State Treasurer's Office (STO). STO must release any cash deposit transactions on "J" or "I" batches. You would also use this range of transactions on adjustment batches to revenues and receipts. You can normally release these adjustment transactions since they have an approval level of "3". See the Cash Receipts chapter for more specific use of these transaction codes.

## 200-299 PRE-ENCUMBRANCES, ENCUMBRANCES, EXPENDITURES, DISBURSEMENTS

Use these transactions to pay vendors with appropriated dollars, to refund amounts previously deposited, to set up encumbrances, pre-encumbrance and payments against them, or to post an investment on STARS. You can release most of these transactions since they normally have an approval level of "3". See the Expenditures and Disbursements chapter or its subchapters for more specific use of these transactions.

## 300-399 STATUTORY TRANSFERS, PAYROLL, FISCAL YEAR END SYSTEM GENERATED AND PRIOR YEAR ADJUSTMENTS

The State Controller's Office and STARS will generate these transaction codes. SCO personnel will enter statutory transfer transactions as well as prior year adjustments. The Employee Information System (EIS) generates payroll transactions and STARS generates state warrant redemptions, "Q" batches, and other miscellaneous fiscal year end transactions. Only SCO can release these transactions since they normally have an approval level of "7" or "8".

## 400-499 GRANT/PROJECT POSTINGS

Use these transaction codes when you want to post to the grant/project files. Use these for grant/project receipts, transfers into a grant, sub-grantee advances, grant/project receivables, and grant/project budgets.

## 500-599 ADVANCES/TRANSFERS

Use these transactions to record cash transfers from one fund to another, if allowed by Idaho Code. One 500 TC must offset another 500 TC whether using one 500 TC with an 'R' reversal indicator or a different 500 TC series. The 1003 (cash) GL account must net to zero. The 500

TCs also allow you to borrow from one fund to another. See FPAC policy on Interfund Borrowing.

### 600–699 START-OF-THE-YEAR BALANCES

The 600 series range posts to the Start-of-the-Year Balance Field in the general ledger and subsidiary files. SCO will use this range when recording beginning balances, such as during the initial start of system operations or during the year-end closing in the general ledger account carry-forward process.

### 726–799 ROTARY

Use the 700 series to record reimbursements to your agency's rotary fund. The 730 TC to the rotary must equal the 735 TC to record the expenditure. SCO uses this series to establish rotary funds and record the advance to the rotary. See the Rotary Fund chapter for more information

### 800–899 FIXED ASSETS

STARS uses these transactions to post the accounting impact for records that are added, disposed, depreciated or transferred in the Fixed Asset System (FAS). These transactions will process in system-generated 'F' batches. See Appendix A of the FAS User Manual for more information on these FAS-generated transactions.

### 900–999 RESERVED (NO GENERAL LEDGER IMPACT)

The 900 series range does not post to the general ledger file. SCO uses these transactions to record statistical (non-financial) transactions, and to record other accounts where no general ledger accounting is required.

## TRANSACTION CODE DECISION TABLE SEGMENTS

The transaction code decision table provides the system with substantial flexibility in defining how to record accounting transactions in STARS. The table consists of several distinct segments:

1. Control Key - TC
2. General Ledger Account Postings - GL Pairs
3. Transaction Edit Indicators - Input
4. Special Indicators Segment
5. File Posting Segment

## CONTROL KEY - TC

In the TC Decision table, the three-character transaction code is the control key. The following is an example of the control key for the TC Decision table.

**Example of the Control Key Segments**

```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY   S028
 FUNCTION: R  (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 230   TITLE: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
```

## GENERAL LEDGER ACCOUNT POSTINGS – GL PAIRS

STARS uses the general ledger (GL) posting to identify the GL account impact of the transaction. By using the GL accounts, STARS can track and control financial information. The GL accounts include balance sheet as well as nominal and memo accounts. Each transaction code can have up to four pairs of debit/credit postings. In order to post to the GL, the accounts must exist in the General Ledger descriptor table 31. Each debit/credit pair is described below.

**Illustration of Transaction Code 230 and GL Pairs**

```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY   S028
  FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
  TRAN-CODE: 230 TITLE: RECORD A EXPENDITURE VOUCHER NOT PREVIOUSLY ENCUMBERED
GENERAL-LEDGER-  DR-1: 4200 CR-1: 1003 DR-2:      CR-2:
       POSTING   DR-3: 1003 CR-3: 2101 DR-4:      CR-4:
```

### DR-1/CR-1 - FIRST GL DEBIT/CREDIT PAIR

This GL debit/credit pair posts to the four-digit accounts represented. STARS uses these GL accounts to post to the subsidiary files, if needed. The GL postings may update the document file, general ledger file, operating file, and subsidiary file.

### DR-2/CR-2 - SECOND GL DEBIT/CREDIT PAIR

This GL debit/credit pair posts the same as the first GL debit/credit pair with postings to additional general ledger accounts when necessary.

### DR-3/CR-3 - THIRD GL DEBIT/CREDIT PAIR

The third debit/credit pair identifies outstanding warrants payable and cash moving to the warrant-clearing fund 0649. If the clearing fund indicator is "Y", then the third pair of general ledger accounts must have a posting to cash general ledger 1003 and to outstanding warrants payable general ledger 2101.

### DR-4/CR-4 - FOURTH GL DEBIT/CREDIT PAIR

The fourth debit/credit pair tells STARS to use the document file liquidation logic. This enables the user to code a modifier of "P" (Partial) or "F" (Final) and STARS will compute the appropriate liquidation balance. If accounts are coded in this pair, STARS will use the information stored in the document file record when building the liquidation portion of the accounting transaction. There are edits in the system to verify that only accounts '5100' (Pre-encumbrances), '4300' (Encumbrances) and their appropriate offsets are coded in this pair.

### ONE SIDE OF THE A DEBIT/CREDIT PAIR IS BLANK

SCO uses some transactions that leave one side of a debit/credit pair blank. These transactions are used when the general ledger account is to be coded on the input accounting transaction. Transactions that have one part of a pair blank will have the general ledger account (GLA) edit indicator set to "I". This capability offers significant flexibility, but must be used carefully due to the potential file impact.

**Example of One Side of the Debit/Credit Pair is Blank**

```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
  FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
  TRAN-CODE: AA1 TITLE: RECLASSIFY GENERAL LEDGER ACCOUNT - DEBIT
GENERAL-LEDGER-  DR-1:      CR-1: 4980 DR-2:      CR-2:
       POSTING   DR-3:      CR-3:      DR-4:      CR-4:

TRANSACTION    CI   N MODI N RVRS N INDX N PCA  N BUDU N FUND I FDTL   ESUB N
EDIT-INDS      EDTL N RSUB N RDTL N SUBS N MULT   GLA I VNUM N VNAM N VADD N
PCN            PROJ N GRNT N CDOC I RDOC   INVC   DOCD   DUDT N WARR N SECA N
```

When the GLA (General Ledger Account) is an 'I', the other side of the GL must be manually input.

### TRANSACTION EDIT INDICATORS – INPUT

The transaction edit indicators segment of the table controls the data entry coding requirements of the individual transaction. The values of the indicators are:

- **Blank** – The data element is optional. You may enter the code or have it looked up by another table or you may leave it blank.
- **I –** You must manually enter the data element.
- **R** – This data element is required but you may manually enter it or have it looked-up by another table based on one of the other data elements.
- **N** – This data element will not allow data to be present on the accounting transaction regardless of whether you code the data element during data entry or have it looked-up from a system table.

**Examples of Edit Indicators Segment for TC 230**

```
TRANSACTION    CI     MODI N RVRS   INDX R PCA  R BUDU R FUND R FDTL   ESUB I
EDIT-INDS      EDTL   RSUB N RDTL N SUBS N MULT   GLA  N VNUM I VNAM   VADD
PCN N          PROJ   GRNT   CDOC I RDOC   INVC   DOCD   DUDT N WARR N SECA N
```

The transaction edit indicators can also generate error messages if you do not enter data correctly. Certain data elements, such as 'Current Document' are usually required, while other data elements are optional. When you update a transaction by pressing F1 or ENTER, the system will use the TC Decision table (S028) to validate the data entry.

The following is a description of the data elements:

| Data Element | Description |
|---|---|
| CI | Capitalization Indicator.<br><br>This data element supports the Fixed Asset System (FAS) and capital outlay expenditures. The CI tells STARS to require a property and component number on the transaction code. You could use this field if you had an operating expenditure that you want to post to the Fixed Asset System or an adjustment that you want to post FAS. |
| MODI | Modifier.<br><br>This data element tells STARS to require a modifier to close, cancel, or re-open an encumbrance. |
| RVRS | Reverse Indicator.<br><br>This data element tells STARS to reverse the normal general ledger and file postings of the transaction code. |
| INDX | Index Code.<br><br>This data element tells STARS that a four-digit Index code must be entered or looked up to provide the means for recording accounting data at various levels of organizational structure. STARS verifies the index is valid by checking the Index table – 24. |
| PCA | Program Cost Account.<br><br>This data element tells STARS that a five-digit PCA code must be entered or looked up to provide the means for recording accounting data at various levels of program structure. STARS verifies the PCA is valid by checking the PCA table – 26. |
| BUDU | Budget Unit.<br><br>This data element tells STARS that a four-character Budget Unit code must be entered or looked up to control the level of fund, organization, program, and object classification of each appropriation. STARS verifies the Budget Unit is valid by checking the Budget Unit table – 20. |

| Data Element | Description |
|---|---|
| FUND | Fund.<br><br>This data element tells STARS that a four-digit Fund code must be entered or looked up in order to post the transaction to a certain Fund. These funds control the amount as well as the level of postings to the financial files. STARS verifies the fund is valid by checking the Fund descriptor table – D22. |
| FDTL | Fund detail.<br><br>This data element tells STARS a two-digit Fund Detail code must be entered or looked up in order to post the transaction to a certain Fund Detail. These Fund Details may control the amount, as well as, the level of postings to the financial files. STARS verifies the Fund Detail is valid by checking the Fund Detail descriptor table - D23. |
| ESUB | Expenditure subobject.<br><br>This data element tells STARS to require a four-digit Expenditure code to identify the type of goods and services and to post to the files for reporting and budgetary controls. Several subobjects trigger additional internal processes. STARS verifies the expenditure code is valid by checking the Expenditure Subobject descriptor table D10. |
| EDTL | Expenditure subobject detail.<br><br>This data element tells STARS to require a two-digit Expenditure Subobject Detail to breakdown the Expenditure Subobject code in more agency-specific detail. STARS verifies the expenditure subobject detail code is valid by checking the Expenditure Subobject Detail descriptor table - D11. |
| RSUB | Revenue subobject.<br><br>This data element tells STARS to require a four-digit Revenue code that identifies the source or type of revenue received or accrued by the user and posts to the files for reporting and cash controls. STARS verifies the Revenue code is valid by checking the Revenue Subobject descriptor table – D34. |

| Data Element | Description |
|---|---|
| RDTL | Revenue subobject detail.<br><br>This data element tells STARS to require a two-digit Revenue Subobject detail to breakdown the Revenue Subobject code in more agency-specific detail. STARS verifies the revenue subobject detail code is valid by checking the Revenue Subobject Detail descriptor table – D35. |
| SUBS | Subsidiary.<br><br>This data element tells STARS to require a six-digit subsidiary code to breakdown the general ledger account into subsidiaries, if the transaction posts to the Subsidiary File. STARS verifies the subsidiary code is valid by checking the Subsidiary descriptor table – D32. |
| MULT | Multipurpose Code.<br><br>This data element tells STARS to require a ten-character MPC (Multipurpose Code). This field enables the State Division of Purchasing to retrieve information about your agency's purchasing contracts, or purchase orders through STARS. |
| GLA | General Ledger Account.<br><br>This data element tells STARS to require a four-digit General Ledger account code. This will only be on a transaction code that is missing one of the general ledger accounts. STARS verifies the general ledger account is valid by checking the General Ledger descriptor table - D31. |
| VNM | Vendor number.<br><br>This data element tells STARS to require a nine-character Vendor Number and a two-character Suffix code that looks up the name and address in order to send the payment to the correct vendor and location. A transaction code can be set up with the vendor number as an optional field and the vendor name and address required. If the vendor number is on the vendor edit table and you enter it on the transaction code, you cannot enter the vendor name and address. When a vendor number is required, STARS verifies the Vendor Number/Suffix is valid by checking the Vendor Edit table – 21. |

| Data Element | Description |
|---|---|
| VNAM | Vendor name.<br><br>This data element tells STARS to require manual entry of the Vendor Name. The Vendor Name is normally looked up on the Vendor Edit Table –21. However, if the transaction code does not allow the vendor number, you must manually enter the forty-digit Vendor Name. |
| VADD | Vendor address.<br><br>This data element tells STARS to require manual entry of the Vendor Address. The Vendor Address is normally looked up on the Vendor Edit table – 21. However, if the transaction code does not allow the vendor number, you must manually enter this forty-digit address, the fifteen-digit city, the two-digit state, the five-digit zip code, and an optional four-digit zip plus. |
| PCN | Position Control Number.<br><br>This data element tells STARS to require a four-digit Position Control Number assigned by Division of Financial Management for use in processing payroll transactions. |
| PROJ | Project Number.<br><br>This data element tells STARS to require an eight-character Project Number that provides a method for tracking several types of projects including capital, externally reimbursed, non-reimbursable, or internally reimbursed. STARS verifies the Project Number is valid by checking the Project table – 27. |
| GRNT | Grant.<br><br>This data element tells STARS to require a six-character Grant and a two-digit Phase that STARS can look up using your Index or PCA information. You can also enter it directly or override the looked up Grant and Phase. Agencies use the Grant/Phase to keep track of certain types of revenues and or expenditures and are not exclusively for Federal Grants. STARS verifies the Grant Number and Phase is valid by checking the Grant table – 29. |

| Data Element | Description |
|---|---|
| CDOC | Current Document Number.<br><br>This data element tells STARS to require an eight-character Current Document and a two-digit Suffix number. STARS uses this number to track an accounting transaction through the system. It is required on all transaction codes. STARS uses this number on the Document File when the transaction code posts to the document file. |
| RDOC | Reference Document.<br><br>This data element tells STARS to require a ten-character Reference Document number that looks up a document you previously posted to the Document File, mostly encumbrances and receivables. |
| INVC | Invoice Number.<br><br>This data element tells STARS to require a fourteen-character field that will print on the warrant stub as information to the vendor that you are paying. You also use the Invoice Number for Interagency Billings (where one agency bills another). The Invoice Number provides STARS with the information to know which document to post the payment to on the Document File. |
| DOCD | Document Date.<br><br>This data element tells STARS to require a six-digit Document Date used to identify the date of a document. STARS uses the document date to age the accounts receivable for documents on the Document File. Not all transactions require a document date. |
| DUDT | Due Date.<br><br>This data element tells STARS to require a six-digit Due Date that controls the date STARS will create a warrant. Future due date transactions will post to the STARS files, but these also post to the Warrant Writing file and not create a warrant until the due date. |
| WARR | Warrant Number.<br><br>This data element tells STARS to require a nine-digit Warrant Number to identify the outstanding warrant or sight draft to redeem. SCO enters the warrant number to record a forged warrant that the system redeemed and purged from the Warrant Control File. When entering manual warrants, the warrant number must be present due to this control. |

| Data Element | Description |
|---|---|
| SECA | Second Agency.<br><br>This data element tells STARS to require a three-digit Second Agency Code used to identify the billing or paying agency on an interagency transaction. STARS verifies the second agency number is valid by checking the Agency descriptor table – D02 |

### SPECIAL INDICATORS SEGMENT

Special indicators specify other system processing measures.

**Example of the Special Indicators Segments**

```
POSTING-SEQ:   REGISTER-NO:   WAR-WRITING:   CLEAR-FUND:   VEND-PAYMENT:
GEN-TC:      GEN-ACCR-TC:
```

The following table contains descriptions of the special indicators.

| Data Element | Description |
|---|---|
| POSTING-SEQ | Posting Sequence.<br><br>Determines the order of transactions posting during the batch update cycle. For example, a value of 'l' will always post before a value of '2' if the transactions have the same effective date. |
| REGISTER-NO | Register numbers.<br><br>The register indicates the register you will find the transaction code reported on detail reports. The STARS registers are:<br><br>**1** – Budgetary Transaction Register<br><br>**2** – Not currently used<br><br>**3** – Encumbrances Transaction Register<br><br>**4** – Expenditure Transaction Register<br><br>**5** – Revenues and Receipts Transaction Register<br><br>**6** – General Journal Transaction Register<br><br>**7** – Not currently used<br><br>**8** – Non-Cash Revenue Transaction Register<br><br>**9** – Labor Distribution Transaction Register<br><br>**10** – Interface Warrants Transaction Register |

| Data Element | Description |
|---|---|
| WAR-WRITING – | Warrant writing.<br><br>The Warrant Writing File (WW) stores disbursement transaction data. STARS uses this file for automatically generating warrants and remittance advices. (See the Warrants and Cancellations chapter for a comprehensive understanding of the warrant write process.) The valid warrant writing indicator values are:<br><br>**0** – Do not create a warrant<br><br>**1** – Create a warrant<br><br>**3** – Do not create a warrant but post a record to the warrant control files because a manual warrant has been created<br><br>**4** – Do not create a warrant and redeem the warrant number on the warrant control file |
| CLEAR-FUND | Clearing Fund.<br><br>Indicates (by yes or no) if the warrant amount should post to the clearing fund 0649. The clearing fund holds the cash account used to pay the redeemed warrant. If this indicator is set to Y, then the third debit and credit GL pair will post to outstanding warrants payable and cash in the warrant-clearing fund 0649. |
| VEND-PAYMENT | Vendor payment file.<br><br>Indicates (by yes or no) if the transaction should post to the vendor payment file. The Vendor Payment File (VP) maintains detailed transaction level information concerning encumbrance, expenditure, and disbursement payments by vendor. STARS maintains this information for use in responding to queries from vendors and to provide an additional safeguard against duplicate payments. The 1099 system uses this information to extract data for reporting to the IRS. (See the Vendor chapter for a comprehensive understanding of vendor payments.) |
| GEN-TC | Generated transaction code.<br><br>Indicates the STARS transaction code that will automatically process during the next STARS input, edit and update (IEU). These generated transaction codes complete the posting of the transaction such as shifting cash to a different agency. |

| Data Element | Description |
|---|---|
| GEN-ACCR-TC | Not currently in use. Generates alternate transactions during the adjustment period (Month 13, Period 5). You would enter this on transaction codes that debit or credit cash. You would also enter a Gen-Yr-End-TC for the new year transaction. |

### FILE POSTING SEGMENT

This segment contains the rules for posting the transaction to the STARS financial files. The indicators tell STARS the fields to post to on each file. In addition to determining the financial field to post, the file-posting segment on the TD table determines:

- Will the transaction post as an increase or a decrease?
- Does the transaction require a match to a previously entered record?
- Which general ledger to post the transaction?
- Which document number, current or reference, to post the transaction?

**NOTE:** If a new General Ledger account posts to the Document File, the Fiscal Year End Purge program (DAFM347) must be modified to recognize the new GL. Contact the SCO Accounting Systems Administration for assistance.

**Example of File Posting Segment**

| | | A/S | FIELD | MATCH | GLA | DOC | SUB | A/S | FIELD | MATCH | GLA | DOC | SUB |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | DF: | | | | | | | | | | | | |
| FILE | AP: | + | 12 | M | | | | | | | | | |
| POSTING | AL: | + | 09 | | | | | | | | | | |
| | CC: | - | 05 | | | | | | | | | | |
| | GP: | + | 05 | | | | | | | | | | |
| | PJ: | + | 05 | | | | | | | | | | |
| | SF: | | | | | | | | | | | | |
| | OF: | + | 01 | | | 1 | | | | | | | |
| | AD: | | | | | | | | | | | | |

The following table contains descriptions of the file posting indicators.

| Data Element | Description |
|---|---|
| FIELD | Financial field.<br><br>A two-digit Financial Field file-posting indicator determines which financial fields STARS will update on the financial files. See the financial files and financial fields later in the chapter. |

| Data Element | Description |
|---|---|
| MATCH | Match control.<br><br>A one-character Match Control file-posting indicator is primarily for the DF (document file) and the AP (appropriation) files to ensure STARS correctly updates existing documents and appropriation records. In order to match an existing document, you must match the *key on the particular file. The three valid indicators are:<br><br>**M** – Detailed transaction must find a matching record<br><br>**N** – Detailed transaction must not find a matching record<br><br>**Blank** – No file control<br><br>NOTE: Normally the key to a file record is all the data elements above the period indicator fields. We will discuss the key to the DF and the AP files later in this chapter. |
| GLA | General Ledger Account.<br><br>The one-digit General Ledger Account posting indicator determines which general ledger account from the transaction code's General Ledger segment of the TD table that STARS will use for posting to the financial file. The indicators range from "1" through "8". The indicators and their corresponding general ledgers are:<br><br>**1** – the GL in DR-1<br><br>**2** – the GL in CR-1<br><br>**3** – the GL in DR-2<br><br>**4** – the GL in CR-2<br><br>**5** – the GL in DR-3<br><br>**6** – the GL in CR-3<br><br>**7** – the GL in DR-4<br><br>**8** – the GL in CR-4 |

| Data Element | Description |
|---|---|
| DOC | Posting Document Number.<br><br>The one-digit Posting Document Number indicator determines if the transaction posts to a new document, or an existing document. The valid indicators are:<br><br>**Blank** – No Document Number<br><br>**1** – Current Document Number<br><br>This will create a new record on the DF.<br><br>**2** – Reference Document Number<br><br>This will require the transaction to find a previously created DF record.<br><br>**3** – Warrant Number<br><br>This allows warrant numbers to post to the DF. |
| SUB | Subsidiary posting.<br><br>NOT CURRENTLY IN USE. The one-character (yes or no) Subsidiary Posting indicator. |

## ONLINE FILE INQUIRIES

With security access, you can view online File Inquiries in STARS. To view the menu:

1. From the STARS-Main Menu, type '**I**' in the **FUNCTION** field and press ENTER.
2. Type the number of the file in the **FUNCTION** field and press ENTER.

**Stars File Inquiry Menu**

```
VERSION 3.1                 STARS--FILE INQUIRY MENU                    S014

 FUNCTION:

      RECORD INQUIRIES                   FINANCIAL INQUIRIES

  61 ALLOCATION FILE (AL)            71 VENDOR PAYMENT FILE (VP)
  62 APPROPRIATION FILE (AP)         72 APPROPRIATION FILE (AP)
  63 CASH CONTROL FILE (CC)          73 CASH CONTROL FILE (CC)
  64 DOCUMENT FILE (DF)              74 DOCUMENT FILE (DF)
  65 GENERAL LEDGER FILE (GL)        75 SUBSIDIARY FILE (SF)
  66 GRANT FILE (GP)                 76 GENERAL LEDGER FILE (GL)
  67 OPERATING FILE (OF)             77 GRANT FILE (GP)
  68 WARRANT WRITING FILE (WW)
  69 SUBSIDIARY FILE (SF)            81 PROJECT FILE (PJ)
  80 PROJECT FILE (PJ)
  85 GRS GENERAL LEDGER FILE (GG)
  86 GRS OPERATING FILE (GO)
  87 GRS DETAIL FILE (GD)

                              99 SIGN OFF
```

### RECORD INQUIRIES VS. FINANCIAL INQUIRIES

When STARS posts to the financial files, they post to the level of the Record Inquiries screen, which is more detailed. The Financial Inquiries will roll some of the Record Inquires together for more summary-type information.

You can inquire on financial balances using a 'period of time' indicator and a 'cumulative/activity' indicator. The default indicators are CM (current month) and CUM (cumulative). Press TAB to move to the default indicators and use your Delete key to remove the X from the defaults. Type an X next to other indicators to view financial information for other periods.

The indicators shown in the following example:

**Example – Period-of-Time and Cumulative/Activity Indicators**

```
VERSION 3.1        STARS--ALLOCATION FILE RECORD INQUIRY                S061

 AGENCY: 000 DIV:    BUR:    SEC:      UNIT:    INDEX:      BUDGET UNIT:
BFY:    TRANS YR:        FUNC:    ACTV:    PRG:     ELEM:     PCA:
FUND/DET:         EXP OBJECT/DET:           PROJ/PH:

CM: X PM:   CP:   PP:   PY:             CUM: X ACTV:

OVER EXPEND DATE:        CLOSE DATE:

 1ST QT ALLOCATION                      2ND QT ALLOCATION
 3RD QT ALLOCATION                      4TH QT ALLOCATION
 GOV'S HOLDBACK                         BRD EXAM REDUCTION
 RESERVE                                NON-COGNIZABLE
 CASH EXPENDITURES                      OBJECT TRANSFERS
 ENCUMBRANCES                           RECEIPTS TO APPROP
 ACTIVITY TRANSFERS
                                                 BALANCE:
 ACCRD EXPEND(MEMO)
 PRE-ENCUM   (MEMO)

                         LAST PROCESS DATE:            INTERRUPT:
```

Period-of-time indicators.

Cumulative and Activity indicators.

**Periods of Time** indicators are:

- CM Current Month (amounts through the current date)
- PM Prior Month (amounts through the end of the previous month)
- CP Current Period (amounts through the current date for the current fiscal quarter)
- PP Prior Period (amounts through the end of the previous fiscal quarter)
- PY Prior Year (amounts through the end of the prior fiscal year)

**Cumulative/Activity** indicators are:

- CUM Cumulative (mostly July 1 to-date, or inception-to-date for grant and project files)
- ACTV Activity (activity for the requested period-of-time)

## STARS FINANCIAL FILES

STARS updates financial files using the file posting indicators. The following sections discuss the purpose of the file, and show you a print screen of the file followed by a table of normal financial balances. (The actual file record inquiry screens provide you with the ability to inquire on cumulative financial amounts or on the activity for a specific period-of-time.)

- **ALLOCATION FILE (AL)**
- **APPROPRIATION FILE (AP)**
- 
- **CASH CONTROL FILE** (CC)
- **DOCUMENT FILE (DF)GENERAL** Ledger File (GL)
- **GRANT FILE (GP)**
- 
- **OPERATING FILE** (of)
- **WARRANT WRITING FILE (WW)**
- **SUBSIDIARY FILE (SF)**
- 
- **PROJECT FILE** (PJ)
- **VENDOR PAYMENT FILE (VP)**
- **HISTORY FILE**

### ALLOCATION FILE (AL)

STARS uses the Allocation File (AL) to provide reporting and control of each agency's allocations. An allocation is a budgetary tool each agency can use to collect and/or control their appropriations at a level lower than the appropriation. Where an appropriation is a legal budgetary amount, an allocation is a management tool used at the discretion of individual agency's management. (See the Budgeting chapter – Allocations-Agency Management Control for more detail.)

You may establish allocations at lower levels of classification detail than the appropriations. You can have varying levels of expenditure control (absolute, advisory, ignore). Allocation indicators in various system tables determine the levels of allocation detail posted to this file, such as the Index, PCA, and Budget Unit tables.

Below is an example of the (AL) file and the numbers of the financial buckets in relation to the TC Table (S028). You will also notice in the following table the normal balances of each financial bucket.

**Allocation File Record Inquiry**

```
VERSION 3.1        STARS--ALLOCATION FILE RECORD INQUIRY                S061

 AGENCY: 230 DIV: 10 BUR:    SEC:      UNIT:    INDEX:      BUDGET UNIT: CCAA
BFY: 00 TRANS YR:  01    FUNC: 01 ACTV: 20 PRG: 000 ELEM: 000 PCA: 01211
FUND/DET: 0001    EXP OBJECT/DET: 5351      PROJ/PH:

CM: X PM:   CP:   PP:   PY:             CUM: X ACTV:

OVER EXPEND DATE:        CLOSE DATE:

 1ST QT ALLOCATION    (01)   2,254.30- 2ND QT ALLOCATION     (02)      0.00
 3RD QT ALLOCATION    (03)       0.00  4TH QT ALLOCATION     (04)      0.00
 GOV'S HOLDBACK       (05)       0.00  BRD EXAM REDUCTION    (06)      0.00
 RESERVE              (07)       0.00  NON-COGNIZABLE        (15)      0.00
 CASH EXPENDITURES    (09)     226.74  OBJECT TRANSFERS      (12)      0.00
 ENCUMBRANCES         (10)   1,956.30  RECEIPTS TO APPROP    (14)      0.00
 ACTIVITY TRANSFERS   (13)       0.00
                                                BALANCE:             71.26-
 ACCRD EXPEND(MEMO)   (08)       0.00
 PRE-ENCUM   (MEMO)   (11)       0.00

                         LAST PROCESS DATE: 081100     INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
 PLEASE ENTER INQUIRY KEY AND OPTIONS
```

## Allocation File Financial Buckets

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | 1st Quarter Allocation | (-) |
| 02 | 2nd Quarter Allocation | (-) |
| 03 | 3rd Quarter Allocation | (-) |
| 04 | 4th Quarter Allocation | (-) |
| 05 | Governor's Holdback | (+) |
| 06 | Board of Examiners Reduction | (+) |
| 07 | Reserve | (+) |
| 08 | Accrued Expenditures | (+) |
| 09 | Cash Expenditures | (+) |
| 10 | Encumbrances | (+) |
| 11 | Pre-Encumbrances | (+) |
| 12 | Object Transfers | (-) |
| 13 | Activity Transfers | (-) |
| 14 | Receipts to the Appropriations | (-) |
| 15 | Non-Cognizable | (-) |

## APPROPRIATION FILE (AP)

STARS uses the Appropriation File (AP) to provide reporting and control for your agency's appropriations. STARS provides the ability to control appropriations at various levels of detail. The levels of control selected determines the levels of detail at which transactions post to the AP file. The agency's legislative appropriation bills govern most of the levels used.

The AP file provides for accumulating costs in various financial accumulator "fields". This provides the ability to monitor and control items such as appropriation adjustments, transfers, and re-appropriations that are associated with each appropriation. Reporting from the AP file will enable the entity to relate current data to the original budget act. (See the Budgeting chapter for more detail of the appropriations and the OnLine Appropriation File.)

Below is an example of the (AP) file and the numbers of the financial buckets in relation to the TC Table (S028).

**Appropriation File Record Inquiry**

```
VERSION 3.1           STARS--APPROPRIATION FILE RECORD INQUIRY           S062

 AGENCY: 230 DIV:    BUR:    SEC:      UNIT:    BUDGET UNIT: CCAA
 BFY: 01  TRANS YR: 01      FUNC: 01 ACTV:    PROG:     ELEM:
 FUND/DET: 0001    EXP OBJECT: 5000 PROJ/PH:

 CM: X PM:   CP:   PP:   PY:            CUM: X ACTV:

 INDEX: 1000 EXP SOBJ/DTL: 5396                 ENACT YEAR: 01



ORIGINAL APPROP     (01) 2,219,300.00- PY REAPPROPRIATION   (02)        0.00
SUPPLEMENTAL        (03)         0.00  CLOSE CY REAPPROP    (04)        0.00
GOV'S HOLDBACK      (05)         0.00  REVERSION            (06)        0.00
BRD EXAM REDUCTION  (07)         0.00  NON-COGNIZABLE       (08)        0.00
OBJECT TRANSFERS    (09)         0.00  ACTIVITY TRANSFERS   (10)        0.00
ENCUMBRANCES        (13)    25,335.28  CASH EXPENDITURES    (12)  570,131.93
RECEIPTS TO APPROP  (15)         0.00
                                                BALANCE:        1,623,832.79-
ACCRD EXPEND(MEMO)  (11)         0.00  PRE-ENCUMB(MEMO)               292.83
                          LAST PROCESS DATE: 083100 INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER INQUIRY KEY AND OPTIONS
```

Notice the normal balances of each financial bucket in the table below.

**Appropriation File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Original Appropriation | (-) |
| 02 | Prior Year Re-appropriation | (-) |
| 03 | Supplemental | (-) |
| 04 | Close Current Year Re-appropriation | (+) |
| 05 | Governor's Holdback | (+) |
| 06 | Reversion | (+) |
| 07 | Board of Examiner's Reduction | (+) |
| 08 | Non-Cognizable | (-) |
| 09 | Object Transfers | (-) |
| 10 | Activity Transfers | (-) |
| 11 | Accrued Expenditures | (+) |
| 12 | Cash Expenditures | (+) |
| 13 | Encumbrances | (+) |
| 14 | Pre-Encumbrances | (+) |
| 15 | Receipts to the Appropriation | (-) |

### CASH CONTROL FILE (CC)

STARS uses the Cash Control File (CC) to track and control cash. All cash activity posts to the CC File. You can maintain the cash control at various combinations of agency, fund, fund detail, and grant.

Below is an example of the (CC) file and the numbers of the financial buckets in relation to the TC Table (S028). You will also notice in the following table the normal balances of each financial bucket.

**Cash Control File Record Inquiry**

```
VERSION 3.1          STARS--CASH CONTROL FILE RECORD INQUIRY              S063

 AGENCY: 230       FUND/DET: 0349 05 GRANT/PHASE: DETOUR

 CM: X PM:   CP:   PP:   PY:            CUM: X ACTV:



 BEGINNING BALANCE   (01)    6,007.29  ADVANCES RECEIVED   (02)        0.00
 RECEIPTS/COLLECTNS  (03)    3,133.94  ADVANCES MADE       (04)        0.00
 DISBURSEMENTS       (05)    4,233.10  BORROWING LIMIT     (06)        0.00
 TRANSFERS RECEIVED  (07)        0.00  TRANSFERS MADE      (08)        0.00

                          BALANCE          4,908.13


                         LAST PROCESS DATE: 090100 INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY
PLEASE ENTER INQUIRY KEY AND OPTIONS
```

**Cash Control File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Beginning Balance | (+) |
| 02 | Advances Received | (+) |
| 03 | Receipts/Collections | (+) |
| 04 | Advances Made | (-) |
| 05 | Disbursements | (-) |
| 06 | Borrowing Limit | (+) |
| 07 | Transfers Received | (+) |
| 08 | Transfers Made | (-) |

### DOCUMENT FILE (DF)

The Document File (DF) records and tracks certain accounting records on a document-by-document basis, which requires additional posting to complete the accounting event. You can track items such as purchase orders and accounts receivable based on their unique document number.

Using the information on the initial transaction, STARS tracks and updates items such as revenues and expenditures by classification elements such as subobject, program, and organization. Therefore, these items are recorded in the DF. (See the Interagency Billings chapter for more details of the DF.)

Below is an example of the (DF) and the numbers of the financial buckets in relation to the TC Table (S028). The normal balance of each financial bucket is dependent on which GL the transaction is supporting.

**Document File Record Inquiry**

```
VERSION 3.1            STARS--DOCUMENT FILE RECORD INQUIRY                S064
AGENCY: 230 DOC NO: AR000011 01   BFY: 01

CM: X PM:   CP:   PP:   PY:          CUM: X ACTV:

INDEX: 1500 DEPT: 230 DIV: 15 BUR:    SEC:      UNIT:    GL ACCT: 1502
EXP SUBOBJECT/DET:         REV SUBOBJECT/DET: 2039    SUBSID: 1700800
FUNC: 05 ACT: 30 PROG:     ELEM:     PCA-1:       PCA: 05088 PCA TYPE: 1
PROJ:           GRANT: ABEPD  00 LOC:       FAC:      TASK:      SEC AGCY: 170
BUDGET UNIT: CCAB ENACT YR: 01 FUND/DTL: 0348    MULTIPURPOSE:
VENDOR: 826000952  57 VENDOR NAME: STATE BOARD OF EDUCATION
INDICATORS: C 1 1 1 0 0 D 1 2 C     1
DOC DATE: 101899 CREATE DATE: 071500 CLOSE DATE:        DUE DATE:

ORIGINAL AMOUNT     (01)      565.42  ADJUSTMENTS         (02)       0.00
LIQUIDATIONS        (03)        0.00  COLLECTNS/PYMENTS   (04)       0.00
INTEREST/DISCOUNTS  (05)        0.00  RETENTIONS          (06)       0.00

                         BALANCE            565.42

                         LAST PROCESS DATE: 071500    INTERRUPT:
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED
```

**Document File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Original Amount | Dependent on GL |
| 02 | Adjustments | Dependent on GL |
| 03 | Liquidations | Dependent on GL |
| 04 | Collection/Payments | Dependent on GL |
| 05 | Interest/Discounts | Dependent on GL |
| 06 | Retentions | Dependent on GL |

### GENERAL LEDGER FILE (GL)

STARS uses the General Ledger File (GL) to provide control account information about each asset, liability, fund balance, budgetary, and nominal accounts. The GL File records and tracks financial data by fund and general ledger account number. STARS uses this file to print trial balances and other summary level reports. All transactions, except those posted with 900 series transaction codes, post to the GL file.

**General Ledger File Record Inquiry**

```
VERSION 3.1           STARS--GENERAL LEDGER FILE RECORD INQUIRY          S065

 AGENCY: 230        TRANS YR: 00      FUND/DET: 0001        GAAP FUND TYPE: A
GRANT/PHASE:                  GL ACCT: 1003     TRANS CODE: 027

 CM: X PM:   CP:   PP:   PY:             CUM: X ACTV:

 FUND GROUP: 10
 CREATE DATE: 990715                     DEBIT/CREDIT: D



            START OF YEAR BALANCE                0.00
            CURRENT BALANCE                 71,235.65





                       LAST PROCESS DATE: 000619     INTERRUPT:
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED
```

## GRANT FILE (GP)

STARS uses the Grant File (GP) to control and report the activities associated with grants. Data on the GP usually includes information based on the grant period and not on the state's fiscal year. Grants can cross fiscal periods for example. The GP can provide reporting of data across multiple state fiscal years.

Use the Grant file for sub-grantee reporting, with more detail available in the Project file. You can use Grant for other types of information where you need a total or even as a detail breakdown of the Project file.

Below is an example of the (GP) and the numbers of the financial buckets in relation to the TC Table (S028). You will also notice in the following table the normal balances of each financial bucket.

**Grant File Record Inquiry**

```
VERSION 3.1            STARS--GRANT FILE RECORD INQUIRY                    S066

 AGENCY: 260 GRANT/PHASE: BL0001 01 PCA:       FUND: 0050 FUND DET:
 EXP-OBJECT/DET: 4101
 REV OBJECT/DET:

 CM: X PM:   CP:   PP:   PY:   PPY:          CUM: X ACTV:

 EXP SOBJ/DET:         REV SOBJ/DET:         GRANT TYPE: 1 CAT:
   CREATE DATE: 101499    CLOSE DATE:         FEDERAL ID:

BILLABLE BUDGET         (01)      0.00  EXPENDABLE BUDGET    (02)   3,705.00-
AMOUNT BILLED           (08)      0.00  UNITS BUDGETED       (13)       0.00
BILLABLE BALANCE                  0.00  ENCUMBRANCES         (06)       0.00
RECEIPTS/COLLECTNS      (12)      0.00  CASH EXPENDITURES    (05)   4,084.76
UNCOLLECTED BILLS       (11)      0.00  UNITS EXPENDED       (14)       0.00
PROG INC EARN(MEMO)     (10)      0.00  PROG INC EXPEND      (03)       0.00
COST ALLOC IN(MEMO)     (15)      0.00  EXPENDABLE BALANCE            379.76
COST ALLOC OUT(MEMO)    (16)      0.00  ACCRD EXPEND(MEMO)   (04)       0.00
PRE-ENCUMB(MEMO)        (07)      0.00  ADVANCES(MEMO)       (09)       0.00

                     LAST PROCESS DATE: 030200       INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
 PLEASE ENTER INQUIRY KEY AND OPTIONS
```

**Grant File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Billable Budget | (-) |
| 02 | Expendable Budget | (-) |
| 03 | Program Income Expended | (+) |
| 04 | Accrued Expenditures (Memo) | (+) |
| 05 | Cash Expenditures | (+) |
| 06 | Encumbrances | (+) |
| 07 | Pre-Encumbrances (Memo) | (+) |
| 08 | Amount Billed | (+) |
| 09 | Advances (Memo) | (+) |
| 10 | Program Income Earned (Memo) | (-) |
| 11 | Uncollected Bills | (+) |
| 12 | Receipts/Collections | (-) |
| 13 | Units Budgeted | (-) |
| 14 | Units Expended | (+) |
| 15 | Cost Allocation In (Memo) | (+) |
| 16 | Cost Allocation Out (Memo) | (-) |
| Billable Balance is equal to: | Billable Budget (01) less Amount Billed (08) | |
| Expendable Balance is equal to: | Expendable Budget (02), plus Units Budgeted (13), less Encumbrances (06), less Cash Expenditures (05), less Units Expended (14), less Program Income Expended (03). | |

### OPERATING FILE (OF)

STARS uses the Operating File (OF) to accumulate most of the detailed financial information to be reported from the system. All budget, expenditure, encumbrance, pre-encumbrance, revenue, and planning transactions will post to the OF File at the lowest level of detail provided on the transaction.

Below is an example of the Operating File and the month and period accumulators.

**Operating File Record Inquiry**

```
VERSION 3.1         STARS--OPERATING FILE RECORD INQUIRY                 S067
 AGENCY: 230 GL ACCT: 4100 PROJ/PH:           GRANT/PH:           INDEX:
FAC:      TASK:      ORC:      PCA:       D/I IND:   DIV:    BUR:    SEC:
 UNIT:    FUND: 0001 FUND/DET:    BUDG UNIT: CCAA FUNC: 01 ACT:    PROG:
 ELEM:     PCA-1:       LOC:
 EXPEND OBJECT:  6000 SUM OBJECT: 6601 SUBOBJECT: 6630 DET:      PCN:
 REVENUE OBJECT: 1500 SUM OBJECT: 1901 SUBOBJECT: 1936 DET:
 SEC AGENCY:     MULTIPURPOSE:              DEPT: 04   BFY: 01   TRANS YR: 01
 CREATE DATE: 000828  LAST PROCESS DATE:
 CURRENT   CMO (CM to date) 0.00  CM1 (PM to date) 0.00  CM2(PPM to date)0.00
 CURRENT    PY              0.00
 MONTHLY    1   (July)      0.00   2  (August)     0.00   3  (September) 0.00
 BALANCES   4   (October)   0.00   5  (November)   0.00   6  (December)  0.00
            7   (January)   0.00   8  (February)   0.00   9  (March)     0.00
           10   (April)     0.00  11  (May)        0.00  12  (June)      0.00
           13   (FYE)       0.00
 CURRENT                          CP1 (Cur. Period)0.00  CP2 (Pr. Period)0.00
 PERIOD     1 (Jul-Sept)    0.00   2  (Oct-Dec)    0.00   3  (Jan-Mar)   0.00
 BALANCES   4 (Apr-June)    0.00   5  (Not used)   0.00   6  (Not used)  0.00
            7 (Not used)    0.00   8  (Not used)   0.00   9  (Not used)  0.00
           10 (Not used)    0.00  11  (Not used)   0.00  12  (Not used)  0.00
           13 (Not used)    0.00  14  (Not used)   0.00    INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
 PLEASE ENTER INQUIRY KEY
```

### WARRANT WRITING FILE (WW)

The Warrant Writing File (WW) contains information regarding the transaction code(s) used when writing a warrant. The WW shows the transaction detail of the Warrant Writing Inquiry (S042). For more information, see the Warrants and Cancellations chapter.

Below is an example of the Warrant Writing File Record Inquiry. The key to this inquiry is the Agency (number) and the Document Number. Transactions that need a warrant issued will update to this file.

For example, if you process a TC 230 of $50.00 for a vendor with a $100.00 credit balance, a warrant will not process until the expenses exceed the credit. Both the $100.00 credit and the $50.00 payment will stay in this file until a positive warrant amount is available to write a warrant.

**Warrant Writing File Record Inquiry**

```
VERSION 3.1          STARS--WARRANT WRITING FILE RECORD INQUIRY          S068

 AGCY: 000     DOCUMENT NO:
BATCH  AGCY:     DATE:          TYPE:   NUMBER:     SEQ:       DUP REC IND:
OPERATOR ID:      TID:                EFF-DATE:

DISB METH:   DUE DATE:        SH:   TRANS YR:               BFY:

INDEX:      FUND/DET:             PCA:        EXP-SUBOBJECT/DET:
   REV SUBOBJECT/DET:         PROJ/PH:                 GRANT/PH:
                TASK:             FAC:                      LOC:
EMPLOYEE CLASS CODE:
INVOICE NO:                      DESC:
  DOC DATE:                   REF DOC:                      MOD:

WARRANT AMOUNT:                    WARR NO:              WW IND:
   CREATE DATE:           CLAIM PRINT DATE:        WRITTEN DATE:
VENDOR NO:                VEND NAME 1:
                          VEND NAME 2:
SS FID NO:                VENDOR ADDR:
VEND CITY:                                  STATE:     ZIP:
                                                      INTERRUPT:
```

## SUBSIDIARY FILE (SF)

The Subsidiary File (SF) provides additional supporting detail for selected general ledger accounts. The SF File identifies beginning balances, increases, decreases, and ending balances. The SF file does not provide any fund-related controls over financial data. See the Interagency Billings chapter for more detail of the subsidiary file. STARS uses the SF File to account for Due To's, Due From's, and Investments

Below is an example of the (SF) and the numbers of the financial buckets in relation to the TC Table (S028). The normal balance of each financial bucket is dependent on which GL the transaction is supporting.

**Subsidiary File Record Inquiry**

```
VERSION 3.1             STARS--SUBSIDIARY FILE RECORD INQUIRY            S069

 AGENCY: 230 TRAN YR: 01 FUND/DET: 0282 02 GRANT/PH: ICIOSP    GL ACCT: 1502
 SSID ACCT: 2600201
 CM: X PM:   CP:   PP:   PY:            CUM: X ACTV:

 DESCRIPTION: FISH AND GAME

 CREATE DATE: 071500 CLOSE DATE:


 BEGINNING BALANCE:    (01)    220.50  ADJUSTMENT AMOUNT:     (02)     0.00
 INCREASE:             (03)      0.00  DECREASE:              (04)     0.00


                               BALANCE:            220.50

                               LAST PROC DATE: 071500 INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER INQUIRY KEY AND OPTIONS
```

**Subsidiary File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Beginning Balance | Dependent on GL |
| 02 | Adjustment Amount | Dependent on GL |
| 03 | Increase | Dependent on GL |
| 04 | Decrease | Dependent on GL |

### PROJECT FILE (PJ)

STARS uses the Project File (PJ) in the same manner as the Grant File (GP). The PJ File is for tracking and controlling projects such as capital projects or any other type of information that needs a total. Use the PJ File to track more detail of sub-grantee reporting when used in combination with the Grant file.

Below is an example of the (PJ) and the numbers of the financial buckets in relation to the TC Table (S028).

**Project File Record Inquiry**

```
VERSION 3.1           STARS--PROJECT FILE RECORD INQUIRY                 S080

 AGENCY: 230 PROJ/PHASE: TRN    00 PCA:       FUND/DET:
 EXP OBJECT/DET:    6501
 REV OBJECT/DET:

 CM: X PM:   CP:   PP:   PY:   PPY:           CUM: X ACTV:

 EXP SOBJ/DET:         REV SOBJ/DET:         PROJECT TYPE: 1 CAT:
 CREATE DATE: 040500 CLOSE DATE:

BILLABLE BUDGET       (01)        0.00  EXPENDABLE BUDGET   (02)        0.00
AMOUNT BILLED         (08)        0.00  UNITS BUDGETED      (13)        0.00
BILLABLE BALANCE                  0.00  ENCUMBRANCES        (06)        0.00
RECEIPTS/COLLECTNS    (12)        0.00  CASH EXPENDITURES   (05)    1,223.24
UNCOLLECTED BILLS     (11)        0.00  UNITS EXPENDED      (14)        0.00
PROG INC EARN(MEMO)   (10)        0.00  PROG INC EXPEND     (03)        0.00
COST ALLOC IN(MEMO)   (15)        0.00  EXPENDABLE BALANCE          1,223.24
COST ALLOC OUT(MEMO)  (16)        0.00  ACCRD EXPEND(MEMO)  (04)        0.00
PRE-ENCUMB(MEMO)      (07)        0.00  ADVANCES(MEMO)      (09)        0.00

                            LAST PROCESS DATE: 040500 INTERRUPT:
Z07 NEXT RECORD SUCCESSFULLY READ
 PLEASE ENTER INQUIRY KEY AND OPTIONS
```

Notice in the following table the normal balances of each financial bucket

**Project File Financial Buckets**

| Bucket No. | Description | Normal Balance |
|---|---|---|
| 01 | Billable Budget | (-) |
| 02 | Expendable Budget | (-) |
| 03 | Program Income Expended | (+) |
| 04 | Accrued Expenditures (Memo) | (+) |
| 05 | Cash Expenditures | (+) |
| 06 | Encumbrances | (+) |
| 07 | Pre-Encumbrances (Memo) | (+) |
| 08 | Amount Billed | (+) |
| 09 | Advances (Memo) | (+) |
| 10 | Program Income Earned (Memo) | (-) |
| 11 | Uncollected Bills | (+) |
| 12 | Receipts/Collections | (-) |
| 13 | Units Budgeted | (-) |
| 14 | Units Expended | (+) |
| 15 | Cost Allocation In (Memo) | (+) |
| 16 | Cost Allocation Out (Memo) | (-) |
| Billable Balance is equal to: | Billable Budget (01) less Amount Billed (08) | |
| Expendable Balance is equal to: | Expendable Budget (02), plus Units Budgeted (13), less Encumbrances (06), less Cash Expenditures (05), less Units Expended (14), less Program Income Expended (03). | |

### VENDOR PAYMENT FILE (VP)

STARS posts to the Vendor Payment File only if the VEND-PAYMENT field is a "Y" (yes). The Vendor Payment File (VP) maintains detailed transaction level information concerning encumbrance, expenditure, and disbursement payments by vendor.

STARS maintains this information for use in responding to queries from vendors and to provide an additional safeguard against duplicate payments.

The 1099 system uses this information to extract data for reporting to the IRS. See the Vendors chapter for a comprehensive understanding of the Vendor Payment File.

**Vendor Payment File Record Inquiry**

```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY             S071

AGCY: 000  VENDOR NO:                              PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME:

CURR DOC    TRANS ID                 TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION
```

### HISTORY FILE

The History File (HY) provides the audit trail of all financial activity. STARS automatically posts every transaction to the HY file. The HY file contains the detail information to the lowest level of classification, allowing the transaction records to sort on any combination of fields for special report production. This file is very large since it contains every detail of every transaction processed in STARS.

### AVERAGE DAILY FILE

The Average Daily File (AD) is listed on the file posting section on the Transaction Code Decision Table (S028); however, it is not being used at this time.

# TRANSACTION CODE DECISION TABLE REPORTS

| TC DECISION TABLE & CROSS WALK | |
|---|---|
| DAFR8640 | Transaction Code Decision Table<br>Lists all of the transaction codes in detail. This detail will include: transaction code number, transaction code description, coding requirements, general postings, master financial file updates, approval level required, and general comments for using this transaction code. |

| GENERAL LEDGER TO TRANSACTION CODE CROSS REFERENCE | |
|---|---|
| DAFR8740 | General Ledger to Transaction Code Cross Reference<br>List general ledgers and transaction codes that post. Also shows the effects either debit or credit and the offsetting general ledger. |