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STARS MANUAL

AGENCY CLASSIFICATION STRUCTURE

INTRODUCTION

Agency classification structure is controlled by each individual agency. Setting up agency structure is important for getting accurate and useful [reports from STARS or IBIS](#) that can be used for better financial management.

Each agency defines its own organization structure - the specific lines of organizational authority and responsibility. Each agency also defines its program structure - the activities generally related to its programmatic goals and objectives. Types of agency classification structure are:

- Revenue and Expenditure Subobject Detail
- Budget Units
- Organization Structure (Index-driven)
- Program Structure (PCA-driven)
- Organization and Program Structure Descriptor Tables
- Grant and Project Descriptor Tables
- Facility, Task, Location Descriptor Tables

AGENCY CLASSIFICATION STRUCTURE HIERARCHY

Most of STARS classification structures are hierarchical or a series of classifications ranked in order. For example,

- (1) Object
 - (2) Summary Object
 - (3) Subobject
 - (4) Subobject Detail

The classification structure determines the ability for reporting, tracking, and budgetary control. For instance, if you enter information at the lowest level of the hierarchy, STARS or IBIS will be able report at that level and above. Agency classification structure only affects the individual agency.

When you enter certain structure codes (e.g., PCA or Index), STARS is able to search for (“look up”) and automatically add other classification structure codes on a transaction.

REVENUE AND EXPENDITURE SUBOBJECT DETAIL

STARS allows an agency to define its own categories of revenues and expenditures below the statewide Subobject structure that best defines the type of revenue or expenditure. These categories are the Subobject Details – Expenditure Subobject Details and Revenue Subobject Details.

A Subobject Detail is set up on the DESCRIPTOR TABLE MAINTENANCE/INQUIRY - S023 screen.

VERSION 3.1	STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY	S023
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
TABLE-ID-NUMBER: 11 EXPENDITURE DETAIL		
.....1.....2.....3.....4.....5		
TABLE-ENTRY-KEY: 230512001		
AGCY, SUB-OBJ, DETAIL		
REFERENCE-DATA:		
TITLE: MEDICAL SVCS IN-PATIENT		

For an Expenditure Subobject Detail, the TABLE-ID-NUMBER is 11 (i.e., Descriptor Table 11).
For a Revenue Subobject Detail, the TABLE-ID-NUMBER is 35 (i.e., Descriptor Table 35).

The TABLE-ENTRY-KEY section is the same for both expenditure and revenue subobject details and are comprised of three controls:

- AGCY - Your three-digit agency number
- SUB-OBJ or REV SUB - The expenditure or revenue subobject
- DETAIL or REV DETAIL - Agency-assigned detail for your agency-specific breakdown.

In the example above, AGCY = 230, SUB-OBJ = 5120, DETAIL = 01, so the TABLE-ENTRY-KEY is 230512001. The REFERENCE-DATA includes the TITLE for the subobject detail. This title will be on your reports when requesting them at the subobject detail level.

BUDGET UNITS

Budget Units reflect the various levels of appropriation controls, including the Program or Organization, Fund, and Object. The legislature identifies these appropriation controls in their appropriation bills or Idaho Code. Legislative "programs" determine how Budget Units are set up within each agency. See the [Budget Tables and Forms](#) documentation for details on setting up a Budget Unit. Setting up a Budget Unit includes:

- Whether Appropriation or Allocation controls are fatal (transactions err and do not process) or advisory (transactions process with warnings).
- The level of Organization and Program to control.
- Whether Appropriations or Allocations are controlled down to the Project/Phase level.
- Which Expenditure Object level you will control and post Appropriations or Allocations.

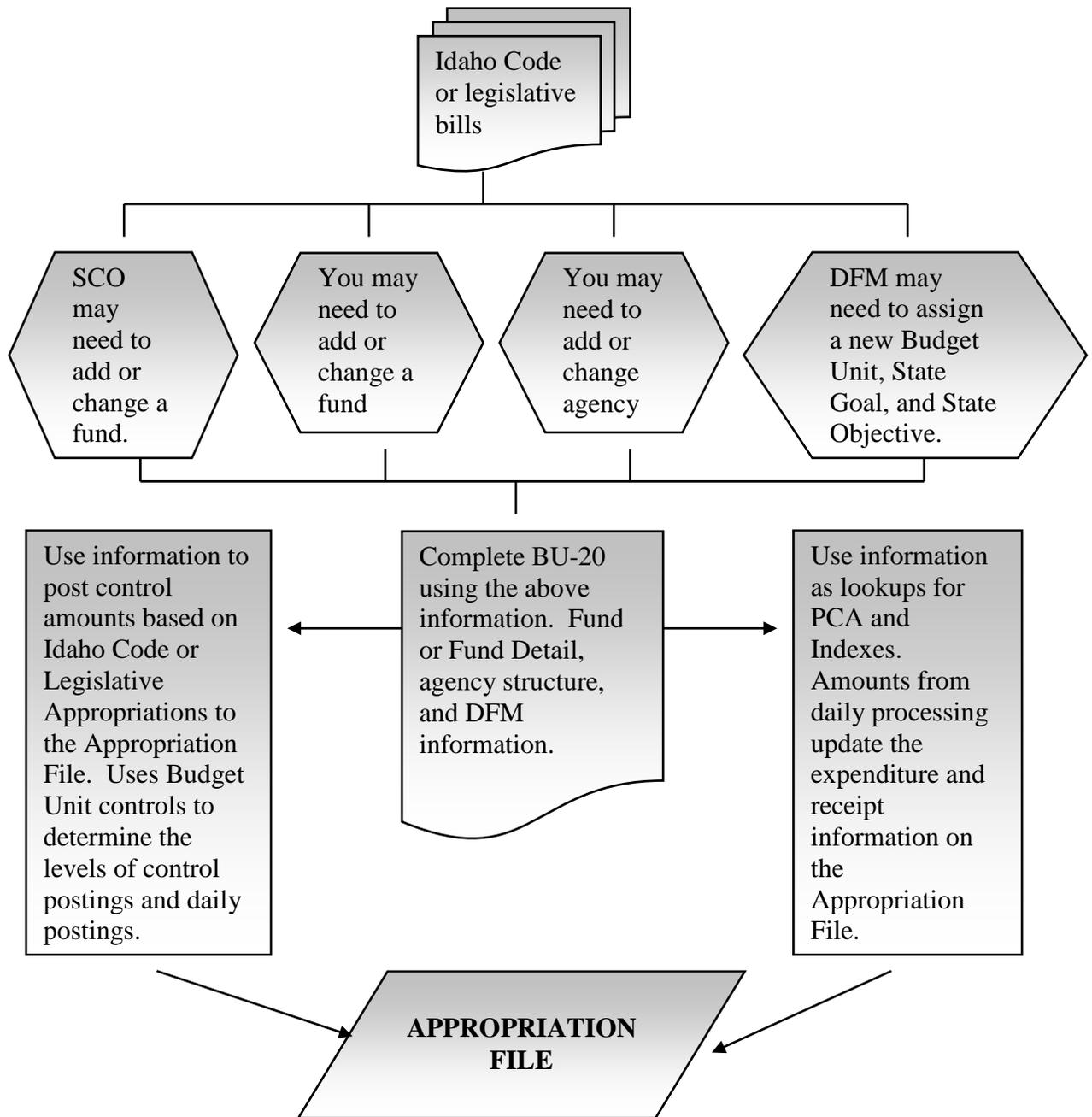
The STARS Budget Unit Table defines the controls for your appropriations and allocations. The Budget Unit Table also specifies levels of control for allocations, which are optional, lower budgetary controls.

Once you identify all of the necessary budgetary control information, complete the Budget Unit Table (BU-20) form. Set up each individual Budget Unit on the Budget Unit Table Maintenance/Inquiry (S020) screen in STARS. The controls set on a Budget Unit will affect all funds within that Budget Unit.

VERSION 3.1	STARS--BUDGET UNIT TABLE MAINTENANCE/INQUIRY	S020
FUNCTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
BUDGET UNIT: CCAA	BFY: 08	APPN CATEGORY: R
TITLE: ADMINISTRATION DIVISION		-
APPN-EFF-DATE-START:	APPN-EFF-DATE-END:	ENACTMENT YEAR: 2001
STATE GOAL: 20	STATE OBJECTIVE: 24	ORG REPORT CATEGORY:
FUNCTION: 01	ACTIVITY:	PROGRAM: ELEMENT:
AGENCY: 230	DIVISION:	BUREAU: SECTION: UNIT:
EXP-SUBJECT:	EXP-DETAIL:	REVERSION IND: 1 CITATION: HB 777
FUND/DETAIL : 0001	2) 0284	3) 0348 4) 0349 5)
APPN-CTL-TYPE: 1	APPN-ORG-LEVEL: 1	APPN-PRG-LEVEL: 1 APPN-PROJ-LVL: 0
ALLOC-CTL-TYPE: 0	ALLOC-PROJ-LVL: 0	APPN-OBJ-LEVEL: 1 ALLOC-OBJ-LVL: 2

NOTE: If you need to make changes to any indicators, but transactions have already been processed, you must reverse those transactions, change the indicators, and then reprocess the transactions. If you need to make any needed changes to the Budget Unit, do so at the beginning of the next fiscal year.

APPROPRIATION CONTROL PROCESS



ORGANIZATION STRUCTURE (INDEX-DRIVEN)

STARS' organization structure lets you define codes that identify the structure of your organization. The organizational structure describes the types of jobs people perform more than the specific programs those people may be involved in.

The organization structure is setup on various Descriptor Tables. Agencies generally have complete control over their own organization structures; however, the Division of Financial Management must approve some of the higher levels of this structure. Many agencies do not require an elaborate structure. In fact, several agencies have only one category on their organization structure - the Agency level. The organization structure uses the Index code for the "lookup" function.

Setting up these structures, along with the appropriate coding, will allow you to order reports based on that information and run queries in STARS. Therefore, to get detailed information on reports and queries, the categories that include such detail must be included in your organizational structure.

The levels of the STARS organizational structure are as follows:

<u>Level</u>	<u>Descriptor Table</u>	<u>Report Identifier</u>
AGENCY	D02	(OR1)
DIVISION	D03	(OR2)
BUREAU	D04	(OR3)
SECTION	D05	(OR4)
UNIT	D06	(OR5)
INDEX	Table 24	(OR6)

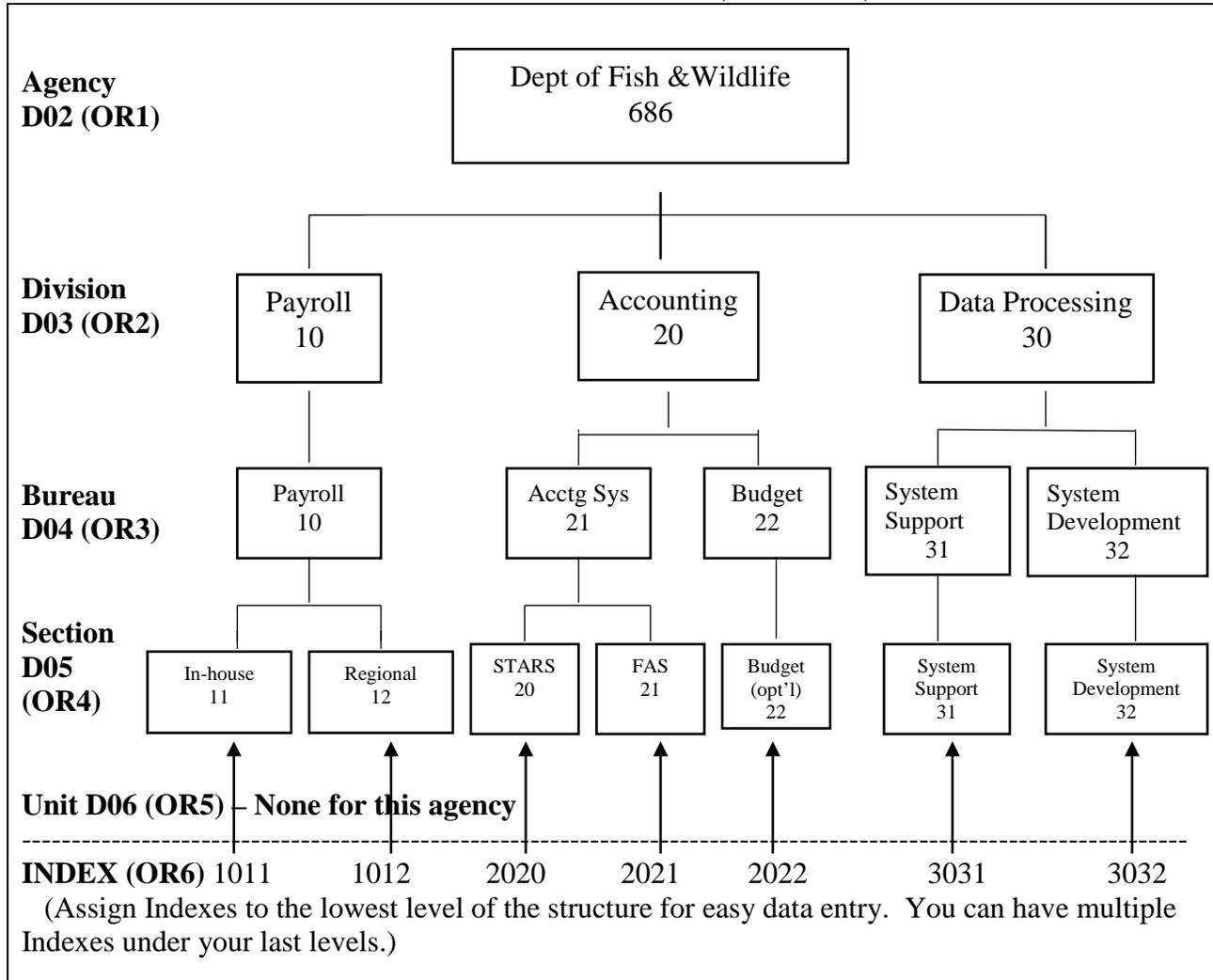
See the [Setting Up Descriptor Tables](#) section for more information on how to enter these levels into STARS.

Both the organization structure and program structure must be set up for most STARS transactions. If there is only one category of organization structure, there will be only one Index code for that agency. An agency that has only one Index code is considered "PCA-driven" since more of the detailed structure is under the Program structure.

ORGANIZATION STRUCTURE EXAMPLE

Below is an example of an organizational structure of the “Dept of Fish & Wildlife”. **D02, D03, D04, and D05** designate the Descriptor Table numbers assigned to each of these levels. **OR1, OR2, OR3, and OR4** designate the report request levels to get that organization level information.

ORGANIZATION STRUCTURE (Index-driven)



You can order reports, as well inquire online in STARS or IBIS, based on the organization structure. For the example above, reports for the Division level would provide amounts sorted by “Payroll”, “Accounting”, and “Data Processing”. To get more detailed information, order reports to include the Bureau or Section levels.

PROGRAM STRUCTURE (PCA-DRIVEN)

STARS’ program structure gives you the ability to define the major programs within your agency. Where the organization structure dealt with the type of work people within the organization do, (accountants, data processors, clerks, payroll, etc.), the program structure relates to the programs behind that work – fish and stream management, licensing, field study etc. Agencies generally have complete control over their own program structures; however, the Division of Financial Management must approve some of the higher levels of this structure. The program structure uses the PCA for the “lookup” function.

The levels of the program structure are as follows:

<u>Level</u>	<u>Descriptor Table</u>	<u>Report Identifier</u>
FUNCTION	D15	(PG1)
ACTIVITY	D16	(PG2)
PROGRAM	D17	(PG3)
ELEMENT	D18	(PG4)
PCA	Table 26	(PG5)
PCA1 (if used)	D19	(PG6)

See the [Setting Up Descriptor Tables](#) section for more information on how to enter these levels into STARS.

The highest level (most summarized) of the program structure is the Function level, and for most agencies, this will relate directly to their appropriation. In almost all cases, there will be one Function for each major appropriation category.

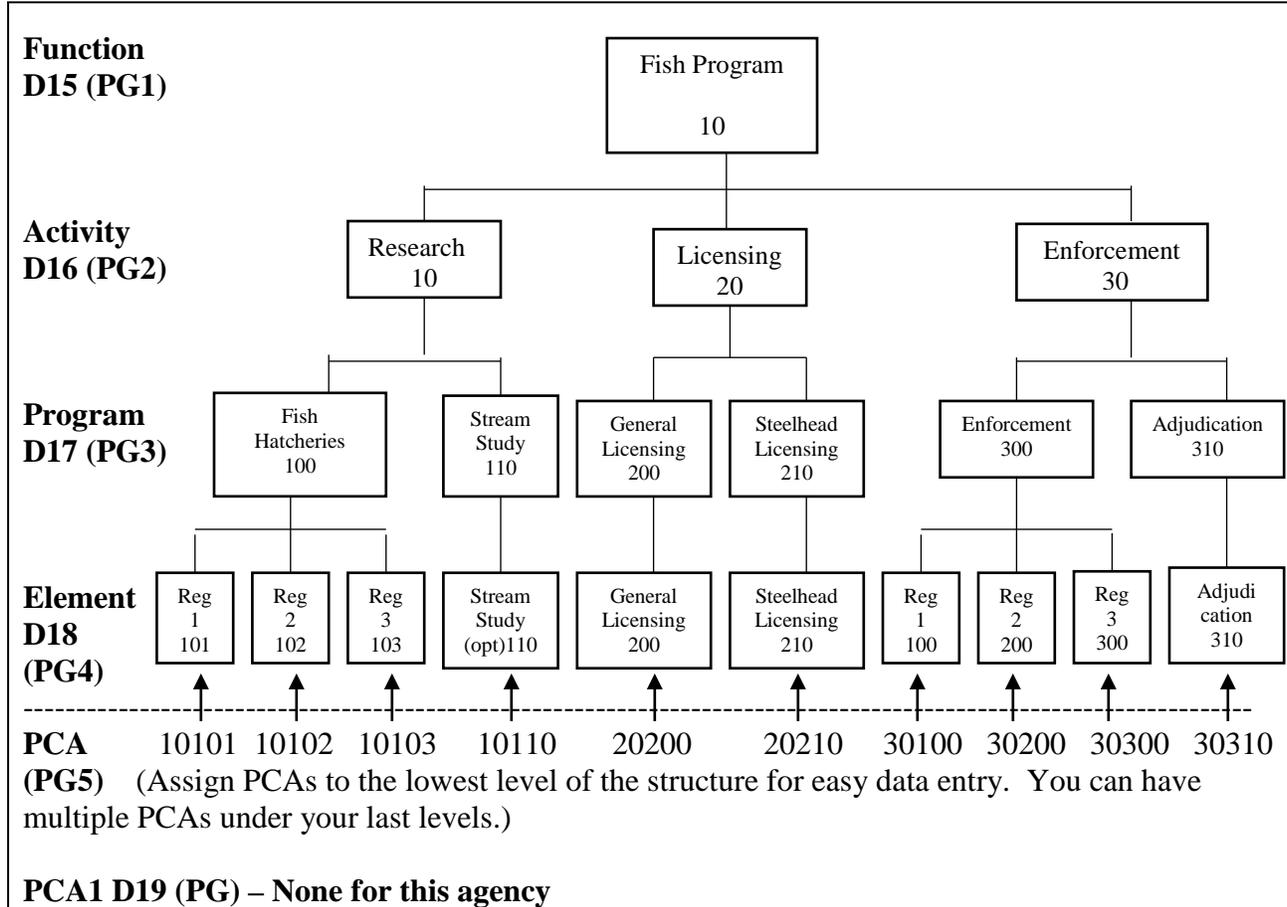
Setting up these structures, along with the appropriate coding, will allow you to order reports and run queries in STARS based on those structures. To get detailed information on reports, the categories for that detail must be on your program structure. Several agencies have only one category on their Program structure - the Function level.

Both the organization structure and program structure must be set up for most STARS transactions. If there is only one category of program structure, there will be only one PCA code for that agency. An agency that has only one PCA code is considered “Index-driven”, since more of the detailed structure is under the Organization structure.

PROGRAM STRUCTURE EXAMPLE

Below is an example of an program structure of the “Dept of Fish & Wildlife”. **D15, D16, D17,** and **D18** designate the Descriptor Table numbers assigned to each of these levels. **PG1, PG2, PG3, PG4,** and **PG5** designate the report request level to get that program level information.

PROGRAM STRUCTURE (PCA-driven)



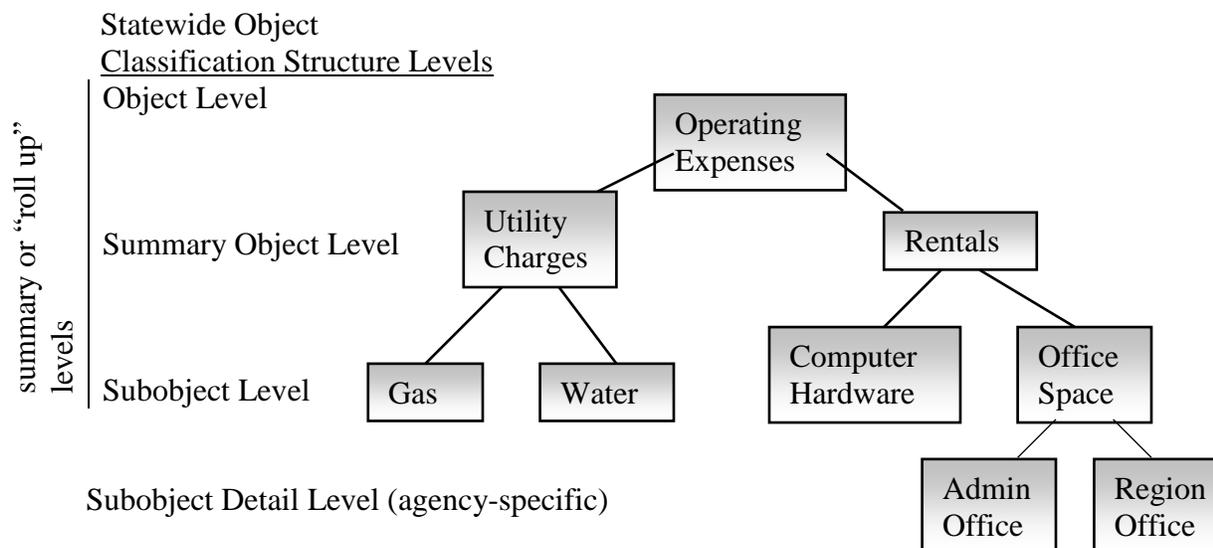
You can order DAFR reports and run IBIS reports, as well inquire online in STARS, based on the program structure. For the example above, reports for the Activity level would provide amounts sorted by “Research”, “Licensing”, and “Enforcement”.

To get more detailed information, you would run reports to include the Program or Element levels, depending on how much detailed information you need.

SUMMARY VS. DETAILED CLASSIFICATION LEVELS

Summary vs. detailed levels is an important concept of STARS classification structures. Most all accounting transactions will be entered with the most detailed accounting codes available. But you can typically report on the financial balances in STARS at more summarized levels.

A simple example using Operating Expense Subobjects can help demonstrate the concept of summary vs. detailed levels within the STARS object classification structure:



The highest levels of the structure are called summary or "roll up" levels. Each level within a given accounting code (Organization, Program, Object) typically has a name. The Subobject Detail is an additional level added by your agency.

In the example above, reports ordered at the Summary Object level will be sorted by 'Utility Charges' and 'Rentals'. Reports ordered at the Subobject levels would be sorted by Gas, Water, etc. Reports ordered at the Subobject Detail levels would be sorted by Admin Office and Region Office.

REPORTS

Reports can be run in IBIS that will show your agency structure. [Click here for more information about IBIS.](#)

In Online Reporting on the SCO Web site, DAFR Reports (below) are available. [Click here for information about Online Reporting.](#)

Reports can be requested or run in IBIS to show as much detail as you need. Based on the example above:

- A report of expenditures at the Subobject Level (OB3) would include total balances for the summary objects "Utility Charges" and "Rentals" and also the individual balances for the subobjects "Gas", "Water", "Computer Hardware", and "Office Space".
- A report of expenditures at just the Summary Object Level (OB2) would include only the total amounts for Summary Objects "Utility Charges" and "Rentals".

- A report of expenditures at just the Object Level (OB1) would include only the total amount for “Operating Expenses”.

Reports that show financial balances of both organization and classification structures provide a useful analysis. For example,

- You could report on organization expenditures by Bureau (OR3) and Summary Object (OB2) to compare the Summary Object balances in each Bureau.
- If financial balances of a particular Summary Object are out of the ordinary, a report of expenditures by Bureau (OR3) and by Subobject (OB3) would show the individual balances of the Subobjects under the Summary Objects of each Bureau.

Each accounting structure provides a unique view of the financial information and gives agency managers new insights into their business operations.

SETTING UP AGENCY DESCRIPTOR TABLES

STARS uses various agency Descriptor Tables to help you maintain and inquire on a wide variety of codes, titles, and reference data. These Descriptor Tables are used in reporting as well as online inquiries. There is also additional coding that you can use to track unique agency information.

If the standard classification structures do not provide the detail or type of information you need, you may use additional codes such as Facility, Task, or Location to categorize your transactions. Agencies generally have complete control over these classification structures.

ORGANIZATION AND PROGRAM STRUCTURE DESCRIPTOR TABLES

Descriptor Tables also define the titles of fiscal codes as well as the different structures. The following example presents all of the information necessary to enter the organizational structure codes and their titles based on the organization structure of the agency “Dept of Fish & Wildlife”.

<u>TABLE NAME</u>	<u>TABLE ID</u>	<u>TABLE ENTRY KEY</u>	<u>TITLE</u>
AGENCY	02	686	Dept Of Fish & Wildlife
DIVISION	03	68610	Payroll
DIVISION	03	68620	Accounting
DIVISION	03	68630	Data Processing
BUREAU	04	6861010	Payroll
BUREAU	04	6862021	Accounting Systems – Acctg
BUREAU	04	6862022	Budget – Acctg
BUREAU	04	6863031	System Support – DP

<u>TABLE NAME</u>	<u>TABLE ID</u>	<u>TABLE ENTRY KEY</u>	<u>TITLE</u>
BUREAU	04	6863032	System Development – DP
SECTION	05	686101011	In-house – Pyrl
SECTION	05	686101012	Regional – Pyrl
SECTION	05	686202120	STARS – Acctg Sys
SECTION	05	686202121	FAS – Acctg Sys
SECTION	05	686202222	Budget – Bdgt
SECTION	05	686303131	System Support – DP SS
SECTION	05	686303232	System Development – DP SS
UNIT	none		

To establish this organization structure in STARS Descriptor Tables, send an [ORG-23 Organization Structure Maintenance form](#) or [PGM-23 Program Structure Maintenance form](#) to your agency’s Division of Financial Management (DFM) analyst for approval and then to the State Controller’s Office (SCO), Bureaus of Accounting Operations. See the [Agency Descriptor Table documentation](#) for more information.

GRANT AND PROJECT DESCRIPTOR TABLES

Grant (D47) and Project (D42) Descriptor Tables are set up on the DESCRIPTOR TABLE MAINTENANCE/INQUIRY – S023 screen. The title of the Grant or Project will appear on reports. No other controls are involved on these tables. Send a [Grant-29 Grant Control Table Maintenance Form](#) to SCO Bureaus of Accounting Operations. A Grant Descriptor Table 47 example is shown below.

VERSION 3.1	STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY	S023
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
TABLE-ID-NUMBER: 47 GRANT TABLE		
.....1.....2.....3.....4.....5		
TABLE-ENTRY-KEY: 686SAWCSP		
AGENCY, GRANT NUMBER		
REFERENCE-DATA:		
TITLE: SAWC SPECIAL PROJECTS		

- The TABLE-ENTRY-NUMBER is 47 GRANT TABLE in this example.
- The TABLE-ENTRY-KEY is the agency number or code followed by the six-character Grant number (or six-character Project number if setting up a Project).
- The TITLE will show on your reports if requested at the Grant/Project level or the Grant/Project Phase level.

FACILITY, TASK, AND LOCATION DESCRIPTOR TABLES

The facility (four-character code), task (four-character code), and location (six-character code) allow you to track groups of transactions. These codes can be used to track anything your agency needs. The Index and PCA can be set up to automatically “[look up](#)” these codes, but to do so the facility, task, or location code must be set up on its respective descriptor table. If you do not need to have the Index or PCA look these up, you can just enter the facility, task, or location in the corresponding field of whatever application you will be using.

There are no STARS reports specifically used to find these codes. These could be found, however, in IBIS.

To set these up on the DESCRIPTOR TABLE MAINTENANCE/INQUIRY –S023 screen, use the following in the TABLE-ID-NUMBER:

- 26 FACILITY
- 27 TASK
- 36 LOCATION

The TABLE-ENTRY-KEY is the Agency number and the four-character Facility code, four-character Task code, or six-character Location code.

These tables are similar, so the example below is just the Facility (D26) table.

VERSION 3.1	STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY	S023
FUNCTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
TABLE-ID-NUMBER: 26 FACILITY		
.....1.....2.....3.....4.....5		
TABLE-ENTRY-KEY: 9990005		
AGENCY, FACILITY		
REFERENCE-DATA:		
TITLE: ADULT ASSAULT & BATTERY		

CREATING LOOK UPS FOR PCA OR INDEX CODES

You do not have to manually enter all of the agency classification structure codes for each transaction. Your agency can assign PCAs or Indexes to “look up” and automatically enter other structure codes on a transaction in STARS. (Index or PCA codes identify certain program (PCA) or organization (Index) structure.) Set up PCAs and Indexes using [the Index-24 PDF form or the PCA-26 PDF form](#). One form is required for each Index or PCA code if you request SCO to do your data entry. If you have multiple Index or PCA codes to add, you may submit a spreadsheet to SCO. However, a spreadsheet should reflect the same data fields that are on the forms.

- If your agency is Index-driven (organization), Index codes can look up the majority of the classification structure codes, including the PCA code.
- If your agency is PCA-driven (program), PCA codes can look up the majority of the classification structure codes, including the Index code.

STARS can generate different levels of reports based on the agency structure that you attach to these codes. In an agency that is Index-driven, at least one Index is needed for each of the lower levels on the organization structure. Normally these codes are set up by your agency at the first of each fiscal year. Some codes may be added during the year.

The following guidelines will be helpful as you consider your coding structure.

1. Associate PCA or Index codes at the lowest (most detailed) levels of the structure. So, for seven categories of the Section level, there would be seven PCA or Index codes.
2. Set up a different PCA or Index code for each different fund and fund detail used with a particular program structure. For example on the INDEX-24 form above, you can enter only one fund for each Index. If you have three funds that are used for an individual Section, you will need three Index codes for each set of Section and Fund.
3. For each different program structure (PCA) attached to the same organizational structure, add another Index code. STARS allows only one PCA per Index code. Add another PCA code for each different organizational structure attached to a single program structure.
4. You may set up an additional PCA or Index code for each Grant and/or Project, instead of having to manually enter the Grant or Project on each transaction.

PCA and Index codes can multiply quickly. Suppose that in your Index-driven agency you have three different funds that you must use in each area of your agency. You would use three Index codes for each Fund, and you need a different Index code for each Index that corresponds to a different program structure. If you start with the single Index code titled “Regional Payroll”, you need at least three Index codes to account for each Fund, and if there are ten categories of the program structure, you end up with 30 Index codes for that single category on the organizational structure.

The more detailed you make the structure, the more PCA or Index codes you will need.

NOTES FOR SETTING UP INDEXES AND PCAS

1. The more detailed the structure the more detailed the reporting capabilities.
2. The more detailed the structure the more complicated for updates, additions, etc.
3. With a simplified structure, it may be impossible to later recover detailed information.
4. With a more detailed structure, you can always summarize to higher levels.

ASSOCIATING GRANT AND PROJECT CODES TO THE STRUCTURE

GRANTS

Grants are a mechanism to collect any type of information your agency wants to accumulate in one place. They do not have to be formal federal grants. The Grant classification structure allows you to track grant awards from the federal government or from other sources. Grants can track revenues and expenditures across state fiscal years (July 1 to June 30).

You can control Grants by a Grant budget and/or available cash amounts per Grant. Grants can post to the General Ledger for Trial Balance information. Grants are usually a high level collection source, with Projects as the lower level sections of the Grant. You can also use Grants by themselves. Agencies generally have complete control over their Grant structure, but you can only have one Grant per Index or PCA.

PROJECTS

Project structure allows you to track information related to your agency's special projects. Projects can involve many people in different organizations and programs within an agency. If you code all costs associated with these projects with a unique STARS Project code, you can later report on the total project regardless of what organization or program incurred the costs.

Projects can also have their own budgets, and can track revenues and expenditures across state fiscal years. You can use Projects as a detailed source of information under a specific Grant or you can use them by themselves. However, STARS cannot control the Projects based on available cash amounts nor can the Projects post to the General Ledger file for Trial Balances. To have cash control at the lower level, an agency can switch the hierarchy between Projects and Grants, putting the Project as the higher level. Agencies generally have complete control over their Project structure, but you can only have one Project code per Index or PCA.

DUMMY GRANTS

A "dummy" Grant or Project allows you to post the same Index or PCA to different Grants or Projects. When first setting up a PCA or Index, you can establish a Dummy Project or Grant (usually 999999-99) with a *prior end date*. Then, when the PCA or Index is entered in STARS and it performs a look up, an error message will indicate that the Grant or Project has an end date and the transaction will not process. A valid Grant and/or Project must then be entered manually.

For multiple transactions with the same Index or PCA, each transaction can have the same PCA or Index but different Grants or Projects.

UPDATING ORGANIZATION OR PROGRAM STRUCTURE

When you decide to update organization or program structures, it is important to understand the impact on your agency's financial reporting. If you change structure, then the reporting categories will change and it will become very difficult to compare new financial information with old financial information. If you make significant organization or program structures changes, we recommend doing so at the beginning of a new fiscal year. When planning significant changes to the organization or activity structures, follow these guidelines:

1. Some time before April, review the changes with staff at the SCO to review feasibility and potential impact. For example, do not make changes to a Title that affect current structures until after the close of the fiscal year so current fiscal year end reports have the correct titles.
2. Consult with your Division of Financial Management (DFM) analyst on the feasibility of making the changes. DFM will be concerned about the first two levels of structure (Function and Activity, Division and Bureau) that they must approve before the changes are entered into STARS.
3. You cannot make changes that would affect prior year encumbrances. STARS uses the structure from the year in which the encumbrance was created. STARS retains that original encumbrance structure during the table roll process.
4. Get appropriate signatures (agency fiscal officer, DFM, and SCO) on all paperwork that documents these changes. DFM must approve new structure changes each year.
5. Make certain that you submit the required paperwork within the time limits allowed by fiscal year end guidelines. Contact DFM for a DFM Fiscal Year End memo.
6. You are responsible for these changes. Check all STARS structure reports to make certain all changes are entered as anticipated.