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STARS MANUAL

CLASSIFICATION STRUCTURE

INTRODUCTION

The STARS Accounting Classification Structure is the series of accounting codes used to categorize individual accounting transactions for reporting, tracking, and budgetary control. The classification structure is essentially the STARS accounting system's "chart of accounts."

For example, the legislature requires agencies to track and control their expenditures based on their appropriations. Agencies may also need to track and control expenditures based on federal grant awards.

The State of Idaho produces an annual statewide financial report, so STARS must have the "chart of account" elements for key financial statements. Each agency using STARS needs to report their financial information by their internal divisions and programs so they can manage each of those businesses. Each of these different reporting activities asks for a different view of the financial information. The classification structure elements in STARS help create these different views.

TYPES OF CLASSIFICATION STRUCTURE

There are two types of classification structure:

- Statewide Classification Structure - Structure controlled on a statewide basis. These are the "chart of account" elements that allow production of key financial statements, including the annual statewide financial report (CAFR).
- Agency Classification Structure - Structure controlled by each agency. Each agency defines the specific lines of organizational authority and responsibility within the agency. Each agency also defines the activities generally related to their programmatic goals and objectives. This structure determines the reporting and control hierarchy within the agency.

Most agency classification structures are setup using a variety of forms. The majority of the statewide structure is set up in STARS using the DESCR-23 form.

STATEWIDE CLASSIFICATION STRUCTURE

Statewide classification structure affects all agencies when any of the information on the structure is set up or changed. The following table describes the types of statewide classification structure. See the [Statewide Classification Structure](#) document for more information.

| Type | Description |
|---|---|
| FUNDS | <p>STARS' Fund structure allows you to maintain a separate balance sheet for different types of activities, businesses, or sources and uses of Funds. Examples of common Funds include the General Fund, the Federal Fund, the State Regulatory Fund, etc.</p> <p>Fund structure is established between the Division of Statewide Accounting and the Division of Financial Management (DFM). Appropriation laws passed by the State Legislature may also guide Fund structures.</p> <p>Fund Details are also set up as necessary to ensure correct accounting for legislative purposes or management control.</p> |
| OBJECTS | <p>STARS' Object structure allows you to categorize revenues and expenditures by the nature of the receipt or disbursement. Examples of revenues can be fuel taxes, or licensing fees. Expenditures can be temporary employee salary, postal and mail, office supplies, etc.</p> <p>The Division of Statewide Accounting establishes object codes with approval by the Division of Financial Management. Agencies can define their own subobject details.</p> |
| GENERAL LEDGER – SUBSIDIARY ACCOUNTS | <p>STARS' general ledger accounts structure helps track various types of assets, liabilities, etc. within a particular Fund. Different general ledgers exist for accounts such as Cash, Accounts Receivable, Suspense Deposits, etc.</p> <p>This classification structure element is the key tool for producing a trial balance and balance sheet for a Fund. The Division of Statewide Accounting maintains the general ledger accounts.</p> <p>Some general ledger accounts also have subsidiary accounts associated with them, allowing, for example, to track a variety of different suspense deposit balances within a given Fund.</p> |
| STATE GOALS, STATE OBJECTIVES, DEPARTMENTS | <p>The State of Idaho groups budgetary programs within a specific goal and objective for the State, as well as individual departments.</p> <p>In order to extract information at those levels, STARS requires a specific goal and objective for each budgetary program (budget unit). The Division of Financial Management decides the goal and objective for each budget unit.</p> <p>Idaho Code defines departments.</p> |

AGENCY CLASSIFICATION STRUCTURE

Agency classification structure affects the individual agencies when any of the information on the structure is set up or changed. Once accounting transactions are coded, financial balances (e.g. total expenditures, revenues) can be reported by various accounting codes. As accounting transactions are entered into STARS, some of these structure elements are entered manually and others are automatically “looked-up” based on the structure coding. This classification structure provides the ability for subsequent reporting, tracking, and budgetary control.

This document describes the types of agency classification structure. See the [Agency Classification Structure](#) document for more information.

| TYPE | EXPLANATION |
|--|---|
| SUBJECT DETAIL | <p>STARS’ object structure allows your agency to define its own category of revenues and expenditures below the statewide subject structure. Expenditure subject details provide more detailed classification of expenditures.</p> <p>Each agency can have its own set of subject details.</p> |
| BUDGET UNITS | <p>Budget Units automatically control program levels set by the legislature. Legislative "programs" determine how budget units are set up within each agency. The Budget Unit setup determines: whether appropriation or allocation controls are fatal, the level of organization and program to control, whether you will be controlling appropriations or allocations down to the Project/Project Phase level, to which expenditure object level you will control and post appropriations or allocations.</p> |
| ORGANIZATION STRUCTURE (Index- driven) | <p>STARS’ organization structure codes identify the structure of your organization. The organizational structure describes the types of jobs people perform rather than the programs they service. The organization structure can tell you if these same people are with payroll, accounting, information systems, inventory, data processing etc. For example, your agency may have a structure with multiple regions, so you could set up Region 1 through 7. Regions can even be broken down into districts, so that for example, Region 1 could have 3 districts underneath it.</p> <p>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.</p> <p>The organization structure uses the Index code as its “lookup” tool.</p> |

| TYPE | EXPLANATION |
|--|---|
| PROGRAM STRUCTURE (PCA-driven) | <p>STARS’ program structure codes define the major programs within your agency. Where the organization structure dealt with the type of work people do within the organization, (accountants, data processors, clerks, payroll, etc.), the program structure relates to the programs behind that work – fish and stream management, licensing, field study etc.</p> <p>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.</p> <p>The program structure uses the PCA code as its “lookup” tool.</p> |
| CODING REDUCTION TECHNIQUES USING INDEXES AND PCAS | <p>STARS requires most transactions to have both a four-character alphanumeric INDEX and a five-character alphanumeric PCA. The Index or PCA are codes each agency uses to identify certain programs (PCA) or organization (Index) structure.</p> <p>The Indexes and PCAs are “lookup” codes that can be set up to automatically enter (lookup) other fiscal codes each time you use them.</p> <p>Most agencies are either PCA-driven (where the PCA automatically looks up the Index) or Index-driven (where the Index automatically looks up the PCA). Some agencies are both.</p> <p>STARS can generate different levels of reports for your agency based on the agency structure that you attach to these codes. These are set up at the first of each year by each agency.</p> <p>See the Index or PCA subchapters for more information.</p> |

OTHER AGENCY CLASSIFICATION STRUCTURES

The main agency classification structure (organization and program structure) is set up at the beginning of the fiscal year. Due to the amount of detail needed, an agency may want to add more detail structure elements during the year.

The more common elements of this structure are PCA, Index, Grant, and Project. These subjects are explained in separate documents of [the STARS Manual on the SCO Web site](#).

PCA

The PCA Table provides the means for recording accounting data at various levels of program detail. Agencies generally have complete control over their PCA codes. However, you must know:

- The agency's Program structure requirements.
- The Index structure, as well as how the agency uses it for reporting.
- If the PCA should look up a Grant, and how to find it on STARS.
- If the PCA should look up a project, and how to find it on STARS.

See the [PCA](#) subchapter for more information.

INDEX

The Index Code Table records accounting data at various levels of organizational detail. This table reduces the amount of data entry needed on transactions. Agencies generally have complete control over their Index codes. However, you must know:

- The agency's Organization structure requirements.
- The PCA structure, as well as how the agency uses it for reporting.
- If the Index should look up a Grant, and how to find it on STARS.
- If the Index should look up a Project, and how to find it on STARS.

See the [Index](#) subchapter for more information.

GRANT

The Grant classification structure elements help track grant awards from the federal government or from other sources. Grants can track revenues and expenditures across state fiscal years. Since the federal fiscal year (October 1 to September 30) is different from the State's fiscal year (July 1 to June 30), this is particularly important. Agencies generally have complete control over their Grant structure.

- Grants do not have to be a formal federal grant, but can collect any type of information the agency wants to accumulate.
- Control Grants by a Grant budget and/or available cash amounts per Grant, if needed.
- Grants can post to the General Ledger for Trial Balance information.
- Grants are usually the higher-level collection source with sections of the Grant being separated into Projects. Grants can be used by themselves.

See the [Grants](#) subchapter for more information.

PROJECT

The project structure in STARS can track information that may relate to special projects. Sometimes many people in different organizations and programs in an agency may work on a construction project or a special systems project. If all costs associated with these projects are coded with a unique 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. However, STARS cannot control the Projects based on available cash amounts. Projects cannot post to the General Ledger file for Trial Balances.

Projects can be a breakdown of Projects under a specific Grant or can be used by themselves. Some agencies will switch the hierarchy between Projects and Grants, putting the project as the higher accumulator if they want a lower level to have Grant cash control capabilities.

Agencies generally have complete control over their project structure. See the [Projects](#) subchapter for more information.

AGENCY DESCRIPTOR TABLES

STARS uses various agency descriptor tables to maintain and inquire on a wide variety of fiscal codes, titles, and reference data. STARS uses these titles for reporting as well as for online inquiries. STARS has additional fiscal codes that can track unique agency level information. If the standard classification structure elements do not provide enough information, use these additional fiscal codes, such as Facility, Task, or Location to categorize your financial transactions.

Agencies generally have complete control over these classification structure elements. See the [Agency Descriptor Tables](#) subchapter for more information.

NOTES REGARDING SETTING UP CLASSIFICATION STRUCTURE

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

CLASSIFICATION STRUCTURE REPORTS

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

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

ORGANIZATION STRUCTURE REPORTS

| Report | Description |
|---------------|---|
| DAFR6640 | <p>Organization/Index Hierarchy</p> <p>Lists all of the organization structure including Agency, Division, Bureau, Section, Unit, and the corresponding Index within each structure hierarchy. You can request this report for one or multiple fiscal years using SS1 for the four-digit beginning fiscal year and SS2 for the four-digit ending fiscal year. This will report only that organization structure which has not been purged.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809110.</p> |
| DAFR8500 | <p>Index Code Table List</p> <p>Lists all Index codes on the Index code table with all the “lookup” structure information.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809120.</p> |

PROGRAM STRUCTURE REPORTS

| Report | Description |
|---------------|---|
| DAFR6660 | <p>Program/PCA Hierarchy</p> <p>Lists all of the Program structure including agency, function, activity, program, element, PCA1, and the corresponding PCA within each structure hierarchy. You can request this report for one or multiple fiscal years using SS1 for the four-digit beginning fiscal year and SS2 for the four-digit ending fiscal year. This will report only that program structure which has not been purged.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809115.</p> |
| DAFR8560 | <p>PCA Table List</p> <p>Lists all PCA codes on the PCA table with all the “lookup” structure information.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809130.</p> |

OTHER STRUCTURE TABLE REPORTS

BUDGET UNIT

| Report | Description |
|---------------|--|
| DAFR8540 | <p>Budget Unit Table List</p> <p>Lists all of the Budget Unit tables with their corresponding lookups, controls, and Fund. Reflects the level at which you are appropriated as well as the spending controls for appropriations and allocations. You can request this report for one or multiple fiscal years using SS1 for the four-digit beginning fiscal year and SS2 for the four-digit ending fiscal year. This will report only the budget units that have not been purged.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809125.</p> |

GRANT

| Report | Description |
|---------------|--|
| DAFR8590 | <p>Grant Control Table List</p> <p>Lists all of the Grant tables with their corresponding lookups and controls. This will report only the Grants that have not been purged.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809140.</p> |

PROJECT

| Report | Description |
|---------------|--|
| DAFR8580 | <p>Project Table List</p> <p>Lists all of the Project tables with their corresponding lookups and controls. This will report only the projects that have not been purged.</p> <p>NOTE: SCO ONLY: To run through D M, use DA809135.</p> |

GENERAL LEDGER, SUBSIDIARY, AND TRANSACTION CODE REPORTS

TRIAL BALANCE REPORTS

| Report | Description |
|---------------|---|
| DAFR0104 | <p>Trial Balance by Grant</p> <p>List trial balance by Transaction Year, by Fund/Fund Detail, and by Grant/Grant Phase. Totals by Grant then Fund.</p> |
| DAFR6960 | <p>Statewide Trial Balance by Fund</p> <p>Lists trial balance by Transaction Year and by Fund. Shows each G/L account and subsidiaries accumulated statewide. It shows the beginning balance, debits, credits, and ending balance.</p> |
| DAFR8160 | <p>Trial Balance by Fund/Grant</p> <p>List trial balance by Transaction Year, by Fund/Fund Detail, and by Grant/Grant Phase. Accumulates by Grant then Fund</p> <p>NOTE: Retain June 30 DAFR8160 for LSO audit.</p> |
| DAFR8180 | <p>Trial Balance by Fund, GL Acct, & Transaction Code</p> <p>Lists a trial balance by Fund, G/L account, and then transaction code. Shows the beginning balance, debits, credits, and ending balance for each transaction code posted to the G/L account.</p> <p>NOTE: Retain June 30 DAFR8180 for LSO audit.</p> |

| Report | Description |
|---|---|
| DAFR8750 (enter D31 in the Special Select 1 field when requesting) | Descriptor Table Report – D31 General Ledger Account Lists all general ledgers on the General Ledger Account Table by G/L account, reference data, and title. See the Statewide Descriptor Tables chapter of this manual for more detailed information on the D31 General Ledger account setup. |
| NOTE: All trial balance reports, except the DAFR8180, show all G/L categories (assets, liabilities, etc.) and list each subsidiary under the respective G/L account. | |

SUBSIDIARY REPORTS

| Report | Description |
|---|--|
| DAFR6980 | Subsidiary Transaction Analysis Report Shows individual subsidiary transactions processed during the month. |
| DAFR8750 (enter D32 in the Special Select 1 field when requesting) | Descriptor Table Report – D32 Subsidiary Table Lists all subsidiaries on the Subsidiary Table by G/L account, subsidiary number, and subsidiary title. See the Statewide Descriptor Tables chapter of this manual for more detailed information on the D32 subsidiary account setup. |

TRANSACTION CODE REPORTS

| Report | Description |
|---------------|---|
| DAFR8640 | Transaction Code Decision Table List – Autodoc Lists all of the transaction codes for STARS input. Shows the transaction codes, general ledger accounts, input requirements, how the transaction posts to different files, the approval level, and a brief explanation of the transaction code usage. See the Transaction Code Decision Table chapter for more information. |

| Report | Description |
|---|---|
| DAFR8740 | <p>GLA vs. Tran Code Cross Reference</p> <p>Lists all of the STARS general ledger accounts and the transaction codes that post to each G/L account. It shows if the transaction codes debit or credit the General Ledger account and provides the title of each transaction code. See the Transaction Code Decision Table chapter for more information.</p> |
| DAFR8750 (enter D50 in the Special Select 1 field when requesting) | <p>Descriptor Table Report – D50 Transaction Code Comment/Approval Table</p> <p>Lists all transaction codes on the Transaction Code Comment/Approval Table by transaction code, approval level, and title. See the Transaction Code Decision Table chapter of this manual for more detailed information on the D50 transaction code setup. This information is included in the DAFR8640 report, by transaction code.</p> |