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STARS USER MANUAL

STATEWIDE CLASSIFICATION STRUCTURE: HOW TO ADJUST AND HOW TO SOLVE COMMON PROBLEMS

STATEWIDE CLASSIFICATION STRUCTURE – HOW TO ADJUST

1. When reviewing your financial information, you may discover that a general ledger or a subsidiary account has an incorrect balance. This may occur if you use an incorrect transaction code or fund on a transaction.
2. To adjust these balances, enter a transaction to reverse the original transaction code, and then enter a second transaction with the correct transaction code. Use extreme caution when making adjustments because most transaction codes impact more files than just the General Ledger, such as the Subsidiary File, Document File, Grant file, Project File, etc.
3. Check the Transaction Code Decision Table in STARS to see which files the transaction code impacts. If the original transaction issued a warrant, you do not use a reversal of the original transaction. See the [Transaction Code Decision Table document](#) for instructions on how to understand the various indicators on the table.
4. If an adjustment relates to a prior year, you will need to contact SCO for assistance. Only SCO staff has the security to enter prior year adjustments.

GENERAL LEDGER – SUBSIDIARY: SOLVING COMMON PROBLEMS

Below are some common problem scenarios encountered with General Ledger postings and suggestions about how they can be corrected.

A BALANCE IS FOUND IN GL 2405, SUSPENSE – TREASURER’S SWEEP ACCOUNTS AND REVENUE IS NOT RECORDED

1. If a TC 110 is used when creating a cash receipt document (Batch Type J) instead of a TC 101, the TC 110 will post to GL 1003 Cash in Treasury and to GL 2405, Suspense – Treasurer’s Sweep accounts.
2. To adjust this, enter a TC 110 R (reversal) transaction for the same amount as the incorrect TC 110 transaction,
3. Then enter a second transaction using a TC 101. Create these transactions in the same batch so it can be easily validated that both transactions process and the net

impact to cash is zero. A batch type of '2' or '5' is appropriate for these types of adjustments.

AN ENCUMBRANCE IS NOT LIQUIDATED ON THE DOCUMENT FILE AND THE ENCUMBRANCE GL HAS AN INCORRECT BALANCE

1. When paying a vendor for goods that had been encumbered, a TC 230 was used instead of TC 236. A Reference Document Number was entered, but the encumbrance was not liquidated on the Document File and the encumbrance GL has an incorrect balance.
2. Review the Transaction Code Decision Table in STARS. Note that TC 230 does not post to an encumbrance because:
 - The TC title identifies that this is for an expenditure not previously encumbered.
 - The second set of GLs on the Transaction Code Decision Table is for encumbrance GL postings. When blank, the TC does not post to encumbrance GLs.
 - Any TC that posts to an encumbrance “requires” a Reference Document Number to post to the Document File. All encumbrances post the Document File. If there is no Document File posting on the TC, the TC will not post to an encumbrance.
3. In addition to correcting the GL balance, you also need to fix the Document File. Care must be taken to have cash net to zero and not to create a warrant. To do this, enter two adjusting transactions:
 - a. TC 27A (expenditure adjustment to vendor payment file - reduction) – Enter this with the same information as the original TC 230. This TC will remove the expenditure from where you posted the TC 230.
 - b. TC 27C (encumbrance expenditure adjustment to vendor payment file - charge) – This TC should have the information of where you wanted it to post, including posting to the encumbrance.
4. Create these transactions in the same batch so it can be easily validated that the net impact to cash is zero. A batch type of '4' or '5' is appropriate for these types of adjustments. Also, having the Vendor Payment File updated with these adjustment transaction codes supplies an audit trail when researching vendor payments

NOTE: Do not use a TC230R and TC236. TC230 and TC236 both issue a warrant and any mistake in balancing the TC230/236 could result in a issuing a warrant or posting a credit to the warrant write file.

Explanation:

- A. TC 27A debits 1003 Cash and TC 27C credits 1003 Cash, netting to zero. Note the opposite postings from the TC 230 in the first Dr Cr pair of this TC 27A.

TC 27A to offset the expenditure charge

```

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: 27A TITLE: EXPENDITURE ADJ TO VENDOR PAYMENT FILE - REDUCTION
GENERAL-LEDGER- DR-1: 1003 CR-1: 4200 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
    
```

- B. TC 27C has entries in the fourth Dr/Cr pair of GL accounts. This will cause the liquidation of the encumbrance, based on the Reference Document Number, which has an data entry “required” indicator.
- Note that this transaction posts to the Document File and must have a matching record (**M**) to the Reference Document Number used.
 - The GLA “8” means that the eighth GL field on the TC 27C transaction code, “4300”, must match the GL account on the document file.

TC 27C to adjust the encumbrance

```

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: 27C TITLE: ENCUMBRANCE EXPENDITURE ADJ TO VENDOR PMT FILE -
CHARGE
GENERAL-LEDGER- DR-1: 4200 CR-1: 1003 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: 3001 CR-4: 4300
TRANSACTION CI MODI RVRS INDX R PCA R BUDU R FUND R FDTL E SUB
R
EDIT-INDS EDTL R SUB N RDTL N SUBS N MULT GLA N VNUM R VNAM VADD
PCN N PROJ GRNT CDOC I RDOC I INVC D OCD DUDT N WARR N SECA
N
POSTING-SEQ: 7 REGISTER-NO: 6 WAR-WRITING: 0 CLEAR-FUND: N VEND-PAYMENT: Y
GEN-TC: GEN-ACCR-TC:
A/S FIELD MATCH GLA DOC SUB A/S FIELD MATCH GLA DOC
SUB


|         | DF: | - | 03 | M | 8 | 2 | + | 04 | M | 8 | 2 |
|---------|-----|---|----|---|---|---|---|----|---|---|---|
| FILE    | AP: | - | 13 | M |   |   | + | 12 | M |   |   |
| POSTING | AL: | - | 10 |   |   |   | + | 09 |   |   |   |
|         | CC: | - | 05 |   |   |   |   |    |   |   |   |
|         | GP: | - | 06 |   |   |   | + | 05 |   |   |   |
|         | PJ: | - | 06 |   |   |   | + | 05 |   |   |   |
|         | SF: |   |    |   |   |   |   |    |   |   |   |
|         | OF: | - | 01 |   | 8 |   | + | 01 |   | 1 |   |
|         | AD: |   |    |   |   |   |   |    |   |   |   |


```

This TC will post as a “-” to 03 (liquidations) and a “+” to 04 (collectns/pyments). See also the [Transaction Code Decision Table chapter](#) Explanation of File Posting fields of the STARS manual)

The TC 27C and the amount is (-) subtracted from (field) 03, and (+) added to (field) 04.

File Postings for the TC 27C encumbrance expenditure adjustment

SUB	A/S	FIELD	MATCH	GLA	DOC	SUB	A/S	FIELD	MATCH	GLA	DOC
	DF:	- 03		M 8	2		+ 04		M 8	2	
FILE	AP:	- 13		M			+ 12		M		
POSTING	AL:	- 10					+ 09				
	CC:	- 05									
	GP:	- 06					+ 05				
	PJ:	- 06					+ 05				
	SF:										
	OF:	- 01			8		+ 01			1	
	AD:										

- C. Since the TC 27C requires a match on the document file, you must match the Agency, Doc No, BFY, and GL Acct. The Reference Document Number on this TC must be the same as the Doc No below.

Encumbrance document on the document file

VERSION 3.1	STARS--DOCUMENT FILE RECORD INQUIRY	S064
AGENCY: 140	DOC NO: ENCUMBER 01	BFY: 02
CM: X	PM: CP: PP: PY:	CUM: X ACTV:
INDEX: 2602	DEPT: 140	DIV: 20
BUR: 26	SEC:	UNIT: GL ACCT: 4300
EXP SUBOBJECT/DET: 5170	REV SUBOBJECT/DET:	SUBSID:
FUNC: 20	ACT: PROG: ELEM: PCA-1:	PCA: 01020
PCA TYPE: 1	PROJ: GRANT: LOC: FAC: TASK: SEC AGCY:	
BUDGET UNIT: SCBA	ENACT YR: 02	FUND/DTL: 0001
MULTIPURPOSE:	VENDOR:	VENDOR NAME:
INDICATORS: 1 1 1 1 0 0	1 D	
DOC DATE: 030402	CREATE DATE: 999999	CLOSE DATE: DUE DATE:
ORIGINAL AMOUNT	(01) 10.50	ADJUSTMENTS (02) 0.00
LIQUIDATIONS	(03) 9.00	COLLECTNS/PYMENTS (04) 9.00
INTEREST/DISCOUNTS	(05) 0.00	RETENTIONS (06) 0.00
BALANCE	1.50	

AN ADDITIONAL GL RECORD WITHOUT A GRANT IS FOUND, AND A SEPARATE TRIAL BALANCE IS GENERATED

1. A Grant has been set up indicating that you want the Grant/Phase to post to the General Ledger. Since all transactions under a particular Fund should post to a Grant, by not entering the Grant on a TC230, an additional GL record without a Grant will be created, and a separate trial balance will be generated.
2. Review the Transaction Code Decision Table. On a TC 230, the Project and Grant are optional. The file postings of the Transaction Code Decision Table show that the TC will post to the Grant and Project Files, but only if a Grant or Project is entered on the transaction.
3. To make the correction, use a TC 27A (expenditure reduction) and a TC 27B (expenditure charge). NOTE: Do not use a TC230R/230 combination because this

would issue a warrant and any mistake in balancing the TC230R/230 could result in a warrant being issued or a credit being posted to the warrant write file.

4. First enter a TC 27A, which reverses the expenditure. Do not enter a Grant on this transaction since you need to reverse the payment that did not post to a Grant.
5. Next, create an identical entry using TC 27B, but include a Grant/Phase on this transaction. Create these transactions in the same batch so it can be easily validated that both process and the net impact to cash is zero. You can use a batch type of '4' or '5' for these adjustments.

Explanation:

For these TCs, note the GL postings in the first DR/CR pair:

- The TC 27A debits 1003 (cash) and credits 4200 (expenditures), reversing entry to the TC 230.
- The TC 27B debits 4200 (expenditures) and credits 1003 (cash), reposting the TC 230 entry to other data.

If you did not make the adjustment, your General Ledger file could look like this.

VERSION 3.1	STARS--GENERAL LEDGER FILE FINANCIAL INQUIRY	S076
AGENCY: 140	FUND/DET: 0125	GL ACCT: 1003 CASH IN TREASURY
TRANS YR: 03	GRANT/PHASE:	:
CM: X PM:	CP:	PP: PY: CUM: X ACTV:
CREATE DATE: 033102		DEBIT/CREDIT: D
	BEGINNING BALANCE	0.00
	ACTIVITY	7.59
	ENDING BALANCE	7.59

Once you process the adjusting transactions, the record above will zero and the amount will be correctly updated with the information under the correct Fund/Grant record.

TRIAL BALANCE SHOWS A SUBSIDIARY WITH AN ASTERISK UNDER INVALID IND

1. Your trial balance for Fund 0001 shows two entries under GL Account 2402. The trial balance will show the two subsidiaries, with one having an asterisk "*" under the **Invalid Ind** field meaning that that you have an abnormal balance on this subsidiary. Since GL 2402 has a normal credit balance, this debit amount is flagged as being abnormal. Also, if you expected subsidiary 2301000 to be zero at the end of each month, this indicates a problem. You have disbursed more out of this subsidiary than you put in.
2. You originally received cash and posted the amount in your suspense account using TC 108 until you could identify where it belonged.
3. Review the Transaction Code Decision Table. The TC 108 posts to the GL account set up on the transaction code, and to the subsidiary account as entered on the transaction. The TC 108 posts to the subsidiary file record as a negative to bucket 03 (increase)
4. Additionally in this scenario, when you found that the cash was paid in error, you refunded the payee using a TC 280. When the transaction was entered, subsidiary 2309999 was entered on the transaction.
5. Review the Transaction Code Table. The TC 280 posts to the GL account set up on the transaction code, and to the subsidiary account as entered on the transaction. The TC 280 posts to the subsidiary file record as a positive to bucket 04 (decrease)
6. Use the S075 Subsidiary File Financial Inquiry to view the Fund and GL. There will be two entries into two different subsidiaries because subsidiary 2301000 was used to deposit the cash and subsidiary 2309999 was used to refund the cash. Using the correct fund and transaction code that impact the same GL Account was not enough; the subsidiaries also had to be the same.

Note two balances in Fund 0001, GL 2402. They should be zero.

VERSION 3.1		STARS--SUBSIDIARY FILE FINANCIAL INQUIRY		S075	
AGENCY: 230 FUND/DET: 0001		GL ACCT: 2402			
TRANS YR: 03 GRANT/PH:					
CM: X	PM:	CP:	PP:	PY:	CUM: X ACTV:
SUBSIDIARY	BEGINNING	BALANCE	ACTIVITY	ENDING	BALANCE
2301000		0.00	810.00-	810.00-	
2309999		0.00	810.00	810.00	

7. To correct these transactions, use transaction codes that do not issue warrants, Use transaction codes that post to GLs 1003 and 2402, and that post to the subsidiary file (see step 9).

8. Use the DAFR8740 (General Ledger to Transaction Code Cross Reference) report to find TCs that post to these GLs. The following shows how to locate your GL and TC on the report.

GENERAL LEDGER TO TRANSACTION CODE CROSS REFERENCE				
AS OF XX/XX/XX				

GENERAL-LEDGER-ACCOUNT		D	TRANSACTION-CODE	OFFSET TRANS-CODE
NO DESCRIPTION		C	DESCRIPTION	GL ACCT END
DATE				

xxxx	G/L NAME	D/C	xxx TC DESCRIPTION	xxxx
xx/xx/xx				

In G/L number order with G/L name. The TCs listed under this GL will post to this GL as either debits or credits.

The TC listed will D (debit) or C (credit) the GL in the previous column. Shows TC and TC description.

Lists the offsetting GL account to the first column per TC. If there is a D (debit) in the TC column, the TC will C (credit) this G/L.

9. To correct the following trial balance problem, enter TC 108 (DR 1003, CR 2402) to credit the abnormal balance in subsidiary 2309999, and then enter a TC 108R (DR 2402, CR 1003) to post the debit amount to the correct subsidiary account 2301000. This will cause the subsidiaries to show a zero net balance.