

OREGON ACCOUNTING MANUAL

Subject: Accounting and Financial Reporting

Number: 05.30.00.PR

Division: State Controller's Division

Effective date: February 12, 2008

Chapter: **Relational Statewide Accounting and Reporting System (R*STARS)**

Part: **General Ledger and Object Structure**

Section:

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Signature on file at SCD

Recording Entries in R*STARS

- .101 The D31 comptroller General Ledger (GL) account is the level at which general ledger entries to the Relational Statewide Accounting and Reporting System (R*STARS) are posted. These accounts include the assets, liabilities, equities and changes in equities for all agencies on R*STARS. The comptroller GL account rolls up to a GAAP account class (D14). The GAAP account class is the level used by Statewide Accounting and Reporting Services (SARS) to prepare the State's financial statements for the Comprehensive Annual Financial Report (CAFR). A complete listing of the general ledger accounts, with definitions, is at [OAM 60.10.00.RF](#).
- .102 The D10 comptroller object is the level at which nominal account entries – revenues, transfers and expenditures/expenses – are posted to R*STARS. These comptroller objects roll up to the GAAP source/object (D08), which is the level used for preparation of the operating statements in the CAFR. A complete listing of the comptroller objects and GAAP source/objects is at [OAM 60.20.00.RF](#).
- .103 All accounting information is recorded into R*STARS by way of transaction codes. The transaction code designates which general ledger account and comptroller object will be posted. Transaction codes are defined in the Transaction Code Profiles in R*STARS (28A and 28B screens).
- .104 For guidance in transaction code selection, refer to [OAM 05.35.00.PO](#) and [OAM 05.35.00.PR](#), R*STARS, Transaction Code Structure, and [OAM 62.10.00.RF](#), Transaction Codes, Listing by Transaction Type.