

OREGON ACCOUNTING MANUAL	
Subject: Accounting and Financial Reporting	Number: 05.10.00.PO
Division: State Controller's Division	Effective date: February 12, 2008
Chapter: Relational Statewide Accounting and Reporting System (R*STARS)	
Part: Overview	
Section:	
Approved: John Radford, State Controller	Signature on file at SCD

R*STARS as System of Record

- .101 The Relational Statewide Accounting and Reporting System (R*STARS) is Oregon's official accounting system. With limited exceptions, all primary government agencies record their accounting transactions in R*STARS. In a few instances, agencies may record transactions initially into another accounting system and interface those transactions to R*STARS.

R*STARS Structure

- .102 The Statewide Financial Management Application (SFMA) consists of two parts: R*STARS and the Advanced Purchasing and Inventory Control System (ADPICS). ADPICS is used for purchase processing and interfaces with R*STARS.
- .103 There are eight data classification structures within R*STARS:
 - Fund
 - General ledger
 - Object
 - Appropriation
 - Program
 - Organization
 - Project
 - Grant

The first four of these are the key structures used in statewide financial reporting and budgeting. The last four are established at the agency level.

- .104 Agencies are responsible for designing and setting up a structure in R*STARS, including fund, program, organization, project and grant elements as appropriate.