

OREGON ACCOUNTING MANUAL

Subject: Accounting and Financial Reporting	Number: 05.30.00.PO
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:

Approved: John Radford, State Controller

Signature on file at SCD

Authority [ORS 291.015](#)
[ORS 293.590](#)
[ORS 293.595](#)

Maintenance of General Ledger and Object Tables

- .101 Statewide Financial Management Services (SFMS) Operations is responsible for maintaining the general ledger and comptroller object tables in the Relational Statewide Accounting and Reporting System (R*STARS). Statewide Accounting and Reporting Services will provide advice and assistance to SFMS Operations to ensure that general ledger and comptroller object definitions are in accordance with **generally accepted accounting principles**.

Agency Management's Responsibility

- .102 Agency fiscal management is responsible for ensuring that fiscal staff make appropriate decisions regarding the use of general ledger accounts and comptroller objects, in order to ensure the accuracy and consistency of statewide financial reporting.