

Chapter 7260 - Automated Accounting Systems / Calstars

7260 AUTOMATED ACCOUNTING SYSTEMS/CALSTARS

(Revised 6/00)

Implementation

The California State Accounting and Reporting System (CALSTARS) is designed to specifically satisfy the basic accounting needs of most State departments. CALSTARS is being installed in selected departments each year, as staff resources from the Department of Finance (DOF) are available to provide support in making or overseeing the installation.

For this reason, State departments are advised that advance approval by DOF is required for:

- a. Contracts to acquire, design, or develop any accounting system.
- b. Contracts to procure hardware or software components to modify or expand any accounting system.
- c. Contracts to obtain support staff to implement any accounting system.

Requests should be forwarded to DOF, Fiscal Systems and Consulting Unit (FSCU), at 915 L Street, Sacramento, CA 95814. A copy of the request should be forwarded to the CALSTARS Client Support Unit. If applicable, see SAM Sections 6700-6770 for more details on information technology systems.

CALSTARS Consulting Services

CALSTARS departments may request CALSTARS analyst assistance for accounting organizational studies, accounting system problems, or modification to their accounting operations or reporting capabilities. Requests should be forwarded to DOF, CALSTARS Client Support Unit, at 915 L Street, Sacramento, CA 95814.

CALSTARS departments need DOF approval to independently contract with other State departments or independent consulting firms or consultants for accounting related services. Requests should be forwarded to the CALSTARS System Support Unit at 915 L Street, Sacramento, CA 95814. Specific services requiring approval include:

- a. Operational assistance. Assistance with monthly reconciliations, year-end reports/process, problem solving, table review and analysis, etc.
- b. Report processes/reports. Requests to acquire, design, develop, or modify CALSTARS reporting processes or reports.
- c. Subsystems and automated interfaces. Assistance in reviewing subsystem specifications to determine interface to CALSTARS and developing coding requirements, dataset requirements, record layouts, etc.

Departments that receive approval from DOF to acquire services as defined above must continue to incorporate the State's uniform coding structure and capabilities prescribed in SAM Sections 7261-7262 or as amended in accordance with DOF instructions.

7261 UNIFORM CODING STRUCTURE

(Revised 03/11)

The state's uniform coding structure is for the purpose of standardizing its fiscal reporting. Any department which implements CALSTARS, acquires a new accounting system, or redesigns an existing accounting system after approval by the Department of Finance (Finance), must incorporate into that system the standard codes and structures contained in the state Uniform Codes Manual (UCM) and the departmental program codes and structures contained in the Governor's Budget or otherwise amended in accordance with Finance instructions.

Following are the data types which must be coded and the specific requirements for each.

Organization

The four-digit level 1 organization codes contained in the UCM need not be identified in departmental systems if a department is required to report data only at that level. However, the system must be capable of appending the four-digit code to any system-generated documents or reports forwarded to any other state department.

The UCM levels 2 and 3 codes must be identified in the system if departments are required to report data at those levels and the system must be capable of summing all costs to each of the required four-digit organization codes.

Departments may use any internal sub organization codes and structures desired, provided that the system has the capability to properly sum to each of the required four-digit UCM organization codes.

General Ledger Account

The four-digit general ledger account codes contained in the UCM must be identified in the system. Specific subsidiary requirements are contained on page GL-2 of the UCM.

General ledger account codes must be used for all reports to the State Controller's Office (SCO), State Treasurer's Office, and Finance which require general ledger information.

Departments may use any internal subsidiary codes and structures desired, provided that the system can properly sum to each of the required four-digit general ledger account codes.

Program

The program coding scheme contained in the UCM must be included in the system. Accountability must be maintained for the program levels displayed in the Governor's Budget. Departments are encouraged to display program information in the Governor's Budget no lower than the element level unless there are specific requirements to do so.

Programs 95 through 99 must not be used in a department's regular program structure. The purpose for each of these codes is contained on pages Dept. Prog. 2 and 3 in the UCM.

Departments may use any internal lower-level program codes and structures desired, provided that the system is capable of properly summing all costs to each of the required program levels.

Object (line-item)/Receipt

Department systems must identify a six-digit object (line-item) code and a six-digit receipt code and at a minimum use the UCM codes required for reporting data to various state systems. The system must be capable of summing object detail costs to object and category levels.

Departments may use lower levels of detail for objects and receipts than shown in the UCM. However, the system must be capable of summing each of the lower-level costs to the required UCM codes.

Appropriation/Fund Source

The UCM codes which uniquely describe each of a department's appropriations (Budget Act and others) must be identified in the system for reporting to the SCO (claim schedules, remittance advice, statements, etc.) and Finance.

Abbreviated coding may be used on input which looks up the UCM appropriation and funding source codes or the 13-digit code may be entered on input. Costs which cannot be identified to a single appropriation or funding source on input must be distributed by the system and appended with the proper appropriation/funding source codes. The system must be capable of summing, on a monthly basis, all costs to their applicable appropriations, funding sources, and program or category schedules contained in the appropriations.

Fund

The four-digit fund codes contained in the UCM must be identified, as applicable, in department systems.

Certain fund accounts which may or may not have been given fund status in the UCM may need to be reported

using a two-digit fund detail field. Therefore, department systems must contain a fund detail field and be capable of summing to the UCM fund level.

Departments may use any lower-level fund structures and codes desired, provided that the system is capable of properly summing all costs to each of the required four-digit UCM fund codes or two-digit fund detail codes.

7262 OTHER REQUIREMENTS FOR NEW OR MODIFIED ACCOUNTING SYSTEMS

(New 11/85)

Any department which implements CALSTARS, acquires a new accounting system, or redesigns an existing accounting system after approval by the Department of Finance, must incorporate into that system the following capabilities:

Reconciliations of Appropriation Balances with the State Controller's Office

The system must be capable of producing monthly appropriation reports which identify appropriations, expenditures, reimbursements, abatements, and unappropriated balances.

The system must also be capable of producing monthly cash and appropriated and unappropriated revenue reports in order to effect complete reconciliations with the SCO.

The system must also be capable of providing full transaction listings to support the above reports.

Allocation of Administrative and Other Indirect Costs

The system must be capable of collecting indirect costs and distributing them to direct programs and/or organizational units at the required levels of detail.

All allocated costs must be capable of maintaining their original object identity or changing it upon distribution.

Distribution of Costs to Funds

The system must be capable of accumulating multi-funded costs and distributing them to the proper funds/appropriations.

All distributed costs must be capable of maintaining their original organization and/or program and object identity.

Plans of Financial Adjustment

The system must be capable of providing supporting reports to enable preparation of plans of financial adjustment as required.
