

Statewide Financial Management Services



Advanced T-Code Training

Agenda

General T-Code Information

Payroll T-Codes

Balanced Transactions

Journal Vouchers Accruals

DAS

DEPARTMENT OF
ADMINISTRATIVE
SERVICES

SFMS

General T-Code Information



Amber Nunnery

971-900-9773

amber.nunnery@das.oregon.gov

What is a Transaction Code?



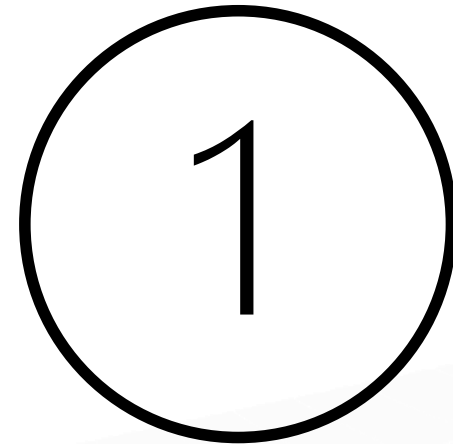
A 3-character code that determines the accounting impact of financial transactions in R*STARS.



Also referred to as a T-Codes or TC.

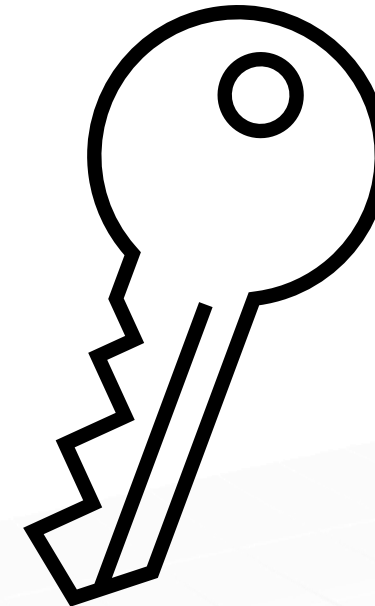
Why do we use Transaction Codes in R*STARS?

Transaction codes are designed to simplify transaction entry and keep accounting records in balance. Using just one transaction code, all general ledger accounts for a dual accounting system are posted.



How do you select the right Transaction Code?

The key is figuring out what is happening in your transaction.
This what we will go over in training today!



What's happening?

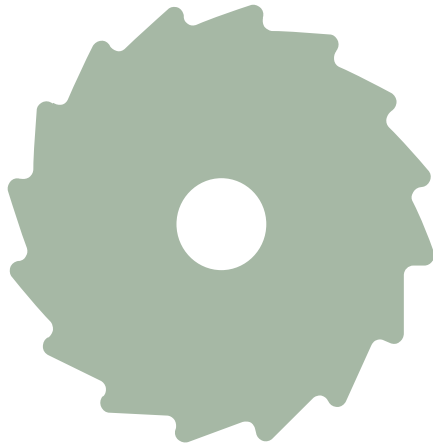
- Are we making an expenditure?
- Did we receive revenue?
- Is there a transfer?
- Are we making a correction?
- Do I need to make a journal entry?
- Is it a financial statement type of entry?



The goal is to think through what is happening in the entry I need to make.

How can I narrow down my choices?

When I know what I want my transaction to do, I can use tools to narrow down my choices and choose the right T-Code.



.108	Transaction codes are grouped by type of transaction. Determining the appropriate range can narrow the search for a particular transaction code.	
001-080	Budgetary Transactions	
101-199	Revenue, Receipt, and Receivable Transactions	
200-299	Pre-encumbrances, Encumbrances, Expenditures, and Disbursements	
301-395	System Generated Transactions	
398-399	Deposit Liability Reclassification Transactions	
400-599	Journal Vouchers (Including Capital Assets)	
601-683	SFMA Maintenance Transactions	
685-691, 779-795, 996-998	Specialty T-Codes (Central and Agency Specific)	
692-697	Balanced Transactions Between Agencies	
700-705	Treasury Interface Entries	
706-743, 748-765, 866-874	Interagency Transactions	
744-747, 800-845, 881-895	Agency Specific Transactions	
766-778	Suspense Account Transactions	
850-863	Payroll/Mass Transit Transactions	
900-949	Fiscal Year End Transactions	
950-960	ADPICS Interface Transactions	
961-995	Automatic Reversal Transactions	

[Oregon Accounting Manual 05.35.00](#) Please note that the ranges shown in the OAM are a general guide, but there are exceptions where T-Codes will fall outside these ranges. Example, JVs are shown as 400- 599, but we also have internal BT TCs in that range (ex. 407/408, 415/416, etc.)

What tools are there to help?

- [General Ledger List](#) , D31 Screen
- [Comptroller Object List](#) , D10 or D11 Screen
- [T-Code Spreadsheet](#)
- 28a & 28b Screen R*STARS, [28a & 28b Handout](#)
- DAFQA010 Report
- [R*STARS Training Manual](#)



General Ledger List

General Ledger List

After determining what I want to do with my transaction I can begin to think through what General Ledgers I will need to hit.

I can use the filters or Ctrl F to find possible GL's.

[OAM 60.10.00](#) General Ledger list and definitions.

Last Refreshed: 6/2/25

GL ACCOUNT (D31 Screen)	GL ACCOUNT TITLE (D31 Screen)	STATUS CODE (D31 Screen) A = Active I = Inactive	NORMAL BALANCE (D31 Screen) C = Credit D = Debit	GAAP GL CLASS (D31 Screen)	GAAP GL CLASS TITLE (D14 Screen)	GAAP GL ACCOUNT CATEGORY (D14 Screen)	GAAP GL ACCOUNT CATEGORY TITLE (D13 Screen)	ACFR TYPE IND (D13 Screen) A = Asset E = Equity L = Liability S = Statistic	YEAR END CLOSE (D31 Screen) 0 = Memo 1 = Real (not closed) 2 = Nominal (closed)
0060	UNDISTRIBUTED CASH RECEIPT	A	C	160	DEPOSIT LIABILITIES	16	CURRENT LIABILITIES	L	1
0065	UNRECONCILED DEPOSIT	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0070	CASH ON DEPOSIT WITH TREASURER	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0071	CASH IN TREASURY - RESTRICTED	I	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0072	CASH ON HAND	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0075	CASH ON DEPOSIT-SUSPENSE ACCT AT TREAS	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0077	CASH - IN BANK	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0080	CASH W/ FISCAL AGENTS-RESTRICTED CURRENT	A	D	024	RESTRICTED CASH - CURRENT	06	CURRENT ASSETS	A	1
0081	CASH WITH FISCAL AGENTS - UNRESTRICTED	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0085	CASH EQUIVALENT	A	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0230	INVESTMENTS-OITP	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0235	INVESTMENT VALUATION ACCT - OITP	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0240	INVESTMENTS- DESIGNATED	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0245	INVESTMENT VALUATION ACCT-DESIGNATED	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0250	INVESTMENTS - OTHER	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0255	INVESTMENT VALUATION ACCT-OTHER	A	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0261	PREMIUM ON INVESTMENTS	I	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0281	DISCOUNT ON INVESTMENTS	I	D	020	INVESTMENTS	06	CURRENT ASSETS	A	1
0290	INVESTMENTS-RESTRICTED CURRENT	A	D	025	INVESTMENTS - RESTRICTED	06	CURRENT ASSETS	A	1
0330	PERFORMANCE DEPOSITS	A	D	026	PERFORMANCE DEPOSITS	06	CURRENT ASSETS	A	1
0335	SAVINGS AND TCD IN TRUST	I	D	010	CASH AND CASH EQUIVALENTS	06	CURRENT ASSETS	A	1
0350	SECURITIES LENDING COLLATERAL	A	D	023	SECURITIES LENDING COLLATERAL	06	CURRENT ASSETS	A	1
0410	TAXES RECEIVABLE - CURRENT	A	D	041	TAXES RECEIVABLE	06	CURRENT ASSETS	A	1
0411	ALLOW FOR UNCOLLECTIBLE TAXES-CURRENT	A	C	041	TAXES RECEIVABLE	06	CURRENT ASSETS	A	1
0420	TAXES RECEIVABLE - NONCURRENT	A	D	094	TAXES RECEIVABLE	07	NONCURRENT ASSETS	A	1
0431	LOAN RECEIVABLE - CURRENT	A	D	043	LOANS RECIVABLE CURRENT	06	CURRENT ASSETS	A	1
0436	ALLOW FOR UNCOLLECTIBLE-LOAN RECIV-CUR	A	C	043	LOANS RECIVABLE CURRENT	06	CURRENT ASSETS	A	1
0501	ACCOUNTS RECEIVABLE - OTHER - BILLED	A	D	050	ACCOUNTS AND INTEREST RECEIVABLE	06	CURRENT ASSETS	A	1
0502	ALLOW FOR UNCOLLECTIBLE ACCT-CURRENT	A	C	050	ACCOUNTS AND INTEREST RECEIVABLE	06	CURRENT ASSETS	A	1
0503	ACCOUNTS RECEIVABLE - OTHER UNBILLED	A	D	050	ACCOUNTS AND INTEREST RECEIVABLE	06	CURRENT ASSETS	A	1

List of GL Accounts (D31)

D31 Screen

You can use the D31 screen to view and move through all the options R*STARS has for General Ledgers.

```
SD31 UC: 01 STATE OF OREGON 08/20/25 01:48 PM
LINK TO: _____ COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE TRNG

COMP GL ACCOUNT: 0060 TITLE: UNDISTRIBUTED CASH RECEIPT
GAAP GL CLASS: 160 (MUST BE IN D14)
NACUBO GL CLASS: 99 (MUST BE IN D46)
NORMAL BALANCE: C (D=DEBIT, C=CREDIT)
YEAR END CLOSE: 1 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: 0
GASB 9 CASH FLOW CAT: 99 STMT OF CHANGES CATEGORY: 99

INDICATORS IDENTIFY VALID BALANCE TYPES (BT, FROM D05 BALANCE TYPE PROFILE)
IN EACH FINANCIAL TABLE TO BE POSTED FOR THE GL ACCOUNT:
APPROPRIATION: NP (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)
CASH CONTROL: AA (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 16 NACUBO GL CATEGORY: 99 STATUS CODE: A
EFF START DATE: 06171994 EFF END DATE: _____ LAST PROC DATE: 09082005
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
Te TLS R 5 C 24 STCPUCSE
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Comptroller Object List

Comptroller Object List

Use the filters or Ctrl F to find options for applicable Comptroller Objects.

OAM 60.30.00 list
Comptroller Objects and definitions.

COMPT OBJ (D10 Screen)	COMPT OBJ TITLE (D10 Screen)	STATUS CODE (D10 Screen) A = Active I = Inactive	1099 IND (D10 Screen) # = Box on Form N = Non-Taxable	1099 FORM (D10 Screen) M = 1099-MISC N = 1099-NEC	OBJECT (D10 Screen)	OBJECT TITLE (D01 Screen)	COMPT SOURCE GROUP (D10 Screen)	COMPT SOURCE GROUP TITLE (D09 Screen)	PROPRI GAAP C (D10 S
0050	GRANT BUDGET BEG BALANCE TC076 ONLY	A	N		9999	DEFAULT OREGON	9999	DEFAULT	9998
0111	PERSONAL INCOME TAXES	A	N		1000	REVENUES	0105	PERSONAL INCOME TAXES	9998
0112	CORPORATE ACTIVITY TAX	A	N		1000	REVENUES	0113	CORPORATE ACTIVITY TAX	9998
0115	CORPORATE EXCISE AND INCOME TAXES	A	N		1000	REVENUES	0110	CORPORATE EXCISE AND INCOME TAXES	9998
0121	CIGARETTE TAXES	A	N		1000	REVENUES	0135	CIGARETTE TAXES	9998
0122	MOTOR FUELS TAX	A	N		1000	REVENUES	0175	MOTOR FUELS TAX	9998
0123	WEIGHT-MILE TAX	A	N		1000	REVENUES	0180	WEIGHT MILE TAX	9998
0124	ALCOHOLIC BEVERAGE TAXES	A	N		1000	REVENUES	0185	PRIVILEGE TAX	0156
0125	OTHER SELECTIVE TAXES	A	N		1000	REVENUES	0190	OTHER SELECTIVE TAXES	0156
0126	VEHICLE REGISTRATION TAXES	A	N		1000	REVENUES	0260	VEHICLE REGISTRATION TAXES	9998
0129	HEALTHCARE PROVIDER TAXES	A	N		1000	REVENUES	0190	OTHER SELECTIVE TAXES	9998
0130	OTHER TOBACCO PRODUCT TAXES	A	N		1000	REVENUES	0140	OTHER TOBACCO PRODUCT TAXES	9998
0131	MARIJUANA PRODUCT TAXES	A	N		1000	REVENUES	0142	MARIJUANA TAXES	9998
0141	AMUSEMENT TAX	A	N		1000	REVENUES	0145	AMUSEMENT TAXES	0156
0142	PUBLIC UTILITIES TAX	A	N		1000	REVENUES	0240	PUBLIC UTILITIES TAX	0156
0143	INSURANCE PREMIUM TAX	A	N		1000	REVENUES	0150	INSURANCE TAXES	0156
0144	OTHER GROSS RECEIPTS BUSINESS TAXES	A	N		1000	REVENUES	0115	OTHER GROSS RECEIPTS & BUSINESS TAXES	0156
0151	EMPLOYMENT TAX	A	N		1000	REVENUES	0120	EMPLOYMENT TAXES	0175
0152	WORKERS' COMPENSATION INSURANCE TAX	A	N		1000	REVENUES	0125	WORKERS COMPENSATION INSURANCE TAX	0156
0153	OTHER EMPLOYER-EMPLOYEE TAX	A	N		1000	REVENUES	0130	OTHER EMPLOYER-EMPLOYEE TAXES	9998
0154	LOCAL GOVT CONSTRUCTION TAX	A	N		1000	REVENUES	0190	OTHER SELECTIVE TAXES	0175
0155	PAID LEAVE CONTRIBUTIONS	A	N		1000	REVENUES	0120	EMPLOYMENT TAXES	0175
0160	INHERITANCE TAXES	A	N		1000	REVENUES	0155	INHERITANCE TAXES	0156
0171	EASTERN OREGON SEVERANCE TAX	A	N		1000	REVENUES	0160	EASTERN OREGON SEVERANCE TAXES	0156
0172	WESTERN OREGON SEVERANCE TAX	A	N		1000	REVENUES	0162	WESTERN OREGON SEVERANCE TAXES	0156
0173	OTHER SEVERANCE TAXES	A	N		1000	REVENUES	0165	OTHER SEVERANCE TAXES	0156
0181	FOREST PROTECTION TAXES	A	N		1000	REVENUES	0170	FOREST PROTECTION TAXES	0156
0182	OTHER TAXES	A	N		1000	REVENUES	0195	OTHER TAXES	0156
0210	CORPORATION FEES	A	N		1000	REVENUES	0220	CORPORATION FEES	0250
0211	FIRE MARSHAL FEES	A	N		1000	REVENUES	0250	FIRE MARSHAL FEES	0250
0212	OTHER BUSINESS LICENSES AND FEES	A	N		1000	REVENUES	0205	OTHER BUSINESS LICENSES	0250
0220	PARK USER FEES	A	N		1000	REVENUES	0255	PARK USER FEES	0250
0222	DRIVERS LICENSES	A	N		1000	REVENUES	0265	DRIVERS LICENSES	0250
0223	TRANSPORTATION LICENSES AND FEES	A	N		1000	REVENUES	0270	TRANSPORTATION LICENSES AND FEES	0250
0224	HUNTER AND ANGLER LICENSES	A	N		1000	REVENUES	0230	HUNTER AND ANGLER LICENSES	0250
0225	COMMERCIAL FISHING AND HUNTING FEES	A	N		1000	REVENUES	0235	COMMERCIAL FISH LICENSES AND FEES	0250
0226	POWER AND WATER FEES	A	N		1000	REVENUES	0245	POWER AND WATER FEES	0250
0227	STATE COURT FEES	A	N		1000	REVENUES	0227	STATE COURT FEES	0250
0228	OTHER NONBUSINESS LICENSES AND FEES	A	N		1000	REVENUES	0210	OTHER NONBUSINESS LICENSES AND FEES	0250
0229	INDIGENT DEFENSE RECOVERY	A	N		1000	REVENUES	9999	DEFAULT	0250
0300	FEDERAL REVENUE	A	N		1000	REVENUES	0995	FEDERAL FUNDS REVENUE	0450

D10 Screen

Start with the Appropriation Year and press enter. You can move through all the options for Comptroller Objects within R*STARS.

Many agencies use Agency Objects look at the D11 profile to determine which Comptroller Object it rolls up to.

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SD10 UC: 01 STATE OF OREGON 08/20/25 02:00 PM
LINK TO: _____ COMPTROLLER OBJECT PROFILE TRNG

APPROPRIATION YEAR: 27
COMPTROLLER OBJECT: 0111
TITLE: PERSONAL INCOME TAXES
OBJECT: 1000 (MUST BE IN D01 OBJ PROFILE)
COMPTROLLER SOURCE/GROUP: 0110 (MUST BE IN D09 COMPT SOURCE GROUP PROFILE)
PROP GAAP SOURCE/OBJECT: 9998 (MUST BE IN D08 GAAP SOURCE/OBJ PROFILE)
GOVT GAAP SOURCE/OBJECT: 0101 (MUST BE IN D08 GAAP SOURCE/OBJ PROFILE)
NACUBO SOURCE/OBJECT: 99 (MUST BE IN D34 NACUBO SOURCE/OBJ PROFILE)
CONVERTED OBJECT: _____ (MUST BE IN D80 OTHER SYS COMPT OBJ PROFILE)
OBJECT TYPE: R (E=EXP, R=REV, S=STAT, T=TRANS, O=OTHER)
TRANSFER TYPE: N PROG CATEGORY: 99 CMIA TYPE: 9
1099 IND: N FORM: _____ C/I IND: _____ (C=CAP, I=INV, M=MAINT, BLANK=N/A)
PROP GAAP CATEGORY: 98 (SYSTEM GENERATED) NACUBO CAT: 99 (SYSTEM GENERATED)
GOVT GAAP CATEGORY: 01 (SYSTEM GENERATED)

STATUS CODE: A
EFF START DATE: 07012025 EFF END DATE: _____ LAST PROC DATE: 05212025
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
Te TLS R 6 C 30 STCPUCSE
```


T-Code Spreadsheet

Once you have decided at least one general ledger you want to use and have narrowed down options for a Comptroller Object (if applicable), the [T-Code Spreadsheet](#) is a great tool to arrive at the right T-Code.

A		B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q		R		S		T		U		V		W		X		Y		Z		AA		AB		AC		AD		AE		AF		AG		AH		AI		AJ		AK		AL		AM		AN		AO		AP		AQ		AR		AS		AT		AU		AV		AW		AX		AY		AZ		BA		BB		BC		BD		BE		BF		BG		BH		BI		BJ		BK		BL		BM		BN		BO		BP		BQ		BR		BS		BT		BU		BV		BW		BX		BY		BZ		CA		CB		CC		CD		CE		CF		CG		CH		CI		CJ		CK		CL		CM		CN		CO		CP		CQ		CR		CS		CT		CU		CV		CW		CX		CY		CZ		DA		DB		DC		DD		DE		DF		DG		DH		DI		DJ		DK		DL		DM		DN		DO		DP		DQ		DR		DS		DT		DU		DV		DW		DX		DY		DZ		EA		EB		EC		ED		EE		EF		EG		EH		EI		EJ		EK		EL		EM		EN		EO		EP		EQ		ER		ES		ET		EU		EV		EW		EX		EY		EZ		FA		FB		FC		FD		FE		FF		FG		FH		FI		FJ		FK		FL		FM		FN		FO		FP		FQ		FR		FS		FT		FU		FV		FW		FX		FY		FZ		GA		GB		GC		GD		GE		GF		GG		GH		GI		GJ		GK		GL		GM		GN		GO		GP		GQ		GR		GS		GT		GU		GV		GW		GX		GY		GZ		HA		HB		HC		HD		HE		HF		HG		HH		HI		HJ		HK		HL		HM		HN		HO		HP		HQ		HR		HS		HT		HU		HV		HW		HX		HY		HZ		IA		IB		IC		ID		IE		IF		IG		IH		II		IJ		IK		IL		IM		IN		IO		IP		IQ		IR		IS		IT		IU		IV		IW		IX		IY		IZ		JA		JB		JC		JD		JE		JF		JG		JH		JI		JJ		JK		JL		JM		JN		JO		JP		JQ		JR		JS		JT		JU		JV		JW		JX		JY		JZ		KA		KB		KC		KD		KE		KF		KG		KH		KI		KJ		KK		KL		KM		KN		KO		KP		KQ		KR		KS		KT		KU		KV		KW		KX		KY		KZ		LA		LB		LC		LD		LE		LF		LG		LH		LI		LJ		LK		LL		LM		LN		LO		LP		LQ		LR		LS		LT		LU		LV		LW		LX		LY		LZ		MA		MB		MC		MD		ME		MF		MG		MH		MI		MJ		MK		ML		MN		MO		MP		MQ		MR		MS		MT		MU		MV		MW		MX		MY		MZ		NA		NB		NC		ND		NE		NF		NG		NH		NI		NJ		NK		NL		NM		NO		NP		NQ		NR		NS		NT		NU		NV		NW		NX		NY		NZ		OA		OB		OC		OD		OE		OF		OG		OH		OI		OJ		OK		OL		OM		ON		OO		OP		OQ		OR		OS		OT		OU		OV		OW		OX		OY		OZ		PA		PB		PC		PD		PE		PF		PG		PH		PI		PJ		PK		PL		PM		PN		PO		PP		PQ		PR		PS		PT		PU		PV		PW		PX		PY		PZ		QA		QB		QC		QD		QE		QF		QG		QH		QI		QJ		QK		QL		QM		QN		QO		QP		QQ		QR		QS		QT		QU		QV		QW		QX		QY		QZ		RA		RB		RC		RD		RE		RF		RG		RH		RI		RJ		RK		RL		RM		RN		RO		RP		RQ		RR		RS		RT		RU		RV		RW		RX		RY		RZ		SA		SB		SC		SD		SE		SF		SG		SH		SI		SJ		SK		SL		SM		SN		SO		SP		SQ		SR		SS		ST		SU		SV		SW		SX		SY		SZ		TA		TB		TC		TD		TE		TF		TG		TH		TI		TJ		TK		TL		TM		TN		TO		TP		TQ		TR		TS		TT		TU		TV		TW		TX		TY		TZ		UA		UB		UC		UD		UE		UF		UG		UH		UI		UJ		UK		UL		UM		UN		UO		UP		UQ		UR		US		UT		UU		UV		UW		UX		UY		UZ		VA		VB		VC		VD		VE		VF		VG		VH		VI		VJ		VK		VL		VM		VN		VO		VP		VQ		VR		VS		VT		VU		VV		VW		VX		VY		VZ		WA		WB		WC		WD		WE		WF		WG		WH		WI		WJ		WK		WL		WM		WN		WO		WP		WQ		WR		WS		WT		WU		WV		WW		WX		WY		WZ		XA		XB		XC		XD		XE		XF		XG		XH		XI		XJ		XK		XL		XM		XN		XO		XP		XQ		XR		XS		XT		XU		XV		XW		XX		XY		XZ		YA		YB		YC		YD		YE		YF		YG		YH		YI		YJ		YK		YL		YM		YN		YO		YP		YQ		YR		YS		YT		YU		YV		YW		YX		YY		YZ		ZA		ZB		ZC		ZD		ZE		ZF		ZG		ZH		ZI		ZJ		ZK		ZL		ZM		ZN		ZO		ZP		ZQ		ZR		ZS		ZT		ZU		ZV		ZW		ZX		ZY		ZZ		AA		AB		AC		AD		AE		AF		AG		AH		AI		AJ		AK		AL		AM		AN		AO		AP		AQ		AR		AS		AT		AU		AV		AW		AX		AY		AZ		BA		BB		BC		BD		BE		BF		BG		BH		BI		BJ		BK		BL		BM		BN		BO		BP		BQ		BR		BS		BT		BU		BV		BW		BX		BY		BZ		CA		CB		CC		CD		CE		CF		CG		CH		CI		CJ		CK		CL		CM		CN		CO		CP		CQ		CR		CS		CT		CU		CV		CW		CX		CY		CZ		DA		DB		DC		DD		DE		DF		DG		DH		DI		DJ		DK		DL		DM		DN		DO		DP		DQ		DR		DS		DT		DU		DV		DW		DX		DY		DZ		EA		EB		EC		ED		EE		EF		EG		EH		EI		EJ		EK		EL		EM		EN		EO		EP		EQ		ER		ES		ET		EU		EV		EW		EX		EY		EZ		FA		FB		FC		FD		FE		FF		FG		FH		FI		FJ		FK		FL		FM		FN		FO		FP		FQ		FR		FS		FT		FU		FV		FW		FX		FY		FZ		GA		GB		GC		GD		GE		GF		GG		GH		GI		GJ		GK		GL		GM		GN		GO		GP		GQ		GR		GS		GT		GU		GV		GW		GX		GY		GZ		HA		HB		HC		HD		HE		HF		HG		HH		HI		HJ		HK		HL		HM		HN		HO		HP		HQ		HR		HS		HT		HU		HV		HW		HX		HY		HZ		IA		IB		IC		ID		IE		IF		IG		IH		II		IJ		IK		IL		IM		IN		IO		IP		IQ		IR		IS		IT		IU		IV		IW		IX		IY		IZ		JA		JB		JC		JD		JE		JF		JG		JH		JI		JJ		JK		JL		JM		JN		JO		JP		JQ		JR		JS		JT		JU		JV		JW		JX		JY		JZ		KA		KB		KC		KD		KE		KF		KG		KH		KI		KJ		KK		KL		KM		KN		KO		KP		KQ		KR		KS		KT		KU		KV		KW		KX		KY		KZ		LA		LB		LC		LD		LE		LF		LG		LH		LI		LJ		LK		LM		LN		LO		LP		LQ		LR		LS		LT		LU		LV		LW		LX		LY		LZ		MA		MB		MC		MD		ME		MF		MG		MH		MI		MJ		MK		ML		MN		MO		MP		MQ		MR		MS		MT		MU		MV		MW		MX		MY		MZ		NA		NB		NC		ND		NE		NF		NG		NH		NI		NJ		NK		NL		NM		NO		NP		NQ		NR		NS		NT		NU		NV		NW		NX		NY		NZ		OA		OB		OC		OD		OE		OF		OG		OH		OI		OJ		OK		OL		OM		ON		OO		OP		OQ		OR		OS		OT		OU		OV		OW		OX		OY		OZ		PA		PB		PC		PD		PE		PF		PG		PH		PI		PJ		PK		PL		PM		PN		PO		PP		PQ		PR		PS		PT		PU		PV		PW		PX		PY		PZ		QA		QB		QC		QD		QE		QF		QG		QH		QI		QJ		QK		QL		QM		QN		QO		QP		QQ		QR		QS		QT		QU		QV		QW		QX		QY		QZ		RA		RB		RC		RD		RE		RF		RG		RH		RI		RJ		RK		RL		RM		RN		RO		RP		RQ		RR		RS		RT		RU		RV		RW		RX		RY		RZ		SA		SB		SC		SD		SE		SF		SG		SH		SI		SJ		SK		SL		SM		SN		SO		SP		SQ		SR		SS		ST		SU		SV		SW		SX		SY		SZ		TA		TB		TC		TD		TE		TF		TG		TH		TI		TJ		TK		TL		TM		TN		TO		TP		TQ		TR		TS		TT		TU		TV		TW		TX		TY		TZ		UA		UB		UC		UD		UE		UF		UG		UH		UI		UJ		UK		UL		UM		UN		UO		UP		UQ		UR		US		UT		UU		UV		UW		UX		UY		UZ		VA		VB		VC		VD		VE		VF		VG		VH		VI		VJ		VK		VL		VM		VN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28a & 28b Screens

You can use the 28a and 28b screens to find information about each T-Code and confirm you have the right choice.

The [28a and 28b Profile Screen Handout](#) goes over the individual parts of these screens in depth.

S28A UC: 10 STATE OF OREGON 08/22/25 08:44 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 190 TITLE: RECEIPT OF REVENUE NOT ACCRUED
GENERAL LEDGER DR-1: 0065 CR-1: 3100 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR INVC I VNUM VNAM VADD
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 3 WW IND: 0 D/I: WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 12 - - - - -
POSTING AB: + 12 - - - - -
INDS: CC: + 12 - - - - -
GP: + 12 - - - - -
PJ: + 12 - - - - -
AGY GL: -
EFF START DATE: 05281990 EFF END DATE: STATUS CODE: A
LAST PROC DATE: 05052004
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
Te TLS R 4 C 13 STCPUE6S

Connected to columbia.state.or.us:2023 CAP NUM 4, 13 STCPUE6S

DAFQA010

[DAFQA010](#) Starts with the GL Acct and list all the T-Codes that hit it.

Order the report on the 91 Screen.

GL ACCT	TITLE	TRANS CODE	DESCRIPTION
0065	UNRECONCILED DEPOSIT	168	ADJUST RECEIPT OF DEPOSIT LIABILITY
		170	RECEIPT OF UNEARNED REVENUE-DOC SUPP
		172	REFUND OF EXPENDITURE
		173	COLLECTION A/R BILLED - TRANSFER IN
		175	COLLECT INTERGOV REC (FEDERAL) UNBILLED
		176	COLLECTION A/R - OTHER BILLED
		177	COLL-A/R OTHER-UNBILLED/MASS TRANSRCV
		178	COLLECTION INTERGOV REC (FEDERAL) BILLED
		179	COLLECTION INTERGOV REC LOCAL-BILLED
		182	RECOGNIZE INTEREST DIST. FROM TREASURY
		183	RECOGNIZE ACCRUED INTEREST PURCH REC'D
		184	COLLECTION A/R CASH EXP REFUND BILLED
		185	RECORD WIRE TF/ACH TRANSFER OUT
		187	RECORD TRANSFER IN
		189	PAY LOSS ON BONDS/COP CALL EXP
		190	RECEIPT OF REVENUE NOT ACCRUED
		191	RECEIPT FOR MISCELLANEOUS LIABILITY
		192	ISSUE BOND/COP - GOVERNMENTAL
		332	RECORD CASH FOR RECONCILED DEPOSITS
		406	REVERSE UNRECONCILED DEPOSIT
		675	CORRECT CASH FOR RECONCILED DEPOSITS
		790	REMIT BACKUP WITHHOLDING TO IRS
		819	ISSUE AFS DIRECT DEPOSIT
		892	DHS/OHA RECEIPT OF A/R OTHER UNBILLED
0070	CASH ON DEPOSIT WITH TREASURER	291	EXPENDITURE TF PAID TO LGIP (NO WARRANT)
		292	REVENUE TRANSFER OUT TO LGIP (NO WARRANT)
		296	EXPEND TF PD TO LGIP (NO WARRANT)-ENCUMB

```
S091 UC: 10 STATE OF OREGON 08/22/25 09:48 AM
LINK TO: REPORT REQUEST PROFILE PROD

AGENCY: 000 REQUESTER: ANUN REQUEST NO: 01 REPORT ID: DAFQA010

APPN YEAR: PERIOD: FY: FREQUENCY: 08142025 FREQ CONTROL: S
RANGE - FROM DATE: THRU DATE:
LEVEL - ORG: PROGRAM: OBJECT: FUND: NACUBO FUND: GL ACCT:

SPECIAL SELECTS -
AGENCY: OR AGENCY GROUP: ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: AGY GL ACCT:
SPEC SEL 1: SPEC SEL 2:
```


What if I can't find the T-Code?

When researching what Transaction Codes to use with the tools from the prior slides, typically you will identify multiple possible T-Code options that impact the General Ledger accounts and Comptroller Objects you need for the transaction.

If you can't find any Transaction Codes that allow the GLs and COBJs that you want:

1. Confirm your understanding of the desired end result for the transaction. T-Codes in R*STARS are established to cover nearly every scenario needed for agency entries.
2. Multiple entries may be needed to get to the desired end result. Consider if you will need to use more than one T-Code to make the entry. Don't forget some T-Codes result in a system-generated entry. For, example deposit reconciliation T-Codes like 190 generate a T-Code 332 automatically once the deposit reconciles with Treasury.
3. Reach out to others within your agency or to your SFMS Support Analyst to ask for assistance.

Before you make your entry....

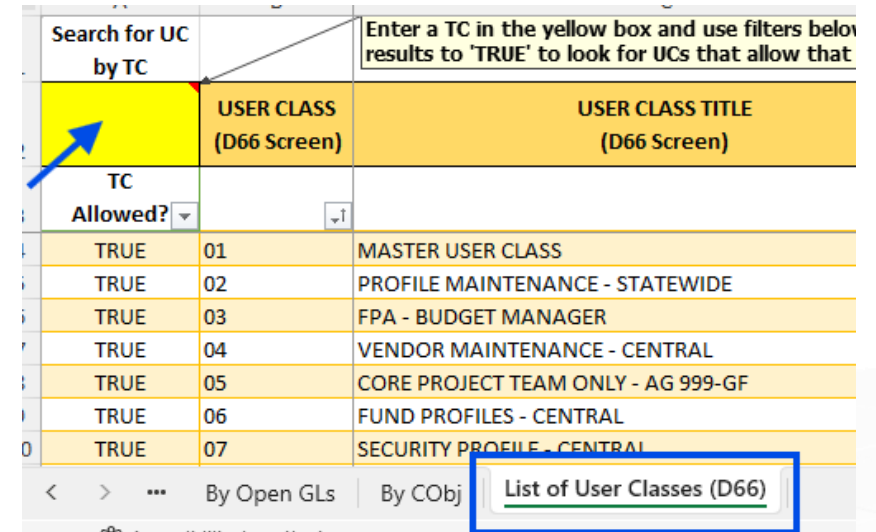
Confirm you have all the required coding and the correct User Class to make the entry:

The 28A Profile Transaction Edit Indicators will show you what fields are required.

Depending on your agency accounting structure, you may also have additional fields that will need to be entered.

The 28B Profile will indicate what Document Types and Batch Types you can use for the entry.

Your User Class will indicate whether or not you have the appropriate security in R*STARS to be able to use the T-Code you selected to make the entry.



Search for UC by TC	USER CLASS (D66 Screen)	USER CLASS TITLE (D66 Screen)
TC Allowed? ▼		
TRUE	01	MASTER USER CLASS
TRUE	02	PROFILE MAINTENANCE - STATEWIDE
TRUE	03	FPA - BUDGET MANAGER
TRUE	04	VENDOR MAINTENANCE - CENTRAL
TRUE	05	CORE PROJECT TEAM ONLY - AG 999-GF
TRUE	06	FUND PROFILES - CENTRAL
TRUE	07	SECURITY PROFILE - CENTRAL

< > ... By Open GLs By CObj **List of User Classes (D66)**

Use the [T-Code Spreadsheet](#), [List of User Classes tab](#), to compare your User Classes with the desired T-Code choice.

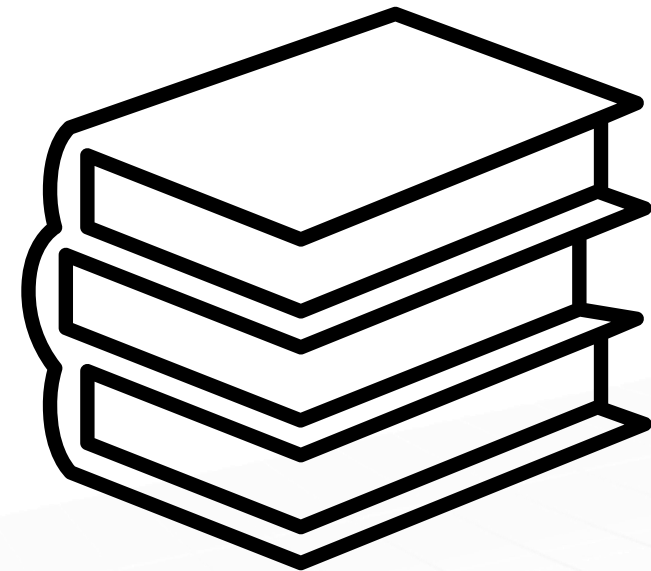
Summary

The 4 basic steps:

- **Step 1**: Identify the type of transaction you want to record.
- **Step 2**: Use research tools to narrow down possible Transaction Code options.
- **Step 3**: Pick the Transaction Code that is the best fit for your transaction.
- **Step 4**: Make sure you have all required coding and the correct User Class to make the entry.

R*STARS Training

For more information regarding T-Codes check out the [R*STARS Training Manual](#) or the [R*STARS Training Program](#).



Payroll



Maria Berglund

971-900-9768

maria.j.berglund@das.oregon.gov

Payroll Batch

Payroll interface transactions show up on the 530 screen:

- **Batch Type 8** is for all payroll transactions except statistical hours.

It does not need to be released. It automatically cycles twice each night until all transactions post.

- **Batch Type 9** is for statistical hours and must be released by the agency.

(User Class 27 or 29) *

If the transactions pass all edits, they post to the financial tables. Those that error out remain on the 530 screen.

**These are just a couple of examples as agencies may be using a different UC for this than what we have on the slide.*

Payroll WD Expenditure TC

TC850 – Recognize Payroll/MT Expend for SFMS AGY

Debit: 3500 Expenditure

Credit: 1216 Payroll Payable

- The Workday expenditure transactions are interfaced to SFMA .
- Even calendar years:
 - Alpha character PAxxxxyyA, PAxxxxyyB (where 'xxx' indicates agency & 'yy' indicates month, A or B indicates payroll run)
- Odd calendar years:
 - Numeric character PAxxxxyy1, PAxxxxyy2 (where 'xxx' indicates agency & 'yy' indicates month, 1 or 2 indicates payroll run)
- Fields that can be changed while this batch is on the 530 screen are:

PCA, Index, AY, Grant Number, Project Number, Fund and Effective Date.

Payroll WD Account Receivable TC

TC851 - A/R For Payroll Fund by Agency

Debit: 0507 Payroll A/R

Credit: 0075 Cash on Deposit-Suspense

- The Workday interface also creates an accounts receivable record on Agency 107, for the expenditure transactions posted with T-Code 850.
- Document Type = **RP** + agy + cm + x
- The payroll amounts are paid out by Agy 107 (DAS) from the joint statewide payroll account on payday.
- DAS sets up a payroll receivable for those amounts with TC 851 while they are awaiting the cash reimbursement from the agency.

Payroll Transfer Funds

TC857 - SFMS Agy Payment For Payroll Payable

Debit: 1216 Payroll Payable

Credit: 0070Cash in Treasury

- Once the transactions post during the nightly batch cycle, T-Codes 857 and 858 are generated to transfer the funds from the agency to DAS AGY107 joint statewide payroll account.
- Document Type = PI + a sequential (D59 Screen) number.
- RefDoc and RefDoc Suffix correspond to each T-Code 850 transaction.
- The batch cannot clear until all transactions are error-free and there is enough cash in agency funds to move to DAS.

Agency responsibilities for timely reimbursement

- [OAM 45.15.00 PO](#) : Payroll Accounts Reimbursement
- [OAM 45.15.00 PR](#): Payroll Accounts Reimbursement

Payroll Transfer Money

TC858 – Recognize Pmt by SFMS Agcy for Payroll Rec

Debit: 0075 Cash on Deposit-Suspense

Credit: 0507 Payroll A/R

- Document Type = same as T-Code 857
- T-Codes 857/858 are balanced transaction codes, and the entire document has to be error-free to process, or it will remain on the 530 screen.

Payroll Mass Transit

- The Mass Transit transactions are generated when the T-Code 850, 'PA' transactions post.
- Mass Transit amounts are generated by the payroll generator program once the expenditure transactions have posted.
- These documents are "PM" documents – posted on the agency side with a TC 850.
- At the same time an entry is posted for DAS for the mass transit payable by mass transit district, TC 859.
- The payroll generator program then generates transfer transactions for the mass transit portion using a "PT" document type and TC 862/(860) for the agency portion and TC 863/(861) for the DAS transfer.

Payroll Mass Transit

TC862 – SFMS AGY PMT FOR Mass Transit Payable

Debit: 1216 Payroll Payable

Credit: 0070 Cash on Deposit-Suspense

- Document type = **PT** + a sequential number (D59 Screen)
- This transaction transfer funds from the agency.

Payroll Mass Transit

T-Code 863 – Recognize Payment by SFMS Agy/Mass Tran Rec

Debit: 0070 Cash in Treasury

Credit: 0507 Payroll A/R

Debit: 3101 Revenue

Credit: 3100 Revenue Control-Accrued

- Document type = **PT** + a sequential number (D59 Screen)
- T-Codes 862/863 are balanced transactions.
- The transfer of funds to DAS AGY107 for payment of mass transit amounts to taxing districts.
- The batch cannot clear until all transactions are error-free and there is enough cash in agency funds to move to DAS.

Other payroll transaction codes

DAS reimburses agency - the opposite of TC857/858

TC855-PMT TO SFMS AGY for Payroll Payable

Debit: 0070 Cash in Treasury

Credit: 1216 Payroll Payable

TC856-PMT TO SFMS AGY for Payroll Negative A/R

Debit: 0507 Payroll A/R

Credit: 0075 Cash on Deposit-Suspense

- *Used when there is a reduction of payroll expense for the agency.*

Other payroll transaction codes

DAS reimburses agency - the opposite of TC862/863

TC860 - PMT TO SFMS AGY for Mass Transit Payable

Debit: 0070 Cash in Treasury

Credit: 1216 Payroll Payable

TC861 - PMT TO SFMS AGY for Mass Transit NEG A/R

Debit: 3100 Revenue CTL-Cash

Credit: 3101 Revenue CTL-Accrued

- *Used when there is a reduction of mass transit expense for the agency.*

Payroll TC

TC	T-Code TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2
CL_TRANS_CODE	CL_TC_TITLE	CL_STATUS_CODE	CL_GLACCT_DR1	CL_GLACCT_CR1	CL_GLACCT_DR2	CL_GLACCT_CR2
850	RECOGNIZE PAYROLL/MT EXPEND FOR SFMS AGY	A	3500	1216		
851	A/R FOR PAYROLL FUND BY AGENCY	A	0507	0075		
855	PMT TO SFMS AGY FOR PAYROLL PAYABLE	A	0070	1216		
856	PMT TO SFMS AGY FOR PAYROLL NEGATIVE A/R	A	0507	0075		
857	SFMS AGY PMT FOR PAYROLL PAYABLE	A	1216	0070		
858	RECOGNIZE PMT BY SFMS AGY FOR PAYROL REC	A	0075	0507		
859	AMT DUE FROM AGENCIES FOR MASS TRANSIT	A	0507	3101		
860	PMT TO SFMS AGY FOR MASS TRANSIT PAYABLE	A	0070	1216		
861	PMT TO SFMS AGY FOR MASS TRANSIT NEG A/R	A	0507	0070	3100	3101
862	SFMS AGY PMT FOR MASS TRANSIT PAYABLE	A	1216	0070		
863	RECOGNIZE PMT BY SFMS AGY/MASS TRAN REC	A	0070	0507	3101	3100

These TCs are used by the Workday Payroll interface and not intended for agency users to enter into R*STARS.

F33, F34 Cash error messages

When an agency does not have enough cash to process T-Code 857 payroll transactions for the month indicated by the effective date, then they need to request that SFMS move the effective date forward to the next, or current, month.

Example:

- Effective date on payroll transaction is 4/25/25. The agency will not, or does not, have enough cash.
- The agency emails SFMS to change the effective date to May.
- We may need to ask the agency if they want us to change the effective date. SFMS analysts make the change. Use the date the agency requested the change, or the 1st of the month. Since agencies are required to reimburse DAS for payroll by pay day (which is the 1st & 15th), these payroll batches need to process as quickly as possible. These effective date changes should be resolved as early as possible.

Payroll Accounts Reimbursement [OAM 45.15.00 P.O.](#) and [45.15.00.P.R.](#)

- **DO NOT go into this batch using the F4 key.**

Fiscal year close

- In FY close, payroll should not be posted in fiscal month 13.
- If additional payroll expenditures related to the FY are not posted by the close of fiscal month 12, agencies should post the payroll expenditures in July and then accrue the activity for FY end.
- Here is the link to our latest [Year-End Guidelines](#) for agencies to see more specifics on how to handle payroll batches during fiscal year end.

EQ8 error – INVALID TC/USER CLASS

- When an agency employee used F4 to access a Type 8, T-Code 850 payroll batch, with a user class 17, the manager needs to request an employee with user class 27 resave a transaction with F11,F4, F10. Then the manager can go ahead and release the batch.
- The manager simply releasing the batch would not clear the user class combo error.
- When the batch contains 857/858 T-Codes, your agency SFMS Analyst needs to resave the transaction(s).
- If an agency user accidentally hit F11, F4 please contact your agency SFMS Analyst to resave a transaction with TC857 to allow the system process the batch over the nightly batch cycle.

Job Rotation

- State employees may take job rotations to other agencies. Their paycheck is processed in the home agency. The rotation agency needs to reimburse the home agency for payroll costs.
- The home agency should send information to the rotation agency regarding the amount to be reimbursed. This information should contain all the comp objects involved with the payroll. The reimbursement should contain all comp objects associated with the payroll for greater audit trail capability.

Job Rotation T-Codes

A/R established in home agency:

- Home agency sets up A/R with TC 135 and sends coding and amounts to rotation agency.
- Rotation agency pays the invoice with BT document using TC 704/705.

No A/R established in home agency:

- The rotation agency can reimburse the home agency with BTs, for example:
- TC 740/741 (to a receipted/agency account)
- TC 714/715 (to a treasury/suspense account)

Job Rotation T-Codes

Home agency is not in R*STARS (OSU, OSL, Lottery, etc.):

- Rotation agency is paying for services, not the employee.
- A warrant can be paid to the home agency using COBJ 4701 Other Services or 4500 Professional Services Non-IT rather than a payroll object.
- We discourage the rotation agency from paying with an expenditure COBJ and then reclassifying it to a payroll COBJ using TC 415/416.
- SFMS does not balance by comptroller objects with payroll, but the auditors might, and this may be where the “out of balance” condition would appear .

Payroll Crosswalk

- The coding in payroll (Workday) uses a crosswalk to convert information to the related coding in SFMA.
- The Comptroller Object (COBJ) is the Crosswalk link in Payroll, not the Agency Object (AOBJ).
- The Workday personnel enter the Comp Object Crosswalk information.
- [Workday Instructions](#)

Payroll transaction update

- Agencies can update PA and PM docs.
- Agency users cannot update PI or PT docs.
- PI or PT docs can only be updated by SFMS Analysts, and we will only update the effective date or AY if necessary for the transactions to clear.
- We cannot update coding on PI or PT docs as they must post using the exact same codes as the PA or PM document that is listed in the ref doc field to clear the payroll payable.

Balanced Transactions



Amber Nunnery

971-900-9773

amber.nunnery@das.oregon.gov

R*STARS uses T-Code Pairs called Balanced Transactions.



Uses

- Transfers \$ from one agency to another.
- Correcting entries.

Functionality

- Ensures transfers in and transfers out remain in balance.
- Aides in the preparation of state-wide financial reports.



Why do I use them?

Under state policy, a state agency will pay another state agency with an interagency transfer, rather than a warrant. This reduces state banking charges.

[SFMA Desk Manual Transfer Transactions](#)



What are they?



At least '2' Transactions.



The first T-Code in the pair will be the “sending” (reduces cash) transaction. The second T-Code will be the “receiving” (increases cash) transaction.



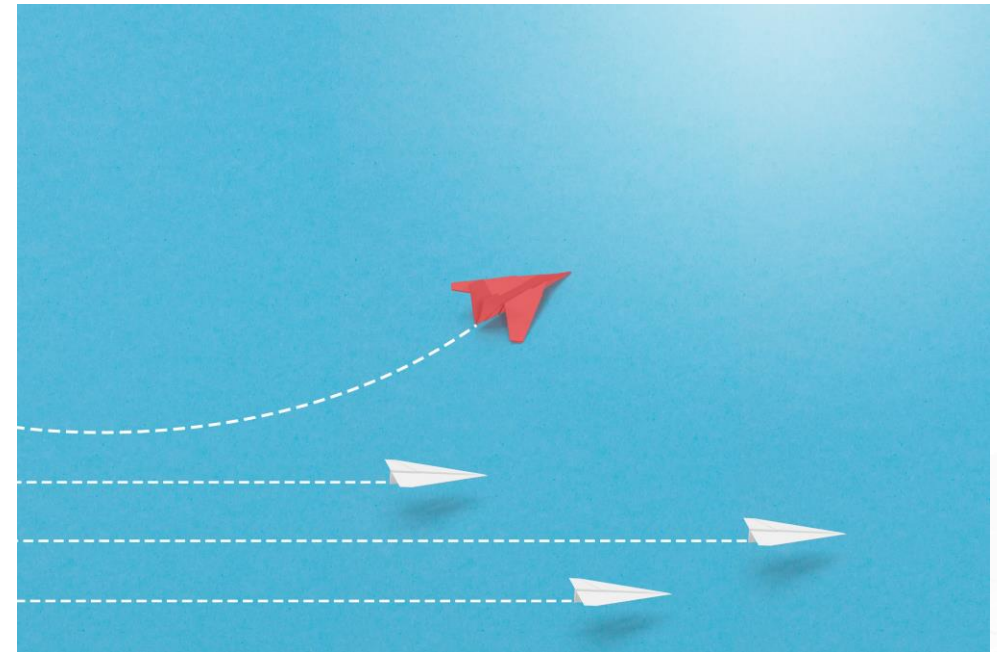
Must be in the same batch and use the same document number.



The document total for a BT document will always be \$0.00. *If you get the message that your BT document is out of balance on the 502 Batch Balancing screen, you can look up the BT document on the 37 screen and look at the computed amount to see the amount you are off by to help narrow down the issue. This can be helpful especially for larger BT documents with multiple suffixes.*

Are there different types?

- Quasi-External Transfer
- Reimbursement Transfer
- Operating Transfer
- Correcting Entries



[OAM 15.45.10](#) is a great place to look when you are unsure how to classify a transaction.

How do I know what goes together?

The BAL TC: field on the **28A Transaction Code Decision Profile** defines the two transaction codes that must be used together.

```
S28A UC: 10 STATE OF OREGON 07/31/25 03:08 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 400 TITLE: OPERATING REVENUE-TRNSFR OUT(WITHIN AGY)
GENERAL LEDGER DR-1: 3550 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD _ DUDT _ SVDT _ CDOC I RDOC _ MOD N AGCY R IDX _ PCA _ COBJ R
EDIT AOBJ _ RVRS _ PDT N CI N 1099 N WARR N INVC _ VNUM _ VNAME _ VADD _
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT _ SUBG _ PROJ _ MULT _ G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 401 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 21 - - - - -
POSTING AP: + 21 - - - - -
```

How do I choose the right one?

Ask yourself some questions?

*Expenditure - Revenue – Transfer-
Correction*

What is happening in the entry I want to make?

Are we buying something?

Are we getting reimbursed?

Are we transferring something?

Are we correcting something?



Is it within my agency or to another agency?

Within agency – 400 series

Another agency – 700 series



Quasi-External Transfer

QUASI-EXTERNAL TRANSFERS GENERATE A PAYMENT FOR THE PURCHASE OF A GOOD OR SERVICE, AS THOUGH THE GOOD OR SERVICE HAD BEEN PURCHASED FROM AN OUTSIDE VENDOR.

THE “*SENDING*” AGENCY OR **FUND** RECORDS THE TRANSACTION AS AN **EXPENSE**. THE “*RECEIVING*” **PROPRIETARY FUND** RECORDS THE TRANSACTION AS **REVENUE**.

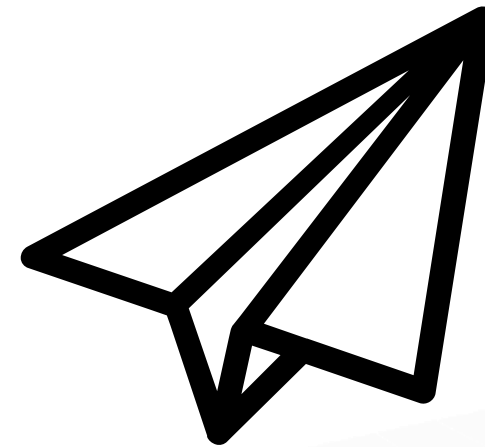
Example 1

Agency A is buying paper airplanes from Agency B.

What is happening? What do I know?

Agency A will need to record an expense.
It will need to hit GL 3500 Expenditure Control.

Agency B is going to record revenue.
It will need to hit GL 3100 Revenue Control.



DAS
DEPARTMENT OF
ADMINISTRATIVE
SERVICES
SFMS

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	IJ	JK	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MM	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TT	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YY	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ	AA	AB	AC	AD	AE	AF	AG	A
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Narrow down my options

Use the T-Code Title field to narrow down my choices. I am looking for a Quasi-External Expenditure.

		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2	GL DR-3	GL CR-3	GL DR-4	GL CR-4
GL Allowed?	Cobj Allowed?				CL G		CL G		CL G		CL G	
TRUE	TRUE	701	QUASI-EXTERNAL EXP - NO A/R	A	3500	0070						
TRUE	TRUE	704	QUASI-EXTERNAL EXPEND (A/R)	A	3500	0070						
TRUE	TRUE	708	EXPENDITURE TRANSFER OUT (BETWEEN AGCYS)	A	3500	0070						
TRUE	TRUE	714	PMT TO SUSP FROM RECPTD ACCT/BETW AGY'S	A	3500	0070						
TRUE	TRUE	718	QUASI-EXTERNAL EXP/ENCUMBERED-A/R	A	3500	0070					3011	2735
TRUE	TRUE	722	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070						
TRUE	TRUE	724	QUASI-EXTERNAL EXP/ENCUMBERED-NO A/R	A	3500	0070					3011	2735
TRUE	TRUE	726	EXPENDITURE TRANSFER OUT (BETWEEN AGCYS)	A	3500	0070						
TRUE	TRUE	730	QUASI-EXTERNAL EXPEND (A/R)	A	3500	0070						
TRUE	TRUE	736	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070						
TRUE	TRUE	738	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070						
TRUE	TRUE	740	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070						
TRUE	TRUE	744	QUASI-EXT EXP/EXP TRFR OUT-ODOT ONLY	A	3500	0070						
TRUE	TRUE	756	QUASI-EXTERNAL EXP/GRANT REIMB-A/R G38	A	3500	0070	2919	2709				
TRUE	TRUE	760	QUASI-EXTERNAL EXP (A/R-BILLED DEP LIAB)	A	3500	0070						
TRUE	TRUE	779	EXPENDITURE/PREPAID LEGAL FEES-PROP	A	3500	0070	0602	3600				
TRUE	TRUE	783	QUASI-EXTERNAL EXP/GRANT - A/R	A	3500	0070	2919	2709				
TRUE	TRUE	785	QUASI-EXTERNAL EXP/GRANT REIMB-NO A/R	A	3500	0070	2919	2709				
TRUE	TRUE	787	QUASI-EXTERNAL EXP/GRANT REIMB - G38	A	3500	0070	2919	2709				

Check your remaining TC's on the 28a & 28b screen.

Look at our options. Which T-Code pair hits the right set of GL's?
Keep in mind Agency A did not use an encumbrance and Agency B did not set up an AR.

Search for GL	Search for COBJ	Enter a GL or COBJ in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or COBJ.	28A GENERAL LEDGER POSTING ACCOUNTS	28A TRANSACTION EDIT (unhide columns to see a
3500		TC	T-CODE TITLE	STATUS CODE
GL Allowed?	Allowed?			
TRUE	TRUE	701	QUASI-EXTERNAL EXP - NO A/R	A
TRUE	TRUE	704	QUASI-EXTERNAL EXPEND (A/R)	A
TRUE	TRUE	718	QUASI-EXTERNAL EXP/ENCUMBERED-A/R	A
TRUE	TRUE	722	QUASI-EXTERNAL EXP-NO A/R	A
TRUE	TRUE	724	QUASI-EXTERNAL EXP/ENCUMBERED-NO A/R	A
TRUE	TRUE	730	QUASI-EXTERNAL EXPEND (A/R)	A
TRUE	TRUE	736	QUASI-EXTERNAL EXP-NO A/R	A
TRUE	TRUE	738	QUASI-EXTERNAL EXP-NO A/R	A
TRUE	TRUE	740	QUASI-EXTERNAL EXP-NO A/R	A

S28A UC: 10 STATE OF OREGON 09/11/25 03:32 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 701 TITLE: QUASI-EXTERNAL EXP - NO A/R

GENERAL LEDGER DR-1: 3500 CR-1: 0070 DR-2: CR-2: POSTING DR-3: CR-3: DR-4: CR-4:

TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 WARR N INVC VNUM I VNAME R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N

POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 700 A/S DOC AMT: -

A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC

DF: - - - - -
FILE AP: + 15 - - - - -
POSTING AB: + 15 - - - - -
INDS: CC: + 15 - - - - -
GP: + 15 - - - - -
PJ: + 15 - - - - -

AGY GL: STATUS CODE: A
EFF START DATE: 07012009 EFF END DATE: LAST PROC DATE: 08182009
Z06 RECORD SUCCESSFULLY RECALLED

Choose the set we are looking for!

700/701

722/723

730/731

736/737

738/739

740/741

Correct Pair

722/723

Reimbursement Transfer

With reimbursement transfers, one fund reimburses another agency or fund. The reimbursing (sending) fund records the expense. The receiving agency or fund records a reduction of expense.

[OAM 20.40.00](#) on *Reduction of Expenses*



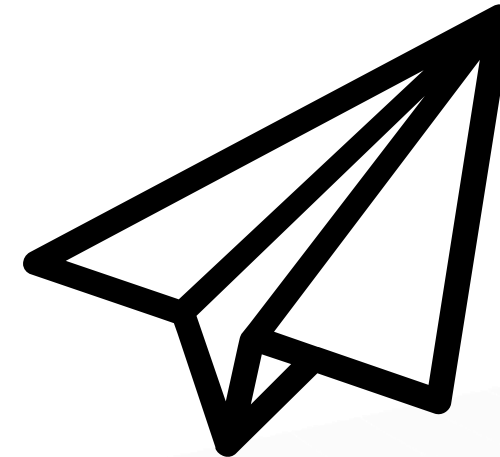
Example 2

Agency A is reimbursing Agency B for the paper airplanes they are using that were paid for by Agency B.

What is happening? What do I know?

Agency A will need to record an Expense debiting GL 3500 Expenditure Control

Agency B will need to record a Reduction of Expense crediting GL 3500 Expenditure Control.



What are my choices?

I will start by searching for GL3500.

Since I know both sides of the T-Code pair need to hit 3500 I am looking for two consecutive numbers to start.

For 'inter-fund' I will look in the 700 series

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Search for GL	Search for CObj		Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.												28A GENERAL LEDGER POSTING ACCOUNTS												28A TRANSACTION EDIT INDICATORS (unhide columns to see all indicators)												28A POSTING SEQUENCE & SYSTEM PROCESSING (unhide columns to see all indicators)												DO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
GL Allowed?	Allowed?	TC	T-CODE TITLE												STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2	GL DR-3	GL CR-3	GL DR-4	GL CR-4	REF DOC IND	COBJ IND	RVRS	1099 IND	VENDOR NO IND	APPN NO IND	FUND IND	AGY GL IND	G38 IND	WARRANT WRIT IND	WAR CANCEL TC	ACCR TC	PAY LIQ TC	PAY RED TC	BAL TC	A/S DOC AMT	D/A/S																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

Narrow down my choices.

They both need to hit GL3500, so I am looking for consecutive numbers or a pair and looking at the title to help me narrow down choices.

If the receiving agency established an AR I would look at 704/705.

If there is no AR 740/741 look like the best choice.

TRUE	TRUE	701	QUASI-EXTERNAL EXP - NO A/R	A	3500	0070			
TRUE	TRUE	704	QUASI-EXTERNAL EXPEND (A/R)	A	3500	0070			
TRUE	TRUE	705	QUASI-EXTERNAL REDUCTION OF EXP (A/R)	A	0070	0501	3503	3500	
TRUE	TRUE	708	EXPENDITURE TRANSFER OUT (BETWEEN AGCYS)	A	3500	0070			
TRUE	TRUE	714	PMT TO SUSP FROM RECPTD ACCT/BETW AGY'S	A	3500	0070			
TRUE	TRUE	718	QUASI-EXTERNAL EXP/ENCUMBERED-A/R	A	3500	0070			
TRUE	TRUE	722	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070			
TRUE	TRUE	724	QUASI-EXTERNAL EXP/ENCUMBERED-NO A/R	A	3500	0070			
TRUE	TRUE	726	EXPENDITURE TRANSFER OUT (BETWEEN AGCYS)	A	3500	0070			
TRUE	TRUE	730	QUASI-EXTERNAL EXPEND (A/R)	A	3500	0070			
TRUE	TRUE	736	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070			
TRUE	TRUE	738	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070			
TRUE	TRUE	740	QUASI-EXTERNAL EXP-NO A/R	A	3500	0070			
TRUE	TRUE	741	QUASI-EXTERNAL REDUCTION OF EXP - NO A/R	A	0070	3500			
TRUE	TRUE	744	QUASI-EXT EXP/EXP TRFR OUT-ODOT ONLY	A	3500	0070			
TRUE	TRUE	756	QUASI-EXTERNAL EXP/GRANT REIMB-A/R G38	A	3500	0070	2919	2709	
TRUE	TRUE	760	QUASI-EXTERNAL EXP (A/R-BILLED DEP LIAB)	A	3500	0070			
TRUE	TRUE	779	EXPENDITURE/PREPAID LEGAL FEES-PROP	A	3500	0070	0602	3600	
TRUE	TRUE	783	QUASI-EXTERNAL EXP/GRANT - A/R	A	3500	0070	2919	2709	
TRUE	TRUE	785	QUASI-EXTERNAL EXP/GRANT REIMB-NO A/R	A	3500	0070	2919	2709	
TRUE	TRUE	787	QUASI-EXTERNAL EXP/GRANT REIMB - G38	A	3500	0070	2919	2709	

Confirm choice on the 28a & 28b screens.

```
(A) Passport.zws - Rocket PASSPORT
File Edit View Communication Options Transfer Macro Help

S28A UC: 10 STATE OF OREGON 09/16/25 03:43 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 741 TITLE: QUASI-EXTERNAL REDUCTION OF EXP - NO A/R
GENERAL LEDGER DR-1: 0070 CR-1: 3500 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 740 A/S DOC AMT: ±
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: - 15 - - - - -
POSTING AB: - 15 - - - - -
INDS: CC: - 15 - - - - -
GP: - 15 - - - - -
PJ: - 15 - - - - -
AGY GL: - STATUS CODE: A
EFF START DATE: 04111994 EFF END DATE: LAST PROC DATE: 09022003
Z06 RECORD SUCCESSFULLY RECALLED

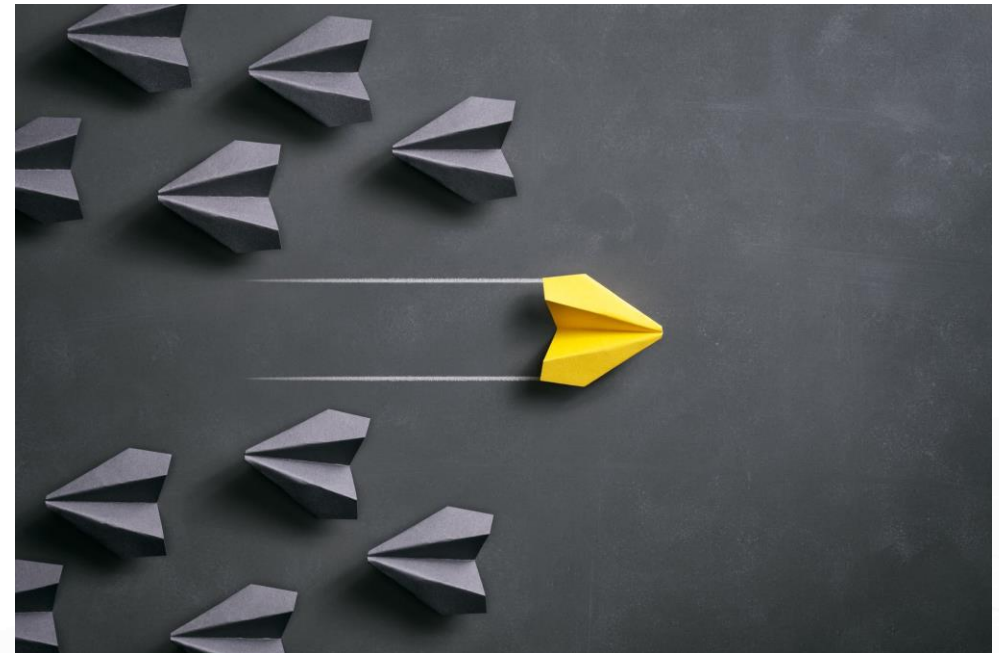
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
Te TLS R 4 C 13 STCPU5RI
```

Check both the T-Codes to make sure the Comptroller Objects work. 28b description may also be a good resource to check.

740/741 is the correct choice.

Operating Transfers

With operating transfers, one agency or fund has the authority to collect and record revenue. Another agency or fund has the authority (***appropriation*** and ***allotment***) to expend the cash. The sending agency or fund receives the cash receipt and records it as revenue. It then moves the cash to the fund or agency that has the authority to expend. The receiving agency or fund will record an expense when the cash is disbursed with subsequent transaction(s).



Example 3

- **What do I know?**
- **What is happening?**

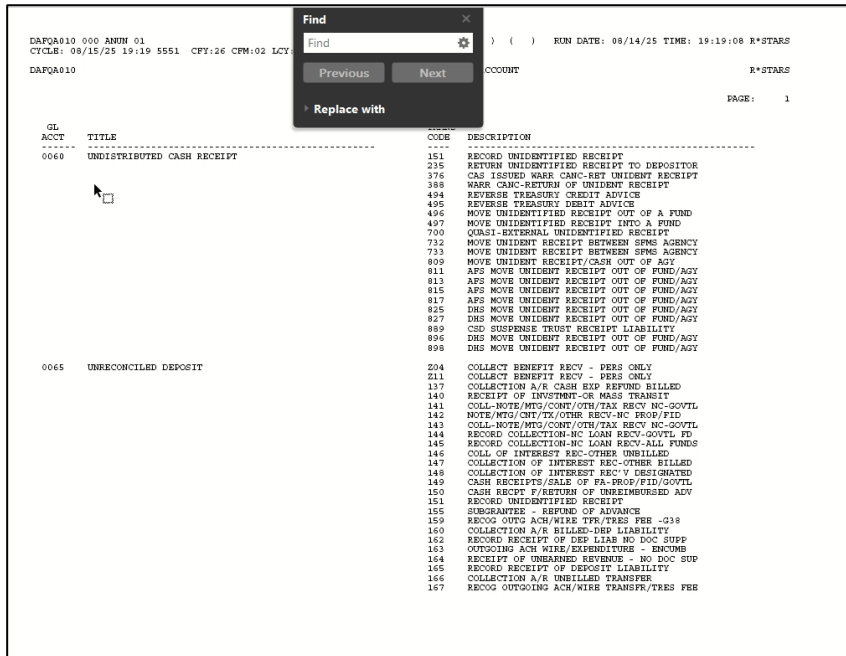


Agency B sells the Airplanes and collects the revenue. But only Agency C can spend the money.



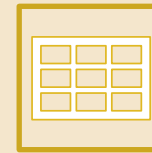
It needs to hit GL 3550 Operating Transfer Out Control for Agency B, and it needs to hit GL 3150 Operating Transfers In Control for Agency C

What can I do with this information?



The screenshot shows a financial system interface with a list of transactions. A 'Find' dialog box is open, allowing the user to search for specific information. The list includes various transaction types such as 'UNIDENTIFIED RECEIPT', 'CASH RECEIPT', and 'RECEIPT OF INTEREST'.

GL ACCT	TITLE	CODE	DESCRIPTION
0060	UNIDENTIFIED CASH RECEIPT	151	RECORD UNIDENTIFIED RECEIPT
		235	RETURN UNIDENTIFIED RECEIPT TO DEPOSITOR
		376	CAS ISSUED MARK CASH-RET UNIDENT RECEIPT
		388	MARK CASH-RETURN OF UNIDENT RECEIPT
		494	REVERSE TREASURY CREDIT ADVISE
		495	REVERSE TREASURY DEBIT ADVISE
		496	MOVE UNIDENTIFIED RECEIPT OUT OF A FUND
		497	MOVE UNIDENTIFIED RECEIPT INTO A FUND
		700	CASH-EXTERNAL UNIDENTIFIED RECEIPT
		732	MOVE UNIDENT RECEIPT BETWEEN SFMS AGENCY
		733	MOVE UNIDENT RECEIPT BETWEEN SFMS AGENCY
		809	MOVE UNIDENT RECEIPT/CASH OUT OF AGY
		811	APS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		813	APS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		815	APS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		817	APS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		825	DHS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		827	DHS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		889	CSD SUSPENSE TRUST RECEIPT LIABILITY
		896	DHS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
		898	DHS MOVE UNIDENT RECEIPT OUT OF FUND/AGY
0065	UNRECONCILED DEPOSIT	204	COLLECT BENEFIT RECV - PERS ONLY
		211	COLLECT BENEFIT RECV - PERS ONLY
		137	COLLECTION A/R CASH EXP REFUND BILLED
		140	RECEIPT OF INVESTMENT-OR MASS TRANSIT
		141	COLL-NOTE/MTG/CONT/OTH/TAX RECV NC-GOVTL
		142	NOTE/MTG/CHT/DT/OTHER RECV-NC PROJ/FID
		143	COLL-NOTE/MTG/CONT/OTH/TAX RECV NC-GOVTL
		144	RECORD COLLECTION-NC LOAN RECV-GOVTL FD
		145	RECORD COLLECTION-NC LOAN RECV-ALL FUNDS
		146	COLL OF INTEREST REC-OTHER UNBILLED
		147	COLLECTION OF INTEREST REC-OTHER BILLED
		148	COLLECTION OF INTEREST REC-V DESIGNATED
		149	CASH RECEIPTS/SALE OF FA-PROP/FID/GOVTL
		150	CASH RECV F/RETURN OF UNREIMBURSED ADV
		151	RECORD UNIDENTIFIED RECEIPT
		155	SUBGRANTEE - REFUND OF ADVANCE
		159	REC'DG OUTGO ACK/WIRE TRF/TRANS PER -G38
		160	COLLECTION A/R BILLED-DEP LIABILITY
		162	RECORD RECEIPT OF CSD LIAB NO DOC SUPP
		163	OUTGOING ACK WIRE/EXPENDITURE - ENCUMB
		164	RECEIPT OF UNRECORDED REVENUE - NO DOC SUP
		165	RECORD RECEIPT OF DEPOSIT LIABILITY
		166	COLLECTION A/R UNBILLED TRANSFER
		167	REC'DG OUTGOING ACK/WIRE TRANSFR/TRANS PER



I can use the [T-Code Spreadsheet](#).



I could use [DAFQA010](#) and look specifically at what T-Codes hit those GL's.



[OAM 15.45.10](#) Paragraph 123 walks through a specific great example.

Let's look at the T-Code Spreadsheet.

710 and 720 look to be options.

It appears the difference would be whether the receiving agency created an AR or not.

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj				28A GENERAL		
3550		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	D	
GL Allowed?	Allowed?				CL_GL	CL		
TRUE	TRUE	400	OPERATING REVENUE-TRNSFR OUT(WITHIN AGY)	A	3550	0070		
TRUE	TRUE	419	RECORD TRANSFER OUT TO SUSPENSE ACCOUNT	A	3550	0070		
TRUE	TRUE	425	OPERATING REVENUE-TRNSFR OUT(WITHIN AGY)	A	3550	0070		
TRUE	TRUE	426	OPER REV-REDUCTION OF TFR OUT/WITHIN AGY	A	0070	3550		
TRUE	TRUE	569	OPER REV-TFR OUT(W/IN AGY)-CASH IN BANK	A	3550	0077		
TRUE	TRUE	685	TR TO OUS TO ADV SUSP FOR GF EXP DAS ONL	A	3550	0070		
TRUE	TRUE	710	REVENUE-TRFR OUT(BETW AGY)A/R-NO INVOICE	A	3550	0070		
TRUE	TRUE	720	REVENUE-TRANSFER OUT(BETWN AGY)NO INVOICE	A	3550	0070		
TRUE	TRUE	746	REVENUE TRANSFER OUT-ODOT ONLY	A	3550	0070		
TRUE	TRUE	900	CAPITAL ASSET TSFR OUT BTWN FUNDS/AGYS	A	3550			30

Let's check the 28a & 28b screens to confirm.

If Agency C has an **A/R established**,
I am going to use **710/711** for my
entry.

If Agency C **doesn't have an A/R**
established, I can use **720/721** for
my entry.

(A) PassportLzws - Rocket PASSPORT

File Edit View Communication Options Transfer Macro Help

S28A UC: 10 STATE OF OREGON 08/28/25 12:44 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 710 TITLE: REVENUE-TRFR OUT(BETW AGY)A/R-NO INVOICE
GENERAL LEDGER DR-1: 3550 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DDCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCEL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 711 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 21 - - - - -
POSTING AB: + 21 - - - - -
INDS: CC: + 21 - - - - -
GP: + 21 - - - - -
PJ: + 21 - - - - -
AGY GL: - - - - -
EFF START DATE: 07011994 EFF END DATE: LAST PROC DATE: 06302007
Z06 RECORD SUCCESSFULLY RECALLED

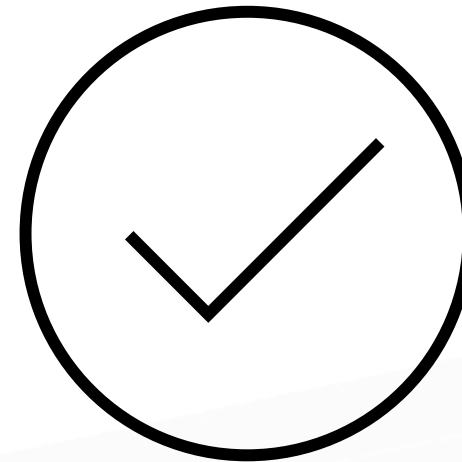
STATUS CODE: A

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
Te TLS R 4 C 13 STCPU00S

Connected to columbia.state.or.us:2023 CAP: NUM 4, 13 STCPU00S

Correcting Entries

Correcting entries are transactions to correct or re-classify earlier transactions.



How can I correct an incorrect balanced transaction?

Reverse the original coding?

Give it a try!

Look at the T-Code on the 28a screen.

Is Reverse an option?

(A) Passport.zws - Rocket PASSPORT

File Edit View Communication Options Transfer Macro Help

S28A UC: 10 STATE OF OREGON 09/05/25 04:10 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 710 TITLE: REVENUE-TRFR OUT (BETW AGY) A/R-NO INVOICE

GENERAL LEDGER DR-1: 3550 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:

TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRP PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 711 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC

FILE DF: - - - - -
AP: + 21 - - - - -
POSTING AB: + 21 - - - - -
INDS: CC: + 21 - - - - -
GP: + 21 - - - - -
PJ: + 21 - - - - -
AGY GL: - - - - -

EFF START DATE: 07011994 EFF END DATE: STATUS CODE: A
Z06 RECORD SUCCESSFULLY RECALLED LAST PROC DATE: 06302007

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
Te TLS R 4 C 13 STCPU54P

Reverse doesn't always work

Reverse cannot be done if you are decreasing the cash of another agency.

720R/721R would decrease the cash of another agency.

```
(A) Passport.zws - Rocket PASSPORT
File Edit View Communication Options Transfer Macro Help

S28A UC: 10 STATE OF OREGON 09/08/25 03:40 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 720 TITLE: REVENUE-TRANSFR OUT(BETWN AGY)NO INVOICE
GENERAL LEDGER DR-1: 3550 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DODT DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# R
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 721 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 21 - - - - -
POSTING AB: + 21 - - - - -
INDS: CC: + 21 - - - - -
GP: + 21 - - - - -
PJ: + 21 - - - - -
AGY GL: - - - - -
EFF START DATE: 07011994 EFF END DATE: LAST PROC DATE: 06302007
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 3 C 14 STCPU0H2
Connected to columbia.state.or.us:2023 CAP NUM 3, 14 STCPU0H2
```

You cannot do it if the T-Code doesn't allow reversing .

404/405 a receipted account reimburses a suspense account so 405R would not be allowed.

```
(A) Passport.zws - Rocket PASSPORT
File Edit View Communication Options Transfer Macro Help

S28A UC: 10 STATE OF OREGON 09/08/25 03:42 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 404 TITLE: REIMBURS SUSPENSE ACCT FROM RECEIPTED ACCT
GENERAL LEDGER DR-1: 3500 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DODT DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM I VNAM R VADD R
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 I
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 405 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 15 - - - - -
POSTING AB: + 15 - - - - -
INDS: CC: + 15 - - - - -
GP: + 15 - - - - -
PJ: + 15 - - - - -
AGY GL: - - - - -
EFF START DATE: 07011994 EFF END DATE: LAST PROC DATE: 09022003
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 4 C 13 STCPU0H2
Connected to columbia.state.or.us:2023 CAP NUM 4, 13 STCPU0H2
```

Reverse only the incorrect side and re-enter it.

Agency A sends a transfer to Agency B with TC 720/721.

Agency A did the entry

Agency B discovers the wrong coding is used. (PCA, GL, Fund,...)

Agency B will correct only their side.

Agency B Receiving	GL 0070 Cash		GL 3150 Cash	
	DR	CR	DR	CR
TC 721	XX			XX
TC 721 R		XX	XX	
TC721	XX			XX

Incorrect Information

Incorrect Information
Correct Information

**Don't forget the SWB
report impact!**



Corrections assume G38 codes stay the same.

Agency A sends a transfer to Agency B with TC 720/721.

Agency A did the entry

Agency B discovers the wrong G38 coding is used.

1. Have the receiving agency reverse out the BT exactly as entered to return the funds to the sending agency.
2. Have the sending agency re-enter the correct information into a new batch.

For more information see [Transfer Transactions](#) in our SFMS Desk Manual.

	GL 3550		GL 0070		GL 3150		G38
	DR	CR	DR	CR	DR	CR	
Agency A							
720	XX			XX			BBBXXXX0
721			XX			XX	AAAXXX0
Agency B							
720R		XX	XX				BBBXXXX0
721R				XX	XX		AAAXXX0
Agency A							
720	XX			XX			BBB2XXX0
721			XX			XX	AAA2XXX0

Suspense Accounts

Keep in mind that different T-Codes must be used for transfers that involve Suspense Accounts.

Movement of cash out of a suspense account cannot be initiated in R*STARS. Only transfers into a suspense account are allowed to be initiated in R*STARS. If an agency needs to transfer cash out of a suspense account, this must be initiated with OST and cannot be done with a BT.

For more information, please see our [SFMS Desk Manual](#) on ***Suspense Account Transactions in R*STARS.***

Resources

[Oregon Accounting Manual 15.45.10](#) - Interfund and Interagency Transactions

[SFMS Desk Manual](#) - Transfer Transactions

[R*STARS Training Manual](#) - Balanced Transactions or Transfers

[R*STARS Training Program](#) - Course 5 and Course 10

[Balanced Transfer T-Code Matrix](#)



Journal Vouchers

Scott Wood

971-718-2861

scott.wood@das.oregon.gov

Journal Voucher Basics

What is a journal voucher?

- Entries to record adjustments for audits and accruals.
- Entries to correct other entries posted in error.

JV – What T-Codes Should you use?

[OAM 05.35.00.PR](#) provides information about the R*STARS transaction code structure.

Numerical Ranges

.108 Transaction codes are grouped by type of transaction. Determining the appropriate range can narrow the search for a particular transaction code.

001-080	Budgetary Transactions
101-199	Revenue, Receipt, and Receivable Transactions
200-299	Pre-encumbrances, Encumbrances, Expenditures, and Disbursements
301-395	System Generated Transactions
398-399	Deposit Liability Reclassification Transactions
400-599	Journal Vouchers (Including Capital Assets)
601-683	SFMA Maintenance Transactions
685-691, 779-795, 996-998	Specialty T-Codes (Central and Agency Specific)
692-697	Balanced Transactions Between Agencies
700-705	Treasury Interface Entries
706-743, 748-765, 866-874	Interagency Transactions
744-747, 800-845, 881-895	Agency Specific Transactions
766-778	Suspense Account Transactions
850-863	Payroll/Mass Transit Transactions
900-949	Fiscal Year End Transactions
950-960	ADPICS Interface Transactions
961-995	Automatic Reversal Transactions

Journal Voucher - Examples

- [Recognizing Unearned Portion of Deferred Revenue](#) (Slides 80-87)
- [Recognizing Prepaid Expenditures as Actual](#) (Slides 88-94)
- [Record Capital Asset](#) (Slides 95 – 100)
- [General Ledger Clearing](#) (Slides 101-106)

Recognizing Unearned Portion of Deferred Revenue

Your agency has a bill that was paid in January of 20XX for revenues that need to be recognized evenly over 20XX.

- How would you record the revenue?
- How would you recognize the revenue?

For more information on revenue recognition and deferred revenue, see [OAM 15.35.00](#).

JV Example 1: Recognizing Unearned Portion of Deferred Revenue

What General Ledger Account will we need?

Per [OAM 60.10.00](#) there are two types of unearned or deferred revenue - doc supported and non doc supported.

1603	Unearned Revenue – Non Document Supported	Revenue that has been received but has not yet been recognized because it has not been earned – without document support.
1604	Unearned Revenue – Document Supported	Revenue that has been received but has not yet been recognized because it has not been earned – with document support.

JV Ex. 1: Which T-Codes hit this GL

Search for possible T-Codes that debit GL 1603 or GL1604

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.			28A GENERAL LEDGER			
		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2
GL Allowed?	Allowed?				CL	CL		
TRUE	TRUE	443	MOVE UNEARNED REVENUE OUT AND CASH OUT	A	1604	0070	3100	3200
TRUE	TRUE	492	RECOGNIZ EARNED UNEARNED REV- NO DOC SUP	A	1603	3200		
TRUE	TRUE	493	RECOGNIZE EARNED PORTION OF UNEARNED REV	A	1604	3200		
TRUE	TRUE	973	AUTO REV RECLASS ACCRD REV TO UNEARN REV	A	1603	3105		

Can we eliminate any of these results?

JV Ex. 1: Which T-Codes can we eliminate?

Let us start with T-Code 443. Is this one we can use?

- Here are the 28A screens for TC443 and companion TC444.

```
S28A UC: 10 STATE OF OREGON 08/25/25 03:36 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 443 TITLE: MOVE UNEARNED REVENUE OUT AND CASH OUT
GENERAL LEDGER DR-1: 1604 CR-1: 0070 DR-2: 3100 CR-2: 3200
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC 1 RDOC R MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APNH R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 1
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 444 A/S DOC AMT: -
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: 02 M 1 2
FILE AP: 12
POSTING AB: 12
INDS: CC: 12
GP: 12
PJ: 12
AGY GL: STATUS CODE: A
EFF START DATE: 05201994 EFF END DATE: LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 4 C 13 STCPUFKX
```

```
S28A UC: 10 STATE OF OREGON 08/25/25 03:37 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 444 TITLE: MOVE UNEARNED REVENUE IN AND CASH IN
GENERAL LEDGER DR-1: 0070 CR-1: 1604 DR-2: 3200 CR-2: 3100
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC 1 RDOC 1 MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS N PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APNH R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 2 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND: 1 1
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: 443 A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: 01 N 2 2
FILE AP: 12
POSTING AB: 12
INDS: CC: 12
GP: 12
PJ: 12
AGY GL: STATUS CODE: A
EFF START DATE: 05201994 EFF END DATE: LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 4 C 13 STCPUFKX
```

- These T-Codes move unearned revenue. They do not recognize the earned portion.

JV Ex. 1: Which T-Codes are left?

That leaves only T-Codes 492 and 493 – will they work?

- Here are the 28A and B screens for TC492

```

S28A UC: 10 STATE OF OREGON 08/22/25 03:32 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 492 TITLE: RECOGNIZ EARNED UNEARNED REV- NO DOC SUP
GENERAL LEDGER DR-1: 1603 CR-1: 3200 DR-2: _____ CR-2: _____
POSTING DR-3: _____ CR-3: _____ DR-4: _____ CR-4: _____
TRANS DDOC DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APNH FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 4 REG NO: 5 WM IND: 0 D/I: WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: _____
AP: _____
POSTING AB: _____
INDS: CC: _____
GP: _____
PJ: _____
AGY GL: _____
EFF START DATE: 06011990 EFF END DATE: _____ STATUS CODE: A
LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

```

S28B UC: 10 STATE OF OREGON 08/22/25 03:32 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 492 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO RECOGNIZE UNEARNED REVENUE ESTABLISHED WITH
TC 164 THAT'S BEEN EARNED. UNEARNED REVENUE WILL
BE RECLASSIFIED AS EARNED REVENUE.
1603-UNEARNED REV-NON DOC:3200-GAAP REVENUE OFFSET
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0111 - 1200 - 1404 - 1405 - 1501 - 1750 - 2000 - 2600 -
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("%" IN #1 = ALL VALID)
1: JV 2: JI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("%" IN #1 = ALL VALID)
1: 2 2: 4 3: 5 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: _____ STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: _____ LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

- T-Code 492 credits GL1603. This T-Code does not post to the document financial table.

JV Ex. 1: 28A & B Screens

- Here are the 28A & B screens for TC 493.

```

S28A UC: 10 STATE OF OREGON 08/22/25 03:34 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 493 TITLE: RECOGNIZE EARNED PORTION OF UNEARNED REV
GENERAL LEDGER DR-1: 1604 CR-1: 3200 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC I MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APN# FUND R GLA N AGL N GRANT SUBG PROJ MULT G38# N
POST SEQ: 4 REG NO: 5 WM IND: 0 D/I: WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: + 03 M 1 2
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL:
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

```

S28B UC: 10 STATE OF OREGON 08/22/25 03:37 PM
LINK TO: TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 493 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO RECOGNIZE UNEARNED REVENUE ESTABLISHED WITH
TC 170 OR TC 699 THAT'S BEEN EARNED. UNEARNED
REVENUE WILL BE RECLASSIFIED AS EARNED REVENUE.
1604-UNEARN REV-DOC SUPP:3200-GAAP REVENUE OFFSET
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0111 - 1200 - 1404 - 1405 - 1501 - 1750 - 2000 - 2600
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: JV 2: JI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: 2 2: 4 3: 5 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 02132015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

- T-Code 493 credits GL 1604. This T-Code does post to the document financial table.

JV Ex. 1: Accounting Entries

Here are the accounting entries for unearned revenue, not doc supported:

				Unearned revenue - (not doc supported)									
				GL0065 Unreconciled Dept		GL 0070 Cash		GL1603 Unearned Rev - Non Doc Sup		GL 3200 GAAP Rev Offset		GL 3100 Revenue Control- Cash	
		TCode	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	
Original Entry:													
1	Set up Unearned Rev/no	164	100				100	100				100	
2	Deposit Reconciliation	332		100	100								
3	Recognize Earned Rev	492					50			50			
Balance			0	0	100		0	50	50			100	

If the original entry used TC164, use TC492 to recognize the earned portion of this revenue.

JV Ex. 1: Accounting Entries Part 2

Here are the accounting entries for unearned revenue, doc supported:

		Unearned revenue - (doc supported)										
		GL0065 Unreconciled Dept		GL 0070 Cash		GL1604 Unearned Rev - Doc Sup		GL 3200 GAAP Rev Offset		GL 3100 Revenue Control Cash		
		TCode	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
Original Entry:												
1	Set up Unearned Rev/doc	170	100				100	100				100
2	Deposit Reconciliation	332		100	100							
3	Recognize Earned Rev	493				50			50			
Balance			0	0	100		0	50	50			100

If the original entry used TC170, use TC493 to recognize the earned portion of this revenue.

Recognizing Prepaid Expenditures as Actual

Let's say your agency has a bill that is paid entirely in one period, but the expenditures needs to be spread out over several periods.

- How would you record the prepaid expense?
- How would you recognize it in later periods?

For more information on revenue recognition and deferred revenue, see [OAM 15.40.00](#)

Journal Voucher Example 2: Recognizing Prepaid Expenditures as Actual

General Ledger Accounts we will need to use:

0602 Prepaid Expenses

Recurring expenses entered in the accounts for benefits not yet received. Examples are postage on hand and unexpired insurance premiums. The offsetting fund balance account in governmental funds is account 3032, Nonspendable Fund Balance-Prepaid Items.

3032 Nonspendable Fund Balance-Prepays

In governmental funds, a segregation of fund balance for prepaid items, indicating that such amounts are not available for expenditure.

JV Ex. 2: Which T-Codes hit this GL?

Search for possible T-Codes that post to GL0602 or GL3032:

- Here is a search of the T-Code spreadsheet:

Search for GL	Search for COBJ		Enter a GL or COBJ in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or COBJ.	28A GENERAL LEDGER POSTING ACCOUNTS							
0602		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2	GL DR-3	GL CR-3	GL DR-4
GL Allowed?	Allowed?										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRUE	TRUE	474	GENERIC TC DEBIT - GL ONLY-WITHIN FUND	A		2951					
TRUE	TRUE	500	RECORD PREPAID EXP/INVENTORY	A		3600					
TRUE	TRUE	501	PREPAID EXPENSES-GOVTL FUNDS GASB34	I	0602	3001					
TRUE	TRUE	510	REC/ADJ PREPAID EXP IN GOVERNMENTAL FUND	A	0602	3032	3075	3600			
TRUE	TRUE	511	ORIG DISC/PREM/PREPAID IN PROP/FID	A		0077					
TRUE	TRUE	514	EST PPD EXP,DEBT DISC/PREM,DEF OUT/INFLO	A		3600					
TRUE	TRUE	515	RECD/ADJ PREPAID EXP & CHG IN RES-GOVTL	I	0602	3001	3075	3600			
TRUE	TRUE	520	AMORT PPD INS/DISC OR DEF OUTFLOW-BD/COP	A	3600						
TRUE	TRUE	606	LOAD INIT DB BALANCE-GL ONLY-WITHIN FUND	I		2951					
TRUE	TRUE	608	LOAD INIT CR BALANCE-GL ONLY-WITHIN FUND	I	2951						
TRUE	TRUE	657	LOAD INITIAL PROJECT DEBIT BALANCE	I		2951					
TRUE	TRUE	658	LOAD INITIAL PROJECT CREDIT BALANCE	I	2951						
TRUE	TRUE	698	RECORD PREPAYMENT LEGAL FEES-GOVT	A	3500	0070	0602	3032	3075	3600	
TRUE	TRUE	779	EXPENDITURE/PREPAID LEGAL FEES-PROP	A	3500	0070	0602	3600			
TRUE	TRUE	781	EXP TSFR OUT/PREPAID LEGAL FEES-GOVT	I	3500	0070	0602	3001	3075	3600	

- Can we eliminate any of these T-Codes?

JV Ex. 2: Which T-Codes hit this GL? Part 2

Search for possible T-Codes that post to GL0602 and GL3600.

- Here is a search of the T-Code spreadsheet with 'prepaid' in the title:

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.					28A GE	
0602		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1		
GL Allowed?	Allowed?							
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRUE	TRUE	500	RECORD PREPAID EXP/INVENTORY	A		3600		
TRUE	TRUE	514	EST PPD EXP,DEBT DISC/PREM,DEF OUT/INFLO	A		3600		

- But which T-Code do we use?

JV Ex. 2: Which T-Codes hit this GL? Part 3

Here is TC 500's 28A & 28B screens.

```
S28A UC: 10 STATE OF OREGON 08/22/25 04:17 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD
TRAN CODE: 500 TITLE: RECORD PREPAID EXP/INVENTORY
GENERAL LEDGER DR-1: CR-1: 3600 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOC DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APNH FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 4 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL: 1 STATUS CODE: A
EFF START DATE: 07111990 EFF END DATE: LAST PROC DATE: 04102015
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
```

```
S28B UC: 10 STATE OF OREGON 08/22/25 04:17 PM
LINK TO: TRANSACTION CODE DESCRIPTION PROFILE PROD
TRANS CODE: 500 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: RECORD PREPAID ITEMS OR INVENTORY BALANCE.
GOVTL FUND - USE GL 0601 ONLY. USE TC 514 FOR
BOND/COP UNEARNED CHARGES. ASSET GL MUST BE
ENTERED ON THE TRANSACTION. GASB34
3600-GAAP EXPENDITURE OFFSET
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0600 - 0602 - 0967 - 0968 -
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
I 3111 - 5999 - 6201 - 7415 -
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: JV 2: JI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: 2 2: 4 3: 5 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 06161990 EFF END DATE: LAST PROC DATE: 06132018
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
```

JV Ex. 2: Accounting Entries – Governmental Fund

Here is what the accounting entries look like to recognize actual expenditures from our Governmental Fund:

			Prepaid expenses - Governmental Fund											
			GL3500 Expenditure Control - Cash		GL 0070 Cash		GL0602 Prepaid Expenses		GL 3032 Nonspendable Fund Balance- Prepays		GL 3075 Change in Res/Nonspendable Fund Balance		GL 3600 GAAP Expenditure Offset	
		TCode	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
Original Entry:														
1	Record prepaid expense	698	500			500	500			500	500			500
2	Recognize actual expens	510						100	100			100	100	
Balance			500	0		500	400	0	0	400	400			400

If the original entry used TC698, use TC510 to recognize the actual expenditure for this prepaid expense.

JV Ex. 2: Accounting Entries – Proprietary Fund

Here is what the accounting entries look like to recognize actual expenditures from our Proprietary Fund:

			Prepaid expenses - Proprietary Fund								
			GL3500 Expenditure Control - Cash		GL 0070 Cash		GL0602 Prepaid Expenses		GL 3600 GAAP Expenditure Offset		
			TCode	DR	CR	DR	CR	DR	CR	DR	CR
Original Entry:											
1	Record prepaid expense	779	500			500	500				500
2	Recognize actual expens	500						100	100		
Balance			500	0		500	400	0		0	400

If the original entry used TC779, use TC500 to recognize the actual expenditure for this prepaid expense.

Recording a Capital Asset

Your agency recently bought a motorcycle (nice!).

- While your agency recorded the expenditure as normal for a non-capital asset, you now need to know how to transfer it to the right account.

For more information on revenue recognition and deferred revenue, see [OAM 15.60.10](#)

Journal Voucher Example 3: Record Capital Asset

General Ledger Accounts will we need to use:

3018	Net Investment in Capital Assets	The component of net position consisting of total capital assets minus accumulated depreciation.
3074	Change in Capital Assets	Equity account used to offset change in net position when capital assets are purchased or otherwise changed.
0816	Motor Vehicles	Cars, trucks, vans or other motorized vehicles used in agency operations.

JV Ex. 3: What T-Codes hit these GLs?

Search for possible T-Codes that post to GL3018 or GL3074.

- Here is a search of the T-Code spreadsheet:

Search for GL	Search for CObj		Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.			28A GENERAL LEDGER			
3074		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2	
GL Allowed?	Allowed?								
TRUE	TRUE	466	EST LIAB/ASSET FOR CAP LEASE	I	0863		3074	3018	
TRUE	TRUE	537	ELIM EXCESS ASSET VAL/REC LOSS-PROP/GWRF	A	3200		3018	3074	
TRUE	TRUE	542	ACCUM DEPREC/AMORT-PROP/GOVT-WIDE	A	3600		3018	3074	
TRUE	TRUE	545	EST CAP ASSET ACQ/ADJ-PROP/GOVT-WIDE	A		3600	3074	3018	
TRUE	TRUE	606	LOAD INIT DB BALANCE-GL ONLY-WITHIN FUND	I		2951			
TRUE	TRUE	608	LOAD INIT CR BALANCE-GL ONLY-WITHIN FUND	I	2951				
TRUE	TRUE	657	LOAD INITIAL PROJECT DEBIT BALANCE	I		2951			
TRUE	TRUE	658	LOAD INITIAL PROJECT CREDIT BALANCE	I	2951				
TRUE	TRUE	900	CAPITAL ASSET TSFR OUT BTWN FUNDS/AGYS	A	3550		3018	3074	
TRUE	TRUE	901	CAPITAL ASSET TSFR IN BTWN FUNDS/AGENCY	A		3150	3074	3018	
TRUE	TRUE	939	FID FUNDS ONLY - REMOVE INVEST CAP ASSET	A	3074	3018			

- Are there any we can eliminate?

JV Ex. 3: Eliminating T-Codes

TC 545 seems like a good option. We can look at the title and the fact that it debits 3074.
In addition, since we are purchasing a motorcycle, let's search using the motor vehicle GL0816.

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.			28A GENERAL LEDGER			
0816		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2
GL Allowed? <input type="checkbox"/>	Allowed? <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TRUE	TRUE	474	GENERIC TC DEBIT - GL ONLY-WITHIN FUND	A		2951		
TRUE	TRUE	536	ELIM EXCESS ASSET VALUE/REC LOSS-FID	A	3200			
TRUE	TRUE	537	ELIM EXCESS ASSET VAL/REC LOSS-PROP/GWRF	A	3200		3018	3074
TRUE	TRUE	540	MOVE CONSTRUCT IN PROGRESS TO ASSET ACCT	A		0861		
TRUE	TRUE	545	EST CAP ASSET ACQ/ADJ-PROP/GOVT-WIDE	A		3600	3074	3018
TRUE	TRUE	555	EST CAP ASSET ACQ/ADJ-FIDUCIARY	A		3600		
TRUE	TRUE	574	ASSET VALUE DISP/ADJ- PROP/GWRF/FID	A	2951			
TRUE	TRUE	900	CAPITAL ASSET TSFR OUT BTWN FUNDS/AGYS	A	3550		3018	3074
TRUE	TRUE	901	CAPITAL ASSET TSFR IN BTWN FUNDS/AGENCY	A		3150	3074	3018

JV Ex. 3: T-Code 545?

T-Code 545 is the only one on the list that looks appropriate. Can we use this T-Code?

- Here is a look at the 28A and B screens for this T-Code:

```
S28A UC: 10 STATE OF OREGON 08/28/25 09:21 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD
TRAN CODE: 545 TITLE: EST CAP ASSET ACQ/ADJ-PROP/GOVT-WIDE
GENERAL LEDGER DR-1: CR-1: 3600 DR-2: 3074 CR-2: 3018
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DODD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APNH FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 4 REG NO: 5 WM IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL: 1 STATUS CODE: A
EFF START DATE: 05091994 EFF END DATE: LAST PROC DATE: 08252021
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
e TLS R 4 C 13 STCPU000
```

```
S28B UC: 10 STATE OF OREGON 08/28/25 09:21 AM
LINK TO: TRANS CODE DESCRIPTION PROFILE PROD
TRAN CODE: 545 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: RECORD THE PURCHASE, INCREASE OR ADJUSTMENT OF AN
ASSET IN THE GOVT-WIDE REPORTING FUND OR
PROPRIETARY FUND. GASB34 USE 545R TO RECORD CAP
ASSET IMPAIRMENTS. 3600-GAAP EXPENDITURE OFFSET
3074-CHG IN CAP ASSET;3018-NET INV IN CAP ASSET
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0811 - 0862
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
I 3111 - 5999 6201 - 7415 7510 7511
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: JV 2: JI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: 2 2: 4 3: 5 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 05091994 EFF END DATE: LAST PROC DATE: 08252021
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
e TLS R 3 C 15 STCPU000
```

JV Ex. 3: Accounting Entries

Here is what the accounting entries will look like to purchase a motor vehicle and recognize the purchase as a capital asset:

		Purchase and recognize motor vehicle as capital asset																
		GL3501 Expenditure Control - Accrued		GL 1211 Voucher Payable		GL3500 Expenditure Control - Cash		GL 0070 Cash		GL0816 Motor Vehicles		GL 3600 GAAP Expenditure offset		GL 3074 Change in Capital Asset		GL 3018 Net Inv in Cap Asset		
		TCode	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
Original Entry:																		
1	Purchase of vehicle	222	1,000			1,000												
2	Issue of warrant	380		1000	1000		1000		1000									
3	Recognize asset	545									1000			1000	1000			1000
Balance				0		0	1000	0		1000	1000	0		0	1000	1000		1000

The JV will only record the T-Code 545 transaction.

Reclassifying Taxes Receivable/General Ledger Clearing

We will occasionally have taxes come in due for a future FY in the current FY.

- So, what do we do when the taxes come in?
- How do we recognize them in the new FY?

JV Ex. 4: Accounting Entries - Intro

		Recognizing Current Taxes Receivable						
		GL 0410 Taxes Receivable - Current		GL 0420 Taxes Receivable - Noncurrent		GL 2951 System Clearing General Ledger Level Only		
		TCode	DR	CR	DR	CR	DR	CR
1	Reduce TR - Noncurrent	474R				\$ 500.00	\$ 500.00	
2	Recognize TR - Current	474	\$ 500.00					\$ 500.00
			\$ 500.00		\$ (500.00)		\$ -	

Journal Voucher Example 4: Reclassifying Taxes Receivable

General Ledger Accounts will we need to use:

2951 System Clearing General Ledger Level
Only

A clearing account used with some transaction codes that should always have equal debits and credits (zero balance).

0410 Taxes Receivable – Current

The uncollected portion of taxes due that are expected to be collected within 90 days for modified accrual accounting and one year for full accrual accounting.

0420 Taxes Receivable – Noncurrent

The uncollected portion of taxes due that are expected to take longer to collect than 90 days for modified accrual accounting and one year for full accrual accounting.

JV Ex. 4: What T-Codes hit these GLs?

Search for possible T-Codes that post to GL2951, debits GL0410, and credits GL0420

- Here is a search of the T-Code spreadsheet:

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj.					28A GE
0410		TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	
GL Allowed? ▼	Allowed? ▼						
TRUE	TRUE	474	GENERIC TC DEBIT - GL ONLY-WITHIN FUND	A		2951	

- Searching for GL0410, then restricting this to GL 2951; we turn up one example.

JV Ex. 4: T-Code 474?

T-Code 474 is the only one on the list that looks appropriate. Can we use this T-Code?

- Here is a look at the 28A and B screens for this T-Code:

```

S28A UC: 10 STATE OF OREGON 09/08/25 11:20 AM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD
TRAN CODE: 474 TITLE: GENERIC TC DEBIT - GL ONLY-WITHIN FUND
GENERAL LEDGER DR-1: CR-1: 2951 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DDOC DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ N
EDIT AOBJ N RVRS PDT N CI N 1099 N WARR N INVC VNUM VNAM VADD
INDS: DMETH N APN# FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 4 REG NO: 5 WW IND: 0 D/I: 0 WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT:
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF:
FILE AP:
POSTING AB:
INDS: CC:
GP:
PJ:
AGY GL: 1 STATUS CODE: A
EFF START DATE: 07111990 EFF END DATE: LAST PROC DATE: 09032003
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 4 C 13 STCPU01Y
  
```

```

S28B UC: 10 STATE OF OREGON 09/08/25 11:21 AM
LINK TO: TRANS CODE DESCRIPTION PROFILE PROD
TRAN CODE: 474 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO RECORD RECLASSIFICATION BETWEEN TWO GENERAL
LEDGER ACCTS WITHIN THE SAME FUND. THIS TC MAY BE
ENTERED WITH TC 475 OR MAY RECLASS TWO DEBIT GL
ACCOUNTS
2951-SYSTEM CLEAR GL LEVEL ONLY
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0072 - 0255 - 0290 - 0330 - 0499 - 0502 - 0542 - 0576 - 0587 - 0599 -
I 0602 - 0811 - 0896 - 0918 - 0933 - 0935 - 0936 - 0940 - 0943 - 0945 -
I 0951 - 0967 - 0968 - 0990 - 1010 -
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: JV 2: JI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: 2 2: 4 3: 5 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 06161990 EFF END DATE: LAST PROC DATE: 05172024
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INO CLEAR-EXIT
Te TLS R 3 C 15 STCPU01Y
  
```

JV Ex. 4: Accounting Entries

Here is what the accounting entries will look like to reclassify taxes receivable:

		Recognizing Current Taxes Receivable						
		GL 0410 Taxes Receivable - Current		GL 0420 Taxes Receivable - Noncurrent		GL 2951 System Clearing General Ledger Level Only		
		TCode	DR	CR	DR	CR	DR	CR
1	Reduce TR - Noncurrent	474R				\$ 500.00	\$ 500.00	
2	Recognize TR - Current	474	\$ 500.00					\$ 500.00
			\$ 500.00		\$ (500.00)		\$ -	

Journal Vouchers: Additional Resources

- [OAM 05.35.00.PR](#) – T-Code Structure
- [OAM 60.10.00.RF](#) – Balance Sheet GL Accounts
- [T-Code Spreadsheet](#)



Accruals & Auto-Reversals



Liz Schultz

971-900-7616

elizabeth.schultz@das.oregon.gov

Accruals Transactions

- Financial Statement accrual entries are made by agencies at fiscal year end to ensure activity is correctly recognized in the correct accounting period.
- Step 1:** Identify the type of accrual transaction you want to record.
- Using the [GL list tool](#), we can look at a few of the GL accounts available for us to choose from for accrual transactions.
- You can look up the definition for each of these GL accounts in the OAM.

GL ACCOUNT (D31 Screen)	GL ACCOUNT TITLE (D31 Screen)	STATUS CODE (D31 Screen) A = Active I = Inactive
0547	DUE FROM OTHER GOVERNMENTS	A
0586	DUE FROM OTHER FUNDS/AGENCIES	A
0587	DUE FROM COMPONENT UNIT	A
1512	DUE TO OTHER GOVERNMENTS	A
1532	DUE TO OTHER FUNDS/AGENCIES	A
1533	DUE TO COMPONENT UNITS	A
1603	UNEARNED REVENUE - NON DOC	A
1605	COMPENSATED ABSENCES PAYABLE-CURRENT	A
1718	COMPENSATED ABSENCES PAYABLE-NONCURRENT	A
3105	REVENUE CONTROL - FIN STMT ACCRUAL	A
3505	EXPENDITURE CONTROL - FIN STMT ACCRUAL	A

Source: <https://www.oregon.gov/das/Financial/AcctgSys/Documents/GL-List.xlsx>

System-Generated Auto-Reversals

- Many of the Financial Statement accrual T-Codes are set up in R*STARS to auto-reverse the first day of the next fiscal month.
- For example, accruals entered in fiscal month 12 (June effective dates) and fiscal month 13 (6/31 effective date) will generate a reversing entry that will post with a July 1 effective date.
- System-generated auto-reversals help ensure that any activity is not double-counted in more than one accounting period.
- Not all year-end entries will auto-reverse. Review the 28A T-Code profile to check if a T-Code is set up to have the system-generate an auto-reversal entry or not.
- If a T-Code is not set up to auto-reverse, the agency may need to make a manual reversal entry at the start of the next accounting period to ensure the accrued activity is not double-counted.



Is T-Code set to Auto-Reverse?

Check the 28A profile. Often Title will indicate if T-Code will Auto-Reverse. The **ACCR TC field** shows the T-Code that will be used for the Auto-Accrual. The document prefix will be GA.

```
S28A UC: 10 STATE OF OREGON 08/18/25 04:36 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 436 TITLE: ESTIMATED UNBILLED REC/INV W/AUTO REVERS
GENERAL LEDGER DR-1: _____ CR-1: 3105 DR-2: _____ CR-2: _____
POSTING DR-3: _____ CR-3: _____ DR-4: _____ CR-4: _____
TRANS DOCB _ DUDT _ SVDT _ CDOC I RDOC _ MOD N AGCY R IDX _ PCA _ COBJ R
EDIT AOBJ _ RVRS _ PDT N CI N 1099 N WARR N INVC N VNUM N VNAM N VADD N
INDS: DMETH N APNH _ FUND R GLA I AGL _ GRNT _ SUBG _ PROJ _ MULT _ G38# N
POST SEQ: 2 REC NO: 5 MW IND: 0 D/I: _ WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: GA ACCR TC: 981 TR TC: _____ INTERFACE IND: _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: _____ A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
```

Agency Resources

- We will continue to use the tools previously covered in this presentation in our upcoming examples.
- You can also find additional resources on year-end accruals on the SFMS and SARS websites.

Year-End Accrual Resources	Description
<u>SFMS Fiscal Year End Closing Guidelines</u>	Guidelines updated by SFMS each fiscal year. Includes info on the most common accrual T-Codes used by agencies.
<u>SARS Agency Guide to Year-End Close</u>	Contains multiple chapters. See Chapter D Month 13 – Year-End Closing contains a table of Month 13 T-Codes including accrual T-Codes. Refer to section D.10.b

Accruals and Budget

Accrual TCs are used to ensure activity is captured in the correct fiscal year period for financial reporting purposes. These TCs do not have any budgetary impact. Accrual TCs will not impact budget available to spend on the R*STARS 62 Appropriation inquiry screen.

```
S28A UC: 10 STATE OF OREGON 09/05/25 02:43 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 222 TITLE: VOUCHER PAYABLE-NOT ENCUMBERED
GENERAL LEDGER DR-1: 3501 CR-1: 1211 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT I SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT R CI N 1099 R WARR INVC VNUM I VNAM R VADD R
INDS: DMETH R APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 2 WW IND: 1 D/I: D WAR CANCL TC: 385 PYTC: FUTMY: Y
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: 380 PAY RED TC: 390 CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A

DE:
FILE AP: + 17 -
POSTING HB: + 17 -
INDS: CC: - - -
GP: + 17 -
PJ: + 17 -
AGY GL:
EFF START DATE: 06011990 EFF END DATE:
Z06 RECORD SUCCESSFULLY RECALLED
```

Using TC 222 to record expenditure during the year. Impacts AP table (R*STARS 62 screen). Will reduce agency budget.

```
S28A UC: 10 STATE OF OREGON 09/05/25 02:44 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

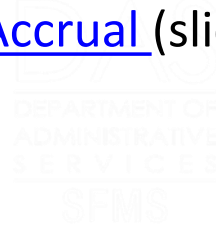
TRAN CODE: 437 TITLE: ESTABLISH EST EXP ACCR W/AUTO REVERSE
GENERAL LEDGER DR-1: 3505 CR-1: DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC N VNUM N VNAM N VADD N
INDS: DMETH N APN# FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: GA ACCR TC: 983 TR TC: INTERFACE IND:
PAY LIQ TC: PAY RED TC: CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A

DE:
FILE AP: - - -
POSTING HB: - - -
INDS: CC: - - -
GP: - - -
PJ: - - -
AGY GL:
EFF START DATE: 04261994 EFF END DATE:
Z06 RECORD SUCCESSFULLY RECALLED
```

Using TC 437 to accrue expenditure at year-end. Does not impact AP table (R*STARS 62 screen). No impact to agency budget.

Accrual & Auto-Reversal Examples

- Example #1 – [Accrue Expenditures](#) (slides 116-125).
- Example #2 – [Establish Due To/Due From Accrual](#) (slides 126-130)



Example 1: Accrue Expenditures

Your agency received professional services that were completed prior to June 30 but your agency had not yet received an invoice from the vendor. You expect to receive and pay the invoice soon, but not before month 13 close. You want to recognize the associated \$25,000 expenditures for these non-IT services that were received in the current fiscal year, but you do not want to generate a warrant to pay the vendor until after the invoice is received.

Step 1: Identify the type of transaction you want to record.

- What General Ledger (GL) accounts do we want to use for this transaction?

[OAM 60.10.00](#)

- What Comptroller Object (COBJ) do we want to use for this transaction?

[OAM 60.30.00](#)

Example 1: GL Accounts to Debit

- We want to record an accrued expenditure as we have not yet paid the vendor. Looking at the OAM definitions, GL 3501 and GL 3505 both reference accrued expenditures. GL 3505 specifically mentions financial statement accruals that will be automatically reversed.

3501 Expenditure Control – Accrued

General ledger control account for accrued expenditures.

3505 Expenditure Control – Financial
Statement Accrual

General ledger control account for financial statement
accruals of expenditures (generally automatically reversed).

- If you are unsure of the normal balance for a specific GL account, you can find this information by looking up the GL account on the D31 profile. Refer to the Normal Balance field to see if the GL normally has a Debit or Credit balance.

Example 1: GL Accounts to Credit

- This is a payable for services received. Looking at OAM definitions, GL 1211, GL 1215 and GL 1720 references liabilities for goods and services. GL 1211 mentions vouchers which are used to generate a warrant. Per our example, we don't want to pay the vendor until we receive the actual invoice. GL 1720 is for noncurrent liabilities. Per our example we expect to receive and pay the vendor invoice soon after month 13 close so short-term liabilities would be more appropriate.

1211 Vouchers Payable

Liabilities for goods and services evidenced by approved vouchers.

1215 Accounts Payable

Short-term liabilities for goods and services received.

1720 Accounts Payable – Noncurrent

Liabilities for services and supplies that will not be paid with current assets.

Example 1: COBJ to Use

- The example noted that the payment is for services received. The OAM definitions have various categories for services. Pick the Comptroller Object that best describes the activity. For this example, we will use 4500 – Professional Services Non-IT <\$75K.

4500 Professional Services Non-IT < \$75K

Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs \$75,000 or less.

4505 Professional Services Non-IT > \$75K

Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs more than \$75,000.

- The object used on the year-end accrual should be the same object that will be used when we eventually pay this vendor invoice.

Example 1: Finding a T-Code










- We have determined that we want to record a transaction that debits GL 3505 and credits GL 1215. We also want to use COBJ 4500 to record this expenditure accrual.

Step 2: Use research tools to narrow down possible Transaction Code options.

- What Transaction Codes could we use for this transaction?
- Let's use the filter columns in the [Transaction Code spreadsheet](#) to narrow down our options on the next slide.
- Alternatively, you could look at the most recent [SFMS Year-End Guidelines](#) to find what common T-Codes are used for expenditure accruals and arrive at the same answer.

Example 1: T-Codes to Review

There are only 3 different T-Codes that allow both GL 1215 and COBJ 4500 for further review.

Search for GL	Search for CObj	Enter a GL or CObj in the yellow box and use filters below to limit results to 'TRUE' to look for TCs that allow that GL or CObj				28A GENERAL LEDGER			
1215	4500	TC	T-CODE TITLE	STATUS CODE	GL DR-1	GL CR-1	GL DR-2	GL CR-2	
GL Allowed?	Cobj Allowed?								
									
TRUE	TRUE	437	ESTABLISH EST EXP ACCR W/AUTO REVERSE	A	3505				
TRUE	TRUE	771	RECORD ACCTS PAYABLE IN SUSPENSE ACCOUNT	A	3502	1215			
TRUE	TRUE	983	AUTO REVERSE EXPENDITURE ACCRUAL	A		3505			

Step 3: Pick the Transaction Code that is the best fit for your transaction.

Looking at our list, we wanted to debit GL 3505 and TC 437 would do this. GL 3502 would only be appropriate option if we were going to record this expenditure accrual to a D23 Fund that uses a suspense account.

Example 1: Review 28A & 28B Screen

- We can look up T-Code 437 on the 28A screen to verify this is the T-Code we want to use & see what fields are required for the entry.
- Transaction Edit Indicators:
 - I = Input Required
 - R= Required (Input or Lookup)
 - N = Not Allowed
 - Blank = Optional
- Auto-reverses with T-Code 983.
- Input GL 1215 with this T-Code as it allows multiple GLs on the credit side.

```
TRAN CODE: 437 TITLE: ESTABLISH EST EXP ACCR W/AUTO REVERSE
GENERAL LEDGER DR-1: 3505 CR-1: DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: CR-4:
TRANS DOCD DUDT SVDT CDOC I RDOC MOD N AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS PDT N CI N 1099 N WARR N INVC N VNUM N VNAM N VADD N
INDS: DMETH N APN# FUND R GLA I AGL GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: PYTC: FUTMY: N
GEN- TC: DT: GA ACCR TC: 983 TR TC: INTERFACE IND:
```

```
TRANS CODE: 437 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: ESTABLISH ESTIMATE EXPENSE FOR MONTH, QTR, OR YEAR
FOR FINANCIAL STMT PURPOSE (IE COP/INT/PAY). THIS
WILL BE RVRSD IN FOLLOWING MONTH W/TC983. TO
DECREASE FINANCIAL STMT ESTIMATED EXPEND USE TC
437R. XREF TC473 3505-EXPEND CTL-FIN STMT ACCRUAL
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
I 0060 1215 1230 1512 1533
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
I 3111 - 5999 6201 - 7415
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: FS 2: FI 3: 4: 5: 6: 7: 8: 9: 10:
```

Example 1: Making the Entry

Step 4: Make sure you have all required coding and the correct User Class to make the entry.

- Use the 28A and 28B screens to identify what information is required for your entry.
 - The COBJ and D23 Fund are required when using T-Code 437 per the 28A screen. The D23 Fund may be looked up by the PCA when you make your entry.
 - GL 1215 must also be input with the entry.
 - You must use a document prefix of FS or FI.
 - The 28B screen will also indicate what batch types are allowed for each T-Code.
 - This accrual T-Code does not allow a Vendor number to be entered but you may enter additional information in the description field as needed.
- Once we have all the necessary coding to make the entry, we need to make sure we have the correct User Class.

Example 1: User Class for Entry

- Let's go back to the Transaction Code spreadsheet and use the filter column in the User Classes tab to find out which User Classes allow T-Code 437.
- Compare our results against the User Classes you have to determine if you have the correct access to be able to make the entry.

Search for UC by TC		Enter a TC in the yellow box and use filters below to limit results to 'TRUE' to look for UCs that allow that TC.	
437		USER CLASS (D66 Screen)	USER CLASS TITLE (D66 Screen)
TC Allowed?			
TRUE	27		PROGRAM MANAGERS - EXTENDED AUTHORITY
TRUE	29		TRANSACTION INPUT-NO VOUCH/TRANSFER/APPROP ENTRY
TRUE	31		FINANCIAL STATEMENT PROCESSOR
TRUE	50		SYSTEM GENERATED TRANSACTIONS
TRUE	51		INTERFACE TRANSACTIONS
TRUE	79		AGY 999 GF PROCESSES INCLUDING BU/WH
TRUE	84		EXPANDED WRITE ONLY
TRUE	98		PROGRAM MANAGER - RECEIPT/PAYMENT RELEASE

Example 1: End Results of Entry

See table below for the final General Ledger balances from this Expenditure Accrual activity:

	Activity	T-Code	GL 1211 Vouchers Payable DR/(CR)	GL 1215 Accounts Payable DR/(CR)	GL 3501 Expenditure Control – Accrued DR/(CR)	GL 3505 Expenditure Control – FS Accrual DR/(CR)
1)	Current Fiscal Year Accrue Expenditure - COBJ 4500	437		(\$25,000.00)		\$25,000.00
2)	Next Fiscal Year System Auto-Reversal – COBJ 4500	983		\$25,000.00		(\$25,000.00)
3)	Next Fiscal Year Pay Vendor – COBJ 4500	222	(\$25,000.00)		\$25,000.00	
	BALANCE		(\$25,000.00)	\$0.00	\$25,000.00	\$0.00

Due To & Due From Accruals

- Due to/due from other funds/agencies represents short-term amounts owed by one fund to another fund within the same agency or amounts owed by one state agency to another.
 - Due from Other Funds/Agencies are recorded in GL account 0586
 - Due to Other Funds/Agencies are recorded in GL account 1532
- Due to/due from transactions require the use of an eight-digit Agency GL (AGL) number. The first three digits designate the other agency involved in the transaction. The next four digits designate the other agency's D23 fund. The final digit is zero. Similar format to G38 field required by transfer T-Codes.
- The [Statewide Balancing Report](#) on the SARS website uses the AGL number to match Due to/due from accruals between agencies and funds. Agencies can use this report to identify out-of-balance transactions.

Example 2: Due to/Due From Accrual

Your agency set up an Accounts Receivable to another state agency using T-Code 174. The other state agency also uses R*STARS. As of 6/30 the other state agency has not paid the invoice. You need to coordinate with the other state agency to record a due to/due from accrual for this transfer activity for fiscal year-end. The other state agency will pay the invoice in the next fiscal year using T-Codes 708 & 709.

- **Step 1**: Identify the type of transaction you want to record.
- **Step 2**: Use research tools to narrow down possible Transaction Code options.
- **Step 3**: Pick the Transaction Code(s) that best fit for your transaction.
- **Step 4**: Make sure you have all required coding and the correct User Class to make the entry.

Example 2: Things to Consider

- Your agency already has an AR recorded on the books in GL 0501 with the T-Code 174 entry.
- For fiscal year-end, we need to record this as a due from GL 0586 for year-end instead.
- We must make sure that our proposed entry will not double-count this AR activity in our agency.
- Ideally, we don't want to cancel the invoice that we previously set up with T-Code 174 as the other state agency will be paying that invoice next FY.
- The other state agency must also make a matching due to GL 1532 entry on their side to prevent an out-of-balance exception on the statewide balancing report.
- Because the agency will be paying this invoice in the next FY, amounts recorded in GL 0586 and GL 1532 for this needs to be reversed out at the start of the next FY to prevent double-counting.

Example 2: Map out our Entries

	Activity	T-Code	GL 0501 Accounts Receivable DR/(CR)	GL 0503 Accounts Receivable DR/(CR)	GL 0586 Due From DR/(CR)	GL 3150 Transfers In DR/(CR)
1)	Current Fiscal Year Invoice (already recorded)	174	\$9,000.00			(\$9,000.00)
2)	Current Fiscal Year Offset AR balance for Year-End	927		(\$9,000.00)		\$9,000.00
3)	Current Fiscal Year Establish Due From Accrual	920			\$9,000.00	(\$9,000.00)
4)	Next Fiscal Year System Auto-Reverse of TC 927	991		\$9,000.00		(\$9,000.00)
5)	Next Fiscal Year System Auto-Reverse of TC 920	970			(\$9,000.00)	\$9,000.00
	BALANCE		\$9,000.00	\$0.00	\$0.00	(\$9,000.00)

Example 2: Other Agency Entries

	Activity	T-Code	GL 1532 Due To DR/(CR)	GL 3550 Transfers Out DR/(CR)
3)	Current Fiscal Year Establish Due To Accrual	919	(\$9,000.00)	\$9,000.00
4)	Next Fiscal Year System Auto-Reverse of TC 919	971	\$9,000.00	(\$9,000.00)
	BALANCE		\$0.00	\$0.00

- Both agencies will need to make sure they input the correct G38 and AGL information to ensure there will not be any statewide balancing reports for these transfers and due to/due from accruals.
- This state agency can then pay the invoice as normal with TC 708/709 in the next Fiscal Year.

Thank you for attending
Advanced T-Code Training.

Please take our survey and
let us know how to improve.

