

# Balanced Transfer T-codes Matrix (between Received Accounts)

(Note: This is a sample only. See the 28A screen for all available t-codes and requirements.)

## Balanced Transfer between coding elements within the Agency (400 series T-codes)

### Coding element correction (Fund, PCA, Grant, Project, Comp Obj, etc.)

Transaction originally posted as:	Original GL	Desired GL	BT T-codes
<b>Cash Expenditures</b> -only correcting coding element, GLs are correct	3500	3500	TC 415/416
- originally credited as Reduction of Expense change to Revenue	3500	3100	TC 409/410
- originally debited as Expenditure change to Reduction of Revenue	3500	3100	TC 409R/410R
- originally credited as Reduction of Expense change to Transfer In	3500 encumber	3150	TC 411/412
- originally debited as Expenditure change to Reduction of Transfer In	3500 encumber	3150	TC 411R/412R
<b>Cash Revenues</b> -only correcting coding element, GLs are correct	3100	3100	TC 407/408
- originally credited as Revenue change to Reduction of Expense	3100	3500	TC 409R/410R
- originally debited as Reduction of Revenue change to Expense	3100	3500	TC 409/410
- originally credited as Revenue change to Deposit Liability-Doc supp	3100	1550	TC 398R/399R
- originally debited as Reduction of Revenue change to Reduction of Deposit Liability-Doc supp	3100	1550	TC 398/399
- originally credited as Revenue change to Deposit Liability- no Doc supp	3100	1551	TC 421R/422R
- originally debited as Reduction of Revenue change to Reduction of Deposit Liability-no Doc supp	3100	1551	TC 421/422
<b>Deposit Liability-Doc Support</b> -only correcting coding element, GLs are correct	1550	1550	TC 430/431
- originally credited as Deposit Liability-Doc support change to Revenue	1550	3100	TC 398/399
- originally debited as Deposit Liability-Doc support change to Reduction of Revenue	1550	3100	TC 398R/399R
<b>Deposit Liability-No Doc Support</b> -only correcting coding element, GLs are correct	1551	1551	TC 432/433
- originally credited as Deposit Liability-no doc support change to Revenue	1551	3100	TC 421/422
- originally debited as Deposit Liability-no doc support change to Reduction of Revenue	1551	3100	TC 421R/422R
<b>Deferred Revenue- Doc Support</b> -only correcting coding element, GLs are correct	1604	1604	TC 443/444
<b>Transfers-In</b> -only correcting coding element, GLs are correct	3150	3150	TC 423/424
- originally credited as Transfer In change to Reduction of Expense	3150	3500 encumbered	TC 411R/412R
- originally debited as Reduction of Transfer In change to Expense	3150	3500 encumbered	TC 411/412
- originally debited as Reduction of Transfer In change to Transfer Out	3150	3550	TC 400/401
- originally credited as Transfer In change to Reduction of Transfer Out	3150	3550	TC 400R/401R
<b>Transfers-Out</b> -only correcting coding element, GLs are correct	3550	3550	TC 425/426
- originally credited as Reduction of Transfer Out change to Transfer In	3550	3150	TC 400/401
- originally debited as Transfer Out change to Reduction of Transfer In	3550	3150	TC 400R/401R
<b>Unreimbursed Advances</b> -only correcting coding element, GLs are correct	0573	0573	TC 434/435
<b>Undistributed/Unidentified Receipt</b> -only correcting coding element, GLs are correct	0060	0060	TC 496/497
<b>Accounts Receivable</b> -only correcting coding element, GLs are correct	0543	0543	TC 450/451
-only correcting coding element, GLs are correct	0501	0501	TC 464/465

### How to use the Table:

#### Example 1

Agency has revenue GL 3100 credited in Fund A. Later, agency decides to transfer the revenue to Fund B as a reduction of expense GL 3500. Using the table, find GL 3100 and GL 3500. Therefore, Balanced Transfer TC 409R/410R is recommended to use.

	Original GL	Desired GL	BT T-codes
	account	GL account	
<b>Cash Revenues</b> -only correcting coding element, GLs are correct	3100	3100	TC 407/408
- originally credited as Revenue change to Reduction of Expense	<del>3100</del>	<del>3500</del>	<b>TC 409R/410R</b>
- originally debited as Reduction of Revenue change to Expense	3100	3500	TC 409/410
- originally credited as Revenue change to Deposit Liability-Doc supp	3100	1550	TC 398R/399R

#### Example 2

Agency has expenditure GL 3500 debited in Grant A. Later, agency decides that the GL 3500 should have been debited in Grant B and not Grant A. Using the table, find GL 3500 and GL 3500. Therefore, Balanced Transfer TC 415/416 is recommended to use.

	Original GL	Desired GL	BT T-codes
	account	GL account	
<b>Cash Expenditures</b> -only correcting coding element, GLs are correct	<del>3500</del>	<del>3500</del>	<b>TC 415/416</b>
- originally credited as Reduction of Expense change to Revenue	3500	3100	TC 409/410
- originally debited as Expenditure change to Reduction of Revenue	3500	3100	TC 409R/410R

## Balanced Transfer T-code between agencies (700 series T-codes)

(Note: This is a sample only. See the 28A screen for all available t-codes.)

	<b>Sending Agency</b>	<b>Receiving Agency</b>	
	<b>Debit GL account</b>	<b>Credit GL account</b>	<b>BT T-codes</b>
Post to <b>Cash Expenditures</b> in Sending Agency	3500	3500	TC 740/741
	3500	3100	TC 722/723
	3500 encumbered	3100	TC 724/725
	3500	3150	TC 726/727
	3500 encumbered	3150	TC 728/729
	3500	1550	TC 738/739
	3500	1551	TC 736/737
Post to <b>Cash Revenues</b> in Sending Agency	3500	0060	TC 700/701
	3100	3500	TC 722R/723R
	3100	3500 encumbered	TC 724R/725R
	3100	3100	TC 734/735
	3100	1551	TC 712/713
Post to <b>Transfers-In</b> in Sending Agency	3100	0060	TC 712/713
	3150	3500	TC 726R/727R
	3150	3500 encumbered	TC 728R/729R
Post to <b>Transfers-Out</b> in Sending Agency	3150	3550	TC 720R/721R
	3550	3150	TC 720/721
Post to <b>Deposit Liability-No Doc Support</b> in Sending Agency	1551	3500	TC 736R/737R
	1551	3100	TC 712R/713R
Post to <b>Undistributed / Unidentified Receipt</b> in Sending Agency	0060	0060	TC 732/733
	0060	3500	TC 700R/701R
	0060	3100	TC 712R/713R
Post to <b>Accounts Receivable</b> in the Receiving Agency	3500	0501 - 3500	TC 704/705
	3500 encumbered	0501 - 3100	TC 718/719
	3500	0501 - 3100	TC 730/731
	3500 encumbered	0501 - 3150	TC 706/707
	3500	0501 - 3150	TC 708/709
	3500	0501 - 1551	TC 760/761
	3100	0501 - 3100	TC 716/717
	3550	0501 - 3150	TC 710/711

**Receiving Agency** (the agency who gets paid) should provide as much information as possible, including the suggested BT T-codes, on the invoice or documentation that is sent to the Sending (paying) Agency so that the Sending Agency has an idea of how the Receiving Agency needs their transaction recorded (i.e. revenue, reduction of expense, liquidated receivable, to suspense account, etc.). The BT T-code on the invoice should be considered a suggestion because the Sending Agency also has to make some decisions regarding which pair to use (was it encumbered or not, for example).

**Sending Agency / Paying Agency** (the agency making the payment) can make things much easier for the Receiving Agency by providing as much specific descriptive information that would help Receiving Agency identify the transaction. Sending Agency has the primary responsibility for coordinating with other agency to ensure consistent reporting and proper treatment of the balanced transaction.

[http://www.oregon.gov/DAS/EGS/FBS/SFMS/docs/publications/desk\\_manual/Cent4.doc](http://www.oregon.gov/DAS/EGS/FBS/SFMS/docs/publications/desk_manual/Cent4.doc)

### How to use the Table:

#### Example 3

Agency A completed a print job for Agency B.  
 Agency A established Accounts Receivable-Revenue and sent invoice to Agency B.  
 Agency B is looking for a BT T-code that will debit expense GL 3500 in Agency B and also liquidates Agency A's receivable.  
 Using the table, find a Debit GL 3500 (Agency B) and a Credit GL 0501-3100 (Agency A).  
 Therefore, Balanced Transfer TC 730/731 is recommended to use.

	<b>Sending Agency</b>	<b>Receiving Agency</b>	
	<b>Debit GL account</b>	<b>Credit GL account</b>	<b>BT T-codes</b>
Post to <b>Accounts Receivable</b> in the Receiving Agency	3500	0501 - 3500	TC 704/705
	3500 encumbered	0501 - 3100	TC 718/719
	3500	0501 - 3100	TC 730/731
	3500 encumbered	0501 - 3150	TC 706/707
	3500	0501 - 3150	TC 708/709
	3500	0501 - 1551	TC 760/761

## Balanced Transfer T-codes Matrix (Receipted to Suspense Accounts)

(Note: This is a sample only. See the 28A screen for all available t-codes and requirements.)

### Balanced Transfer between funds within the Agency (400 series T-codes)

Description	Sending Fund (Receipted)			Receiving Fund (Suspense)			
	T-code	Dr GL	Cr GL	T-code	Dr GL	Cr GL	
Post to <b>Cash Expenditures, not encumbered</b> , in Sending Fund	404	3500	0070	405	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Cash Expenditures, encumbered</b> , in Sending Fund	438	3500 3011	0070 2735	439	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Cash Revenues</b> in Sending Fund	417	3100	0070	418	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Transfers-Out</b> in Sending Fund	419	3550	0070	420	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Deposit Liability-Doc Support</b> in Sending Fund	413	1550	0070	414	2954	2904	Balanced Transfer to Suspense Acct

### Balanced Transfer between agencies (600 and 700 series T-codes)

Description	Sending Agency (Receipted)			Receiving Agency (Suspense)			
	T-code	Dr GL	Cr GL	T-code	Dr GL	Cr GL	
Post to <b>Cash Expenditures, not encumbered</b> , in Sending Agency	714	3500	0070	715	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Cash Expenditures, encumbered</b> , in Sending Agency	692	3500 3011	0070 2735	693	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Cash Expenditures, not encumbered, G-38</b> in Sending Agency	696	3500	0070	697	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Cash Revenues</b> in Sending Agency	694	3100	0070	695	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Transfers-In</b> in Sending Agency	754	3150	0070	755	2954	2904	Balanced Transfer to Suspense Acct
Post to <b>Deposit Liability-No Doc Support</b> in Sending Agency	762	1551	0070	763	2954	2904	Balanced Transfer to Suspense Acct

**Receiving Agency** (the agency who gets paid) should provide as much information as possible, including the suggested BT T-codes, on the invoice or documentation that is sent to the Sending (paying) Agency so that the Sending Agency has an idea of how the Receiving Agency needs their transaction recorded (i.e. revenue, reduction of expense, liquidated receivable, to suspense account, etc.). The BT T-code on the invoice should be considered a suggestion because the Sending Agency also has to make some decisions regarding which pair to use (was it encumbered or not, for example).

**Sending Agency** (the agency making the payment) can make things much easier for the Receiving Agency by providing as much specific descriptive information that would help Receiving Agency identify the transaction. Sending Agency has the primary responsibility for coordinating with Receiving Agency to ensure consistent reporting, and proper treatment of the balanced transaction.

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