

Deposit T-codes

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

Deposit transactions debit GL0065 Unreconciled Deposit and credit appropriate GL accounts

Deposits / Description	Credit to GL accounts	T-code
Credit to Revenue:		
Cash Receipt / deposit of revenue	3100	190
Interest Distribution from Treasury	3100	182
Bonds/ COP call	3100	189
Cash Receipt from sale of capital outlay	3100	149
Credit to various GL accounts:		
Transfer In	3150	187
Transfer Out	3550	185
Unidentified Receipt	0060	151
Unreimbursed Advances	0573	150
Receipt of Accrued Interest purchased	0580	183
Deposit Liability -no doc support	1551	162
Deposit Liability -with doc support	1550	165
Unearned Revenue- with doc support	1604	170
Unearned Revenue- no doc support	1603	164
Reduction of Expense:		
Refund of Expenditure - G38	3500	159
Refund of Expenditure - non G38	3500	172
Collection of Receivables:		
A/R- other Billed	0501-3100	176
A/R- expenditure refund	0501-3500	137
A/R- billed, transfer in	0501-3150	173
A/R- unbilled, transfer in	0503-3150	166
A/R- other Unbilled	0503-3100	177
A/R- Federal, Unbilled	0542-3100	175
A/R- Federal, Billed	0543-3100	178
A/R- Local, Billed	0547-3100	179
Interest Receivable-other Unbilled	0575-3100	146
Interest Receivable-other Billed	0574-3100	147
Interest Receivable-designated	0576-3100	148
A/R- deposit liability	0501	160
Non-current Receivables- Govt'l	0420, 0930,0932,0933,0935	141
Non-current Receivables- Proprietary	0420, 0927,0930-0933,0935	142
Non-current Loan Receivables- Govt'l	0931-3100	144

Deposit T-codes

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

Deposit transactions debit GL0065 Unreconciled Deposit and credit appropriate GL accounts

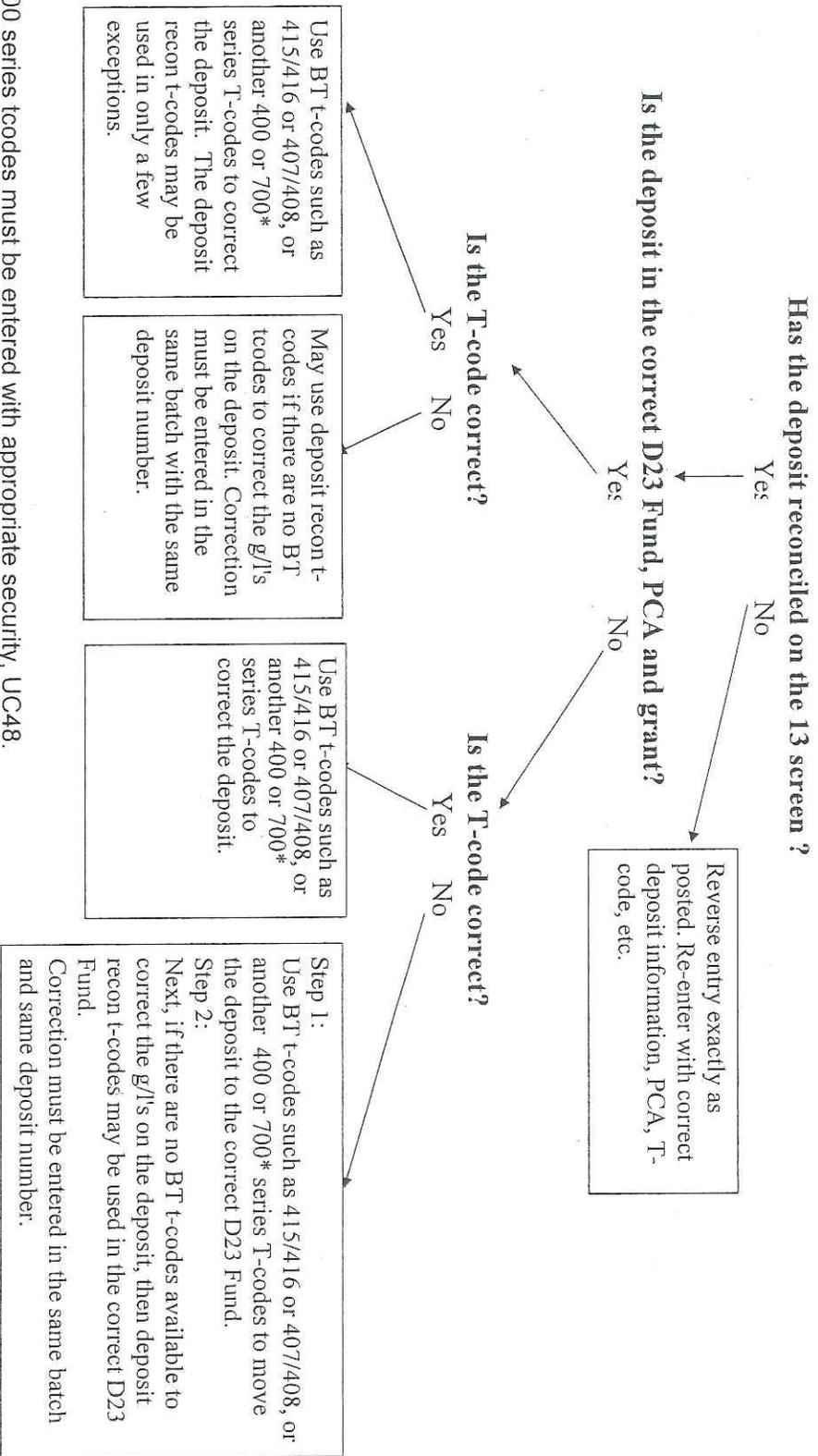
Deposits / Description	Credit to GL accounts	T-code
Miscellaneous Liability:		
Accrued Interest on bonds sold	1225	191
Accrued Interest on COP sold	1235	191
Backup withholding taxes excrowed	1318	191
Trust Funds Payable- Current	1575	191
Controlled Deposit Liability	1576	191
Trust Funds Payable- noncurrent	1577	191
Reserve for Securities in Trust	1578	191
Underwriter's discount-COPs	1701	191
Discount on COPs sold	1702	191
Premium on COPs sold	1703	191
Underwriter's discount-Bonds	1711	191
Discount on bonds sold	1712	191
Premium on bonds sold	1713	191
Receipt of Investments:		
Investments-designated	0240	140
Investments Valuation Account-designated	0245	140
Investments-other	0250	140
Investments Valuation Account-other	0255	140
Premium on investments	0261	140
Discount on investments	0281	140
Securities held in Trust	0330	140
Savings and TCD held in Trust	0335	140

Charges or Fees debit Expenditure GL and credit GL0065 Unreconciled Deposit.

Charges or Fees / Description	Debit to GL accounts	T-code
Expenditure:		
Outgoing wire transfer, ACH, or banking fees- non G38	3500	167R
Outgoing wire transfer, ACH, or banking fees- G38	3500	159R

Deposit Correction T-code Decision Process:

(NOTE: This is a sample only. See the 28A screen for available t-codes and requirements.)
 Before correcting a deposit, here are some questions that will guide you for proper t-codes to use.



* 700 series t-codes must be entered with appropriate security, UC48.
 ** Agencies will need to analyze how they use additional coding elements.
 NOTE: This is a sample only. See the 28A screen for all available t-codes.

Deposit Reconciliation T-Code Matrix Table Commonly Used Deposit Recon T-code Correction

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

Same D23 Fund, PCA & Grant	The T-code that should have been used is:										
	Or the change I need to make does not include changing the D23 Fund:										
The Deposit has Reconciled on the 13 Screen. The Tcode used on the original deposit was:	TC 150 (GL 0573)	TC 151 (GL 0060)	TC 162 (GL 1551)	TC 164 (GL 1603)	TC 165 (GL 1550)	TC 170 (GL 1604)	TC 172 or 167R (GL 3500)	TC 190 (GL 3100)			
TC 150 (GL 0573)	RECEIPT FOR RETURN OF UNREIMBURSED ADVANCE	434/435	150R/151 *	150R/162 *	150R/164 *	150R/165 *	150R/170 *	150R/172 *	150R/190 *		
TC 151 (GL 0060)	RECORD UNIDENTIFIED RECEIPT	151R/150 *	496/497	151R/162 *	151R/164 *	151R/165 *	151R/170 *	151R/172 *	151R/190 *		
TC 162 (GL 1551)	RECORD RECEIPT OF DEPOSIT LIABILITY - no doc support	162R/150 *	162R/151 *	432/433	162R/164 *	162R/165 *	162R/170 *	162R/172 *	421/422		
TC 164 (GL 1603)	RECEIPT OF UNEARNED REVENUE - no doc support	164R/150 *	164R/151 *	164R/162 *	164R/164 *	164R/165 *	164R/170 *	164R/172 *	164R/190 *		
TC 165 (GL 1550)	RECORD RECEIPT OF DEPOSIT LIABILITY - doc support	168R/150 *	168R/151 *	168R/162 *	168R/164 *	430/431	168R/170 *	168R/172 *	398/399		
TC 170 (GL 1604)	RECEIPT OF UNEARNED REVENUE - doc support	493 then 190R/150 *	493 then 190R/151 *	493 then 421R/422R	493 then 190R/164 *	493 then 190R/165 *	443/444	493 then 409R/410R	493, no other entry		
TC 172 or 167R (GL 3500)	REFUND OF EXPENDITURE / Outgoing Treas Fees	172R/150 *	172R/151 *	172R/162 *	172R/164 *	172R/165 *	172R/170 *	415/416	409/410		
TC 190 (GL 3100)	RECEIPT OF REVENUE NOT ACCRUED	190R/150 *	190R/151 *	421R/422R	190R/164 *	190R/165 *	190R/170 *	409R/410R	407/408		

* If need to correct T-code within same D23 Fund, deposit recon t-codes may be used when no other BT tcode is available.
The deposit recon t-codes should be entered in the same batch with same deposit number in the same D23 Fund.

Changing the D23 Fund, PCA or Grant

The Deposit has Reconciled on the 13 Screen. The Tcode used on the original deposit was:

The T-code that should have been used is:
Or the change I need to make includes changing the D23 Fund:

TC 150 (GL 0573)	RECEIPT FOR RETURN OF UNREIMBURSED ADVANCE	434/435	150R/151, then 496/497	150R/162, then 432/433	150R/164 492 then 407/408,	150R/165, then 430/431	150R/170, then 443/444	150R/172, then 415/416	150R/190, then 407/408		
TC 151 (GL 0060)	RECORD UNIDENTIFIED RECEIPT	496/497 then 151R/150 **	496/497	496/497 then 151R/162 **	496/497 then 151R/164 **	496/497 then 151R/165 **	496/497 then 151R/170 **	496/497 then 151R/172 **	496/497 then 151R/190 **		
TC 162 (GL 1551)	RECORD RECEIPT OF DEPOSIT LIABILITY - no doc support	432/433 then 162R/150 **	432/433 then 162R/151 **	432/433	432/433 then 162R/164 **	432/433 then 162R/165 **	432/433 then 162R/170 **	432/433 then 162R/172 **	421/422		
TC 164 (GL 1603)	RECEIPT OF UNEARNED REVENUE - no doc support	492 then 407/408, then 190R/150	164R/151, then 496/497	164R/162, then 432/433	492 then 407/408, then 190R/164	164R/165, then 430/431	164R/170, then 443/444	164R/172, then 415/416	164R/190, then 407/408		
TC 165 (GL 1550)	RECORD RECEIPT OF DEPOSIT LIABILITY - doc support	430/431 then 168R/150 **	430/431 then 168R/151 **	430/431 then 168R/162 **	430/431 then 168R/164 **	430/431	430/431 then 168R/170 **	430/431 then 168R/172 **	398/399		
TC 170 (GL 1604)	RECEIPT OF UNEARNED REVENUE - doc support	443/444, 493, then 190R/150	443/444, 493, then 190R/151	493, then 421R/422R	443/444, 493, then 190R/164	443/444, 493, then 190R/165	443/444	493, then 409R/410R	493, then 407/408		
TC 172 or 167R (GL 3500)	REFUND OF EXPENDITURE / Outgoing Treas Fees	415/416 then 172R/150 **	415/416 then 172R/151 **	415/416 then 172R/162 **	415/416 then 172R/164 **	415/416 then 172R/165 **	415/416 then 172R/170 **	415/416	409/410		
TC 190 (GL 3100)	RECEIPT OF REVENUE NOT ACCRUED	407/408 then 190R/150 **	407/408 then 190R/151 **	421R/422R	407/408 then 190R/164 **	407/408 then 190R/165 **	407/408 then 190R/170 **	409R/410R	407/408		

** If need to correct T-code between different D23 Fund, first use BT t-codes then the deposit recon t-codes. Occasionally, correction may have to do deposit recon t-codes first then the BT t-codes. For example, deposits originally entered with TC 164 or TC 150.

How to use the Matrix Table:

- Example 1:
- Agency entered the deposit with TC 190 (credits revenue), and deposit reconciled on the 13 screen.
 - The next few days, agency realized that the deposit should have been entered with TC 165 (Deposit Liability- doc support), D23 Fund, PCA and Grant are correct.
 - Use the Matrix Table "Same D23 Fund, PCA & Grant". To use the table, locate the row for TC 190 and the column for TC 165. The TC 190 row meets TC 165 column at box with TC 190R/165. Therefore, TC 190R/165 is recommended to correct the deposit.

The Deposit has Reconciled on the 13 Screen. The TCode	Item 1: The TCode that should have been used is:					
	TC 151	TC 162	TC 165	TC 172 or 167R	TC 190	TC 164
TC 151 RECORD UNIDENTIFIED RECEIPT	496/497	151R/162 *	151R/165 *	151R/172 *	151R/190 *	151R/164 *
TC 162 RECORD RECEIPT OF DEPOSIT LIABILITY - no doc support	162R/151 *	432/433	162R/165 *	162R/172 *	421/422	162R/164 *
TC 165 RECORD RECEIPT OF DEPOSIT LIABILITY - doc support	168R/151 *	168R/162 *	430/431	168R/172 *	398/399	168R/164 *
TC 172 or 167R REFUND OF EXPENDITURE / Outgoing Treas Fees	172R/151 *	172R/162 *	172R/165 *	415/416	409/410	172R/164 *
TC 190 RECEIPT OF REVENUE NOT ACCRUED - no doc support	190R/151 *	421R/422R	190R/165 *	409R/410R	407/408	190R/164 *
TC 164 RECEIPT OF UNEARNED REVENUE - no doc support	164R/151 *	164R/162 *	164R/165 *	164R/172 *	164R/190 *	164R/164 *
TC 170 RECEIPT OF UNEARNED REVENUE - doc support	493 then 190R/151 *	493 then 421R/422R	493 then 190R/165 *	493 then 409R/410R	493, no other entry	493 then 190R/164 *

Example 2:

- Agency entered the deposit with TC 172 (Refund of Expenditure), and deposit reconciled on the 13 screen.
- The next few days, agency realized that the deposit had an incorrect PCA, Grant or D23 Fund. The t-code is correct.
- Use the Matrix Table "Changing the D23 Fund, PCA or Grant". To use the table, locate the row for TC 172 and the column for TC 172. The TC 172 row meets TC 172 column at box with TC 415/416. Therefore, TC 415/416 is recommended to correct the deposit.

The Deposit has Reconciled on the 13 Screen. The TCode	Item 1: The TCode that should have been used is:					
	TC 151	TC 162	TC 165	TC 172 or 167R	TC 190	TC 164
TC 151 RECORD UNIDENTIFIED RECEIPT	496/497	496/497 then 151R/162 **	496/497 then 151R/165 **	496/497 then 151R/172 **	496/497 then 151R/190 **	496/497 then 151R/164 **
TC 162 RECORD RECEIPT OF DEPOSIT LIABILITY - no doc support	432/433 then 162R/151 **	432/433	432/433 then 162R/165 **	432/433 then 162R/172 **	421/422	432/433 then 162R/164 **
TC 165 RECORD RECEIPT OF DEPOSIT LIABILITY - doc support	430/431 then 168R/151 **	430/431 then 168R/162 **	430/431	430/431 then 168R/172 **	398/399	430/431 then 168R/164 **
TC 172 or 167R REFUND OF EXPENDITURE - Outgoing Treas Fees	415/416 then 172R/151 **	415/416 then 172R/162 **	415/416 then 172R/165 **	415/416	409/410	415/416 then 172R/164 **
TC 190 RECEIPT OF REVENUE NOT ACCRUED	407/408 then 190R/151 **	421R/422R	407/408 then 190R/165 **	409R/410R	407/408	407/408 then 190R/164 **
TC 164 RECEIPT OF UNEARNED REVENUE - no doc support	164R/151, then 496/497	164R/162, then 432/433	164R/165, then 430/431	164R/172, then 415/416	164R/190, then 407/408	492 then 190R/164

- Status - indicates if item has been matched/recognized as cash (GL 0070).
 - Y - Yes; dollars have been reclassified to GL 0070.
 - M - Manual release; SFMS dollars have been reclassified to GL 0070.
 - N - Unmatched; SFMS dollars still reside in GL 0065 (Unreconciled Deposit)*
 - A. Adjustment (not used in Oregon)

*(Note: Only SFMS dollars are in 0065, OST dollars are in "limbo".

Correction process of 'No Agency Code 3' (OST Account Number blank)

- Reverse the original entry(s) as previously entered - citing the same classification structure (no Agency Code 3).
- Reprocess the entry(s) correctly with an Agency Code 3.

Researching Bank Amount:

- Agency should have received documentation from OST. The documentation should have enough information for the user to determine the appropriate R*STARS entry(s) to be recorded.

Researching R*STARS Amount:

- If the R*STARS current document number is known (possibly referenced at time of entry on the deposit slip information), the 86 Document Transaction Inquiry screen will detail each line item for which the R*STARS amount is derived.
- If the R*STARS Batch Identification number was noted on the supporting documentation, it may be inquired upon by using the 84 Accounting Event Record Inquiry screen. Within the batch, review all sequence numbers that are associated with the specific Agency Number, Deposit Number, and Agency Code 3.
- If R*STARS Fund/Cash Fund is known, the 63 Cash Control Financial Inquiry screen may be used. Drill down on balance type 34 by positioning the cursor and pressing the F2 key. This brings up the 11 screen (Document Summary Inquiry). Page through by pressing F8 until the specific 12 screen SFMS Date is reached.
 - If there are only a few documents for the date researched, continue to use the drill down process until the lowest detail level (84 Accounting Event Record Inquiry) is reviewed.
 - If there are a lot of documents and each contains many line items (suffixes), an alternative is to print the list and look up each document number via the 37 screen (Document Tracking Inquiry). This screen reflects the amount by document. If a specific amount needs to be researched, then the 86 screen (Document Transaction Inquiry) may be used to get the detail transaction(s).

TRANSACTIONS WHICH END UP IN THE "BIT BUCKET"

A "bit bucket" occurs if a deposit is on the 12 screen with a status of 'M' or 'Y' and a transaction is later interfaced from OST or recorded in R*STARS carrying the same Agency Number, Account Number, and Deposit Number. The Deposit Reconciliation system is based on the assumption that each deposit number must be unique. Therefore, "duplicate" entries cannot be processed and are sent to the bit bucket and must be corrected. The agency's SFMS Agency Support Analyst will fax a copy of any bit bucket report(s) to the agency. The agency needs to inform their SFMS Agency Support Analyst when the correcting transactions have been recorded.

Duplicate R*STARS Transaction (SFMS Side Bit Bucket):

An R*STARS duplicate entry will show up on Control Report DAFR3741 as "previously reconciled". A duplicate would occur if an agency records a deposit number that has already been used and reconciled. In this case, any subsequent transactions will post to the proper financial tables (AP, AB, CC, etc.) but will not post to the detail/summary deposit reconciliation tables (will not appear on the 12 screen). Since tcode 332 only generates as a result of reconciled 12 screen entries, this reconciliation and the generated tcode 332 would never occur. Since no tcode 332 is generated, cash will never be reclassified from GL 0065 (Unreconciled Deposit) to GL 0070 (Cash on Deposit with Treasurer). SFMS Operations receives this report daily. Bit bucket items are identified and the respective agencies notified.

If no matching entry is expected to be interfaced from OST, the correction process requires that the agency reverse the entry(s) exactly as posted (forcing the reversal to be sent to the bit bucket). The agency then would re-enter the transaction using the correct deposit number. Once the correct deposit number finds a match with OST's deposit number, the tcode 332 generates. The reversal "forced to the bit bucket will balance out the "duplicate" bit bucket transaction already there.

Duplicate OST Transaction (Treasury Side Bit Bucket):

An OST duplicate entry will show up on Control Report DAFR3311. Sometimes, OST will interface a document number that is not unique. If the original OST deposit is not reconciled, it will be added to the original entry on the 12 screen. If the original OST deposit was previously reconciled (status 'M' or 'Y'), when the Treasury Post Activity File is taken in, the duplicate document does not update the 12 screen via the TB_Receipt_Ex_Sum Table. Consequently, Control Report DAFM3311 will reflect a difference between the Records Read and the sum of the Records Updated and Records Inserted. SFMS Operations receives this report daily. Bit bucket items are identified and the respective agencies notified.

If the R*STARS matching entry has not been entered, the agency should record the transaction using a unique deposit number (often agencies add a letter to the front or the end of the original deposit number). The agency would then request a Deposit Manual Release from OST, providing OST a copy of the supporting documentation. The different deposit numbers (between R*STARS and OST) will cause a mismatch in the cash reconciliation process. OST enters the deposit number in the description of the manually released R*STARS entry(s) and this description shows on the 12 screen. The manual release will generate the tcode 332 during the nightly process.

If the R*STARS matching entry has been entered, the agency will also receive a faxed copy of the DAFR3741 report showing an "SFMS side bit bucket". The agency would reverse their original entry (which did not create an entry on the 12 screen) and re-enter it, changing the deposit number slightly. Now they will have an entry on the 12 screen and would request a Manual Release from OST.

PERIOD 13 – JUNE 31 AND SFMS BALANCES

When OST interfaces an entry into R*STARS that does not have a matching transaction posted on R*STARS, the financial data is reflected on the "Bank" side on the 12 and 13 screens. This OST data does not post on R*STARS. When R*STARS has an entry that does not match with OST's entry, the data is posted on the "SFMS" side on the 12 and 13 screens and the dollar amount does effect R*STARS as GL 0065 (unreconciled deposit).

Recording an entry to clear information on the 13 screen that relates to amounts OST has applied up through 6/30/YY is appropriate. An entry in period 13 using an effective date of June 31st applies the amounts to the 0065 account and to the revenue or expense account as of 6/31. When this entry reconciles, tcode 332 (which affects the 0070 account) generates with a current effective date. For example, an agency had a \$90 deposit applied at OST and not in R*STARS at fiscal year end. The

TIPS & TECHNIQUES

A SFMS Desk Manual

R*STARS: TREA.2
Revised: 01/21/04

RECLASSIFICATION THROUGH DEPOSIT RECONCILIATION

Deposit reconciliation has become a large part of the deposit process in R*Stars. Deposit reconciliation has also become a part of the reclassification of receipts. After discussion and consideration, it was determined that agencies must be able to reclass and record activity by reversing entries that previously processed through deposit reconciliation. Agencies must be able to reclass receipts from one general ledger account / comptroller object to another without having to use transaction codes that affect "0070-Cash on deposit with Treasurer". Many additional transactions codes would have been required if this concept was not developed in R*Stars.

Situation:

An Agency receives \$50.00 and cannot determine how the receipt should be recorded. The receipt is recorded as unidentified using TC 151. After review, the agency determines the receipt is revenue. The receipt must be reclassified from unidentified to revenue. To reclassify use TC 151R and TC 190.

Original Receipt:

TC 151	DEBIT 0065 Unreconciled deposit	50.00	
	CREDIT 0060 Undistributed Cash		50.00

Generated Entry:

TC 332	DEBIT 0070 Cash in Treasury	50.00	
	CREDIT 0065 Unreconciled deposit		50.00

Reclassification:

TC 151R	DEBIT 0060 Undistributed Cash	50.00	
	CREDIT 0065 Unreconciled Deposit		50.00
TC 190	DEBIT 0065 Unreconciled Deposit	50.00	
	CREDIT 3100 Revenue Control		50.00

SFMS TO SFMS TRANSFER TRANSACTIONS

R*STARS: TREA.2

01/21/04

Page 2

Both transaction codes for the reclassification must be in the same batch. "Invoice" is a required field so a deposit number or other data such as date must be entered. The 0065 account will net to zero within the batch so TC 332 is not generated. The end result will debit 0070 cash and credit 3100 revenue. If reclass is between funds, move the unidentified receipt between funds with TC 496/497 and then process TC 151R and TC 190.

Similar transactions can be used when the original deposit is recorded with a transaction code that is later found to be in error. For example, if the original deposit was recorded with a TC 190 and it is later discovered that a TC 172 should have been used, a TC 190R and TC 172 can be recorded with the same specifications for the batch listed above. Reclasses between funds should be done with balanced transaction codes.

For more information refer to the SFMS Desk Manual, "Deposit Reconciliation" procedure, R*Stars: Treas.1.