

Transaction Codes

Balanced Transactions

April 2018

Presented to: RSTARS Users

Presented by: SFMS



Questions to get to the right T-Code:

1- What general ledger account will be used? (SARS)

OAM 60.10.00

2- What comptroller object can be used?

OAM 60.30.00 -provides definitions to the COBJs

OAM 60.20.00 -lists the COBJ in financial statement

(SARS website, Oregon Accounting Manual)

<http://www.oregon.gov/das/Financial/Pages/Index.aspx>

Toolbox

- ▶ General Ledger accounts: OAM & D31 screen
- ▶ Comptroller Object: OAM
- ▶ 28A & 28B Screens in RSTARS
- ▶ DAFQA010 - RSTARS requestable report
- ▶ T-codes.xlsx on SFMS website

First Tool:

```
SD31 UC: 10 STATE OF OREGON 03/22/18 01:34 PM
LINK TO: _____ COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 3500 TITLE: EXPENDITURE CONTROL - CASH
GAAP GL CLASS: 310 (MUST BE IN D14)
NACUBO GL CLASS: 99 (MUST BE IN D46)
NORMAL BALANCE: D (D=DEBIT, C=CREDIT)
YEAR END CLOSE: 2 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: E
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: 15 (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: 15 (BT, NP=NO POST, AA=ANY)
CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: 15 (BT, NP=NO POST, AA=ANY) PROJ: 15 (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 30 NACUBO GL CATEGORY: 99 STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: _____ LAST PROC DATE: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
```

First Tool:

- ▶ Data Entry Guide: Chapter 5 Descriptive Profiles

[Department of Administrative Services](#) > [Financial programs](#) > [Accounting system](#) > R*STARS data entry guide

R*STARS data entry guide

[ACH - VENDOR/DIRECT DEPOSIT](#)

[AGENCY ANALYST CONTACT](#)

[DATAMART](#)

[NEWS LISTS](#)

[R*STARS AND ADPICCS COURSES](#)

▶ [R*STARS DATA ENTRY GUIDE](#)

[R*STARS REPORT GUIDE](#)

[R*STARS TRAINING MANUAL](#)

For your convenience, two formats are presented; HTML on the left and

[All topics index and screens list](#)

[Chapter #1 – Introduction – printable version](#) 

[Chapter #2 – System processing overview – printable version](#) 

[Chapter #3 – Online procedures – printable version](#) 

[Chapter #4 – Error correction – printable version](#) 

[Chapter #5 – Descriptive profiles – printable version](#) 

[Chapter #6 – Non-descriptive profiles – printable version](#) 

R★STARS	VERSION 2.0
DATA ENTRY GUIDE DESCRIPTIVE PROFILE MAINTENANCE	5 – 86 REVISED 9/12

D31 COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE

The **D31** profiles are the statewide Chart of Accounts. The **D31** is the lowest level of the general ledger structure for systemwide accounting purposes. DAS SFMS Operations maintains this profile.

General Ledger Accounts identify the nature of financial activities and balances. In R★STARS, Comptroller General Ledger (Comp GL) Accounts are used for balance sheet (real), operating (nominal), and memo classifications. For the balance sheet, the Comp GL Accounts provide the lowest level of statewide classification. For the operating statement, Comp GL Accounts serve as high level classifications of financial activity and are used to separate cash and accrued activity. **D10** Comptroller Objects serve as the lowest level of statewide classification for the operating statements. Memo classifications are accounts not reported on financial statements, such as pre-encumbrances and statistical activity.

When a new Comp GL Account is established, a corresponding profile must be set up in the **D67 – GL Tables Control Profile** under Agency '000'. The **D67** profile must be established before transactions are allowed to post to the new Comp GL Account.

Control Key

- **COMP GL ACCOUNT** – Enter the four-digit Comptroller General Ledger Account code.

Information Elements

- **TITLE** – Enter a Title of up to 40 characters.
- **GAAP GL CLASS** – Enter a three-digit GAAP GL Class code. It must exist in the **D14** GAAP GL Class Profile. This element groups General Ledger Accounts. The GAAP GL Classes appear as line items on the Comprehensive Annual Financial Report.
- **NACUBO GL CLASS** – *Not used in Oregon.* Field will be '99' default for all **D31** Profiles. Enter the two-digit NACUBO GL Class code. It must exist in the **D46** NACUBO GL Class profile. This is used for Higher Education Institutions only. This element groups general ledger accounts. The NACUBO GL Class appears as line items on the College and University Annual Financial Report (120 day report).

Second Tool:

28A screen

28B screen

```

S28A UC: 10 STATE OF OREGON 03/22/18 01:38 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 225 TITLE: VOUCHER PAYABLE - ENCUMBERED
GENERAL LEDGER DR-1: 3501 CR-1: 1211 DR-2: _____ CR-2: _____
POSTING DR-3: _____ CR-3: _____ DR-4: 3011 CR-4: 2735
TRANS DOCD _ DUDT I SVDT _ CDOC I RDOC I MOD I AGCY R IDX _ PCA _ COBJ R
EDIT AOBJ _ RVRS N PDT R CI N 1099 R WARR _ INVC _ VNUM R 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/S BT MATCH GLA DOC
DF: + 03 M 8 2 + 04 M 8 2
FILE AP: = 18 - + 17 -
POSTING AB: = 18 - + 17 -
INDS: CC: - - - - -
GP: = 18 - + 17 -
PJ: = 18 - + 17 -
AGY GL: _____ STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: _____ LAST PROC DATE: 09022013
Z06 RECORD SUCCESSFULLY RECALLED
  
```



Only the 28A indicates if the transaction code is inactive.



```

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-
S28B UC: 10 STATE OF OREGON 03/22/18 01:40 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 225 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO ISSUE WARRANT FOR VOUCHER PAYABLE THAT WAS
ENCUMBERED.
USE TC 218 FOR GASB 38
3501-EXPEND CONTROL-ACCRUED;1211-VOUCHER PAYABLE
3011-FUND BAL RES FOR ENCUMB;2735-ENCUMB CONTROL
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 4001 = 4030 , 4061 = 5999 , _____
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: VI 2: VP 3: _____ 4: _____ 5: _____ 6: _____ 7: _____ 8: _____ 9: _____ 10: _____
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: 4 2: _____ 3: _____ 4: _____ 5: _____ 6: _____ 7: _____ 8: _____ 9: _____ 10: _____
TREAS CAT: _____ STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: _____ LAST PROC DATE: 07102014
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

These go "hand-in-hand".

Fourth Tool:

[T-codes.xlsx](#) (on SFMS Website: Transaction codes.xls)

<http://www.oregon.gov/das/Financial/AcctgSys/Pages/Index.aspx>

Department of Administrative Services > Financial programs > Accounting system

Statewide Financial Management Services



Accounting training

- [R*STARS iLearn](#)
- [ADPICS iLearn](#)
- [R*STARS training manual](#)
- [Miscellaneous training](#)
- [Vendor training](#)



Accounting services

- [ACH - vendor/direct deposit](#)
- [Who is my agency analyst?](#)
- [SPOTS cards](#)
- [Interfaces](#)
- [Service level agreement](#)



Accounting forms & publications

- [Forms](#)
- [Desk manual](#)
- [Data entry guide](#)
- [Transaction Codes](#) 
- [Report guide](#)
- [SFMS terms](#)
- [User group](#)
- [2018 SFMA Calendar](#) 



Datamart

- [Datamart home](#)
- [Training](#)
- [SFMA tables](#)
- [OSPA tables](#)
- [User maintenance site](#)
- [2018 Datamart calendar](#) 

End of General information section

BT

Balanced Transactions

Types of Balanced Transactions:



1. Quasi-external transfers
2. Reimbursement transfers
3. Operating transfers
4. Correcting entries
5. Suspense (treasury) account entries

Kinds of Balance Transfers:



- ▶ Between agencies or within agency?
 - ▶ Within agency t-code usually in “400” series
 - ▶ Between agencies t-code usually in “700” series

1-Quasi-external transfers

Types of Balanced Transactions:

1. **Quasi-external transfers**
2. Reimbursement transfers
3. Operating transfers
4. Correcting entries
5. Suspense (treasury) account entries

1- 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**.

- ◇ Sending (paying) agency/fund: GL3500
- ◇ Receiving agency/fund: GL3100

Example 1

T-Code Excel:

Tcode	Tcode Title	Full description	Status Code	GI Acct Dr1	GI Acct Dr Cr Ind5	GI Acct Cr1	GI Acct Dr Cr Ind	GI Acct Dr2	GI Acct Dr Cr Ind6	GI Acct Cr2	GI Acct Dr Cr Ind2	GI Acct Dr3	GI Acct Dr Cr Ind7	GI Acct Cr3	GI Acct Dr Cr Ind8	GI Acct Dr4	GI Acct Dr Cr Ind8	GI Acct Cr4
291	Expenditure Tf Paid To Lgip (No Warrant)	To Record An Expenditure For A P&A	3500	D	0070	D												
301	Allocation Of Indirect Costs-Charge	System Generated. To Allocate Inc A	3500	D	0070	D												
385	Warrant Cancellation/Expenditure	System Gen. Canx Payment (Wrnt/A	3500	D	0070	D	1111	D	1011	C								
391	Warrant Cancellation/Expenditure G38	System Gen. Canx Pymnt (Warrant A	3500	D	0070	D	1111	D	1011	C								
402	Dist To Funds Within Agy-Gf/Othr Transfr	To Distribute Amount To Another A	3500	D	0070	D												
404	Reimburs Suspense Acct From Recpted Acct	Reimburse Suspense Acct For Exp A	3500	D	0070	D												
409	Record Exp/Decrease Cash (Within Agency)	To Record Expenditures And Cash A	3500	D	0070	D												
415	Move Expend In And Cash Out Of A Fund	Move Expenditures & Reduce Cash A	3500	D	0070	D												
438	Reimb Susp Acct From RecpT/Prev Encumb.	To Reimburse A Suspense Acct For A	3500	D	0070	D									3011	C	2735	
468	Move Expend In And Cash Out Of Fund -G38	Move Exp. & Red Cash Within A Fun A	3500	D	0070	D												
692	Pay Susp Ac Frm Recp Ac Btwn Agn/Pre Enc	Record Encumb Exp Pymnt In Recp A	3500	D	0070	D									3011	C	2735	
696	Reimburs Susp Acct From Recpted Acct G38	Reimburse Suspense Acct For Exp A	3500	D	0070	D												
698	Record Prepayment Legal Fees-Govt	Record Pre-Pay Of Legal Fees. For A	3500	D	0070	D	0602	D	3032	C	3075	C	3600	C				
701	Quasi-External Exp - No A/R	Quasi-External Expenditure Gener A	3500	D	0070	D												
704	Quasi-External Exp d (A/R)	Quasi-External Expend Generated A	3500	D	0070	D												
711	Expenditure Transfr Out (Between Agy's)	To Transfer Cash Out Via Special P. A	3500	D	0070	D												

“400” series is usually within an agency
 “700” series is usually between agencies

Possibilities at this point:

402	Dist To Funds Within Agy- Gf/Othr Transfr	To Distribute Amount To Another Fund Within Anagency For General Fund/Other Fund Transfer. This Tc Must Be Used With Tc 403 As A Balancedentry. 3500-Expendtr Ctl-Cash;0070-Cash On Dep W/Treas
404	Reimburs Suspense Acct From Recpted Acct	Reimburse Suspense Acct For Exp Made. Must Beused With Tc405 As Balanced Entry. If Obj 6200Used On Tc404, Must Use Tc 776, Obj 1303. For Gasb38 Use Tc696. 3500-Expendtr Ctl-Cash;0070-Cash On Dep W/Treas
409	Record Exp/Decrease Cash (Within Agency)	To Record Expenditures And Cash Reduction Within an Agency. This Tc Must Be Used With Tc 410 As A balanced Entry. Use When Netting Or Re classing revenues/Expenditures. 3500-Expenditure Ctl-Cash;0070-Cash On Dep W/Treas
415	Move Expend In And Cash Out Of A Fund	Move Expenditures & Reduce Cash Within Or Betweenfunds From Where The Original Expend Was Paid Out. This Tc Must Be Used With/Tc416 As A Bal Entry. For Use Within An Agy, Not Between Agy. Xref Tc4683500-Expend Ctl-Cash;0070-Cash On Dep W/Treas
438	Reimb Susp Acct From Recp'T/Prev Encumb.	To Reimburse A Suspense Acct For Expenditures Made which Were Previously Encumbered. Must Be Processed with Tc 439 As A Bal Entry. Rvrs Codoe Not Allowed3500-Expenditure Ctl-Cash;0070-Cash On Dep W/Treas3011-Fund Bal Res For Encumb;2735-Encumb Control
468	Move Expend In And Cash Out Of Fund -G38	Move Exp. & Red Cash Within A Fund Or Between Funds from Where Orig Exp Was Paid. Tc Must Be Used W/Tc469 As A Balanced Entry. Tc For Use W/In Agency, Not Between Agencies. Use For Gasb38, Xref Tc 415. 3500-Exend Ctl-Cash;0070-Cash On Dep W/Treasurer

S28A UC: 10 STATE OF OREGON 03/22/18 02:33 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 402 TITLE: DIST TO FUNDS WITHIN AGY-GF/OTHR TRANSFER
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 R WARR N INVC _ VNUM _ VNAM _ 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 403 A/S DOC AMT: =

► Does this pair work?

NO

► CR: for T-CODE 403 is not 3100

S28A UC: 10 STATE OF OREGON 03/22/18 02:34 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 403 TITLE: TRANSFER IN FROM GF/OTHR FUND WITHIN AGY
GENERAL LEDGER DR-1: 0070 CR-1: 3150 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 _ VNAM _ 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 402 A/S DOC AMT: +

S28A UC: 10 STATE OF OREGON 03/22/18 02:37 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 409 TITLE: RECORD EXP/DECREASE CASH (WITHIN AGENCY)
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 _ VNAM _ VADD _
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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 410 A/S DOC AMT: =

► Does this pair work?

Yes

► CR: for T-CODE 410 is 3100

S28A UC: 10 STATE OF OREGON 03/22/18 02:37 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 410 TITLE: RECORD REVENUE/INCREASE CASH (WITHIN AG)
GENERAL LEDGER DR-1: 0070 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 N INVC _ 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: 5 WW IND: 0 D/I: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 409 A/S DOC AMT: +

S28A UC: 10 STATE OF OREGON 03/22/18 02:39 PM
 LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 415 TITLE: MOVE EXPEND IN AND CASH OUT OF A FUND
 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 _ VNAM _ VADD _
 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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
 GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
 PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 416 A/S DOC AMT: =

► Does this pair work?

NO

► Expenditure on both sides.

DR: for T-CODE 415 is 3500

CR: for T-CODE 416 is 3500

S28A UC: 10 STATE OF OREGON 03/22/18 02:39 PM
 LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 416 TITLE: MOVE EXPEND OUT AND CASH INTO A FUND
 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 _ VNAM _ VADD _
 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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
 GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
 PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 415 A/S DOC AMT: +

S28A UC: 10 STATE OF OREGON 03/22/18 02:42 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 468 TITLE: MOVE EXPEND IN AND CASH OUT OF FUND -G38
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 _ VNAM _ VADD _
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT _ SUBG _ PROJ _ MULT _ G38# R
POST SEQ: 3 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 469 A/S DOC AMT: -

- ▶ Does this pair work?

NO

- ▶ Expenditure on both sides.

DR: for T-CODE 468 is 3500

CR: for T-CODE 469 is 3500

S28A UC: 10 STATE OF OREGON 03/22/18 02:42 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 469 TITLE: MOVE EXPEND OUT/CASH INTO A FUND - G38
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 _ VNAM _ VADD _
INDS: DMETH N APN# R FUND R GLA N AGL N GRNT _ SUBG _ PROJ _ MULT _ G38# R
POST SEQ: 3 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 468 A/S DOC AMT: +

And the winner is.....



- ▶ Verify the comptroller objects.

S28B UC: 10 STATE OF OREGON 03/22/18 02:47 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 409 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO RECORD EXPENDITURES AND CASH REDUCTION WITHIN
AN AGENCY. THIS TC MUST BE USED WITH TC 410 AS A
BALANCED ENTRY. USE WHEN NETTING OR RECLASSING
REVENUES/EXPENDITURES.
3500-EXPENDITURE CTL-CASH;0070-CASH ON DEP W/TREAS
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".

I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ","
I 3111 - 5999 , 6201 - 7415 , 7510 , 7511 , _____

S28B UC: 10 STATE OF OREGON 03/22/18 02:45 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 410 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO RECORD REVENUE AND CASH INCREASE. THIS TC TO BE
USED WITHIN AN AGENCY, NOT BETWEEN AGENCIES. THIS
TC MUST BE USED WITH TC409 AS A BAL ENTRY. USE
WHEN NETTING OR RECLASSING REVENUE/EXPENDITURES.
0070-CASH ON DEP W/TREAS;3100-REVENUE CTL-CASH
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".

I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ","
I 0111 - 1200 , 1404 - 1405 , 1408 , 1501 - 1750 , 2000 - 2600 , _____

Can the Comptroller Object be used?



If your desired COBJ doesn't work,
then it is not a quasi-external transfer
that you want ☹

Any questions?



2- Transaction Code: Reimbursement transfer

Types of Balanced Transactions:

1. Quasi-external transfers
2. **Reimbursement transfers**
3. Operating transfers
4. Correcting entries
5. Suspense (treasury) account entries

2-Reimbursement transfer:



One agency or fund reimburses another agency or fund.

The reimbursing (**sending**) agency or fund records the **expense**.

The **receiving** agency or fund records a **reduction of expense**.

- ◇ Sending (paying) agency/fund: DR-GL3500
- ◇ Receiving agency/fund: CR-GL3500

Example 2

T-Code Excel:

Tcode	Tcode Title	Full description	Status Code	GI Acct Dr1	GI Acct Dr Cr Ind5	GI Acct Cr1	GI Acct Dr Cr Ind	GI Acct Dr2	GI Acct Dr Cr Ind6	GI Acct Cr2	GI Acct Dr Cr Ind2	GI Acct Dr3	GI Acct Dr Cr Ind7	GI Acct Cr3	GI Acct Dr Cr Ind8	GI Acct Dr4	GI Acct Dr Cr Ind8	GI Acct Cr4
291	Expenditure Tf Paid To Lgip (No Warrant)	To Record An Expenditure For A P&A	3500	D	0070	D												
301	Allocation Of Indirect Costs-Charge	System Generated. To Allocate Inc A	3500	D	0070	D												
385	Warrant Cancellation/Expenditure	System Gen. Canx Payment (Wrnt/A	3500	D	0070	D	1111	D	1011	C								
391	Warrant Cancellation/Expenditure G38	System Gen. Canx Pymnt (Warrant A	3500	D	0070	D	1111	D	1011	C								
402	Dist To Funds Within Agy-Gf/Othr Transfr	To Distribute Amount To Another A	3500	D	0070	D												
404	Reimburs Suspense Acct From Recpted Acct	Reimburse Suspense Acct For Exp A	3500	D	0070	D												
409	Record Exp/Decrease Cash (Within Agency)	To Record Expenditures And Cash A	3500	D	0070	D												
415	Move Expend In And Cash Out Of A Fund	Move Expenditures & Reduce Cash A	3500	D	0070	D												
438	Reimb Susp Acct From RecpT/Prev Encumb.	To Reimburse A Suspense Acct For A	3500	D	0070	D									3011	C	2735	
468	Move Expend In And Cash Out Of Fund -G38	Move Exp. & Red Cash Within A Fun A	3500	D	0070	D												
692	Pay Susp Ac Frm Recp Ac Btwn Agn/Pre Enc	Record Encumb Exp Pymnt In Recp A	3500	D	0070	D									3011	C	2735	
696	Reimburs Susp Acct From Recpted Acct G38	Reimburse Suspense Acct For Exp A	3500	D	0070	D												
698	Record Prepayment Legal Fees-Govt	Record Pre-Pay Of Legal Fees. For A	3500	D	0070	D	0602	D	3032	C	3075	C	3600	C				
701	Quasi-External Exp - No A/R	Quasi-External Expenditure Gener A	3500	D	0070	D												
704	Quasi-External Exp d (A/R)	Quasi-External Expend Generated A	3500	D	0070	D												
711	Expenditure Transfr Out (Between Agy's)	To Transfer Cash Out Via Special P. A	3500	D	0070	D												

“400” series is usually within an agency
 “700” series is usually between agencies

Possibilities at this point: Sending Agency

402	Dist To Funds Within Agy- Gf/Othr Transfr	To Distribute Amount To Another Fund Within Anagency For General Fund/Other Fund Transfer.This Tc Must Be Used With Tc 403 As A Balancedentry.3500-Expendtr Ctl-Cash;0070-Cash On Dep W/Treas
404	Reimburs Suspense Acct From Recpted Acct	Reimburse Suspense Acct For Exp Made. Must Beused With Tc405 As Balanced Entry. If Obj 6200Used On Tc404, Must Use Tc 776, Obj 1303.For Gasb38 Use Tc696.3500-Expendtr Ctl-Cash;0070-Cash On Dep W/Treas
409	Record Exp/Decrease Cash (Within Agency)	To Record Expenditures And Cash Reduction Within an Agency. This Tc Must Be Used With Tc 410 As A balanced Entry. Use When Netting Or Re classing revenues/Expenditures.3500-Expenditure Ctl-Cash;0070-Cash On Dep W/Treas
415	Move Expend In And Cash Out Of A Fund	Move Expenditures & Reduce Cash Within Or Betweenfunds From Where The Original Expend Was Paid Out.This Tc Must Be Used With/Tc416 As A Bal Entry.For Use Within An Agy, Not Between Agy. Xref Tc4683500-Expend Ctl-Cash;0070-Cash On Dep W/Treas
438	Reimb Susp Acct From Recp'T/Prev Encumb.	To Reimburse A Suspense Acct For Expenditures Made which Were Previously Encumbered. Must Be Processed with Tc 439 As A Bal Entry. Rvrs Codoe Not Allowed3500-Expenditure Ctl-Cash;0070-Cash On Dep W/Treas3011-Fund Bal Res For Encumb;2735-Encumb Control
468	Move Expend In And Cash Out Of Fund -G38	Move Exp.& Red Cash Within A Fund Or Between Funds from Where Orig Exp Was Paid. Tc Must Be Used W/Tc469 As A Balanced Entry. Tc For Use W/In Agency, Not Between Agencies. Use For Gasb38,Xref Tc 415.3500-Exend Ctl-Cash;0070-Cash On Dep W/Treasurer

Possibilities at this point: Receiving Agency

Tcode	Tcode Title	Full description	Status Code	GI Acct Dr1	GI Acct Dr Cr Inc5	GI Acct Cr1	GI Acct Dr Cr Ind	GI Acct Dr2	GI Acct Dr Cr Inc6	GI Acct Cr2	GI Acct Dr Cr Inc2	GI Acct Dr3	GI Acct Dr Cr Inc7	GI Acct Cr3	GI Acct Dr Cr Inc8	GI Acct Dr4	GI Acct Dr Cr Inc8	GI Acct Cr4
302	Allocation Of Indirect Costs-Recovery	System Generated. To Recover The A	0070	D	3500	D												
416	Move Expend Out And Cash Into A Fund	To Move Expenditures Already Ma A	0070	D	3500	D												
469	Move Expend Out/Cash Into A Fund - G38	Move Expenditure Already Made EA	0070	D	3500	D												
741	Quasi-External Reduction Of Exp - No A/R	Quasi-External Reduction Of Expe A	0070	D	3500	D												
816	Refund Of Expenditure	To Move Unidentified Receipt Orig A	0070	D	3500	D												

416	Move Expend Out And Cash Into A Fund	To Move Expenditures Already Made Either Within A fund Or Between Funds. This Tc Must Be Used With tc 415 As A Balanced Entry. This Tc Is For Use within An Agency, Not Between Agencies. Xref Tc 469.0070-Cash On Dep W/Treas; 3500-Expenditure Ctl-Cash
469	Move Expend Out/Cash Into A Fund - G38	Move Expenditure Already Made Either Within A Fund Or Between Funds. Must Be Used With Tc 468 As A Balanced Entry. Tc For Use Within An Agency, Not Between Agencies. Use For Gasb38. Xref Tc 416.0070-Cash On Dep W/Treasurer; 3500-Expend Ctl-Cash
741	Quasi-External Reduction Of Exp - No A/R	Quasi-External Reduction Of Expense Generated By the Paying Agency Where Both Agencies Are On Sfms. Must Be Used With Tc 740 As A Balanced Entry. Cannot Be Used For Operating Transfers. 0070-Cash On Dep W/Treas; 3500-Expenditure Ctl-Cash

S28A UC: 10 STATE OF OREGON 03/22/18 04:22 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 415 TITLE: MOVE EXPEND IN AND CASH OUT OF A FUND
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 _ VNAM _ VADD _
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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 416 A/S DOC AMT: =

- ▶ Does this pair work?
Yes
- ▶ Sending agency debits GL 3500 and credits GL 0070
- ▶ Receiving agency debits GL 0070 and credits GL 3500

S28A UC: 10 STATE OF OREGON 03/22/18 04:23 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 416 TITLE: MOVE EXPEND OUT AND CASH INTO A FUND
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 _ VNAM _ VADD _
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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 415 A/S DOC AMT: +

S28A UC: 10 STATE OF OREGON 03/22/18 04:25 PM
 LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 468 TITLE: MOVE EXPEND IN AND CASH OUT OF FUND -G38

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 _ VNAM _ VADD _
 INDS: DMETH N APN# R FUND R GLA N AGL N GRNT _ SUBG _ PROJ _ MULT G38# R

POST SEQ: 3 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 T _____
 PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 469 A/S DOC AMT: =

► Does this pair work?

Yes

► Sending agency debits GL 3500 and credits GL 0070

► Receiving agency debits GL 0070 and credits GL 3500

S28A UC: 10 STATE OF OREGON 03/22/18 04:26 PM
 LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 469 TITLE: MOVE EXPEND OUT/CASH INTO A FUND - G38

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 _ VNAM _ VADD _
 INDS: DMETH N APN# R FUND R GLA N AGL N GRNT _ SUBG _ PROJ _ MULT G38# R

POST SEQ: 3 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 T _____
 PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 468 A/S DOC AMT: +

```

S28B UC: 10 STATE OF OREGON 03/22/18 04:29 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 415 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: MOVE EXPENDITURES & REDUCE CASH WITHIN OR BETWEEN
FUNDS FROM WHERE THE ORIGINAL EXPEND WAS PAID OUT.
THIS TC MUST BE USED WITH/TC416 AS A BAL ENTRY.
FOR USE WITHIN AN AGY. NOT BETWEEN AGY. XREF TC468
3500-EXPEND CTL-CASH;0070-CASH ON DEP W/TREAS
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
-----
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 3111 - 5999 , 6093 , 6201 - 7415 , 7510 , 7511 , _____

```

► Use within agency not between agency

```

S28B UC: 10 STATE OF OREGON 03/22/18 04:30 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 468 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: MOVE EXP.& RED CASH WITHIN A FUND OR BETWEEN FUNDS
FROM WHERE ORIG EXP WAS PAID. TC MUST BE USED W/TC
469 AS A BALANCED ENTRY. TC FOR USE W/IN AGENCY,
NOT BETWEEN AGENCIES. USE FOR GASB38,XREF TC 415.
3500-EXEND CTL-CASH;0070-CASH ON DEP W/TREASURER
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
-----
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 6169 , _____

```

S28A UC: 10 STATE OF OREGON 03/22/18 04:32 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 740 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 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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 741 A/S DOC AMT: -

- ▶ Does this pair work?

Yes

- ▶ Sending agency debits GL 3500 and credits GL 0070
- ▶ Receiving agency debits GL 0070 and credits GL 3500

S28A UC: 10 STATE OF OREGON 03/22/18 04:33 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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: N
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 740 A/S DOC AMT: ±

```

S28B UC: 10 STATE OF OREGON 03/22/18 04:35 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 740 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: QUASI-EXTERNAL EXPENDITURE GENERATED BY THE PAYING
AGY WHERE BOTH AGENCIES ARE ON SFMS. MUST BE USED
WITH TC 741 AS A BALANCED ENTRY. CANNOT BE USED FOR
OPERATING TRANSFERS.
3500-EXPENDITURE CTL-CASH;0070-CASH ON DEP W/TREAS
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 3111 = 5999 , 6201 = 7415 , _____

```

- Use between agencies are in SFMS.

```

S28B UC: 10 STATE OF OREGON 03/22/18 04:34 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 741 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: QUASI-EXTERNAL REDUCTION OF EXPENSE GENERATED BY
THE PAYING AGENCY WHERE BOTH AGENCIES ARE ON SFMS.
MUST BE USED WITH TC 740 AS A BALANCED ENTRY.
CANNOT BE USED FOR OPERATING TRANSFERS.
0070-CASH ON DEP W/TREAS;3500-EXPENDITURE CTL-CASH
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ", ".
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ", ".
I 3111 = 5999 , 6201 = 7415 , 7510 , 7511 , _____

```



- ▶ Between funds in the same agency:
 - ▶ TC415/416: specific COBJ
 - ▶ TC468/469: Required G38

- ▶ Between funds in a different agency:
 - ▶ TC740/741

Can the Comptroller Object be used?



If your desired COBJ doesn't work,
then it is not a reimbursement transfer
that you want ☹

Any questions?



3-Transaction Code: Operating transfer

Types of Balanced Transactions:

1. Quasi-external transfers
2. Reimbursement transfers
3. **Operating transfers**
4. Correcting entries
5. Suspense (treasury) account entries

3- Operating transfer:



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 originally receives the cash and records it as
revenue.

The **sending** agency 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 transactions.

Items to consider:

Transfer Out

Paying agency is sending money

Paying agency does the entry

1- Within or Between agencies

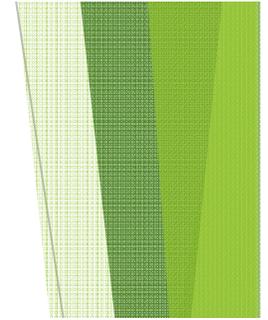
Within agency t-code usually in "400" series

Between agencies t-code usually in "700" series

2- To governmental fund or proprietary fund

Determines the comptroller object (COBJ)

Example 3



Find GL account: for Transfer Out

OREGON ACCOUNTING MANUAL

SUBJECT: Accounting and Financial Reporting

Number: 60.10.00

DIVISION: Chief Financial Office

Effective date: June 6, 2016

Chapter: Chart of Accounts

Part: General Ledger Accounts

The following pages list and define the general ledger accounts in R*STARS. Budgetary accounts and accounts that roll up to default GAAP account classes have not been included.

<u>D31</u>	<u>General Ledger Account Title</u>	<u>Definition</u>
3550	Operating Transfers Out Control	General ledger control account for transfers to other funds.

Find COBJ: 1801



Statewide Policy

OREGON ACCOUNTING MANUAL

SUBJECT: Accounting and Financial Reporting

Number: 60.20.00

DIVISION: Chief Financial Office

Revision date: June 6, 2016

Chapter: Chart of Accounts

Part: Comptroller Objects (Nominal Accounts) – By Financial Statement Classification

CAFR Title and Definition

D10 No.

Comptroller Object Title

Transfers to Other Funds – Flows of assets (cash or goods) out of an agency or fund without equivalent flows coming in and without a requirement for repayment from the receiving fund.

1401	Transfer Out to Other Fund
1402	Transfer Out Lottery Proceeds
1403	Transfer Out to General Fund
1430	Transfer Out to Oregon Corrections Enterprises
1456	Transfer Out – Indirect Cost Center
1801	Transfer Out to Department of Administrative Services


```

S28A UC: 10 STATE OF OREGON 03/23/18 02:55 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 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 _ 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 T _____
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: _____ STATUS CODE: A
Z06 RECORD SUCCESSFULLY RECALLED LAST PROC DATE: 06302007

```

TC 710/711 if:

- ✓ Receiving agency has an A/R established
- ✓ Be sure to enter the A/R Doc in Ref Doc field

Does 28B show
COBJ of 1801?

```

S28B UC: 10 STATE OF OREGON 03/23/18 02:56 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 710 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO TRANSFER CASH BETWEEN AGENCIES AND RECORD AS A
TRANSFER WHICH HAS NOT BEEN BUDGETED. MUST BE
PROCESSED WITH TC 711 AS A BALANCED ENTRY. GASB38.
3550-OPERAT TSFR-OUT CTL;0070-CASH ON DEP W/TREAS
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
I 1402 1800 - 1999 1430
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: BT 2: BI 3: 4: 5: 6: 7: 8: 9: 10:
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: G 2: 2 3: 4 4: 5: 6: 7: 8: 9: 10:
TREAS CAT: _____ STATUS CODE: A
EFF START DATE: 07011995 EFF END DATE: _____ LAST PROC DATE: 07222011
Z06 RECORD SUCCESSFULLY RECALLED

```

```

S28A UC: 10 STATE OF OREGON 03/23/18 03:33 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD
TRAN CODE: 720 TITLE: REVENUE-TRANSFER 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 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 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 T _____
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: _____ STATUS CODE: A
EFF START DATE: 07011994 EFF END DATE: _____ LAST PROC DATE: 06302007
Z06 RECORD SUCCESSFULLY RECALLED

```

TC 720/721 if:
 ✓ Receiving agency does not have an A/R established

Does 28B
 show COBJ of
 1801?

```

S28B UC: 10 STATE OF OREGON 03/23/18 03:34 PM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 720 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO TRANSF CASH BTWN AGENCIES AND RECORD IT AS A
TRANSFER, TRANSFER HAS NOT BEEN BUDGETED. MUST BE
PROCESSED WITH TC 721 AS A BALANCED ENTRY. THIS TC
TO BE USED FOR LOTTERY & NEW AGENCY TSFRS. GASB38
3550-OPERATE TSFR-OUT CTL;0070-CASH ON DEP W/TREAS
I/E (I=INCLUDE, E=EXCLUDE) ENTER GL ACCOUNT CODES SEPARATED WITH "-" OR ",".
-----
I/E (I=INCLUDE, E=EXCLUDE) ENTER COMPTROLLER OBJECTS SEPARATED WITH "-" OR ",".
I 1401 - 1403 , 1800 - 1999 , 1430 , _____
ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: BT 2: BI 3: _ 4: _ 5: _ 6: _ 7: _ 8: _ 9: _ 10: _
ENTER UP TO 10 VALID BATCH TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: G 2: 2 3: 4 4: _ 5: _ 6: _ 7: _ 8: _ 9: _ 10: _
TREAS CAT: _____ STATUS CODE: A
EFF START DATE: 07011994 EFF END DATE: _____ LAST PROC DATE: 08232011
Z06 RECORD SUCCESSFULLY RECALLED

```



- ▶ Receiving agency has an A/R established
 - ▶ TC 710/711

- ▶ Receiving agency does not have an A/R established
 - ▶ TC 720/721

Any questions?



4-Correcting Entry

Transactions to correct or re-classify earlier transactions

Types of Balanced Transactions:

1. Quasi-external transfers
2. Reimbursement transfers
3. Operating transfers
4. **Correcting entries**
5. Suspense (treasury) account entries

How to correct an incorrect balanced transaction?

- 1- Reverse just the original entry and enter again
- 2-Reverse the incorrect side only and re-enter



Reverse just the original entry and enter again!

Barriers to take this route.

- 1- Cannot be done when decreasing cash of another agency
 - ▶ TC 720R/721R Reverse Transfer Out/In requires decreasing other agency's cash
- 2- Cannot be done when the t-code does not allow reversing on 28A
 - ▶ TC 404/405 receipted account reimburses suspense account so TC 405R is not allowed

```
S28A UC: 10 STATE OF OREGON 04/13/18 11:28 AM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 405 TITLE: RECD SUSP ACCT REIMB FROM RECPTD ACCT
GENERAL LEDGER DR-1: 2954 CR-1: 2904 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 N
EDIT AOBJ N RVRS N PDT N CI N 1099 N WARR N INVC _ VNUM _ VNAM _ VADD _
INDS: DMETH N APN# N FUND R GLA N AGL N GRNT N SUBG N PROJ N MULT _ G38# N
POST SEQ: 3 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 S _ _ _ _ _
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 404 A/S DOC AMT: ±
```

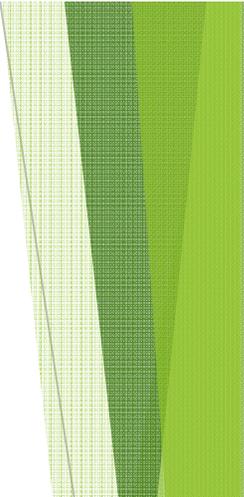


Reverse the incorrect side only and re-enter

- ◇ Agency **A** sends transfer to Agency B with TC 720/721.
 - ◇ Entry will be done by agency A

- ◇ Agency **B** discovers wrong coding was used on their side.

Example 4



Solution:

Agency B corrects their side only

```

S28A UC: 10 STATE OF OREGON 03/26/18 09:02 AM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 721 TITLE: REVENUE-TRANSFR IN(BETWN AGY)NO INVOICE
GENERAL LEDGER DR-1: 0070 CR-1: 3150 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 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 720 A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: - - - - -
FILE AP: + 20 - - - - -
POSTING AB: + 20 - - - - -
INDS: CC: + 20 - - - - -
GP: + 20 - - - - -
PJ: + 20 - - - - -
AGY GL: _____ STATUS CODE: A
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-INQ CLEAR-EXIT

```

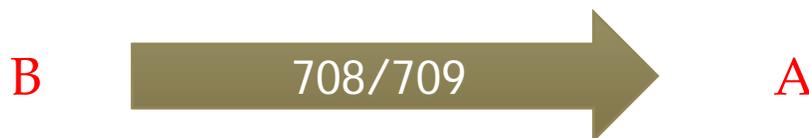
Agency B corrects their side only

Agency B Receiving	GL 0070 CASH		GL 0315 CASH		GL 3550 Transfer Out				
	DR	CR	DR	CR	DR	CR			
2. TC 721	XX			XX					Incorrect Information
3. TC 721R		XX	XX						Incorrect information
4. TC 721	XX			XX					Correct information

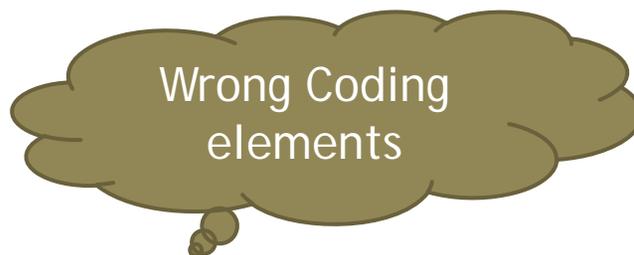


Multiple t-codes may be used

Agency B sends payment to Agency A with TC 708/709



Agency B discovers wrong coding elements (PCA, GL, FUND, ...) was used on their side



Agency B will correct 708R/708

S28A UC: 10 STATE OF OREGON 03/28/18 08:34 AM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 708 TITLE: EXPENDITURE TRANSFER OUT (BETWEEN AGCYS)
GENERAL LEDGER DR-1: 3500 CR-1: 0070 DR-2: _____ CR-2: _____
POSTING DR-3: _____ CR-3: _____ DR-4: _____ CR-4: _____
TRANS DOCB DUBT 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# 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 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 709 A/S DOC AMT: =

S28B UC: 10 STATE OF OREGON 03/28/18 08:35 AM
LINK TO: _____ TRANS CODE DESCRIPTION PROFILE PROD
TRANS CODE: 708 (MUST BE IN 28A TRANSACTION CODE DECISION PROFILE)
DESCRIPTION: TO TRANSFER CASH OUT VIA SPECIAL PAYMENT INTO
ANOTHER AGENCY (BUDGETED TRANSFER) AND RECORD
AGAINST AN EXISTING A/R. MUST BE PROCESSED WITH
TC 709 AS A BALANCED ENTRY. GASB38.
3500-EXPEND CTL-CASH; 0070-CASH ON DEP W/TREASURER

Correction assumes the G38 code remains the same.
If G38 code needs to change then both agencies have to fix their own side.

Statewide Financial Management Services

The screenshot displays a grid of four service categories, each with a list of links:

- Accounting training**
 - R*STARS iLearn
 - ADPICS iLearn
 - R*STARS training manual** (circled in red)
 - Miscellaneous training
 - Vendor training
- Accounting services**
 - ACH - vendor/direct deposit
 - Who is my agency analyst?
 - SPOTS cards
 - Interfaces
 - Service level agreement
- Accounting forms & publications**
 - Forms
 - Desk manual
 - Data entry guide
 - Transaction Codes
 - Report guide
 - SFMS terms
 - User group
 - 2018 SFMA Calendar
- Datamart**
 - Datamart home
 - Training
 - SFMA tables
 - OSPA tables
 - User maintenance site
 - 2018 Datamart calendar

R*STARS Training Manual / Chapter #4-Transaction Codes Page #7

- G38#** – A **GASB 38 Transfer Number** is entered when required (*R*) for reporting under GASB Statement 38 Para.14. It consolidates the Agency and the appropriate **D23** fund elements.

SD67 UC: 10
LINK TO: _____

STATE OF OREGON
GL TABLES CONTROL PROFILE

03/28/18 08:36 AM
PROD

AGENCY: 000
FISCAL YEAR: 02
GL ACCOUNT: 3500

SUMMARY GL POSTING IND: Y
AGENCY GL POSTING IND: Y
G38 POSTING IND: Y
GL POSTING IND: Y

SD67 UC: 10
LINK TO: _____

STATE OF OREGON
GL TABLES CONTROL PROFILE

03/28/18 08:36 AM
PROD

AGENCY: 000
FISCAL YEAR: 02
GL ACCOUNT: 0070

SUMMARY GL POSTING IND: Y
AGENCY GL POSTING IND: Y
G38 POSTING IND: Y
GL POSTING IND: Y

R*STARS iLearn Training Materials

Chapter 12

CLASS EXERCISES

12.2

DETERMINING IF ANOTHER AGENCY OR PROGRAM AREA IN YOUR AGENCY CREATED A BALANCED TRANSACTION

Under state policy, a state agency will pay another state agency or another program area in the same agency with a transfer, rather than a warrant. This reduces state banking charges.

R*STARS accomplishes this objective through balanced transactions (BT document type). For balanced transactions, the person who enters the transaction must enter at least two transactions – the transaction that “sends” the funds and the transaction that “receives” the funds – in the same batch and document number. This helps ensure that, statewide, the interagency transfer in/transfer out transactions will balance at the end of the fiscal year for the preparation of the Comprehensive Annual Financial Report (CAFR).

Another tool for reporting interagency transfers is the GASB 38 NUMBER (G38#). This is an 8–digit code identifying interagency and interfund transfers which require reporting under GASB Statement 38 Para.14. The G38 transfer number uses the format AAAFFFF0, where AAA is the agency on the other end of the transfer, FFFF is the appropriate D23 fund in which the other agency will record the transfer, followed by a zero and a blank space or fillers.

Balanced transactions will usually impact cash. However, they may not interface to Treasury. They will only interface if they post to different Treasury funds; thus, giving Treasury the direction to move the dollars from one fund to another.

The Oregon State Treasury is the bank for all state agencies. Agencies make deposits to and draw checks or warrants on a treasury account. Treasury has two types of accounts: receipted and Treasury accounts.

G38 – Code needs to be identified in data entry screens.

```
S084 UC: 10 STATE OF OREGON 03/28/18 08:46 AM
LINK TO: _____ ACCOUNTING EVENT RECORD INQUIRY PROD

BATCH: AGENCY 000 DATE _____ TYPE _ NO _____ SEQ NO 00000 REC TYPE: A STATUS: _

GL: DR1 CR1 DR2 CR2 DR3 CR3 DR4 CR4
DOC AGY: DOC DATE: EFF DATE: DUE DATE:
SERV DATE: CUR DOC/SFX/CLASS: MOD:
REF DOC/SFX/CLASS: AGENCY: 000
TRANS CODE: INDEX: PCA: AY: COMP/AGY OBJ:
AMOUNT: .00 RVS: DISCOUNT: .00 FO: PDT:
CI: PROP #: 1099: INV-NO: DT:
VEND/MC: DESC:
NAME: CONT NO:
CITY: ST: ZIP: RTI:
PMT-NO: DT: AP NO: FUND: AGY GL:
GRANT NO/PH: SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 2: 3: CASH FUND:
G38-TRANSFER: PMT TYPE: INT TM: 0.000 BANK:
DISC-DT: TM: PEN-DT: TM: PEN AMT: .00
LAST PROC - DT: TIME: ORIG SEQ NO: APPROVAL DT:
Z08 RECORD NOT FOUND - END OF FILE

F1-HELP F2-85 F3-PRIOR INQ F4-PRIOR F5-NEXT F7-86 F9-INT ENTER-INQ
```

Any questions?



5-Transaction Code: Suspense Accounts

Types of Balanced Transactions:

1. Quasi-external transfers
2. Reimbursement transfers
3. Operating transfers
4. Correcting entries
5. **Suspense (treasury) account entries**

5- Suspense Accounts:

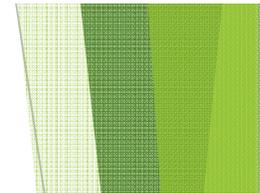
The following general ledger accounts apply to Suspense accounts:

- 0075 Cash on Deposit - Suspense Acct at Treas
- 0504 Accounts Receivable - Suspense Accounts
- 3102 Revenue Control - Suspense
- 3502 Expenditure Control - Suspense
- 3152 Operating Transfers In Control - Suspense
- 3552 g Transfers Out Control - Suspense

These accounts are used for balanced transfers that deal with treasury (aka suspense) accounts from an agency (aka receipted) account:

- 2904 Non-SFMS Clearing Offset
- 2954 Non-SFMS Clearing Account

**List of t-codes in Desk Manual, Trea.5
Suspense Account Transactions in RSTARS**



Statewide Financial Management Services



Accounting training

- [R*STARS iLearn](#)
- [ADPICS iLearn](#)
- [R*STARS training manual](#)
- [Miscellaneous training](#)
- [Vendor training](#)



Accounting services

- [ACH - vendor/direct deposit](#)
- [Who is my agency analyst?](#)
- [SPOTS cards](#)
- [Interfaces](#)
- [Service level agreement](#)



Accounting forms & publications

- [Forms](#)
- [Desk manual](#)
- [Data entry guide](#)
- [Transaction Codes](#) 
- [Report guide](#)
- [SFMS terms](#)
- [User group](#)
- [2018 SFMA Calendar](#) 



Datamart

- [Datamart home](#)
- [Training](#)
- [SFMA tables](#)
- [OSPA tables](#)
- [User maintenance site](#)
- [2018 Datamart calendar](#) 

SFMS desk manual

- ACH - VENDOR/DIRECT DEPOSIT
- AGENCY ANALYST CONTACT
- DATAMART
- NEWS LISTS
- R*STARS AND ADPICS COURSES
- R*STARS DATA ENTRY GUIDE
- R*STARS REPORT GUIDE
- R*STARS TRAINING MANUAL
- ▶ SFMS DESK MANUAL
- SFMS FORMS
- SFMS TERMS
- SFMS USER GROUP
- SPOTS - STATE PURCHASE CARD
- TRAINING - MISCELLANEOUS
- ACCOUNTING SYSTEM HOME

Desk manual by category and chapter

Category	Chapter	Chapter title
Profiles	prof.1	R*STARS vendor profile
Profiles	prof.2	Creation of new year profiles
Profiles	prof.4	Garnishments, levies, and other contractual or legal conveyance of monies
Profiles	prof.5	Establishing state employee vendor profiles with specific PDT's
Profiles	prof.8	ADPICS vendor profile
Payment	paym.1	Other vendor types
Payment	paym.2	Issuing survivor/estate payments on behalf of deceased employees
Payment	paym.3	Direct deposit for R*STARS vendors
Other	othe.1	Error correction
Other	othe.2	Who to call when you need help
Other	othe.3	R*STARS - 2018 calendar closing schedule
Other	othe.5	Matching inquiry screens with system tables
Other	othe.7	Items that may lead to a class mismatch
Other	othe.8	Screen 105 changes
Other	othe.9	Drill down procedures
General fund	gene.3	General fund \$ returned to agency after biennium close
Revenue	reve.1	General fund revenue deposits in SFMA
Revenue	reve.2	Document supported general ledger accounts
Treasury	tre.1	Deposit reconciliation
Treasury	tre.2	Reclassification through deposit reconciliation
Treasury	tre.4	Investment transactions
Treasury	tre.5	Suspense account transactions in R*STARS
Central processing	cent.2	Use of interface indicators for cash reconciliation reports
Central processing	cent.4	SFMA transfer transactions
Central processing	cent.5	DAFM351 general ledger close
Central processing	cent.7	DAFM353/356 fiscal year end rollover

Suspense Account Transactions in RSTARS

Cannot be reversed (in many cases)

R*STARS Transaction Codes That Involve Treasury (aka suspense) account Activity*
 (Titles are as defined on the 28A Transaction Code Decision Profile.)

Tcode	Suspense Account Transactions
405	Record Susp Acct Reimb From Recptd Acct
414	Record Susp Acct Reimb From Recptd Acct
418	Reimburse Susp Acct From Recptd Acct
420	Record Susp Acct Receipt From Recptd Acct
439	Record Susp Acct Reimb From Recptd Acct
686	Tr Gf Cash To Ous Susp For Adv Das Only
594	Ar Sps-Cum Agy Fnd-Trst Fd Pay W/Auto Rv
693	Recpt Of Pmt To Susp Ac/Btw Agys/Pre Enc
695	Receipt Of Pmt To A Susp Acct/Betw Agy'S
697	Rec Susp Acct Reimb Fr Recptd Acct G38
715	Receipt Of Pmt To A Susp Acct/Betw Agy'S
745	Record Cash Payment - Odot Only
747	Record Cash Payment - Odot Only
755	Record Cash Received-Suspense Account
763	Receipt Of Cash To A Susp Acct/Betw Agys
766	Record Suspense Account Revenue
767	Record Suspense Account Expenditures
768	Record Cash In Susp Acct-Gl Transaction
769	Etab Unbilled A/R - Suspense Accounts
770	Liquidate Unbilled A/R - Suspense Acct
771	Record Accts Payable In Suspense Account
772	Liquidate Accts Payable In Suspense Acct
773	Receipt Of Deposit Liability-Susp Acct
774	Apply Dep Liab To Revenue In Susp Acct
775	Record Suspense Account Transfer Out
776	Record Suspense Account Transfer In
777	Rec Pmt By Non Sfms Agy For Payrol Recv
778	Adjust Non-Sfms Clearing Account
789	Allowance For Uncollectible-Susp
810	Afs Move Unident Receipt Into Susp Acct
851	A/R For Payroll Fund By Agency
856	Pmt To Sfms Agy For Payroll Negative A/R
858	Recognize Pmt By Sfms Agy For Payrol Rec
883	Csd Suspense Trust Account Cash
884	Csd Redemption-Suspense Account
886	Csd Suspense Trust Payment

* There are a few transaction codes not included here because they are only used for specific agencies.



Example 5

Agency **A** wants their receipted fund to reimburse Agency **B**'s suspense fund.

Agency **A** send the amount to agency **B** Fund in receipted account, not the suspense account.

AGY A / Fund A	receipted
AGY B / Fund B	receipted
AGY B / Fund C	suspense



STEP

3- Eliminate **GL 2735** (Encumbrance Control) if agency did not set up an encumbrance.

We don't have any.



5- The pair should contain general ledger accounts that affect suspense accounts (or description stating it is for suspense accounts).

Companion T-codes affects GL account (2954)

Tcode	Tcode Title	Full description	Status Code	GL Acct Dr1	GL Acct Dr Cr Ind5	GL Acct Cr1	GL Acct Dr Cr Ind
714	Pmt To Susp From Recpted Acct/Betw Agy'S	Record Exp Payment On Receiptec A	3500	D	0070	D	
715	Receipt Of Pmt To A Susp Acct/Betw Agy'S	Record Receipt Of Monies To A Su:A	2954	D	2904	C	
755	Record Cash Received-Suspense Account	To Record Receipt Of Monies To A A	2954	D	2904	C	
763	Receipt Of Cash To A Susp Acct/Betw Agys	Record Receipt Of Monies To A Su:A	2954	D	2904	C	
766	Record Suspense Account Revenue	To Record Revenue For Suspense /A	0075	D	3102	C	
767	Record Suspense Account Expenditures	To Record Summary Level Expendi A	3502	D	0075	D	
768	Record Cash In Susp Acct-GL Transaction	To Record Cash In A Suspense Accc A	0075	D			
771	Record Accts Payable In Suspense Account	To Record Accounts Payable In Sus A	3502	D	1215	C	
772	Liquidate Accts Payable In Suspense Acct	To Liquidate Accounts Payable In SA	1215	C	0075	D	
773	Receipt Of Deposit Liability-Susp Acct	Record The Receipt Of A Deposit L A	0075	D	1551	C	
774	Apply Dep Liab To Revenue In Susp Acct	To Apply Deposit Liability To Reve A	1551	C	3102	C	
775	Record Suspense Account Transfer Out	To Record Transfer Out Of A Suspe A	3552	D	0075	D	
776	Record Suspense Account Transfer In	To Record Transfer-In To A Suspen A	0075	D	3152	C	
789	Allowance For Uncollectible-Susp	Establish Allowance For Uncollecti A	3102	C	0411	C	

Sending to suspense account

```
S28A UC: 10 STATE OF OREGON 03/28/18 10:38 AM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 714 TITLE: PMT TO SUSP FROM RECPTD ACCT/BETW AGY'S
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 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: D WAR CANCL TC: _____ PYTC: _____ FUTMY: Y
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 T _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 715 A/S DOC AMT: _
```

Note: the companion cannot use GL 0070 because GL 0070 is only for receipted accounts.

- ▶ Companion T-code for the suspense account

```
S28A UC: 10 STATE OF OREGON 03/28/18 10:39 AM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 715 TITLE: RECEIPT OF PMT TO A SUSP ACCT/BETW AGY'S
GENERAL LEDGER DR-1: 2954 CR-1: 2904 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 N
EDIT AOBJ N RVRS N PDT N CI N 1099 N WARR N INVC _ VNUM _ VNAM _ VADD _
INDS: DMETH N APN# N FUND R GLA N AGL N GRNT N SUBG N PROJ N MULT _ G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: _____ PYTC: _____ FUTMY: Y
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 S _____
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 714 A/S DOC AMT: +
```

Agency A makes the entry

Agency A Sending Agency FUND A				
	GL 0070 CASH		GL 3500 Expenditure	
Tcode	DR	CR	DR	CR
1. 714		100.58	100.58	

Agency B Receiving Agency FUND B					GL 2904 non SFMS CLEARING OFFSET		GL 2954 non SFMS CLEARING ACCOUNT	
	GL 0070 CASH		GL 3500 CASH		DR	CR	DR	CR
Tcode	DR	CR	DR	CR	DR	CR	DR	CR
2. 715						100.58	100.58	

But used General Fund 0401 account instead of Suspense Account

Agency B sees the transaction after it clears the 530 screen.

- ◆ Can the agency B do a TC715R to reverse Fund B and TC715 to use suspense Fund C?
 - ◆ No according to the 28A screen.

```
S28A UC: 10 STATE OF OREGON 03/26/18 01:28 PM
LINK TO: _____ TRANSACTION CODE DECISION PROFILE PROD

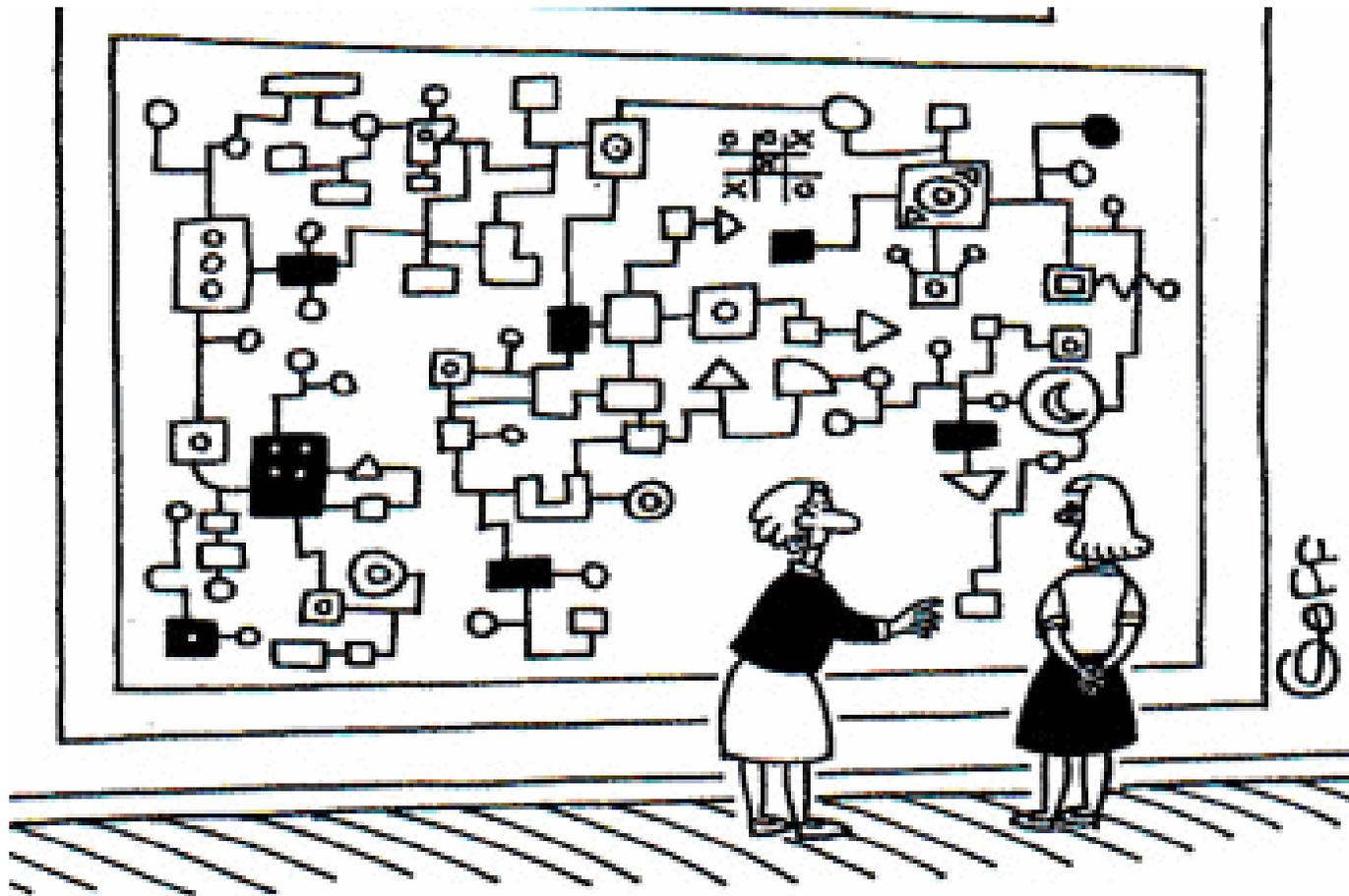
TRAN CODE: 715 TITLE: RECEIPT OF PMT TO A SUSP ACCT/BETW AGY'S
GENERAL LEDGER DR-1: 2954 CR-1: 2904 DR-2: _____ CR-2: _____
POSTING DR-3: _____ CR-3: _____ DR-4: _____ CR-4: _____
TRANS DOCD _ DUDT _ SVDT _ CDOC I RDOC _ MOD N AGCY R IDX _ PCA _ COBJ N
EDIT AOBJ N RVRS N PDT N CI N 1099 N WARR N INVC _ VNUM _ VNAM _ VADD _
INDS: DMETH N APN# N FUND R GLA N AGL N GRNT N SUBG N PROJ N MULT _ G38# N
POST SEQ: 3 REG NO: 5 WW IND: 0 D/I: D WAR CANCL TC: _____ PYTC: _____ FUTMY: Y
GEN- TC: _____ DT: _____ ACCR TC: _____ TR TC: _____ INTERFACE IND: 1 S _ _ _ _ _
PAY LIQ TC: _____ PAY RED TC: _____ CUM POST IND: Y BAL TC: 714 A/S DOC AMT: +
```

- ◇ However, SFMS temporarily allows a reversal of TC405 or TC715 only when a receipted account is inadvertently entered on the suspense side.
- ◇ This will allow the cash to move at treasury to the appropriate suspense account.
- ◇ (Incorrect Suspense fund need to change to correct suspense)
 - ◇ If a suspense account had been entered on TC405 or TC715, but it was just the wrong one, the agency cannot reverse. Instead, the agency has to request a treasury transfer between suspense funds and record the transfer in their books using the t-codes in the Desk Manual, Suspense Account Transactions in R*STARS.

If it was receipted account SFMS team can help.
 We lift the restriction to let the reverse transaction go through.

Agency B Receiving Agency FUND B	GL 0070 CASH		GL 3500 CASH		GL 2904 non SFMS CLEARING OFFSET		GL 2954 non SFMS CLEARING ACCOUNT	
	DR	CR	DR	CR	DR	CR	DR	CR
2. 715						100.58	100.58	
3. 715R					100.58			100.58

How does SFMS team help? SO EASY!



Modifying T-code Process

Preference is that the agency try to chose other T-Code or solve the problem with other ways.

The suspense invoice points to General Fund account.

AGY Used Tcode763 for account 0401

DR-2954 NON-SFMS CLEARING ACCOUNT

CR-2904 NON-SFMS CLEARING OFFSET

1-Print out Documents.

2- Send an request to Sr Analyst to lift the restriction.

3-Send an email to all agencies involves and their analysts.

4-Sr Analyst will inform that restriction has been lifted.

5-Print the S28A and highlight that Reverse is allow.

6-Email to agency and let them know that restriction has been lifted and their has to do entry as soon as possible.

7-Get the BT number from agency and print the transaction.

8-Notify Sr analyst action is done so they will bring back the restriction.

9-Go to S28A highlight that the T-code has restriction back.

10-Run query MFModifiedTcode... bgy

11-Create the file with all backup documents and hand it to Sr analyst to file.

S086-Highlite the transaction

S084-Highlite Tcode and Fund

S28A-Highlite that Tcode has reverse restriction

SD23-Check Treasury account number to confirm it is not Suspense account

Make sure no any other transaction posted to the T-code.

As you see it was EASY!



Here is a cheat sheet of common correcting balanced transfers.

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
Cash Expenditures -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 encumbered	3150	TC 411/412
- originally debited as Expenditure change to Reduction of Transfer In	3500 encumbered	3150	TC 411R/412R
Cash Revenues -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
Deposit Liability-Doc Support -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
Deposit Liability-No Doc Support -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
Deferred Revenue- Doc Support -only correcting coding element, GLs are correct	1604	1604	TC 443/444
Transfers-In -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
Transfers-Out -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
Unreimbursed Advances -only correcting coding element, GLs are correct	0573	0573	TC 434/435
Undistributed/Unidentified Receipt -only correcting coding element, GLs are correct	0060	0060	TC 496/497
Accounts Receivable -only correcting coding element, GLs are correct	0543	0543	TC 450/451
-only correcting coding element, GLs are correct	0501	0501	TC 464/465

Any final
questions?



References

Here are some references and resources available to you for additional details.

- ▶ Data Entry Guide, Chapter 5 and 6

<http://www.oregon.gov/das/Financial/AcctgSys/Pages/dataentry.aspx>

- ▶ Desk Manual, SFMA Transfer Transactions, Cent.4 Desk Manual, Suspense Account Activity, Treas.5 [State of Oregon: Accounting system - SFMS desk manual](#)

References

- ▶ State of Oregon: Accounting and reporting - Oregon Accounting Manual
- ▶ DAFQA010 – Statewide T-Code Listing by General Ledger Account
- ▶ DAFQ28C0 – Transaction Code Reference Listing (listing of 28A & 28B)

Thank you for your Time!



For additional questions, please contact your SFMS analyst.

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