

TIPS & TECHNIQUES

A SFMS Desk Manual

R*STARS: CENT.4

Revised: 07/31/09

SFMA TRANSFER TRANSACTIONS

This document addresses intra-agency transfers (within agency/agency group) as well as inter-agency transfers (between agencies). All transfer in/transfer out transactions must balance at fiscal year-end. Transactions involving interagency and intra-agency transfer general ledger accounts 3150 & 3550 require the use of a GASB 38 code. It is very important that this field be used correctly, as it is critical for Statewide Accounting and Reporting Section (SARS) to properly disclose interagency and intra-agency transfers in the Comprehensive Annual Financial Report (CAFR) at year end. The OAM chapter and sections on Inter-fund and Interagency Transactions dated August 1, 2003 are 01 05 03 - Quasi-External Transactions, Reimbursements, and Transfers and OAM 01 05 04 - Advances Between. Both sections can be found at http://egov.oregon.gov/DAS/SCD/SARS/oam_toc.shtml. These documents provide direction on inter-fund and inter-agency transaction classification and coding. Sample transaction codes are included in the documents.

SFMA to SFMA transfer transactions are considered companion transactions. The originating agency of the inter-agency transfer transaction inputs both sides of the entry. R*STARS provides system edits to support internal control features for companion transactions:

- Balanced transaction codes must be processed together.
- All transfer transaction "ins" and "outs" per Document Number must balance (net to zero).
- One agency may not reduce cash for another agency.

To support the system edit of preventing the originating agency from reducing cash in another agency the below security profiles (96A) are established.

For the user entering transactions:

User class (D66) =	48
Release flag =	0
Agency range =	full range of all agencies

For the user releasing batches:

User class (D66) =	28
Release flag =	1

Companion transaction codes were set up to allow flexibility to the user. All allow a batch type of G, 2, 4, or 5. This provides the user the choice of the most efficient transaction entry screen for the activity being recorded. The document type drives the system to edit the transactions in a given document and require it to balance. This allows one-to-one transactions, as well as many-to-one.

The combination of the batch type and document type can be used to the advantage of the user. For example, to record a one-to-one transaction the 'G' batch type will bring up the companion transaction screen, of which the user can then record both sides of the entry on one screen. However, the many-to-one transactions are more easily entered using the batch type 2, 4, or 5 transaction entry screens.

NOTE: Only one combination of companion transactions may be used per document. For example, document number BT000001 is processed with transaction codes 400/401:

<u>Doc No</u>		<u>TC</u>	<u>Amount</u>
BT000001	001	400	\$ 25.
BT000001	002	400	\$ 25.
BT000001	003	401	\$ 50.
BT000001	004	415	\$ 10.
BT000001	005	416	\$ 10.

Although the document above is still in balance, more than one combination of companion transactions within a document is not allowed. However, if the transaction codes 415/416 were assigned a document number of BT000002 001 and BT000002 002 respectively, the batch would process successfully.

SFMA to SFMA - intra-agency - companion transactions are to be used for transfer transactions within an agency or agency group. The agency group is defined on the Agency Profile (D02) and the Agency Group Profile (D12). Transaction codes are in the 400 series. A *list of all available transaction codes for this activity can be found later in this document.* The allowable document type for these transaction codes is BT (Balanced Transfer). Balanced transactions within an agency using g/l's 3150 and 3550 require the use of the G38 number. This number is comprised of the agency number and D23 fund on the opposite t-code.

For example:

Agency 107 using t-codes 400/401 to transfer money between fund 4220 and fund 4061 respectively, would use G38 number 10740610 on t-code 400 and G38 number 10742200 on t-code 401. This provides a cross reference similar to agency g/l.

SFMA to SFMA - inter-agency - State policy dictates that payment between state agencies are processed with an interagency transfer instead of by issuing a warrant. Transaction codes in the number series of 685 - 686, 692 - 695, 702 - 703, 706 - 743, 758 - 765, 779 - 780, and 900 - 901 are to be used for recording transfer activity between state agencies. The allowable document type for these transactions is BT (Balanced Transfer). Additionally, transaction codes 855 - 858 and 860 - 863 are specific to payroll activity. Allowable document types for these transactions are PI (Payroll Transfer) and PT (Payroll Mass Transit Transfer). *A complete list of the transaction codes can be found later in this document.*

To prevent an agency from erroneously reducing cash in another agency, system edits will produce a fatal error message of EAC "cash re(duction) not allowed".

Because interagency transactions are considered cash activity, the **effective date** of both sides of the transaction should always be **equal to the current system date**. **Remember – do not back date inter-agency transfers**. Inter-agency transfers impact cash at Treasury and can cause reconciling problems at the receiving agency. Use accruals if you must post something to a specific period and are having difficulty getting the information you need from the other agency. If the transactions use g/l's 3150 and 3550, the G38 number must be used. 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 for fillers. In other words, the other agency's D23 fund number and agency number is put in the G38 field on the originating agency's side of the transaction and vice versa.

For example:

If Agency 107 originates a transaction with agency 248, the G38 number on the Agency 107 side of the transaction would include Agency 248's D23 fund number and agency number, and the G38 number on the Agency 248 side of the transaction would include Agency 107's D23 fund and agency number.

Inter-agency Transfer Tips

The following guidelines are to help make interagency transfers as smooth and error free as possible and to help eliminate incorrect transfers made because of inaccurate assumptions made by the paying/receiving agencies.

The receiving agency (the agency who gets paid) on the invoice or documentation that is sent to the initiating agency should provide the following:

- Name and phone number of the person to contact if there are any questions or problems with making the transfer. This is important because it is often difficult to track down the person who has the information to help resolve the problem.
- Include both the agency number and vendor number (agency Fein) on the documentation.
- A *suggested* T-Code pair so the initiating agency has an idea of how the receiving agency needs their side of the transaction recorded (revenue, reduction of expense, to suspense, etc.). The t-codes should be considered a suggestion because the initiating agency also has to make some decisions regarding which pair to use (was it encumbered or not, for example).
- If doc supported, the entire document number, including suffix must be included. Also include the specific \$ amount for each suffix. Before sending out invoices, make sure that the document is available in the system.
- If not doc supported, the coding needed for the receiving agency's side of the transaction (PCA, index, comp object, agency object, project/ph, etc.) needs to be included.
- Include the above transfer payment information on training registrations and order forms if they go out to other agencies.
- Include instructions as to whether or not your agency needs to receive back a copy of the remittance and if so, what information needs to be included (i.e. BT number)

- Include agency information regarding the G38 number used (G38 = your agency number and D23 Fund number) Example Agency = 107, D23 =4110, equals G38# 10741100.

The initiating agency (the agency making the payment) can make things much easier for the receiving agency by providing as much specific descriptive information as possible - invoice number, purpose of payment, account #, original doc #, or anything else that would help them identify the transaction.

SFMA to LGIP - transfers to the Local Govt Invest Pool (LGIP)_ companion transactions allow SFMA agencies to process either expenditure or revenue transfers to the LGIP. The Oregon State Treasurer's (agency 170) LGIP suspense account 17099 is designated by D23 Fund as #0043. The SFMS Statewide Vendor Mailcode Profile (51) is used to store the local government pool number in the "License" field. The Treasury uses the pool number to designate which LGIP account to post the deposit of cash. For consistency, the pool accounts are found on the 001 mail code of the appropriate vendor.

The user must choose the correct vendor id/mail code and input the same vendor number for both sides of the transaction. After selecting a vendor number, review the "license" field on the 51 screen to ensure that there is an LGIP account number. Any questions regarding LGIP account numbers can be directed to Oregon State Treasury Cash Management at 503-373-1194. **It is important to note that the Oregon State Treasury is technically a trustee of the LGIP accounts, therefore once a transaction has posted to the account, it may not be reversed or deleted without the written permission of its owner.** Therefore, care should be given that the correct vendor and dollar amount are used.

Transaction codes for LGIP transfers are numbered in the series of 291 through 294. A *detailed list of available transaction codes is found later in this document.* Valid document types for these transactions are LI (LGIP Transfers Interface) and LT (LGIP Transfers).

If not already set up, an agency making new types of transfers to the LGIP on a regular basis should contact the Treasury. The Treasury can assign a unique alpha character to be used as the 3rd digit of the document number. This unique document number will provide a description to the vendor in the pool. For example, document type LT is used with the 3rd character of R to designate the monthly cigarette tax distribution (Document number LTR00001 001, 002, etc.).

LIST OF TRANSACTIONS CODES

SFMA to SFMA - Within Agency/Agency Group:

400	Operating Revenue - Transfer Out
401	Operating Revenue - Transfer In
402	Distribution To Funds
403	Transfer In From Funds
404	Reimburse Suspense Acct from Receipted Acct
405	Record Suspense Acct Reimb from Receipted Acct
407	Move Revenue/Cash Out

408	Move Revenue/Cash In
409	Record Expenditure/Decrease Cash
410	Record Revenue/Increase Cash
411	Expenditure Transfer Out/Encumbered
412	Expenditure Transfer In/Prev Encumbered
413	Reimb Susp Acct from Dep Liab Receipted Acct
414	Record Susp Acct Reimb from Receipted Acct
415	Move Expenditure/Cash into a Fund
416	Move Expenditure/Cash Out of a Fund
417	Reimb Susp Acct for Revenue Refund/Receipted Acct
418	Record Susp Acct Reimb from Receipted Acct
419	Record Transfer Out to a Suspense Acct
420	Record Susp Acct Reimb from Receipted Acct
421	Move Dep Liab/Cash Out of Fund (Non-Doc)
422	Move Revenue/Cash In
423	Refund Operating Revenue - Transfer Out
424	Operating Revenue - Transfer In
425	Operating Revenue - Transfer Out
426	Operating Revenue - Reduction of Transfer Out
427	Record Due from Other Funds
428	Record Due To Other Funds
430	Move Deposit Liability/Cash Out of Fund
431	Move Deposit Liability/Cash into Fund
432	Move Deposit Liability/Cash Out of Fund (Non-Doc)
433	Move Deposit Liability/Cash into Fund (Non-Doc)
434	Reclassify Unreimbursed Advance Between Funds
435	Reclassify Unreimbursed Advance From Another Fund
438	Reimb Susp Acct From Recp't/Prev Encumb
439	Record Susp Acct Reimb From Recptd Acct
443	Move Deferred Revenue/Cash Out
444	Move Deferred Revenue/Cash In
451	Est/Adj Advance From Other Funds - GLTDAG
453	Est/Adj Amt to Prov/LT Debt for Adv - GLTDAG
464	Move Revenue/Cash Out Adj A/R Suffix
465	Move Revenue/Cash In Adj A/R Suffix

468	Move Expenditure/Cash into a Fund
469	Move Expenditure/Cash Out of a Fund
482	Est Advance from OTH Fund/ AGY Govtl Fund
483	Est Amt Prov-NC Debt for Adv-Govtl Fund
484	ADJ Advance From OTH Fund / AGY Govtl Fund
485	ADJ Amt Prov-NC Debt for ADV-Govtl Fund
496	Move Unidentified Receipt Out of Fund
497	Move Unidentified Receipt Into Fund
569	Oper Rev-Tfr Out (W/In Agy) – Cash in Bank
570	Oper Rev-Tfr in (Within Agy) – Cash In Bank
696	Reimburse Suspense Acct from Receipted Acct
697	Record Suspense Acct Reimb from Receipted Acct
902	Year-End Expend Reclass Out Within Fund
903	Year-End Expend Reclass In Within Fund
913	Year-End Revenue Reclass In Within Fund
914	Year-End Revenue Reclass Out Within Fund
915	Accrue Due from Other Funds Within Agency
916	Accrue Due to Other Funds-Within Agency
934	Year-End Exp Reclass Out/Within Fund G38
935	Year-End Exp Reclass In / Within Fund G38

** Transaction Codes 404/405, 413/414, 417/418, 419/420 438/439 and 696/697 are SFMS transactions to a Suspense Account within an Agency or Agency Group.

SFMA to SFMA - Between Agencies:

685	Tr to OUS to Adv Susp for GF Exp DAS Only
686	Tr GF Cash to OUS Susp for Adv DAS Only
692	Pay Susp Ac Frm Recp Ac Btw Agn/Pre Enc
693	Recpt of Pmt to Susp Ac/Btw Agys/Pre Enc
694	REV Ref to Susp from Rect'd Acct/BTW AGY
695	Receipt of Pmt to a Susp Acct/BETW AGY'S
702	Subgrnte Reim Exp Trfr Out/Enc(Btw Ag)
703	Reimb for Subgrnte Exp-Trfr in (Btw Ag)
706	Expenditure Transfer Out/Encumbered A/R
707	Expenditure Transfer In/Encumbered A/R
708	Expenditure Transfer Out
709	Expenditure Transfer In as Revenue A/R

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710	Revenue Transfer Out - No Invoice A/R
711	Quasi-External Transfer In A/R
712	Quasi-External Revenue Refund - No A/R
713	Quasi-External Unidentified Liability
714	Payment to Susp Acct from Receipted Acct
715	Receipt of Payment to a Suspense Acct

716	Quasi-External Revenue Refund A/R
717	Quasi-External Revenue A/R
718	Quasi-External Expenditure/Encumbered
719	Quasi-External Revenue A/R
720	Revenue Transfer Out (No Invoice)
721	Revenue Transfer In (No Invoice)
722	Quasi-External Expenditure (No A/R)
723	Quasi-External Revenue (No A/R)
724	Quasi-External Expend/Encumbered (No A/R)
725	Quasi-External Revenue (No A/R)
726	Expenditure Transfer Out
727	Expenditure Transfer In - As Revenue
728	Expenditure Transfer Out/Encumbered
729	Expenditure Transfer In
730	Quasi-External Expenditure A/R
731	Quasi-External Revenue A/R
732	Move Unidentified Receipt Out
733	Move Unidentified Receipt In
734	Quasi-External Revenue Refund (No A/R)
735	Quasi-External Revenue (No A/R)
736	Quasi-External Expenditure (No A/R)
737	Quasi-External Unidentified Liability
738	Quasi-External Expenditure (No A/R)
739	Quasi-External Deposit Liability - Doc Supp
740	Quasi-External Expenditure (No A/R)
741	Quasi-External Reduction of Exp (No A/R)
742	Quasi-External Expenditure A/R
743	Quasi-External Reduction of Expense A/R
754	Reduce Revenue Transfer In
755	Record Cash Received -Suspense Account
758	Sbgrnt Reim Exp Trf Out/Enc(Btwn Ag)-AR
759	Exp Tfr in as Rev (Btw Agys)-Subgrnt A/R
760	Quasi-external Exp (A/R-Billed Dep Liab)
761	Quasi-ext A/R-Billed Re:Deb Liab
762	Move Dep Liab/Cash out of Agy(Non-Doc)

763	Receipt of Cash to a Susp Acct/Btw Agys
764	Revert G/F Prior Bie \$ Rec'd (Btw Agy)
765	Revert G/F Prior Bie \$ Rec'd(Btw Agy's)
779	Exp Tsfr Out/Prepaid Legal Fees-Prop
780	Revenue Transfer In
781	Exp Tsfr Out/Prepaid Legal Fees-Govt
782	Revenue Transfer In
791	B/U WH Err-Rtn to Vendor-Redempt Complt
792	B/U WH Err-Rtn to Vendor-Redempt Complt
855	Payment to SFMS Agency for Payroll Payable
856	Payment to Agency for Payroll/Neg A/R
857	SFMS Agency Payment for Payroll Payable
858	Recognize Payment by SFMS Agy for Payroll Payable
860	Payment to SFMS Agency for Mass Transit Payable
861	Payment to SFMS Agency for Mass Transit Neg A/R
862	SFMS Agency Payment for Mass Transit Payable
863	Recognize Payment by SFMS Agy for Mass Transit A/R
900	Capitol Asset Tsfr Out Btwn Funds/Agencys
901	Capitol Asset Tsfr In Btwn Funds/Agencys

** Transaction codes 855 through 863 are payroll related.

SFMA to LGIP: Transaction Codes:

291	Expenditure Transfer Paid to LGIP
293	Record LGIP Deposit for Expenditure Transfer
292	Revenue Transfer Out to LGIP
294	Record LGIP Deposit for Revenue Transfer

This section is meant to provide a broad overview of the **relationships between the D23 profiles, transaction codes, and the Treasury interfaces** when an agency enters balanced transactions.

The Treasury interface edits against the financial agency number, the Treasury fund number on the agency's D23 profile, and the system i.e. SFMA. Note: The Treasury does not edit against which t-code has been used in the transaction.

Most balanced transactions are recognized by the interface to Treasury, however, some of the transactions may not have any impact on the Treasury fund total. Other transactions will affect a transfer between the agencies' accounts in Treasury. The agency number and Treasury fund number are used to determine where the transaction will post in Treasury.

1. Balanced transactions will impact the agencies' accounts in Treasury if the transactions contain any of the following data elements
 - Same agency number and different Treasury fund numbers on their D23 profiles.
 - Different agency numbers and different Treasury fund numbers on their D23 profiles.

2. Balanced transaction will not impact the agencies' accounts in Treasury if the transactions contain any of the following data elements:
 - Same agency number and the same Treasury fund number on the D23 profiles.
 - Different agency numbers and the same Treasury fund number on the D23 profiles.

Erroneous entries that impact Treasury accounts frequently require the cooperation of the initiating and receiving agencies in order to correct/reverse the entry(s). Agencies need to be aware that these erroneous entries have substantial impact on the monthly reconciliation done by SFMS Operations staff to Treasury statements and SFMS control reports. These erroneous transactions generally can be corrected by the initiating and or receiving agency with the use of various t-codes.

Overview of Balanced Transactions
When Transfers Impact Treasury

<u>Agency</u>	<u>Treasury Fund</u>	<u>Result at Treasury</u>
Different	Different	Transfer Made
Different	Same	No Transfer
Same	Different	Transfer Made
Same	Same	No transfer

Looking on-line to locate information:

- View the 28A and 28B Transaction Code Decision Profile screens. Enter the transaction code and press enter. The 28B provides a brief explanation on the use of the t-code. A balanced entry requires the use of two specific t-codes, i.e. 734/735. Check the interface indicator on the 28A. (See Cent.2 for more information on interface indicators.)
 - '1' in the 1st position denotes the transaction will interface to Treasury. ('2' is for CSD transactions that interface to Treasury.)
 - 'S' in the 2nd position denotes the transaction involves a Treasury suspense account.
 - 'T' in the s2nd position can denote both the initiating and receiving agency are on SFMA and are receipted accounts. If both t-codes are coded with a 'T', then the t-code combination should only be used when both agencies are on SFMA and are using receipted accounts.
 - 'L' & 'M' are non-SFMA systems.
 - 'Y' & 'Z' are CSD indicators only.

View the D23 Fund Profile for the transactions. The Treasury fund number is the key.

Received versus suspense accounts: These terms are frequently used in t-code titles and descriptions. Because of the relation between the t-codes, d23 profiles, agency code 3s and the Treasury interface when agencies use balanced transactions, it is important to understand what these terms mean and where to find the R*STARS on-line information.

The Treasury's Cash Management Manual can be found at
<http://www.ost.state.or.us/divisions/finance/cashmanagement/Index.htm>
The manual defines these as:

- **Suspense Account** - An account established with Treasury. These accounts may be for deposit only or deposit with check-writing authority, if approved by both Treasury and the Department of Administrative Services. These accounts are outside the purview of the Budget and Management Division of the Department of Administrative Services.
- **Received Account** - An account established with the State Controller's Division, Department of Administrative Services.

The terms receipted account and suspense account refer to the Treasury Fund number display on the D23 fund profile as defined in D53 Titles Profile under keyword Tres. Suspense accounts are assigned 0000 - 0399. Receipted accounts are assigned 0400 - 0999. For example, the General Fund is a Receipted account, number 0401, Treasury account 00401. The state payroll account is a suspense account, number 0003, Treasury account number 10503. (Suspense account Treasury fund numbers do not correlate with the Treasury accounts numbers because the Treasury Fund number is only 4 digits long.)

Some samples and examples

28A Transaction Code Decision Profile

```

S28A VER 2.0                STATE OF OREGON                07/28/04 03:56 PM
LINK TO:                    TRANSACTION CODE DECISION PROFILE                PROD

TRAN CODE: 724 TITLE: QUASI-EXTERNAL EXP/ENCUMBERED-NO A/R
GENERAL LEDGER DR-1: 3500 CR-1: 0070 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: 3011 CR-4: 2735
TRANS DOCD DUDT SVDT CDOC I RDOC R MOD I 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: 725 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 + 15
POSTING AB: - 18 + 15
INDS: CC: + 15
      GP: - 18 + 15
      PJ: - 18 + 15
AGY GL:
EFF START DATE: 04111994 EFF END DATE: STATUS CODE: A
Z06 RECORD SUCCESSFULLY RECALLED LAST PROC DATE: 09152001

F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
    
```

28B Transaction Code Description Profile

```

S28B VER 2.0                STATE OF OREGON                07/28/04 03:58 PM
LINK TO:                    TRANS CODE DESCRIPTION PROFILE                PROD

TRANS CODE: 724 (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 725 AS A BALANCED ENTRY.CANNOT BE USED FOR
OPERATING TRANSFERS. EXPENDITURE PREVIOUSLY
ENCUMBERED.
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 - 7903 ,

ENTER UP TO 10 VALID DOC TYPES FOR THE TRANS CODE. ("% IN #1 = ALL VALID)
1: BT 2: 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 5: 6: 7: 8: 9: 10:
TREAS CAT: STATUS CODE: A
EFF START DATE: 04111994 EFF END DATE: LAST PROC DATE: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F6-28A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
    
```

D23 Fund Profile

Example 1

Both SFMA agencies have the same Treasury fund number on their D23 profiles. A balanced transaction would not have any impact at Treasury because the same Treasury fund number is used on both sides of the entry.

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:25 AM
LINK TO:                    FUND PROFILE                    PROD

          AGENCY: 107      FISCAL YEAR: 05      FUND: 1750
          TITLE: CITY REVENUE SHARING-NB
APPROPRIATED FUND: 3600    (MUST BE IN D22 APPROP FUND PROFILE)
          GAAP FUND: 1006  (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999  DEFAULT OREGON
          LOCAL FUND IND: N      BANK ID:          CASH FUND:
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1      AGENCY BUDGET: 2  CASH CONTROL: 2
CASH BALANCE DISP - IND: N  %/AMT: 00000000000    TREASURY FUND: 0401
          DESCRIPTION:
          CC ORG LEVEL IND: 1      (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:          FUND:
          GAAP FUND GROUP: 01      (SYSTEM GENERATED)
          GAAP FUND TYPE: 02      (SYSTEM GENERATED)  STATUS CODE: A
EFF START DATE: 07012003  EFF END DATE:          LAST PROC DATE: 05122003
Z07 NEXT RECORD SUCCESSFULLY READ

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

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:26 AM
LINK TO:                    FUND PROFILE                    PROD

          AGENCY: 330      FISCAL YEAR: 05      FUND: 7001
          TITLE: OTHER FUNDS - LIMITED
APPROPRIATED FUND: 3400    (MUST BE IN D22 APPROP FUND PROFILE)
          GAAP FUND: 1006  (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999  DEFAULT OREGON
          LOCAL FUND IND: N      BANK ID:          CASH FUND: 33010
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1      AGENCY BUDGET: 2  CASH CONTROL: 3
CASH BALANCE DISP - IND: N  %/AMT: 00000000000    TREASURY FUND: 0401
          DESCRIPTION:
          CC ORG LEVEL IND: 1      (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:          FUND:
          GAAP FUND GROUP: 01      (SYSTEM GENERATED)
          GAAP FUND TYPE: 02      (SYSTEM GENERATED)  STATUS CODE: A
EFF START DATE: 07012003  EFF END DATE:          LAST PROC DATE: 05122003
Z07 NEXT RECORD SUCCESSFULLY READ

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

Example 2

Both SFMS agencies do not have the same Treasury fund number on their D23 profiles. A balanced transaction would interface to Treasury.

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:28 AM
LINK TO:                    FUND PROFILE                    PROD

          AGENCY: 330      FISCAL YEAR: 05      FUND: 7505
          TITLE: US DOE - OHA
APPROPRIATED FUND: 6400    (MUST BE IN D22 APPROP FUND PROFILE)
          GAAP FUND: 1005  (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999  DEFAULT OREGON
          LOCAL FUND IND: N      BANK ID:          CASH FUND: 33025
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1      AGENCY BUDGET: 2  CASH CONTROL: 3
CASH BALANCE DISP - IND: N  %/AMT: 00000000000    TREASURY FUND: 0764
          DESCRIPTION:
          CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:          FUND:
          GAAP FUND GROUP: 01    (SYSTEM GENERATED)
          GAAP FUND TYPE: 02    (SYSTEM GENERATED)      STATUS CODE: A
EFF START DATE: 07012003     EFF END DATE:          LAST PROC DATE: 05122003
Z07 NEXT RECORD SUCCESSFULLY READ

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

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:28 AM
LINK TO:                    FUND PROFILE                    PROD

          AGENCY: 107      FISCAL YEAR: 05      FUND: 3150
          TITLE: CASH INSURANCE PREM
APPROPRIATED FUND: 3600    (MUST BE IN D22 APPROP FUND PROFILE)
          GAAP FUND: 6404    (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999  DEFAULT OREGON
          LOCAL FUND IND: N      BANK ID:          CASH FUND: 15000
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1      AGENCY BUDGET: 2  CASH CONTROL: 3
CASH BALANCE DISP - IND: N  %/AMT: 00000000000    TREASURY FUND: 0652
          DESCRIPTION:
          CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:          FUND:
          GAAP FUND GROUP: 03    (SYSTEM GENERATED)
          GAAP FUND TYPE: 09    (SYSTEM GENERATED)      STATUS CODE: A
EFF START DATE: 07012003     EFF END DATE:          LAST PROC DATE: 05122003
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED

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

Interfacing to Treasury with intra-agency balanced transactions are governed by the same data elements as inter-agency transactions.

Example 3

The D23 profiles are for the same agency, however, different Treasury fund numbers have been used. A balanced transaction would interface to Treasury.

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:30 AM
LINK TO:                    FUND PROFILE                    PROD

                                AGENCY: 415    FISCAL YEAR: 05    FUND: 3010
                                TITLE: FEDERAL FUNDS - SSI DEDICATED
APPROPRIATED FUND: 6400    (MUST BE IN D22 APPROP FUND PROFILE)
                                GAAP FUND: 6404    (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999    DEFAULT OREGON
LOCAL FUND IND: N    BANK ID:                CASH FUND:
                                FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
                                (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
                                APPROPRIATION: 1    AGENCY BUDGET: 2    CASH CONTROL: 2
CASH BALANCE DISP - IND: N    %/AMT: 00000000000    TREASURY FUND: 0812
                                DESCRIPTION:
                                CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:                FUND:
                                GAAP FUND GROUP: 03    (SYSTEM GENERATED)
                                GAAP FUND TYPE: 09    (SYSTEM GENERATED)    STATUS CODE: A
EFF START DATE: 07012003    EFF END DATE:                LAST PROC DATE: 05122003
Z07 NEXT RECORD SUCCESSFULLY READ

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

```

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:30 AM
LINK TO:                    FUND PROFILE                    PROD

                                AGENCY: 415    FISCAL YEAR: 05    FUND: 7000
                                TITLE: OYA - CLIENT TRUST
APPROPRIATED FUND: 3600    (MUST BE IN D22 APPROP FUND PROFILE)
                                GAAP FUND: 6305    (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999    DEFAULT OREGON
LOCAL FUND IND: N    BANK ID:                CASH FUND:
                                FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
                                (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
                                APPROPRIATION: 1    AGENCY BUDGET: 2    CASH CONTROL: 2
CASH BALANCE DISP - IND: N    %/AMT: 00000000000    TREASURY FUND: 0842
                                DESCRIPTION:
                                CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:                FUND:
                                GAAP FUND GROUP: 03    (SYSTEM GENERATED)
                                GAAP FUND TYPE: 07    (SYSTEM GENERATED)    STATUS CODE: A
EFF START DATE: 07012003    EFF END DATE:                LAST PROC DATE: 05122003
Z07 NEXT RECORD SUCCESSFULLY READ

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

```

Example 4

Same agency has set up separate D23 profiles with the same Treasury fund. A balanced transaction would not have any impact at Treasury because the same Treasury fund number is used on both sides of the entry.

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:31 AM
LINK TO:                    FUND PROFILE                    PROD

                AGENCY: 330    FISCAL YEAR: 05    FUND: 8010
                TITLE: PROGRAM ADMINISTRATION
APPROPRIATED FUND: 3400    (MUST BE IN D22 APPROP FUND PROFILE)
                GAAP FUND: 4003    (MUST BE IN D24 GAAP FUND PROFILE)
                STATE FUND GROUP: 9999    DEFAULT OREGON
                LOCAL FUND IND: N    BANK ID:                CASH FUND: 93055
                FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
                (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
                APPROPRIATION: 1    AGENCY BUDGET: 2    CASH CONTROL: 3
CASH BALANCE DISP - IND: N    %/AMT: 00000000000    TREASURY FUND: 0494
                DESCRIPTION:
                CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:                FUND:
                GAAP FUND GROUP: 02    (SYSTEM GENERATED)
                GAAP FUND TYPE: 05    (SYSTEM GENERATED)    STATUS CODE: A
                EFF START DATE: 07012003    EFF END DATE:                LAST PROC DATE: 0512003
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED

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

```

SD23 VER 2.0                STATE OF OREGON                08/26/04 09:32 AM
LINK TO:                    FUND PROFILE                    PROD

                AGENCY: 330    FISCAL YEAR: 05    FUND: 8025
                TITLE: LOANS RECEIVABLE N/L
APPROPRIATED FUND: 3230    (MUST BE IN D22 APPROP FUND PROFILE)
                GAAP FUND: 4003    (MUST BE IN D24 GAAP FUND PROFILE)
                STATE FUND GROUP: 9999    DEFAULT OREGON
                LOCAL FUND IND: N    BANK ID:                CASH FUND: 93050
                FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
                (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
                APPROPRIATION: 1    AGENCY BUDGET: 2    CASH CONTROL: 3
CASH BALANCE DISP - IND: N    %/AMT: 00000000000    TREASURY FUND: 0494
                DESCRIPTION:
                CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y    AGENCY:                FUND:
                GAAP FUND GROUP: 02    (SYSTEM GENERATED)
                GAAP FUND TYPE: 05    (SYSTEM GENERATED)    STATUS CODE: A
                EFF START DATE: 07012003    EFF END DATE:                LAST PROC DATE: 0512003
Z07 NEXT RECORD SUCCESSFULLY READ

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