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2 GENERAL ACCOUNTING

2.1 General Accounting Overview

This section provides an overview of the general accounting features of the Governmental Financial System (GFS) within the Integrated Statewide Information Systems (ISIS). The topics discussed in this section are:

- Control Tables
- Account Code Structure

2.2 Control Tables

This section provides an overview of the control tables in GFS. These tables are required prior to establishing GFS accounting tables and posting accounting transactions.

2.2.1 Establishing the Control Tables

Based on state policy mandated by the Legislature, and by Generally Accepted Accounting Principles (GAAP), the Office of Statewide Reporting and Accounting Policy (OSRAP) will establish and maintain the GFS AControl Tables@ in order to control the statewide accounting system. These basic control tables are:

- Accounting Period table (APRD)
- Calendar Date table (CLDT)
- Fiscal Year table (FSYR)
- Holiday table (HDAY)
- System Control Options table (SOPT)
- System Special Accounts table (SPEC)

After establishing the control tables for the current fiscal year, these codes will not be changed or deleted. This is to ensure consistency and financial integrity of the data within the State's accounting system.

GFS tables are user-accessible tables of information, that store system control information and present selected financial data to the user. GFS contains three types of master tables:

- User-maintained tables (reference information)
- System-maintained financial tables
- Hybrid tables

User-maintained tables are used for editing transactions and storing reference data. Any changes to these tables must be made by OSRAP or authorized users. System-maintained tables are updated automatically by GFS as a result of processing transactions or other programs and cannot be modified

directly by any user. Hybrid tables are updated both by transactions and by the end user.

Control tables are the foundation for user-maintained tables and are controlled by OSRAP. They establish the basic accounting parameters and system options that are necessary prior to establishing the other user-maintained tables and before new year processing begins.

NOTE: The following sections provide an overview, screen print, and detailed field descriptions for each of the GFS control tables and chart of account tables. The State control agencies such as OSRAP and the State Treasurer's Office (STO) will be responsible for the initial set-up and maintenance of the tables included in this section. The coding instructions (field descriptions) for the online master tables are written to reflect the policies, standards, and requirements defined by OSRAP to ensure consistency and financial integrity of the data within the State's accounting system. This information will be useful for online data entry table set-up as well as for inquiry purposes. For example, although entry of data into a specific field may not be required by the GFS system, OSRAP has determined that the data is necessary, therefore, the field description will state "REQUIRED" because it is strongly recommended that this data be entered in this field.

2.2.2 Accounting Period (APRD) Table Overview

The Accounting Period (APRD) table is used to define the valid accounting periods established for the current fiscal year and to identify the year-end adjustment period.

2.2.2.1 Accounting Period (APRD) Table Policy

It will be the responsibility of OSRAP to enter the necessary information to establish the accounting periods for the current fiscal year. This table only needs to be updated once a year, at the beginning of each new fiscal year. A batch program (New Year Table Index - NYTI) is run to rollover this data each year.

NOTE: The New Year Table Index (NYTI) will automatically update this table each year. This program (NYTI) takes all the fiscal year reference tables for the fiscal year specified (for example, the current fiscal year), changes the fiscal year field to the new fiscal year selected and then reloads the new data back out to the tables.

2.2.2.2 Accounting Period (APRD) Table Procedures

Responsibility	Action
OSRAP	Enters the necessary information to establish the accounting periods for the current fiscal year. This table only needs to be updated once a year, at the beginning of each new fiscal year. A batch program (New Year Table Index - NYTI) is run to roll-over this data each year.

Additional instructions for completing the Accounting Period (APRD) table are found in the *GFS Online Features* guide, *Appendix B*.

Accounting
Period Table

ACTION: . TABLEID: APRD USERID: ……..**(APRD)**

ACCOUNTING PRD TABLE
KEY IS FISC YEAR, FISC MONTH

	YR	MO	QTR	MONTH NAME	MONTH END	CLOSED PRD IND	Y/E ADJ PRD IND
01-	..	..	..	.....	.....	.	.
02-	..	..	..	.....	.....	.	.
03-	..	..	..	.....	.....	.	.
04-	..	..	..	.....	.....	.	.
05-	..	..	..	.....	.....	.	.
06-	..	..	..	.....	.....	.	.
07-	..	..	..	.....	.....	.	.
08-	..	..	..	.....	.....	.	.
09-	..	..	..	.....	.....	.	.
10-	..	..	..	.....	.....	.	.
12-	..	..	..	.....	.....	.	.
13-	..	..	..	.....	.....	.	.
14-	..	..	..	.....	.....	.	.
15-	..	..	..	.....	.....	.	.

The Accounting Period (APRD) table defines new accounting periods valid in the user's financial system. It also identifies which period (if any) is the year-end adjustment period.

This table only needs to be updated once a year, at the beginning of a new fiscal year. The person responsible for new year table generations should take care of this task.
The Accounting Period (APRD) table field description are as follows.

YR — Required. Enter the last two digits of the applicable fiscal year. If you use any multi-year budgeting, "**MY**" must be included as a fiscal year.

MO — Required. Enter the two digit representation of the accounting period being defined in this line. The first accounting period in your fiscal year is represented by 01, the second by 02, etc. A line must exist for each accounting period in your system. (The Fiscal Year (FSYR) table specifies how many accounting periods are defined in your fiscal year.)

QTR — Required. Enter 1,2,3 or 4. The year-end adjustment period, if one exists, usually belongs to quarter 4.

MONTH

NAME	Optional. Enter the name of the accounting period, exactly as you want it to appear on the reports.
MONTH END	Required. Enter the last date of the accounting period, in calendar date terms. (For example, July is always 07 in calendar date terms, no matter when the fiscal year starts.) The year-end adjustment period end date will fall in the next fiscal year. The adjustment period itself can be as long as you want it to be. Enter in year, month, day sequence (**YYMMDD**).
CLOSED PRD IND	Protected. Leave blank. This is a system-maintained field. The monthly closing program changes this field to "**Y**" when the period is closed. No transactions can be posted to a closed period.
Y/E ADJ PRD IND	Required. Enter a "**Y**" if the accounting period defined in this line is a year-end adjustment period. Enter "**N**", otherwise.

2.2.3 Calendar Date (CLDT) Table Overview

The Calendar Date (CLDT) table defines every calendar date within the fiscal year currently being established. This table is used by the system to validate dates that are entered on transactions.

2.2.3.1 Calendar Date (CLDT) Table Policy

It will be the responsibility of OSRAP to enter the necessary information to establish every calendar day for the current fiscal year. This table only needs to be updated at the beginning of each fiscal year.

NOTE: The New Year Table Index (NYTI) will automatically update this table each year. This program (NYTI) takes all the fiscal year reference tables for the fiscal year specified (for example, the current fiscal year), changes the fiscal year field to the new fiscal year selected and then reloads the new data back out to the tables.

Leap Year is handled manually. After the tables are updated for a Leap Year, February 29 will have to be manually added to the table. Also, when the table is created following a Leap Year, February 29 will have to be manually deleted.

2.2.3.2 Calendar Date (CLDT) Table Procedures

Responsibility	Action
OSRAP	Enters the necessary information to establish every calendar day for the current fiscal year. This table only needs to be updated at the beginning of each fiscal year.

NOTE: The New Year Table Index (NYTI) will automatically update this table each year. This program (NYTI) takes all the fiscal year reference tables for the fiscal year specified (for example, the current fiscal year), changes the fiscal year field to the new fiscal year selected and then reloads the new data back out to the tables.

Leap Year will have to be handled manually. After the tables have been updated for a Leap Year, the 29th of February will have to be manually added to the table. Also, when the table is created following a Leap Year, the 29th of February will have to be manually deleted.
Additional instructions for completing the Calendar Date (CLDT) table are found in the *GFS Online Features* guide, *Appendix B.*

The screen print of the Calendar Date (CLDT) table is pictured below, and field descriptions follow.

Calendar Date Table (CLDT)

```
ACTION: . TABLEID: CLDT USERID: .....                    CALENDAR DATE TABLE

KEY IS DATE OF RECORD

DATE OF RECORD FISCAL MONTH FISCAL YEAR WEEKEND/HDAY
-------------- ------------ ----------- ------------
01-  ......     ..     ..     .
02-  ......     ..     ..     .
03-  ......     ..     ..     .
04-  ......     ..     ..     .
05-  ......     ..     ..     .
06-  ......     ..     ..     .
07-  ......     ..     ..     .
08-  ......     ..     ..     .
09-  ......     ..     ..     .
10-  ......     ..     ..     .
11-  ......     ..     ..     .
12-  ......     ..     ..     .
13-  ......     ..     ..     .
14-  ......     ..     ..     .
15-  ......     ..     ..     .
```

The Calendar Date (CLDT) table defines every calendar date in terms of your fiscal year. It allows GFS to convert dates for your reports. GFS also uses this table to validate dates that are entered on transactions. This table is usually automatically installed when GFS is installed. However, it can be updated in the same manner as all other master tables.

The Calendar Date (CLDT) table field description are as follows.

DATE OF RECORD	Required. Enter a calendar date in **YYMMDD** format (e.g., two digits for year, two digits for month, and two digits for day).
FISCAL MONTH/ FISCAL YEAR	Required. Enter the accounting period in which the DATE OF RECORD falls. This must be specified as two digits for accounting period and two digits for fiscal year. Accounting periods are designated as 01, 02, 03, …, with the first period in the fiscal year represented by 01, the second by 02, etc.
WEEKEND/ HOLIDAY	Protected. Indicates if the *Date of record* is a **W** - weekend, **H** - holiday, or **blank** - business day. These values are loaded when your site runs the CMIA Business Day Calendar Build Program (GFSCLWE).

2.2.4 Fiscal Year (FSYR) Table Overview

The Fiscal Year (FSYR) table defines the valid accounting and budget fiscal years within the State's accounting system. This table only needs to be updated once a year, before budget transactions for a new fiscal year are entered into the system. Budget transactions will be rejected if the new budget fiscal year is not defined in this table.

2.2.4.1 Fiscal Year (FSYR) Table Policies

The following policies apply to the Fiscal Year (FSYR) table:

It will be the responsibility of OSRAP to enter the necessary information to establish the current accounting and budget fiscal year.

NOTE: The New Year Table Index (NYTI) will automatically update this table each year. This program (NYTI) takes all the fiscal year reference tables for the fiscal year specified (for example, the current fiscal year), changes the fiscal year field to the new fiscal year selected and then reloads the new data back out to the tables.

Once the State's appropriation budget has been approved by the Legislature and signed by the Governor, the OSRAP will notify the Office of Statewide Information Systems (OSIS) to set the "BUDGET

INDICATOR" to "**Y**" to indicate that the budget has been officially approved for the current fiscal year. OSIS will inform OSRAP when this task is complete.

The "MAXIMUM DISBURSEMENT AMOUNT" will be set initially by OSIS, and then will be monitored and evaluated by OSRAP on a daily basis. OSRAP will determine if this value should be changed during the fiscal year and notify OSIS of any changes that should be made.

2.2.4.2 Fiscal Year (FSYR) Table Procedures

Responsibility	Action
OSRAP	Enters the necessary information to establish the current accounting and budget fiscal year.

NOTE: The New Year Table Index (NYTI) will automatically update this table each year. This program (NYTI) takes all the fiscal year reference tables for the fiscal year specified (e.g., the current fiscal year), changes the fiscal year field to the new fiscal year selected and then reloads the new data back out to the tables.

OSRAP	Monitors and evaluates the "MAXIMUM DISBURSEMENT AMOUNT" field on a daily basis and determines the need to change the value during the fiscal year.
OSIS	Makes changes to the "Max Disbursement Amt" field upon notification by OSRAP.
OSRAP	Sets the "BUDGET INDICATOR" flag to "**Y**" for the current fiscal year, once the State's budget has been officially approved by the Legislature and signed by the Governor and upon notification by OSRAP. Notifies OSRAP that this task has been completed.

Additional instructions for completing the Fiscal Year (FSYR) table are found in the *GFS Online Features* guide, *Appendix B.*

The screen print of the Fiscal Year (FSYR) table is pictured below, and field descriptions follow.

Fiscal Year
Table (FSYR)

```
 ACTION: . TABLEID: FSYR USERID: ........
FISC YEAR TABLE
KEY IS FISC YEAR

   FY NAME YR/END  NO. PRDS CLOS  BUD IND   MAX
DISBURSEMENT AMT
   -- ---- ------  -------- ----  -------   --------------------
01- .. .... ......    ..    .      .        .............
02- .. .... ......    ..    .      .        .............
03- .. .... ......    ..    .      .        .............
04- .. .... ......    ..    .      .        .............
05- .. .... ......    ..    .      .        .............
06- .. .... ......    ..    .      .        .............
07- .. .... ......    ..    .      .        .............
08- .. .... ......    ..    .      .        .............
09- .. .... ......    ..    .      .        .............
10- .. .... ......    ..    .      .        .............
11- .. .... ......    ..    .      .        .............
12- .. .... ......    ..    .      .        .............
13- .. .... ......    ..    .      .        .............
14- .. .... ......    ..    .      .        .............
15- .. .... ......    ..    .      .        .............
```

The Fiscal Year (FSYR) table defines accounting and budget fiscal years valid in your financial system. Usually, this will include the prior, current, and next fiscal years.

This table only needs to be updated once a year, before budget transactions for a new fiscal year are entered in the system. Budget transactions will be rejected if the new budget fiscal year is not in this table. The Maximum Disbursement Amount may be updated at any time by authorized users.

The Fiscal Year (FSYR) table descriptions are as follows.

FISCAL YEAR	Key field. Enter the last two digits of the applicable fiscal year. If you use any multi-year budgeting, "**MY**" must also be entered.
	If you are deleting a line, do not enter the following fields.

If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.

NAME — Optional. Enter the four digits of the year (e.g., 1984). For a multi-year, enter "**MULT**".

YEAR END — Required. Enter the last *calendar date* of the fiscal year in **YYMMDD** format (e.g., two digits for year, two digits for month, and two digits for day).

NUMBER OF PERIODS — Required. Enter a number from 01 to 14 indicating the number of accounting periods in your fiscal year. Check with your manager before coding this column. Most governments treat each calendar month as an accounting period, with perhaps an extra period for year-end adjustments (13 accounting periods). However, some installations may divide the year into 13 periods, each exactly 4 weeks long. Some typical entries are:

- 01 for a year with no further subdivisions
- 12 for a 12-month year
- 13 for a 12-month year having a thirteenth year-end adjustment period
- 13 for a year with 13 four-week periods
- 14 for a year with 13 four-week periods plus a year-end adjustment period

CLOSE — Protected. Leave blank. This is a system-maintained field. The annual closing program will change this field to "**Y**" when the year is closed. No GFS transactions can be entered for closed years.

BUDGET INDICATOR — Optional. Enter "**Y**" when the budget has been officially approved for this fiscal year. Leave blank, otherwise. Once the indicator is set, all subsequent budgetary transactions will affect only the current modified budget amount and will not change the approved budget amount.

MAXIMUM DISBURSEMENT AMOUNT — Optional. The maximum amount that may be disbursed by all agencies over the fiscal year. If not entered, defaults to 0.00.

2.2.5 Holiday (HDAY) Table Overview

The Holiday (HDAY) table is used to add all of the holidays, including general and federal holidays, observed by the State of Louisiana for the purpose of maintaining a business day calendar.

2.2.5.1 Holiday (HDAY) Table Policies

The following policies apply to the Holiday (HDAY) table in GFS:

It will be the responsibility of OSRAP to enter the necessary information to establish every state and federal holiday for the current fiscal year.

The Holiday (HDAY) table should be updated at the beginning of each fiscal year and during the fiscal year as additional official holidays are proclaimed by the Governor.

2.2.5.2 Holiday (HDAY) Table Procedures

Responsibility	Action
OSRAP	Enters the necessary information to establish every state and federal holiday for the current fiscal year. The Holiday (HDAY) table should be updated at the beginning of each fiscal year and during the fiscal year as additional official holidays are proclaimed by the Governor of the State.

A screen print of the Holiday (HDAY) table is pictured below, and field descriptions follow.

Holiday
Table (HDAY)

```
ACTION: . TABLEID: HDAY USERID: .........
*** HOLIDAY TABLE ***
KEY IS DATE OF RECORD
DATE OF RECORD
--------------
01-  .... .. ..
02-  .... .. ..
03-  .... .. ..
04-  .... .. ..
05-  .... .. ..
06-  .... .. ..
07-  .... .. ..
08-  .... .. ..
09-  .... .. ..
10-  .... .. ..
11-  .... .. ..
12-  .... .. ..
13-  .... .. ..
14-  .... .. ..
15-  .... .. ..
```

The Holiday (HDAY) table is used to add all of the holidays, including Federal holidays, observed by your site for the purpose of maintaining a business day calendar.

This is a user-maintained table. Entries on this table should be made in advance of any interest calculating processes.

The Holiday (HDAY) table field descriptions are as follows.

DATE OF RECORD	Key field. Enter the date (*CCYY MM DD*) for every holiday observed by your site, including Federal holidays. This table must be updated at the beginning of every new fiscal year.

2.2.6 System Control Options (SOPT) Table Overview

The System Control Options (SOPT) table establishes statewide budget and accounting controls. The options chosen affect the operation of GFS and how it handles the transactions entered for processing.

2.2.6.1 System Control Options (SOPT) Table Policies

The following policies apply to the System Control Options (SOPT) table.

OSRAP will make the decision prior to each new fiscal year as to how the options on the System Control Options (SOPT) table will be set up (used) based on the State's established budgeting and accounting

policies and procedures.

Once established, this table should not be changed at any time during the fiscal year.

Coding the table for a new fiscal year requires OSRAP decisions concerning budget and accounting policies.

It will be the responsibility of OSIS to enter all the information necessary to set up the System Control Options (SOPT) table within GFS, based upon the decisions made by OSRAP.

NOTE: After the System Control Options (SOPT) table has been completed and transactions are posted to ledgers, it is strongly recommended that no changes be made to this table during the fiscal year, in order to ensure that the integrity of the accounting system will be maintained.

Detailed discussions of each option and coding instructions for the maintenance form are contained in the *GFS User Guide, Volume 1*.

2.2.6.2 System Control Options (SOPT) Table Procedures

Responsibility	Action
OSIS	Enters all the information necessary to set up the System Control Options (SOPT) table within GFS.

The screen print of the System Control Options (SOPT) table is pictured below, and field descriptions follow.

System Control Options (SOPT)

```
ACTION: . TABLEID: SOPT USERID: ........

SYSTEM CONTROL OPTIONS
KEY IS FISCAL YEAR
01-                    FISCAL YEAR:  ..
          I/G CASH VOUCHER OPTION:  .  JV CASH INDICATOR REQUIRED:  .
          PAYMENT TOLERANCE AMOUNT:  .............            %:  ..
               SYSTEM PAYMENT LAG:  ...   SUMMARIZE DISBURSEMENTS:  .
              NEG DISCOUNT OPTION:  .   NEG DISCOUNT LAG:  ...  %:  ..
             SCHEDULE DISCOUNT DATE:  .   VENDOR WITHHOLDING OPTION:  .
     WARRANT OPTION: .  CLEARING FUND:  .       VENDOR CONTROL OPTION:  .
 VENDOR NAME OPTION: .  VERIFY OPTION:  .        PRIOR DOC REF OPTION:  .
 FLEET MAINTENANCE: .   JOB COST OPT:  .          BACKUP W/H OPTION:  .
   BACKUP W/H RATE: .. PAYMENT THRES:  ............ PV INV UPDT OPT:  .
             FINANCE CHARGE OPTION:  .      VEND/COMM CNTRL OPTION:  .
                   USE TAX OPTION:  .     REAL TIME LEDGER OPTION:  .
         GENERATE AA FROM EB TRANS:  .      PROJECT ACCTING OPTION:  .
          OBLIGATION CARRY OPTION:  .  DEBT MNGMT W/ INVST OPTION:  .
                   EPS INSTALLED:  .              ABP INSTALLED:  .
   EPS       ORDER TOLERANCE AMOUNT:  .............            %:  ..
   EPS         THREE WAY MATCH FLAG:  .      EMPLOYEE TRAVEL OPTION:  .
```

EPS INVENTORY CONTROL INSTALLED: . ADV RECEIVABLES INSTALLED: .
PROJ BILLING INSTALLED: . NUMBER OF PRENOTE DAYS: ...

The System Control Options (SOPT) table establishes government-wide budget and accounting controls. The options chosen affect the operation of GFS and how it handles the transactions entered for processing.

This table should not be changed in the middle of a fiscal year. Coding the table for a new fiscal year requires management decisions concerning budget and accounting policies. Detailed discussions of each option and coding instructions for the maintenance form are contained in the *ISIS/GFS User Guide, Volume I*.

The System Control Options (SOPT) table field descriptions are as follows.

FISCAL YEAR	Key field. Enter the last two digits of the applicable fiscal year.
I/G CASH VOUCHER OPTION	Optional. Valid values are: "Y" or "N." See the *ISIS/GFS User Guide* for details.
JV CASH INDICATOR REQUIRED	Optional. If on, ("Y" is entered), then a "Y" or "N" must be coded on the CASH field of the Journal Voucher (JV) screen.
PAYMENT TOLERANCE AMOUNT	Required. If left blank, defaults to zero. Enter a valid dollar amount. See the *ISIS/GFS User Guide* for details.
PAYMENT TOLERANCE	Required. Enter the tolerance as a percentage, from "00" to "99". See the *ISIS/GFS User Guide* for details.
SYSTEM PAYMENT LAG	Required. A default payment lag to be used for all vendors when no other payment lag is specified. Enter "000" to "090". See the *ISIS/GFS User Guide* for details.
SUMMARIZE DISBURSE-MENTS	Optional. Valid values are: "Y" or "N." If set to "Y", summary records will be produced instead of detail records. The cash ledger records will *always* be detail.
NEGATIVE DISCOUNT OPTION	Optional. If left blank, defaults to "N". Valid values are: "Y" or "N." If set to "N," negative discounts will be computed for payment vouchers. See the *ISIS/GFS User Guide* for details.
NEGATIVE	

DISCOUNT LAG	Required if Negative Discount Option is "Y." The number of days after the voucher date that a voucher can be selected for payment before a negative discount is imposed. Maximum of 999 days can be entered.
NEGATIVE DISCOUNT PERCENT (%)	Optional. Determines what percentage of the voucher line is used as the negative discount amount. Leave this field blank.
SCHEDULE DISCOUNT DATE	Optional. If left blank, defaults to "N". Valid values are: "Y" or "N." See *ISIS/GFS User Guide* for details.
VENDOR W/H OPTION	Optional. If left blank, defaults to "N." Enter "Y" if you wish to stop payments to non-miscellaneous vendors who have not supplied a Federal ID Number (FEIN or SSAN). Must be "Y" or "N."
WARRANT OPTION	Optional. Valid values are: "Y", "N" or "S." See the *ISIS/GFS User Guide* for details.
CLEARING FUND	Required if warrant option = "Y." See the *ISIS/GFS User Guide* for details.
VENDOR CONTROL OPTION	Optional. Valid values are: "Y" or "N." See the *ISIS/GFS User Guide* for details.
VENDOR NAME OPTION	Optional. Enter "Y" if the Vendor Name (VNAM) table reference is desired; otherwise, enter "N."
VERIFY OPTION	Optional. Enter "Y" (to enable) or "N" (to disable) code verification on spending documents. See the *ISIS/GFS User Guide* for details.
PRIOR DOCUMENT REFERENCE OPTION	Optional. Valid values are: "Y" or "N." See the *ISIS/GFS User Guide* for details.
FLEET MAINTE-NANCE	Optional. Enter "Y" if your installation has the Fleet Management subsystem; otherwise, enter "N."
JOB COST OPTION	Optional. Enter "Y" if your installation uses the Job Cost Accounting subsystem; enter "N," otherwise.
BACKUP	

W/H OPTION	Optional. If left blank, defaults to "N". Enter "Y" if Backup Withholding functionality will be used; otherwise, enter "N". See the *ISIS/GFS User Guide, Vol II* for details.
BACKUP W/H RATE	Required if Backup Withholding Option is "Y". Enter the percentage to be withheld from disbursements for backup withholding. Defaults to zero.
PAYMENT THRESHOLD	Optional. If left blank, the payment threshold defaults to zero. Enter the number of days between a W9 being sent to a vendor with no response and the beginning of backup withholding.
PV UPDATE INVENTORY OPTION	Optional. If set to "Y", Payment Voucher (PV & QV) transactions will update Inventory tables (INVN, COMM, OPPC). If set to "N", the inventory tables will not be updated. If left blank, defaults to "N." (SCOPE 13)
FINANCE CHARGE OPTION	Optional. Valid values are: "Y" or "N." See the *ISIS/GFS User Guide* for details.
VENDOR/ COMMODITY CONTROL OPTION	Optional. If left blank, defaults to "N". Enter "V" to indicate that vendors may not be deleted from the Vendor (VEND) table if YTD expenditures exist against it, "C" to disable commodity code deletions from the Commodity (COMM) table if YTD amounts exist, "Y" for both of the above controls, or "N" for no control desired. See the *ISIS/GFS User Guide* for details.
USE TAX OPTION	Optional. Valid values are: "Y" or "N." See the *ISIS/GFS User Guide* for details.
REAL TIME LEDGER OPTION	Enter "Y" if you want document processors to update the real time general ledger; enter "N," otherwise.
GENERATE AA FROM EB TRANS-ACTION	This field should be left blank; it is not currently used by GFS system.
PROJECT ACCTING OPTION	Required. Enter "Y" if your installation uses the Project Management subsystem; enter "N," otherwise.
OBLIGATION	

CARRY OPTION	Not currently used in GFS; should be left blank.
DEBT MNGMT WITH INVESTMENT OPTION	Required. Enter "Y" if your installation has the Debt Management subsystem; otherwise, enter "N" or spaces.
EPS INSTALLED	
ABP INSTALLED	Optional. Enter "N" if you want to disable the Extended Purchasing subsystem option. Do *not* enter "Y" unless your installation supports the Extended Purchasing Subsystem, with software installed.
EPS ORDER TOLERANCE AMOUNT	Required. Enter "N" if you want to disable Advance Budget Preparation. Do not enter "Y" unless your installation supports Advance Budget Preparation with the software installed.
EPS %	Optional. If left blank, defaults to zero. Enter the maximum tolerance amount allowed between purchase orders and requisitions. (Only applicable if the Extended Purchasing Subsystem is installed).
EPS THREE WAY MATCH FLAG	Required if EPS INSTALLED option = "Y". Enter the maximum tolerance percentage allowed between purchase orders and requisitions. (Only applicable if the Extended Purchasing Subsystem is installed.)
EMPLOYEE TRAVEL OPTION	Required if EPS INSTALLED option = "Y". Enter "A" to indicate purchase orders, receivers, and vendor invoices are required, "R" for purchase orders and receivers, "V" for purchase orders and vendor invoices, or "N" to indicate neither receivers nor vendor invoices are required. See the *ISIS/GFS User Guide* for details.
EPS INVENTORY CONTROL INSTALLED	Required. Enter "Y" if the Employee Travel Subsystem is installed at your site. Set to "N," otherwise.
ADVANCED RECEIVABLEI NSTALLED	Optional. Enter "Y" if your installation has the Inventory Control subsystem; otherwise, enter "N" or spaces.
	Required. Enter "Y" if the Advanced Receivables

PROJECT BILLING INSTALLED	Subsystem is installed at your site. Set to "N," otherwise.
NUMBER OF PRENOTE DAYS	Required. Enter "Y" if the Project Billing Subsystem is installed at your site. Set to "N," otherwise.
	Optional. If left blank, defaults to zero. Enter the number of days after a vendor has been added to the Electronic Funds Transfer (EFTT, EFT2) table that the vendor is automatically made EFT active through the prenote process. Blank defaults to zero.

Responsibility	Action
OSRAP	Produces a screen print of the System Control Options (SOPT) table and places the copy in the "Current Table Reference" manual to provide a hardcopy proof of selected system control options.

Additional information concerning the System Control Options (SOPT) table are found in the *GFS Online Features* guide, *Appendix B*.

2.2.7 System Special Accounts (SPEC) Table Overview

The System Special Accounts (SPEC) table defines default accounts and some special purpose accounts in GFS. It establishes the special system accounts that affect how GFS records transactions in its ledgers.

2.2.7.1 System Special Accounts (SPEC) Table Policies

The following policies apply to the System Special Accounts (SPEC) table in GFS.

OSRAP will make the decision prior to each new fiscal year as to the coding of the System Special Accounts (SPEC) table based on state accounting and budgeting policies and procedures.

It is the responsibility of OSIS to enter all the information necessary to set up SPEC within GFS, upon notification by OSRAP.

NOTE: After the System Special Accounts (SPEC) table has been completed and transactions are being processed, no changes should be made to this table during the fiscal year, in order to ensure that the integrity of the accounting system will be maintained.

2.2.7.2 System Special Accounts (SPEC) Table Procedures

Responsibility	Action
OSIS	Enters all information necessary to set up the System Special Accounts (SPEC) table within GFS.

NOTE: This table should not be changed during the fiscal year. Coding the table for a new fiscal year requires OSRAP management decisions concerning accounting practices. Explanation of the default accounts and associated fields may be found in the *GFS User Guide, Volume 1, Chapter 3*.

The screen print of the System Special Accounts (SPEC) table is pictured below, and field descriptions follow.

System Special Accounts Table (SPEC)

```
ACTION: . TABLEID: SPEC USERID: .......
SYSTEM SPECIAL ACCOUNTS TABLE
KEY IS FISC YEAR
01-
FY:        DUE TO FUND:          DUE FROM FUND:          FUND BAL ACCT:
RES FOR ENCUMB:          BILLED REC:        VOUCHERS PAYABLE:
RES FOR PRE-ENC:         GFAGA FUND:        DEPR EXPENSE:
CONTRIBUTION TO F/A:     WARRANT CLR FUND:  WARRANTS PAYABLE:
SALE OF F/A REV SRC:     GAIN/LOSS CODE:    CANCEL VCHRS PAY:
GAIN/LOSS OBJECT:
USE TAX ACCOUNT:                FINANCE/DELINQUENCY ACCOUNT:
ACCT TYPE:                      ACCT TYPE:
RATE:                           RATE:
BASIS:                  TRAVEL ACCOUNTS RECEIVABLE:
CASH SWEEP POOL FUND:                   WARRANTS DRAWN:
RESRV MEMO PRE ENCUMB:                  WARRANTS RECEIVED:
RESERVE MEMO ENCUM:                     AUTOMATIC TRANSFERS OUT:
DEPOSIT SUSPENSE FUND:                  DEPOSIT CASH ACCT:
LINES OF CREDIT RSRC:                   DEPOSIT SUSPENSE ACCT:
LIENS PAYABLE ACCT:                     BACKUP WITHHOLDING ACCT:
```

Additional information about the System Special Accounts (SPEC) table is found in the *GFS Online Features* guide, *Appendix B.*

The System Special Accounts (SPEC) table defines default accounts and some special-purpose accounts for the entire governmental financial system. The accounts coded in this table affect how GFS records transactions in its ledgers.

This table must not be changed in the middle of a fiscal year. Coding the table for a new fiscal year requires management decisions concerning accounting practices. Explanation of the default accounts and associated fields may be found in the *ISIS/GFS User Guide*.

The System Special Accounts (SPEC) table field description are as follows:

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
DUE TO FUND	Required. The "DUE TO FUND" field identities the default offset "Due To" balance sheet account to which interfund vouchers are posted. Can be overidden on the payment voucher transaction. Refer to the System Control Options (SOPT) Procedure-"Intragovernmental (IG) Cash Option" field in this section of the manual. See Section 2.2.5.3. "Due TO Other Funds Control" has been established on the Balance Sheet Account (BACC) table as the "Due To Fund" default account. Enter account numbe **6475."**
DUE FROM FUND	Required. The "DUE FROM FUND' field identifies the default offset "Due From" balance sheet to which interfund vouchers are posted. Can be overridden on the payment voucher transaction. Refer to the System Control Options (SOPT) Procedure-"Intragovernmental (IG) Cash Voucher Option" field in this section of the manual. See section 2.2.5.3. "Due From Other Funds Control" has been established on the Balance Sheet Account (BACC) table as the "Due From Fund" default account. Enter account number **"6145."**
FUND BALANCE ACCOUNT	Required. The "FUND BALANCE ACCOUNT" field identifies the default balance sheet account offset (i.e., the system-generated offsetting entry), for budget transactions. At year-end closing, all revenue, expense, and encumberance entries are closed to this account. "Fund Balance Default" has been established on the Balance Sheet Account (BACC) table as the "Fund Balance Account." Enter the account number **"6675."**
RESERVE FOR ENCUM-BERANCE	Required. The "RESERVE FOR ENCUMBERANCE" field identifies the default balance sheet account offset, (i.e., the system-generated offsetting entry), for the purchas order transactions. "Reserve for Encumberance" has been established on the Balance Sheet Account (BACC) table as the "Reserve for Encumberance" default. Enter the account number **"6615."**

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
BILLED RECEIVABLES	Required. The "BILLED RECEIVABLES' field identifies the default balance sheet account offset, (i.e., the system-generated offsetting entry), for invoice (IN) transactions. "Accounts Receivable Control" has been established on the Balance Sheet Account (BACC) table as the "Billed Receivables" default. Enter the account number **"6100."**
VOUCHERS PAYABLE	Required. The "VOUCHERS PAYABLE" field identifies the default balance sheet account offset, (i.e., the system-generated offserting entry), for all requisition transactions. "Reserve for Pre-encumberance has been esrablished on the Aalance Sheet Account (BACC) table as the "Reserve for Pre-encumberance" default. Enter the account number **"6705."**
GFAGA FUND	Optional. This field applies to the Fixed Assets Management subsystem, which will not be implemented by the State (GFS) at this time. Leave this field **blank.**
DEPRECIATION EXPENSE	Optional. This field applies to the Fixed Assets Management Subsystem, which will not be implemented by the State (GFS) at this time. Leave this field **blank.**
CONTRIBUTIO N TO FIXED ASSETS	Optional. This field applies to the Fixed Assets Management subsystem, which will not be implemented by the State (GFS) at this time. Leave this field **blank.**
WARRANT CLEARING FUND	Optional. The State will not be using this option. Leave this field **blank.**
WARRANTS PAYABLE	Required. The State will not be using this option. **NOTE:** The system requires that a Balance Sheet Account be entered in this field even though this option will not be used by th eState. Enter account number **"6350."**
SALE OF FIXED ASSETS REVENUE	Optional. This field applies to the Fixed Assets Management subsystem, which will not be implemented

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
SOURCE	by the State (GFS) at this time. Leave this field blank.
GAIN/LOSS CODE	Optional. This field applies to the Fixed Assets Management subsystem, which will not be implemented by the State (GFS) at this time. Leave this field **blank.**
CANCEL VOUCHERS PAYABLE	Optional. The "CANCEL VOUCHERS PAYABLE" field identifies the default balance sheet account offset, (i.e., the system-generated offsetting entry), for canceled vouchers payable transactions. Enter account number **"6710."**
GAIN/LOSS OBJECT	Optional. The "GAIN/LOSS OBJECT" field applies to the Fixed Assets Management subsystem, which will not be implemented by the State (GFS) at this time. Leave this field **blank.**
USE TAX ACCOUNT	Optional. The State will not be using the "USE TAX" option. Leave this account field **blank.** Refer to the System Control Options (SOPT) table Procedure- "USE TAX OPTION" field, in this section of the manual. See Section 2.2.5.3.
FINANCE/ DELINQUENCY ACCOUNT	Optional. The State will not be using this option. Leave this field **blank.**
USE TAX ACCOUNT TYPE	Optional. The State will not be using this option. Leave this field **blank.**
FINANCE/ DELINQUENCY ACCOUNT TYPE	Optional. The State will not be using this option. Leave this field **blank.**
USE TAX RATE	Optional. The State will not be using the "USE TAX " option. Leave this field **blank.** Refer to the System Control Options (SOPT) table Procedure- "USE TAX OPTION" field, in this section of the manual. See section 2.2.5.3. **NOTE:** If this field is left blank, the field value **"0"** will be filled in when edits are applied. This zero will generate an "Error Warning Message," which may be ignored.

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
TRAVEL ACCOUNTS PAYABLE	Optional. This field applies to the Travel Accounting subsystem, which will not be implemented by the State (GFS). Leave this field **blank.**
CASH SWEEP POOL FUND	Optional. This field applies to the Investment Management subsystem, which will not be implemented by the State (GFS). Leave this field **blank.**
WARRANTS DRAWN	Required. The "WARRANTS DRAWN" field applies to the restricted object of expenditure for recording warrants drawn. The code must be valid on the Object Master (OBJT) table. Only warrant voucher, deposit suspense, journal voucher, and alternate journal voucher transactions may use this object code. Enter account number "**T360**."
RESERVE MEMO PRE-ENCUMBRANCE	Required. The "RESERVE MEMO ENCUMBRANCE" field identifies the default balance sheet account offset, (i.e., the system-generated offsetting entry), for all requisition transactions. "Reserve Memo Pre-encumbrance" has been established on the Balance Sheet Account (BACC) table as the "Reserve Memo Pre-encumbrance" default. Enter account number "**6715**."
WARRANTS RECEIVED	Required. The "WARRANTS RECEIVED" field identifies the restricted revenue source code for recording warrants received. The code must be valid on the Revenue Source Master (RSRC) table. Only warrant voucher, deposit suspense, and journal voucher transactions may use this revenue source code. Enter account number "**T350**."
RESERVE MEMO ENCUMBRANCE	Required. The "RESERVE MEMO ENCUMBRANCE" field identifies the default balance sheet account offset, (i.e., the system-generated offsetting entry), for all purchase order transactions. "Reserve Memo for Encumbrance" has been established on the Balance Sheet Account (BACC) table as the "Reserve Memo for Encumbrance" default. Enter account number "**6720**."
AUTOMATIC	Required. The "AUTOMATIC TRANSFERS OUT"

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
TRANSFERS OUT	field identifies the restricted object of expenditure for the automatic transfer from an original fund to a final fund. The code must be valid in the Object Master (OBJT) table. The automated process uses journal voucher documents to perform this transfer; but warrant voucher, deposit suspense, and alternate journal voucher transactions may also use this object code. Enter account number "**T140**."
DEPOSIT SUSPENSE FUND	Required. The "DEPOSIT SUSPENSE FUND" field identifies the restricted fund code which may be used only for deposit suspense activity. The code must be valid in the Fund Master (FUND) table. Only warrant voucher, deposit suspense, journal voucher, and alternate journal voucher transactions may be coded with this fund. Enter account number "**001**."
DEPOSIT CASH ACCOUNT	Required. The "DEPOSIT CASH ACCOUNT" field identifies the account that maintains cash. The code must be valid in the Balance Sheet Account (BACC) table. Only warrant voucher, deposit suspense, journal voucher, and alternate journal voucher transaction may post to this account. Enter account number "**6040**."
LINES OF CREDIT REVENUE SOURCE	Required. The "LINES OF CREDIT REVENUE SOURCE" field identifies the restricted revenue source code for recording lines of credit. Only warrant voucher, deposit suspense, journal voucher, and alternate journal voucher transactions may use this revenue source code. If the "LINES OF CREDIT REVENUE SOURCE" code is used, an additional edit requires that the Appropriation Unit on the transaction have an appropriation group code of "**19**." Group codes are stored on the Appropriation Inquiry (APPR) table and must be valid ont he Appropriation Group Code (GRPC) table. Enter account number "**T340**."
DEPOSIT SUSPENSE ACCOUNT	Required. The "DEPOSIT SUSPENSE ACCOUNT" field identifies the account that maintains deposited cash in suspense. The code must be valid in the Balance Sheet Account (BACC) table. Only warrant voucher, deposit suspense, journal voucher, and alternate journal voucher transactions may post to this account. Enter account number "**6076**."
LIENS PAYABLE	Required. The "LIENS PAYABLE ACCOUNT" field

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year.
ACCOUNT	identifies the account which maintains cash recorded as a lien or levy against a vendor. Only warrant voucher, deposit suspense, journal voucher, alternate journal voucher, special revenue voucher, payment voucher, alternate payment voucher, manual warrant, and quick voucher transactions may post to this account. Enter account number "**6530**."
BACKUP WITH-HOLDING ACCOUNT	Required. The "BACKUP WITH HOLDING ACCOUNT" field identifies the account that maintains cash for backup withholding taxes. Only warrant voucher, deposit suspense, journal voucher, alternate journal voucher, special revenue voucher, payment voucher, alternate payment voucher, manual warrant, and quick voucher transactions may post to this account. Enter account number "**6375**."
ENTER	Required. After the fields on the System Special Accounts (SPEC) table have been completed and verified against the input document, go to the action field at the top of the screen. Select "**A**" (Add) from the three options given: 1. Add, 2. Change, or 3. Delete. The screen will automatically update, indicating the requested action was accepted, or it will identify any errors requiring corrective action prior to the requested actio being accepted.
CHANGE/ DELETE	Conditional. As was note dint eh Policy Section, after the System Special Accounts (SPEC) table is established and transactions are being posted, no changes should be made to this table during the fiscal year. Any changes made could affect the financial integrity of the data within the State's accounting system. If, however, a change is necessary, then approval must be obtained from OSRAP management. Should an authorized change become necessary, it can be made by: Accessing the System Special Accounts (SPEC) table and using the "key" fields(s) to display the record to be modified. Make the necessary modification and verify that the data appearing on the screen in correct. Execute the action to be taken: Enter "**C**" (Change) or "**D**" (Delete) - in the action

FISCAL YEAR	Required (Key Field). This field identifes the state fiscal year for which data is entered. Enter the last two digits of the applicable fiscal year. field.

Additional information about the System Special Accounts (SPEC) table is found in the *GFS Online Features guide, Appendix B.*

2.2.8 Appropriation Group Code (GRPC) Table Overview

The Appropriation Group Code (GRPC) table defines valid appropriation group codes. When an Appropriation transaction (AP) is entered to establish an appropriation, the user is required to enter a group code, which must be valid on this table. As warrant or revenue transactions are processed against an appropriation, a table look-up against the GRPC table is conducted to determine if the appropriation group code's indicator fields allow specific actions to occur.

The "WARRANT INDICATOR" field indicates whether warrants are allowed against the appropriation group codes. The "STATE GENERAL REVENUE INDICATOR" field indicates whether revenues can be entered against the appropriation group codes. A "**Y**" in this field indicates that revenue cannot be deposited against the appropriation group (e.g., State General Fund and Interim Emergency Board); a "**N**" in this field indicates that revenues can be deposited against the appropriation group.

Appropriation Group Code values for the State of Louisiana have been defined as follows:

Group Code	Group Code Name	Warrant Indicator	State General Revenue Indicator
00	Appropriated Programs	N	N
01	State General Revenue	Y	Y
02	General Fund - IAT	Y	N
03	Federal Aid - CMIA	Y	N
04	Federal Aid	Y	N
05	General Fund - SGR	Y	N
06	Auxiliary Fund	Y	N
07	Interim Emergency Board	Y	Y
08	General-Major State Revenue	N	N
09	Special Appropriations	N	N
10	Statutory Dedications	Y	N
11	Internal Service Funds	Y	N
12	Enterprise Funds	Y	N

15 Major Rev Expense Combined	N	N
16 Other Funds	Y	N
18 General-Income Not Avail	N	N
19 Proceeds - Sale of Bonds	N	N

2.2.8.1 Appropriation Group Code (GRPC) Table Policies

The following policies apply to the maintenance of the Appropriation Group Code (GRPC) table in GFS:

OSRAP will assign a group code from the above list to each appropriation generated in GFS.

OSRAP is responsible for maintaining the Appropriation Group Code (GRPC) table in GFS.

2.2.8.2 Appropriation Group Code (GRPC) Table Procedures

The screen print of the Appropriation Group Code (GRPC) table is pictured below, and field descriptions follow.

Appropriation Group Code Table (GRPC)

```
ACTION: . TABLEID: GRPC USERID: .........

APPROPRIATION GROUP CODE TABLE
KEY IS GROUP CODE

   GROUP                                WARRANT     ST GEN REV
   CODE            GROUP CODE NAME      INDICATOR   INDICATOR
   ----------    ------------------------------   ---------   ---------
01-   ..       ..............................      .          .
02-   ..       ..............................      .          .
03-   ..       ..............................      .          .
04-   ..       ..............................      .          .
05-   ..       ..............................      .          .
06-   ..       ..............................      .          .
07-   ..       ..............................      .          .
08-   ..       ..............................      .          .
09-   ..       ..............................      .          .
10-   ..       ..............................      .          .
11-   ..       ..............................      .          .
12-   ..       ..............................      .          .
13-   ..       ..............................      .          .
14-   ..       ..............................      .          .
```

The Appropriation Group Code (GRPC) table field descriptions are as follows.

GROUP CODE	Required. The group code which will be referenced by appropriations.
GROUP CODE NAME	Optional. A descriptive name for the appropriation group code.

WARRANT INDICATOR	Indicates whether warrants are allowed against the appropriation group. Valid entries are "**Y**" (Yes) or "**N**" (No). Defaults to "**N**."
STATE GENERAL REVENUE INDICATOR	Indicates whether revenues can be entered against the appropriation group. Valid entries are "**Y**" (Yes) or "**N**" (No). Defaults to "**N**."

2.3 Coding Elements of the GFS Account Code Structure Overview

The Account Code Structure in GFS defines the coding elements required to process transactions within the State's accounting system. The data elements in the GFS coding block are listed below:

Fund Required Identifies the fund; may be inferred, if an organization is coded.

Agency Required Identifies the agency.

Organization Required if this fund/agency combination requires organizations to be coded (check the FUND/AGENCY table); otherwise must **not** be coded. Identifies the lowest level revenue or expenditure organization within an agency's organization hierarchy; this is the only level organization which may be coded on transactions. Higher level organizations may be used for grouping lower level organizations for reporting purposes.

Louisiana Organization Inferred Is never coded on transactions; associates revenue and expenditure organizations with a separate reporting structure which may cross agency lines.

Appropriation Unit Required Identifies the appropriation; may be inferred, if an organization is coded.

Expenditure Object Required Identifies the expenditure account involved in the transaction.

Sub-Object Optional Agency specific coding element.

Revenue Source Required Identifies the revenue account involved in the transaction.

Sub-Revenue Source Optional Agency specific coding element.

Reporting Category Optional Identifies the reporting category involved in the transaction; may be inferred if coded on the Organization Table; may be associated with a higher level reporting entity - "a Grant" - used in the Federal Aid Sub-system.

Project Optional Identifies the Capital Outlay project involved in the transaction; required to be coded on the transaction if the transaction is to update the Project Sub-system.

The major codes of the GFS account code structure are described in the following sections.

2.3.1 Fund Code Overview

By definition, a "**Fund**" is a fiscal and accounting entity with a self-balancing set of accounts. The major fund and account groups are:

Governmental Funds
Proprietary Funds
Fiduciary Funds
Fixed Assets
Long Term Debts

Five reporting levels exist for funds in GFS. They are, from lowest to highest:

Fund
Fund Class
Fund Category
Fund Type
Fund Group

A Fund is created when it is:

constitutionally created
mandated by the Legislature
required by Generally Accepted Accounting Principles (GAAP)
required for accounting for Fiduciary or Trust Assets
required administratively to isolate (track) specific assets and liabilities, separate from all other government funds (usually restricted funds, or trust and agency funds)

Fund will be required as part of the account code structure on all accounting transactions submitted for processing in GFS. This code will be inferred whenever an agency enters their lowest level organization on a transaction (with the exception of certain JVs). If organizations are not coded on transactions, the fund must be coded.

2.3.1.1 Fund Code Policies

The following policies apply when establishing a Fund code:

A Fund is created by legislative authorization in the form of a Statute or constitutional amendment, or administratively created. The legislation identifies the source of the revenue to the fund and the uses of monies in the fund, including the disposition of year-end balances and the allocation of interest income to the fund. Based on the legislation, the fund type is determined (i.e., trust, agency, special revenue, etc.). Monies are withdrawn from a fund pursuant to an appropriation in accordance with Article III, Section 16 of the 1974 Constitution.

Setup of the individual funds must be coordinated by OSRAP and approved and entered by the State Treasurer's Office, using the information submitted by the requesting agency, or from statutory

requirements.

The documentation for establishing a fund will be reviewed to make sure that the information is complete in order to set up the fund. The documentation should include the legal authority or the GAAP purpose for setting up the fund, plus:

- Fund Number
- Fund Hierarchy.

Appropriate fund hierarchy will be controlled and determined by OSRAP and STO.

Fund Master (FUND) table will define all the funds to be used by the State within GFS (see Section 2.4.1.3 of this manual).

Agencies may review the Fund table on an inquiry basis only. (No update capabilities will be authorized.)

The State Treasurer's Office will initiate the creation of a fund by assigning a fund number on the "**Fund Set-Up Request Form**" and forward it to OSRAP for completion.

OSRAP will complete the "**Fund Set-Up Request Form**" and forward it to the State Treasurer to enter into GFS.

2.3.2 Agency Code Overview

The Agency Code defines each agency and related structure within the State's accounting system. It is the highest level of governmental organization structure used within GFS. Agency code is the starting point for the classification hierarchy that divides agency into smaller entities called organizations.

The agency hierarchy consists of five levels. They are, from the lowest to the highest:

Level	Purpose
Agency	Source
Agency Class	Department
Agency Category	ISIS/NON-ISIS Indicator
Agency Type	1099 Reporting
Agency Group	Sub-Classification of Departments

2.3.2.1 Agency Code Policies

The following policies apply when establishing an Agency code:

The Agency code will be required as part of the account code structure on all transactions submitted for processing in GFS.

The Agency Master (AGCY) table will define all the valid agency codes authorized within the State's accounting system.

Agency Class will be used to define the department to which an agency belongs.

Additional Classes were established for non-State entities identified in the capital outlay budgetary process.

Agency Category codes were established to determine which agencies were considered full participants in the financial system and which agencies recorded limited financial acivity in the financial system.

Agency Type code will be used for purposes of combining 1099s for different agencies into reporting units.

Agency Group code will be used for the purpose of defining a sub-classification of departments.

2.3.3 Organization Code Overview

Organization is a breakdown of appropriated programs and revenue. It is used to show the actual programmatic organization of the government for expenditures. The Organization Code establishes and defines the programmatic relationships for each agency within the State. The lowest level organization code represents the level used to record the actual financial activity of the State. Only the lowest level organization code may be coded on transactions.

2.3.3.1 Organization Code Policies

The following policies apply when establishing Organization codes in GFS:

Organization codes are required for all agencies, except for Capital Outlay. They must be included on all accounting transactions processed within the State's accounting system, except transactions posting directly to balance sheet accounts.

Organization Code will not be used on appropriations.

The Organization Master (ORGN) table will define all the organization codes to be used by the State within GFS.

Level 1 (highest level) organizations usually represent an agency's appropriated programs for reporting requirements. Agencies will design their organization structure to meet their specific needs (see Section 2.4.14.1 of this manual).

The numbering scheme will be such that warrants drawn organizations will be the same as the Means-of-Financing (MOF) number with a "W" as the last character.

All warrants received will be posted against the same warrants drawn organization.

The numbering scheme for appropriated programs will be assigned as follows: The first program will be 1000, the second will be 2000, the third will be 3000, etc. Any auxiliary programs will be numbered A000.

General Appropriations	Auxiliary Appropriations
1000	A000
2000	
3000	
4000	
5000	
6000	
7000	
8000	
9000	
10A0	

The numbering scheme for the appropriation unit will be the same as the numbers for the appropriated programs minus the last 0 (zero). Therefore, the first will be 100, the second 200, etc., and the auxiliary will be A00, etc.

If an agency has more than nine (9) appropriated programs, the numbering scheme will be to use an alpha character in the third digit of the appropriation number assigned. For example:

Where the ninth Appropriated Program is: 9000 APPR Unit 900

… the tenth Appropriated Program is: 10A0 APPR Unit 10A

The first character of the Internal Service/Enterprise Funds will be "**E**" and the numbering scheme for these funds will be as follows: The first Internal Service/Enterprise Fund will be E000, the second E100, the third E200, etc.

OSRAP has reserved the following numbers:

Payroll Cost Center	9999
Budget Development	0001 - 0020
Payroll Default	ZZZZ

Organization numbering is unique within each agency. The same number cannot be used for revenue collection centers, expenditure cost centers and programs. Levels 2 through 12 will be defined by the individual agencies with OSRAP approving the final structure.

OSRAP will approve all Organization code additions, deletions and changes. After the organization structure is defined and approved, OSRAP will enter it into the GFS Organization Master (ORGN) table.

Agencies will only be allowed to post to low level organizations (cost/collection centers) in GFS.

Agencies must define their revenue and expense budget levels for all organizations.

Agencies will establish their expense budgets and revenue budgets at the lowest level within their programmatic hierarchy. The following rules apply:

1. Expense budgets must be at the lowest level in a designated hierarchy independent of the revenue budget level.
2. Revenue budgets must be at the lowest level in a designated hierarchy independent of the expense budget level.

The program organization hierarchy falls directly below the Agency level in the GFS accounting structure. The program organization coding element is used for accounting on a program organization basis. It is used in conjunction with the appropriation unit to establish and monitor appropriated budgets. It is also used to establish and monitor expense and revenue budgets.

An agency may consist of many organizations. The responsibility for administering the budget, and authorizing expenditures will be at the appropriated program and object category level and optionally at the expense budget or revenue budget level.

NOTE: Since agencies are required to post to low level organizations in GFS, the following rules need to be followed when setting up the Organization (ORGN) table, and when establishing budget levels within GFS:

Appropriation Level	=	Level 1 Organization
Allotment Level	=	Level 1 Organization (Not used)
Revenue Budget	=	Lowest Level Organization (Type 1)
Expense Budget	=	Lowest Level Organization (Type 2)

GFS will also allow any organization, regardless of reporting level, to establish sub-organizations. Initially, sub-organization will not be used. If an agency determines a need to use sub-organizations, then they must first get approval from OSRAP (see Section 2.4.16.1 of this manual).

The following tables are related to the Organization (ORGN) table:

Fund table	(FUND)
Agency table	(AGCY)
Fund/Agency table	(FAGY)

2.3.4 Louisiana Organization Code Overview

The Louisiana Organization code defines the organizations that cross programmatic or agency lines. This five-character code gives agencies the ability to record and report up to twelve levels of agency organization structure.

2.3.4.1 Louisiana Organization Code Policies

The following policies apply when establishing the Louisiana Organization code:

Agencies will establish and maintain this code.
Up to twelve reporting levels can be established.
This level of coding is optional for agency use.

2.3.5 Balance Sheet Account Code Overview

Each asset, liability, reserve, or fund balance account within the State's accounting system is defined on the Balance Sheet Account (BACC) table (see Section 2.4.18.1 of this manual).

A Balance Sheet Account code is the basic classification used to define assets, liabilities and fund equity within the State's accounting system. Every balance sheet account listed on the Balance Sheet Account Master (BACC) table must be identified with one of the following account types:

01 Asset
02 Liability
03 Fund Balance

These account type codes are related to the basic accounting equation as follows:

01 Assets = **02** Liabilities + **03** Fund Balance

Generally, users only need to code one side of most accounting transactions. GFS automatically generates the offsetting balance sheet account entry. However, Journal Voucher transactions require the user to code both sides (debit and credit) of the transaction.

The balance sheet hierarchy contains five levels. They are, from lowest to highest, as follows:
Balance Sheet Class
Balance Sheet Category
Balance Sheet Type
Balance Sheet Group

2.3.5.1 Balance Sheet Account Code Policies

The following policies apply when establishing a balance sheet account:

The setup of the individual balance sheet accounts must be approved and entered by OSRAP. These accounts will be established, (using the information submitted by the requesting agency) based on financial reporting requirements, and/or user needs.

If balance sheet accounts are coded on transactions, an organization code is not required. The only coding elements required with balance sheet are Fund and Agency. Other coding elements may be used based on various system options.

Balance Sheet accounts are available for use by all funds (see Section 2.4.1.1).

Balance Sheet account values will be alphanumeric and assigned by OSRAP.

If an agency cannot find a Balance Sheet account that fits its needs, it should contact OSRAP in order to establish a new balance sheet account. All requests for new accounts will be submitted on the "**Balance Sheet Account Set-Up Request Form**," as outlined in the "Forms Standards" section of this manual. See Section 22.1.1.

OSRAP will review all agency requests for new balance sheet accounts and either approve or disapprove them.

All rejected requests will be returned to the agency, noting the specific reason for the disapproval.

All approved requests will be reviewed and set up on the Balance Sheet Account (BACC) table.

OSRAP will notify agencies of new Balance Sheet Account numbers.

Related Tables:

Balance Sheet Group table	(BGRP)
Balance Sheet Category table	(BCAT)
Balance Sheet Class table	(BCLS)

2.3.6 Object Code Overview

The Object Code defines expenditures within the account code structure for use with the State's accounting, reporting, and budgeting. Object of expenditure (Object Code) will be the basis of defining expenditures within GFS, the State's financial system, as well as the basic standardized classification used statewide to identify, record, report, and budget expenditures and expenses.

The GFS chart of accounts for expenditure classification has five reporting levels, Object Code, Object Class, Object Category, Object Group, and Object Type. These levels are established either as hierarchical or relational for reporting summary totals. The only relational level is Object Type. The hierarchical levels, from the lowest to the highest, are as follows:

Object
Object Class
Object Category
Object Type
Object Group

The Object code is the lowest level in the hierarchy and identifies an expenditure at its most detailed, system-defined level.

The Object Class is used to group similar object codes at a desired higher level of reporting.

The Object Category will total object classes by groups. These groups are defined by the Office of Planning and Budget and are commonly referred to as Budget Categories.

The Object Type crosses categories to group selected expenditure objects.

The Object Group is the highest level in the hierarchical structure for classification of expenditures. These groups are summary totals of Object Category; in some cases, the Object Group and the Object Category have a one-to-one relationship.

2.3.6.1 Object Code Policies

The following policies apply when establishing an Object code:

OSRAP will establish and enter all object codes in GFS.

Each object code must have an object class, category, type and group defined.

Agencies may request that new object codes be added to the Object Code Master (OBJT) table. Requests are submitted to OSRAP, for approval, with the necessary information needed to establish this new code. This information may be submitted on the "**Expenditure Object Set-up Request Form**" (FORM OBJT), as outlined in the "Forms Standards" chapter of this manual. (See Section 22.1.2.)

OSRAP will establish a valid four-character code for each object code within the State's accounting system, as needed or required by:

- Legislative mandate
- Generally Accepted Accounting Principles (GAAP)
- An agency to identify, record, or control expenditures

OSRAP will enter all the information necessary to set up an Object code on the Object Master Reference (OBJT) table within GFS.

2.3.7 Revenue Source Code Overview

A Revenue Source code is required for all revenue transactions. It is used to define the type of revenue in GFS.

Five reporting levels exist for revenues in GFS. They are, from the lowest to the highest:

Revenue Source
Revenue Class
Revenue Category
Revenue Type
Revenue Group

Revenue source is the lowest level in the hierarchy and identifies a revenue at its most detailed level. Revenue source is used on a transaction to identify the revenue. Revenue source is the basic classification that identifies, records, and controls revenues in GFS.

Revenue Class groups similar revenue sources. It is used for hierarchy reporting purposes. For example, General Sales and Use Tax would be a revenue source with a Revenue Class defined as Sales and Use taxes. The Revenue Class will represent the State's level of revenue aggregation.

Revenue Category assembles similar Revenue Classes for financial reporting purposes. Revenue Category will total Revenue Classes by Groups.

Revenue Type groups similar revenue sources and is used for Federal Aid reporting purposes. Revenue Group is the highest level in the hierarchical structure for classification of revenues. These groups are summary totals of Revenue Category; in some cases, the Revenue Group and the Revenue Category have a one-to-one relationship.

2.3.7.1 Revenue Source Code Policies

The following policies apply when establishing a Revenue Source code:

OSRAP will establish and enter all Revenue Source codes in GFS.

Each Revenue Source code must have a revenue class, category, type and group defined.

Agencies may request that new revenue source codes be added to the Revenue Source Master (RSRC) table, by submitting to OSRAP, for approval, the necessary information needed to establish this new code. This information may be submitted on the "**Revenue Source and Sub-Revenue Source Set-Up Request Form**," as outlined in the "Forms Standards" chapter of this manual. See Section 22.2.1.

2.3.8 Account Type Code Overview

This section explains how to define the Account Type code and how it will be used within the State's accounting system.

The Account Type codes are:

Balance Sheet Accounts
- 01 Assets
- 02 Liabilities
- 03 Fund Balance

Temporary Accounts
- 11 Assets Offset to Expenses
- 18 Memo Pre-Encumbrance (Inventory)
- 19 Memo Encumbrance (Inventory)

Pre-encumbrances
- 21 Encumbrances
- 22 Expenditures/Expenses
- 23 Expenditures
- 24 Expenses
- 31 Revenue
- 32 Revenue Collected

Budgetary Accounts
- 41 Budgeted Obligations
- 42 Appropriations
- 43 Allotments
- 44 Unissued Bonds
- 45 Reversions
- 46 Estimated Receipts
- 47 Beginning Cash Balance
- 51 Estimated Revenue

Plan Accounts (Memo)
- 61 Base Obligation Plan
- 62 Modified Obligation Plan
- 71 Base Revenue Plan
- 72 Modified Revenue Plan
- 73 Base Collection Plan
- 74 Modified Collection Plan

Subsystem Accounts
- 80 Federal Aid Charge
- 81 Fed Aid Budget - Fed Funds
- 82 Fed Aid Budget - State Funds
- 83 Fed Aid Budget - Bond Funds

84 Fed Aid Budget - Local Funds
85 Project Charge
86 Project Budget - Fed Funds
87 Project Budget - State Funds
88 Project Budget - Bond Funds
89 Project Budget - Other Funds
90 Performance Target
91 Performance Actual
92 Job Full Cost Memo
93 Federal Aid Budget Line

GFS applies debits and credits to the commonly used account types in the following manner:

ACCOUNT	TYPE	DESCRIPTION	DEBIT	CREDIT
	01	Assets	Increase	Decrease
	02	Liabilities	Decrease	Increase
	03	Fund Balance	Decrease	Increase
	21	Encumbrances	Increase	Decrease
	11,22,23,24	Expenditures, etc.	Increase	Decrease
	31	Revenue	Decrease	Increase
	18,19	Memo Entries	-	-
	20,32	Memo Entries	-	-
	61,62	Memo Entries	-	-
	71,72	Memo Entries	-	-
	73,74	Memo Entries	-	-
	88,89	Memo Entries	-	-
	41	Budgeted Obligations	Decrease	Increase
	42	Approp. Authority	Decrease	Increase
	43,44,46,47	Budget Authority (memo)	Decrease	Increase
	45	Extended Bdgt Authority	Increase	Decrease
	51	Estimated Revenue	Increase	Decrease

Additional information concerning account types and accounting entries may be found in the *GFS User Guide, Volume 1, Chapter 3*.

2.3.8.1 Account Type Code Policies

The following policies apply when establishing an Account Type code:

Account Type codes are predefined in the Account Type Master (ACCT) table and are fixed in the system and should not be changed.

Every balance sheet account established on the Balance Sheet Account Master (BACC) table must be

identified with one of the predefined Account Type codes. Other Account Type codes are used to identify individual expenditure, expense, and revenue transactions.

Account Type codes must be coded on both sides of Journal Voucher (JV) transactions. Other transactions will automatically post.

2.4 Account Code Structure Tables

The following tables are used to establish the Account Code Structure in GFS:

TABLE	TABLEID
Fund	FUND
Fund Class	FCLS
Fund Category	FCAT
Fund Type	FTYP
Fund Group	FDGP
Administrative Fund	ADMF
Agency	AGCY
Agency Account	AACT
Agency Class	AGCL
Agency Category	AGCT
Agency Type	AGTP
Agency Group	AGRU
Fund/Agency	FAGY
Organization	ORGN
Continuing Organization	ORG3
Sub-Organization	SORG
Louisiana Organization	LORG
Balance Sheet Account	BACC
Balance Sheet Account Class	BCLS
Balance Sheet Account Category	BCAT
Balance Sheet Group	BGRP
Expenditure Object	OBJT
Object Class	OCLS
Object Category	OCAT
Object Type	OTYP
Object Group	OGRP
Revenue Source	RSRC
Sub-Revenue	SREV
Revenue Class	RCLS
Revenue Category	RCAT
Revenue Type	RTYP
Revenue Group	RGRP
Reporting Category	RPTG

2.4.1 Fund (FUND) Table Overview

The Fund Master (FUND) table establishes and maintains all funds used within the State's accounting system. The Fund (FUND) table also specifies, for each fund, how GFS is to handle various accounting control options. Fund code is always required. The fund code is the starting point for a classification hierarchy that puts similar funds together in progressively larger groups. The progression is as follows:

Fund Fund Class Fund Category Fund Type Fund Group

2.4.1.1 Fund (FUND) Table Policies

The following policies apply when establishing a Fund:

The FUND table will be entered and maintained by the State Treasurer; however, it is available to the agencies for inquiry/scan purposes.

OSRAP/State Treasurer will review all requirements for a new fund.

OSRAP will add a new line to the Fund/Agency (FAGY) table for all new funds for each agency that is valid within the new fund, if applicable. See Section 2.4.13 in General Accounting, *Account Code Structure* explaining Fund/Agency in this manual.

2.4.1.2 Fund (FUND) Table Procedures

Responsibility	**Action**
State Treasurer	Works with the Legislature to: Get the appropriate language written within the Statute, and Monitor for new funds required by legislation, and Treasury Determines need for a new fund. Assigns a Fund Number. Submits the necessary information needed to establish that fund to OSRAP. This information must be submitted on the "**Fund Set-Up Request Form**." OSRAP officials will review the fund request as submitted, will establish the fund roll-up structure. The completed form will then be returned to the State Treasurer for approval and input into GFS.
OSRAP	Establishes the Fund Hierarchy. Contacts agencies to determine budget control options for each agency fund when established. Returns fund information to State Treasurer.
State Treasurer	Enters all the information necessary to set up the Fund (FUND) table.
OSRAP	Maintains the following related tables: Fund Category table (FCAT)

	Fund Type table	(FTYP)
	Fund Group table	(FDGP)
	Fund/Agency table	(FAGY)
State Treasurer	Maintains the following related tables:	
	Fund Class	(FCLS)

NOTE: The control options (first four rows of the "CONTROL OPTIONS" section) affect how accounting transactions are handled within the system. Do not change control options for existing lines at any time during the current fiscal year.

When a new fund is added to this table, a new line must also be added to the Fund/Agency (FAGY) table, for each agency that is valid within this fund. Also, if a "**C**" is coded in the "FUND BALANCE CONTROL" option for the new fund, a new line must also be added to the Fund Balance (FBAL) table.

The screen print of the Fund (FUND) table is pictured below, and field descriptions follow.

Fund Table (FUND)

```
 ACTION: . TABLEID: FUND USERID: ........

 FUND TABLE
KEY IS FISC YEAR, FUND
01-
    FY: ..    FUND: ...                BANK ACCT CODE: ..
    FUND CLASS: ...   CATEGORY: ..   TYPE: .   GROUP: .
    NAME: ............................    SHORT NAME: ............
    STATE/BOND: .
                          CONTROL OPTIONS
                          ---------------
    EXP BUD: .         REV BUD: .       ACCT BAL: .      FUND BAL: .
      APPR: .      ALLOT FREQ: .          ALLOT: .     MEMO DEPR: .
     SWEEP: .       CASH EDIT: .            CASH EDIT POOL FUND: ...
    ORDER TO PAYMENT TOLERANCE AMT: .............  %: ..  TOL FLAG: .
      NEGATIVE EQUITY INDICATOR: .
   ABP OPTIONS FOR SUMB--ORG: . ACT: . CLASS: . CATEGORY: . TYPE: .
   ABP OPTIONS FOR SUMR--ORG: . ACT: . CLASS: . CATEGORY: . TYPE: .
```

The Fund (FUND) table field descriptions are as follows.

The Fund (FUND) table defines codes for all funds in your financial system. It also specifies, for each fund, how GFS is to handle various accounting options.

Classification Hierarchy The fund code is the starting point for a classification hierarchy that puts similar funds together in progressively larger groups. The progression is as follows:

```
+-------------------------------------------------------+
      | Fund    Fund      Fund      Fund    Fund        |
       |       Class    Category    Type    Group      |
+-------------------------------------------------------+
```

Fund code is always required. The rest of the hierarchy is used for reporting purposes only and is optional within GFS. Your installation may not use it at all, or only part of it may be used.

Maintenance Notes The control options (last four rows) affect how accounting transactions are handled within the system. When you have to add a new line to this table, consult with your supervisor before coding these columns. Do not *change* control options for existing lines in the middle of a fiscal year.

When you add a new fund to this table, you must also add a new line to the Fund/Agency (FAGY) table for each agency that is valid within this fund. Also, if you code "C" in the fund balance control option for the new fund, you must also add a line to the Fund Balance (FBAL) table.

FY — Required. Enter the last two digits of the applicable fiscal year for the fund code entered.

FUND — Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code.

If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.

BANK ACCT CODE — Enter the bank account code to be used by the automated disbursement process (i.e., the primary checking account for the fund). Different checking accounts may be used on manual warrants and payroll vouchers. The code used must be valid in the Bank Account (BANK) table.

FUND CLASS — Optional. Required if your installation reports by Fund Class. Enter the code from the Fund Class (FCLS) table that best describes the fund being defined in this line.

CATEGORY — Optional. Required if your installation reports by Fund Category. Enter the code from the Fund Category (FCAT) table that best describes the fund being defined in this line.

TYPE — Required. Enter a valid type from the Fund Type table (FTYP).

GROUP — Optional. Required if your installation reports by Fund Group. Enter the code from the Fund Group (FDGP) table that best describes the fund being defined in this line.

NAME — Optional. However, there will be no descriptions on reports for this code if this field is left blank.

SHORT NAME — Optional. Code the name that you want to appear on reports when there is not enough room for the full name.

STATE/BOND	Indicates whether this fund is state-funded or bond-funded. Required if PROJ BILLING INSTALLED option on SOPT is set to "Y". Valid values are "S" for state, "B" for Bond, or "N" for neither. If SOPT option is set to "N", leave blank.
CONTROL OPTIONS	See the *ISIS/GFS User Guide, Vol. I,* for detailed explanations of these control options.

EXP BUD	C, P, or N
REV BUD	P or N
ACCT BAL	Y or N
FUND BAL	C or N
APPR	C, P, or N
ALLOT	C, P, or N

ALLOT FREQ	Optional. Enter one of the following, depending on how allotments are expressed for this fund: Y if allotments are expressed on a yearly basis Q if allotments are expressed on a quarterly basis M if allotments are expressed on a fiscal month basis
MEMO DEPR	If your installation does not use allotments, leave this field blank.
SWEEP	Optional. Enter "Y" if depreciation for this fund is to be for memo only.
CASH EDIT	Optional. Enter "Y" if this fund is to participate in the Cash Sweep process of the Investment Management Subsystem.
CASH EDIT POOL FUND	Optional. Enter "Y" if fund cash balance is to be edited on expenditure (check issue) transactions.
ORDER TO PAYMENT	Optional. Enter if cash edit for this fund is to be performed against pool fund. Code must be valid in the Fund Table.
TOLERANCE AMT/%	Optional. Enter a valid dollar amount and percent to specify the variance you want to tolerate between purchase orders and final payments. If left blank, will default to zeroes.

TOL FLAG	Optional. Usually leave blank. Enter "Y" only if you want to set the tolerances for this fund to zeroes; otherwise, if the fund tolerance amount and percent are zeroes, the system will automatically default to the tolerances on the System Control Options (SOPT) table. This flag will prevent the system from defaulting when both fund tolerances are zeroes.
NEGATIVE EQUITY INDICATOR	Optional. If a participating fund which has a negative balance is to be charged interest at the negative earning rate of the Pool, code "E". Code "N" to charge no interest.
ABP OPTIONS FOR SUMB ORGANIZA-TION	Optional. Enter "Y" if PREP records should be summarized on SUMB by organization. Enter "N" or blank if PREP records should not be summarized on the Budget Preparation Summary (SUMB) table by organization.
ABP OPTIONS FOR SUMB ACTIVITY	Optional. Enter "Y" if PREP records should be summarized on SUMB by activity. Enter "N" or blank if PREP records should not be summarized on SUMB by activity.
ABP OPTIONS FOR SUMB OBJECT-CLASS	Optional. Enter "Y" if PREP records should be summarized on SUMB by object-class. Enter "N" or blank if PREP records should not be summarized on SUMB by object class.
ABP OPTIONS FOR SUMB OBJECT-CATEGORY	Optional. Enter "Y" if PREP records should be summarized on SUMB by object category. Enter "N" or blank if PREP records should not be summarized on SUMB by object category.
ABP OPTIONS FOR SUMB OBJECT-	Optional. Enter "Y" if PREP records should be summarized on SUMB by object-type. Enter "N" or blank if PREP records should not be summarized on SUMB by object type.

TYPE	
ABP OPTIONS FOR SUMR ORG	Optional. Enter "Y" if PREP records should be summarized on SUMR by organization. Enter "N" or blank if PREP records should not be summarized on the Revenue Preparation (SUMR) table by organization.
ABP OPTIONS FOR SUMR ACT	Optional. Enter "Y" if PREP records should be summarized on SUMR by activity. Enter "N" or blank if PREP records should not be summarized on SUMR by activity.
ABP OPTIONS FOR SUMR OBJECT-CLASS	Optional. Enter "Y" if PREP records should be summarized on SUMR by object-class. Enter "N" or blank if PREP records should not be summarized on SUMR by object class.
ABP OPTIONS FOR SUMR OBJECT-CATEGORY	Optional. Enter "Y" if PREP records should be summarized on SUMR by object-category. Enter "N" or blank if PREP records should not be summarized on SUMR by object category.
ABP OPTIONS FOR SUMR OBJECT-TYPE	Optional. Enter "Y" if PREP records should be summarized on SUMR by object type. Enter "N" or blank if PREP records should not be summarized on SUMR by object type.

2.4.2 Fund Class (FCLS) Table Overview

Fund Class is used to define a management grouping of funds. The Fund Class (FCLS) table defines valid fund class codes. The actual assignment of funds into classes occurs in the Fund Master (FUND) table.

2.4.2.1 Fund Class (FCLS) Table Policies

The following policies apply when establishing a Fund Class:

Individual Fund Classes will be set up within the GFS system. Fund Class codes will be defined by the State Treasurer.

The Fund Class (FCLS) table will be entered and maintained by the State Treasurer's Office; however, it is available to the agencies for inquiry/scan purposes.

The State Treasurer will establish (enter) a three-character code for each fund class within the State's accounting system.

2.4.2.2 Fund Class (FCLS) Table Procedures

Responsibility	**Action**
State Treasurer	Maintains and enters information on the Fund Class (FCLS) table. Establishes (enters) a three-character code for each fund class within the State's accounting system.

The State Treasurer's Office has defined the Fund Class (FCLS) table values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

FY	Fund Class	Name	Short Name
96/97	AGR	Agriculture	Agriculture
96/97	BSR	Bond Security and Redemption	BS&RF
96/97	CCF	Constitutionally Created Fund	Constitution
96/97	COR	Corrections	Corrections
96/97	CRT	Culture Recreation and Tourism	CRT
96/97	CUS	Custodial	Custodial
96/97	DED	Dept. of Economic Development	Econ Dev
96/97	DEQ	Department of Environmental Quality	Environ Qual

Fund

FY	Class	Name	Short Name
96/97	DHH	Department of Health and Hospitals	Health&Hosp
96/97	DNR	Department of Natural Resources	Nat Resource
96/97	DPS	Department of Public Safety	Pub Safety
96/97	DRT	Department of Revenue and Taxation	Rev & Tax
96/97	DSF	Debt Service	Debt Service
96/97	DSR	Debt Service Reserve	Debt Ser Res
96/97	DSS	Department of Social Services	Soc Services
96/97	EDU	Department of Education	Education
96/97	ESC	Escrow	Escrow
96/97	FSF	Free School	Free School
96/97	GAM	Gaming	Gaming
96/97	GOV	Office of the Governor	Off Governor
96/97	HWY	Department of Highways	Highways
96/97	INS	Department of Insurance	Insurance
96/97	JUD	Judiciary	Judiciary
96/97	JUS	Department of Justice	Justice
96/97	LAB	Department of Labor	Labor
96/97	LEV	Levee Districts	Levee
96/97	MSI	Marsh Island	Marsh Isle
96/97	PAY	Payroll Clearing	Payroll
96/97	PSC	Public Service Commission	Pub Serv Com
96/97	RKF	Rockefeller	Rockefeller
96/97	RSF	Russell Sage	Russell Sage
96/97	SOS	Secretary of State	Sec of State
96/97	TTF	Transportation Trust	Trans Trust
96/97	WLF	Department of Wildlife & Fisheries	Wildlife
96/97	000	General Fund	General Fund
96/97	075		
96/97	076		
96/97	077	Capital Outlay	Capital Outl
96/97	078	Capital Outlay	Capital Outl
96/97	083	Enterprise/Internal Service	ENT/ISF
96/97	085	Agency Operating	Agency Oper
96/97	185	College/University Operation	Coll/Univ Op

The screen print of the Fund Class (FCLS) table is pictured below, and field descriptions follow.

Fund Class Table (FCLS)

```
ACTION: . TABLEID: FCLS USERID: .........
  FUND CLASS TABLE
  KEY IS FISC YEAR, FUND CLASS

  FY  FUND CLASS  NAME                          SHORT NAME
  --  ----------  ------------------------------  ------------
01- ..      ...     ..............................  ............
02- ..      ...     ..............................  ............
03- ..      ...     ..............................  ............
04- ..      ...     ..............................  ............
05- ..      ...     ..............................  ............
06- ..      ...     ..............................  ............
07- ..      ...     ..............................  ............
08- ..      ...     ..............................  ............
09- ..      ...     ..............................  ............
10- ..      ...     ..............................  ............
11- ..      ...     ..............................  ............
12- ..      ...     ..............................  ............
13- ..      ...     ..............................  ............
14- ..      ...     ..............................  ............
15- ..      ...     ..............................  ............
```

The Fund Class (FCLS) table field descriptions are as follows.

Fund classes group similar funds. The Fund Class (FCLS) table defines valid fund class codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of funds into classes occurs in the Fund Table.

See the section on the Fund Master (FUND) table.

Purpose Fund classes group similar funds. The Fund Class (FCLS) table defines valid fund class codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of funds into classes occurs in the Fund Table.

Classification Hierarchy See the section on the Fund Master (FUND) table.

FY — Required. Enter the last two digits of the applicable fiscal year for the fund class code entered.

FUND CLASS — Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code.

If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.

NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

2.4.3 Fund Category (FCAT) Table Overview

Fund Category further defines the relationship to fund class and fund within the State's accounting system. The Fund Category (FCAT) table defines valid fund category codes. It is optional, and is used for reporting purposes only. The actual assignment of fund classes into fund categories occurs in the Fund Master (FUND) table.

2.4.3.1 Fund Category (FCAT) Table Policies

The following policies apply when establishing a Fund Category:

Individual Fund Categories will be established by OSRAP, and will group (for hierarchy reporting purposes) similar Funds within the State's accounting system.

The Fund Category (FCAT) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes. Currently, values for this table are undefined.

OSRAP will establish (enter) a two-character code for each fund category within the State's accounting system.

2.4.3.2 Fund Category (FCAT) Table Procedures

The screen print of the Fund Category (FCAT) table is pictured below, and field descriptions follow.

Fund Category Table (FCAT)

```
ACTION: . TABLEID: FCAT USERID: ........

      FUND CAT TABLE
    KEY IS FISC YEAR, FUND CATEGORY

    FY  FUND CAT  NAME                          SHORT NAME
    --  --------  ----------------------------  -----------
 01- ..     ..     ............................  ............
 02- ..     ..     ............................  ............
 03- ..     ..     ............................  ............
 04- ..     ..     ............................  ............
 05- ..     ..     ............................  ............
 06- ..     ..     ............................  ............
 07- ..     ..     ............................  ............
 08- ..     ..     ............................  ............
 09- ..     ..     ............................  ............
 10- ..     ..     ............................  ............
 11- ..     ..     ............................  ............
 12- ..     ..     ............................  ............
```

13- .. ..
14- .. ..
15- .. ..

The Fund Category (FCAT) table field descriptions are as follows.

Fund categories group similar fund classes. The Fund Category (FCAT) table defines valid fund category codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of classes into categories occurs in the Fund Master (FUND) table.

See the section on the Fund table.

FY	Required. Enter the last two digits of the applicable fiscal year for the fund category code entered.
FUND CAT	Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code. If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.
NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

2.4.4 Fund Type (FTYP) Table Overview

The Fund Type (FTYP) table is a predefined table (it is not fiscal year-specific) and normally will not require maintenance. It is used for classification purposes on the financial statement. Fund Type is used to define a group of funds by the major Generally Accepted Accounting Principles (GAAP) fund types as presented in the State's Comprehensive Annual Financial Report (CAFR). The actual assignment of funds into types occurs in the Fund Master (FUND) table.

The fund types values for Fiscal Year 1996 and Fiscal Year 1997 have been defined as follows:

TYPE	NAME
A	Agency Funds
C	Capital Projects Funds
D	Debt Service Funds
E	Enterprise Funds

TYPE	NAME
F	Gen Fixed Asset Funds
G	The General Fund
I	Internal Service Funds

L	Gen Long-Term Debt Funds
N	Non-Expendable Trust Funds
P	Pension Trust Funds
R	Special Revenue Funds
S	Special Assessment Funds
T	Expendable Trust Funds
U	Colleges & Universities Funds
V	Investment Pool Funds
X	Suspense Classification Fund
Z	Discrete Funds

2.4.4.1 Fund Type (FTYP) Table Policies

The following policies apply when establishing a Fund Type:

The Fund Type (FTYP) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the predefined single-character code for each fund type within the State's accounting system. If changes are required, OSRAP will modify the fund type as needed.

2.4.4.2 Fund Type (FTYP) Table Procedures

The screen print of the Fund Type (FTYP) table is pictured below, and field descriptions follow.

Fund Type Table
(FTYP)

```
        ACTION: . TABLEID: FTYP USERID: ........
    FUND TYPE TABLE
  KEY IS FUND TYPE

    TYPE NAME
    ---- ------------------------------
01-  .   ..............................
02-  .   ..............................
03-  .   ..............................
04-  .   ..............................
05-  .   ..............................
06-  .   ..............................
07-  .   ..............................
08-  .   ..............................
09-  .   ..............................
10-  .   ..............................
11-  .   ..............................
12-  .   ..............................
13-  .   ..............................
14-  .   ..............................
15-  .   ..............................
```

The Fund Type (FTYP) table field descriptions are as follows.

The Fund Type (FTYP) table is predefined and normally will not require maintenance. The code is used for classification purposes on the financial statements. The actual assignment of funds into types occurs in the Fund Master (FUND) table.

The fund type codes must be defined as shown below:

A Agency funds
C Capital Projects funds
D Debt Service funds
E Enterprise funds
F General Fixed Assets funds
G General funds
I Internal Service funds
L General Long Term Debt funds
N Non-Expendable Trust funds
P Pension Trust funds
R Special Revenue funds
S Special Assessment funds
T Expendable Trust funds
U Colleges and Universities funds
V Investment Pool funds
X Suspense Classification funds
Z Discrete funds

TYPE Required. The fund type code (see above).

NAME The name to be associated with this fund type.

2.4.5 Fund Group (FDGP) Table Overview

Individual Fund Groups are predefined by the financial system, and will define (for hierarchy reporting purposes) similar Funds by group. The Fund Group (FDGP) table defines valid fund group codes. The actual assignment of fund groups into types occurs in the Fund Master (FUND) table.

Fund Group is used to define the major fund categories as required by Generally Accepted Accounting Principles (GAAP). These categories are:

Governmental Fund types
Proprietary Fund types
Fiduciary Fund types
Account Groups
Discrete Component Units

2.4.5.1 Fund Group (FDGP) Table Policies

The following policies apply when establishing a Fund Group:
The Fund Group (FDGP) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the predefined single character codes for each fund group within the State's accounting system (GFS). If changes are required, OSRAP will modify Fund Group as required.

2.4.5.2 Fund Group (FDGP) Table Procedures

OSRAP has defined the Fund Group (FDGP) table values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fund Group	Fund Group Name	Short Name
A	Account Groups	Account Grps
F	Fiduciary	Fiduciary
G	Governmental	Governmental
P	Proprietary	Proprietary
U	Colleges and Universities	College/Univ
X	Suspense Classification	Suspense
Z	Discrete	Discrete

The screen print of the Fund Group (FDGP) table is pictured below, and field descriptions follow.

Fund Group Table

```
(FDGP)
        ACTION: . TABLEID: FDGP USERID: ........
     FUND GROUP TABLE
   KEY IS FISC YEAR, FUND GROUP

   FY  FUND GROUP  NAME                          SHORT NAME
   --  ----------  ----------------------------  ------------
01- ..      .       ..............................  ............
02- ..      .       ..............................  ............
03- ..      .       ..............................  ............
04- ..      .       ..............................  ............
05- ..      .       ..............................  ............
06- ..      .       ..............................  ............
07- ..      .       ..............................  ............
08- ..      .       ..............................  ............
09- ..      .       ..............................  ............
10- ..      .       ..............................  ............
11- ..      .       ..............................  ............
12- ..      .       ..............................  ............
13- ..      .       ..............................  ............
14- ..      .       ..............................  ............
15- ..      .       ..............................  ............
```

The Fund Group (FDGP) table field descriptions are as follows.

Fund Groups collect similar fund types. The Fund Group (FDGP) table defines valid fund group codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of fund groups into types occurs in the Fund Master (FUND) table.

See the section on the Fund Table.

Fund Groups are pre-defined as follows:

GROUP NAME	VALUE
Account Groups	A
Fiduciary	F
Governmental	G
Proprietary	P
Colleges and Universities	U
Suspense Classification	X
Discrete	Z

FY	Required. Enter the last two digits of the applicable fiscal year for the fund group code entered.
FUND GROUP	Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code. If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.
NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

2.4.6 Administrative Fund Master (ADMF) Table Overview

The Administrative Fund Master (ADMF) table stores administrative funds and their respective descriptions. Administrative funds combine certain Means-of-Financing across all applicable state agencies for inquiry and reporting purposes. This table is a user-maintained table.

2.4.6.1 Administrative Fund Master (ADMF) Table Policies

The following policies apply when establishing an Administrative Fund:

The Administrative Fund Master (ADMF) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the predefined three-character codes for each administrative fund within the State's accounting system (GFS). If changes are required, OSRAP will modify the administrative fund, as required.

2.4.6.2 Administrative Fund Master (ADMF) Table Procedures

OSRAP has defined the Administrative Fund Master (ADMF) table values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Administrative Fund	Administrative Fund Name	Short Name
000	General Fund - State Funds	GF-State
002	General Fund - Self-Generated	GF-SGR
003	General Fund - Interagency	GF-IAT
004	General Fund - Internal Service	GF-INS
006	Ancillary Auxiliary Fund	ANC AUX
007	Enterprise Fund	ENT

The screen print of the Administrative Fund Master (ADMF) table is pictured below, and field descriptions follow.

Administrative Fund Master

```
Table (ADMF)
            ACTION:  S  TABLEID: ADMF  USERID: ........
  ADMINISTRATIVE FUND MASTER TABLE
  KEY IS ADMINISTRATIVE FUND

   ADMIN
   FUND              ADMIN FUND DESCRIPTION
    ----    ----------------------------------------------
01-   ...    ..............................................
02-   ...    ..............................................
03-   ...    ..............................................
04-   ...    ..............................................
05-   ...    ..............................................
06-   ...    ..............................................
07-   ...    ..............................................
08-   ...    ..............................................
09-   ...    ..............................................
10-   ...    ..............................................
11-   ...    ..............................................
12-   ...    ..............................................
```

The Administrative Fund Master (ADMF) table field descriptions are as follows.

The Administrative Fund Master (ADMF) table stores administrative funds and their respective

descriptions.

This table is user-maintained.

ADMIN FUND	Required. This is the three-digit code assigned to the administrative fund.
ADMIN FUND DESCRPTION	Optional. This is the information that will be inferred when the administrative fund code is entered.

2.4.7 Agency Master Reference (AGCY) Table Overview

The Agency identification code is established on the Agency Master Reference (AGCY) table for each agency within the State's accounting system. The Agency (AGCY) table defines valid agency codes. The agency is the starting point for two classification hierarchies: one which divides the agency into progressively smaller groups (agency/organization hierarchy) and one which rolls the agency up into the higher level agency sets (agency hierarchy). The Agency code is also the starting point for a classification hierarchy that puts similar agency codes together in progressively larger groups. This means that similar agencies make an agency class; similar agency classes make an agency category, etc. The progression for the agency hierarchy is as follows:

Agency Agency Class Agency Category Agency Type Agency Group

2.4.7.1 Agency Master Reference (AGCY) Table Policies

The following policies apply when establishing an Agency:

The Agency (AGCY) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will also maintain the following Agency-related tables:

Table	Purpose
Agency Class	Department (AGLS)
Agency Category	ISIS/Non-ISIS Indicator
Agency Type	1099 Reporting (AGTP)
Agency Group	Sub-Classification of Departments (AGRU

OSRAP will enter all the information necessary to set up an Agency on the Agency tables within GFS. Agencies that file 1099 year-end reports must be set up as a vendor in GFS.

2.4.7.2 Agency Master Reference (AGCY) Table Procedures

Responsibility	**Action**
Agency	Inquires or scans existing information on the Agency (AGCY) table. Defines the use of the following fields on the Agency table by completing the "**Agency Set-Up Request Form**." Agencies should identify an agency manager or contact point.
OSRAP	will default agency approvals to "Y." Agencies should define the use of Reporting Category codes on spending and revenue transactions for their agency. See Section 2.4.33 for detailed review of Reporting Category. Agencies using the Federal Aid Management subsystem will be required to use Reporting Category. The valid options for spending are defined as follows: a) "Default" implies "No" (reporting category may be used). b) "Optional" implies reporting category may be used on transactions, but will not be required or enforced. c) "Pre-encumbrance" requires reporting category on pre-encumbrance, encumbrance, and expenditure transactions. d) "Encumbrance" requires reporting category on encumbrance and expenditure transactions. e) "Expenditure" requires reporting category only on expenditure transactions. For revenue, the valid options are: a) "**N**" indicates reporting category code is optional. b) "**Y**" indicates reporting category code is required.
Agency	Requests to modify information on the Agency Master Reference (AGCY) table by completing the "**Agency Set-Up Request Form**."
OSRAP	Establishes a valid agency code and related agency structure for each agency ithin the State's accounting system (GFS).

NOTE When adding a new agency code to this table, a new line must also be added to the Fund/Agency (FAGY) table for each fund that is valid within this agency.

The screen print of the Agency Master Reference (AGCY) table is pictured below, and field descriptions follow.

Agency Table

(AGCY)

ACTION: . TABLEID: AGCY USERID: .....

```
 AGENCY TABLE
KEY IS FISC YEAR, AGENCY
01-
    FISCAL YEAR: .. AGENCY: ...     AGCY NAME: ..............................
     SHORT NAME: .............    AGCY MANAGER: ..............................
       APPROVAL: .              BUDGET PHASE: . REPT CAT SP: . REPT CAT RV: .
         GROUP: ....   TYPE: ....   CATEGORY: .... CLASS: ....  CHECK CAT: ..
02-
    FISCAL YEAR: .. AGENCY: ...     AGCY NAME: ..............................
     SHORT NAME: .............    AGCY MANAGER: ..............................
       APPROVAL: .              BUDGET PHASE: . REPT CAT SP: . REPT CAT RV: .
         GROUP: ....  TYPE: ....    CATEGORY: .... CLASS: ....  CHECK CAT: ..
03-
    FISCAL YEAR: .. AGENCY: ...     AGCY NAME: ..............................
     SHORT NAME: .............    AGCY MANAGER: ..............................
       APPROVAL: .              BUDGET PHASE: . REPT CAT SP: . REPT CAT RV: .
         GROUP: ....  TYPE: ....   CATEGORY: .... CLASS: ....   CHECK CAT: ..
04-
    FISCAL YEAR: .. AGENCY: ...     AGCY NAME: ..............................
     SHORT NAME: .............    AGCY MANAGER: ..............................
       APPROVAL: .              BUDGET PHASE: . REPT CAT SP: . REPT CAT RV: .
         GROUP: ....  TYPE: ....  CATEGORY: ....  CLASS: ....  CHECK CAT: ..
```

The screen field descriptions on the Agency Master (AGCY) table are as follows.

Agencies are the highest level of governmental organization used in GFS. The Agency Master (AGCY) table defines valid agency codes and, optionally, specifies the agency manager's name.

The agency is the starting point for two classification hierarchies: one which divides the agency into progressively smaller groups (agency/organization hierarchy), and one which rolls the agency up into higher level agency sets (agency hierarchy).

The progression for the agency/organization hierarchy is as follows:

```
+-------------------------------------------------------+
      | Agency     Organization     Sub-Organization   |
+-------------------------------------------------------+
```

An agency may be divided into organizations, and organizations may be divided into sub-organizations. A special capability in the Organization Table can create a more detailed hierarchical breakdown than what is described here (see the section on the Organization Table). Agency is the minimal required level used in the budget, but some installations may also budget by organization. Sub-organization is used for reporting purposes only. Both organization and sub-organization are optional within GFS, and therefore, may not exist at your installation.

The agency code is also the starting point for a classification hierarchy that
puts similar agency codes together in progressively larger groups. The progression is as follows:

```
+-------------------------------------------------------------------+
  |  Agency   Agency   Agency    Agency    Agency       |
    |         Class    Category   Type     Group        |
+-------------------------------------------------------------------+
```

Similar agencies make an agency class; similar agency classes make an agency category, etc.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year associated with the agency code.
AGENCY	Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code. If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.
AGCY NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.
AGCY MANAGER	Optional. Enter the name exactly as you want it to appear on reports.
APPROVAL	Required. Enter "N" if this agency has no approval requirements that will override the default approvals established for each transaction type; otherwise, enter "Y".

For example, if an established default approval scheme for PO transactions requires approval from one mid-level manager, and this agency requires a mid-level and a top-level manager to approve each PO, the default approval can be overridden with this code by entering "Y" and the actual approval requirements for this agency will be established in the Format Definition Table (FORM). This approval system applies to the ENTERING AGENCY on the start-up screen, not to the agency codes used in GFS documents. Refer to the *ISIS/GFS User Guide, Vol. 1* for more detail on the GFS approval system.

BUDGET PHASE — Required if ABP INSTALLED option on the SOPT table is set to "Y". (Advanced Budget Prep option). Valid values are:

0 - Guidelines, 1 - Agency,
2 - Budget Review, 3 - Reconciled.

If SOPT option is set to "N", leave this field blank.

REPT CAT SP — Optional. This field defines if reporting category codes are required on spending transactions for this agency. Valid values are: "Y", "N", "1", "2" or "3". Blank will default to "N". (See the *ISIS/GFS User Guide, Vol. 1*, for detailed explanations.)

REPT CAT RV — Optional. This field defines if reporting category codes are required on revenue transactions for this agency. Valid values are: "Y" or "N". Blank will default to "N". (See the *ISIS/GFS User Guide, Vol. I*, for detailed explanations.)

GROUP — Optional. Agency group code to which the agency code reports. Must be valid on the Agency Group Table (AGRU).

TYPE — Required. Agency type code to which the agency code reports. Must be valid on the Agency Type Table (AGTP).

CATEGORY — Optional. Agency category code to which the agency code reports. Must be valid on the Agency Category Table (AGCT).

CLASS — Optional. Agency class code to which the agency code reports. Must be valid on the Agency Class Table (AGCL).

CHECK CAT — Required. If left blank, default is "99" (combined check

category). Enter "AA" for single check category. Additional values are user-defined and must be valid on the Check Category (CCAT) table.

Responsibility	Action
OSRAP	Updates and maintains the following related tables:

Agency Class	(AGCL)
Agency Category	(AGCT)
Agency Type	(AGTP)
Agency Group	(AGRU)
Fund/Agency table	(FAGY)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

2.4.8 Agency Account (AACT) Table Overview

The Agency Account (AACT) table is the second screen for the Agency Master Reference (AGCY) table. This screen displays the default elements of the Agency Master table which are not displayed on the AGCY screen. Specifically, this screen allows the user to access the default accounting distribution associated with a particular Agency record. This is a user-maintained table.

2.4.8.1 Agency Account (AACT) Table Policies

The following policies apply when establishing an agency account:

The Agency Account (AACT) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the predefined agency account codes for each agency account within the State's accounting system (GFS). If changes are required, OSRAP will modify the Agency Account (AACT) table, as required.

2.4.8.2 Agency Account (AACT) Table Procedures

Responsibility	**Action**
OSRAP	Enters and maintains the predefined agency account codes for each agency account within the State's accounting system (GFS).
	Enters and maintains the Agency Account (AACT) table. If changes are required, OSRAP will modify the Agency Account (AACT) table, as

necessary.

The screen print of the Agency Account (AACT) table is pictured below, and field descriptions follow.

Agency Account Table (AACT)

```
        ACTION: . TABLEID: AACT USERID: .........
AGENCY ACCOUNT TABLE
KEY IS FISC YEAR, AGENCY
01-                          DEFAULT BUYER ACCOUNT
    FISCAL YEAR  AGENCY   FUND  AGENCY  ORGANIZATION  APPR  ACTIVITY  OBJECT
    -----------  ------   ----  ------  ------------  ----  --------  ------                    ..      ...    ...   ...      ....        ....
....
02-                          DEFAULT BUYER ACCOUNT
    FISCAL YEAR  AGENCY   FUND  AGENCY  ORGANIZATION  APPR  ACTIVITY  OBJECT
    -----------  ------   ----  ------  ------------  ----  --------  ------                    ..      ...    ...   ...      ....        ....
....        03-                          DEFAULT BUYER ACCOUNT
    FISCAL YEAR  AGENCY   FUND  AGENCY  ORGANIZATION  APPR  ACTIVITY  OBJECT
    -----------  ------   ----  ------  ------------  ----  --------  ------                    ..      ...    ...   ...      ....        ....
....
04-                          DEFAULT BUYER ACCOUNT
    FISCAL YEAR  AGENCY   FUND  AGENCY  ORGANIZATION  APPR  ACTIVITY  OBJECT
0     -----------  ------   ----  ------  ------------  ----  --------  ------                    ..      ...    ...   ...      ....        ....
....
```

The field descriptions for the Agency Account (AACT) table are as follows.

The Agency Account (AACT) table is the second screen for the Agency Master (AGCY) table. This screen displays the default elements of the Agency Master Table which are not displayed on the AGCY screen. Specifically, this screen allows the user to access the default accounting distribution associated with a particular Agency record.

This is a user-maintained table.

FISCAL YEAR — Inferred from Agency Master Table.

AGENCY — Inferred from Agency Master Table.

<u>DEFAULT BUYER ACCOUNT</u>

DEFAULT FUND — Required. Enter the code for the default buyer account fund. This code must be valid on the Fund Master Table.

DEFAULT AGENCY — Required. Enter the code for the default Agency.

DEFAULT ORGANIZA-TION	Required. Enter the code for the default Organization. This code must be valid on the Organization Master Table.
DEFAULT APPR	Required. Enter the code for the default unit of appropriation. This code must be valid on the Appropriation Inquiry table.
DEFAULT ACTIVITY	Optional. Enter the default activity. This code must be valid on the Activity Master Table. If left blank, this field will be inferred from the Organization Master Table.
DEFAULT OBJECT	Required. Enter the default object. This code must be valid on the Object Master Table.

2.4.9 Agency Class (AGCL) Table Overview

The Agency Class (AGCL) table maintains the codes used for the second level of the agency code hierarchy. Agency classes collect one or more agency codes into a single reporting entity. Agency classes are linked to agency codes on the Agency Master Reference (AGCY) table. The agency class will be used to aggregate financial information by department.

2.4.9.1 Agency Class (AGCL) Table Policies

The following policies apply when establishing an agency class code:

The Agency Class (AGCL) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the agency class codes which relate to department numbers.

OSRAP will review the agency class codes on an annual basis and establish new codes each subsequent year, as appropriate.

2.4.9.2 Agency Class (AGCL) Table Procedures

Responsibility	Action
OSRAP	Enters and maintains the agency class codes which relate to department numbers, as defined in the State's Appropriation Bills.

NOTE: Agency Class (AGCL) table values must be reviewed and new codes established for each subsequent year. The values shown below have been established by OSRAP for Fiscal Years 1996 and 1997 and must be reviewed and established for each year thereafter.

OSRAP has defined the Agency Class (AGCL) table values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Agency Class	Agency Class Name
01	Executive Department
02	Legislative Branch
03	Judicial
04	Elected Officials
04A	Department of State
04B	Department of Justice
04C	Department of Elections
04D	Lieutenant Governor
04E	Department of Treasury
04F	Department of Public Service
04G	Department of Agriculture & Forestry
04H	Department of Insurance
05	Department of Economic Development
06	Department of Culture, Recreation, and Tourism
07	Department of Transportation and Development
08	Department of Public Safety and Corrections
08A	Department of Corrections
08B	Department of Public Safety
09	Department of Health and Hospitals
09HC	Louisiana Health Care Authority
09HH	Department of Health and Hospitals
10	Department of Social Services
11	Department of Natural Resources
12	Department of Revenue and Taxation
13	Department of Environmental Quality
14	Department of Labor
16	Department of Wildlife and Fisheries
17	Department of Civil Service
18	Retirement Systems
19	Department of Education
19DE	Department of Education
19HE	Higher Education
19OE	Special Schools and Commissions
19VT	Vocational Technical Institute
20	Other Requirements
21	Ancillary Funds
22	Non-Appropriated Requirements
23	Judicial Expenses
24	Legislative Expenses
25	Special Acts
26	Capital Outlay

The screen print of the Agency Class (AGCL) table is pictured below, and field descriptions follow.

```
                    Agency Class
Table
          ACTION: . TABLEID: AGCL USERID: ........
                      (AGCL)
                AGENCY CLASS TABLE
      KEY IS FISC YEAR, CLASS
                AGENCY
       FISCAL YR  CLASS  AGENCY CLASS NAME
       ---------  -----  ----------------------
   01-   ..     ....  ..............................          02-   ..     ....  ..............................
            03-   ..     ....  ..............................          04-   ..     ....  ..............................
                     05-   ..     ....  ..............................          06-   ..     ....
..............................          07-   ..     ....  ..............................          08-
..     ....  ..............................
   09-   ..     ....  ..............................          10-   ..     ....  ..............................
            11-   ..     ....  ..............................          12-   ..     ....  ..............................
                     13-   ..     ....  ..............................          14-   ..     ....
..............................
```

The Agency Class (AGCL2rejv) table field descriptions are as follows.

The Agency Class (AGCL) table maintains the codes used for the second level of the agency code hierarchy by fiscal year. Agency classes collect one or more agency codes into a single reporting entity, and also roll-up to agency category codes. Agency classes are linked to agency codes on the Agency Master (AGCY) table.

See the section on the Agency Master (AGCY) table.

FISCAL YR	Required. The last two digits of the fiscal year for the agency class code entered.
AGENCY CLASS	Required. The agency class code.
AGENCY CLASS NAME	Optional. Name assigned to the agency class code (appears on reports).

2.4.10 Agency Category (AGCT) Table Overview

The Agency Category (AGCT) table maintains the codes used for the third level of the agency code hierarchy. Agency categories are linked to agency codes on the Agency Master Reference (AGCY) table.

2.4.10.1 Agency Category (AGCT) Table Policies

The following policies apply when establishing an agency category code:

The Agency Category (AGCT) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will maintain the agency category codes to designate which agencies are full participants in the State's financial system and which agencies record limited information.

2.4.10.2 Agency Category (AGCT) Table Procedures

Responsibility	**Action**
OSRAP	Enters and maintains the agency category codes. The Agency Category (AGCT) table values established by OSRAP for Fiscal Year 1996 and Fiscal Year 1997 are as follows:

Agency Category	**Agency Category Name**
ISIS	ISIS Agency
NON	Non-ISIS Agency

The screen print of the Agency Category (AGCT) table is pictured below, and field descriptions follow.

Agency Category Table

(AGCT)

```
                ACTION: . TABLEID: AGCT USERID: ........
AGENCY CATEGORY TABLE
        KEY IS FISC YEAR, CATEGORY
             AGENCY
   FISCAL YR  CATEGORY  AGENCY CATEGORY NAME
   ---------  --------  ----------------------------
01-  ..       ....    ..............................
02-  ..       ....    ..............................
03-  ..       ....    ..............................
04-  ..       ....    ..............................
05-  ..       ....    ..............................
06-  ..       ....    ..............................
07-  ..       ....    ..............................
08-  ..       ....    ..............................
09-  ..       ....    ..............................
10-  ..       ....    ..............................
11-  ..       ....    ..............................
12-  ..       ....    ..............................
13-  ..       ....    ..............................
14-  ..       ....    ..............................
```

The Agency Category (AGCT) table field descriptions are as follows.

The Agency Category (AGCT) table maintains the codes used for the third level of the agency code

hierarchy by fiscal year. Agency categories collect one or more agency classes into a single reporting entity, and also roll-up to agency types codes. Agency categories are linked to agency codes on the Agency Master (AGCY) table.

See the section on the Agency Master (AGCY) table.

FISCAL YEAR	Required. The last two digits of the fiscal year for the agency category code entered
AGENCY CATEGORY	Required. The agency category code.
AGENCY CATEGORY NAME	Optional. Name is assigned to the agency category code (appears on reports).

2.4.11 Agency Type (AGTP) Table Overview

The Agency Type (AGTP) table maintains the codes used for the fourth level of the agency code hierarchy. Agency types are linked to agency codes on the Agency Master Reference (AGCY) table. Agencies that file 1099 year-end reports must be set up as a vendor in GFS.

2.4.11.1 Agency Type (AGTP) Table Policies

The following policies apply when establishing agency type codes:

The Agency Type (AGTP) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will define and maintain the agency type codes as defined in the agency code hierarchy.

2.4.11.2 Agency Type (AGTP) Table Procedures

Responsibility	Action
OSRAP	Enters and maintains the agency type codes as defined in the agency code hierarchy.

The screen print of the Agency Type (AGTP) table is pictured below, and field descriptions follow.

Agency Type Table

(AGTP)

```
ACTION: . TABLEID: AGTP USERID: ........
  AGENCY TYPE TABLE
KEY IS FISC YEAR, TYPE

              AGENCY   FEDERAL
   FISCAL YR   TYPE   ID NUMBER  AGENCY TYPE NAME
 -----------  ------  ---------  ----------------------------------
01-    ..      ....   .........  ....................................
02-    ..      ....   .........  ....................................
03-    ..      ....   .........  ....................................
04-    ..      ....   .........  ....................................
05-    ..      ....   .........  ....................................
06-    ..      ....   .........  ....................................
07-    ..      ....   .........  ....................................
08-    ..      ....   .........  ....................................
09-    ..      ....   .........  ....................................
10-    ..      ....   .........  ....................................
11-    ..      ....   .........  ....................................
12-    ..      ....   .........  ....................................
13-    ..      ....   .........  ....................................
14-    ..      ....   .........  ....................................
```

The Agency Type (AGTP) table field descriptions are as follows.

The Agency Type (AGTP) table maintains the codes used for the fourth level of the agency code hierarchy. Agency types collect one or more agency categories into a single reporting entity, and also roll-up to agency group codes. Agency types are linked to agency codes on the Agency Master (AGCY) table.

See the section on the Agency Master (AGCY) table.

FISCAL YEAR	Required. The last two digits of the fiscal year for the agency type code entered.
AGENCY TYPE	Required. The agency type code.
FEDERAL ID NUMBER	Required. The nine-digit Federal Employer Identification Number
(FEIN).	The FEIN must be valid in the Master Vendor (MVEN) table.
AGENCY TYPE NAME	Optional. Name assigned to the agency type code (appears on reports).

2.4.12 Agency Group (AGRU) Table Overview

The Agency Group (AGRU) table maintains the codes used for agency groups. Agency groups are linked to agency codes on the Agency Master Reference (AGCY) table.

2.4.12.1 Agency Group (AGRU) Table Policies

The following policies apply when establishing agency group codes:

The Agency Group (AGRU) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

The Office of Budget and Planning will define and maintain the agency group codes as defined in the agency code hierarchy.

2.4.12.2 Agency Group (AGRU) Table Procedures

Responsibility	Action
OSRAP	Enters and maintains the agency group codes as defined in the agency code hierarchy.

The screen print of the Agency Group (AGRU) table is pictured below, and field descriptions follow.

Agency Group Table

(AGRU)

```
        ACTION: . TABLEID: AGRU USERID: .........
        AGENCY GROUP TABLE
        KEY IS FISC YEAR, GROUP
            AGENCY
   FISCAL YR  GROUP  AGENCY GROUP NAME
   ---------  -----  ------------------------------
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
```

The Agency Group (AGRU) table field descriptions are as follows.

The Agency Group (AGRU) table maintains the codes used for the fifth, and highest, level of the agency code hierarchy. Agency groups collect one or more agency types into a single reporting entity, but they do not roll-up any further. Agency groups are linked to agency codes on the Agency Master (AGCY) table.

See the section on the Agency Master (AGCY) table.

FISCAL YEAR	Required. The last two digits of the fiscal year for the agency group code entered.
AGENCY GROUP	Required. The agency group code.
AGENCY GROUP NAME	Optional. Name or description assigned to the agency group code (appears on all applicable reports).

2.4.13 Fund/Agency Master Reference (FAGY) Table Overview

The fund/agency combination is established on the Fund/Agency (FAGY) table. It defines the valid budget options for each fund/agency combination defined in the Fund/Agency (FAGY) table. The "Control Options" (last five rows) affect how budget and accounting transactions are handled within the State's accounting system. Once established, control options for existing fund/agency lines should not be changed at any time during the fiscal year.

2.4.13.1 Fund/Agency (FAGY) Table Policies

The following policies apply when establishing a Fund/Agency code:

Both Fund and Agency are required as part of the account code structure, and as a control feature. Fund will be inferred whenever the Agency and Organization is entered on a transaction. A valid FUND/AGENCY combination must be established prior to submitting transactions that will utilize that combination of fund/agency, for processing in GFS.

Fund/Agency codes will be established by OSRAP and the Fund/Agency (FAGY) table will be available to the agencies for inquiry/scan purposes.

OSRAP will define and establish all valid combinations of fund and agency codes for use within the State's accounting system (GFS).

OSRAP will enter and maintain the fund/agency codes on the Fund/Agency (FAGY) table.

2.4.13.2 Fund/Agency (FAGY) Table Procedures

Responsibility	Action
OSRAP	Defines and establishes all valid combinations of fund and agency codes for use within GFS. These combinations will be established, depending upon: An agency's budget options An agency's control options An agency's use (or non-use) of the Federal Aid System
Agency	Contacts OSRAP concerning changes to budget

options, control options, and use of the Federal Aid Management subsystem.

OSRAP Enters and maintains the fund/agency codes on the Fund/Agency (FAGY) table. Detailed explanations of the entries on the FAGY table are contained in the *GFS User Guide, Volume 1, Chapter 4,* (System Controls and Options).

The screen print of the Fund/Agency (FAGY) table is pictured below, and field descriptions follow.

Fund/Agency Table (FAGY)

```
ACTION: . TABLEID: FAGY USERID: ........
        FUND/AGENCY  TABLE
KEY IS FISC YEAR, FUND, AGENCY
01-
    FY: ..   FUND: ...   AGENCY: ...          PLAN FREQ: .
                         JOB/PROJECT PRECEDENCE: .
                         REPORTING CAT REQUIRED: .

  ORGN OPTIONS -     ACTIVITY OPTIONS -        FED AID OPTIONS -
    APPR: .          EXP BDGT ACTV OPT: .      FA IND: .
    ALLT: .          REV BDGT ACTV OPT: .        ORGN: .
    EXPB: .                              OBJ CLS: .
    REVB: .                                ACTV: .
                                         REV CLS: .
```

The Fund/Agency (FAGY) table field descriptions are as follows:

The Fund/Agency (FAGY) table defines all fund/agency combinations valid in your financial system. The table also specifies various budget options for each fund/agency combination.

The control options (last five rows) affect how budget and accounting transactions are handled within the system. When you have to add a new line to this table, consult with your supervisor before coding these fields. Do not *change* control options for existing lines in the middle of a fiscal year.

FISCAL YEAR Required. Enter the last two digits of the applicable fiscalr the fund/agency combination entered.

FUND Required. Enter a valid fund code from the Fund (FUND)ble. All fund codes listed inthe Fund table will normally be listed in this table.

AGENCY Required. Enter a valid agency code from the Agency (AGCY) table. All valid fund/agency combinations must be listed in this table.

If you are deleting a line, do not enter the following fields. If you are

changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all of the remaining fields.

PLAN FREQUENCY

Required if planning is used. Leave blank if planning is not used. Enter one of the following, depending on how plans are expressed for this fund/agency combination:

"Y" if plans are expressed on a yearly basis

"Q" if plans are expressed on a quarterly basis

"M" if plans are expressed on a fiscal month basis

JOB/PROJECT PRECEDENCE

Required if both the Job Cost and Project Accounting substems are installed; leave blank, otherwise. Enter "**J**" if Job Number/Project field is to be validated first as a job, then as a project (if it is not a valid job). Enter "**A**" if Job Number/Project field is to be validated first as a project, then as a job.

REPORTING CATEGORY

REQUIRED Enter "**Y**" if reporting categories must be coded on transactions for this fund/agency combination. Enter "**N**" otherwise.

CONTROL OPTIONS

See the *ISIS/GFS User Guide, Vol. I,* for detailed explanations of the following control options:

ORGN OPTIONS

The Expense and Revenue Budget Organization options must set to the same value.

APPR ALLT EXPB REVB	"Y," "A," Or "N"

ACTIVITY OPTIONS EXP BDGT ACTV OPT REV BDGT ACTV OPT	The Expense and Revenue Budget Activity options must be set to the same value.

FED AID OPTIONS

These options indicate if the Federal Aid Subsystem is used and control the use of the Federal Aid Inference Table.

FA IND	"Y" or "N"
ORGN	"A," "B," or "N"
OBJ CLS	"Y" or "N"
ACTY	"Y" or "N"

REV CLS "Y" or "N"

2.4.14 Organization Master Reference (ORGN) Table Overview

The Organization Master Reference (ORGN) table defines the agency/organization relationships for each agency within the State.

The Organization (ORGN) table defines valid organization codes and assigns agency/organization relationships. Agencies can define their programmatic structure with twelve levels of organization.

2.4.14.1 Organization (ORGN) Table Policies

The following policies apply when establishing an Organization code:

The Organization (ORGN) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

Each agency will be responsible for defining its organization structure.

A level one organization usually represents an Appropriated Program.

Lowest level revenue organization is tied to the three-character Means-of- Financing (MOF) Appropriation Unit.

Lowest level expenditure organization is tied to the three-character Appropriated Program Appropriation unit.

Prior to the beginning of each fiscal year, each agency is responsible for reviewing its current fiscal year organization structure. Each agency will verify whether or not the organization structure will meet the needs for the coming Anew@ fiscal year. Upon reviewing their organization structure, each agency, will note any changes or modifications required to meet the needs of the Anew@ fiscal year. If changes or modifications are required, each agency will complete "**Organization Set-Up Request Form**," and forward it to OSRAP for approval and to input changes into GFS.

During the current fiscal year, if additions, deletions or changes to the organizational structure are needed, each agency will be responsible for submitting to OSRAP the necessary addition, deletion or change information.

This information may be submitted on the "**Organization Set-Up Request Form**." After the organization structure has been defined by the agencies, OSRAP will review for completeness and compliance to policy, then enter it into the GFS Organization (ORGN) table.

2.4.14.2 Organization (ORGN) Table Procedures

Responsibility **Action**

Agency to the	Identifies its organization structure and submits it OSRAP. This information may be submitted on "**Organization Set-Up Request Form**."
OSRAP from and enters	Reviews the organizational structure received agencies for completeness and accuracy it into GFS.

The screen print of the Organization (ORGN) table is pictured below, and field descriptions follow.

Organization Table (ORGN)

```
ACTION: . TABLEID: ORGN USERID: .........
        ORGANIZATION TABLE
KEY IS FISC YEAR, AGENCY, ORGANIZATION

  FISCAL YEAR: ..      AGENCY: ...        ORGANIZATION: ....
    ORG NAME: ............................  ORG MANAGER: ............
      FUND: ...      BUYER: ..              INV IND: .
   LEVEL IND: ..      STATUS: .             ACTIVITY: ....
    APPROVAL: .

JOB NUMBER SP: . JOB NUMBER RV: . SUB ORG SP: . SUB ORG RV: .

              BUDGETING ORGANIZATION LEVELS
              -----------------------------
APPR ORG LVL: ..  ALLT ORG LVL: ..  EXPB ORG LVL: ..  REVB ORG LVL: ..

                REPORTING ORGANIZATIONS
                -----------------------
ORG 1: ....    ORG 2: ....    ORG 3: ....    ORG 4: ....
ORG 5: ....    ORG 6: ....    ORG 7: ....    ORG 8: ....
ORG 9: ....   ORG 10: ....   ORG 11: ....   ORG 12: ....
```

The screen field descriptions for the Organization (ORGN) table are as follows:

Organizations are breakdowns of agencies. Agencies can be divided into any number of organizations, and one agency can be split into organizations without requiring other agencies to be split. The Organization Master (ORGN) table defines valid organization codes and assigns agency/organization relationships.

The table also allows the definition of a 12-level hierarchy *among* organizations. Other items defined in this table are organization manager's name and a default activity.

See the section on the Agency (AGCY) table. In addition to the hierarchy classification scheme described there, you can create a 12-level hierarchy *among* organizations. For example, an agency may consist of many organizations, all of which do not have the same level of responsibility for administering the budget, authorizing expenditures, etc. Some organizations may be required to report to other organizations for these functions. See Chapter 3 in the *ISIS/GFS User Guide, Vol. I,* for an illustration of such a reporting hierarchy. All boxes in the figure represent organizations, but some have a higher level of authority than others. Each organization can be divided into sub-organizations. Note, however, that each sub-organization relates to only *one* organization.

The following points may help you transfer your organizational structure to the GFS system.

1. Draw a "tree" such as the one illustrated in the *ISIS/GFS User Guide* representing the levels of authority among organizations in your agency.

2. Assign a code to each box (each organization) in your tree. Each box represents a separate line in the Organization Table Maintenance Form.

3. Starting at the top, assign a level (1 through 12) to each line of boxes (thereby assigning a reporting level to each organization). You are limited to twelve levels.

4. The "Organization Table Coding Instructions" tells you how to transfer your tree onto the Organization Table Maintenance Form and thus, into the GFS system.

FISCAL YEAR — Required. Enter the last two digits of the applicable fiscal year for the organization code entered.

AGENCY — Required. Enter the appropriate agency code. It has to exist in the Agency (AGCY) table.

ORGANIZATION — Required. If adding a new line, enter a code that is unique within agency; if changing or deleting an existing line, enter the affected code.

If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.

ORGANIZATION NAME — Optional. However, there will be no descriptions on reports for this code if this field is left blank.

ORGANIZATION MANAGER — Optional. Enter name exactly as it should appear on reports.

FUND — Optional. Enter the code for the fund associated with this organization and agency. The code must be valid on the Fund Table. If an original fund is coded on the Continuing Organization table (ORG3), it must be different from the fund coded here (the final fund).

BUYER — Enter a buyer code to define an overriding buyer to be associated with the organization.

INVENTORY INDICATOR — Optional. Indicates whether the organization is an inventory organization. Must be blank, "**Y**" or "**N**." If left blank, the system will default to "**N**" (No).

LEVEL INDICATOR — Optional. Enter the number value for the level in which this organization appears on your tree (refer to classification hierarchy explanation). That is, enter:

"**1**" - if the organization being defined in this line does not report to any other organization.
"**2**" - if the organization being defined in this line reports to only one organization above itself.
"**3**" - if the organization being defined in this line reports to two organizations above itself.

If the organization being defined in this line reports to more than three organizations above itself, enter the appropriate level indicator ("**4**" through "**12**").

STATUS — Optional. Enter "**A**" if this agency/or combination is to be active, allowing posted using it). A blank status field defaults to "**A**."

ACTIVITY CODE — Optional. Enter the activity code that the system will use as a default activity code when processing transactions for this organization, when no other activity is supplied. If you do not want a default activity code associated with the

organization being defined in this line, then leave this column blank. If an activity is coded, the code used must be valid in the Activity Master Reference (ACTV) table.

APPROVAL Optional. If this field is left blank, the system will default to "**N**" (No). Enter "**Y**" (Yes) if this organization has its own approval requirements which will override both the default approval requirements established for each transaction type and the agency approval requirements (if any were established).

For example, your government may establish a default approval scheme for purchase order (PO) transactions that requires approval from one mid-level manager. Then, the agency may establish a scheme that requires approval from a mid-level and a top-level manager. The organization can override both of those schemes and establish its own.

If this indicator is set to "**Y**," the actual approval requirements for the organization are established in the Format Definition (FORM) table. The approval system (and thus the above paragraph) applies to the ORG SECURITY CODE used on the transaction start-up screen, not to the organizations used on the GFS documents. See the *ISIS/GFS User Guide, Volume 1*, for more details on the GFS approval system.

JOB NUMBER SPENDING Optional. Defines if job numbers are required on spending transactions for this organization. Valid values are: "**N**," "**A**," "**1**," "**2**," or "**3**." If this field is left blank, the system will default to "**N**." (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

JOB NUMBER REVENUE Optional. Defines if job numbers are required on revenue transactions for this organization. Valid values are: "**Y**," "**N**," or "**A**." If this field is left blank, the system will default to "**N**." (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

SUB-ORGANIZATION SPENDING Optional. Defines if sub-organization codes are required on spending transactions for this organization. Valid values are: "**Y**," "**N**," "**1**," "**2**," or "**3**." If this field is left blank, the system will default to "**N**." (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

SUB-ORGANIZATION REVENUE Optional. Defines if sub-organization codes are required on revenue transactions for this organization. Valid values are: "**Y**" (Yes) or "**N**" (No). If this field is left blank, the system will default to "**N**." (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

APPROPRIATION ORGANIZATION LEVEL Enter the level of the appropriation organization to which this organization reports. (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

ALLOTMENT ORGANIZATION LEVEL Enter the level of the allotment organization to which this organization reports. (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

EXPENSE BUDGET ORGANIZATION LEVEL Enter the level of the expense budget organization to which this organization reports. (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

REVENUE BUDGET ORGANIZATION LEVEL Enter the level of the revenue budget organization to which this organization reports. (See the *ISIS/GFS User Guide, Volume 1*, for detailed explanations.)

REPORTING ORGANIZATIONS: Enter the appropriate organization codes for the higher level ORG 1 organizations to which this organization reports, as defined by ORG 2 your organizational tree. ORG 3 ORG 4 For example, if this is a level "4" organization, enter the ORG 5 organizaion codes for levels "1," "2," and "3" in the ORG 6 ORGANIZATION1, ORGANIZATION2, and ORGANIZATION3 fields. ORG 7 ORG 8 ORG 9 ORG 10 ORG 11 ORG 12 OSRAP Maintains the following related tables:

Agency table (AGCY)
Fund/Agency table (FAGY)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

2.4.15 Continuing Organization (ORG3) Table Overview

The Continuing Organization (ORG3) table stores additional information which must be linked to each organization code. Fields entered on this table will be inferred by documents or processes, and are accessed by the key fields of fiscal year, agency, and organization code. Records entered on the Continuing Organization (ORG3) table must match an existing record on the Organization Master (ORGN) table in the key fields of fiscal year, agency, and organization. Continuing Organization (ORG3) table records may not be deleted.

2.4.15.1 Continuing Organization (ORG3) Table Policies

The following policies apply when establishing records on the Continuing Organization (ORG3) table:

The Continuing Organization (ORG3) table will be entered and maintained by OSRAP; however, it is available to agencies for inquiry/scan purposes.

OSRAP will establish the values for cash accounts to be inferred through the entries on the Continuing Organization (ORG3) table.

During the current fiscal year, if additions, deletions, or changes to the organizational structure are needed, each agency will be responsible for submitting to OSRAP the necessary addition, deletion, or change information.

This information may be submitted on the "**Continuing Organization Set-Up Request Form**." After the organization structure has been defined by the agencies, OSRAP will review the form for completeness and compliance with policy. If approved, OSRAP will then enter the new Continuing Organization code into the GFS Continuing Organization (ORG3) table.

2.4.15.2 Continuing Organization (ORG3) Table Procedures

Responsibility	Action
OSRAP	Establishes and maintains values for the Continuing Organization (ORG3) table.
Agency	Submits the "**Continuing Organization Set-Up Request Form**" (FORM ORG3) to OSRAP notifying of changes to the Continuing Organization (ORG3) table.

The screen print of the Continuing Organization (ORG3) table is pictured below, and field descriptions follow.

Continuing Organization Table (ORG3)

```
ACTION: . TABLEID: ORG3 USERID: ........                    CONTINUING ORGANIZATION TABLE

KEY IS FISC YEAR, AGENCY, ORGANIZATION

FISCAL YEAR: ..   AGENCY: ...   ORGANIZATION: ....
APPROPRIATION: ...        REPORTING CATEGORY: ....

CASH ACCOUNT: ....          ORIGINAL FUND: ...

RESPONSIBLE AGENCY: ...        ORGANIZATION TYPE: .
LOUISIANA ORGANIZATION: .....
```

The screen field descriptions on the Continuing Organization (ORG3) table are as follows:

The Continuing Organization (ORG3) table stores additional information which must be linked to each organization code. Fields entered on this table may be inferred by documents or processes, and are

accessed by the key fields of fiscal year, agency, and organization code.

Records entered on the ORG3 must match an existing record on the Organization (ORGN) table in the key fields of fiscal year, agency, and organization. ORG3 records may not be deleted.

The classification needs of the organization code are detailed above in the description of the Organization Master (ORGN) table.

FISCAL YEAR — Required. Enter the last two digits of the applicable fiscal year for the agency/organization combination entered.

AGENCY — Required. Enter the appropriate agency code. Agency code must be valid in the Agency (AGCY) table.

ORGANIZATION — Required. If adding a new line, enter an organization code that is unique within the agency. If changing an existing line, enter the affected code.

If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.

APPROPRIATION — Required. Enter the Means-of-Financing (MOF) appropriation which will be inferred by the organization code. Appropriation unit does not need to exist yet on the Appropriation Inquiry table (APPR).

REPORTING CATEGORY — Optional. Enter the reporting category which will be inferred by the organization code.

CASH ACCOUNT — Required. Enter the cash account which will be inferred by warrant voucher, cash receipt, automated disbursement, and electronic funds transfer transactions.

ORIGINAL FUND — Optional. Enter the original fund which will first receive revenue before it is automatically transferred to the final fund (which is entered on the Organization Master (ORGN) table. The original fund coded here cannot be the same as the final fund entered on the Organization table (ORGN).

RESPONSIBLE AGENCY — Optional. Enter the code for the agency which will be responsible for revenue that must be coded to the State of Louisiana Treasurer's Office.

ORGANIZATION TYPE — Required. Enter the number that describes the use of this organization:

Enter "**1**" - Revenue Organization
Enter "**2**" - Expenditure Organization

Enter "**3**" - Program Organization
Enter "**4**" - Warrant Organization

Only the warrant voucher transaction may be coded to organization type "Y" organizations.

LOUISIANA ORGANIZATION Optional. Enter the Louisiana Organization code which is linked to the organization code for reporting and inquiry purposes.

2.4.16 Sub-Organization (SORG) Table Overview

The Sub-Organization code is a further breakdown of the Organization code and is offered as an agency internal management tool. The Sub-Organization (SORG) table defines valid sub-organization codes and establishes organization/sub-organization relationships. This code is optional, used for agency reporting purposes only. It will not be monitored or maintained statewide.

2.4.16.1 Sub-Organization (SORG) Table Policies

The following policies apply for those agencies who choose to establish Sub-Organization codes:

OSRAP will allow any organization, regardless of reporting level, to have Sub-organizations established.

Sub-Organization defines a distinguishable sub-function of the organization, and each organization can be assigned one or more sub-organizations.

Accounting transactions may be recorded by Sub-Organization. This will allow expenses and/or revenues to be accumulated at the Sub-Organization level.

Separate budget lines cannot be established for a Sub-Organization, regardless of the organization level.

NOTE: There is no other planned use for Sub-Organization at this time. If an agency determines a need to use Sub-Organization, then they must first obtain approval from OSRAP.

2.4.16.2 Sub-Organization (SORG) Table Procedures

The screen print of the Sub-Organization (SORG) table is pictured below, and field descriptions follow.

Sub-Organization Table (SORG)

```
ACTION: . TABLEID: SORG USERID: ........
  SUB-ORG TABLE
  KEY IS FISC YEAR, AGENCY, ORGANIZATION, SUB-ORG

  FY AGENCY ORGANIZATION SUB-ORG SUB-ORG NAME                SHORT NAME
  -- ------ ------------ ------- ----------------------------- -----------
01- ..  ...     ....      ..   ............................ ............
02- ..  ...     ....      ..   ............................ ............
03- ..  ...     ....      ..   ............................ ............
04- ..  ...     ....      ..   ............................ ............
05- ..  ...     ....      ..   ............................ ............
06- ..  ...     ....      ..   ............................ ............
07- ..  ...     ....      ..   ............................ ............
08- ..  ...     ....      ..   ............................ ............
09- ..  ...     ....      ..   ............................ ............
10- ..  ...     ....      ..   ............................ ............
11- ..  ...     ....      ..   ............................ ............
12- ..  ...     ....      ..   ............................ ............
13- ..  ...     ....      ..   ............................ ............
14- ..  ...     ....      ..   ............................ ............
15- ..  ...     ....      ..   ............................ ............
```

The Sub-Organization (SORG) table field descriptions are as follows.

Sub-revenue sources are divisions of individual revenue sources. A revenue source may be divided into any number of sub-revenue sources or not divided at all. The Sub-Revenue Source (SREV) table defines valid sub-revenue source codes and establishes revenue source/sub-revenue source relationships. The table is optional (used for reporting purposes only) and, therefore, may not exist at your installation.

See the section on the Revenue Source Master (RSRC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue source/sub-revenue source code combination entered.
REVENUE SOURCE	Required. Enter an existing agency code from the Revenue Source Master (RSRC) table.
SUB-REV SOURCE	Required. If adding a new line, enter a code that is unique within revenue source; if changing or deleting an existing line, enter the affected code.

If you are deleting a line, do not enter the following fields. If you are changing a line, enter only the fields in the rest of this table that you want changed. If you are adding a new line, follow the instructions for all

of the remaining fields.

SUB-REV SOURCE NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

2.4.17 Louisiana Organization (LORG) Table Overview

The Louisiana Organization (LORG) table defines the organizations that cross programmatic or agency lines to use within the State's accounting system. It consists of up to twelve levels of reporting that can be used by agencies within their individual structure. Louisiana organizations provide a separate means of collecting and reporting on organization information which is independent from the standard program organization structure - and which is allowed to cross agencies. An organization is linked to a Louisiana Organization on the Continuing Organization (ORG3) table. This is a user-maintained table.

2.4.17.1 Louisiana Organization (LORG) Table Policies

The following policies apply when establishing the Louisiana Organization code:

Agencies will establish and maintain the Louisiana Organization codes.

Up to twelve reporting levels are available for agencies to use for individual reporting requirements within a specific organization.

Agencies that collect major state revenues, where the owner agency and responsible agency are different, may use the LORG structure (Louisiana Organization) to report the operations from these activities.

2.4.17.2 Louisiana Organization (LORG) Table Procedures

The screen print of the Louisiana Organization (LORG) table is pictured below, and field descriptions follow.

Louisiana Organization Table (LORG)

```
ACTION: . TABLEID: LORG USERID: ........
LOUISIANA ORGANIZATION TABLE
KEY IS FISC YEAR, LOUISIANA ORGANIZATION
FISCAL YEAR: ..                LOUISIANA ORGANIZATION: .....
ORG NAME: ..............................     ORG MANAGER: ............
SHORT NAME: ............              REPORTS TO AGENCY: ...
LEVEL IND: ..                                STATUS: .

LOUISIANA REPORTING ORGANIZATIONS
--------------------------------
LORG  1: ..... LORG  2: ..... LORG  3: ..... LORG  4: ..... LORG  5: .....
LORG  6: ..... LORG  7: ..... LORG  8: ..... LORG  9: ..... LORG 10: .....
LORG 11: .....              LORG 12: .....
```

The Louisiana Organization (LORG) table field descriptions are as follows.

The Louisiana Organization (LORG) table defines valid codes, reporting hierarchies, and other information about Louisiana organizations. Louisiana organizations provide a separate means of collecting and reporting on organization information which is independent from the standard program organization structure - and which is allowed to cross agencies. A program organization is linked to a Louisiana organization on the Continuing Organization (ORG3) table.

This is a user-maintained table. When entering the reporting hierarchy, Louisiana organizations must be entered from the lowest level to the highest, so that all Louisiana reporting organizations entered on a screen already exist as valid table records. (For example, before the level 4 LORG is entered, the level 1, 2, and 3 LORGs must already be entered on the table.) The user does not enter the LORG levels to which a Louisiana organization reports, only those that report to it.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the Louisiana Organization code entered.
LOUISIANA ORGANIZATION	Required. The Louisiana Organization code.
ORGANIZATION NAME	Optional. The Louisiana Organization descriptive.
ORGANIZATION MANAGER	Optional. Enter the name of the manager for this Louisiana Organization.

SHORT NAME	Optional. Enter the 12-character short name of the Louisiana Organization which may be used on reports.
REPORTS TO AGENCY	Required. Agency responsible for this Louisiana Organization. The Agency code must be valid on the Agency (AGCY) table.
LEVEL INDICATOR	Required. Identifies the reporting level of a Louisiana Organization.
STATUS	Required. Identified the status of the Louisiana Organization as "**A**," active, or "**I**," inactive. If this field is left blank, the system will default to "**A**."
LOUISIANA REPORTING ORGANIZATIONS 1..12	Required. Enter the lower level Louisiana Organizations that report to the onscreen Louisiana Organization code. All LORG levels entered must be valid codes that have already been entered on the LORG table. Also, the level indicated in the LORG field must match the "LEVEL INDICATOR" field on the reporting organization's record.

2.4.18 Balance Sheet Account (BACC) Table Overview

A balance sheet account for each asset, liability, reserve, or fund balance account is established on the Balance Sheet Account (BACC) table for use within the State's accounting system (GFS). The table may also establish higher level classifications of the account codes (class, category, and group), and associate a balance sheet account with an account type. Balance sheet account is always required. The rest of the hierarchy is used for reporting purposes only and is optional with GFS.

2.4.18.1 Balance Sheet Account (BACC) Table Policies

The following policies apply when establishing a Balance Sheet Account:

Balance Sheet Accounts will be entered and maintained by OSRAP; however, the Balance Sheet Account (BACC) table is available to the agencies for inquiry/scan purposes.

OSRAP will establish a valid four-character code for each balance sheet account on the Balance Sheet Account (BACC) table within the State's accounting system (GFS).

Agencies may request additional balance sheet accounts by submitting the "**Balance Sheet Account Set-Up Request Form**" to OSRAP.

2.4.18.2 Balance Sheet Account (BACC) Table Procedures

Responsibility	Action
Agency	Reviews existing balance sheet accounts. If the agency cannot find a balance sheet account that fits its needs, then the agency should consult with OSRAP in order to establish a new balance sheet account. All requests for new balance sheet accounts will be submitted on the "**Balance Sheet Account Set-Up Request Form**."
OSRAP	Reviews all agency requests for new balance sheet accounts and either approves or disapproves the requests.

All disapproved requests will be returned to the agency noting the specific reason as to why the request was rejected.

All approved requests will be reviewed and set up on the Balance Sheet Account (BACC) table.

OSRAP	Maintains the following related tables:	
	Balance Sheet Group table	(BGRP)
	Balance Sheet Category table	(BCAT)
	Balance Sheet Class table	(BCLS)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

The screen print of the Balance Sheet Account (BACC) table is pictured below, and field descriptions follow.

Balance Sheet Account Table (BACC)

```
                ACTION: . TABLEID: BACC USERID: ........
                BS ACCOUNT TABLE
   KEY IS FISC YEAR, BS ACCOUNT
      BS                                          AC CA REP        FY ACCT CLASS CAT GRP BS ACCOUNT
NAME              SHORT NAME   TP SH CAT
    -- ---- ----- --- --- ---------------------------- ------------ -- -- ---
    SW F/BSA CONTR EXPENSE REVENUE  ADMN
    IN  IND   IND   OBJT    SRCE    FUND
    -- ----- ----- ------- -------  ----
 01- .. ....  ...  ..  ..    ....    ...
    .    .
 02- .. ....  ...  ..  ..    ....    ...
    .    .
 03- .. ....  ...  ..  ..    ....    ...
    .    .
 04- .. ....  ...  ..  ..    ....    ...
    .    .
```

```
05- .. .... ... .. ..   ....   ...
  .   .
06- .. .... ... .. ..   ....   ...
  .   .
```

The Balance Sheet Account (BACC) table field descriptions are as follows.

The Balance Sheet Account (BACC) table defines codes for each asset, liability, reserve, or fund balance account in your financial system. The table may also establish higher level classifications of the account codes (class, category, and group), and associate a balance sheet account with an account type.

The balance sheet account code is the starting point for a classification hierarchy that puts similar accounts together in progressively larger groups. The progression is as follows:

```
+-------------------------------------------------------+
|  Balance    Balance    Balance    Balance      |
|   Sheet      Sheet      Sheet     Sheet      |
|  Account     Class     Category    Group      |
+-------------------------------------------------------+
```

Similar balance sheet accounts make a balance sheet class; and similar balance sheet classes make a balance sheet category.

Balance sheet account is always required. The rest of the hierarchy is used for reporting purposes only and is optional within GFS. Your installation may not use it at all, or only part of it may be used.

FISCAL YEAR — Required. Enter the last two digits of the applicable fiscal year for the balance sheet account code entered.

BALANCE SHEET ACCOUNT — Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code.

If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.

CLASS — Optional. Required if your installation reports by Balance Sheet Class. Enter the code from the Balance Sheet Class (BCLS) table that best describes the account defined in this line.

CATEGORY — Optional. Required if your installation reports by Balance Sheet Category. Enter the code from the Balance Sheet Category (BCAT) table that best describes the account defined in this line.

GROUP — Optional. Required if your installation reports by Balance Sheet Group. Enter the code from the Balance Sheet Group (BGRP) table that best describes the account defined in this line.

BALANCE SHEET ACCOUNT NAME — Optional. However, there will be no descriptions on reports for this

code if this field is left blank.

SHORT NAME — Optional. Enter the name that you want to appear on reports when there is not enough room for the full name.

ACCOUNT TYPE — Required. Enter one the following codes, depending on what type of account is being defined on this line:

01 Asset
02 Liability
03 Fund Balance
11 Assets Offset to Expenses

CASH — Required. Enter "**Y**" (Yes) if this account is a cash account; enter "**N,**" otherwise.

REPORTING CATEGORY — Required. Enter "**Y**" if you want a reporting category code to be required on transactions whenever this balance sheet account is coded. Otherwise, enter "**N**." See the *ISIS/GFS User Guide, Volume 1,* for a detailed description about this option.

SWEEP INVESTMENT — Optional. Enter "**Y**" (Yes) if this balance sheet account is to participate in the Cash Sweep Process of the Investment Management subsystem. The "CASH ACCOUNT INDICATOR" must also be set to "**Y**."

FUND/BALANCE SHEET ACCOUNT INDICATOR (F/BSA IND) — Optional. Enter "**Y**" (Yes) to require valid fund/balance sheet account combinations, or "**N**" (No) to not require them. See the *ISIS/GFS User Guide, Volume 1* for details.

CONTRIBUTED ASSET INDICATOR — Optional. Enter "**Y**" (Yes) if contributed assets will be reported net of accumulated depreciation in the Fixed Assets subsystem. Otherwise, enter "**N**" (No).

EXPENSE OBJECT — Currently not in use.

REVENUE SOURCE — Currently not in use.

ADMINISTRATIVE FUND — Optional. If entered, the code must exist on the Administrative Fund Master (ADMF) table.

2.4.19 Balance Sheet Class (BCLS) Table Overview

The Balance Sheet Class code establishes a relationship with balance sheet accounts within the State's accounting system. The Balance Sheet Class (BCLS) table defines valid balance sheet class codes. It is optional and is used for reporting purposes only. The actual assignment of balance sheet accounts into classes occurs in the Balance Sheet Account (BACC) table.

2.4.19.1 Balance Sheet Class (BCLS) Table Policies

The following policies apply when establishing a Balance Sheet Class code:

Balance Sheet Class codes will be established by OSRAP, and will group (for reporting purposes) similar Balance Sheet Accounts within the State's accounting system.

All Balance Sheet Accounts must be assigned a balance sheet class.

The Balance Sheet Class (BCLS) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will establish a valid three-character code for each balance sheet class within the State's accounting system (GFS).

2.4.19.2 Balance Sheet Class (BCLS) Table Procedures

OSRAP has defined the Balance Sheet Class values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	A01	ADJUSTMENTS	ADJUSTMENTS
96/97	A04	BEGINNING BALANCE	BEG BALANCE
96/97	A07	BEGINNING FUND BALANCE	BEG FUND BAL
96/97	A10	RES FOR PRE-ENCUMBRANCE	RES PRE-ENC
96/97	A13	CANCEL VOUCHERS PAYABLE	CANCEL V-PAY
96/97	A16	RES MEMO PRE-ENCUMBRANCE	RES M P-ENC
96/97	A19	RES MEMO ENCUMBRANCE	RES MEM-ENC
96/97	A35	CASH - REV STABILIZATION/MIN	CASH-REVSTAB
96/97	A36	CASH - CASINO GAMING PRO FD	CASNO GAM FD
96/97	A37	CASH-FEDERAL STATE TRUST FD	CASH-F/ST TR
96/97	A38	CASH-VIDEO POKER PURSE S FD	CASH-VID POK
96/97	A39	CASH-MOTOR VEH THEFT PREVENT	CASH-MV THEF
96/97	A40	CASH - OFF OF MOTOR VEH TESTI	CASH-MV TEST
96/97	A41	CASH-LA TOWING & STORAGE FD	CASH LA TOW
96/97	A42	CASH - MOTO VEH SAFETY INSP FD	CASH-MV INSP
96/97	A43	CASH-MIN HLTH PROF EDUC FD	CASH HLTH ED

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	A44	CASH-LA ED TUITIO AND SAVING	CASH TUI&SAV
96/97	A45	CASH-LA UNIV FACULTY INCENTIVE	CASH LA UNIV
96/97	A46	CASH-LAW ENFORC OFF HIGHER ED	CASH LAW ENF
96/97	A47	CASH-HIGHER ED LA PARTNERSHIP	CASH LA PSHP
96/97	A48	CASH-QUALITY SCIENCE/MATH TR	CASH Q S/MAT
96/97	A49	CASH-QUALITY SCIENCE/MATH EQ	CASH Q S/MAE
96/97	A50	CASH-LA ENDOW EMINENT SCHO	CASH LA ENDO
96/97	A51	CASH-SMALL CONTRACT BOND FD	CASH BOND FD
96/97	A52	CASH-MINORITY BUSINESS DEV	CASH-MIN BUS
96/97	A53	CASH-LA EXPORT/IMPORT TR DEV	CASH-EX/I TR
96/97	A54	CASH-LA AUCTIONEERS LIC BD F	CASH-AUCTION
96/97	A55	CASH-COASTAL ENVIR PROTECTN FD	CASH CO PROT
96/97	A56	CASH-COASTAL RESTOR TRUST FD	CASH CO REST
96/97	A57	CASH-USED OIL RECYCLE TRUST FD	CASH-OIL REC
96/97	A58	CASH-LA RICE RESEARCH BD FD	CASH-RICE FD
96/97	A59	CASH-LA CRAWFISH MKT DEV FD	CASH-CRAWF F
96/97	A60	CASH-BOLL WEEVIL ERADICATN FD	CASH-BOLL WE
96/97	A61	CASH-GEN HIGHWAY FUND	CASH-HWY FD
96/97	A62	CASH-ALCOHOL/DRUG ABUSE -DON	CASH-AL/DRUG
96/97	A63	CASH-COMMUNITY-BASED CARE FUND	CASH-CB CARE
96/97	A64	CASH-COMMUNITY-BASED RHC	CASH-CB RHC
96/97	A65	CASH-HLTH PROFESSIONAL DEV	CASH-HLTH PR
96/97	A66	CASH-HOMELESS RELIEF FUND	CASH-HOMELES
96/97	A67	CASH-LA INDIGENT HLTH C TR	CASH-INDIGEN
96/97	A68	CASH-LA INDIGENT HLTH C PM	CASH-IN H/PM
96/97	A69	CASH-W/L HAB AND NTRL HERT	CASH-WL&N/HE
96/97	A70	CASH-LA BEAUTIFICATION FUND	CASH-BEAUTY
96/97	A71	CASH-LA WELCOME CTR IMPR FUND	CASH-WELCOME
96/97	A72	CASH-LA STATE PARK IMPROV/REP	CASH-ST PARK
96/97	A73	CASH - PUBLIC ASST MED MALP F	CASH-MALPRCT
96/97	A74	CASH - 1991 FLOOD ASSISTANCE F	CASH-FLOOD A
96/97	A75	CASH - LA SPEC OLYMPICS CHECK	CASH-SP OLYM
96/97	B00	CASH - OPERATING ACCOUNT	CASH-OP ACCT
96/97	B01	CASH - GENERAL FUND	CASH-GEN FUN
96/97	B02	CASH - PATIENTS COMP FUND	CASH-PATIENT
96/97	B03	CASH - IAT	CASH - IAT
96/97	B04	CASH - FED	CASH - FED
96/97	B05	CASH - ANCILLARY	CASH-ANCILLA
96/97	B06	CASH - INSF	CASH - INSF
96/97	B07	CASH - ENTERPRISE FUND	CASH-ENT FUN
96/97	B08	CASH - ISIS SUSPENSE FUND	CASH-ISIS SU
96/97	B09	CASH - SPECIAL REVENUE FUND	CASH-SPEC RE
96/97	B10	CASH-LA INV FD FOR ENHANCEMENT	CASH-LA INV
96/97	B11	CASH - MINERAL REV AU & SETTLE	CASH-MIN REV
Fiscal	**Balance**		

Year	Sheet Class	Balance Sheet Class Name	Short Name
96/97	B12	CASH - SUPPORT FD ACT 949,85R	CASH-SUPP FD
96/97	B13	CASH-LA LOTTERY PROCEEDS FUND	CASH-LA LOTT
96/97	B14	CASH-CRIME VICTIMS REPARATION	CASH-CRIME V
96/97	B15	CASH-VIDEO D POKER DEVICE FUR	CASH-VIDEO D
96/97	B16	CASH-RIVERBOAT GAMING ENFORCE	CASH-RIVERBO
96/97	B17	CASH-STA DED MOTOR CYCLE SAFE	CASH-STA DED
96/97	B18	CASH - LA FIRE MARSHAL FUND	CASH-LA FIRE
96/97	B19	CASH-YOUTHFUL OFFENDER MG FUND	CASH-YOUTHFU
96/97	B20	CASH - TAX COMMISSION EXP FUND	CASH-TAX COM
96/97	B21	CASH - REFUND OFFSET FUND	CASH-REFUND
96/97	B22	CASH- TELECOMMUN FOR DEAF FUND	CASH-TELECOM
96/97	B23	CASH- VOCATIONAL TECH ENT FUND	CASH-VOCATIO
96/97	B24	CASH- LA OPPORTUNITY LOAD FUND	CASH-LA OPPO
96/97	B25	CASH- LA EMPLOYEE OPPORTUNITY	CASH-LA EMPL
96/97	B26	CASH- RUSSEL SAGE SPEC FUND #2	CASH-RUSSEL
96/97	B27	CASH-ROCKFELLER TR PROTECTN FD	CASH-ROCKFEL
96/97	B28	CASH - ROCKEFELLER FUND	CASH-ROCKFEL
96/97	B29	CASH - MARSH ISLAND OPER FUND	CASH-MARSH
96/97	B30	CASH - LA ECONOMIC DEV FUND	CASH-LA ECON
96/97	B31	CASH-HAZARDOUS W/S CLNUP FUND	CASH-HAZARDO
96/97	B32	CASH-ENVIRONMENTAL TRUST FUND	CASH-ENVIRON
96/97	B33	CASH- MUNIC FACIL REVOLVING LN	CASH-MUNIC F
96/97	B34	CASH - MOTO FUEL UNDGRND TANK	CASH-MOTO FU
96/97	B35	CASH - WETLND CONS & REST FUND	CASH-WETLND
96/97	B36	CASH- FED ENERGY SETTLMNT FUND	CASH-FED ENE
96/97	B37	CASH - WASTE TIRE MNGMNT FUND	CASH-WASTE T
96/97	B38	CASH-OIL FIELD SITE RESTO FUND	CASH-OIL FLD
96/97	B39	CASH- LEAD HAZARD REDUCTION FD	CASH-LEAD HA
96/97	B40	CASH - OYSTER SANITATION FUND	CASH-OYSTER
96/97	B41	CASH- STRUCT PEST CNTRL COM FD	CASH-STRUCT
96/97	B42	CASH-LA ALLIGATOR MKT DEV FUND	CASH-LA ALLG
96/97	B43	CASH - FEED COMMISSION FUND	CASH-FEED CO
96/97	B44	CASH - FERTILIZER FUND	CASH-FERTILI
96/97	B45	CASH- LA AGR FINANCE AUTH FUND	CASH-LA AGR
96/97	B46	CASH - PESTICIDE FUND	CASH-PESTICI
96/97	B47	CASH - AG COMMOD SELF INS FUND	CASH-AG COMM
96/97	B48	CASH - FOREST PROTECTION FUND	CASH-FOREST
96/97	B49	CASH - TRANSPORTATION TR FUND	CASH-TRANSP
96/97	B50	CASH - TTF - TIMED ACCOUNT	CASH-TTF TIM
96/97	B51	CASH-BOSSIER CITY CIVIC CENTER	CASH-BOSSIER
96/97	B52	CASH- SHREVPOT RIVER FRNT&CON	CASH-SHREVPO
96/97	B53	CASH - W.CALCASIEU COM CTR FD	CASH-W.CALCA
96/97	B54	CASH - IBERIA PAR TOURIST COMM	CASH-IBERIA
96/97	B55	CASH-LAFAYETTE PAR VISITOR ENT	CASH-LAFAYET

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	B56	CASH - LINCOLN PAR ENT FUND	CASH-LINCOLN
96/97	B57	CASH - NATCHITOCHES CONV FAC	CASH-NATCHIT
96/97	B58	CASH - QUACHITA PAR VISIT ENT	CASH-QUACHIT
96/97	B59	CASH - ST CHARLES PAR ENT FD	CASH-ST CHAR
96/97	B60	CASH - VERNON PARISH VISIT ENT	CASH-VERNON
96/97	B61	CASH - JEFFERSON PAR CONV FUND	CASH-JEFFERS
96/97	B62	CASH - EBR PAR RIV SD CTROPLX	CASH-EBR PAR
96/97	B63	CASH - ALEX/P'VILLE EXHIB HALL	CASH-ALEX/P'
96/97	B64	CASH - NATCHITOCH PH VISI ENT	CASH-NATCHIT
96/97	B65	CASH - VERNON PAR CONV FAC	CASH-VERNON
96/97	B66	CASH - MOTOR CARRIER REG FUND	CASH-MOTOR C
96/97	B67	CASH - ECON/RATE HEAR EX SU	CASH-ECON/RA
96/97	B68	CASH - UTIL & CARRIER-INSP,SUP	CASH-UTIL&CA
96/97	B69	CASH - LA HOMELESS TRUST FUND	CASH-LA HOME
96/97	B70	CASH - LA MEDICAL ASST TR FUND	CASH-LA MEDI
96/97	B71	CASH - CONSERVATION FUND	CASH-CONSERV
96/97	B72	CASH - SEAFOOD PROM MKT FUND	CASH-SEAFOOD
96/97	B73	CASH - FUR & ALLIGAT ED MKTN	CASH-FUR&ALL
96/97	B74	CASH- ARTIFICIAL REEF DEV FUND	CASH-ARTIFIC
96/97	B75	CASH - LA DUCK STAMP FUND	CASH-LA DUCK
96/97	B76	CASH- LA ALLIGAT RESOURCE FUND	CASH-LA ALLI
96/97	B77	CASH - REPTIL/AMPHIBIAN RESRCH	CASH-REPTIL/
96/97	B78	CASH - CAP OUTLAY ESC DOT MOF	CASH-CAP OUT
96/97	B79	CASH - CAP OUT ES OT/AT MOF	CASH-CAP OUT
96/97	B80	CASH - CAP OUT E/FD ACT 45	CASH-CAP OUT
96/97	B81	CASH - FISHERMAN GEA COMP FD	CASH-FISHERM
96/97	B82	CASH - CHILDREN'S TRUST FUND	CASH-CHIDREN
96/97	B83	CASH - JUDGES SUPPL COMP FD	CASH-JUDGES
96/97	B84	CASH - RURAL DEVELOPMENT FD	CASH-RURAL D
96/97	B85	CASH-OIL SPILL CONTINGENCY FD	CASH-OIL SPI
96/97	B86	CASH - DRUG ABUSE ED TR FD	CASH-DRUG AB
96/97	B87	CASH - DEPT JUSTIC CLAIM RECOV	CASH-DEPT JU
96/97	B89	CASH - TRIAL CRT CASE TRL MGT	CASH-TRIAL C
96/97	B90	CASH - LA WLF REFU GM/PR	CASH-LA WLF
96/97	B91	CASH - PATIENTS COMP FUND	CASH-PATIENT
96/97	B92	CASH - 1/4 OF 1% FIRE INS FUND	CASH-FIRE IN
96/97	B93	CASH - 2% FIRE INSURANCE FUND	CASH-FIRE IN
96/97	B94	CASH-VOL FIREFIGHTERS INS PRM	CASH-VOL FIR
96/97	B95	CASH-RETIRMNT SYS-INSUR PROC	CASH-RETIRMN
96/97	B96	CASH - MUN FIRE POL CS OP FD	CASH-MUN FIR

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	B97	CASH - LA WORKERS C/2ND INJ BR	CASH-LA WORK
96/97	B98	CASH - OFF WORKERS C/ADM FUND	CASH-OFF WOR
96/97	B99	CASH - PRMNT TR FD ACT 949-85	CASH-PRMNT T
96/97	C02	DPS DWI TEST MAINTENANCE/TRAIN	DPS-DWI TEST
96/97	C03	DEFICIT AND SHORTFALL FUND	D & SHORTFAL
96/97	C04	DRUG TREATMENT FUND	DRUG TRNMT F
96/97	C05	DRUG ENFORCEMENT/RECOVERY FD	DRUG ENFORCE
96/97	C06	LSU ENDOW - EXCELL TRUST	LSU EXCEL TR
96/97	C07	PROPRIETARY SCH STUDENT PROTEC	PROP STUD PR
96/97	C08	RUSSL SAGE MARSH ISLD REFUGE	R SAGE M I R
96/97	C09	RUSSL SAGE MARSH ISL CAP IMP	R SAGE CAP I
96/97	C10	AGRIC PRODUCTS PROC DEV	AGRIC PRO DV
96/97	C11	TTF 4 CENTS REVENUE	TTF 4 CENTS
96/97	C12	TIMED BOND PROCEEDS ACCOUNT	TIMED BOND P
96/97	C13	DOTD RIGHT WAY PERMIT	DOTD W PERMI
96/97	C14	AVOYELLES PARISH ENT FUND	AVOYELLS ENT
96/97	C15	MADISON/RICHLAND VISITOR ENT	MAD/RICH VIS
96/97	C16	CASH - MOREHOUSE PAR ENT FUND	CASH-MOREHOU
96/97	C17	CASH - ST JOHN BAPT CONV FACTY	CASH-ST JOHN
96/97	C18	CASH - WASHINGTON CONV FACLTY	CASH-WASHING
96/97	C19	CASH - LA TOURISM PROMO DIST	CASH-LA TOUR
96/97	C20	CASH - FRAUD DETECTION FUND	CASH-FRAUD D
96/97	C21	CASH - TRAUMA HEAD/SPINL CORD	CASH-TRAUMA
96/97	C22	CASH - NURSING HME RESIDNTS TR	CASH-NURSING
96/97	C23	CASH - W/L HABTAT & NAT HETGE	CASH-W/L HAB
96/97	C24	CASH - SCENIC RIVERS FUND	CASH-SCENIC
96/97	C25	CASH - LIFETIME LICS ENDOW FD	CASH-LIFETIM
96/97	C26	CASH - NATURAL HERITAGE ACCT	CASH-NATURAL
96/97	C27	CASH - ST PARKS LAND ACQ FUND	CASH-ST PARK
96/97	C28	CASH- LA ST PRK IMPROVE/REPAIR	CASH-LA ST P
96/97	C29	CASH - VICTIMS-FMY VLNCE CKO	CASH-VICTIMS
96/97	C30	CASH- LITERACY FD RS 47:120.32	CASH-LITERAC
96/97	C31	CASH - KEEP LA BEAUTIFUL FUND	CASH-KEEP LA
96/97	C32	CASH - DIR-WRKRS COMP REV FUND	CASH-DIR-WRK
96/97	C33	CASH - WRKRS COMP ENFORCE REV	CASH-WRKRS C
96/97	C34	CASH- LA ANTI-FRAUD FUND	LA ANTI F-FD
96/97	C35	CASH - DEPOSIT SUSPENSE ACCT	CASH-SUSPENS
96/97	C36	CASH - OTHER FUNDS	CASH-OT FUND
96/97	C37	CASH - AGENCY CASH	CASH-AGCY CA
96/97	C40	CASH - TRAVEL AND PETTY CASH	CASH-TRV&PET

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	C43	CASH - CSH EQUIVALENTS	CASH-CASH EQ
96/97	C45	ACCOUNTS RECEIVABLE	ACCTS RECVBL
96/97	C48	ACCOUNTS RECEIVABLE-PROF SERV	ACT RCV-PROF
96/97	C51	INTERAGENCY RECEIVABLES	INTRAGCY RCV
96/97	C54	EMPLOYEE RECEIVABLES	EMPLOYEE RCV
96/97	C57	PAYROLL RECEIVABLES	PAYROLL RCVB
96/97	C60	OTHER RECEIVABLES	OTH RCVABLE
96/97	C63	INTEREST RECEIVABLE	INTEREST RCV
96/97	C66	TRAVEL & PETTY CASH ADVANCES	TRVL & PETTY
96/97	C69	DUE FROM FEDERAL GOVERNMENT	DUE FROM GOV
96/97	C72	DUE FROM OTHER FUNDS	DUE FROM OTH
96/97	C75	NOTES RECEIVABLES	NOTES RCVBLE
96/97	C78	ALLOWANCE FOR DOUBTFUL ACCT	ALLOW DOUBTF
96/97	C81	INVESTMENTS	INVESTMENTS
96/97	C84	PREPAYMENTS	PREPAYMENTS
96/97	C87	INVENTORIES	INVENTORIES
96/97	C90	RESTRICTED ASSETS - CASH	REST AST-CSH
96/97	C93	RESTRICTED ASSETS- INVESTMENTS	REST AST-INV
96/97	C96	RESTRICTED ASSETS- RECEIVABLES	REST AST-RCV
96/97	C99	DIR FINANCING LEASE PAYM RECV	DIR FIN LSE
96/97	D00	ACCR INTEREST REC- DIR FIN LSE	ACCR INT REC
96/97	D03	EQUIPMENT UNDER CAPITAL LEASE	EQUIP UNDER
96/97	D06	CONSTRUCTION WORK-IN-PROCESS	CONSTRUC WRK
96/97	D09	MACHINERY AND EQUIPMENT	MACH & EQUIP
96/97	D12	ASSETS NON CURRENT - BUILDINGS	BUILDINGS
96/97	D15	ASSETS NON CURRENT - SOFTWARE	SOFTWARE
96/97	D18	ACCUMULATED DEPR - EQUIPMENT	ACM DEPR-EQP
96/97	D21	ACCUMULATED DEPR - BUILDINGS	ACM DEPR-BLD
96/97	D24	ACCUMULATED DEPR - SOFTWARE	ACM DEPR-S/W
96/97	D27	ASSETS NON CURRENT - LAND	LAND
96/97	D30	UNAMORTIZED PREM/DISC ON INV	UNAMORTIZED
96/97	D33	DEFERRED CHARGES	DEF CHARGES
96/97	D36	ADVANCES TO PROVIDERS	ADVS TO PROV
96/97	D39	ADVANCES TO VENDORS	ADVS TO VEND
96/97	D42	AMOUNT AVAILABLE FOR DEBT SERV	AMT AVAIL FO
96/97	D43	WARRANTS PAYABLE - PRIOR YEAR	WAR PAY-PRYR
96/97	D45	AMT TO BE PROVIDED-COMP ABSENC	A.T.B.P-COMP
96/97	D48	A.T.B.PROV-FUTURE EMPLO CONTR.	A.T.B.P-FUTU
96/97	D51	A.T.B.PROV-RET OF G.L.T. DEBT	A.T.B.P-RET
96/97	D54	OTHER ASSETS	OTHER ASSETS

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	D57	LINE OF CREDIT	LINE OF CRED
96/97	D60	LINE OF CREDIT - CONTRA	LN OF CRED-C
96/97	E10	CHECKS IN EXCESS OF DEPOSIT	CHCK IN EXCE
96/97	E12	ACCRUED SALARIES & WAGES PAY	ACCR SAL&WAG
96/97	E16	NET PAYROLL PAYABLE	NET PAYROLL
96/97	E19	PAYROLL DEDUCTIONS PAYABLE	PAYROLL DEDU
96/97	E22	COMP ABSENCES PAY - CURRENT	COMP ABSENCE
96/97	E25	ACCRUED EMPLOYEES BENEFITS PAY	ACCRUED EMPL
96/97	E28	ACCRUED INTEREST PAYABLE	ACCRUED INTE
96/97	E31	ACCOUNTS PAYABLE	ACCT PAYABLE
96/97	E34	INTERAGENCY PAYABLES	INTRAGCY PAY
96/97	E37	NOTES PAYABLE - SHORT TERM	NOTES PAY-SH
96/97	E40	WARRANTS PAYABLE- CURRENT YEAR	WAR PAY-CRYR
96/97	E46	AMOUNTS HELD IN CUSTODY FOR OT	AMT HELD CUS
96/97	E49	ESCROW & REFUNDABLE DEPOSITS	ESCROW&REFUN
96/97	E52	BONDS PAYABLE - CURRENT	BONDS PAY-CR
96/97	E55	BACK UP WITHHOLDING PAYABLE	BACK UP WITH
96/97	E58	BOND INTEREST PAYABLE	BOND INTERES
96/97	E61	NOTES PAYABLE - LONG TERM	NOTES PAY-LO
96/97	E64	COMP ABSENCE PAY - LONG TERM	COMP ABSENCE
96/97	E67	LEASEHOLDS PAYABLE	LEASEHOLD PA
96/97	E70	OBLIGATION UNDER CAPITAL LEASE	OBL UNDR CAP
96/97	E73	JUDGEMENTS PAYABLE	JUDGMNTS PAY
96/97	E76	MISCELLANEOUS PAYABLE	MISC PAYABLE
96/97	E79	OBL UNDER SECURITIES LEND PROG	OBL UNDR SEC
96/97	E82	BONDS PAYABLE - LONG TERM	BONDS PAYABL
96/97	E85	ESTIMATD LIABILITIES FOR CLAIM	EST LIAB FOR
96/97	E88	DUE TO FEDERAL GOVERNMENT	DUE TO FED G
96/97	E91	DUE TO GENERAL FUND	DUE TO GEN F
96/97	E94	DUE TO ST TRE- MJR ST REVENUE	MJR ST REVEN
96/97	E97	DUE TO ST TRE- IMPREST FUND AD	IMPREST FUND
96/97	F00	DUE TO ST TRE- INCOME NON-AVAI	INCOME N-AVL
96/97	F03	DUE TO PARISHES,BRDS,& MUNICIP	DUE TO PARIS
96/97	F06	DUE TO OTHER FUNDS	DUE TO OT FD
96/97	F09	CONTRACTS PAYABLE	CONTRACT PAY
96/97	F12	CONTRACTS PAYABLE RETAINAGE	CONT PAY RET
96/97	F15	UNAMORTIZED BOND DISC/PREMIUM	UMAMORT BOND
96/97	F18	ADVANCES FROM OTHER FUNDS	ADV FROM OTH
96/97	F21	UNDISTR INCOME - ANNUITY FUNDS	UNDISTR INCO
96/97	F24	UNDISTR INCOME- LIFE INC FUNDS	UNDISTR INCO

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	F27	DEFERRED CREDITS	DEF CREDITS
96/97	F30	LINE OF CREDIT	LINE OF CRED
96/97	F33	LINE OF CREDIT - CONTRA	LN OF CRED-C
96/97	F36	INCOME NOT AVAILABLE	INCOME N-AVL
96/97	F39	LIENS PAYABLE	LIENS PAYABL
96/97	F42	OTHER WITHHOLDINGS PAYABLE	OT WITHHOLD
96/97	F45	DEFERRED COMPENSATION PAYABLE	DEF COMP P
96/97	F48	OTHER LIABILITIES	OTH LIABILIT
96/97	G01	CAP IMPROVE BONDS DOTD OPER	CAP IMP DOTD
96/97	G02	CAP IMP BDS OTHER AGENCIES OPR	CAP IMP O AG
96/97	G03	TIME CAPITAL PROJECTS ACCOUNT	TIME CAP PRO
96/97	G04	CASH-BOND SECURITY & REDEMPTION	CASH-BS&RF
96/97	G05	CASH-BOND SEC & REDEM-DEBT SERV	CASH-BSR DBT
96/97	G06	CASH-DEBT SERVICE RESERVE FUND	CASH-DEBT SR
96/97	G07	CASH-ALLEN PAR LOCAL GOVT GAM	CASH-ALLEN
96/97	G08	CASH-AVOYELLES PAR LOCAL GOV	CASH-AVOYLLE
96/97	G09	CASH-PRIVATE SECURITY EXAMINER	CASH-PRI SEC
96/97	G10	CASH-ST BIRD PRIVATE INVESTIGAT	CASH-PRI INV
96/97	G11	CASH-DISABILITY AFFAIRS TRUST	CASH-DISABIL
96/97	G12	CASH-BLIND VENDORS TRUST FUND	CASH-BLIND
96/97	G13	CASH-ALARM REGULATORY TRUST FD	CASH-ALARM
96/97	G14	CASH-LA ENVIRONMENTAL EDUCATN	CASH-ENV ED
96/97	G15	CASH-LA SENIOR CITIZENS TRUST	CASH-SR CIT
96/97	G16	CASH-LA EDUCATION SAVINGS&TUIT	CASH-ED SAV
96/97	G17	CASH-TUITION ASSISTANCE FUND	CASH-TUIT AS
96/97	G18	CASH-LA SMALL BUS INCUBATOR FD	CASH-SM BUS
96/97	G19	CASH-WORKFORCE DEV & TRAIN FND	CASH-WRK FRC
96/97	G20	CASH-LEGAL SUPPORT FUND	CASH-LGL SUP
96/97	G21	CASH-LA CONSUMER CRED EDUCTN	CASH-CON ED
96/97	G22	CASH-FREE SCHOOL FUND INTEREST	CASH-FSF INT
96/97	G23	CASH-FREE SCHOOL FUND INVESTMT	CASH-FSF INV
96/97	G24	CASH-FREE SCHOOL FD VAC EST NO	CASH-FSF EST
96/97	G25	CASH-FULLER EDWARDS ABORETUM	CASH-FUL EDW
96/97	G26	CASH-A685-85 TRUST CX FREDERIC	CASH-CX FRED
96/97	G27	CASH-A436-85 TRUST J HATCHER	CASH-HATCHER
96/97	G28	CASH-A757-85 TRUST I CARMOUCHE	CASH-CARMOUC
96/97	G29	CASH-GENERAL SEVERANCE TAX-PAR	CASH-SEV TAX
96/97	G30	CASH-TIMBER SEVERANCE TAX-PARH	CASH-TIM SEV
96/97	G31	CASH-TIDELANDS FUND	CASH-TIDELND
96/97	G32	CASH-PARISH ROAD ROYALTY FUND	CASH-PAR ROD

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	G33	CASH-PARISH ROAD SINKING FUND	CASH-ROD SNK
96/97	G34	CASH-LOGO SIGNS PROCESSING FND	CASH-LOGO
96/97	G35	CASH-LAKE CHAS HRBR TERM DIST	CASH-LC HRBR
96/97	G36	CASH-STATE HIGHWAY FUND #2	CASH-HWY #2
96/97	G37	CASH-LONG RANGE HIGHWAY FUND	CASH-L R HWY
96/97	G38	CASH-PORT NO GAS TAX DIST FUND	CASH-PORT NO
96/97	G39	CASH-PORT OF NO INTEREST BOND	CASH-NO INT
96/97	G40	CASH-STATE REVENUE SHARING FND	CASH-REV SHR
96/97	G41	CASH-ACADIA PAR VISITOR ENT FD	CASH-ACADIA
96/97	G42	CASH-ASCENSION PAR VISIT ENTPR	CASH-ASCENSN
96/97	G43	CASH-BEAUREGARD PAR COMM IMPRV	CASH-BEAURGD
96/97	G44	CASH-BOSSIER CITY CIVIC CTR FD	CASH-BOSSIER
96/97	G45	CASH-IBERVILLE ENTERPRISE FUND	CASH-IBERVIL
96/97	G46	CASH-LAFOURCHE PARISH ENT FUND	CASH-LAFOURC
96/97	G47	CASH-NEW ORL METRO CONV VISIT	CASH-NO METR
96/97	G48	CASH-POINTE COUPEE PAR VISITOR	CASH-PT COUP
96/97	G49	CASH-ST HELENA PAR TOURIST COM	CASH-ST HELN
96/97	G50	CASH-ST LANDRY PAR HIST DEV	CASH-ST LAND
96/97	G51	CASH-ST MARTIN PARISH ENTERPRS	CASH-ST MART
96/97	G52	CASH-ST TAMMANY PARISH TOUR CM	CASH-ST TAMM
96/97	G53	CASH-TANGIPAHOA PAR TOUR COMM	CASH-TANGIPA
96/97	G54	CASH-HOUMA/TERREBONNE TOURIST	CASH-HOUMA
96/97	G55	CASH-VERMILION PARISH VISITOR	CASH-VERMILI
96/97	G56	CASH-WEBSTER PAR CONV VISITOR	CASH-WEBSTER
96/97	G57	CASH-WEST BATON ROUGE PAR VIST	CASH-WBR
96/97	G58	CASH-WINN PARISH TOURISM FUND	CASH-WINN
96/97	G59	CASH-CALCASIEU VISITOR ENTERPR	CASH-CALCASI
96/97	G60	CASH-WASHINGTON PAR TOURIST CM	CASH-WASHING
96/97	G61	CASH-VERNON PAR COM IMPROVEMT	CASH-VERNON
96/97	G62	CASH-LA BRD MASSAGE THERAPY FD	CASH-MASSAGE
96/97	G63	CASH-BLIND VENDORS TRUST FUND	CASH-BLIND V
96/97	G64	CASH-COMPULSIVE & PROBLEM GAME	CASH-COMPULS
96/97	G65	CASH-MEDICAID ACCESS TRUST FND	CASH-MEDICAD
96/97	G66	CASH-LA HELP OUR WILDLIFE FUND	CASH-HELP WL
96/97	G67	CASH-LA WILD TURKEY STAMP FUND	CASH-WLD TUR
96/97	G68	CASH-LA OPERATION GAME THIEF	CASH-OP GAME
96/97	G69	CASH-OYSTER DEVELOPMENT FUND	CASH-OYSTER
96/97	G70	CASH-COMMERCIAL FISH ECONOMIC	CASH-COM FSH
96/97	G71	CASH-ST GR WTR QU CNTRL BD RED	CASH-WTR RED
96/97	G72	CASH-ST GR WTR QU CNTRL BD DBT	CASH-WTR DBT

Fiscal Year	Balance Sheet Class	Balance Sheet Class Name	Short Name
96/97	G73	CASH-UNITED STATES OLYMPIC COM	CASH-US OLYM
96/97	G74	CASH-UNITED STATES OLYMPIC COF	CASH-OLYM CK
96/97	G75	CASH-BATTERED WOMEN SHELTER FD	CASH-BATT WM
96/97	G76	CASH-AGRIC SPEC ACCT SWEET POT	CASH-SWE POT
96/97	G77	CASH-AGRIC SPEC ACCT STRAWBERR	CASH-STRAWBR
96/97	G78	CASH-AGRIC SPEC ACCT EGG COMM	CASH-EGG COM
96/97	G79	CASH-AGRIC SPEC ACCT SOYBEAN	CASH-SOYBEAN
96/97	G80	CASH-LA ST WLDLFE PROT TRST FD	CASH-WLF PRT
96/97	G81	CASH-CHIROPRACTIC EXAM BD FUND	CASH-CHIROPR
96/97	G82	CASH-CONTRACTOR LICENSING BRD	CASH-CONT BD
96/97	G83	CASH-ESCROW FUND	CASH-ESCROW
96/97	G84	CASH-LA CONSUMER CRED EDUCATN	CASH-CONS ED
96/97	G85	CASH-WATCHMAKER'S BOARD FUND	CASH-WATCHMK
96/97	G86	CASH-BOND SECURITY DNR CLEARNG	CASH-DNR CLR
96/97	R10	RESERVES - FOR DEBT SERVICE	RESV-DEBT SE
96/97	R13	RESERVES - FOR INVENTORIES	RESV-INVENTO
96/97	R16	RESERVES- FOR PENSION BENEFITS	RESV-PENSION
96/97	R19	RESERVES - FOR ENCUMBRANCES	RESV-ENCUMBR
96/97	R22	RESERVES - FOR CONSTRUCTION	RESV-CONSTRU
96/97	R25	RESERVES- FOR ADV INTRAGOVT'AL	RESV-ADV ITG
96/97	R28	RESERVES- FOR NOTES RECEIVABLE	RESV-NOTE RC
96/97	R31	RESERVES- FOR SPECIAL ACTS	RESV-SPEC AC
96/97	R34	RESERVES- FOR BOND SINKING	RESV-BOND SI
96/97	R37	RESERVES - FOR SPECIAL PURPOSE	RESV-SPEC PU
96/97	R40	RESERVES - FOR OTHER	RESV-OTHER
96/97	R43	RETAINED EARNINGS - RESERVED	RETN EARN-RE
96/97	R46	RETAINED EARNINGS - UNRESERVED	RETN EARN-UN
96/97	R49	INVESTMENT IN FIXED ASSETS	INVST FIXED
96/97	R52	CONTRIBUTED CAPITAL	CONTRIB CAPI
96/97	R55	FUND BALANCE - UNDESIGNATED	FD BAL-UNDE
96/97	R58	FUND BALANCE - DESIGNATED	FD BAL-DESI
96/97	R61	SUSP ACT-CODING ERROR SUSPENSE	CODE ERR SUS

The screen print of the Balance Sheet Class (BCLS) table is pictured below, and field descriptions follow.

Balance Sheet Class Table (BCLS)

```
ACTION: . TABLEID: BCLS USERID: ........
BS CLASS TABLE
KEY IS FISC YEAR, BS CLASS

  FISCAL YEAR BS CLASS BS CLASS NAME                SHORT NAME
  ----------- -------- ------------------------------ ------------
01-   ..        ...   ............................... ............
02-   ..        ...   ............................... ............
03-   ..        ...   ............................... ............
04-   ..        ...   ............................... ............
05-   ..        ...   ............................... ............
06-   ..        ...   ............................... ............
07-   ..        ...   ............................... ............
08-   ..        ...   ............................... ............
09-   ..        ...   ............................... ............
10-   ..        ...   ............................... ............
11-   ..        ...   ............................... ............
12-   ..        ...   ............................... ............
13-   ..        ...   ............................... ............
14-   ..        ...   ............................... ............
15-   ..        ...   ............................... ............
```

The Balance Sheet Class (BCLS) table field descriptions are as follows.

Balance sheet classes group similar balance sheet accounts. The Balance Sheet Class (BCLS) table defines valid balance sheet class codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of accounts into classes occurs in the Balance Sheet Account (BACC) table.

See the section on the Balance Sheet Account (BACC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the balance sheet class code entered.
BALANCE SHEET CLASS	Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all the remaining fields.
BALANCE SHEET CLASS	Optional. However, there will be no descriptions on reports for this balance sheet class code if this field is

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the balance sheet class code entered.
NAME	left blank.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.20 Balance Sheet Category (BCAT) Table Overview

The Balance Sheet Category establishes relationships between balance sheet classes within the State's accounting system (GFS). The Balance Sheet Category (BCAT) table defines valid balance sheet category codes. It is optional and is used for reporting purposes only. The actual assignment of balance sheet classes into balance sheet categories occurs in the Balance Sheet Account (BACC) table.

2.4.20.1 Balance Sheet Category (BCAT) Table Policies

The following policies apply when establishing a Balance Sheet Category code:

Balance Sheet Category codes will be established by OSRAP, and will group (for reporting purposes) similar Balance Sheet Accounts.

Balance Sheet Category codes will be used for grouping balance sheet classes as needed for reporting in the State's Comprehensive Annual Financial Report (CAFR) and other special reporting requirements.

The Balance Sheet Category (BCAT) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will establish the code for each balance sheet category within the State's accounting system.

2.4.20.2 Balance Sheet Category (BCAT) Table Procedures

OSRAP has defined the Balance Sheet Category values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Balance Sheet Category	Balance Sheet Category Name	Short Name
96/97	AA	OTHER ASSETS- AMOUNT AVAILABLE	OT ASST AMNT
96/97	AB	ACCRUED EMPLOYEES BENEFITS PAY	ACCRUED EMPL
96/97	AD	REST- ACCUMULATED DEPRECIATION	RES ACC DEPR
96/97	AF	UNDISTR INCOME - ANNUITY FUNDS	UNDISTR INCO

Fiscal Balance Sheet

Year	Category	Balance Sheet Category Name	Short Name	
96/97	AH	AMOUNTS HELD IN CUSTODY FOR OT	AMOUNTS HELD	
96/97	AI	ACCRUED INTEREST PAYABLE	ACCRUED INTE	
96/97	AP	ACCOUNTS PAYABLE	ACCT PAYABLE	
96/97	AR	CURR ASSET-ACCOUNTS RECEIVABLE	CR ASST ACCT	
96/97	AS	ACCRUED SALARIES&WAGES PAYABLE	ACCRUED SALA	
96/97	AT	OT ASST- AMOUNT TO BE PROVIDED	OT ASST PROV	
96/97	AV	ADVANCES	ADVANCES	
96/97	BI	BOND INTEREST PAYABLE	BOND INTERES	
96/97	BL	BONDS PAYABLE	BONDS PAYABL	
96/97	BP	BONDS PAYABLE	BONDS PAYABL	
96/97	BU	BACK UP WITHHOLDING PAYABLE	BCKUP WHTHOL	
96/97	CA	CURRENT ASSETS - AGENCY CASH	CR ASST-AGCY	
96/97	CC	LINE OF CREDIT - CONTRACTS	LN OF CRD-CO	
96/97	CE	CURRENT ASSET-CASH EQUIVALENTS	CASH EQUIVAL	
96/97	CF	CURRENT ASSETS - CASH IN FUND	CASH IN FUND	
96/97	CH	CHECKS IN EXCESS OF DEPOSIT	CHECKS IN EX	
96/97	CL	COMP ABSENCE PAYABLE	COMP ABSENCE	
96/97	CO	COMP ABSENCES PAY-CURRENT	COMP ABS CUR	
96/97	CP	CONTRACTS PAYABLE	CONTRACTS PA	
96/97	CR	CASH RESTRICTED ASSET	CASH REST AS	96/97
	CV	CANCEL VOUCHERS PAYABLE	CANCEL V-PAY	
96/97	DA	ALLOWANCE FOR DOUBTFUL ACCT	ALLOW DOUBTF	
96/97	DC	OTHER ASSETS- DEFERRED CHARGES	OT ASST DEFR	
96/97	DE	DEFERRED COMPENSATION PAYABLE	DEFR COMPENS	
96/97	DF	REST ASST- DIR FINANCING LEASE	RES ASST DIR	
96/97	DL	DEFERRED CREDITS	DEFR CREDITS	
96/97	DP	UNAMORTIZED BOND	UNAMORTIZED	
96/97	DT	DUE TO SUNDRY FUNDS	DUE SUNDRY F	
96/97	DU	CURRENT ASSETS - DUE	CR ASST-DUE	
96/97	EL	ESTIMATED LIABILITIES	ESTIM LIABIL	
96/97	ER	ESCROW & REFUNDABLE DEPOSIT	ESCROW&REFUN	
96/97	E0	RESERVES FOR DEBT SERVICE	RESV-DEBT SV	
96/97	E1	RESERVES FOR INVENTORIES	RESV-INVENTO	
96/97	E2	RESERVES FOR PENSION BENEFITS	RESV-PENSION	
96/97	E3	RESERVES FOR ENCUMBRANCES	RESV-ENCUMBR	
96/97	E4	RESERVES FOR CONSTRUCTION	RESV-CONSTRU	
96/97	E5	RES FOR ADV INTRAGOVERNMENTAL	RESV-ADV IG	
96/97	E6	RESERVES FOR NOTES RECEIVABLE	RESV-NOTE RC	
96/97	E7	RESERVES FOR SPECIAL ACTS	RESV-SPEC AC	
96/97	E8	RESERVES FOR BOND SINKING	RESV-BOND SI	
96/97	E9	RESERVES FOR SPECIAL PURPOSE	RESV-SPEC PU	
96/97	FA	PROPERTY PLANT EQUIPMENT	PROP PL & EQ	
96/97	F0	RESERVES FOR OTHER	RESV-OTHER	
96/97	F1	RETAINED EARNINGS - RESERVED	RET EARN-RES	
Fiscal Year	**Balance Sheet Category**	**Balance Sheet Category Name**	**Short Name**	

96/97	F2	RETAINED EARNINGS - UNRESERVED	RET EARN-UNR
96/97	F3	INVESTMENT IN FIXED ASSETS	INVEST FIXED
96/97	F4	CONTRIBUTED CAPITAL	CONTRIB CAPI
96/97	F5	FUND BALANCE - UNDESIGNATED	FUND BA-UNDE
96/97	F6	FUND BALANCE - DESIGNATED	FUND BA-DESI
96/97	F7	SUSPENSE ACCOUNT	SUSPENSE-ACC
96/97	F8	ADJUSTMENTS	ADJUSTMENTS
96/97	F9	BEGINNING INVENTORY	BEG INVENTOR
96/97	G1	BEGINNING FUND BALANCE	BEG FUND BAL
96/97	G2	RES FOR PRE-ENCUMBRANCE	RES PRE-ENC
96/97	G3	CANCEL VOUCHERS PAYABLE	CANCEL V-PAY
96/97	G4	RES MEMO PRE-ENCUMBRANCE	RES M PRE-ENC
96/97	G5	RESERVE MEMO ENCUMBRANCE	RES MEMO-ENC
96/97	IA	INCOME NOT AVAILABLE	INCOME N/AVI
96/97	IN	CURRENT ASSETS - INVESTMENTS	CR ASST-INVS
96/97	IP	INTERAGENCY PAYABLE	INTERAGENCY
96/97	IR	RESTRICTED ASSETS- INVESTMENTS	RES ASST INV
96/97	IS	CURRENT ASSETS - INVENTORIES	CR ASST-INVE
96/97	JP	JUDGEMENTS PAYABLE	JUDGEMENTS P
96/97	LC	LINE OF CREDIT	LINE OF CRED
96/97	LF	UNDISTR INCOME- LIFE INC FUNDS	UNDISTR INCO
96/97	LO	OBLIGATION UNDER CAPITAL LEASE	OBLG CAP LEA
96/97	LP	LIENS PAYABLE	LIENS PAYABL
96/97	ME	RESERVE FOR MEMO ENCUMBRANCE	RES MEMO-ENC
96/97	MP	MISCELLANEOUS PAYABLE	MISC PAYABLE
96/97	NP	NOTES PAYABLE	NOTES PAYABL
96/97	NR	CURR ASSETS - NOTES RECEIVABLE	CR ASST-NOTE
96/97	OL	OTHER LIABILITIES	OT LIABILITI
96/97	OT	OTHER ASSETS	OTHER ASSETS
96/97	PD	PAYROLL DEDUCTIONS PAYABLE	PAYROLL DEDU
96/97	PE	RES FOR PRE-ENCUMBRANCE	RES PRE-ENC
96/97	PP	NET PAYROLL PAYABLE	NET PAYR PAY
96/97	PR	CURRENT ASSETS - PREPAYMENTS	CR ASST-PREP
96/97	RP	RES MEMO PRE-ENCUMBRANCE	RES M PR-ENC
96/97	RR	RESTRICTED ASSETS- RECEIVABLES	RES ASST RCV
96/97	SL	OBL UNDER SECURITIES LEND PROG	OBL SECURITI
96/97	UN	OTHER ASSETS - UNAMORTIZED	OT ASST UNAM
96/97	WP	WITHHOLDINGS PAYABLE OTHER	WHOLD PAY OT

The screen print of the Balance Sheet Category (BCAT) table is pictured below, and field descriptions follow.

Balance Sheet

Category Table

ACTION: . TABLEID: BCAT USERID: .....

(BCAT)

BS CATEGORY TABLE

KEY IS FISC YEAR, BS CATEGORY

	FISCAL YEAR	BS CATEGORY	BS CATEGORY NAME	SHORT NAME
01-	..	..	.....	.....
02-	..	..	.....	.....
03-	..	..	.....	.....
04-	..	..	.....	.....
05-	..	..	.....	.....
06-	..	..	.....	.....
07-	..	..	.....	.....
08-	..	..	.....	.....
09-	..	..	.....	.....
10-	..	..	.....	.....
11-	..	..	.....	.....
12-	..	..	.....	.....
13-	..	..	.....	.....
14-	..	..	.....	.....
15-	..	..	.....	.....

The Balance Sheet Category (BCAT) table field descriptions are as follows.

Balance sheet categories group similar balance sheet classes. The Balance Sheet Category (BCAT) table defines valid balance sheet category codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of balance sheet classes into categories occurs in the Balance Sheet Account (BACC) table.

See the section on the Balance Sheet Account (BACC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the balance sheet category code entered.
BALANCE SHEET CATEGORY	Required. If adding a new line, enter a unique balance sheet category code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
BALANCE SHEET CATEGORY NAME	Optional. However, if this field is left blank there will be no descriptions on reports for this code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.21 Balance Sheet Group (BGRP) Table Overview

The Balance Sheet Group code establishes the relationship among balance sheet category, class and accounts within the State's accounting system (GFS). The Balance Sheet Group (BGRP) table defines valid balance sheet class group codes. It is optional, and is used for reporting purposes only. The actual assignment of balance sheet groups into types occurs in the Balance Sheet Account (BACC) table.

2.4.21.1 Balance Sheet Group (BGRP) Table Policies

The following policies apply when establishing a Balance Sheet Group code:

Balance Sheet Group codes will be established by OSRAP, and will group (for reporting purposes) similar Balance Sheet Accounts within the State's accounting system (GFS).

Balance Sheet Group codes will be used to identify current and long-term accounts, as needed, for classified balance sheets in the State's Comprehensive Annual Financial Report (CAFR).

$ The Balance Sheet Group (BGRP) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

OSRAP will establish the code for each balance sheet group within the State's accounting system (GFS).

2.4.21.2 Balance Sheet Group (BGRP) Table Procedures

OSRAP has defined the Balance Sheet Group (BGRP) table values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Balance Sheet Group	Balance Sheet Group Name	Short Name
96/97	AC	CURRENT ASSETS	CURR ASSETS
96/97	AN	ASSETS NON CURRENT	ASSET NON CR
96/97	AO	ADJUSTMENTS	ADJUSTMENTS
96/97	AR	RESTRICTED ASSETS	RSTRCT ASSET
96/97	BF	BEGINNING FUND BALANCE	BEG FUND BAL
96/97	BI	BEGINNING INVENTORY	BEG INVNTORY
96/97	CC	CONTRIBUTED CAPITAL	CONTRIB CAPT
96/97	CV	CANCEL VOUCHERS PAYABLE	CANCEL V-PAY
96/97	FA	INVESTMENT IN FIXED ASSETS	FIXED ASSETS
96/97	FB	FUND BALANCE	FUND BALANCE
96/97	FS	SUSPENSE ACCOUNT	SUSPNSE ACCT
96/97	LC	CURRENT LIABILITIES	CURRNT LIAB
96/97	LL	LONG TERM LIABILITIES	LNG TRM LIAB
96/97	ME	RES MEMO ENCUMBRANCE	RES MEM-ENC
96/97	OA	OTHER ASSETS	OTH ASSETS
96/97	OL	OTHER LIABILITIES	OTH LIABILIT
96/97	PE	RES FOR PRE-ENCUMBRANCE	RES PRE-ENC
96/97	RE	RESERVES	RESERVES
96/97	RP	RES MEMO PRE-ENCUMBRANCE	RES M P-ENC
96/97	RT	RETAINED EARNINGS	RETAIND EARN

The screen print of the Balance Sheet Group (BGRP) table is pictured below, and field descriptions follow.

Balance Sheet Group Table

ACTION: . TABLEID: BGRP USERID: .....

(BGRP)

BALANCE SHEET GROUP TABLE
KEY IS FISC YEAR, BALANCE SHEET GROUP

	FY	BS GROUP	NAME	SHORT NAME
	--	--------	----------	----------
01-	..	..	.....	.....
02-	..	..	.....	.....
03-	..	..	.....	.....
04-	..	..	.....	.....
05-	..	..	.....	.....
06-	..	..	.....	.....
07-	..	..	.....	.....
08-	..	..	.....	.....
09-	..	..	.....	.....
10-	..	..	.....	.....
11-	..	..	.....	.....
12-	..	..	.....	.....
13-	..	..	.....	.....
14-	..	..	.....	.....
15-	..	..	.....	.....

The Balance Sheet Group (BGRP) table field descriptions are as follows.

Balance sheet groups group similar balance sheet types. The Balance Sheet Group (BGRP) table defines valid balance sheet class group codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of account groups into types occurs in the Balance Sheet Account (BACC) table.

See the section on the Balance Sheet Account (BACC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the balance sheet group code entered.
BALANCE SHEET GROUP	Required. If adding a new line, enter a unique code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
BALANCE	Optional. However, if this field is left blank there will

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the balance sheet group code entered.
SHEET GROUP NAME	be no descriptions on reports for this balance sheet group code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.22 Object Code (OBJT) Table Overview

The Object Code (OBJT) table defines all the valid object codes (objects of expenditure) that appear in the expense budget and on spending transactions authorized within the State's accounting system (GFS). The object code is the starting point for a classification hierarchy that puts similar objects of expenditure together in progressively larger groups.

Object is the level used in the expense budget. Similar objects make an object class, and similar object classes, make an object category. Subobject codes work in the opposite direction: one object code may be divided into several subobjects.

The Object Code is always required. The remainder of the object code hierarchy is used for reporting purposes only and is optional within GFS. The individual agency or department may decide not to use it at all, or may decide to use only a part of it.

2.4.22.1 Object Code (OBJT) Table Policies

The following policies apply when establishing an Object Code:

The Object Code (OBJT) table will be entered and maintained by OSRAP. However, the OBJT table is available to the agencies for inquiry/scan purposes.

OSRAP will establish and enter the code for each object of expenditure required within the State's accounting system (GFS).

Object code is always required. The remainder of the object code hierarchy is used for reporting purposes only and is optional within GFS.

2.4.22.2 Object Code (OBJT) Table Procedures

Responsibility	Action
Agency	Initially, all object codes and classes will be identical. Agencies should review their need for establishing separate object codes.
Agency	Requests a new object code to be established if an existing object code cannot be found that adequately describes the expenditures needed to be recorded.
Agency	Contacts OSRAP and requests that a new object code be set up, as needed. This information may be submitted on the "**Expenditure Object Set-Up Request Form**."
	Provides all information that is requested by OSRAP in order to establish this new object code.
OSRAP	Determines if there is a need to set up a new object code or if an existing (current) object code will meet the needs of the requesting agency.
	If OSRAP determines that a new object code is not needed and that an existing (current) object code can be used, OSRAP will contact the requesting agency and explain to them why a new object code is not needed.
	Determines if a new object code is needed. If approved, the Object code is assigned to the appropriate object class, category, type, and group. This is done when the "**Expenditure Object Set-Up Request**" is filled out.
	If new object types, groups, categories, or classes are needed, these will be set up by OSRAP.
	After the object code has been set up in GFS, OSRAP will contact the requesting agency and give them the new object code number.
OSRAP	Distributes an updated object code listing at least annually or more frequently, as needed.
Agency	After the new object code has been set up on GFS, the Agency may use it on future transactions.

The screen print of the Object Code (OBJT) table is pictured below, and field descriptions follow.

```
                                   Object
Table
        ACTION: . TABLEID: OBJT USERID: ........
                                   (OBJT)
        OBJECT TABLE
KEY IS FISC YEAR, OBJECT
                                                    E OPR P 1099
FY  OBJT  CLS CAT TYP  GR  OBJECT NAME                SHORT NAME  L N/O S TYPE
-- ------ --- --- ---- -- ------------------------------ ------------ - --- - ----
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
..  ....  ... ..   ..  .. ............................... ............ .  .  .  .  .
```

The screen field descriptions for the Object Code (OBJT) table are as follows.

The Object (OBJT) table defines types of objects that appear in the expense budget and on spending transactions. The table also establishes higher level classifications of the object codes.

The object code is the starting point for a classification hierarchy that puts similar objects of expenditure together in progressively larger groups. The progression is as follows:

```
+-------------------------------------------------------------------+
  |  Sub-object   Object   Object    Object   Object   Object      |
  |    Code       Code    Class   Category   Type    Group        |
+-------------------------------------------------------------------+
```

Object is the level used in the expense budget. Similar objects make an object class, and similar object classes make an object category. Sub-object code works in the opposite direction: one object code may be divided into several sub-objects.

The object code is always required. The rest of the hierarchy is used for reporting purposes only and is optional within GFS. Your installation may not use it at all, or only part of it may be used.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object code entered.
OBJECT	Required. If adding a new line, enter a new object code; if changing or deleting an existing line, enter the affected

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object code entered.
	code.
	If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that are to be changed. If adding a new line, follow the instructions for all of the remaining fields.
OBJECT CLASS	Optional. Required if your installation reports by Object Class. Enter the code from the Object Class (OCLS) table that best describes the object being defined in this line.
OBJECT CATEGORY	Optional. Required if your installation reports by Object Category. Enter the code from the Object Category (OCAT) table that best describes the object being defined in this line.
OBJECT TYPE	Optional. Required if your installation reports by Object Type. Enter the code from the Object Type (OTYP) table that best describes the object being defined on this line.
OBJECT GROUP	Optional. Required if your installation reports by Object Group. Enter the code from the Object Group (OGRP) table that best describes the object being defined on this line.
OBJECT NAME	Optional. However, if this field is left blank, there will be no descriptions on applicable reports for this object code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.
ELIGIBILITY INDICATOR	Required only if the Federal Aid Billing subsystem is used. Code "**E**" if charges against this object are eligible for federal reimbursement; otherwise, code "**I**" if such charges are ineligible.
OPERATING/NON-OPERATING	Required. Enter "**O**" (operating) or "**N**" (non-operating).
PAYROLL SYSTEM INDICATOR	Required. Indicates whether or not the object is payroll-related. Enter "**Y**" for payroll-related objects; otherwise, enter "**N**."
	Requisitions and purchase orders are not allowed to be

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object code entered. coded with object codes identified as "payroll."
1099 INDICATOR	Optional. Enter the return type followed by the income type of the object if expenses relating to this object are reportable under IRS standards for 1099 reporting. Type of Return: Enter "**A**" for 1099-miscellaneous. Type of Income: Enter one of the following: **1** = Rents **2** = Royalties **3** = Prizes and Awards **4** = Federal Income Tax Withheld **5** = Fishing Boat Proceeds **6** = Medical and Health Care Payments **7** = Nonemployee Compensation **8** = Substitute Payments in Lieu of Dividends and Interest **9** = Direct Sales of Consumer Products for Resale.

OSRAP Maintains the following related tables:

Object Class table (OCLS)
Object Category table (OCAT)
Object Type table (OTYP)
Object Group table (OGRP)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

2.4.23 Object Class (OCLS) Table Overview

The Object Class establishes the relationship to an Object within the State's accounting system (GFS). The Object Class (OCLS) table defines valid object class codes. Object class is optional and is used for reporting purposes only. The actual assignment of objects into object classes occurs in the Object Code Master (OBJT) table.

2.4.23.1 Object Class (OCLS) Table Policies

The following policies apply when establishing an Object Class:

The Object Class (OCLS) table will be entered and maintained by OSRAP. However, it is available to the agencies for inquiry/scan purposes.

Object Class codes will be established by OSRAP and will group (for reporting purposes) similar Object Codes within the State's accounting system (GFS).

All Objects must be assigned to an Object Class.

OSRAP will establish the code for each Object Class within the State's accounting system.

2.4.23.2 Object Class (OCLS) Table Procedures

OSRAP has defined the Object Class (OCLS) values for Fiscal Year 1996 and Fiscal Year 1997 as follows:

FY	Object Class	Object Class Name	Short Name
96/97	T12	AUTOMATIC TRANSFER OUT	AUTO TRNSF O
96/97	T18	RESIDUAL EQUITY TRANSFERS OUT	RES EQ TRF O
96/97	T39	MAND TRNS-PRINCIPAL & INTEREST	MAN TRN PRIN
96/97	T42	MAND TRNS-RENEWALS & REPLCMNT	MAN TRN RENE
96/97	T45	MAND TRANSF-LOAN FUND MATCHNG	MAN TRN LOAN
96/97	T48	MANDATORY TRANSFERS - OTHER	MAN TRN OTHR
96/97	T51	NON MAND TRNS-CAPITAL IMPROVEM	N/MAN TRN CA
96/97	T54	NON MAND TRNS-RENEWALS & REPLA	N/MAN TRN RE
96/97	T57	NON MANDATORY TRANSFERS- OTHER	N/MAN TRN OT
96/97	T78	TRANSFERS- ISIS WARRANTS DRAWN	TRN ISIS WAR
96/97	T81	TRANSF-NON-ISIS WARRANTS DRAWN	N/TRN I
96/97	000	SALARIES-CLASS - REGULAR	SAL CLASS RG
96/97	003	SALARIES-CLASS - OVERTIME	SAL CLASS OV
96/97	006	SALARIES-CLASS - TERMINATION	SAL CLASS TM
96/97	009	SALARIES-UNCLASS- REGULAR	SAL UNCLA RG
96/97	012	SALARIES-UNCLASS- OVERTIME	SAL UNCLA OV
96/97	015	SALARIES-UNCLASS- TERMINATION	SAL UNCLA TM
96/97	018	WAGES	WAGES
96/97	021	STUDENT LABOR	STUDENT LABO
96/97	024	COMPENSATION OF BOARD MEMBERS	COMP BOARD M
96/97	027	EVENING INSTRUCTION	EVEN INSTRCT
96/97	030	UNIVERSITY INSTRUCTORS	UNIV INSTRCT
96/97	033	RETIRE CONTRIB - STATE EMPLOYEE	RET CONT STA
96/97	036	RETIRE CONTRIB - SCHOOL EMPLOY	RET CONT SCH
96/97	039	RETIRE CONTRIB - TEACHERS	RET CONT TCH
96/97	042	RETIRE CONTRIB - SCHOOL LUNCH	RET CONT LUN
96/97	045	RETIREMENT CONTRIB - OTHER	RETIRE CONTR
96/97	048	F.I.C.A. TAX	F.I.C.A. TAX
96/97	051	MEDICARE F.I.C.A. TAX	MEDI FICA TA
96/97	054	UNEMPLOYMENT BENEFITS	UNEMPL BENEF
96/97	057	GROUP INSURANCE	GROUP INSURA
96/97	060	COMPENSATED ABSENCES	COMPENS ABSE

FY	Object Class	Object Class Name	Short Name
96/97	063	OTHER RELATED BENEFITS	OT REL BENEF
96/97	066	IN-STATE TRAVEL - ADMIN	I-ST TRV ADM
96/97	069	IN-ST TRAVEL - CONF,CONV,ATHL	I-ST TRV CNF
96/97	072	IN-STATE TRAVEL - FIELD TRAVEL	I-ST TRV FLD
96/97	075	IN-STATE TRAVEL - BOARD MEMBER	I-ST TRV BRD
96/97	078	OUT-OF-STATE TRAVEL - ADMIN	O-ST TRV ADM
96/97	081	OUT-OF-ST TRA - CONF,CONF,ATHL	O-ST TRV CNF
96/97	084	OUT-OF-STATE TRAVEL - FIELD TR	O-ST TRV FLD
96/97	087	OUT-OF-STATE TRAVEL - BD MEMBE	O-ST TRV BRD
96/97	090	TRAVEL CLEARING	TRAVEL CLEAR
96/97	093	ADVERTISING	ADVERTISING
96/97	096	PRINTING	PRINTING
96/97	099	INSURANCE - AUTOMOTIVE	INSU - AUTOM
96/97	102	INSURANCE- WORKMAN'S COMPENSAT	INSU - W'MAN
96/97	105	INSURANCE- FIRE & EXT COVERAGE	INSU - FIRE
96/97	108	INSURANCE - MALPRACTICE	INSU - MALPC
96/97	111	INSURANCE - OTHER	INSU - OTHER
96/97	114	MAINT OF PROP & EQUIP - AUTO	MAINT - PROP
96/97	117	MAINT-PROPERTY & EQUIP-OTHER	MAINT - P&E
96/97	120	MAINTENANCE OF BUILDINGS	MAINT - BLDG
96/97	123	MAINTENANCE OF EQUIPMENT	MAINT - EQUP
96/97	126	MAINTENANCE-JANITORIAL/CUSTOD	MAINT - JNTL
96/97	129	MAINT OF DATA PROCESSING	MAINT - DP
96/97	132	RENTALS - BUILDINGS	RENT - BLDGS
96/97	135	RENTALS - EQUIPMENT	RENT - EQUIP
96/97	138	RENTALS- DATA PROCESSING EQUIP	RENT - DB EQ
96/97	141	RENTALS - THIRD PARTY LEASES	RENT - THIRD
96/97	144	RENTALS - OTHER	RENT - OTHER
96/97	150	DUES AND SUBSCRIPTION	DUES & SUBSC
96/97	153	MAIL, DELIVERY & POSTAGE	POSTAGE
96/97	156	TELEPHONE SERVICES	TELE SERVICE
96/97	159	DATA LINES & CIRCUITS	DATA LINES &
96/97	162	OTHER COMMUNICATION SERVICES	OT COMM SERV
96/97	165	UTILITIES - GAS	UTIL - GAS
96/97	168	UTILITIES - ELECTRICITY	UTIL - ELECT
96/97	171	UTILITIES - WATER	UTIL - WATER
96/97	174	UTILITIES - OTHER	UTIL - OTHER
96/97	177	OT OPERATING SERVICES- LAUNDRY	OT OP SR LAU
96/97	180	OT OPERATING SERVICES- LAB FEE	OT OP SR LAB
96/97	183	OT OPERATING SERVICES - MISC	OT OP SV MIS
96/97	186	DEPRECIATION	DEPRECIATION
96/97	189	AMORTIZATION	AMORTIZATION
96/97	192	OFFICE SUPPLIES	OFFICE SUPPL
96/97	195	OPR SUPPLIES-PHARMACEUTICAL	OP SUP PHARM
96/97	198	OPERATING SUPPLIES - COMPUTER	OP SUP COMPU

FY	Object Class	Object Class Name	Short Name
96/97	201	OPR SUPPL'S - CLOTHING & UNIFO	OP SUP CLOTH
96/97	204	OPERATING SUPPLIES - MEDICAL	OP SUP MEDIC
96/97	207	OPR SUPPL'S - EDUC & RECREATIO	OP SUP EDUC
96/97	210	OPERATING SUPPLIES - FOOD	OP SUP FOOD
96/97	213	OPERATING SUPPLIES - AUTO	OP SUP AUTO
96/97	216	OPERATING SUPPLIES - OTHER	OP SUP OTHER
96/97	219	OPR SUPP'S-BLDG,GRDS,GEN,PLANT	OP SUP BLDG
96/97	222	OPERATING SUPPLIES - HOUSEHOLD	OP SUP HOUSE
96/97	225	OPERATING SUPPLIES - FARM	OP SUP FARM
96/97	228	OPERATING SUPPLIES - PERSONAL	OP SUP PERSO
96/97	231	OPERATING SUPPLIES-OTHER MEDIC	OP SUP OT MD
96/97	234	REP & MAINT SUPPLIES - AUTO	REP-MAINT AU
96/97	237	REP & MAINT SUPPLIES - OTHER	REP-MAINT OT
96/97	240	SOFTWARE	SOFTWARE
96/97	243	VOC-TECH SCHOOL BUILDING SUPPL	VOC-TECH SCH
96/97	246	STORES INCREASE	STORES INCRE
96/97	249	STORES DECREASE	STORES DECRE
96/97	252	ACCOUNTING & AUDITING	ACCOUNT AUDI
96/97	255	MANAGEMENT CONSULTING	MANAG CONSUL
96/97	258	ENGINEERING & ARCHITECTURAL	ENGIN & ARCH
96/97	261	LEGAL	LEGAL
96/97	264	MEDICAL AND DENTAL	MEDICAL DENT
96/97	267	VETERINARY	VETERINARY
96/97	270	OTHER PROFESSIONAL SERVICES	OT PROF SERV
96/97	273	OTHER PROFESSIONAL SERV-TRAVEL	OT PR SR TRV
96/97	276	AID TO LOCAL SCHOOL BOARD	AID LOCAL SC
96/97	279	AID TO LOCAL SCHOOL BRD-RETIRE	AID LOCAL RT
96/97	282	AID TO LOCAL SCH BRD - RT	AID LOCAL RT
96/97	285	AID TO LOCAL SCHOOL BRD - A	AID LOCAL SC
96/97	288	AID TO LOCAL SCHOOL BRD - RET	AID LOCAL RT
96/97	291	AID TO LOCAL SCHOOL BRD - A	AID LOCAL SC
96/97	294	AID TO LOCAL GOVERNMENTS	AID LOCAL GV
96/97	297	AID TO LOC GOVT'S - DEMONSTRAT	AID LOCAL DE
96/97	300	AID TO LOCAL GOVT'S - ECO	AID LOCAL EC
96/97	303	BOND INVESTMENT MATURITY	BOND INVS MA
96/97	306	PUBLIC ASSISTANCE - HEALTH	PUB ASST HLT
96/97	309	HEALTH MEDICARE - TITLE XIX	HLTH MEDICAR
96/97	312	PUBLIC ASSISTANCE - EDUCATION	PUB ASST EDU
96/97	315	PUBLIC ASSISTANCE SCHOLARSHIP	PUB ASST SCH
96/97	318	PUBLIC ASSISTANCE - WELFARE	PUB ASST WEL
96/97	321	MISCELLANEOUS CHARGES	MISC CHARGES

FY	Object Class	Object Class Name	Short Name
96/97	324	INTEREST ON JUDGEMENTS	INTER ON JUD
96/97	327	OTHER CHARGES-SALARIES	OT CHRG SALA
96/97	330	OTHER CHARGES-COMPENSATION	OT CHRG COMP
96/97	333	OTHER CHARGES-RELATED BENEFITS	OT CHRG BENE
96/97	336	OTHER CHARGES-TRAVEL IN STATE	OT CHRG TRAV
96/97	339	OT CHARGES-TRAVEL OUT OF STATE	OT CHRG TRAV
96/97	342	OTHER CHARGES-OPER SERVICES	OT CHRG OPER
96/97	345	OTHER CHARGES-SUPPLIES	OT CHRG SUPP
96/97	348	OTHER CHARGES-PROF. SERVICES	OT CHRG PROF
96/97	351	OT CHRG-ACQUISITION/MAJOR REPA	OT CHRG ACQU
96/97	354	OTHER CHARGES-INTERAGENCY(IAT)	OT CHRG-IAT
96/97	357	OT CHRGS - MISC-MAJOR REPAIRS	OT CHRG MISC
96/97	360	OTHER MISCELLANEOUS EXP	OT MISC EXP
96/97	363	PRIOR YEAR DEFICIENCY	PRIOR YR DEF
96/97	366	WRITE-OFFS ACCOUNTS RECEIVABLE	WO ACCT RECV
96/97	369	WRITE-OFFS INVENTORY	WO INVENTORY
96/97	372	WRITE-OFFS BUILDINGS	WO BUILDINGS
96/97	375	WRITE-OFFS PROPERTY & EQUIPMENT	WO PROP-EQUP
96/97	378	LOSS ON SALE/DISPOSAL OF PROP	LOSS/DISPOSL
96/97	381	COST OF GOODS SOLD	COST OF GOOD
96/97	384	INVENTORY REDUCTIONS	INVTRY REDUC
96/97	387	INTEREST EXPENSE	INTER EXPENS
96/97	390	PRIOR YEAR EXPENDITURE ADJ	PR YR EXPEND
96/97	393	ACQUISITIONS - LAND	ACQSN LAND
96/97	396	ACQUISITIONS - BUILDINGS	ACQSN BUILDG
96/97	399	ACQUISITIONS - AUTOMOBILE	ACQSN AUTO
96/97	402	ACQUISITIONS - AIRCRAFT	ACQSN AIRCRF
96/97	405	ACQUISITIONS - EQUIPMENT	ACQSN EQUIP
96/97	408	ACQUISITIONS - SOFTWARE	ACQSN SOFTWA
96/97	411	ACQUISITIONS - FARM & HVY MOVB	ACQSN FARM
96/97	414	ACQUISITIONS - HOUSEHOLD	ACQSN HOUSEH
96/97	417	ACQUISITIONS - MEDICAL EQUIP	ACQSN MEDICA
96/97	420	ACQUISITIONS - OFFICE EQUIP	ACQSN OFFICE
96/97	423	ACQUISITIONS - ED,RECR	ACQSN ED,REC
96/97	426	ACQUISITIONS - LIBRARY	ACQSN LIBRAR
96/97	429	ACQUISITIONS - BOATS	ACQSN BOATS
96/97	432	ACQUISITIONS - COMMUNICATIONS	ACQSN COMMUN
96/97	435	ACQUISITIONS - OTHER	ACQSN OTHER
96/97	438	MAJOR REPAIRS-LAND IMPROVEMENT	MJR REP LAND
96/97	441	MAJOR REPAIRS - BUILDINGS	MJR REP BLDG
96/97	444	MAJOR REPAIRS - AUTOMOTIVE	MJR REP AUTO

FY	Object Class	Object Class Name	Short Name
96/97	447	MAJOR REPAIRS - BLDG, GROUNDS	MJR REP GRND
96/97	450	MAJOR REPAIRS - BOATS	MJR REP BOAT
96/97	453	MAJOR REPAIRS - AIRCRAFT	MJR REP CRFT
96/97	456	MAJOR REPAIRS-MOVABLE EQUIPMEN	MJR REP MOVA
96/97	459	MAJOR REPAIRS - FARM EQUIPMENT	MJR REP FARM
96/97	462	MAJOR REPAIRS - HOUSEHOLD	MJR REP HOUS
96/97	465	MAJOR REPAIRS - MEDICAL	MJR REP MEDI
96/97	468	MAJOR REPAIRS - OFFICE	MJR REP OFFI
96/97	471	MAJOR REPAIRS - LIBRARY	MJR REP LIBR
96/97	474	MAJOR REPAIRS - ED, RECREAT	MJR REP RECR
96/97	477	MAJOR REPAIRS - COMMUNICATION	MJR REP COMM
96/97	480	MAJOR REPAIRS - OTHER EQUIP'S	MJR REP OTHE
96/97	483	DEBT SERVICE - PRINCIPAL	DEBT SVC PRI
96/97	486	DEBT SERVICE - INTEREST	DEBT SVC INT
96/97	489	DEBT SERVICE - RELATED CHARGES	DEBT SVC CHG
96/97	492	DEBT SERVICE-RESERVE REQUIREMNT	DEBT SVC REQ
96/97	495	DEBT SERVICE-AMORT,BOND PREMIU	DEBT SVC BON
96/97	498	UNALLOTED	UNALLOTED
96/97	500	IAT - COMMODITIES & SERVICES	IAT COMMODIT
96/97	503	IAT - SALARIES	IAT-SALARIES
96/97	506	IAT - COMPENSATION	IAT-COMPENSA
96/97	509	IAT - RELATED BENEFITS	IAT-RELATED
96/97	512	IAT - FUNDS	IAT-FUNDS
96/97	515	IAT - ADVERTISING	IAT-ADVERTIS
96/97	518	IAT - PRINTING	IAT-PRINTING
96/97	521	IAT - DATA PROCESSING	IAT DATA PRO
96/97	524	IAT - INSURANCE	IAT-INSURANC
96/97	527	IAT - AUTOMOTIVE REPAIRS	IAT-AUTO REP
96/97	530	IAT - OTHER MAINTENANCE	IAT-OTHER
96/97	533	IAT - RENTALS	IAT-RENTALS
96/97	536	IAT - DUES AND SUBSCRIPTIONS	IAT-DUES SUB
96/97	539	IAT - POSTAGE	IAT-POSTAGE
96/97	542	IAT - TELEPHONE AND TELEGRAPH	IAT-TELEPHON
96/97	545	IAT - UTILITIES	IAT-UTILITIE
96/97	548	IAT - LAUNDRY	IAT-LAUNDRY
96/97	551	IAT - MEDICAL SERVICES	IAT-MEDICAL
96/97	554	IAT - LABORATORY FEES	IAT-LABORATO
96/97	557	IAT - ADMINISTRATIVE COSTS	IAT-ADM COST
96/97	560	IAT - MISCELLANEOUS	IAT-MISC
96/97	563	IAT - OFFICE SUPPLIES	IAT-OFFICE
96/97	566	IAT - MEDICAL SUPPLIES	IAT-MEDICAL

FY	Object Class	Object Class Name	Short Name
96/97	569	IAT - FOOD SUPPLIES	IAT-FOOD SUP
96/97	572	IAT - AUTOMOTIVE SUPPLIES	IAT-AUTO SUP
96/97	575	IAT - OTHER OPERATING SERVICES	IAT-OTH SVC
96/97	578	IAT - AUTOMOTIVE REPAIRS SUPP	IAT-AUTO REP
96/97	581	IAT - OTHER REPAIRS SUPPLIES	IAT-OTHR REP
96/97	584	IAT - STORES INCREASE	IAT-STORE IN
96/97	587	IAT - STORES DECREASE	IAT-STORE DE
96/97	590	AUX PROG - SALARIES	AX PGM-SALAR
96/97	593	AUX PROG - OTHER COMPENSATION	AX PGM-COMPE
96/97	596	AUX PROG - RELATED BENEFITS	AX PGM BENEF
96/97	599	AUX PROG - TRAVEL IN STATE	AX PGM TRV I
96/97	602	AUX PROG - TRAVEL OUT OF STATE	AX PGM TRV O
96/97	605	AUX PROG - OPERATING SERVICES	AX PGM OPERA
96/97	608	AUX PROG - SUPPLIES	AX PGM SUPPL
96/97	611	AUX PROG - PROFESSIONAL SERVICE	AX PGM PROFE
96/97	614	AUX PROG - OTHER CHARGES	AX PGM CHARG
96/97	617	AUX PROG - ACQUISITIONS	AX PGM ACQUI
96/97	620	AUX PROG - MAJOR REPAIRS	AX PGM REPAI

The screen print of the Object Class (OCLS) table is pictured below, and field descriptions follow.

Object Class Table (OCLS)

```
ACTION: . TABLEID: OCLS USERID: .........
                OBJECT CLASS TABLE
KEY IS FISC YEAR, OBJECT CLASS

FISCAL YEAR OBJECT CLASS OBJECT CLASS NAME              SHORT NAME
----------- ------------ ----------------------------- ------------
01-   ..        ...     ............................... ............
02-   ..        ...     ............................... ............
03-   ..        ...     ............................... ............
04-   ..        ...     ............................... ............
05-   ..        ...     ............................... ............
06-   ..        ...     ............................... ............
07-   ..        ...     ............................... ............
08-   ..        ...     ............................... ............
09-   ..        ...     ............................... ............
10-   ..        ...     ............................... ............
11-   ..        ...     ............................... ............
12-   ..        ...     ............................... ............
13-   ..        ...     ............................... ............
14-   ..        ...     ............................... ............
15-   ..        ...     ............................... ............
```

The Object Class (OCLS) table field descriptions are as follows.

Object classes group similar objects. The Object Class ((OCLS) table defines valid object class codes. It is optional (used for reporting only) and therefore may not exist at your installation. The actual assignment of objects into classes occurs in the Object (OBJT) table.

See the section on the Object (OBJT) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object class code entered.
OBJECT CLASS	Required. If adding a new line, enter a new unique object class code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of the table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
OBJECT CLASS NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this object class code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.24 Object Category (OCAT) Table Overview

The Object Category code establishes a relationship to an Object code within the State's accounting system. The Object Category (OCAT) table defines valid object category codes. The actual assignment of object classes into object categories occurs in the Object Master (OBJT) table.

2.4.24.1 Object Category (OCAT) Table Policies

The following policies apply when establishing an Object Category code:

The Object Category (OCAT) table will be entered and maintained by OSRAP; however, it is available to the agencies for inquiry/scan purposes.

Object Category codes will be established by OSRAP, and will group (for reporting purposes) similar Object Class codes within the State's accounting system (GFS).

Object Category codes will be used to group expenditure objects into the major

expenditure groupings for budget and spending control as defined by the Office of Planning and Budget.

OSRAP will establish and maintain a valid two-character code for each object category within the State's accounting system (GFS).

2.4.24.2 Object Category (OCAT) Table Procedures

OSRAP has assigned the values for the Object Category (OCAT) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Object Category	Object Category Name	Short Name
96/97	WD	WARRANT DRAWN	WARRANT DRAW
96/97	WN	WARRANT DRAWN - NON ISIS	WRN DRW N/IS
96/97	21	SALARIES	SALARIES
96/97	30	UNALLOTTED	UNALLOTTED
96/97	35	OTHER COMPENSATION	OT COMPENSAT
96/97	40	RELATED BENEFITS	REL BENEFITS
96/97	45	TRAVEL	TRAVEL
96/97	50	OPERATING SERVICES	OPER SERVICE
96/97	55	SUPPLIES	SUPPLIES
96/97	60	PROFESSIONAL SERVICES	PROF SERVICE
96/97	62	TRANSFERS OUT	TRANSFER OUT
96/97	64	EQUITY TRANSFERS OUT	EQY TRNS OUT
96/97	65	OTHER CHARGES	OTHER CHARGE
96/97	70	CAPITAL OUTLAY	CAPITAL OUTL
96/97	71	MAN TRSF-PRINCPL&INTEREST	MAN TR PR&IN
96/97	72	MAN TRSF-RENEWAL&RPLCEMT	MAN TR RE&RP
96/97	73	MAN TRSF-LOAN FUND MATCH	MAN TR LOANF
96/97	74	MANDATORY TRANSFERS-OTH	MAN TR OTHER
96/97	75	MAJOR REPAIRS	MAJOR REPAIR
96/97	76	N-MAN TR RENEWAL&RPLCMNT	N-MAN TR REN
96/97	77	NON-MANDATORY TRANS-OTH	N-MAN TR OTH
96/97	80	DEBT SERVICES	DEBT SERVICE
96/97	84	N-MAN TR CAPTL IMPROVMNT	N-MAN TR CAP
96/97	85	INTERAGENCY TRANSFERS (IAT)	IAT
96/97	90	AUXILIARY PROGRAM	AUX PROGRAM

The screen print of the Object Category (OCAT) table is pictured below, and field descriptions follow.

Object Category Table (OCAT)

```
ACTION: . TABLEID: OCAT USERID: .........
OBJ CATEGORY TABLE
KEY IS FISC YEAR, OBJECT CATEGORY

FISCAL YEAR OBJECT CATEGORY OBJECT CATEGORY NAME          SHORT NAME
----------- --------------- ------------------------------ ------------
01-   ..          ..       ............................... ............
02-   ..          ..       ............................... ............
03-   ..          ..       ............................... ............
04-   ..          ..       ............................... ............
05-   ..          ..       ............................... ............
06-   ..          ..       ............................... ............
07-   ..          ..       ............................... ............
08-   ..          ..       ............................... ............
09-   ..          ..       ............................... ............
10-   ..          ..       ............................... ............
11-   ..          ..       ............................... ............
12-   ..          ..       ............................... ............
13-   ..          ..       ............................... ............
14-   ..          ..       ............................... ............
15-   ..          ..       ............................... ............
```

The Object Category (OCAT) table field descriptions are as follows.

Object categories group similar object classes. The Object Category (OCAT) table defines valid object category codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of classes into categories occurs in the Object (OBJT) table.

See the section on the Object Table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object category code entered.
OBJECT CATEGORY	Required. If adding a new line, enter a new unique object category code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of the table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
OBJECT CATEGORY NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this object category code.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object category code entered.
SHORT NAME	Optional. Enter the 12-character name that should appear on reports when there is not enough room for the full name.

2.4.25 Object Type (OTYP) Table Overview

The Object Type code establishes a relationship to an Object Code within the State's accounting system. The Object Type (OTYP) table defines valid object type codes. Object types cross categories to group selected expenditure objects. The actual assignment of objects into types occurs in the Object Code (OBJT) table.

2.4.25.1 Object Type (OTYP) Table Policies

The following policies apply when establishing an Object Type code:

Object Type codes will be established by OSRAP and will group (for reporting purposes) similar Object codes across categories within the State's accounting system (GFS).

Object Type (OTYP) table will be entered and maintained by OSRAP. However, it is available to the agencies for inquiry/scan purposes.

OSRAP will establish the code for each object type within the State's accounting system (GFS), if object type is used.

2.4.25.2 Object Type (OTYP) Table Procedures

OSRAP has assigned the values for the Object Type (OTYP) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Object Type	Object Type Name	Short Name
96/97	AA	AUDIT ADJUSTMENTS	AUDIT ADJUST
96/97	AC	ACQUISITIONS/MAJOR REPAIRS	ACQSN/MJR RE
96/97	AD	ADVERTISING	ADVERTISING
96/97	AE	ADMINISTRATIVE	ADMINISTRATI
96/97	AI	AIRCRAFT	AIRCRAFT
96/97	AL	ANNUAL LEAVE	ANNUAL LEAVE

Fiscal Object

Year	Type	Object Type Name	Short Name
96/97	AM	AMORTIZATION	AMORTIZATION
96/97	AT	ACCOUNTING AND AUDITING	ACCT & AUDIT
96/97	AU	AUTOMOBILE	AUTOMOBILE
96/97	AV	ADMINISTRATIVE COSTS	ADMIN COSTS
96/97	BD	AMORT, BOND PREMIUM	AMORT, BOND
96/97	BI	BOND INVESTMENT MATURITY	BOND INVS MA
96/97	BO	BOATS	BOATS
96/97	BS	VOC-TECH SCHOOL BUILD SUP	VOC-TECH SCH
96/97	BU	BUILDINGS	BUILDINGS
96/97	CA	OTHER CHRGS-CANCELLATION	OC-CANCELLAT
96/97	CC	OTHER CHARGES - CHILD CARE	OC-CHILD CAR
96/97	CH	OTHER CHARGES	OT CHARGES
96/97	CI	CASUALTY INSURANCE	CASUALTY INS
96/97	CL	TPL CLAIM ADJUSTMENTS	TPL CLAIM AD
96/97	CM	COMMUNICATIONS	COMMUNICATIO
96/97	CO	COST OF GOODS SOLD	COST OF GOOD
96/97	CP	OTHER CHARGES-CLIENT PYMT	OC-CLNT PYMT
96/97	CS	CONTRACTUAL SERVICES	CONTRACTUAL
96/97	DC	DIRECT CHARGES	DIRECT CHRGS
96/97	DE	DEPRECIATION	DEPRECIATION
96/97	DF	PRIOR YEAR DEFICIENCY	PR YR DEFICI
96/97	DP	DATA PROCESSING	DATA PROCESS
96/97	DU	DUES AND SUBSCRIPTIONS	DUES & SUBSC
96/97	EA	ENGINEERING & ARCHITCTRE	ENGI & ARCHI
96/97	ED	EDUCATION	EDUCATION
96/97	EQ	EQUIPMENT	EQUIPMENT
96/97	FA	FARM & HEAVY MOVABLES	FARM & HEAVY
96/97	FB	BEGINNING FUND BALANCE	BEG FUND BAL
96/97	HE	HEALTH	HEALTH
96/97	HI	HEALTH INSURANCE	HEALTH INSUR
96/97	HM	HEALTH MEDICARE	HLTH MEDICAR
96/97	HO	HOUSEHOLD	HOUSEHOLD
96/97	IA	INTERAGENCY TRANSFER	IAT
96/97	IE	INTEREST EXPENSE	INTR EXPENSE
96/97	IJ	INTEREST ON JUDGEMENTS	INTR ON JUDG
96/97	IN	INSURANCE	INSURANCE
96/97	IR	INTEREST	INTEREST
96/97	IT	IN-STATE TRAVEL	IN-STATE TVL
96/97	LA	LAND	LAND
96/97	LE	LEGAL	LEGAL
96/97	LG	AID TO LOCAL GOVERNMENTS	LOCAL GOVNMT
96/97	LI	LIBRARY	LIBRARY
96/97	LM	LEVEE MAINTENANCE	LEVEE MAINT
96/97	LO	LOSS ON SALE/DISPSL OF PROPE	LOSS/DISPOSA
Fiscal Year	**Object Type**	**Object Type Name**	**Short Name**

96/97	LT	OTHER CHRGS-LITERACY INSTR	OC-LITERACY
96/97	MA	MAINTENANCE	MAINTENANCE
96/97	MC	MISCELLANEOUS CHARGES	MISC CHARGES
96/97	ME	MEDICAL AND DENTAL	MEDICAL & DE
96/97	MI	MISCELLANEOUS	MISCELLANEOU
96/97	ML	MAIL, DELIVERY & POSTAGE	MAIL,POSTAGE
96/97	MN	MANAGEMENT CONSULTING	MNGT & CONSU
96/97	MR	MAJOR REPAIRS	MAJOR REPAIR
96/97	OC	OTHER COMPENSATION	OTHER COMPEN
96/97	OE	OTHER EQUIPMENTS	OT EQUIPMENT
96/97	OF	OFFICE	OFFICE
96/97	OL	OTH PROFESSIONAL SERVICES	OT PROF SERV
96/97	OM	OTHER MISC EXPENDITURES	OT MISC EXPE
96/97	ON	OPERATING SERVICES	OPERATING SE
96/97	OO	OTHER OPERATING SERVICES	OT OPER SERV
96/97	OP	OPERATING SUPPLIES	OPER SUPPL
96/97	OS	OFFICE SUPPLIES	OFFICE SUPPL
96/97	OT	OUT-OF-STATE TRAVEL	OUT-STATE TV
96/97	OU	OTHER SOURCES	OT SOURCES
96/97	PA	OTH CHARGES-PROJ ACTIVITY	OC-PROJ ACTV
96/97	PC	PROVIDER COLLECTIONS	PROV COLLECT
96/97	PL	OTHER CHARGES-PLACEMENT SERV	OC-PLACEMENT
96/97	PP	PRINCIPAL	PRINCIPAL
96/97	PR	PRINTING	PRINTING
96/97	PS	PROFESSIONAL SERVICES	PROF SERVICE
96/97	PT	OTH PROFESSIONAL SERV-TRAV	OT PROF-TRAV
96/97	PY	PRIOR YEAR EXPENDITURE ADJ	PR YR EXP AD
96/97	RA	OTHER CHARGES - REBATES	OC-REBATES
96/97	RB	RELATED BENEFITS	REL BENEFITS
96/97	RC	RECOUPMENTS	RECOUPMENTS
96/97	RE	RENTALS AND LEASES	RENTALS
96/97	RF	REFUND OF CONTRIBUTIONS	REFUND OF CO
96/97	RH	RELATED CHARGES	REL CHARGES
96/97	RM	REPAIR & MAINTENANCE SUPP	REPR & MAINT
96/97	RQ	RESERVE REQUIREMENTS	RESERVE REQU
96/97	RT	RETIREMENT BENEFITS	RETIRE BENEF
96/97	RV	OTHER CHARGES - RECOVERIES	OC-RECOVERIE
96/97	SA	SALARIES	SALARIES
96/97	SB	AID TO LOCAL SCHOOL BOARD	SCHOOL BOARD
96/97	SC	SCHOLARSHIPS	SCHOLARSHIPS
96/97	SD	STORES DECREASE	STORES DECRE
96/97	SI	STORES INCREASE	STORES INCRE
96/97	SO	SOFTWARE	SOFTWARE
96/97	SS	OTHER CHARGES-ASSESSMENTS	OC-ASSESSMEN
Fiscal Year	**Object Type**	**Object Type Name**	**Short Name**

96/97	SU	SUPPLIES	SUPPLIES
96/97	TC	TRAVEL CLEARING	TRAVEL CLEAR
96/97	TF	INTERAGENCY TRANS-FUNDS	IAT - FUNDS
96/97	TP	EDS FEDERAL TPL COLLECTION	TPL COLLECTI
96/97	TT	TELEPHONE AND TELEGRAPH	TELEPHONE
96/97	TU	OTHER CHARGES - TUITION	OC-TUITION
96/97	UA	UNALLOTTED	UNALLOTTED
96/97	UT	UTILITIES	UTILITIES
96/97	VE	VETERINARY	VETERINARY
96/97	VR	VOLUNTARY RELATIVE	VOLUNT RELAT
96/97	WE	WELFARE	WELFARE
96/97	WO	WRITE-OFFS	WRITE-OFFS
96/97	89	AUTOMATIC TRANSFER OUT	TRANSFER OUT
96/97	91	RESIDUAL EQUITY TRANSF OUT	RES EQ TRS O
96/97	92	MAN TR-PRINCIPAL&INTEREST	MAN TR PR&IN
96/97	93	MAN TR-RENEWL&REPLCMNT	MAN TR RE&RP
96/97	94	MAN TRANS-LOAN & MATCH	MAN TR LN&MT
96/97	95	MANDATORY TRANSFERS-OTH	MAN TR OTHER
96/97	96	N-MAN TR-CAP IMPROVEMENT	N-MAN TR CAP
96/97	97	N-MAN TR-RENEWL&REPLCMNT	N-MAN TR REN
96/97	98	NON MANDATORY TRANS-OTH	N-MAN TR OTH
96/97	99	NON ISIS WARRANTS DRAWN	N-ISIS WARRN

The screen print of the Object Type (OTYP) table is pictured below, and field descriptions follow.

Object Type Table (OTYP)

```
ACTION: . TABLEID: OTYP USERID: ........

          OBJECT TYPE TABLE
KEY IS FISC YEAR, OBJECT TYPE

FY  OBJECT TYP  NAME                          SHORT NAME
--  ----------  ------------------------------ ------------
01- ..      ..      ..............................  ............
02- ..      ..      ..............................  ............
03- ..      ..      ..............................  ............
04- ..      ..      ..............................  ............
05- ..      ..      ..............................  ............
06- ..      ..      ..............................  ............
07- ..      ..      ..............................  ............
08- ..      ..      ..............................  ............
09- ..      ..      ..............................  ............
10- ..      ..      ..............................  ............
11- ..      ..      ..............................  ............
12- ..      ..      ..............................  ............
13- ..      ..      ..............................  ............
14- ..      ..      ..............................  ............
15- ..      ..      ..............................  ............
```

The Object Type (OTYP) table field descriptions are as follows.

Object types group similar categories. The Object Type (OTYP) table defines valid object type codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of object categories into types occurs in the Object Master (OBJT) table.

See the section on the Object Table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object type code entered.
OBJECT TYPE	Required. If adding a new line, enter a new unique object type code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of the table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
OBJECT TYPE NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this object type code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.26 Object Group (OGRP) Table Overview

The Object Group code establishes a relationship to Object Category, Object Class, and Object within the State's accounting system (GFS). The Object Group (OGRP) table defines valid object group codes. The actual assignment of object groups into types occurs in the Object Code (OBJT) table.

2.4.26.1 Object Group (OGRP) Table Policies

The following policies apply when establishing an Object Group Code:

Object Group codes will be established by OSRAP and will be used within the GFS system to identify object characters.

Object Group (OGRP) table will be entered and maintained by OSRAP. However, it is available to the agencies for inquiry/scan purposes.

OSRAP will establish the code for each object group within the State's accounting system.

2.4.26.2 Object Group (OGRP) Table Procedures

OSRAP has assigned the values for the Object Group (OGRP) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

FY	Object Group	Object Group Name	Short Name
96/97	AI	Aid to Public Organizations	AID PUB ORG
96/97	AU	Auxiliary Programs	AUX PROGRAMS
96/97	CO	Capital Outlay	CAP OUTLAY
96/97	DS	Debt Service	DEBT SERVICE
96/97	IT	Interagency Transfers	INTERAGY TRNS
96/97	NB	Non-Budgetary Operating Services	NON-BUD OPER
96/97	OC	Other Charges	OTH CHARGES
96/97	OS	Operating Services	OPER SERVICE
96/97	PA	Public Assistance	PUB ASSIST
96/97	PR	Professional Services	PROF SERVICE
96/97	PS	Personal Services	PERSNL SERVC
96/97	SU	Supplies	SUPPLIES
96/97	TR	Transfer of Funds	TRNS OF FNDS
96/97	TV	Travel	TRAVEL
96/97	UA	Unallotted	UNALLOTTED

The screen print of the Object Group (OGRP) table is pictured below, and field descriptions follow.

Object Group Table (OGRP)

```
ACTION: . TABLEID: OGRP USERID: ........
OBJECT GROUP TABLE
KEY IS FISC YEAR, OBJECT GROUP

FY  OBJECT GRP  NAME                          SHORT NAME
--  ----------  ------------------------------ ------------
01- ..      ..      ..............................  ............
02- ..      ..      ..............................  ............
03- ..      ..      ..............................  ............
04- ..      ..      ..............................  ............
05- ..      ..      ..............................  ............
06- ..      ..      ..............................  ............
07- ..      ..      ..............................  ............
08- ..      ..      ..............................  ............
09- ..      ..      ..............................  ............
10- ..      ..      ..............................  ............
11- ..      ..      ..............................  ............
12- ..      ..      ..............................  ............
13- ..      ..      ..............................  ............
14- ..      ..      ..............................  ............
15- ..      ..      ..............................  ............
```

The Object Group (OGRP) table field descriptions are as follows.

Object groups group similar object types. The Object Group (OGRP) table defines valid object group codes. It is optional (used for reporting purposes only) and therefore may not exist at your installation. The actual assignment of object groups into types occurs in the Object (OBJT) table.

See the section on the Object (OBJT) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the object group code entered.
OBJECT GROUP	Required. If adding a new line, enter a new unique object group code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of the table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
OBJECT GROUP NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this object group code.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.27 Revenue Source (RSRC) Table Overview

A Revenue Source is the revenue account code used to define revenues in the State's accounting system and is the lowest level of detail in the revenue account code hierarchy. It is the code used on revenue transactions. For detail instructions on how to use screens, see the *GFS Overview* section of the Statewide Control Agency Policies and Procedures manual. (See Section 1.1.4.1.) For additional information, see the *GFS Online Features* guide, *Appendix B*.

This section explains how OSRAP will update and look up the status of revenue sources. The Revenue Source (RSRC) table defines types of revenue sources that appear in the revenue budget and on revenue transactions. The table also establishes higher level classifications of the revenue source codes and identifies the default balance sheet account to be charged to offset revenue recognition entries in the ledgers. The revenue source code is always required. If federal aid or grants are being used, revenue type is also required. The Revenue Source (RSRC) table is accessible to OSRAP for updates and to agencies for inquiry purposes only.

2.4.27.1 Revenue Source (RSRC) Table Policies

The following policies apply to the Revenue Source (RSRC) table in GFS:

> The Revenue Type (RTYP), Revenue Group (RGRP), Revenue Category (RCAT), and Revenue Class (RCLS) tables must be completely set up before any information can be entered on the Revenue Source (RSRC) table.

The Revenue Source code is always required. If federal aid or grants are being used, revenue type is also required.

2.4.27.2 Revenue Source (RSRC) Table Procedures

Responsibility	Action
Agency	Initially, all revenue source codes and classes will be identical. Agencies should review their need for establishing additional revenue source codes.
Agency	Requests a new revenue source code be established if an existing revenue source code cannot be found that adequately describes the revenues needed to be recorded.
	Contacts OSRAP and requests that a new revenue source code be set up, if needed. This information may be submitted on the "**Revenue Source and Sub-Revenue Source Set-Up Request Form**."
Agency	Provides all information that is requested by OSRAP in order to establish this new revenue source code.
OSRAP	Determines if there is a need to set up a new revenue source code or if a current (existing) revenue source will meet the needs of the requesting agency.
	Contacts the requesting agency and explain to them why a new revenue source code is not needed if OSRAP determines that a new revenue source is not needed and that a current (existing) revenue source can be used.
	Assigns the revenue source to the appropriate revenue class, category, type, and group if OSRAP determines that a new revenue source is needed. This is done when the "**Revenue Source and Sub-Revenue Source Set-Up Request Form**" is filled out. If new revenue types, groups, categories, or classes are needed, these will be set up by OSRAP.
	Distributes an updated revenue source listing at least annually, or more frequently, as needed.
Agency	Uses the new revenue source on revenue transactions after the new revenue source has been set up on GFS.

OSRAP Maintains the following related tables:

Revenue Class table	(RCLS)
Revenue Category table	(RCAT)
Revenue Type table	(RTYP)
Revenue Group table	(RGRP)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

The screen print of the Revenue Source (RSRC) table is pictured below, and field descriptions follow.

Revenue Source Table (RSRC)

```
ACTION: . TABLEID: RSRC USERID: ........
REVENUE SOURCE TABLE
KEY IS FISC YEAR, REVENUE SOURCE
01-
   FY: ..   REV SOURCE: ....   REV SOURCE NAME: ..............................
     REV CLASS: ...     REV CATEGORY: ..     REV GROUP: ..     REV TYPE: ..
   SUB REV SRCE OPTION: .     OFF BLD REC ACCT: ....     USE TAX: .
          SHORT NAME: ........ OP/NON-OP IND: .  FHWA REV CRDT: .
02-
   FY: ..   REV SOURCE: ....   REV SOURCE NAME: ..............................
     REV CLASS: ...     REV CATEGORY: ..     REV GROUP: ..     REV TYPE: ..
   SUB REV SRCE OPTION: .     OFF BLD REC ACCT: ....     USE TAX: .
          SHORT NAME: ........ OP/NON-OP IND: .  FHWA REV CRDT: .
03-
   FY: ..   REV SOURCE: ....   REV SOURCE NAME: ..............................
     REV CLASS: ...     REV CATEGORY: ..     REV GROUP: ..     REV TYPE: ..
   SUB REV SRCE OPTION: .     OFF BLD REC ACCT: ....     USE TAX: .
          SHORT NAME: ........ OP/NON-OP IND: .  FHWA REV CRDT: .
```

The screen field descriptions for the Revenue Source (RSRC) table are as follows:

The Revenue Source Master (RSRC) table defines types of revenue sources that appear in the revenue budget and on revenue transactions (compare this to the Provider Table, which defines specific organizations, or persons, that generate revenue). The table also establishes higher level classifications of the revenue source codes and identifies the default balance sheet account to be charged to offset revenue recognition entries in the ledgers.

The revenue source code is the starting point for a classification hierarchy that puts similar revenue sources together in progressively larger groups. The progression is as follows:

```
+-------------------------------------------------------------------+
| Sub-Revenue  Revenue  Revenue  Revenue  Revenue  Revenue    |
  |  Source    Source   Class   Category  Type    Group      |
+-------------------------------------------------------------------+
```

Revenue source is the level used in the budget. Similar revenue sources make a revenue class, and

similar revenue classes make a revenue category. Sub-revenue source works in the opposite direction: one revenue source may be divided into several sub-revenue sources.

The revenue source code is always required. If federal aid or grants are being used, revenue type is also required.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue source code entered.
REVENUE SOURCE	Required. If adding a new line, enter a new, unique revenue source code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REVENUE SOURCE NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this revenue source code.
REVENUE CLASS	Optional. Required if your installation reports by Revenue Class. Enter the code from the Revenue Class (RCLS) table that best describes the revenue source being defined on this line.
REVENUE CATEGORY	Optional. Required if your installation reports by Revenue Category. Enter the code from the Revenue Category (RCAT) table that best describes the revenue source being defined on this line.
REVENUE GROUP	Optional. Required if your installation reports by Revenue Group. Enter the code from the Revenue Group (RGRP) table that best describes the revenue source being defined on this line.
REVENUE TYPE	Optional. Required if your installation reports by Revenue Type. Enter the code from the Revenue Type (RTYP) table that best describes the revenue source being defined on this line. Enter the type of funding source for use with Project Accounting and Federal Aid Management subsystems. Valid values for this field are: **01** Federal **02** Government **03** Bond **04** Local/Other

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue source code entered. Can also be **spaces** (left blank) if revenue types are not being used.
SUB REVENUE SOURCE OPTION	Optional. Enter "**Y**" (Yes) if you want a sub-revenue source code to be required on transactions when this revenue source is coded. Otherwise, enter "**N**" (No). See the *ISIS/GFS User Guide, Volume 1*, for a more detailed explanation of this option.
OFFSET BILLED RECEIVABLES ACCOUNT	Optional. Enter the code of the balance sheet account to debit when billed receivables for this revenue source are recognized. If left blank, the system default account is used, which is recorded in the System Special Accounts (SPEC) table in the field labeled "BILLED RECEIVABLES ACCOUNT." The code used must be valid in the Balance Sheet Account (BACC) table, and have an account type of "**01**."
USE TAX OPTION	Optional. Indicates whether or not a use tax should be calculated on this revenue source during the period from invoicing to receipt of cash. Enter "**Y**" (Yes) for use tax calculation.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full revenue source name.
OPERATING/ NON-OPERATING INDICATOR	Required. Indicates whether or not the revenue source in the line is operating or non-operating. Enter "**O**" (operating) or "**N**" (non-operating).
FHWA REVENUE CREDIT	Optional. Used only with the optional Project Billing subsystem. If your installation uses that subsystem, enter a "**Y**" (Yes) if revenue credited to this revenue source represents credits that must be considered in the project billing process. Otherwise, leave **blank**.

2.4.28 Revenue Class (RCLS) Table Overview

The Revenue Class establishes the relationship to a Revenue Source within the State's accounting system (GFS). The Revenue Class (RCLS) table defines valid Revenue Class codes. The actual assignment of revenues into classes occurs in the Revenue Source (RSRC) table.

2.4.28.1 Revenue Class (RCLS) Table Policies

The following policies apply to the Revenue Class (RCLS) table in GFS:

OSRAP is responsible for updating and reviewing the status of revenue classes.

The Revenue Class (RCLS) table is only accessible to OSRAP.

The different revenue class codes are defined and established by OSRAP.

Agencies may make inquiries into the Revenue Class (RCLS) table.

2.4.28.2 Revenue Class (RCLS) Table Procedures

OSRAP has assigned the values for the Revenue Class (RCLS) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Revenue Class	Revenue Class Name	Short Name
96/97	T00	INTER FUND PY TRANSFERS IN	IF PY TRN IN
96/97	T03	INTER FUND PY TRANSFERS OUT	IF PY TRN OT
96/97	T06	INTER FUND CY TRANSFERS IN	IF CY TRF IN
96/97	T09	INTER FUND CY TRANSFER OUT	IF CY TRN OT
96/97	T15	RESIDUAL EQUITY TRANSFER IN	RES EQ TR IN
96/97	T21	REVENUE TRANSFERRED IN	REVEN TRS IN
96/97	T24	INTRAFUND CARRYOVER TRANSFER	INTRAFUND CA
96/97	T27	PRIOR YEAR CASH CARRYOVER	PR YR CASH C
96/97	T30	PRIOR YEAR CASH-OUT	PRIOR YEAR C
96/97	T33	DUE FROM OTHER FUNDS SEEDS	DUE FROM OTH
96/97	T36	DUE TO OTHER FUNDS SEEDS	DUE TO OT FU
96/97	T60	ADVANCES-TRAVEL&PETTY CASH	TRAVEL&PETTY
96/97	T63	ADVANCE TO PROVIDERS-CURRENTYR	ADV PRV CRYR
96/97	T66	ADVANCE TO PROVIDERS-PRIOR YR	ADV PRV PRYR
96/97	T69	ADVANCES FOR PROFESSIONAL SVC	ADV PROF SVC
96/97	T72	LINE OF CREDIT	LINE OF CRED
96/97	T75	WARRANTS RECEIVED	WARRANT RCVD
96/97	000	FED RCPTS-TRANSPORTATION	FED REC-TRNS
96/97	005	FED RCPTS-PUBLIC WORKS	FED REC-PUBW

Fiscal Revenue

Year	Class	Revenue Class Name	Short Name
96/97	010	FED RCPTS-HEALTH,HOSP & WELFARE	FED REC-HHW
96/97	015	FED RCPTS-EDUCATION	FED REC-EDUC
96/97	020	FED RCPTS-RESEARCH	FED REC-RSCH
96/97	025	FED RCPTS-PRIOR YEAR REFUND	FED REC-RFND
96/97	030	FED RCPTS-FED APPROPRIATIONS	FED REC-APPR
96/97	035	FED RCPTS-GRANTS & CONTRACTS	FED REC-G&C
96/97	040	FED RCPTS-OTHER FED RECEIPTS	FED REC-OTH
96/97	045	FED RCPTS-COLLECT OF DFLT LOAN	FED REC-LOAN
96/97	050	NON-FED RCPTS-TRANSPORTATION	NFEDREC-TRAN
96/97	055	NON-FED RCPTS-PUBLIC WORKS	NFEDREC-PBWK
96/97	060	NON-FED RCPTS-HLTH HOSP&WELFR	NFEDREC-HH&W
96/97	065	NON-FED RCPTS-EDUCATION	NFEDREC-EDUC
96/97	070	NON-FED RCPTS-RESEARCH	NFEDREC-RSRC
96/97	075	NON-FED RECPT STATE APPROP	NFRCT-STAPPR
96/97	080	NON-FED RECPT LOCAL APPROP	NFRCT-LOCAPP
96/97	085	NON-FDRCPT ST GIFT,GRANT,CONTR	NFRCT-STGGCT
96/97	090	NON-FDRCPT LOC GIFT,GRANT,CONT	NFRCT-LOGGCT
96/97	095	NON-FDRCPT PRV GIFT,GRANT,CONT	NFRCT-PVGGCT
96/97	100	NON-FDRCPT OTHER-STATE GOVT	NFRCT-OTHSTG
96/97	105	NON-FDRCPT OTHER LOCAL & FUNDS	NFRCT-OTHLOF
96/97	200	SALES&USETAX/GEN SALE&USE TAX	SAL&USE/GEN
96/97	205	SALES&USETAX/SALTX-MOTR VHCLE	SAL&USE/VHCL
96/97	210	SALES&USETAX/HOTEL-MOTEL OCCTX	SAL&USE/HOMO
96/97	215	SALES&USETAX/N.O. EXHIBIT HALL	SAL&USE/NOEX
96/97	220	SALES&USETAX/TELEC TAX	SAL&USE/TELE
96/97	225	SALES&USETAX/LA RECOVDISTCONTR	SAL&USE/RECV
96/97	230	NTRLRESCTAX/OILFLD SITREST GAS	NTRLRES/GAS
96/97	235	NTRLRESCTAX/OILFLD SITREST OIL	NTRLRES/OIL
96/97	240	NTRLRESCTAX/SEVERANCE TAX	NTLRES/SEVR
96/97	245	NTRLRESCTAX/REFORESTATION TAX	NTLRES/REFOR
96/97	250	NTRLRESCTAX/HAZARD WASTE DISPO	NTLRES/HWDT
96/97	255	INCOME TAX/INDIVIDUAL	INCMTAX/INDV
96/97	260	INCOME TAX/ESTIMATE-INDIVIDUAL	INCMTX/ESIND
96/97	265	INCOME TAX/WITHHELD-INDIVIDUAL	INCMTX/WHIND
96/97	270	INCOME TAX/CORPORATE	INCMTAX/CORP
96/97	275	INCOME TAX/ESTIMATE-CORPORATE	INCMTX/ECORP
96/97	280	PETROLEUMPRODTAX/GASOLINE TAX	PTROLTAX/GAS
96/97	285	PETROLEUMPRODTAX/LUB OIL TAX	PTROLTAX/LUB
96/97	290	PETROLEUMPRODTAX/SPCL FUELS	PTROLTX/SPCL
96/97	295	PETRLPRODTAX/CONTRAUNCLF NMSR	PTROLTX/CONT
96/97	300	BUSI&FRANCHISE TAX/COPR FRANC	BUSIFRC/CORP
96/97	305	BUSI&FRANCHISE TAX/OCCUP LIC	BUSIFRC/OCCU
96/97	310	BUSI&FRANCHISE TAX/NTRLGAS FRC	BUSIFRC/NTGS
96/97	315	BUSI&FRANC TAX/PUBLIC UTILITY	BF/PUB UTLY

Fiscal Year	Revenue Class	Revenue Class Name	Short Name

96/97	320	BUSI&FRANC TAX/GENER/SALE ELEC	BF/GEN/SL/EL
96/97	325	BUSI&FRANC TAX/POWER USE TAX	BF/POWER USE
96/97	330	BUSI&FRANC TAX/MISC FRANC TAX	BF/MISC FRAN
96/97	335	EXCISE TAX/ALCOHOL BEVERAGE TX	EXC/ALCH BEV
96/97	340	EXCISE TAX/RETAIL ALCOHOL BEV	EXC/RTL ALCH
96/97	345	EXCISE TAX/BEER TAX	EXC/BEER
96/97	350	EXCISE TAX/SOFT DRINK TAX	EXC/SOFT DRK
96/97	355	EXCISE TAX/TOBACCO TAX	EXC/TOBACCO
96/97	360	EXCISE TAX/EXCISE LICN INSURAN	EXC/LICNINSU
96/97	365	EXCISE TAX/RENTAL AUTO EXCISE	EXC/RENTAUTO
96/97	370	EXCISE TAX/OTHER EXCISE TAXES	EXC/OTHER
96/97	375	OTHER TAXES/GIFT TAX	OTH TX/GIFT
96/97	380	OTHER TAXES/INHERITANCE TAX	OTH TX/INHER
96/97	385	OTHER TAXES/OTHER TAXES	OTH TX/OTHER
96/97	390	HORSE RAC/5% H RAC TAX/ST.POL	HRAC/5%
96/97	395	HORSE RACING/H RAC TAX/EXOTIC	HRAC/EXOTIC
96/97	400	HORSE RACING/HORSE RACE TAX	HRAC/TAX
96/97	405	HORSE RACING/H RACE CONTRA	HRAC/CONTRA
96/97	410	HORSE RACING/HRAC EXOT/ST POLI	HRAC/POLICE
96/97	415	GAMING/LOTTERY	GAME/LOTTO
96/97	420	GAMING/VIDEO DRAW POKER	GAME/VDOPOKE
96/97	425	GAMING/CASINO GAMING	GAME/CASINO
96/97	430	GAMING/RIVER BOAT CASINO GAMNG	GAME/RVERBOT
96/97	435	INVEST INC/INTEREST ON INVESTM	INVINC/INTER
96/97	440	INVEST INC/INTER INC 8G SETTLE	INVINC/8G SE
96/97	445	INVEST INC/GAIN FROM SALE SECU	INVINC/GAIN
96/97	450	INVEST INC/LOSS FROM SALE SECU	INVINC/LOSS
96/97	455	INVEST INC/DIVIDENDS INVESTMET	INVINC/DIVDN
96/97	460	INVEST INC/OTHER/INVEST INC	INVINC/OTHER
96/97	465	INVEST INC/AMORTIZATION BOND	INVINC/AMOR
96/97	470	INVEST INC/SECURITIES RENTAL	INVINC/RENTL
96/97	475	RENTS/LAND	RENTS/LAND
96/97	480	RENTS/BUILDING & EQUIPMENT	RENTS/BLDGEQ
96/97	485	ROYALTIES/ROYALTIES ON LAND	ROYAL/LAND
96/97	490	ROYALTIES/BONUSES ON LAND	ROYAL/BONUS
96/97	495	ROYALTIES/INC-PRINCIPAL 8G SET	ROYAL/8G SET
96/97	500	ROYALTIES/MINERAL SETTLEMENTS	ROYAL/MINERL
96/97	505	ROYALTIES/TEXACO SETTLEMENTS	ROYAL/TEXACO
96/97	510	ROYALTIES/OTHER ROYALTIES	ROYAL/OTHER
96/97	515	OPERATING LEASES	OPER LEASES
96/97	520	OTHER RECEIPTS ON LAND	OTH RCPT LND
96/97	525	PERMITS/LIQUIFIED PETROL GAS	PERMT/LIQGAS
96/97	530	PERMITS/ANHYDROUS AMMONIA FERT	PERMT/FERTIL
96/97	535	FEES/HAZARDOUS LIQUID PIPELINE	FEE/PIPELINE

Fiscal Year	**Revenue Class**	**Revenue Class Name**	**Short Name**

96/97	540	FEES/ELECTRIC COOPERATIVES	FEE/ELCCOOP
96/97	545	FEES/BANK/BLD&LOAN ASSCR UNIO	FEE/BLD&LOAN
96/97	550	FEES/INSURANCE RATING	FEE/INSURANC
96/97	555	FEES/INSPECTION ON GASOLINE	FEE/INSPCGAS
96/97	560	FEES/ENVIRONMENTAL TRUST FEE	FEE/ENVIRNMT
96/97	565	MOTOR VEHICLE/DRIVER'S LICN	MTVHCL/DRLIC
96/97	570	MOTOR VEHICLE/REGIS&PLATE FEE	MTVHCL/REGIS
96/97	575	MOTOR VEHICLE/TITLE FEES	MTVHCL/TITLE
96/97	580	MOTOR VEHICLE/TEMPO MARKERS	MTVHCL/TEMP
96/97	585	MOTOR VEHICLE/INSPECTION FEES	MTVHCL/INSPE
96/97	590	MOTOR VEHICLE/OTHER FEES&PERMT	MTVHCL/OTHER
96/97	595	TRADES & PROFS/LIC,PERM,FEES	TRADES&PROFS
96/97	600	NON-RES CONTRACTORS-LP & FEES	NON-RES CONT
96/97	605	GENERAL BUSINESS-LP & FEES	GENRL BUSINS
96/97	610	MOTOR CARRIERS/FEES/ISPEC/SUPV	MTCRIR/FEES
96/97	615	MOTOR CARRIERS/FEES/MOTR CARIR	MTCRIR/FEEMC
96/97	620	MOTOR CARRIERS/ANNUAL REPRT FI	MTCRIR/ANNUR
96/97	625	MOTOR CARRIER/COMMON CARIR CER	MTCRIR/COMON
96/97	630	MOTOR CARRIERS/CONTR CARIR CER	MTCRIR/CONTR
96/97	635	MOTOR CARRIERS/LEASE FILING	MTCRIR/LEAFL
96/97	640	MOTOR CARRIERS/RATE APPL/INCRS	MTCRIR/RATIN
96/97	645	MOTOR CARRIERS/RATE APPL/DECRS	MTCRIR/RATDE
96/97	650	MOTOR CARRIERS/REINSTATEMENT	MTCRIR/REINS
96/97	655	ALCOHOLIC LIQ BEER BEV-L P&FEE	ALCOHLBEVFEE
96/97	660	OTHER LP&FEES/LOBBYIST REGISTR	OTHERF/LOBBY
96/97	665	OTHER LP&FEES/NAME CHANGE	OTHERF/NAME
96/97	670	OTHER LP&FEES/RATE APPL UTILTY	OTHERF/UTLTY
96/97	675	OTHER LP&FEES/REHEARING APPLIC	OTHERF/REHER
96/97	680	OTHER LP&FEES/STOCK TRANSFER	OTHERF/STOCK
96/97	685	OTHER LP&FEES/HUNT&FISHLICN	OTHERF/LICN
96/97	690	OTHER LP&FEES/OTHER LP&FEES	OTHERF/OTHER
96/97	695	OTHER LP&FEES/OTHR LP&F CONTRA	OTHERF/CONTR
96/97	700	FINES & PENALTIES/CITATIONS	FIN&PEN/CITS
96/97	705	FINES & PENALTIES/LATE FILINGS	FIN&PEN/LATE
96/97	710	FINES & PENALTIES/ILLEGAL OPER	FIN&PEN/ILEG
96/97	715	FINES & PENALTIES/CIVIL PENLTI	FIN&PEN/CIVI
96/97	720	FINES & PENALTIES/OTHER FIN&PN	FIN&PEN/OTHE
96/97	725	TUITION/FEES COLL & UNIVERSITY	TUI/COL/UNIV
96/97	730	TUITION/FEES VO-TECH	TUI/VO-TECH
96/97	735	ST AGCY/SALS ST AG-MERCH COMMD	STAG/COMMOD
96/97	740	ST AGCY/SALES ST AG-SERVICES	STAG/SERVICE

Fiscal Year	Revenue Class	Revenue Class Name	Short Name
96/97	745	ST AGCY/AEF SALES	STAG/AEF SAL
96/97	750	ST AGCY/GASOLINE SALES	STAG/GAS
96/97	755	SALE TO STATE AGENCY-GASOLINE	SSA-GASOLINE
96/97	760	SALE TO STATE AG-SERVICE CHARGE	SSA-SERV CHG
96/97	765	SALE TO ST AG-TAX COLL ON SALE	SSA-TAX COLL
96/97	770	SALE TO ST AGENCY-VEHICLE EQUIP	SSA-SURPLUS
96/97	775	SALE TO NON-ST AGY-MERCH&COMM	SNSA-MER&COM
96/97	780	SALE TO NON-STATE AGENCY-AEF	SNSA-AEF
96/97	785	SALES TO NON-ST AGY-SERVICES	SNSA-SERVICE
96/97	790	SALE TO NON-STATE AGY-TIMBER	SNSA-TIMBER
96/97	795	MISC REC-CONVRSION OF PROPERTY	MR-CONV PROP
96/97	800	MISC REC-UNCLAIMED PROPERTY	MR-UNCL PROP
96/97	805	MISC REC FROM PRIVATE SOURCES	MR-PRIV SRCE
96/97	810	MISC RECEIPTS-SUSPENSE	MR-SUSPENSE
96/97	815	MISC REC-WILDLIFE REFUND	MR-WILDL REF
96/97	820	MISC REC-SERVICES AND SUPPLIES	MR-SERV/SUPP
96/97	825	MISC REC-STORAGE INCOME	MR-STORAGE
96/97	830	MISC REC-FLOOR SPACE INCOME	MR-FLOOR SPC
96/97	835	MISC REC-LOCAL/OTHER SOURCES	MR-LOC/OTHER
96/97	840	MISC REC-GOVERNMENT	MR-GOVERNMNT
96/97	845	MISC REC-OTHER INCOME	MR-OTHER INC
96/97	850	MISC REC-BOND PURCHASE INVEST	MR-BND PURCH
96/97	855	MISC REC-BOND PROCEEDS	MR-BD PROCEE
96/97	860	MISC REC-PREM/ACCR INT ON BOND	MR-BOND P/I
96/97	865	ACCTS REC/COLLECTED-PRIOR YEAR	A/R COLL-PY
96/97	870	ACCTS REC/COLLECTED-CURR YEAR	A/R COLL-CY
96/97	875	ACCTS REC/COLLECTED-CONTRA-PY	A/R CNTRA PY
96/97	880	ACCTS REC/COLLECTED-CONTRA-CY	A/R CNTRA CY
96/97	885	PROPERTY CASH WITHDRAWAL	PROP CASH WD
96/97	890	ENTRPRISE FUND-PY-A/R CLEARING	ENT FD PY AC
96/97	895	COLLECTION PRIOR YEAR REFUNDS	COLL PY REF
96/97	900	COLLECTION ON DEFAULTED LOANS	COL DEF LOAN
96/97	905	DEPOSIT REFUNDS	DEPOSIT REF
96/97	910	GAIN ON DISPOSAL-SALE OF PROP	GAIN ON DISP
96/97	915	PAID UNDER PROTEST MONEY	P U P MONEY
96/97	920	NON-OPERATING REVENUE	NON-OPER REV
96/97	925	RECEIPTS-NON REVENUE	REC NON-REV
96/97	930	INTRAGENCY RECEIPT-COMMODITIES	IA REC-COMM
96/97	935	INTERAGENCY RECEIPTS-SERVICES	IA REC-SERV
96/97	940	INTERAGENCY RECEIPT OF FUNDS	INTERAGENCY

Fiscal Year	Revenue Class	Revenue Class Name	Short Name
96/97	945	COL,UNIV,HOSP-ENDOWMENT INCOME	ENDOW INCOME
96/97	950	COL,UNIV,HOSP-INDIR COST RECOV	IND CST RECV
96/97	955	COL,UNIV,HOSP-ADD TO PLANT FAC	ADD PLNT FAC
96/97	960	COL,UNIV,HOSP-RETIRE OF INDEBT	RETIR INDEBT
96/97	965	COL,UNIV,HOSP-PLANT REV-OTHER	PLANT REV-OT
96/97	970	COL,UNIV,HOSP-PRIOR YR REV ADJ	PY REV ADJ
96/97	975	COL,UNIV,HOSP-BUD DEV REV-GF	BUD DEV GF
96	980	OTHER - SALE OF INVENTORY RSRC	SALE INVENTO

The screen print of the Revenue Class (RCLS) table is pictured below, and field descriptions follow.

Revenue Class Table (RCLS)

```
ACTION: . TABLEID: RCLS USERID: ........
REVENUE CLASS TABLE
KEY IS FISC YEAR, REVENUE CLASS

FISCAL YEAR REVENUE CLASS REVENUE CLASS NAME            SHORT NAME
----------- ------------- ------------------------------ ------------
01-   ..          ...     ............................... ............
02-   ..          ...     ............................... ............
03-   ..          ...     ............................... ............
04-   ..          ...     ............................... ............
05-   ..          ...     ............................... ............
06-   ..          ...     ............................... ............
07-   ..          ...     ............................... ............
08-   ..          ...     ............................... ............
09-   ..          ...     ............................... ............
10-   ..          ...     ............................... ............
11-   ..          ...     ............................... ............
12-   ..          ...     ............................... ............
13-   ..          ...     ............................... ............
14-   ..          ...     ............................... ............
15-   ..          ...     ............................... ............
```

The Revenue Class (RCLS) table field descriptions are as follows.

Revenue classes group similar revenue sources. The Revenue Class (RCLS) table defines valid revenue class codes. It is optional (used for reporting purposes only) and therefore may not exist at your installation. The actual assignment of revenue sources into classes occurs in the Revenue Source Master (RSRC) table.

See the section on the Revenue Source (RSRC) table.

FISCAL YEAR — Required. Enter the last two digits of the applicable fiscal year for the revenue class code entered.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue class code entered.
REVENUE CLASS	Required. If adding a new line, enter a unique revenue class code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REVENUE CLASS NAME	Optional. Used as the revenue class description on reports. Enter the name that should appear on reports.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.29 Revenue Category (RCAT) Table Overview

A revenue category is used for financial reporting purposes and not for management purposes. The categories are broken down according to the requirements for preparing the Comprehensive Annual Financial Report (CAFR). Revenue categories group similar revenue classes. The Revenue Category (RCAT) table defines valid revenue category codes. The actual assignment of revenue classes into revenue categories occurs in the Revenue Source Master (RSRC) table.

2.4.29.1 Revenue Category (RCAT) Table Policies

The following policies apply when establishing Revenue Category codes in GFS.

OSRAP is responsible for updating and reviewing the status of revenue categories.

The Revenue Category (RCAT) table is only accessible to OSRAP. However, agencies may inquire/view this table.

OSRAP will establish and assign valid Revenue Category codes within the State's accounting system (GFS).

2.4.29.2 Revenue Category (RCAT) Table Procedures

OSRAP has defined the values for the Revenue Category (RCAT) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Fiscal Year	Revenue Category	Revenue Category Name	Short Name
96/97	10	FEDERAL RECEIPTS	FED RECEIPTS
96/97	20	NON-FEDERAL RECEIPTS	NON-FED RCPT
96/97	21	SALES AND USE TAX	SALE USE TAX
96/97	22	NATURAL RESOURCES TAX	NATR RES TAX
96/97	23	INCOME TAXES	INCOME TAXES
96/97	24	PETROLEUM PRODUCT TAXES	PETROL TAXES
96/97	25	BUSINESS & FRANCHISE TAXES	BUS FRAN TAX
96/97	26	EXCISE TAX	EXCISE TAX
96/97	27	OTHER TAXES	OTHER TAXES
96/97	28	HORSE RACING	HORSE RACING
96/97	29	GAMING	GAMING
96/97	30	INVESTMENT INCOME	INVST INCOME
96/97	31	RENTS	RENTS
96/97	32	ROYALTIES	ROYALTIES
96/97	33	OPERATING LEASES	OPER LEASES
96/97	34	OTHER RECEIPTS ON LAND	OTH RCT LAND
96/97	35	PERMITS	PERMITS
96/97	36	FEES	FEES
96/97	37	MTR VEHICLE-LIC,PERM & FEES	MOTR VEH LPF
96/97	38	TRADES&PROF-LIC,PERM&FEES	TRADE PR LPF
96/97	39	NON-RES CNTRCTR-L,P&FEES	N-RES CN LPF
96/97	40	GEN BUSINESS-LIC,PRM&FEES	GENL BUS LPF
96/97	41	MTR CARRIERS-LIC,PERM&FEES	MOTR CAR LPF
96/97	42	ALCHLC LIQ,BEER BEV-L,P&FEE	ALC BEER LPF
96/97	43	OTH LICENSES, PERMS & FEES	OTHER LPF
96/97	44	FINES AND PENALTIES	FINES&PENLTY
96/97	45	TUITION&FEES-POST SECNDRY	TUIT POST SE
96/97	46	INELIGIBLE PATIENT FEES	INEL PAT FEE
96/97	47	SALES TO STATE AGENCIES	SALE ST AGY
96/97	48	SALES TO NON-ST AGENCIES	SALE NST AGY
96/97	49	OTHER RECEIPT-MISC REVENUE	OTH REC MISC
96/97	50	BONDS	BONDS
96/97	51	OTHER RECEIPT-MISC NON-REV	OTH REC NONR
96/97	52	INTERAGENCY RECEIPT-COMM	I-AGY-RC COM

Fiscal Year	Revenue Category	Revenue Category Name	Short Name
96/97	53	INTERAGENCY RECEIPT-SRVCS	I-AGY-RC SRV
96/97	54	INTERAGENCY RECEIPTS-MISC	I-AGY-RC MSC
96/97	55	ENDOWMENT INCOME	ENDOW INCOME
96/97	56	INDIRECT COST RECOVERED	IND COST REC
96/97	57	PLANT REVENUE	PLANT REVNUE
96/97	58	PRIOR YEAR REVENUE ADJ	PR YR REV AD
96/97	59	BUDGET DEV REV SRC - GEN FD	BUD DRS-GENF
96/97	60	INTERFUND TRANSFERS IN	INTFND TR IN
96/97	61	INTERFUND TRANSFERS OUT	INTFND TR OT
96/97	63	EQUITY TRANSFERS IN	EQTY TRAN IN
96/97	65	REVENUE TRANSFER IN	REV TRNSF IN
96/97	66	INTRAFUND TRANSFER	INTRFND TRNS
96/97	67	PRIOR YEAR CASH CARRY OVER	PR YR CASH C
96/97	68	PRIOR YEAR CASH OUT	PR YR CASH O
96/97	69	DUE FROM OTHER FUNDS	DUE FROM FND
96/97	70	DUE TO OTHER FUNDS	DUE TO FUNDS
96/97	78	TRAVEL AND PETTY CASH	TRV PET CASH
96/97	79	ADVANCES TO PROVIDERS-CY	ADV PROV-CUR
96/97	80	ADVANCES TO PROVIDERS-PY	ADV PROV-PRI
96/97	81	ADVANCES FOR PROF SERVICES	ADV PRO SERV
96/97	82	LINE OF CREDIT	LINE OF CRED
96/97	83	WARRANTS RECEIVED	WARRNTS RECV

The screen print of the Revenue Category (RCAT) table is pictured below, and field descriptions follow.

Revenue Category Table

ACTION: . TABLEID: RCAT USERID: .....

(RCAT)

REVENUE CAT TABLE
KEY IS FISC YEAR, REVENUE CATEGORY

	FISC YEAR	REVENUE CATEGORY	REV CATEGORY NAME	SHORT NAME
01-	..	..	.....	.....
02-	..	..	.....	.....
03-	..	..	.....	.....
04-	..	..	.....	.....
05-	..	..	.....	.....
06-	..	..	.....	.....
07-	..	..	.....	.....
08-	..	..	.....	.....
09-	..	..	.....	.....
10-	..	..	.....	.....
11-	..	..	.....	.....
12-	..	..	.....	.....
13-	..	..	.....	.....
14-	..	..	.....	.....

15- .. ..

The Revenue Category (RCAT) table field descriptions are as follows.

Revenue categories group similar revenue classes. The Revenue Category (RCAT) table defines valid revenue category codes. It is optional (used for reporting purposes only) and therefore may not exist at your installation. The actual assignment of classes into categories occurs in the Revenue Source Master (RSRC) table.

See the section on the Revenue Source (RSRC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue category code entered.
REVENUE CATEGORY	Required. If adding a new line, enter a unique revenue category code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REVENUE CATEGORY NAME	Optional. However, there will be no description on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.30 Revenue Type (RTYP) Table Overview

A revenue type is predefined by the GFS system. The Revenue Type (RTYP) table defines valid revenue type codes. It is optional, and is used for reporting purposes only. The actual assignment of revenue categories into revenue types occurs in the Revenue Source Master (RSRC) table. There are four different revenue types:

01 Federal
02 Governmental
03 Bond
04 Local/Other

2.4.30.1 Revenue Type (RTYP) Table Policies

The following policies apply when establishing revenue types in GFS:

OSRAP is responsible for updating and reviewing the status of revenue types.

The Revenue Type (RTYP) table will be entered and maintained by OSRAP; however, the Revenue Type (RTYP) table will be available for agencies to perform online inquiries.

2.4.30.2 Revenue Type (RTYP) Table Procedures

OSRAP has assigned the values for the Revenue Type (RTYP) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Revenue Type	Revenue Type Name	Short Name
01	Federal	FEDERAL
02	Government	GOVERNMENT
03	Bond	BOND
04	Local/Other	LOCAL/OTHER

The screen print of the Revenue Type (RTYP) table is pictured below, and field descriptions follow.

Revenue Type Table (RTYP)

```
ACTION: . TABLEID: RTYP USERID: .........
REVENUE TYPE TABLE
KEY IS FISC YEAR, REVENUE TYPE

FISCAL YEAR REVENUE TYPE  REVENUE TYPE NAME              SHORT NAME
----------- ------------- ------------------------------ ------------
01-   ..          ..      ............................... ............
02-   ..          ..      ............................... ............
03-   ..          ..      ............................... ............
04-   ..          ..      ............................... ............
05-   ..          ..      ............................... ............
06-   ..          ..      ............................... ............
07-   ..          ..      ............................... ............
08-   ..          ..      ............................... ............
09-   ..          ..      ............................... ............
10-   ..          ..      ............................... ............
11-   ..          ..      ............................... ............
12-   ..          ..      ............................... ............
13-   ..          ..      ............................... ............
14-   ..          ..      ............................... ............
15-   ..          ..      ............................... ............
```

The Revenue Type (RTYP) table field descriptions are as follows.

Revenue types group similar categories. The Revenue Type (RTYP) table defines valid revenue type

codes. It is optional (used for reporting purposes only) and therefore may not exist at your installation. The actual assignment of revenue categories into types occurs in the Revenue Source Master (RSRC) table.

See the section on the Revenue Source (RSRC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue type code entered.
REVENUE TYPE	Required. If adding a new line, enter a unique revenue type code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REVENUE TYPE NAME	Optional. However, there will be no descriptions on reports for this code if this field is left blank.
SHORT NAME	Optional. Enter the name that should appear on reports when there is not enough room for the full name.

2.4.31 Revenue Group (RGRP) Table Overview

A revenue group is used to separate revenues legal classifications as reported in the State's Comprehensive Annual Financial Report (CAFR). The Revenue Group (RGRP) table is used to define valid revenue group codes. The Revenue Group table is optional and is used for reporting purposes only. The actual assignment of revenue groups into types occurs in the Revenue Source (RSRC) table.

There are eleven different revenue groups:

TR	Transfer of Funds
11	Intergovernmental Receipts
12	Taxes
13	Use of Money and Property
14	Licenses, Permits, and Fees
15	Sales of Commodities and Services
16	Other Receipts
17	Interagency Transfers
18	Colleges, Universities, and Hospitals

19 Gaming Revenues
20 Other

2.4.31.1 Revenue Group (RGRP) Table Policies

The following policies apply when establishing Revenue Groups in GFS:

OSRAP is responsible for updating and reviewing the status of revenue groups.

The Revenue Group (RGRP) table is only accessible to OSRAP. However, agencies may inquire/view this table.

\2.4.31.2 Revenue Group (RGRP) Table Procedures

OSRAP has assigned the values for the Revenue Group (RGRP) table for Fiscal Year 1996 and Fiscal Year 1997 as follows:

Revenue Group	Revenue Group Name	Short Name
TR	TRANSFER OF FUNDS	TRAN OF FNDS
11	INTERGOVERNMENTAL RECEIPTS	INTRGOV RCPT
12	TAXES	TAXES
13	USE OF MONEY & PROPERTY	MONEY & PROP
14	LICENSES, PERMITS AND FEES	LIC PERM FEE
15	SALES OF COMMODITIES & SERVICE	SALE COM&SRV
16	OTHER RECEIPTS	OTH RECEIPTS
17	INTERAGENCY TRANSFERS	INTRAGY TRNS
18	COLLEGES UNIVERSITIES & HOSPIT	COL UNIV HSP
19	GAMBLING REVENUES	GAMING
20	OTHER	OTHER

The screen print of the Revenue Group (RGRP) table is pictured below, and field descriptions follow.

Revenue Group Table (RGRP)

```
ACTION: . TABLEID: RGRP USERID: .........
              REVENUE GROUP TABLE
     KEY IS FISC YEAR, REVENUE GROUP

     FY  REVENUE GRP  NAME                          SHORT NAME
     --  -----------  ----------------------------  ------------
01- ..      ..       ..............................  ............
02- ..      ..       ..............................  ............
03- ..      ..       ..............................  ............
04- ..      ..       ..............................  ............
05- ..      ..       ..............................  ............
06- ..      ..       ..............................  ............
07- ..      ..       ..............................  ............
08- ..      ..       ..............................  ............
09- ..      ..       ..............................  ............
10- ..      ..       ..............................  ............
11- ..      ..       ..............................  ............
12- ..      ..       ..............................  ............
13- ..      ..       ..............................  ............
14- ..      ..       ..............................  ............
15- ..      ..       ..............................  ............
```

The Revenue Group (RGRP) table field descriptions are as follows.

Revenue groups group similar revenue types. The Revenue Group (RGRP) table defines valid revenue group codes. It is optional (used for reporting purposes only) and, therefore, may not exist at your installation. The actual assignment of revenue groups into types occurs in the Revenue Source Master (RSRC) table.

See the section on the Revenue Source (RSRC) table.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue group code entered.
REVENUE GROUP	Required. If adding a new line, enter a unique revenue group code; if changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REVENUE GROUP NAME	Optional. Enter the name you want to appear on reports.
SHORT NAME	Optional. Enter the name that should appear on reports

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the revenue group code entered. when there is not enough room for the full name.

2.4.32 Reporting Category (RPTG) Table Overview

The Reporting Category (RPTG) table defines general purpose reporting categories for individual agencies within GFS; for example, administrative use. Each agency may choose whether it wants to use the codes, and if so, how the agency wants to use them, what type of data should be summarized by reporting category reports, and what the actual codes are. Each reporting category is divided among its federal, state, and other funding portions by the entered percentages. The percentage fields may be left blank, in which case, they default to 0 percent. The sum of all three percentages must total either 0 percent or 100 percent.

2.4.32.1 Reporting Category (RPTG) Table Policies

The following policies apply when establishing Reporting Category codes in GFS:

Reporting category codes are required if agencies use the Federal Aid Management subsystem.

In addition to federal funds, agencies may use reporting category as an additional accounting element to meet specific needs or requirements for other funding sources or accumulation of costs for administrative purposes.

Agencies must notify OSRAP as to how they will use reporting categories so the proper options will be selected on the Agency Master Reference (AGCY) table and the Fund/Agency (FAGY) table.

Reporting category codes must be defined for Grant reporting.

Each agency using Reporting Category codes will be responsible for defining, establishing, and maintaining the reporting category codes that they will be using.

Reporting Category is agency-specific. It is a four-character alphanumeric code, defined on the Reporting Category (RPTG) table. Agencies will be responsible for assigning specific reporting category values.

Reporting Category has two separate uses:

Usage One - Grant Accounting:

The use of the Federal Aid Indicator identifies whether the Federal Aid Management subsystem will be used by this Fund/Agency combination.

Usage Two - General Reporting Category:

Electing not to use the Federal Aid Management subsystem, (i.e., the Federal Aid Indicator set to "N" in the Fund/Agency (FAGY) table) means that reporting category can be optionally used for general purposes, and transactions will not be posted to the Federal Aid Management subsystem. This general usage requires that valid reporting category codes be established on the Reporting Category (RPTG) table.

Each agency will enter all the information necessary to set up Reporting Category Codes on the Reporting Category (RPTG) table within GFS.

Related Tables:

Fund/Agency table (FAGY)

Additional instructions for completing these tables are found in the *GFS Online Features* guide, *Appendix B*.

2.4.32.2 Reporting Category (RPTG) Table Procedures

The screen print of the Reporting Category (RPTG) table is pictured below, and field descriptions follow.

Reporting Category Table (RPTG)

```
ACTION: . TABLEID: RPTG USERID: .........
REPORTING CAT TABLE
KEY IS FISC YEAR, AGENCY, REPORTING CATEGORY

FY  AGENCY  RPTG  REPORTING CATEGORY NAME          FED %   STATE %  OTHER %
--  ------  ----  ------------------------------- -------- -------- --------
01- ..    ...   ....  ................................ ........ ........ ........
02- ..    ...   ....  ................................ ........ ........ ........
03- ..    ...   ....  ................................ ........ ........ ........
04- ..    ...   ....  ................................ ........ ........ ........
05- ..    ...   ....  ................................ ........ ........ ........
06- ..    ...   ....  ................................ ........ ........ ........
07- ..    ...   ....  ................................ ........ ........ ........
08- ..    ...   ....  ................................ ........ ........ ........
09- ..    ...   ....  ................................ ........ ........ ........
10- ..    ...   ....  ................................ ........ ........ ........
11- ..    ...   ....  ................................ ........ ........ ........
12- ..    ...   ....  ................................ ........ ........ ........
13- ..    ...   ....  ................................ ........ ........ ........
14- ..    ...   ....  ................................ ........ ........ ........
15- ..    ...   ....  ................................ ........ ........ ........
```

The screen field descriptions for the Reporting Category (RPTG) table are as follows.

The purpose of the Reporting Category (RPTG) table is to define general purpose reporting categories for individual agencies. Each agency chooses whether it wants to use the codes, and if so, how it wants to use them, what type of data it wants to have summarized by reporting category reports, and what the actual codes are. Each reporting category is divided among its federal, state, and "other" portions by the entered percentages. The percentage fields may be left blank -in which case they default to 0%. The sum of all three percentages must total either 0% or 100%.

FISCAL YEAR	Required. Enter the last two digits of the applicable fiscal year for the agency and reporting category codes entered.
AGENCY	Required. Enter an existing code from the Agency (AGCY) table.
REPORTING CATEGORY	Required. If adding a new line, enter a new reporting category code that is unique within agency. If changing or deleting an existing line, enter the affected code. If deleting a line, do not enter the following fields. If changing a line, enter only the fields in the rest of this table that should be changed. If adding a new line, follow the instructions for all of the remaining fields.
REPORTING CATEGORY NAME	Optional. However, if this field is left blank, there will be no descriptions on reports for this code.
FEDERAL %	Optional. Enter a numeric percent which will indicate the funding split for federal reimbursements. Spaces in this field will default to "0.000%."
STATE %	Optional. Enter a numeric percent which will indicate the funding split for state reimbursements. Spaces in this field will default to "0.000%."
OTHER %	Optional. Enter a numeric percent which will indicate the funding split for other reimbursements. Spaces in this field will default to "0.000%."

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