



II CROSS REFERENCE

This chapter contains two exhibits:

- ✦ The General Ledger Account/Transaction Code Cross Reference (Exhibit II-1) shows all the active Transaction Codes (TCs) that debit or credit each General Ledger Account. In addition, all of the General Ledger Account (GLA) postings for each Transaction Code are shown to the right of the Transaction Code title. This report is used to determine the proper Transaction Code for the desired General Ledger Account impact.
- ✦ The Transaction Codes by Security Group (Exhibit II-2) lists all of the active Transaction Codes within their Security Groups. Each Transaction Code is assigned to one of seven Security Groups. An individual must be authorized through his or her signon to use the Transaction Codes in one or more Security Groups. The Security Groups are established for proper segregation of duties. The purpose of this report is to help agencies plan for a proper segregation of duties.

ORGANIZATION

The General Ledger Account/Transaction Code Cross Reference is in sequence by General Ledger Account. All Transaction Codes that debit a GLA are shown first; then the credit. The first two sets display no General Ledger Account. Where the General Ledger Account is shown as 'input', the agency selects the appropriate GLA for entry.

The Listing of Transaction Codes by Security Group is sorted by the following accounting activity groupings:

- ✦ Budget,
- ✦ Receipt,
- ✦ Disbursement-ORF Check,
- ✦ Disbursement-Other Check,
- ✦ Expenditure,
- ✦ Encumbrance, and
- ✦ Other.

THIS PAGE INTENTIONALLY LEFT BLANK

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>INPUT</u>										
DEBITS	L40	ESTABLISH LOAN RECEIVABLE PREV EXPENSED	INPUT 5380							
	L51	SCHED 2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT 5380	9844	3021					
	L52	SCHED 2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT 5380	9844	3021					
	L53	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERD (AUTO)	INPUT 5380	9844	3021			6155	6150	
	L54	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT 5380	9844	3021			6155	6150	
	L55	SCHEDULE LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT 5380	9830	3021					
	L58	SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT 5380	9844	1140					
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT 5380	9844	1140			6155	6150	
	L61	SCHEDULE LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT 5380	9830	3021					
	S01	RECORD SCO PAYMENT FOR FACE VALUE OF SECURITY	INPUT 1140							
	S02	CLAIM PAYMENT FOR FACE VALUE OF SECURITY (MANUAL)	INPUT 3021							
	S07	RECORD DISCOUNT ON SECURITY PURCHASED	INPUT 2014							
	198	RECORD TEMPORARY INVESTMENTS EXCEPT SMIF	INPUT 1140							
	201	REDUCE DUE TO GOVERNMENTS & RECORD ABATEMENT	INPUT 9000							
	236	CLAIM CORRECTION IN ORF (FUND 0998)	INPUT 1400							
	263	SCO LIQUIDATION OF AMOUNTS DUE TO GOVERNMENTS	INPUT 1140							
	268	SCHED DUE TO OTHER GOVTS (AUTO)	INPUT 3021							
	284	SCHEDULE PAYMENT DUE TO OTHER GOVTS (MANUAL)	INPUT 3021							
	490	RECORD PURCHASE OF FIXED ASSET - PROPRIETARY FUNDS	INPUT 1140							
	493	RECORD ACQUISITION OF NON-EXPENDABLE ASSETS	INPUT 5200							
	502	YEC-CLOSE CREDIT BAL ACCT-GL FILE-SHARED FUND	INPUT 5570							
	584	YEC-CLOSE CREDIT BAL ACCT-GL FILE-RETAINED EARNINGS	INPUT 5540							
	596	YEC-CLOSE CREDIT BAL ACCT-GL FILE-NON SHARED FUND	INPUT 5530							
	601	LOAD DEBIT BALANCE GLA - SUPPORT IN GL FILE ONLY	INPUT 9998							
	604	LOAD DEBIT BALANCE GLA - SUBSID FILE SUPPORT	INPUT 9998							
	606	LOAD DEBIT BALANCE GLA - DOC FILE SUPPORT	INPUT 9998							
	608	LOAD DEBIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	INPUT 9998							
	616	LOAD OFFICE REVOLVING FUND ADVANCES - DEBIT BAL	INPUT 9998							
	627	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC & SUB	INPUT 9998							
	629	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC FILE	INPUT 9998							
	691	YEC-LOAD DEBIT BAL ACCTS-GL FILE	INPUT 9998							
	752	AUTO YEAR END - POSTING REPORT 3 DEBIT TO GL 34XX	INPUT 6990							
	756	AUTO YR END - POSTING DEBIT ACCRUALS AT FUND LEVEL	INPUT 6990							
	913	ADD INFORMATIONAL DATA TO NON-ENCUMBRANCE DOCUMENT	INPUT 9998							
	943	ADD SUBSIDIARY OR INFO DATA TO NON-ENC DOCUMENT	INPUT 9998							
CREDITS	L21	AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830				
	L23	SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830				
	L29	AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844				
	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1140	9844				
	L31	WRITE OFF LOAN PRINCIPAL (2110/2140)	5380	INPUT						
	L56	CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140	5380	INPUT	1140	9844				
	L57	ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT	5380	INPUT	1140	9844				
	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000				
	P53	CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000				
	S10	RECORD SALE OF SECURITY - SCO COLLECT	1140	INPUT						

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>INPUT(Continued)</u>										
CREDITS	S11	RECORD SALE OF SECURITY - AGENCY COLLECT	1110	INPUT	----	----	----	----	----	----
	S12	LIQUIDATE DISCOUNT ON SECURITY WHEN SOLD	2014	INPUT	----	----	----	----	----	----
	S15	RECORD LOSS ON SALE OF SECURITY	8000	INPUT	----	----	----	----	----	----
	199	REC RET OF TEMP INVESTMENTS EXCEPT SMIF	1140	INPUT	----	----	----	----	----	----
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT	----	----	----	----	6155	6150
	283	REC ACCRUED EXPENDITURE & AMT DUE TO GOVERNMENTS	9000	INPUT	----	----	----	----	----	----
	491	REC DEPRECIATION EXP FOR FIXED ASSETS-PROPRIETARY	9000	INPUT	----	----	----	----	----	----
	494	RECORD WRITE OFF OF NON-EXPENDABLE ASSETS	5200	INPUT	----	----	----	----	----	----
	501	YEC-CLOSE DEBIT BAL ACCT-GL FILE-SHARED FUND	5570	INPUT	----	----	----	----	----	----
	519	YE RECLASS ENCUMBRANCES(A/P) TO DUE TO GOVERNMENTS	3010	INPUT	----	----	----	----	----	----
	552	ACC RUE YE DUE TO OTHER GOVT (EXCESS COLLECTIONS)	8000	INPUT	----	----	----	----	----	----
	583	YEC-CLOSE DEBIT BAL ACCT-GL FILE-RETAINED EARNINGS	5540	INPUT	----	----	----	----	----	----
	595	YEC-CLOSE DEBIT BAL ACCT-GL FILE-NON SHARED FUND	5530	INPUT	----	----	----	----	----	----
	602	LOAD CREDIT BALANCE GLA - SUPPORT IN GL FILE ONLY	9998	INPUT	----	----	----	----	----	----
	605	LOAD CREDIT BALANCE GLA - SUBSID FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	607	LOAD CREDIT BALANCE GLA - DOC FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	609	LOAD CREDIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	613	LOAD OFFICE REVOLVING FUND ADVANCES - CREDIT BAL	9998	INPUT	----	----	----	----	----	----
	622	RECORD ORF ADVANCE PAYMENT LIQUIDATION	9998	INPUT	----	----	----	----	----	----
	628	LOAD BEG A-2 CREDIT BAL IN ADVANCE FUND-DOC & SUB	9998	INPUT	----	----	----	----	----	----
	692	YEC-LOAD CREDIT BAL ACCTS-GL FILE	9998	INPUT	----	----	----	----	----	----
	751	AUTO YEAR END - POSTING REPORT 3 CREDIT TO GL34XX	6990	INPUT	----	----	----	----	----	----
	755	AUTO YEAR END - POST CREDIT ACCRUALS AT FUND LEVEL	6990	INPUT	----	----	----	----	----	----
 <u>1110 GENERAL CASH</u>										
DEBITS	L21	AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830	----	----	----	----
	L22	AGENCY COLLECT A/R LOANS (2110 BILLED)	1110	1330	----	----	----	----	----	----
	L25	AGENCY COLLECT ACCRUED INTEREST-CLASSED CONTG REC	1110	8000	1600	1380	----	----	----	----
	L27	AGY COLLECT DUE FROM OTR GOVT LOAN (2140 BILLED)	1110	1500	----	----	----	----	----	----
	L29	AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844	----	----	----	----
	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000	----	----	----	----
	S09	LIQUIDATE INTEREST PURCHASED - AGENCY COLLECT	1110	1320	----	----	----	----	----	----
	S11	RECORD SALE OF SECURITY - AGENCY COLLECT	1110	INPUT	----	----	----	----	----	----
	S14	LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-AGY COLECT	1110	2013	----	----	----	----	----	----
	S17	RECORD GAIN ON SALE OF SECURITY - AGENCY COLLECT	1110	8000	----	----	----	----	----	----
	101	RECORD CASH RECEIPTS - REVENUE (NOT BILLED)	1110	8000	----	----	----	----	----	----
	102	RECORD CASH RECEIPTS - REIMBURSEMENTS (NOT BILLED)	1110	8100	----	----	----	----	----	----
	104	RECORD CASH RECEIPTS - EXPEND ABATE (NOT BILLED)	1110	9000	----	----	----	----	----	----
	107	RECORD CASH RECEIPTS - REFUNDS TO REVERTED APPNS	1110	9891	----	----	----	----	----	----
	108	RECORD CASH RECEIPTS - UNCLEARED COLLECTIONS	1110	3730	----	----	----	----	----	----
	109	REC RECEIPT OF ADVANCE COLLECTIONS	1110	3400	----	----	----	----	----	----
	111	RECORD CASH RECEIPT AS OTHER SOURCES	1110	9830	----	----	----	----	----	----
	113	RECORD CASH RECEIPTS - CASH OVERAGES	1110	3710	----	----	----	----	----	----
	115	RECEIPT OF DUE FM OTH FUNDS - REIMBURSEMENTS	1110	1400	----	----	----	----	----	----
	117	RECEIPT OF DUE FM OTH FUNDS - REVENUE	1110	1400	----	----	----	----	----	----

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1110 GENERAL CASH(Continued)</u>										
DEBITS										
	131	REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE	1600	1340	1110	8000	----	----	----	----
	140	RECORD CASH RECEIPTS - ABATEMENTS PREV BILLED	1110	1311	----	----	----	----	----	----
	141	RECORD CASH RECEIPTS - REIMBURSEMENTS PREV BILLED	1110	1312	----	----	----	----	----	----
	142	RECORD CASH RECEIPTS - REVENUE PREV BILLED	1110	1313	----	----	----	----	----	----
	143	RECORD CASH RECEIPTS - OPERATING REV PREV BILLED	1110	1314	----	----	----	----	----	----
	151	RECORD COLLECTION OF SALES TAX - PREV BILLED	1110	3110	1600	1319	----	----	----	----
	154	RECORD CASH RECEIVED AS DEPOSIT LIABILITY	1110	3500	----	----	----	----	----	----
	155	RECEIPT OF DUE FROM OTHER GOVTS - ABATEMENTS	1110	1500	----	----	----	----	----	----
	157	RECEIPT OF DUE FM OTH GOVTS - REIMBURSEMENTS	1110	1500	----	----	----	----	----	----
	158	RECEIPT OF DUE FM OTH GOVTS - REVENUE	1110	1500	----	----	----	----	----	----
	161	RECORD COLLECTION OF SALES TAX - NOT BILLED	1110	3110	----	----	----	----	----	----
	168	REC RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000	----	----	----	----
	180	RECEIPT OF DUE FROM OTHER FUNDS - ABATEMENTS	1110	1400	----	----	----	----	----	----
	196	REC STOP PAYMENT ORDER - GEN CASH CK PRIOR 1/1/98	1110	3110	----	----	----	----	----	----
	225	LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500	----	----	----	----
	230	LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500	----	----	----	----
	419	COLLECT DUE FROM OTHER FUND - STALE-DATED CHECK	1110	1400	----	----	----	----	----	----
	442	LIQUIDATE CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000	----	----	----	----
	443	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC AVAIL	1110	3730	----	----	----	----	----	----
	444	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC UNAVAIL	1110	3730	----	----	----	----	----	----
	766	LOAD UNREMITTED CASH (1110) TO AP FILE	1110	1110	----	----	----	----	----	----
	873	RECORD STALE-DATED GENERAL CASH CHECK	1110	8000	----	----	----	----	----	----
CREDITS										
	C05	ELECTRONIC REMIT UNCL COLL 3730 TO SCO	1115	1110	----	----	----	----	----	----
	F09	ELECTRONIC REMIT GENERAL CASH TO SCO 44	1115	1110	----	----	----	----	----	----
	F10	ELEC REMIT CASH TO SCO 44 - REVERT APPN	1115	1110	----	----	----	----	----	----
	F11	REMIT GENERAL CASH TO SCO 44 - MANUAL CHECK	1150	1110	----	----	----	----	----	----
	F12	REMIT CASH TO SCO 44 - REVERT APPN - MANUAL CHECK	1150	1110	----	----	----	----	----	----
	F13	REMIT GENERAL CASH TO SCO 44 - AUTO CHECK	1150	1110	----	----	----	----	----	----
	F14	REMIT CASH TO SCO 44 - REVERT APPN - AUTO CK	1150	1110	----	----	----	----	----	----
	100	ELECTRONIC REMITTANCE TO OTHER FUNDS/APPROPRIATION	3110	1110	----	----	----	----	----	----
	103	ELECTRONIC REMIT DEPOSITS (3500) TO SCO	1115	1110	----	----	----	----	----	----
	105	ELECTRONIC REMIT ADVANCE COLLECTIONS(3400) TO SCO	1115	1110	----	----	----	----	----	----
	110	REMIT DEPOSITS (3500) TO TREASURY- MANUAL CHECK	1150	1110	----	----	----	----	----	----
	124	ELECTRONIC REMITTANCE TO SCO GENERAL CASH	1115	1110	----	----	----	----	----	----
	145	REMIT ADVANCE COLLECTIONS(3400) TO TREAS-MAN CHECK	1150	1110	----	----	----	----	----	----
	162	RECORD REMITTANCE OF SALES TAX - MANUAL CHECK	3110	1110	----	----	----	----	----	----
	170	REC REVERSAL OF RECEIPTS PREV REC AS UNCLEAR COLCT	3730	1110	----	----	----	----	----	----
	171	REC REMITTANCE OF GENERAL CASH TO TREASURY-MAN CK	1150	1110	----	----	----	----	----	----
	173	REC REMITTANCE OF GENERAL CASH TO TREASURY-AUTO CK	1150	1110	----	----	----	----	----	----
	187	REMIT DEPOSITS (3500) TO TREASURY - AUTO CHECK	1150	1110	----	----	----	----	----	----
	188	REMIT ADVANCE COLLECTIONS (3400) TO TREAS-AUTO CK	1150	1110	----	----	----	----	----	----
	200	RECORD REFUND CASH OVERAGE TO PAYER	3710	1110	----	----	----	----	----	----
	269	DISBURSE REVENUE REFUND FROM GENERAL CASH-AUTO CK	8000	1110	----	----	----	----	----	----

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1110 GENERAL CASH(Continued)</u>										
CREDITS	272	DISBURSE REIMBSMT REFUND FROM GEN CASH - MAN CK	8100	1110	----	----	----	----	----	----
	274	DISBURSE REIMBSMT REFUND FROM GEN CASH - AUTO CHK	8100	1110	----	----	----	----	----	----
	275	RECORD REMITTANCE OF SALES TAX - AUTO CHECK	3110	1110	----	----	----	----	----	----
	276	DISBURSE REVENUE REFUND FROM GENERAL CASH-MAN CK	8000	1110	----	----	----	----	----	----
	287	REFUND OVERCOLLECTION OF ABATEMENT-AUTO CHECK	9000	1110	----	----	----	----	----	----
	289	DISBURSE AMTS PREV REC AS UNCLEARED COLL-AUTO CK	3730	1110	----	----	----	----	----	----
	290	REFUND OVERCOLLECTION OF ABATEMENT-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	292	RECORD DISHONORED CHECK-DEFER REVENUE-AUTO CHECK	8000	1110	----	----	----	----	----	----
	293	RECORD DISHONORED CHECK-DEFER REIMB-AUTO CHECK	8100	1110	----	----	----	----	----	----
	294	RECORD DISHONORED CHECK-DEFER ABATE-AUTO CHECK	9000	1110	----	----	----	----	----	----
	295	RECORD DISHONORED CHECK-DEFER OTH SOURCES-AUTO CK	9830	1110	----	----	----	----	----	----
	400	RECORD CASH SHORTAGE - REVENUE - RESERVED	8000	1110	1316	1600	----	----	----	----
	408	RECORD CASH SHORTAGE - DEPOSITS	3500	1110	1316	1600	----	----	----	----
	409	RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED	8100	1110	1316	1600	----	----	----	----
	412	RECORD CASH SHORTAGE - ABATEMENTS - RESERVED	9000	1110	1316	1600	----	----	----	----
	414	RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS	9891	1110	1316	1600	----	----	----	----
	415	REC STALE-DATED CHECK - ESTAB DUE FROM OTHER FUND	1400	1110	----	----	----	----	----	----
	426	RECORD DISHONORED CHECK-DEFER REVENUE-MANUAL CHECK	8000	1110	----	----	----	----	----	----
	427	RECORD DISHONORED CHECK-DEFER REIMB-MANUAL CHECK	8100	1110	----	----	----	----	----	----
	428	RECORD DISHONORED CHECK-DEFER ABATE-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	429	RECORD DISHONORED CHECK-DEFER OTHER SOURCES-MAN CK	9830	1110	----	----	----	----	----	----
	435	REC DISHON CHECK-REDUCE DEPOSITS (GL 3500)-MAN CK	3500	1110	----	----	----	----	----	----
	438	DISBURSE AMTS PREV REC AS UNCLEARED COLLECT-MAN CK	3730	1110	----	----	----	----	----	----
	449	REC DISHON CHK-DEFER REFUND REVERT TO COLL-MAN CHK	9891	1110	----	----	----	----	----	----
	450	REC DISHONORED CHECK-DEFER ADVANCE COLL-MAN CHECK	3400	1110	----	----	----	----	----	----
	530	A-1 ADJUST GEN CASH FOR UNDEPOSITD RECPTS	1190	1110	----	----	----	----	----	----
	766	LOAD UNREMITTED CASH (1110) TO AP FILE	1110	1110	----	----	----	----	----	----
<u>1115 GENERAL CASH REMITTANCE IN TRANSIT</u>										
DEBITS	C05	ELECTRONIC REMIT UNCL COLL 3730 TO SCO	1115	1110	----	----	----	----	----	----
	F09	ELECTRONIC REMIT GENERAL CASH TO SCO 44	1115	1110	----	----	----	----	----	----
	F10	ELEC REMIT CASH TO SCO 44 - REVERT APPN	1115	1110	----	----	----	----	----	----
	103	ELECTRONIC REMIT DEPOSITS (3500) TO SCO	1115	1110	----	----	----	----	----	----
	105	ELECTRONIC REMIT ADVANCE COLLECTIONS(3400) TO SCO	1115	1110	----	----	----	----	----	----
	124	ELECTRONIC REMITTANCE TO SCO GENERAL CASH	1115	1110	----	----	----	----	----	----
CREDITS	C06	REC SCO RECEIPT OF UNCLERAR COLLECT 3730	1140	1115	----	----	----	----	----	----
	F25	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN	1140	1115	----	----	----	----	----	----
	126	ELECTRONIC REMIT-REC SCO DEPOSITS (3500)	1140	1115	----	----	----	----	----	----
	127	RECORD SCO RECEIPT OF ELECTRONIC REMITTANCE	1140	1115	----	----	----	----	----	----
	137	RECORD SCO RECEIPT OF REMIT-ADVANCE COLL (3400)	1140	1115	----	----	----	----	----	----

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1120 AGENCY TRUST FUND CASH</u>										
DEBITS	182	RECORD RECEIPT OF CASH DEPOSITS HELD IN TRUST	1120	3500	----	----	----	----	----	----
CREDITS	Y77	REC DISBURSEMENT OF AGENCY TRUST CASH-AUTO CK	3500	1120	----	----	----	----	----	----
	177	REC DISBURSEMENT OF AGENCY TRUST CASH-AUTO CK	3500	1120	----	----	----	----	----	----
	183	REC DEPOSIT OF TRUST FUND CASH IN S&L ACCOUNTS	1160	1120	----	----	----	----	----	----
	185	REC DISBURSEMENT OF AGENCY TRUST CASH-MAN CK	3500	1120	----	----	----	----	----	----
	529	A-1 ADJUST AGY CASH FOR UNDEPOSITD RECPTS	1190	1120	----	----	----	----	----	----
<u>1130 REVOLVING FUND CASH</u>										
DEBITS	106	LIQUIDATE ORF CASH SHORTAGE - NOT RESERVED	1130	1316	----	----	----	----	----	----
	178	RECORD DEPOSIT OF ORF REIMBURSEMENT WARRANTS	1130	1400	----	----	----	----	----	----
	179	ESTABLISH/INCREASE OFFICE REVOLVING FUND	1130	3110	----	----	----	----	----	----
	186	RECORD RETURN OF AN ORF TRAVEL ADVANCE	1130	1712	----	----	----	----	----	----
	189	RECORD RETURN OF AN ORF SALARY ADVANCE	1130	1714	----	----	----	----	----	----
	190	RECORD RETURN OF AN ORF EXPENSE ADVANCE	1130	1710	----	----	----	----	----	----
	403	SCHEDULE TO ESTABLISH ORF ADVANCE (AUTO)	1130	3021	----	----	----	----	----	----
	404	SCHEDULE TO ESTABLISH ORF ADVANCE (MANUAL)	1130	3021	----	----	----	----	----	----
	407	RECORD RETURN OF ORF PETTY CASH - DEPOSIT	1130	1190	----	----	----	----	----	----
	520	A-2 RECORD YEAR-END REVOLVING FUND CASH	1130	1400	----	----	----	----	----	----
	526	A-2 REC YEAR-END ORF APPN AS DUE TO OTH FUND	1130	3110	----	----	----	----	----	----
	631	LOAD ORF ADVANCE (IN ADVANCING FUND)	1130	9998	----	----	----	----	----	----
	745	MOVE APPROPRIATION FILE ORF ADVANCES TO NEW YEAR	1130	1130	----	----	----	----	----	----
	877	RECORD STALE-DATED OFFICE REVOLVING FUND CHECK	1130	3110	----	----	----	----	----	----
	919	RECORD RETURN OF CASH PURCHASE VOUCHERS	1130	1160	----	----	----	----	----	----
CREDITS	191	ESTABLISH DUE FROM ORF IN THE ADVANCING FUND	1400	1130	----	----	----	----	----	----
	234	DISBURSE EXCESS SALARY ADVANCE REPAYMENT - MAN CK	1714	1130	----	----	----	----	----	----
	235	DISBURSE EXCESS TRAVEL ADVANCE REPAYMENT - MAN CK	1712	1130	----	----	----	----	----	----
	277	DISBURSE ORF SALARY ADVANCE - MANUAL CHECK	1714	1130	----	----	----	----	----	----
	278	DISBURSE ORF TRAVEL ADVANCE - MANUAL CHECK	1712	1130	----	----	----	----	----	----
	280	DISBURSE ORF EXPENSE ADVANCE - MANUAL CHECK	1710	1130	----	----	----	----	----	----
	288	REPLENISH CASH FOR SHORTAGE-ESTAB ORF AR-MAN CHECK	1316	1130	----	----	----	----	----	----
	406	RECORD RETURN OF ORF APPROPRIATION ADVANCE	1140	1130	----	----	----	----	----	----
	411	INCREASE OFFICE CHANGE FUND - MANUAL CHECK	1190	1130	----	----	----	----	----	----
	416	INCREASE OFFICE CHANGE FUND - AUTO CHECK	1190	1130	----	----	----	----	----	----
	417	ESTABLISH OFFICE CHANGE FUND - MANUAL CHECK	1190	1130	----	----	----	----	----	----
	418	RETURN ORF CASH TO ADVANCING FUND - MANUAL CHECK	3110	1130	----	----	----	----	----	----
	420	ESTABLISH OFFICE CHANGE FUND - AUTO CHECK	1190	1130	----	----	----	----	----	----
	421	RETURN ORF CASH TO ADVANCING FUND - AUTO CHECK	3110	1130	----	----	----	----	----	----
	422	DISBURSE ORF SALARY ADVANCE - AUTO CHECK	1714	1130	----	----	----	----	----	----
	423	DISBURSE ORF TRAVEL ADVANCE - AUTO CHECK	1712	1130	----	----	----	----	----	----
	424	DISBURSE ORF EXPENSE ADVANCE - AUTO CHECK	1710	1130	----	----	----	----	----	----
	430	DISBURSE EXCESS SALARY ADVANCE REPAY- AUTO CHECK	1714	1130	----	----	----	----	----	----
	431	DISBURSE EXCESS TRAVEL ADVANCE REPAY- AUTO CHECK	1712	1130	----	----	----	----	----	----

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1130 REVOLVING FUND CASH(Continued)</u>										
CREDITS	432	DISBURSE EXCESS EXPENSE ADVANCE REPAYMENT-AUTO CK	1710	1130	----	----	----	----	----	----
	433	DISBURSE EXCESS EXPENSE ADVANCE REPAYMNT-MANUAL CK	1710	1130	----	----	----	----	----	----
	508	RE-ESTABLISH ORF ADVANCE IN CURRENT YEAR APPN	1400	1130	----	----	----	----	----	----
	521	A-2 RECORD YEAR-END EXPENSE ADVANCES	1710	1130	----	----	----	----	----	----
	524	A-2 REC YEAR-END REIMBURSMNTS - CLAIMS FILED	3020	1130	----	----	----	----	----	----
	525	A-2 RECORD YEAR-END DEFERRED CHARGES (ORF)	2600	1130	----	----	----	----	----	----
	527	A-2 REDUCE A/P BY AMTS PREV PAID BY ORF	3010	1130	----	----	----	----	----	----
	528	A-2 RECORD ORF CASH SHORTAGES	1316	1130	----	----	----	----	----	----
	531	A-2 RECORD YEAR-END CASH ON HAND	1190	1130	----	----	----	----	----	----
	532	A-2 WITH CLEARING ACCT/IN LIEU OF TC 524	3110	1130	----	----	----	----	----	----
	533	A-2 WITH CLEARING ACCT/IN LIEU OF TC 527	3110	1130	----	----	----	----	----	----
	534	A-2 IF USING BANK DRAFT IN ORF	1160	1130	----	----	----	----	----	----
	539	A-2 DUE FROM OTHER FUNDS	1400	1130	----	----	----	----	----	----
	745	MOVE APPROPRIATION FILE ORF ADVANCES TO NEW YEAR	1130	1130	----	----	----	----	----	----
<u>1140 CASH IN STATE TREASURY</u>										
DEBITS	B02	RECORD RECEIPT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
	B08	ACCRUE PREMIUM/INTEREST ON GENERAL OBLIGATION BOND	1140	3110	----	----	----	----	----	----
	B17	RECORD ADJUSTMENT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
	C06	REC SCO RECEIPT OF UNCLEAR COLLECT 3730	1140	1115	----	----	----	----	----	----
	F24	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN	1140	1150	----	----	----	----	----	----
	F25	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN	1140	1115	----	----	----	----	----	----
	F27	REC TRANSFER OF CASH FROM SCO 44 TO FTF APPN	1140	1140	----	----	----	----	----	----
	F31	SCO COLLECT CASH FOR SCO 44 - REVENUE BILLED	1140	1500	----	----	----	----	----	----
	F32	SCO COLLECT FOR SCO 44 - REVERTED APPN BILLED	1140	1500	----	----	----	----	----	----
	F34	RECORD SCO COLLECT FOR SCO 44 - NOT BILLED	1140	8000	----	----	----	----	----	----
	F35	REC SCO COLLECT FOR SCO 44-REVERTED APP-NOT BILLED	1140	8000	----	----	----	----	----	----
	F38	REC SCO NOTICE LETTER OF CREDIT DRAWDOWN SCO 44	1140	8000	----	----	----	----	----	----
	L23	SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830	----	----	----	----
	L24	SCO COLLECT A/R LOANS (2110 BILLED)	1140	1330	----	----	----	----	----	----
	L26	SCO COLLECT ACCRUED INTEREST-CLASSED AS CONTG REC	1140	8000	1600	1380	----	----	----	----
	L28	SCO COLLECT DUE FROM OTR GOVT LOANS (2140 BILLED)	1140	1500	----	----	----	----	----	----
	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1140	9844	----	----	----	----
	L56	CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140	5380	INPUT	1140	9844	----	----	----	----
	L57	ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT	5380	INPUT	1140	9844	----	----	----	----
	P53	CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000	----	----	----	----
	S08	LIQUIDATE INTEREST PURCHASED - SCO COLLECT	1140	1320	----	----	----	----	----	----
	S10	RECORD SALE OF SECURITY - SCO COLLECT	1140	INPUT	----	----	----	----	----	----
	S13	LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-SCO COLECT	1140	2013	----	----	----	----	----	----
	S16	RECORD GAIN ON SALE OF SECURITY - SCO COLLECT	1140	8000	----	----	----	----	----	----
	112	RECORD SCO COLLECTION OF OTHER SOURCES	1140	9830	----	----	----	----	----	----
	114	RECORD SCO RECEIPT OF REMITTANCE-DEPOSITS (3500)	1140	1150	----	----	----	----	----	----
	116	RECORD SCO COLLECTION OF ABATEMENTS	1140	9000	----	----	----	----	----	----

EXHIBIT II-1
GENERAL LEDGER ACCOUNT TRANSACTION CODE CROSS REFERENCE

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4

1140 CASH IN STATE TREASURY(Continued)										

DEBITS	118	RECORD SCO COLLECTION OF A REIMBURSEMENT	1140	8100	----	----	----	----	----	----
	119	RECORD LOAN FROM OTHER FUND	1140	3110	----	----	----	----	----	----
	126	ELECTRONIC REMIT-REC SCO DEPOSITS (3500)	1140	1115	----	----	----	----	----	----
	127	RECORD SCO RECEIPT OF ELECTRONIC REMITTANCE	1140	1115	----	----	----	----	----	----
	133	SCO RECEIPT OF DUE FROM OTHER FUNDS-REIMBURSEMENTS	1140	1400	----	----	----	----	----	----
	135	SCO RECEIPT OF DUE FROM OTHER FUNDS - REVENUE	1140	1400	----	----	----	----	----	----
	136	RECORD SCO COLLECTION OF REVENUE (NOT BILLED)	1140	8000	----	----	----	----	----	----
	137	RECORD SCO RECEIPT OF REMIT-ADVANCE COLL (3400)	1140	1115	----	----	----	----	----	----
	138	REC SCO NOTICE OF LETTER OF CREDIT DRAWDOWN	1140	8000	----	----	----	----	----	----
	144	RECORD SCO COLLECTION A/R - OPERATING REVENUE	1140	1314	----	----	----	----	----	----
	146	RECORD SCO COLLECTION OF A/R - REIMBURSEMENT	1140	1312	----	----	----	----	----	----
	147	RECORD SCO RECEIPT OF REMIT-ADVANCE COLLECTS(3400)	1140	1150	----	----	----	----	----	----
	148	RECORD SCO COLLECTION OF A/R - REVENUE	1140	1313	----	----	----	----	----	----
	152	RECORD SCO RECEIPT OF REVERTED APPROPRIATIONS	1140	9891	----	----	----	----	----	----
	153	RECORD SCO RECEIPT OF DEPOSIT	1140	3500	----	----	----	----	----	----
	156	REC SCO COLLECT OF AMTS DUE FROM OTH GOVTS-ABATE	1140	1500	----	----	----	----	----	----
	159	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REIMB	1140	1500	----	----	----	----	----	----
	160	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REVENUE	1140	1500	----	----	----	----	----	----
	163	REC RECEIPT OF RETURNED ADVANCES TO OTHER FUNDS	1140	2120	----	----	----	----	----	----
	172	RECORD SCO RECEIPT OF CASH TRANSMITTAL	1140	1150	----	----	----	----	----	----
	181	SCO RECEIPT OF AMOUNT DUE FROM OTHER FUNDS-ABATE	1140	1400	----	----	----	----	----	----
	195	RECORD RETURN OF SMIF DEPOSITS	1140	1210	----	----	----	----	----	----
	199	REC RET OF TEMP INVESTMENTS EXCEPT SMIF	1140	INPUT	----	----	----	----	----	----
	202	RECORD PAYMENT ON LOAN TO ANOTHER FUND	1140	1400	----	----	----	----	----	----
	253	REDUCE EXPENDITURE (CLAIM CORRECTION)	1140	9000	----	----	----	----	----	----
	256	RECORD CLAIM CORRECTION - INCREASE REVENUE	1140	8000	----	----	----	----	----	----
	257	RECORD CLAIM CORRECTION - INCREASE REIMBURSEMENTS	1140	8100	----	----	----	----	----	----
	259	LIQUIDATE DUE FROM OTH FUND - OP TRANSFERS-IN	1140	1400	----	----	----	----	----	----
	352	REC SCO TRANSFER OF PFA - INITIAL FUND (CREDIT)	1140	6297	----	----	----	----	----	----
	406	RECORD RETURN OF ORF APPROPRIATION ADVANCE	1140	1130	----	----	----	----	----	----
	410	RECORD RECEIPT OF PREPAYMENTS FROM OTHER FUNDS	1140	3120	----	----	----	----	----	----
	413	RECORD RECEIPTS OF RETURNED PREPAYMENTS	1140	1730	6275	6270	----	----	----	----
	452	RECORD RETURN OF INVESTMENT IN TIME DEPOSITS	1140	1230	----	----	----	----	----	----
	455	RECORD SCO COLLECTION OF A/R ABATEMENTS	1140	1311	----	----	----	----	----	----
	483	RECORD OPERATING TRANSFERS-IN	1140	9811	----	----	----	----	----	----
	486	RECORD RETURN OF OPERATING TRANSFER-OUT	1140	9812	----	----	----	----	----	----
	597	RECORD SCO LOAN FOR PREPAYMENT	1140	3110	----	----	----	----	----	----
	771	LOAD BEGINNING CASH BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	772	LOAD BEGINNING SMIF BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	773	LOAD BEGINNING AUTHORIZATION BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	774	LOAD FEDERAL TRUST FUND APPROP BALANCE TO CC FILE	1140	1140	----	----	----	----	----	----
	801	RECORD SCO JE RETURN OF PERMANENT CASH ADVANCE	1140	2710	----	----	----	----	----	----
	843	RECORD SCO RECEIPT OF ADVANCE COLLECTION	1140	3400	----	----	----	----	----	----

