

**SECTION F**

**UNIVERSITY OF MAINE SYSTEM  
FINANCIAL ACCOUNTING SYSTEM**

**TRANSACTION ENTRY CODES**

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Entry codes are the numbers that identify the types of transactions being processed.

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**MAINTENANCE TRANSACTIONS****Entry Code****Transaction Explanation**

01A, 01B,01C

**Account Create:**

These entry codes are used for the initial creation of an account and its attributes. In addition to the seven-digit account number and name, all of the attributes (birthdate, campus responsibility center, etc.) may be specified.

As it requires more than one 80-column input line to capture all attributes within an account, entries 01B and 01C will be used when entering the attributes contained within the second and third portions of the "000" record. The account number must be entered in the 01B and 01C entries exactly as was the case in the 01A entry.

It is necessary to initiate a second record if it is desired to create the attributes in the "001" record. Each account has the possibility of having nine separate attribute records (000-009). At this point in time and in the foreseeable future, records 000 and 001 are all that are necessary.

01

**Dollar Record Create:**

Entry Code "01" is used to initiate a dollar record for an existing seven-digit account. The dollar record and its designated description will be created. The object code or account control for which this record was created will print on reports whether or not there has been any transactions processed against such. Such dollar records will automatically be created by the system upon processing EC2X through EC6X transactions against existing seven-digit accounts.

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**MAINTENANCE TRANSACTIONS**

**Entry Code**

**Transaction Explanation**

02

**Attribute Modification:**

This entry code is used to change one attribute of an account. For example, if the name of the responsible staff member were to change - this would be processed as Entry Code 02. (Note: the account number cannot be changed with this entry code).

10

**Batch Control Record:**

All transactions are submitted in batches and must be preceded by a batch control record or batch header.

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BATCH ID'S

<u>BATCH ID</u>	<u>TRANSACTION TYPE</u>	<u>ENTRY CODES</u>	<u>SOURCE</u>
xENCnn	Manual Encumbrance Transactions	5X	User
ABxnnn	Encumbrance Creates and Adjustments	50, 51	Purchasing system
ACxnnn	Accounts Payable Checks Written	48	Accounts Payable
ADxnnn	Accounts Payable Daily Accounting Feed	48	Accounts Payable
ARxnnn	Accounts Receivable Feed	64	MAS90 Accounts Rec
ARannn	Accounts Receivable Feed	36, 66	ISIS A/R
BDxnnn	Budget Changes	21, 24, 28	User
BENENC	Benefits Encumbrance Adjustments	53	FAST Mechanical Entry
BJxnnn	Journal Entries - Benefactor	67	Benefactor
BP00nn	Bi-Weekly Payroll	44, 60	HRIS
BTxnnn	Budget Creates/Changes	21, 26	User
BUDnnn	Budget Adjustments	21, 24	User
CMxnnn	Daily Banking Activity	30	User
CRxnnn	Cash Receipt Activity	30, 32, 37	User
ICSnnn	Supply Inventory Charges	63	MMS System - UM
IDxnnn	Inter-departmental Orders	63	User
JBxnnn	Budget Transfers - GL	62	FAST from BDx batches
JVxnn	Journal Vouchers	60, 62	User
LCRRAY	Letter of Credit JV's	61	FAST Mechanical Entry
MCS001	Cost Sharing - Grants & Contracts	61	FAST Mechanical Entry
MEEMBT	Employee Benefits	61	FAST Mechanical Entry
MEF090	Endowment Fund Income Distribution	61	FAST Mechanical Entry
MEIDCT	Indirect Cost Journal Entries	61	FAST Mechanical Entry
METIED	Investment Income Distribution	61	FAST Mechanical Entry
MP00nn	Monthly Payroll	44, 60	HRIS
PAYnnn	Payroll Encumbrance	54	HRIS
PCxnnn	Purchasing Card Disbursements	47	P-Card System
RAT000	Prorate Journal Entries	61	FAST Mechanical Entry
UP00nn	Student Payroll	44, 60	HRIS
XFCnnn	Account Flag/Attribute Changes	12-19, 02	User

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**FLAGS**

Flag codes, like entry codes, are used to identify the type of transaction being processed. Flags are different from entry codes only in that they refer to unique and infrequently used transactions. When it is desirable to apply a specific monitoring or controlling device to an account, a flag is the means by which this is accomplished.

<b><u>Entry Code</u></b>	<b><u>Flag Value</u></b>	<b><u>Flags and Purpose</u></b>
04	1	<b><u>On Review:</u></b> This code is used when it is desired to have prompt knowledge of transactions processed against a particular account. If an account is flagged for "Review", then diagnostic messages will be printed on the Batch Diagnostics Listing for any transactions processed that affect this account. For example, it may be desired to place an account on "Review" status at the official termination date while waiting for one or two pending transactions to be completed. As soon as they are completed - the account can be deleted. (Note: Review status may be requested for an entire account or only for selected object codes).
05	0	<b><u>Off Review:</u></b> This code is used to release an account from Review status (Code 04) and return it to normal status.
06	1	<b><u>Suppress "Over-Budget" Message:</u></b> This code is used to set the suppress-over-budget message flag, which will negate this warning message produced on the Batch Diagnostics Listing. This flag is automatically set at the time an account is created for the entire account. This flag can be applied to a seven-digit account or to a selected ten-digit account. The format is the same as that used for setting other flags. (As there is no budget in the general ledger, only requests for subsidiary ledger accounts will be accepted).

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**FLAGS**

<b><u>Entry Code</u></b>	<b><u>Flag Value</u></b>	<b><u>Flags and Purpose</u></b>
07	0	<b><u>Establish "Over-Budget" Message:</u></b> This code is used to initiate the printing of "warning" messages on the Batch Diagnostic Listing when an account (seven-digit or specific ten-digit) is over budget. (Again, this is applicable only to subsidiary ledger accounts).
08	1	<b><u>Set Drop Flag On in Open Encumbrance File</u></b>
09	0	<b><u>Set Drop Flag Off in Open Encumbrance File</u></b>
11	1	<b><u>Set System Drop Flag On in Open Encumbrance File (Drop of Record)</u></b>
12	1	<b><u>Suppress Automatic-Budget Reallocate (ABR):</u></b>  This code is used to suppress the feature which provides automatic budget reallocation within a subsidiary ledger account. This code is automatically set at the time a subsidiary ledger account is created, thereby negating the occurrence of ABR within that account.
13	0	<b><u>Establish Automatic-Budget Reallocate (ABR):</u></b>  This code activates the ABR feature within a subsidiary ledger account. Code 13 can only be applied against an entire account (at the seven-digit level, X-X-XXXXX).
14	0	<b><u>Balance Forward Removal:</u></b>  This code removes the balance forward feature (Code 15) and all financial detail is brought forward from one fiscal year to the next in the project-to-date field.

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**FLAGS**

<b><u>Entry Code</u></b>	<b><u>Flag Value</u></b>	<b><u>Flags and Purpose</u></b>
15	1	<p><b><u>Balance Forward:</u></b></p> <p>This code is used for subsidiary ledger 4-9 accounts and controls the carry forward of account detail from one fiscal year to the next. When this Flag is set, all account financial detail is set to zero and only a single balance in object code 678 is carried forward to the next year. This flag is commonly set for ledger 4 accounts and ledger 6 gift accounts.</p>
16	1	<p><b><u>Freeze:</u></b></p> <p>This code is used to reject all dollar transactions against an account, but retain the account history and prior year-to-date transactions. Account maintenance transactions such as Flags and Budget revision entries (EC's 20-29) will <u>not</u> be rejected. After processing a Code 16 for an account, all subsequent non-payroll dollar transactions will be rejected and sent to the general ledger suspense account (X-0-13000-160). Payroll transactions will <u>not</u> be rejected even after the account is frozen. Daily diagnostic messages will be printed for any transactions that were rejected and sent to the suspense account. For subsidiary ledger accounts, freeze status may be set for either seven- or ten-digits (the entire account or a specific object category) and there will be no effect on the corresponding general ledger account. In the general ledger, only the full seven-digit account may be frozen - and this action will automatically freeze the corresponding full seven-digit subsidiary ledger account, unless it is already on either a freeze or delete status).</p>

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**FLAGS**

<b><u>Entry Code</u></b>	<b><u>FlagValue</u></b>	<b><u>Flags and Purpose</u></b>
17	0	<p><b><u>Thaw:</u></b></p> <p>This code is used to release an account from Freeze status (Code 16) and return it to normal status. A thaw entry for a seven- or ten-digit subsidiary ledger account will automatically thaw the full seven-digit corresponding general ledger account in the event that it is on freeze status. In the general ledger, only the full seven-digit account may be thawed and there will be no effect on the corresponding subsidiary ledger account.</p>
18	1	<p><b><u>Delete:</u></b></p> <p>This code is used to delete an account from the file of active accounts. Code 18 may be used only for the entire seven-digit account. In the subsidiary ledger, Code 18 will be accepted only when the seven-digit account has a "Budget Balance Available" of zero. There will be no effect on the corresponding general ledger account. In the general ledger, Code 18 will be accepted only when all the accounting controls in 1XX, 2XX and 3XX are zero. When a general ledger account is deleted, the corresponding subsidiary ledger account will also be deleted if it is not already on delete status. After processing a code 18 for an account, all subsequent dollar transactions will be rejected and sent to the general ledger suspense account (X-0-13000-160) or the payroll suspense account (X-2-62300-100). Deleted account numbers may not be reassigned in the same fiscal year they were deleted. Once an account is deleted, it will print on only the following reports: AM040, AM052, AM061, AD043.</p>

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**FLAGS****Entry Code****Flag Value****Flags and Purpose**

19

0

**Reinstate:**

This code is used to reinstate a previously deleted account (Code 18). When Code 19 is processed for a subsidiary ledger account, the corresponding general ledger account is also reinstated in the event it is on a delete status. The converse is not true - reinstating a general ledger account will not have any effect on the corresponding subsidiary ledger account.

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**BUDGET TRANSACTIONS**

Budget transactions can only be applied to subsidiary ledger accounts and the object code must not be 000-009 or 999.

<b><u>Entry Code</u></b>	<b><u>Transaction Explanation</u></b>
20	<p><b><u>Current Budget Create:</u></b></p> <p>To record original budget entries to all account levels within the "current budget" dollar field. This entry code is used to create the original budget authorized at the beginning of the fiscal year (Ledgers 1, 2 &amp; 3) or at the beginning of a grant, project or special activity (Ledgers 4-9).</p> <p>If the record exists with a \$ value in the budget field, a warning message will be produced; but the \$ in this transaction will be applied algebraically, i.e., added to or subtracted from the existing amount. If the description field on the record is blank, the 16-position description on this transaction will be placed in the record.</p>
21	<p><b><u>Current Budget Revision:</u></b></p> <p>To record budget revisions to all account levels in the "current budget" dollar field within one particular fund group. This entry code is used for adjustment to a previously authorized budget. For example, a mid-year revision to the current budget would be processed as Entry Code 21. Revisions will be applied to the dollar field algebraically.</p>
22	<p><b><u>Future Budget Create/Revision:</u></b></p> <p>To record original and revised entries to all account levels within the "future budget" dollar field. Revisions will be applied to the dollar field algebraically.</p>
23	<p><b><u>Future Budget Create/Revision:</u></b></p> <p>To record original and revised entries to the "future budget" dollar field. Revisions <u>are not</u> processed algebraically, rather on a <u>replacement</u> basis, and, therefore, must be entered as if there were no entries prior to this entry.</p>

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##### **BUDGET TRANSACTIONS**

<b><u>Entry Code</u></b>	<b><u>Transaction Explanation and Format</u></b>
24	<p><b><u>Base/Current/Future Budget Create/Revision:</u></b></p> <p>To record original and revised entries to all account levels within the "base, current, and future budget" dollar fields. Revisions will be applied to the dollar fields algebraically.</p>
25	<p><b><u>Base Budget Create/Revision:</u></b></p> <p>To record original and revised entries to all account levels within the "base budget" dollar field. Revisions will be applied to the dollar field algebraically.</p>
26	<p><b><u>Base/Current Budget Create/Revision:</u></b></p> <p>To record original and revised entries to all account levels within the "base and current budget" dollar fields. Revisions will be applied to the dollar fields algebraically.</p>
28	<p><b><u>Current Budget Transfers:</u></b></p> <p>To record revised entries to all account levels within the "current budget" dollar field that represent a transfer of funds from one fund group to another, e.g., transfer between campuses within ledger 2 or between accounts in ledgers 3-7 or 9. Revisions will be applied to the dollar field algebraically.</p>
29	<p><b><u>Current/Future Budget Create/Revision:</u></b></p> <p>To record original and revised entries to all account levels within the "current and future budget" dollar fields. Revisions will be applied to the dollar fields algebraically.</p>

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**CASH RECEIPT TRANSACTIONS**

<b><u>Entry Code</u></b>	<b><u>Transaction Explanation</u></b>
30	<p><b><u>Cash Receipt:</u></b></p> <p>This entry code is used to identify all transactions entered into the accounting system as the result of cash receipts.</p>
31	Not to be Used
32	<p><b><u>Cash Receipt By-Passing Freeze Flag</u></b></p>
33-34	Not to be Used
35	<p><b><u>Clearing Cash Receipts:</u></b></p> <p>This entry code is used on the Miscellaneous Transaction Form when clearing cash receipts from all Suspense Accounts.</p>
36	<p><b><u>Cash Receipts from ISIS</u></b></p>
37	<p><b><u>Gift Receipt:</u></b></p> <p>This entry code is used when recording gift cash receipts.</p>
38-39	Not to be Used

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**CASH DISBURSEMENT TRANSACTIONS**

<b><u>Entry Code</u></b>	<b><u>Transaction Explanation</u></b>
40	<b><u>Cash Disbursement:</u></b>  This entry code identifies all payments processed by wire transfer.
41-43	Not to be Used
44	<b><u>Payroll Expense</u></b>
45	<b><u>Clearing Cash Disbursements:</u></b>  This entry code is to be used on the Miscellaneous Transaction Form when clearing cash disbursements from all suspense accounts.
46	Not to be Used
47	<b><u>Cash Disbursements from Purchasing Card</u></b>
48	<b><u>Cash Disbursements from A/P System</u></b>
49	Not to be Used

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#### **ENCUMBRANCE TRANSACTIONS**

<b><u>Entry Code</u></b>	<b><u>Transaction Explanation</u></b>
50	<b><u>Encumbrance:</u></b>  This entry code is to be used for the creation of all encumbrances resulting from purchase orders being processed.
51	<b><u>Encumbrance from Purchasing</u></b>
52	Not to be Used
53	<b><u>Employee Benefits Encumbrance</u></b>
54	<b><u>Payroll Encumbrance</u></b>
55	<b><u>Encumbrance Liquidation:</u></b>  This entry code is to be used when manually reducing or liquidating an existing encumbrance.
56-57	Not to be Used
58	<b><u>Encumbrance from Purchasing</u></b>
59	Not to be Used

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#### JOURNAL ENTRY TRANSACTIONS

<u>Entry Code</u>	<u>Transaction Explanation</u>
60	Entry code 60 is used to identify <u>manually written</u> journal entries.
61	Entry code 61 is used to identify all <u>computer-initiated</u> journal entries. These include: prorates, overhead or indirect costs, employee benefits, and letter-of-credit transfers where applicable.
62	Entry Code 62 is used to bypass or override a freeze flag on any account. Any entries using this code must be approved by the Accounting Office.
63	All entries to record interdepartmental charges and credits will be processed through Entry Code 63.
64	All entries to record receivables other than student receivables (i.e., C&I, Audio-Visual) will be processed through Entry Code 64.
65	Clearing for all 6X transactions.
66	ISIS System journal entries.
67	Entry Code 67 is used when processing journal vouchers that transfer gift income from one account to another.
68	Not to be Used
69	This entry code is used to identify entries affecting prior years accounting. It will be principally used in fiscal year accounts.