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FAS SYSTEM MANAGEMENT GUIDE

TRANSACTION CODE DEVELOPMENT

INTRODUCTION

FAS transaction codes are used to record individual accounting events or transaction types – acquisitions, depreciation, etc. The transaction codes and the corresponding entries in the Transaction Code Decision Table determine how accounting events are recorded in the FAS Property File.

In FAS, the majority of the processing logic, including the generated transactions and general ledger accounts, is in the Transaction Code Decision Table, maintained by State Controller’s Office (SCO).

The FAS Transaction Code Decision (TD) Table identifies the data element coding and the editing requirements of asset transactions, and specifies if and how transactions will be posted to FAS and STARS financial files.

TRANSACTION DEVELOPMENT PROCEDURES

The majority of the Transaction Code development occurred when FAS was first installed. A similar process should be performed with any maintenance to the table. See the Transaction Code Decision Table Maintenance Form and Checklist.

- Define the accounting events and FAS Property File impact of editing requirements of each event.
- Identify the appropriate Release Approval Level for the Transaction Code
- Document all standard accounting events by functional area using “T” accounts.
- Code Transaction Code Decision Table Maintenance Forms.
- Perform at least two levels of review prior to entering the codes in FAS;
- Add the Transaction Code to the FD66 Operator Class Sub-table, as appropriate.
- Test the functioning of the codes by entering them in a test version of the system and posting transactions, process through an IEU(s) depending on the number of generations of other TC(s).
- Enter the codes into the production version of the system to make available for use.
- Review the production entries and sign off on the changes.
- Closely monitor the system and file balances during the initial usage of the codes.

TRANSACTION CODE DECISION TABLE DATA ENTRY

The Transaction Code Decision Table consists of several sections including the FAS TC (transaction code aka control key) and the edit indicators, the Register number, general ledger accounts, and a file posting section.

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VERSION 3.1 FAS - TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S031
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

FAS TC AD1 TITLE: ADJUSTMENT REDUCTION - LAND - STARS TO FAS
AGYSFX N LOCAT1 N PRP NO R CMP NO R QUANTY N QTY UN N CLS CD N CLSSF N
INSIND N CAPIND CON CD N U LIFE N FUND R FDTL ACQ MTH N ST MTH N
AGYMTH N ADT DT R DEPRDT N ADTAMT R ST DPR N AGYDPR N REP VL N REFPRP N
REFCMP N RESPNM N RMBILL CDOC N DISPMD N DISP % N OWNER R INSERV N
SAL VL N STATUS N LOCAT2 N

REGIST 7 TRANTP 0 BUDU R FNMTCH RCMTCH M APPLVL 3
GEN-GVT TC: 8GG GEN-PRO TC: 8FG GVTFND: 0700 GOV GL: 1701 PROP GL 1701
GEN-FAS TC:
FILE A/S FIELD A/S FIELD
POSTING ACQ/DISP: - 01
STWD ACCUM DEPR:
AGY ACCM DEPR:
REPLACEMENT VAL:
SALVAGE VAL:

EFF-START-DATE: EFF-END-DATE: 07012001 LAST-PROC-DATE: 10292009
INTERRUPT:
  
```

FAS TC (TRANSACTION CODES) BY TRANSACTION TYPES

The Transaction Code Decision Table control key consists of the three-digit transaction code (FAS TC). These are organized by transaction type (Acquisitions, Dispositions, Adjustments, etc.) The transaction types are organized by Register number (REGIST).

<u>Transaction Type</u>	<u>Transaction Codes (ranges)</u>
ACQUISITION (FROM STARS) (REGISTER 1)	A01-A04 CY Purchase
ACQUISITION (FROM FAS) (REGISTER 2)	AP1-AP4 CY Purchase A11-A14 CY Non-monetary Acquisition T11-T14 Acquisition by Transfer In from a Different Fund Type
ADD PY OR PREVIOUSLY REMOVED (REGISTER C)	AR1-AR4 Re-add CY Non-Monetary Acquisition AS1-AS4 Re-add CY Monetary Acquisition AT1-AT4 Add/Re-add PY Acquisition

Transaction Type	Transaction Codes (ranges)
DISPOSITIONS (REGISTER 5)	DD1-DD4 Non-Monetary Disposal DS1-DS4 Monetary Disposal DV4 Inventory taken off FAS Property File due to being Below Threshold S01-S04 Monetary Disposal (TC 027 in STARS) T01-T04 Disposal by Transfer Out to a Different Fund Type
DEPRECIATION (REGISTER 6)	D01-D03 CY Depreciation Expense (system generated) D06-D08 PY Depreciation Expense (system generated) C04-C05 Adjust Agency section Depreciation
GAIN/LOSS (REGISTER 4)	G01-G04 Gain on Disposition (system generated) G06-G09 Agency section Gain on Disposition (system generated) L01-L04 Loss on Disposition (system generated) L06-L09 Agency section Loss on Disposition (system generated)
ASSET Balance REMOVAL (REGISTER 4)	RD1-RD4 Remove Disposed Asset Balance (equal to depr) (system generated)
INACTIVATES (REGISTER A)	RN1-RN4 Remove/Inactivate CY Asset RA2-RA4 Remove/Inactivate CY Depreciation on a CY Asset (system generated) RQ2-RQ4 Remove/Inactivate CY Depreciation on a PY Asset (system generated) RS4 Reverse RQ4 (manual FAS posting only)
PRIOR YEAR ASSET REMOVAL (REGISTER B)	RP1-RP4 Remove/Inactivate PY Asset RB2-RB4 Remove/Inactivate PY Depreciation on a PY Asset (system generated) (Note: For CY Depreciation for this PY asset see RQ2-RQ4 above) RF4 Reverse RB4 (manual FAS posting only – Status must be “U”) RX4 Remove Asset Prior Year – NONCAFR (manual FAS posting)
REPLACEMENT REVALUATION (REGISTER 3)	C02-C03 Change Replacement/Salvage Value – mass change FAS screen 37 C06-C07 Change Replacement Value – individual asset, data entered
ADJUST TO ORIG AMT (230R) (REGISTER 7)	AD1-AD4 Adjustment Reduction (TC 230R from STARS)

<u>Transaction Type</u>	<u>Transaction Codes (ranges)</u>
NON-FINANCIAL CHANGES (REGISTER 8)	C01 Record Non-Financial Changes to an Asset (generates from screen 40)

DATA ELEMENTS AND DATA ENTRY INDICATORS

There are four indicators that signify if the transaction type and associated transaction codes require certain data elements or if they are optional or not allowed. The transaction types are categorized by Register number.

- **I** – The data element must be entered when the transaction is entered.
- **R** – The data element is required on the transaction; however, it may be entered when the transaction is entered or looked up when one of the other data elements is entered.
- **N** – The data element is not allowed on the transaction.
- **Blank** – The data element is optional and may be entered when the transaction is entered, looked-up when one of the other data elements is entered, or left blank.

<u>Data Element/Field</u>	<u>Transaction Type and Data Entry</u>
AGY SFX Agency Suffix may be used by the agencies for indexing assets	<ul style="list-style-type: none"> • Acquisitions - Optional • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes- Not Allowed • Non-Financial Changes - Optional
LOCAT 1 Location 1 is used by agencies to record where an asset is located and to report to Risk Management for insurance purposes	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional

Data Element/Field	Transaction Type and Data Entry
<p>PROP NO Property Number is an identifier for each asset</p>	<p>Required for all transaction types</p>
<p>COMP NO Component Number uniquely identifies the Property Number</p>	<p>Required for all transaction types</p>
<p>QTY Quantity is used with real property to define the number of units, such as how many acres, square feet, etc</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss- Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>QTY UNT Quantity Unit is used to define the unit of measurement (i.e. ACRE, SQFT, etc.).</p>	<ul style="list-style-type: none"> • Acquisitions - Land (asset class 1) or Buildings (asset class 2) - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>CLS CD Class Code is used by the F16 table to determine which general ledger asset account should be impacted by transactions against the property</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional

Data Element/Field	Transaction Type and Data Entry
<p>CLS SFX Class Suffix is used by the agency to uniquely identify Class Codes</p>	<ul style="list-style-type: none"> • Acquisitions - Optional • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non- Financial Changes - Optional
<p>INS IND Insurance Indicator is used by Risk Management and agencies to identify how an asset is to be insured and to describe the type of coverage.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>CAP IND Capital Indicator indicates if an asset is to be capitalized.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Optional on TC 230R adjustments • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>U LIFE</p> <p>Useful Life is used to calculate depreciation. It is usually looked up from the Class Code Descriptor table (FD02).</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>FUND</p> <p>The Fund indicator is used with interfaces to STARS and CAFR reporting.</p>	<ul style="list-style-type: none"> • Acquisitions – Required • Dispositions <ul style="list-style-type: none"> ▪ Not Allowed ▪ Optional for monetary disposals from STARS • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Required for TC 230R adjustments • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>FUND DT Fund Detail uniquely identifies the Fund and is used with interfaces to STARS.</p>	<ul style="list-style-type: none"> • Acquisitions - Optional • Dispositions <ul style="list-style-type: none"> ▪ Not Allowed ▪ Optional for monetary disposals from STARS • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Optional for TC 230R adjustments • Non-Financial Changes - Not Allowed
<p>ACQ MTH Acquisition Method is used to record the original method used to acquire the asset.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed
<p>ST MTH State Depreciation Method is used to determine the depreciation method used for the calculated statewide depreciation.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>AGY MTH</p> <p>Agency Depreciation Method is used by an agency to book depreciation using a different depreciation method than the method used for statewide depreciation.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>ADT DT</p> <p>The <u>A</u>cquisition, <u>D</u>isposition, <u>T</u>ransaction Date indicator is necessary for any transaction impacting the History File.</p>	<p>Required for all transaction types. This indicator is often looked up from the reference record</p>
<p>DEPR DT</p> <p>Depreciation Date is used to indicate the transaction date of a depreciation expense and to populate the last depreciation date on the Property File.</p>	<ul style="list-style-type: none"> • Acquisitions - Not Allowed • Dispositions - Not Allowed • Depreciation - Required • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>ADT AMT</p> <p>The ADT Amount is used for the <u>A</u>cquisition, <u>D</u>isposition, and <u>T</u>ransaction Amount. It is required on most financial transactions other than depreciation.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Required • Depreciation - Not Allowed • Gain/Loss - Required • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates <ul style="list-style-type: none"> ▪ Required on entered TCs RNx, RPx, and adjustment RFx, RXx ▪ Required on generated PY depreciation removal TCs RB ▪ Not Allowed on other generated TCs or entered adjustment TC RSx • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Required on TC 230R adjustments • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>ST DPR</p> <p>The State Depreciation Amount is used for Statewide Depreciation. Typically, depreciation transactions will be system-generated.</p>	<ul style="list-style-type: none"> • Acquisitions - Not Allowed • Dispositions - Not Allowed • Depreciation <ul style="list-style-type: none"> ▪ Optional for System-generated TCs ▪ Not Allowed for manual entry of Depreciation/Salvage value • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal – Required. Hard-coding uses an “R” indicator to generate STARS transaction codes on FAS RDx transactions • Inactivates <ul style="list-style-type: none"> ▪ Not Allowed on entered TCs RNx, RPx, and adjustment RXx ▪ Required on generated depreciation TCs RAx, RBx, RQx, and on entered adjustment TCs RSx and RFx • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed
<p>AGY DPR</p> <p>The Agency Depreciation amount is used for the Agency Depreciation Method. Typically, depreciation transactions will be system-generated. Agencies can use a different agency depreciation method or capitalization threshold. AGY DPR is required for transactions that are expensing depreciation or removing accumulated depreciation.</p>	<ul style="list-style-type: none"> • Acquisitions - Not Allowed • Dispositions - Not Allowed • Depreciation - Optional • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>REP VL</p> <p>Replacement Value is used to record the cost to replace the asset. This value is used for insurance purposes.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Required on Replacement Revaluation ▪ Not Allowed on TC 230R adjustments • Non-Financial Changes - Not Allowed
<p>REF PRP</p> <p>Reference Property Number contains the Property Number entered in STARS and passed to the FAS Hold File. It is typically required for all transactions processed through STARS and all system-generated transactions. It is automatically added as the same number as the Property Number when entering transactions directly into FAS</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Required • Depreciation - Required • Gain/Loss - Required • Asset Bal (Eq to Depr) Removal - Required • Inactivates - Required • Other Changes <ul style="list-style-type: none"> ▪ Required on Replacement Revaluation ▪ Not Allowed on TC 230R adjustments • Non-Financial Changes - Required

Data Element/Field	Transaction Type and Data Entry
<p>REF CMP</p> <p>Reference Component Number contains the Component Number that was entered in STARS and passed to the FAS Hold File. It is typically required for all transactions processed through STARS and for all system-generated transactions. It is automatically added as the same number as the Property Component Number when entering transactions directly into FAS.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Required • Depreciation - Required • Gain/Loss - Required • Asset Bal (Eq to Depr) Removal - Required • Inactivates - Required • Other Changes <ul style="list-style-type: none"> ▪ Required on Replacement Revaluation ▪ Not Allowed on TC 230R adjustments • Non-Financial Changes - Required
<p>RESP NM</p> <p>Responsible Last Name is used to track inventory responsibility. Usually optional for all transactions that are directly entered, and not allowed for system-generated transactions.</p>	<ul style="list-style-type: none"> • Acquisitions - Optional • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>RM BILL</p> <p>Risk Management Bill code is required for data download to Risk Management. Agencies can accept the default of 1000, or they may choose to set up cost center codes for the insurance billing process.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Optional for TC 230R adjustments • Non-Financial Changes - Optional

Data Element/Field	Transaction Type and Data Entry
<p>CDOC</p> <p>Current Document Number represents the current document number used on the original purchase transaction in STARS. Agencies should use the field to associate a property record to the original STARS transaction</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates <ul style="list-style-type: none"> ▪ Optional on entered TCs RNx, RPx, and adjustment RXx ▪ Not Allowed on generated TCs RAx, RBx, RQx ▪ Not Allowed on entered adjustment TCs RSx, RFX • Other Changes - Not Allowed • Non-Financial Changes - Optional
<p>DISP MD</p> <p>Disposition Method is used to record the method used to dispose of an asset. The table entries should correspond to the Board of Examiners Asset Disposal disposition options.</p>	<ul style="list-style-type: none"> • Acquisitions - Not Allowed • Dispositions - Required • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates <ul style="list-style-type: none"> ▪ Required on entered TCs RNx, RPx, and adjustment RXx ▪ Not Allowed on generated TCs RAx, RBx, RQx ▪ Not Allowed on entered adjustment TCs RFX, RSx • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>DISP %</p> <p>Disposition Percentage is used to record the percentage of an asset being disposed. During data entry, if less than 100% is entered in the field, it is a partial disposition and transactions are generated to remove partial depreciation and potential gains and losses.</p>	<ul style="list-style-type: none"> • Acquisitions - Not Allowed • Dispositions - Required • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates <ul style="list-style-type: none"> ▪ Required on entered TCs RNx, RPx, and adjustment RXx ▪ Not Allowed on generated TCs RAx, RBx, RQx ▪ Not Allowed on entered adjustment TC RFx, RSx • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed
<p>OWNSHP</p> <p>The Ownership indicator is used to record the ownership of the asset. The ownership information is needed for statewide reporting, federal property inventory reports, etc.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Not Allowed on Replacement Revaluation ▪ Required on TC 230R adjustments • Non-Financial Changes - Not Allowed (due to Leases)

Data Element/Field	Transaction Type and Data Entry
<p>INSRV DT</p> <p>In-Service Date is used to record the date the asset was placed in service, which is used for reporting and depreciation expense. Depreciation is calculated using this date.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed
<p>SAL VAL</p> <p>Salvage Value is used when calculating depreciation expense. Only assets expected to be sold for a value at the time of disposal should have a salvage value. Salvage value should be not allowed for Land, since it does not depreciate.</p>	<ul style="list-style-type: none"> • Acquisitions • Optional for all asset classes except Land • Not Allowed for Land • Dispositions - Not Allowed • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes <ul style="list-style-type: none"> ▪ Optional for C02 and C03 to allow Replacement Revaluation processing ▪ Not Allowed for the rest • Non-Financial Changes - Not Allowed

Data Element/Field	Transaction Type and Data Entry
<p>STATUS</p> <p>Status Code is used to specify if the asset is “in use”, “idle”, “stored”, or “disposed”.</p>	<ul style="list-style-type: none"> • Acquisitions - Required • Dispositions - Required • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates <ul style="list-style-type: none"> ▪ Required on entered TCs RNx, RPx, and adjustment RXx, RFx ▪ Not Allowed on generated TCs RAx, RBx, RQx ▪ Not Allowed on entered adjustment TC RSx • Other Changes - Not Allowed • Non-Financial Changes - Not Allowed
<p>LOCAT 2</p> <p>Location 2 is used by agencies to identify the physical location of an asset.</p>	<ul style="list-style-type: none"> • Acquisitions - Optional • Dispositions - Optional • Depreciation - Not Allowed • Gain/Loss - Not Allowed • Asset Bal (Eq to Depr) Removal - Not Allowed • Inactivates - Not Allowed • Other Changes -Not Allowed • Non-Financial Changes - Optional

REGIST - REGISTER NUMBER

The Register Number (REGIST) identifies transactions types (Acquisitions, Dispositions, Adjustments, etc.). It is also used to determine which subobject will be used for a STARS interface transaction. (Register 8, non-financial transactions, does not create STARS interface transactions.) Terminology used in tables throughout this document is included in brackets.

- Register 1 - Acquisition (from STARS)
- Register 2 - Acquisition (from FAS)
- Register 3 - Replacement Revaluation [Other Changes]
- Register 4 - Gain / Loss

- Register 4 - Depreciation Removal
- Register 5 - Disposition
- Register 6 - Depreciation
- Register 7 - Adjustment to Original Amount (230R) [Other Changes]
- Register 8 - Non-Financial Change
- Register A - Current Year Asset Removal [Inactivates]
- Register B - Prior Year Asset Removal [Inactivates]
- Register C - Add Prior Year or Previously Removed Asset

TRANTP - TRANSACTION TYPE ORIGIN

Transaction Type identifies the origin of the transaction. Type “0” indicates that the transaction originated in STARS (the transaction must be processed through the FAS S033 screen). Type ‘0’ must be on the F17 table since the transaction originates in STARS. Type “1” indicates the transaction originated in FAS – the transaction must be processed through the S035 screen.

Transaction Type	Origin
Acquisitions	0 on A0x TCs 1 on other Acquisition TCs
Dispositions	0 on S0x TCs 1 on other Disposition TCs
Depreciation	1
Gain/Loss	1
Asset Bal (Eq to Depr) Removal	1
Inactivates	1
Other Changes	1 on Replacement Revaluations 0 on TC 230R adjustments
Non-Financial Changes	1

BUDU - BUDGET UNIT

Budget Unit determines if a Budget Unit is required in the Funding Source Budget Unit field.

Transaction Type	Requirement
Acquisitions	Required
Dispositions	Optional for S0x TCs from STARS Not Allowed for other dispositions
Depreciation	Not Allowed
Gain/Loss	Not Allowed
Asset Bal (Eq to Depr) Removal	Not Allowed

Transaction Type	Requirement
Inactivates	Not Allowed
Other Changes	Not Allowed on Replacement Revaluation Required on TC 230R adjustments
Non-Financial Changes	Optional

FNMATCH - FUND MATCH

Fund Match – Edit Indicator for Fund Match. If the transaction requires that the FAS Hold File Fund Source match the FAS Property File Fund Source, then this indicator will be an ‘M’.

Transaction Type	Requirement
Acquisitions	Optional
Dispositions	Optional
Depreciation	Optional
Gain/Loss	Optional
Asset Bal (Eq to Depr) Removal	Optional
Inactivates	Optional
Other Changes	Optional
Non-Financial Changes	Optional

RCMATCH - RECORD MATCH

Record Match – Processing edit indicator for matching records to the FAS Property File. If this field is ‘M’, then the Property Number and Component Number used on the transaction must exist on the FAS Property File. This is required for transactions such as dispositions, because a property cannot be disposed if it is not on the system.

Transaction Type	Requirement
Dispositions	M Match Required
Depreciation	M Match Required
Gain/Loss	M Match Required
Asset Bal (Eq to Depr) Removal	M Match Required
Inactivates	M Match Required
Other Changes	M Match Required
NonFinancial Changes	M Match Required

APPLVL - APPROVAL LEVEL

Approval Level – Indicates the required release approval level for posting the transaction. Generally, Non-financial changes (Replacement Revaluation) transaction codes have an approval level of 2, Acquisition transaction codes have an approval level of 3, Dispositions have an approval level of 4, Inactivate Adjustments (correction to a record) transaction codes have an approval level of 7, and System Generated transactions codes have an approval level of 8.

Transaction Type	Level
Dispositions	Level 4 - All but transfers out Level 6 – Transfers Out (Acctg Ops verifies there is an offsetting transfer in)
Depreciation	Level 8 for system generated TCs Level 7 for agency depreciation adjustment
Gain/Loss	Level 8 system generated TCs
Asset Bal (Eq to Depr) Removal	Level 8 system generated TCs
Inactivates	Level 7 for entered TCs RNx, RPx, and adjustment RXx Level 8 for generated TCs RAx, RBx, RQx, and entered adjustment TC RSx, RFx
Other Changes	Level 2 for Replacement Revaluation C0x Level 3 for TCs ADx for 230R adjustments
Non-Financial Changes	Level 7

GENERATED TRANSACTION CODES, FUNDS, AND GLS

GEN-GVT-TC

Generated Governmental Transaction Code – The FAS-generated STARS Transaction code for transactions with a governmental funding source.

Transaction Type	Generated TC
Acquisitions	8GD - CY monetary purchase (STARS or FAS - first time and re-adds) 8GJ - CY non-monetary purchase (FAS only - first time and re-adds) 8GA - PY acquisitions (FAS only - first time and re-adds) 8GB - Transfers In from a different fund type (FAS only)
Dispositions	8GF - All but transfers out 8GH - Transfers Out from a different fund type (FAS only)

Transaction Type	Generated TC
Depreciation	8GG - CY depreciation 8GI - PY depreciation Blank - agency depreciation adjustments
Gain/Loss	8GL - Gains 8GK - Losses Blank - agency gains/losses (agy disp adj)
Asset Bal (Eq to Depr) Removal	Blank for Land (asset class 1) 8GX - Bldgs (asset class 2) 8GY - Improv other than Buildings (asset class 3) 8GZ - Machinery & Equipment (asset class 4) 8GW - Land Use Rights (asset class 6)
Inactivates	8GD - TCs RNx (CY asset) 8GG - TCs RAx (CY depr on CY asset) 8GM - TCs RPx (PY asset) 8GN - TCs RQx (CY depr on PY asset) 8GI - TCs RBx (PY depr on PY asset)
Other Changes	Blank for Replacement Revaluation C0x 8GG - TCs ADx (TC 230R adjustment)
Non-Financial Changes	Blank for C01

GEN-PRO-TC

Generated Proprietary Transaction Code – The FAS-generated STARS Transaction code for transactions with a proprietary funding source.

Transaction Type	Generated TC
Acquisitions	8FD - CY monetary purchase (STARS or FAS - first time and re-adds) 8FJ – CY non-monetary purchase (FAS only - first time and re-adds) 8FA - PY acquisitions (FAS only – first time and re-adds) 8FB - Transfers In from a different fund type (FAS only)
Dispositions	8FF- All but transfers out 8FH - Transfers Out from a different fund type (FAS only)
Depreciation	8FG – CY depreciation 8FI - PY depreciation Blank - agency depreciation adjustments
Gain/Loss	8FL - Gains 8FK - Losses Blank – agency gains/losses (agy disp adj)

Transaction Type	Generated TC
Asset Bal (Eq to Depr) Removal	Blank for Land (asset class 1) 860 - Bldgs (asset class 2) 861 – Improv other than Buildings (asset class 3) 862 - Machinery & Equipment (asset class 4) 863 - Land Use Rights (asset class 6)
Inactivates	8FD - TCs RNx (CY asset) 8FG - TCs RAx (CY depr on CY asset) 8FM - TCs RPx (PY asset) 8FN – TCs RQx (CY depr on PY asset) 8FI – TCs RBx (PY depr on PY asset)
Other Changes	Blank for Replacement Revaluation C0x 8FG - TCs ADx (TC 230R adjustment)
Non-Financial Changes	Blank for C01

GVTFUND

Governmental Fund – Fund number used to post asset information in the STARS General Ledger.

Transaction Type	Generated TC
Acquisitions	Fund 0700
Dispositions	Fund 0700
Depreciation	Fund 0700 Blank for agency depreciation adjustments
Gain/Loss	Fund 0700
Asset Bal (Eq to Depr) Removal	Fund 0700, except blank for Land
Inactivates	Fund 0700 Blank for adjustment TCs RSx, RFx, RXx
Other Changes	Blank for Replacement Revaluation C0x Fund 0700 for TC 230R adjustments ADx
Non-Financial Changes	Blank

GOV GL

PROP GL

Governmental General Ledger Account and Proprietary General Ledger Account. The General Ledger account passed to STARS with the generated transaction codes. The generated transaction codes contain one general ledger account and FAS provides the offsetting entry general ledger account number.

Transaction Type	Generated TC
Acquisitions	1701 – Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4)
Dispositions	1701 – Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4)
Depreciation	1705 – Land Use Rights (asset class 6) 1720 – Buildings (asset class 2) 1735 – Improv other than Buildings (asset class 3) 1760 – Machinery and Equipment (asset class 4) Blank – agency depreciation adjustments
Gain/Loss	1701 – Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4) Blank – Agency Gains/Losses

Transaction Type	Generated TC
Asset Bal (Eq to Depr) Removal	Blank - Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4)
Inactivates	For entered Asset TCs RNx, RPx: 1701 – Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4) For generated Depreciation TCs RAx, RBx, RQx: 1705 – Land Use Rights (asset class 6) 1720 – Buildings (asset class 2) 1735 – Improv other than Buildings (asset class 3) 1760 – Machinery and Equipment (asset class 4) Blank – entered adjustmentsTCs RSx, RFx, RXx
Other Changes	Blank – Replacement Revaluation C0x For generated Asset TCs ADx for TC 230R adjustments: 1701 – Land (asset class 1) 1702 – Land Use Rights (asset class 6) 1710 – Buildings (asset class 2) 1730 – Improv other than Buildings (asset class 3) 1750 – Machinery and Equipment (asset class 4)
Non-Financial Changes	Blank

GEN FAS TC

Generated FAS Transaction Code – the FAS Transaction Code that is generated from the initial FAS transaction, such as removing depreciation on a disposition, gains or losses on sales, etc. Transaction codes may also be generated due to Register processing logic and the use of Descriptor Tables FD16 and/or FD02.

Transaction Type	Generated TC
Acquisitions	Blank – no GEN FAS TCs needed
Dispositions	RD4 – Land (asset class 1) RD6 – Land Use Rights (asset class 6) RD1 – Buildings (asset class 2) RD2 – Improv other than Buildings (asset class 3) RD3 – Machinery and Equipment (asset class 4)
Depreciation	Blank (the program generates the depreciation TCs for statewide and agency depreciation)
Gain/Loss	Blank (the program generates the gain and loss TCs)
Asset Bal (Eq to Depr) Removal	Blank (note: the program generates the asset balance removal TCs)
Inactivates	For entered CY Asset TCs RNx: RA6 – Land Use Rights (asset class 6) RA2 – Buildings (asset class 2) RA3 – Improv other than Buildings (asset class 3) RA4 – Machinery and Equipment (asset class 4) For entered PY Asset TCs RPx: RB6 – Land Use Rights (asset class 6) RB2 – Buildings (asset class 2) RB3 – Improv other than Buildings (asset class 3) RB4 – Machinery and Equipment (asset class 4) For generated PY Depreciation TCs RBx: RQ6 – Land Use Rights (asset class 6) RQ2 – Buildings (asset class 2) RQ3 – Improv other than Buildings (asset class 3) RQ4 – Machinery and Equipment (asset class 4) Blank – generated CY Depreciation TCs RAx, RQx and adjustment TCs RSx, RFx, Rxx
Other Changes	Blank – no GEN FAS TCs needed
Non-Financial Changes	Blank – no GEN FAS TCs needed

FILE POSTINGS

ACQ/DISP - ACQUISITION/DISPOSITION

Acquisition/Disposition shows if the transaction amount is added or subtracted (A/S) to the bucket on the FAS Property File. The field identifies the bucket that the amount should post to on the FAS Property File.

Transaction type	File Posting
Acquisitions	+01 (plus to the Original Amount bucket)
Dispositions	-07 (subtraction to Dispositions bucket)
Depreciation	Blank (no posting)
Gain/Loss	+09 (plus to the Gain Amount bucket) +02 (plus to the Agy Disp Adj bucket to record Agency gains) -10 (subtraction to the Loss Amount bucket) -02 (subtraction to the Agy Disp Adj bucket to record Agency losses)
Asset Bal (Eq to Depr) Removal	Blank (no posting)
Inactivates	For entered CY Asset TCs RNx -07 (subtraction to Dispositions bucket) For entered PY Asset TCs RPx and PY Asset Non-CAFR TC RXx - 12 (subtraction to Negative Adj bucket) For generated PY Depreciation TCs RBx +11 (plus to the Positive Adj bucket) For CY Depreciation TCs RAx, RQx, and CY adjustment TCs RSx Blank (no posting) For entered adjustments TCs RFX -11 (subtraction to the Positive Adj bucket)
Other Changes	For replacement revaluation TCs C0x Blank (no posting) For TC 230R adjustment TCs ADx -01 (subtraction from Original Amount bkt)
Non-Financial Changes	Blank (no posting)

STWD ACCUM DEPR – STATEWIDE ACCUMULATIVE DEPRECIATION

Statewide Accumulative Depreciation shows if the transaction amount is added or subtracted (under the A/S column) to the bucket on the FAS Property File. The field identifies the bucket that the amount should post to on the FAS Property File.

Transaction type	File Posting
Acquisitions	Blank (no posting)
Dispositions	Blank (no posting)
Depreciation	-05 (subtraction to the Statewide Accumulative Depreciation bucket) Blank - agency depreciation adjustments
Gain/Loss	Blank (no posting)
Asset Bal (Eq to Depr) Removal	+05 -13 (plus to Stwd Accum Depr and subtraction from Stwd Lqtd Depr)
Inactivates	For generated CY Depreciation on CY Asset TCs RAx +05 (plus to Stwd Accum Depr bucket) For generated CY Depreciation on PY Asset TCs RQx +05 +02 (plus to Stwd Accum Depr and plus to Agy Disp Adj) For generated PY Depreciation on PY Asset TCs RBx +05 -13 (plus to Stwd Accum Depr and subtraction to Stwd Lqtd Depr) For entered adjustment CY Depreciation on PY Asset TCs RSx -05 -02 (subtraction to Stwd Accum Depr and subtraction to Agy Disp Adj) For entered adjustment PY Depreciation on PY Asset TC RFX -05 +13 (subtraction to Stwd Accum Depr and plus to Stwd Lqtd Depr) For entered TCs RNx, RPx, RXx Blank (no posting)
Other Changes	Blank (no posting)
Non-Financial Changes	Blank (no posting)

AGY ACCM DEPR – AGENCY ACCUMULATIVE DEPRECIATION

Agency Accumulative Depreciation shows if the transaction amount is added or subtracted (under the A/S column) to the bucket on the FAS Property File. The field identifies the bucket that the amount should post to on the FAS Property File.

Transaction type	File Posting
Acquisitions	Blank (no posting)
Dispositions	Blank (no posting)
Depreciation	-06 (subtraction to the Agency Accumulative Depreciation bucket) -06 or +06 – agency depreciation adjustments
Gain/Loss	Blank (no posting)
Asset Bal (Eq to Depr) Removal	Blank (no posting)
Inactivates	Blank (no posting)
Other Changes	Blank (no posting)
Non-Financial Changes	Blank (no posting)

REPLACEMENT VAL – REPLACEMENT VALUE

REPLACEMENT VALUE shows if the transaction amount is added or subtracted (A/S) to the bucket on the FAS Property File. The field identifies the bucket that the amount should post to on the FAS Property File.

Transaction type	File Posting
Acquisitions	+08 (plus to the Replacement Value bucket)
Dispositions	Blank (no posting)
Depreciation	Blank (no posting)
Gain/Loss	Blank (no posting)
Asset Bal (Eq to Depr) Removal	Blank (no posting)
Inactivates	Blank (no posting)
Other Changes	+08 or -08 – Replacement Revaluation adjustment Blank for TC 230R adjustments
Non-Financial Change	Blank (no posting)

SALVAGE VAL – SALVAGE VALUE

SALVAGE VALUE shows if the transaction amount is added or subtracted (A/S) to the bucket on the FAS Property File. The field identifies the bucket that the amount should post to on the FAS Property File.

Transaction type	File Posting
Acquisitions	-04 (subtraction to the Salvage Value bucket Blank for Land)
Dispositions	Blank (no posting)
Depreciation	Blank (no posting)
Gain/Loss	Blank (no posting)
Asset Bal (Eq to Depr) Removal	Blank (no posting)
Inactivates	Blank (no posting)
Other Changes	-04 or +04 for Salvage Value adjustments Blank for TC 230R adjustments
Non-Financial Changes	Blank (no posting)