



# GAO Technical Bulletin

Arizona Department of Administration ♦ General Accounting Office

Subject: **Transfers**  
Manual Section: Section II. N.  
Supersedes: N/A

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TO: Technical Bulletin Administrators  
All Agencies

FROM: Robert Rocha  
State Comptroller

## AUTHORITY

A.R.S. 35-131; 35-148; 41-722

## POLICY

The following transfer policies and procedures are effective for all State Agencies.

## AREAS IMPACTED

All State Agencies.

## CONTACTS

If you have any questions regarding this technical bulletin, please contact your GAO liaison.

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**1. INTRODUCTION**

**Interfund transactions** ("transfers" or "companion transactions") are reductions in the financial resources of the transferring fund accompanied by increases in the resources of the receiving fund. Certain interfund transactions constitute fund revenue and expenditures in a strict fund accounting context but are not revenue or expenditures of the governmental unit. In general, transfers between funds do not give rise to operating revenues or expenditures because the transfer does not represent an arm's-length transaction. Movements of financial resources between funds must be consistent with the statutes establishing the funds, as well as any policies and/or procedures that may be applicable.

**2. DEFINITIONS** (for other definitions see the Glossary of the State's Accounting Manual)

A. Appropriation - the expenditure authority granted to a State agency, board, commission, or institute of higher education (Universities) by the Legislature.

B. Appropriation Number - the five digit number which identifies the appropriation and which must exist in the AFIS appropriation number profile (Screen 20). There are three types of appropriations as follows:

- Type 1 - Appropriated and Reverting
- Type 2 - Appropriated and Non-Reverting (Continuing)
- Type 3 - Non-appropriated

C. Automated Transfer - used by losing agency to make payments which are routine and recurring to a receiving agency which is set up for automatic posting, defined in advance. Currently used for payments to ADOA internal service funds.

D. Intra-Agency Transfer - movement of resources within one agency.

E. Inter-Agency Transfer - movement of resources between two different agencies.

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**3. GOVERNMENTAL GAAP GUIDE CLASSIFICATIONS**

Transactions between funds may be classified as (1) loans and advances, (2) quasi-external transactions, (3) reimbursements, (4) residual equity transfers, and (5) operating transfers. The following section contains information from the **Miller Governmental GAAP Guide**. The examples given are general interfund transaction scenarios **when properly authorized by statutes, session law, or other rules as applicable**. When the activity crosses fiscal year boundaries, contact the GAO for more information.

(A) **Loans and advances** are interfund transactions that do not affect the fund balance of either fund involved in the transaction. Instead of a revenue and an expenditure, a **Due From Other Funds** (receivable) and a **Due to Other Funds** (payable) are recorded. It should be noted that a **Due From Other Funds** recorded in one fund **MUST** be accompanied by an equal **Due To Other Funds** recorded in another fund.

**Example -- Loans and Advances:** Assume a \$10,000 loan is made by an Enterprise Fund to the General Fund. The transaction would be recorded as follows:

Enterprise Fund:	Due From Other Funds-General Fund	10,000
	Cash	10,000
General Fund:	Cash	10,000
	Due to Other Funds-Enterprise Fund	10,000

(B) **Quasi-external transactions** are transactions between funds suggesting the existence of a normal buyer/seller relationship and requiring the recording of a revenue and an expenditure. In essence, the "purchasing" governmental fund has acquired a good or service that could have been purchased from an unrelated business enterprise. An example of a quasi-external transaction is the "sale" of Internal Service Fund services (data processing, telephone service, printing, etc.) to governmental departments.

**Example -- Quasi-external transactions:** Assume the Risk Management Division bills the Game & Fish Department \$10,000 for internal (self) insurance services. The payment by Game & Fish would be recorded as follows:

Risk Management:	Cash or Receivable	10,000
	Revenue-Risk Mgmt	10,000
Game & Fish:	Expenditure-Insurance	10,000
	Cash or Payable	10,000

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(C) **Reimbursements** are expenditures that are the legal responsibility of one fund that may be paid for by another fund, with the understanding that the latter fund will be reimbursed. The fund that makes the initial payment should recognize the disbursement as an expenditure. Although initial recognition of the expenditure is with the reimbursed fund, final recognition of the expenditure is with the reimbursing fund as illustrated in the following example.

**Example -- Reimbursement:** Assume that a \$10,000 expenditure of a Special Revenue Fund is paid for by the General Fund and the General Fund will be reimbursed for the payment within the same fiscal year. The following entries record the **expenditure and receivable** in the General Fund and the liability in the Special Revenue Fund.

General Fund:	Expenditure	10,000
(Record Exp)	Cash	10,000
General Fund:	Due From Other Funds-Spec Rev	10,000
(Reimbursed)	Expenditure	10,000
Special Revenue:	Expenditure	10,000
(Reimbursing)	Due To Other Funds-Gen	10,000

Again note, a **Due From Other Funds** recorded in one fund **MUST** be accompanied by an equal **Due To Other Funds** recorded in another fund. The following entries would record the **repayment** by the Special Revenue Fund to the General Fund.

Special Revenue:	Due To Other Funds-General	10,000
(Reimbursing)	Cash	10,000
General Fund:	Cash	10,000
(Reimbursed)	Due From Other Funds-SR	10,000

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(D) **Residual Equity Transfers** are non recurring or non routine transfers of equity between funds. They do not represent expenditures of the transferring fund or revenue to the receiving fund. A transfer of equity may represent the creation, expansion, liquidation, or contraction of a fund. For governmental fund types, residual equity transfers should be shown as an increase or decrease to the beginning fund balance. For a proprietary fund, they should be presented as an increase or decrease to the fund's contributed capital.

**Example -- Residual Equity Transfer:** A transfer of a capital contribution of \$10,000 by the General Fund to an Internal Service Fund would be accounted for in the following manner.

General Fund:	Residual Equity Transfer Out	10,000
	Cash	10,000
Internal Service Fund:	Cash	10,000
	Contributed Capital	10,000

NOTE: Specific legislation is usually required to reflect Residual Equity Transfers on Financial Statements.

(E) **Operating Transfers** result in an increase in the gaining fund's financial resources and a decrease in the resources of the losing fund. An operating transfer is a legally authorized transfer between funds in which one fund is responsible for the initial receipt of funds and another is responsible for the actual disbursement. In an operating transfer, the disbursing fund records a **Transfer-Out** of resources and not an expenditure. In a similar manner, the fund receiving the operating transfer does not record the receipt as revenue but rather as a **Transfer-In** of resources. It should be noted that a **Transfer-In** recorded in one fund **MUST** be accompanied by an equal **Transfer-Out** recorded in another fund.

**Example -- Operating Transfer:** The following transactions illustrate a \$10,000 operating transfer from the General Fund to a Special Revenue Fund.

General Fund:	Transfer-Out	10,000
	Cash	10,000
Special Revenue:	Cash	10,000
	Transfer-In	10,000

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#### **4. GENERAL POLICIES**

**General Rules** - There is a relatively high risk associated with interfund transactions; thus, a strong system of internal control is required. Accordingly, the following policies must be adopted and followed:

A. Internal controls must be a priority of every agency. All financial and accounting responsibilities must be segregated so that no one individual has complete authority over an entire transaction. The AFIS Security Administrator at each agency is responsible for requesting user classes and segregating input and release authority within user classes on Form GAO-96. When segregation of duties is not possible at an agency (i.e., a very small agency), the procedures in place to control the risk of unauthorized transactions must be written and well-documented. The ability to release transactions must be consistent with the Signature Authorization Form (GAO-3) approved by the agency Director.

B. All transfers are subject to audit. Transfers must be valid, compatible with the fundamental purpose of the funding source, and well-documented. Appropriate documentation to support each transaction must be maintained. This is important for audit purposes and to facilitate research within the agency. Documentation from external sources (produced outside your agency) enhances the support for the transaction for audit purposes due to its independent nature.

C. Operating transfers should be used to transfer cash between funds. It should be noted that an **Operating Transfer-In** (comp obj 4902) recorded in one fund **MUST** be accompanied by an equal **Operating Transfer-Out** (comp obj 8602) recorded in another fund.

D. Revenues should be recorded by the agency which collects them (all exceptions must be approved by the General Accounting Office - GAO). These revenues can be transferred to another fund or agency using an operating transfer or revenue transfer, depending on the circumstances.

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**Example -- Receipts transferred using Operating Transfer:** Agency AAA collects lottery revenues and deposits \$10,000 of these revenues with the State Treasurer using Lottery Revenue comptroller object 4325 - Instant Game Ticket Sales. By statute, 20% of these revenues must be transferred to Agency BBB and 30% must be transferred to Agency CCC. The transactions to record these transfers are as follows:

STATE OF ARIZONA														BATCH HEADER			
DOCUMENT INFORMATION :														AGY(3)	DATE(6)	TYP(1)	NO(3)
<b>COMPANION TRANSACTION ENTRY/TRANSFER</b>														AAA	03/01/9X	G	001
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		AAA	F0000001	\$4,000.00			Statutory 20% Instant Game Rev										
AGENCY1	AGY(3) BBB	NAME: AGENCY B					AY(2) 9X	AGENCY2	AGY(3): AAA	NAME: AGENCY A					AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	400		22222	4902			\$2,000.00	002	E0000001	001	F	404		11111	8602		

STATE OF ARIZONA														BATCH HEADER			
DOCUMENT INFORMATION :														AGY(3)	DATE(6)	TYP(1)	NO(3)
<b>COMPANION TRANSACTION ENTRY/TRANSFER</b>														AAA	03/01/9X	G	001
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		AAA	F0000002	\$6,000.00			Statutory 30% Instant Game Rev										
AGENCY1	AGY(3) CCC	NAME: AGENCY C					AY(2) 9X	AGENCY2	AGY(3): AAA	NAME: AGENCY A					AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	400		33333	4902			\$3,000.00	002	E0000001	002	F	404		11111	8602		

**Example -- Receipts transferred using Revenue Transfer:** Agency DDD collects license fees for agency EEE. Agency DDD deposits \$1,000 of these revenues with the State Treasurer using comptroller object 4231 - Occupational Licenses. The transaction to transfer these revenues to Agency EEE would be as follows:

STATE OF ARIZONA														BATCH HEADER			
DOCUMENT INFORMATION :														AGY(3)	DATE(6)	TYP(1)	NO(3)
<b>COMPANION TRANSACTION ENTRY/TRANSFER</b>														DDD	03/01/9X	G	001
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		DDD	T0000001	\$2,000.00			To rec transfer of license fees to EEE										
AGENCY1	AGY(3) EEE	NAME: AGENCY E					AY(2) 9X	AGENCY2	AGY(3): DDD	NAME: AGENCY D					AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	407		44444	4231			\$1,000.00	002				408		11111	4231		

E. Expenditures should be recorded where expended. When expenditures are made on behalf of another agency, with the intent of reimbursement, the expenditure should be recorded at the

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agency where expended. When the reimbursement is processed, the expenditure is transferred to the reimbursing agency. The same expenditure comptroller object will be entered on both sides of the transfer.

**Example -- Transfer of Expenditure:** There is an inter-agency agreement between Agency AAA and Agency BBB. Agency AAA provides administrative services for Agency BBB. The transactions to reimburse Agency AAA for these services would be processed as follows:

STATE OF ARIZONA													BATCH HEADER				
DOCUMENT INFORMATION :													AGY(3)	DATE(6)	TYP(1)	NO(3)	
COMPANION TRANSACTION ENTRY/TRANSFER													AAA	03/01/9X	G	002	
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		AAA	T0000003	\$2,000.00			IAA - Admin Services										
AGENCY1	AGY(3) AAA	NAME:	AGENCY A				AY(2) 99X	AGENCY2	AGY(3): BBB	NAME:	AGENCY B				AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	409		11111	6232			\$1,000.00	002				410		22222	6232		

F. Errors can be corrected by transferring the amount from where the transaction posted to where it should have posted. Transfer documents can be corrected by reversing the original transaction and entering it correctly.

**Example -- Error Correction:** Agency AAA processed a claim using the comp object 6582 and it should have been 6583. This error can be corrected by reducing the expenditures in comp obj 6582 and recording the expenditure in the correct comp obj 6583 as shown below.

STATE OF ARIZONA													BATCH HEADER				
DOCUMENT INFORMATION :													AGY(3)	DATE(6)	TYP(1)	NO(3)	
COMPANION TRANSACTION ENTRY/TRANSFER													AAA	03/01/9X	G	004	
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		AAA	G0000002	\$200.00			Post Exp to Correct Comp Obj										
AGENCY1	AGY(3) AAA	NAME:	AGENCY A				AY(2) 99X	AGENCY2	AGY(3): AAA	NAME:	AGENCY A				AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	409		11111	6582			\$100.00	002				410		11111	6583		

**Example -- Error Correction for Transfer Documents:** Agency AAA processed a transfer incorrectly to revenue comp object 4538. It should have been recorded to comp object 4537. To

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reverse the original transaction, enter it exactly as it processed with the reverse code added. Enter the transaction as it should have processed, as shown.

STATE OF ARIZONA														BATCH HEADER			
DOCUMENT INFORMATION :														AGY(3)	DATE(6)	TRF(1)	NO(3)
COMPANION TRANSACTION ENTRY/TRANSFER														AAA	03/01/9X	G	004
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(36)							AGY(3)	DATE(6)	TRF(1)	NO(3)
03/01/9X		AAA	G0000001	\$800.00			Correct Rev Comp Obj							AAA	03/01/9X	G	004
AGENCY1	AGY(3) AAA	NAME:	AGENCY A				AY(2) 99X	AGENCY2	AGY(3): AAA	NAME:	AGENCY A				AY(2): 9X		
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	407		11111	4538		R	\$400.00	002				407		11111	4537		

G. It is each agency's responsibility to ensure that transfers are used to properly record revenues and expenditures. Similarly, each agency is responsible for ensuring that transfers are not used to manipulate appropriation levels beyond authorized limits.

Cash movement techniques to reimburse non-appropriated expenditures with appropriated monies must be approved by General Accounting Office (GAO). The purpose of the non-appropriated expenditure being reimbursed must be consistent with the purpose of the appropriation.

H. Reimbursements - Treatment of reimbursements to appropriated funds depends upon legislative intent (ARS 35-142.01):

- If the appropriations bill indicates that reimbursements to the appropriated fund shall not increase the total expenditure authority, reimbursements shall be deposited or transferred as revenue to the general fund or to the fund from which the appropriation was made. Contact your GAO Liaison.
- If the appropriations bill does not specifically address the effect on total expenditure authority of reimbursements to the appropriated fund, reimbursements may be deposited or transferred to the general fund as a reduction of expenditures. This requires the approval by the Director of the Arizona Department of Administration (ADOA), or his designee. (Only one letter is necessary when the reimbursement occurs more than once during a fiscal year for a group of transactions.) Thus, the amount of the reimbursement will be available for current operations, administrative adjustments and relief bill purposes, depending on the appropriation year.

Application to the Director of ADOA should consist of:

- a letter that includes the dollar amount of the reimbursement(s), the time frame covered, and the reimbursement source(s)

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- a statement that the reimbursement is necessary for operations in that appropriation year
- a statement that the legislature did not consider and specifically reject the use of reimbursements to increase spending authority at the time of the appropriation
- a copy sent to the State Comptroller

**All negative expenditures and revenues in appropriated funds will be reviewed by the General Accounting Office (GAO).**

Reimbursement to non-appropriated funds related to the current year should be treated as adjustments to revenues or expenditures.

I. Indirect costs benefit multiple cost centers. Indirect costs are posted in one Index/PCA identified as an indirect cost center for general use (i.e. shared costs for supplies, copiers, etc.). These indirect costs are then allocated to direct cost centers. **Adequate documentation must support all costs charged to the indirect cost Index/PCA as a common cost. Adequate documentation must exist detailing the methods used to allocate indirect costs for each agency's cost allocation plan.**

K. Federal Funds / Pass-thru \$ - Refer to Federal Grant Policy & Procedures.

**Example -- Pass thru of Federal Funds:** Agency AAA receives \$10,000 of Federal Grant funds. Agency BBB has right to 50% of these funds. Agency AAA will Pass-thru the funds to Agency BBB using the following transactions.

STATE OF ARIZONA														BATCH HEADER			
DOCUMENT INFORMATION :														AGY(3)	DATE(6)	TYP(1)	NO(3)
COMPANION TRANSACTION ENTRY/TRANSFER														AAA	03/01/9X	G	003
DOC DATE(6)	EFF DATE(6)	DOC AGY(3)	CUR DOC(8)	DOCUMENT AMT(11.2)	VENDOR NO(11)	MC(3)	CUSTOMER #, INVOICE # AND DESCRIPTION(30)										
03/01/9X		AAA	T0000005	\$10,000.00			Federal Grant Pass Thru CFDA#99.999										
AGENCY1	AGY(3) BBB	NAME:	AGENCY B			AY(2) 9X	AGENCY2	AGY(3) AAA	NAME:	AGENCY A			AY(2) 9X				
SFX(3)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)	TRANSACTION AMT(11.2)	SFX(3)	REF DOC(8)	SFX(3)	M(1)	TC(3)	INDEX(5)	PCA(5)	COBJ(4)	AOBJ(4)	R(1)
001	407		33333	4322			\$5,000.00	002				408		44444	4321		

L. Each automated transfer transaction should pay only one invoice. However, a single invoice can be paid with multiple transactions.

**5. PROCESSING OF INTERFUND TRANSACTIONS IN USAS**

There are three basic types of transfers that an agency may perform, (1) Intra-agency Transfers, (2) Inter-agency Transfers, and (3) Automated Transfers.

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1) **INTRA-AGENCY TRANSFERS** - involve the movement of resources within one agency. The transfer documents should be written and approved, and input into the system for agencies with that ability. Only agencies that have been trained and have User Class 42 can release these batches and must verify that the transactions process. Agencies without release authority should complete the document, input it into system, and send the batch to GAO for release. Off-line agencies should complete the transfer forms and send to GAO for input and release. See section 7 for transaction codes to use.

2) **INTER-AGENCY TRANSFERS** - involve the movement of resources between two different agencies. These documents must be entered on-line by GAO. The initiating agency will fill out their side of the transfer document and assign the document number then send the document to the receiving agency for them to fill out their side of the transfer and assign a batch number then send the batch to GAO for processing. Intra-agency and inter-agency transfers are processed on **Form GAO-514** or **GAO-614** entitled **Companion Transaction Entry/Transfer**. GAO-514 contains all possible accounting fields for a transaction. It accommodates up to four lines of entry on each form. Multiple forms may be used to complete a transfer. GAO-614 contains a limited number of the most commonly used accounting fields. One line accommodates both the losing and gaining transactions. It can accommodate up to 24 transactions on one form. See Section 6, Transfer-Related Forms and Instructions for copies of forms and instructions for completing them. See section 7 for transactions codes to use.

3) **AUTOMATED TRANSFERS** - routine recurring payments like payments to the ADOA internal service funds. These transfers will be entered and released by the paying agency using User Class 23. Transactions on error will be corrected by the paying agency. This process gives the paying agency complete control of their side of the transaction. Entering the transaction is similar to entering a claim except no warrant is produced. Instead, USAS will generate the gaining transaction payments based on the transactions entered by the paying agencies. These transfers are processed on **Form GAO-616** entitled **Automated Transfer Voucher**. See section 8 for transaction codes to use. Each automated transfer also requires use of a **Multi-Purpose Code** consisting of the paying agency's Vendor Mail Code (for State Vendor ID # 6 866004791 0) and the ADOA Batch Agency Code for the service area being paid. (See Section 10 for list)

The two major transaction identifiers in the USAS system are the Batch Header and the Document Number. Intra-agency transfers involve the movement of resources within one agency, thus, the batch header agency and document agency will be the same.

The **batch header** consists of the following four elements: (1) agency ID, (2) date, (3) batch type, and (4) batch number. These four elements, along with the sequence number, make up a unique transaction identifier, and a change in any one of the items will change the transaction being identified. The batch agency has access to the batch on Screen 53, View Batch Header, and can determine if the document is on-line, processed, or on error. The transaction will be included on

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the batch agency's daily reports. The batch agency will be able to access the transaction on Screen 84, Accounting Event Record Inquiry, after processing. Intra-agency and inter-agency transfer documents are processed under batch type "**G**". Automated transfers are processed under batch type "**T**".

The **document number** consists of three items: (1) agency ID, (2) document number, and (3) fiscal year. The document agency will be able to access transaction information on Screen 37, Document Tracking Inquiry, after input. The document agency will also be able to access transaction information on Screen 86, Document Transaction Inquiry, after the transactions have processed. The **current document number** will begin with "**T**" if the transfer is **inter-agency** (between 2 agencies), "**G**" if the transfer is **intra-agency** (within an agency), "**F**" if it is an **operating transfer**, or "**J**" if it is an **automated transfer**.

USAS is a transaction code driven system. The **transaction code (TC)** determines the gaining and losing sides of the transfer. Definitions and other information pertaining to the TC may be obtained from **screens 28A, Transaction Code Decision Profile, and 28B, Trans Code Description Profile**. The comptroller object must be compatible with both the TC and appropriation number used on the transaction. This information can be found on **screens 28B and 20, Appropriation Number Profile**. Off-line agencies can obtain this same information by contacting their GAO liaisons for paper copies. See sections 8 and 9 for a listing of the most commonly used transaction codes for intra-agency, inter-agency and automated transfers.

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**Entering Interfund Transactions on USAS**

Agencies having the ability to input Intra-agency transfers into USAS can use the following screens:

On the **USAS Main Menu** screen enter selection **D** and press **ENTER**

```
ARIZ  S010          UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/11/95 11:15 AM
LINK TO:                MAIN MENU                                CICS

ENTER SELECTION: D

A   PURCHASING / INVENTORY CONTROL SYSTEM
B   BUDGET PREPARATION SYSTEM
C   COST ALLOCATION PROFILE
D   DATA ENTRY OF FINANCIAL TRANSACTIONS
F   FIXED ASSET SUBSYSTEM
G   GRANT/PROJECT SUBSYSTEM
L   LABOR DISTRIBUTION SUBSYSTEM
M   MANAGEMENT INFORMATION SYSTEM
O   ONLINE FINANCIAL INQUIRY
P   PROFILE MAINTENANCE FOR CORE SYSTEM
Q   AUXILIARY PROFILE MAINTENANCE
R   REPORTING
S   SYSTEM MANAGEMENT
T   DOCUMENT TRACKING
W   PAYMENT PROCESSING
Z   SIGN OFF

F1-HELP  F3-END  F4-INTERRUPT
```

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to bring up the **Financial Transaction Data Entry Menu**. Enter screen ID **50** Enter **Accounting Transaction** and press **ENTER**

```

ARIZ  S013          UNIFORM STATEWIDE ACCOUNTING SYSTEM    01/11/95 12:14 PM
LINK TO:          FINANCIAL TRANSACTION DATA ENTRY MENU    CICS

ENTER SCREEN ID: 50

          50 ENTER ACCOUNTING TRANSACTION
          51 RECALL A BATCH FOR CORRECTION
          52 VIEW A BATCH
          53 VIEW BATCH HEADERS
          54 ENTER ERROR CORRECTIONS
          55 RECURRING TRANSACTION PROFILE

          93 RECURRING TRANSACTION REQUEST
          15 INVOICE DETAIL

F1-HELP  F3-END  F4-INTERRUPT
    
```

to bring up the **Batch Header Entry** screen. Enter the batch header information and press **ENTER**

```

ARIZ  S500          UNIFORM STATEWIDE ACCOUNTING SYSTEM    10/31/95 02:54 PM
LINK TO:          BATCH HEADER ENTRY                      CICS

BATCH AGENCY:          (SIGN ON AGENCY)
BATCH DATE:            (MMDDYY, DEFAULTS TO TODAYS DATE)
BATCH TYPE:
BATCH NUMBER:

BATCH COUNT:          BATCH AMOUNT:

BATCH EDIT MODE: 1    (0=NO EDIT/NO POST)
PAYMENT DIST TYPE:    (MUST BE VALID IN D53 TITLES PROFILE)
DISB METH IND:        (H, M, R, E OR SPACE)
EFFECTIVE DATE:      (MMDDYY, DEFAULTS TO TODAYS DATE)
FAST ENTRY:          (M/S/I/ )
USER ID:
USER CLASS: 03
ACTION CODE AGENCY:
ACTION CODE:

F1-HELP  F3-END  F4-INTERRUPT
    
```

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to bring up the **Companion Transaction Entry** screen for entry of the transaction information for intra- or inter-agency transfers. The information on this screen directly correlates to the information on Form GAO-514. After inputting all required information, selecting **F6 or ENTER** will process the information. **"Transaction Successfully Written"** should be noted at the bottom of the screen. Selection of ENTER to process the document will clear the screen of all information. When entering multiple transactions in a batch, consider selecting F6 to process the transactions. This will retain the information which is constant, reducing the required input for the next transactions to only those elements which are different. **Note: When using F6, check information to be sure it is correct before processing.** After processing the first two transactions, sequence #00003 will appear at the top of the screen.

If an error occurs during processing, a 3 digit error code will appear at the bottom of the screen. Press F1-Help will bring up the 90 screen with an explanation of the error. Contact your GAO Liaison for further assistance when needed.

```

ARIZ  S509                UNIFORM STATEWIDE ACCOUNTING SYSTEM    01/12/95 09:54 AM
LINK TO:                  COMPANION TRANSACTION ENTRY          CICS

BATCH: AGENCY AAA DATE 011294 TYPE G NO 123 SEQ NO 00001 MODE MASTER EDIT ONLY
--DOCUMENT INFORMATION: DOC DATE:          EFF DATE: 011295
      TRANS AMOUNT:
DOC AGY: AAA  CUR DOC:          DOC AMT:          DOC COUNT:
DESC:

--TRANSACTION INFORMATION: #1
SFX:   SER DATE:          REF DOC/SFX:          MOD:   AGY: AAA  TC:
INDEX: PCA:              AY: 95 COBJ/AOBJ:      APPN NO:      FUND:
      VEND/MC:          CONT NO:          GL AC/AGY:
      GRANT/PH:        SUB GRANTEE:      PROJ/PH:      FO:
      MPCD:           AGY CD-1:      2:      3:      DI:      RVS:

--TRANSACTION INFORMATION: #2
SFX:   SER DATE:          REF DOC/SFX:          MOD:   AGY: AAA  TC:
INDEX: PCA:              AY: 95 COBJ/AOBJ:      APPN NO:      FUND:
      VEND/MC:          CONT NO:          GL AC/AGY:
      GRANT/PH:        SUB GRANTEE:      PROJ/PH:      FO:
      MPCD:           AGY CD-1:      2:      3:      DI:      RVS:

F1-HELP F3-END F4-INT F5-EDIT F6-PROCESS F9-BALANCE
    
```

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The following screen is used to input transactions for automated transfers.

```
ARIZ  S505          UNIFORM STATEWIDE ACCOUNTING SYSTEM  10/30/95 02:00 PM
LINK TO:          PRE-ENC/ENC/EXPEND TRANSACTION ENTRY          CICS

BATCH: AGENCY AAA DATE 103095 TYPE T NO 999 SEQ NO 00001 MODE EDIT AND POST
DOC DATE :          EFF DATE: 103095 DUE DATE:          SERV DATE:
CUR DOC/SFX:          REF DOC/SFX:          MOD:  AGENCY: AAA
TRANS CODE:
INDEX:
PCA:
COMP/AGY OBJ:          AY: 96
AMOUNT:          RVS:  DISC:          1099:  FO:  PDT:
DOC COUNT:          DOC AMT:          DOC AGY: AAA CI:  PROP #:
INV NO:          DT:          DESC:
VEND/MC:          NM:
CONT NO:          ADDR 1:
WARR NO:          ADDR 2:
APPN NO:          ADDR 3:
FUND:          ADDR 4:
GL AC/AGY:          CITY:          ST:  ZIP:
GRANT NO/PH:          SUB GRANTEE:          PROJ NO/PH:
MPCD:          AGY CD-1:  2:  3:          DI:          RTI:

F1-HELP F3-END F4-INT F5-EDIT F6-PROCESS F9-BALANCING F10-RTI
```

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After all transactions have been entered, press **F9** to see if the batch balances. Place the document on hold for review and release by an authorized person at your agency.

If the batch is out of balance a message will appear at the bottom of the screen "Warning-batch out of balance" and you will not be able to release the batch. Contact your GAO Liaison for assistance when needed.

```
ARIZ  S502          UNIFORM STATEWIDE ACCOUNTING SYSTEM  03/23/95 03:58 PM
LINK TO:          BATCH BALANCING                      CICS

ACTION: R (H=HOLD, R=RELEASE, D=DELETE)
          (BLANK ACTION RETURNS TO BATCH HEADER ENTRY)

          BATCH AGENCY: LDA
          BATCH DATE: 032395
          BATCH TYPE: G
          BATCH NUMBER: 001

          BATCH BALANCING:
          ENTERED COUNT: 00002          ENTERED AMOUNT: 00001182662.90
          COMPUTED COUNT: 00002        COMPUTED AMOUNT: 00001182662.90

          PAYMENT DIST TYPE:
          DISB METH IND:
          USER ID: GAO062          NIKKI THOMPSON
          USER CLASS: 41

THIS BATCH IS BALANCED...PLEASE SELECT APPROPRIATE ACTION
F1-HELP F3-END F4-INTERRUPT F8-DOC/TRK F10-RECALL F11-DETAILS F12-HEADERS
```

**The following day you should check to see if all the transactions processed. Follow your agency's standard procedures for verifying that transactions have processed.**

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**6. TRANSFER-RELATED FORMS AND INSTRUCTIONS**

The forms used for encumbering and reporting intra-agency transfers are:

<b><u>FORM #</u></b>	<b><u>TITLE</u></b>
GAO-514	Companion Transaction Entry/Transfer - Instructions Below
GAO-614	Companion Transaction Entry/Transfer (easy form)
GAO-510	Pre-Encumbrance & Encumbrance Transactions
GAO-500	Batch Header Record
GAO-616	Automated Transfer Voucher

As previously stated, information on Form GAO-514 corresponds directly to the information input on-line into USAS. Form GAO-614 contains a limited number of the most commonly used accounting fields; thus, it does not correlate directly to the USAS on-line entry screens.

Contact your GAO Liaison if you have any questions concerning the use of these forms for your agency.

The Batch Header Section contains the following four elements from the Batch Header Record (GAO-500). These elements make up a unique Batch ID and are required when entering a batch.

**Batch Header**

**AGCY** - Record the AGENCY creating or entering the batch using the 3 character code.

**DATE** - Record the DATE the batch was created or entered, in MMDDYY format. The batch DATE defaults to today's date.

**TYPE** - Record the TYPE of transaction. All Intra-agency and Inter-agency transfers are processed with a batch TYPE 'G'. Automated transfers are processed with a batch TYPE 'T'.

**NO** - Record the NUMBER assigned to the batch.

**Document Transaction Information**

**DOC DATE** - Record the six digit DOCUMENT DATE in MMDDYY format. It should identify the date the document was created.

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**EFF DATE** - Record the six digit EFFECTIVE DATE in MMDDYY format. The EFFECTIVE DATE determines in which month and year the transaction will post. (Defaults to the current date.)

**TRANS AMOUNT** - Record the amount to be transferred. (dollars & cents)

**DOC AGENCY** - Record a three character DOCUMENT AGENCY code. It must exist in the D02 Agency Profile.

**CUR DOC/SFX** - Record the CURRENT DOCUMENT NUMBER, up to eight characters and the three digit CURRENT DOCUMENT SUFFIX. The first digit of the CURRENT DOCUMENT NUMBER is the **document type**:

- **G** if it is an **intra-agency transfer**
- **F** if it is an **operating transfer**
- **J** if it is an **automated transfer**
- **T** if it is an **inter-agency transfer**

For each transaction code (TC), the required or allowed document types are defined in the Transaction Code Description Profile (28B).

**DOC AMT** - Record the DOCUMENT AMOUNT which is the sum of all transactions entered for a particular **current document number**. The DOCUMENT AMOUNT is an absolute value. All values regardless of their debit or credit nature are added together in computing the document amount.

**DESCRIPTION** - Record the DESCRIPTION for the transaction up to 30 characters. Agencies should code this field to provide identifying information about the transaction for audit purposes in addition to internal use. This field is required with agency release authority.

**SFX** - Record the three digit CURRENT DOCUMENT SUFFIX. Start with '001' and increment by one for subsequent transactions.

**SERV DATE** - Leave this field blank.

**REF DOC/SFX** - Record the REFERENCE DOCUMENT, up to eight characters plus a three digit SUFFIX. The REFERENCE DOCUMENT identifies a document that has been previously entered into USAS; for example, an **encumbrance**. Refer to the 28A Transaction Code Decision Profile for transaction edit indicator '**RDOC**' to determine if this element is required for the TC entered. Contact your GAO Liaison for more information.

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**MOD** - Record a one character MODIFIER code. The MODIFIER code identifies how the reference document (Encumbrance/Pre-Encumbrance) should be liquidated and is required on transfers referencing encumbrances/pre-encumbrances. The valid values are as follows.

F - Final Liquidation (the transaction represents the final payment on the encumbrance/pre-encumbrance).

P - Partial Liquidation (the transaction represents a partial payment on the document).

A - Activate a previously closed document.

C - Close a document to preclude further posting.

**AGY** - Record the three character AGENCY code identifying the agency associated with the PCA or INDEX for the transaction entered.

**TC** - Record the three digit TRANSACTION CODE (TC). It identifies the accounting impact (debits and credits) to be recorded in USAS. It also determines the valid Document Types, Batch Types, General Ledger Accounts, and Comptroller Objects for the transaction. The TC must exist in the Transaction Code Decision Profile (28A).

**INDEX** - Record the five digit INDEX code. It must exist in the Index Code Profile (24). [The INDEX and the PCA are coding reduction tools; thus, the Index may be defined to look up the PCA or the PCA can be defined to look up the Index.]

**PCA** - Record the five digit PROGRAM COST ACCOUNT code. It must exist in the Program Cost Account Profile (26).

**AY** - Record the two digit APPROPRIATION YEAR. It defaults to the current fiscal year identified in the 97 System Management Profile. The appropriation year determines the year for which funds were appropriated by the legislature.

**COMP OBJ/AGY OBJ** - Record a four digit COMPTROLLER OBJECT and/or a four digit AGENCY OBJECT. The comptroller object must exist in the D10 Comptroller Object Profile. If an agency object is entered it must exist in the D11 Agency Object Profile. The Transaction Code Description Profile (28B) defines the range of comptroller objects that are allowed or disallowed for each transaction. This ensures that the object used is consistent with the type of transaction. (EX. When recording a revenue transaction only revenue comptroller objects would be valid.) The Appropriation Number Profile (20) also limits the objects that can be used for a transaction.

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**APPR NO** - Record the five digit APPROPRIATION NUMBER. It must exist in the Appropriation Profile (20). Generally, the appropriation number is looked-up by the Index or PCA and input would not be required on a transaction.

**FUND** - Record the four digit FUND NUMBER. It must exist in the Fund Profile (D23). Generally, the fund number is looked-up by the Index or PCA and would not be required to be input on a transaction.

**VENDOR NO/MC** - Recording the eleven digit VENDOR NUMBER and the 3 digit VENDOR MAIL CODE is optional. It must exist in the Vendor Profile (34). Recording a VENDOR NUMBER will allow payments to accumulate on Screens 85, Vendor Transaction Inquiry, 87, Cumulative Vendor Invoice Inquiry, and 88, Cumulative Vendor Payment Inquiry.

**CONT NO** - This is an optional field. If entered, it must exist in the Contract Profile (30).

**COMP GL/AGY GL** - The COMPTROLLER GENERAL LEDGER ACCOUNT is normally looked-up by the TC and is not usually coded on input. Refer to the 28A, Transaction Code Decision Profile for Transaction Edit Indicators "GLA" and "AGL" to determine if these elements are required for the Transaction Code being recorded.

**GRANT NO/PH** - Record the six digit GRANT NUMBER and the two digit GRANT PHASE, if used by the agency. They must exist in the Grant Control Profile (29).

**SUBGRANTEE** - Record the 14 digit SUBGRANTEE code, if used by the agency. When entered, it must exist in the Subgrantee Profile (31).

**PROJ NO/PH** - Record the six digit PROJECT NUMBER and the two digit PROJECT PHASE, if used by the agency. When entered, they must exist in the Project Control Profile (27).

**FO** - FUND OVERRIDE is for GAO use only. Contact GAO if needed by your agency.

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**MPCD** - Leave Multi-Purpose Code field blank for intra-agency and inter-agency transfers. For Automated transfers, record the MULTI-PURPOSE CODE. The multi-purpose code must have six digits; three numeric characters (1-3) which will represent the Vendor Mail Code of the paying agency, and three alpha characters (4-6) representing the Doc/Batch agency designated for DOA revolving fund receiving the money (ADA-ADY). (See Section 9)

**AGY CD-1** - Leave blank. Available for use by your agency for reporting purposes. If entered, it must exist in the Agency Code 1 Profile (D26).

**AGY CD-2** - Leave blank. Available for use by your agency for reporting purposes. If entered, it must exist in the Agency Code 2 Profile (D27).

**AGY CD-3** - Leave blank. Available for use by your agency for reporting purposes. If entered, it must exist in the Agency Code 3 Profile (D36).

**DI** - Leave blank or record the nine character DEBT/INVESTMENT ISSUE NUMBER. If entered, it must exist in the Debt/Investment Profile (D29). This element can be used on either Bonds Payable or Investment transactions.

**R** - Leave blank or enter an R in the REVERSE CODE to reverse impact of the transaction. Not allowed on Automated Transfer transactions.

**AGENCY #1**

**PREPARED BY AND DATE** - Signature of the person who prepares this transaction and the date that it was prepared.

**APPROVED BY AND DATE** - Signature of the person who approves this transaction and the date that it was approved.

**ENTERED BY AND DATE** - Signature of the person who enters this transaction in USAS and the date that it was entered.

**AGENCY #2**

**PREPARED BY AND DATE** - Signature of the person who prepares this transaction and the date that it was prepared.

**APPROVED BY AND DATE** - Signature of the person who approves this transaction and the date that it was approved.

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**ENTERED BY AND DATE** - Signature of the person who enters this transaction in USAS and the date that it was entered.

**GAO APPROVAL (when required)**

**REVIEWED BY AND DATE** - Signature of the person who reviews this form and the date that it was reviewed.

**APPROVED BY AND DATE** - Signature of the person who approved this form and the date that it was approved.

**ADDITIONAL SIGNATURE IF NEEDED** - Approvals as necessary.

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**7. GAO-514 COMPANION TRANSACTION ENTRY/TRANSFER FORM**

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**8. INTRA-AGENCY & INTER-AGENCY TRANSFER TRANSACTION CODES**

NO RELEASE	INTRA/ RELEASE	DESCRIPTION	DR1	CR1	DR2	CR2	DR4	CR4
400	320	OPERATING TRANSFER IN	0070	3150				
401	321	OPERATING TRANSFER OUT	3550	0070				
404	322	OPERATING TRANSFER OUT - ENCUMBERED	3550	0070			3011	2735
407	323	CASH TRANSFER IN REVENUE	0070	3100	3700	3700		
408	323R	CASH TRANSFER OUT REVENUE	3100	0070	3700	3700		
409	324R	CASH TRANSFER IN EXPENDITURE	0070	3500	3700	3700		
410	324	CASH TRANSFER OUT EXPENDITURE	3500	0070	3700	3700		
411	325	CASH TRANSFER OUT EXPENDITURE- ENCUMBERED	3500	0070	3700	3700	3011	2735
413	326	CASH TRANSFER OUT EXPENDITURE - PRE- ENCUMBERED	3500	0070	3700	3700	3012	2736
417	327	CASH TRANSFER IN AGENCY FUND AGY FD DEP	0070	1449	3700	3700		
418	328	CASH TRANSFER IN AGENCY FUND DUE TO OTHERS	0070	1532	3700	3700		
449R	329	CASH TRANSFER OUT DUE FROM OTHER FUNDS	0552	0070	3700	3700		
423R	330	CASH TRANSFER IN DUE TO OTHER FUNDS	0070	1531	3700	3700		
424	331	REVENUE TRANSFER IN LIQUIDATE A/R	0070	0501	3101	3100		
N/A	332	NSF CHECK - TRANSFER	0070	0582	3700	3700		
N/A	333	NSF CHECK - TRANSFER WITH COBJ	0070	0582	3700	3700		

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**9. AUTOMATED TRANSFER TRANSACTION CODES**

<b>AUTO/ RELEASE</b>	<b>DESCRIPTION</b>	<b>DR1</b>	<b>CR1</b>	<b>DR2</b>	<b>CR2</b>	<b>DR4</b>	<b>CR4</b>
250	AUTOMATED TRANSFER OUT	3500	0070				
251	AUTOMATED TRANSFER OUT - ENCUMBERED	3500	0070	3700	3700	3011	2735

**10. BATCH AGENCY CODES FOR AUTOMATED TRANSFER MULTI-PURPOSE CODE**

<b><u>CODE</u></b>	<b><u>SERVICE AREA</u></b>
ADD	Data Center
ADE	AFIS Charges
ADG	Business Services
ADK	Surplus Property - State
ADL	Surplus Property - Federal
ADM	Fleet Management-Other
ADN	Fleet Management - Extended Dispatch
ADO	Fleet Management - Taxi Dispatch
ADP	Fleet Management - Expansion Vehicles
ADR	Risk Management - Premiums
ADS	DOA Rent - State Owned Buildings
ADT	Telecommunications
ADW	Workers' Compensation - Premiums
ADX	911
ADZ	Arizona State Boards Office