

Appendix B—ABSJ Transaction Summary

DOC CODE	EVENT TYPE	NAME	PURPOSE	DEBIT POSTING	CREDIT POSTING
* ABSJ	GAM1	Equity Payout Direct	When using an Equity BSA	Positive Amt	Negative Amt
* ABSJ	GAM2	Establish Allowance For Uncollectables		Positive Amt	Negative Amt
* ABSJ	GAM3	Collected Earned Revenue Correction	When using a Revenue Code	Positive Amt	Negative Amt
* ABSJ	GAM4	Cash Expenditure Correction	When using an Object Code	Positive Amt	Negative Amt
* ABSJ	GAM5	Asset Correction	When using an Asset BSA	Positive Amt	Negative Amt
* ABSJ	GAM6	Liability Correction	When using a Liability BSA	Positive Amt	Negative Amt
* ABSJ	GAM9	Operating Transfer	When using RSRC 296* or 298*	Positive Amt	Negative Amt
* ABSJ Document MUST be equal to \$0.00 Cash Lines NEVER need to be entered					

Appendix C—IET Transaction Summary

DOC CODE	EVENT TYPE	PURPOSE	INITIATOR = PROVIDER/SELLER		INITIATOR = RECEIVER/BUYER	
			FIRST PARTY	SECOND PARTY	FIRST PARTY	SECOND PARTY
IET	IN04	Revenue/Object Correction	CR Internal Rev	DR Internal CE	DR Internal CE	CR Internal Rev
IET	INM1	Revenue/Object Correction	CR Internal CER	DR Internal CE	DR Internal CE	CR Internal CER
IET	INM2	Revenue/Revenue Correction	DR External CER	CR External CER	CR External CER	DR External CER
IET	INM3	Object/Object Correction	DR External CE	CR External CE	CR External CE	DR External CE
IET	INM4	Revenue/Revenue Correction	CR Internal CER	DR Internal CER	DR Internal CER	CR Internal CER
IET	INM5	Revenue/Equity BSA Correction	CR Internal CER	DR Equity BSA	DR Equity BSA	CR Internal CER
IET	INM8	Object/Asset BSA Correction	DR External CE	CR Asset BSA	CR Asset BSA	DR External CE
* IET	INM9	Operating Transfer (298* RSRC)	CR Op Trans CER	CR Op Trans CER	CR Op Trans CER	DR Op Trans CER
IET	INMA	Revenue/Asset BSA Correction	CR Internal Rev	DR Asset BSA	DR Asset BSA	CR Internal Rev
IET	INMB	Revenue/Liability BSA Correction	CR Internal Rev	DR Liab BSA	DR Liab BSA	CR Internal Rev
IET	INML	Liability BSA/Object Correction	CR Liab BSA	DR Internal CE	DR Internal CE	CR Liab BSA
IET	INMO	Object/Object Correction	CR Internal CE	DR Internal CE	DR Internal CE	CR Internal CE
CE - Cash Expense (Object Code) CER - Collected Earned Revenue (Revenue Source Code) CR - Credit DR - Debit						
All journal vouchers where a revenue code of 2901 - 2999 is used must use INM9 on an IET document EXCEPT for 2952, 2953, 2955, 2957. These transactions must be offset with another revenue code of 2901 - 2999.						

Appendix D—JV Transaction Summary

DOC CODE	EVENT TYPE	NAME	PURPOSE	DEBIT POSTING	CREDIT POSTING
JV	GAM1	Equity Payout Direct	When using an Equity BSA	A014	A001
JV	GAM2	Establish Allowance For Uncollectables		R002	R008
JV	GAM3	Collected Earned Revenue Correction	When using a Revenue Code	R003	A001
JV	GAM4	Cash Expenditure Correction	When using an Object Code	D014	A001
JV	GAM5	Asset Correction	When using an Asset BSA	A016	A001
JV	GAM6	Liability Correction	When using a Liability BSA	A015	A001
* JV	GAM9	Operating Transfer (29XX Revenue Sources)	When making operating transfers	RM04	A001
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Asset BSA	S005	A016 (Pstng Pair A)
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Liability BSA	S005	A015 (Pstng Pair B)
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Cash BSA	S005	A001 (Pstng Pair C)
* All journal vouchers where a revenue code of 2901 - 2999 is used must use GAM9 on a journal voucher EXCEPT for 2952, 2953, 2955, 2957. These transactions must be offset with another revenue code of 2901 - 2999.					

Appendix E—JVC Transaction Summary

DOC CODE	EVENT TYPE	NAME	PURPOSE	DEBIT POSTING	CREDIT POSTING
JVC	CA01	Expenditure Allocation	Cash Expenditure Correction	D014	A001
JVC	CA02	Revenue Allocation	Revenue Correction	R003	A001
JV	GAM1	Equity Payout Direct	When using an Equity BSA	A014	A001
JV	GAM5	Asset Correction	When using an Asset BSA	A016	A001
JV	GAM6	Liability Correction	When using a Liability BSA	A015	A001
* JVC	GAM8	Operating Transfer w/ detail accounting	When making operating transfers	RM04	A001
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Asset BSA	S005	A016 (Pstng Pair A)
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Liability BSA	S005	A015 (Pstng Pair B)
JV	GM24	COGS (Cost Of Goods Sold)	For former Type 24 transactions offset with a Cash BSA	S005	A001 (Pstng Pair C)
* All journal vouchers where a revenue code of 2901 - 2999 is used must use GAM9 on a journal voucher EXCEPT for 2952, 2953, 2955, 2957. These transactions must be offset with another revenue code of 2901 - 2999.					