INTERMEDIATE AGENCY FINANCIAL REPORTING SYSTEM (AFRS) TRANSACTION CODES TRAINING

Dan Bode
Chris Soots
WELCOME!

Please Silence Your Cell Phones
Sign In Sheet and Handouts
Amenities
Restrooms
Building Emergency Exits
Training Material Available on ofm.wa.gov
Evaluations
AGENDA

Introductions
What is AFRS Intermediate Trans Code Training?
Learning Objectives
Other topics of Interest?
Review: What are Transaction Codes?
Lessons and Exercises
Help and Resources
INTRODUCTIONS
WHAT IS AFRS INTERMEDIATE TRANS CODES TRAINING?

Addressing more advanced AFRS Trans Code topics that typically result in calls to the Help Desk

Practice exercises to apply guidelines for selecting higher level Transaction Codes

Advanced level topics that staff with reconciliation and/or in-process duties may come across
  • This is your opportunity to expand your AFRS knowledge

Who has reconciliation and/or in-process duties?
LEARNING OBJECTIVES

How to look up Transaction Codes
Guidelines for selecting Transaction Codes
Use the Excel tool to choose the Trans Codes you need
Error correction
Using “R” to correct errors
Questions & Answers

Several topics include a paired exercise
WHAT’S NEW FOR 2020?

No news is good news!
OTHER TOPICS OF INTEREST?
A 3-digit code that determines which general ledgers to debit and credit

- AFRS is a double-entry bookkeeping system so DR=CR

Determines if a payment is generated

Controls coding elements required or not required on a transaction
Trans Codes are more than just a 3-digit number

Every Trans Codes has a description, and...

They affect 2 or more General Ledger Accounts

- Cash receipt: TC 001, Dr 7110 and Cr 3210
- Record new encumbrance: TC 205, Dr 6410 and Cr 9510
- Collect Curr A/R: TC 062, Dr 7110/3205 and Cr 1312/3210
- Interfund Expense Transfer Incr: TC 669, Dr 6510, and Cr 7140

Variable TC allowed for multiple GL accounts

- Record curr payable - TC 212, Dr 6505 and Cr Variable (many of the receivable and payable GLs: 1312, 5111, 5154, etc.)
EXERCISE #1

LOG ON TO AFRS AND SEARCH FOR TRANS CODES

Follow the printed instructions to complete this exercise
The Guidelines will help you understand the process for the more challenging of error corrections
Provides more information for your AFRS work than what you may have received from your on-the-job training
Many of these will be referenced during today’s exercises
PROCESS FOR SELECTING THE CORRECT TRANS CODES

A. Identify the accounting event
B. Determine which type of entry is involved
C. Determine the fund and fund characteristics
D. Determine if the State Treasurer is involved in completing the accounting event
E. Determine which AFRS table fields are required and which are not allowed for the transcode
F. Determine if the TC Indicators affect the transaction
G. Determine if the fiscal month of the transaction matches the FM indicator of the TC
RESOURCES FOR CHOOSING THE CORRECT TRANSCODES

1. Go to AFRS Documentation
   • https://www.ofm.wa.gov/it-systems/agency-financial-reporting-system-afrs/afrs-documentation

2. Select AFRS Transaction Codes – Excel Version to view the spreadsheet

3. Open the spreadsheet and use the TM.1.2 Trans Code Table Quick Guide on the TC tab
IN-PROCESS REPORTS TROUBLESHOOTING

Following are some samples of other Agencies’ in-process reports

These samples will show common in-process issues

Even if you don’t deal directly with in-process reports, the knowledge is valuable for avoiding AFRS errors

More training for in-process reports is available from SWA
**SOL Warrant cancels from OST**

- **Action Required?**

### 0850-Office of the Secretary of State
Unbalanced In-process Reconciliation Report

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- **Doc Total (OST / Agency / Difference)**: (30.00)
- **GL Acct Total (OST / Agency / Difference)**: (30.00)

### 1600-Office of Insurance Commissioner
Unbalanced In-process Reconciliation Report

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- **Doc Total (OST / Agency / Difference)**: (205.00)
- **GL Acct Total (OST / Agency / Difference)**: (205.00)
Warrant cancel created by agency

• Action Required?

# REVIEW IN-PROCESS REPORTS

1400 - Department of Revenue
Unbalanced In-Process Reconciliation Report

Report Number: DLY007
Biennium: 2021

General Ledger 7130 - Warrant Cancellations in-Process

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Doc Total (OST / Agency / Difference) 0.00 655.45 655.45
**REVIEW IN-PROCESS REPORTS**

**JV or IAP payments from other agencies**

- **Action Required?**

**OFM**

**3100-Department of Corrections**  
Unbalanced In-process Reconciliation Report

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| 647542/    | 401 | 7900 |     | 03/02/2020 | A  | TA | 753 | 780| 21   | 09 | 03/02/2020 |             |    |    |     |    |    |     |    |     |      |      |    |    | (28.61) |
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    **Doc Total (OST / Agency / Difference)**       (516.97)          127.52          (389.45)
# REVIEW IN-PROCESS REPORTS

## Journal voucher rev/expense transfers

- **Action Required?**

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### 1000-Office of Attorney General
Unbalanced In-process Reconciliation Report

**Report Number:** DLY007  
**Biennium:** 2021  
**General Ledger 7140 - Journal Vouchers in-Process**

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**Doc Total (OST / Agency / Difference) 0.00 0.00 0.00**  
**GL Acct Total (OST / Agency / Difference) 0.00 0.00 0.00**
Transfers from other agencies

- Action Required?

### 2250-Washington State Patrol
Unbalanced In-process Reconciliation Report

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**General Ledger 7140 - Journal Vouchers in-Process**

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Doc Total (OST / Agency / Difference) | (4,346.13) | 0.00 | (4,346.13) |
WHEN CAN YOU USE “R” TO CORRECT ERRORS?

Using the R (Reverse) code is the preferred way of correcting an error in AFRS.

However, AFRS edits do not allow use of the “R” code for these TCs:

- Any with a payment indicators (1, 3), for Warr./Elec. Fund Transfer - TC 210
- Payment indicators (7, 8) for Inter-Agency Payments - TC 640
- Payment indicators (4, 5) for Inter-Fund Transfers - TCs 021, 022
- Those requiring the reference document # to match an existing # on the document file where no existing document # is on the file
- Those requiring a modifier of P (Partial) or F (Full) for posting encumbrances: TC 211
Entering a transaction code that generates a payment (such as TC 210) is not the end of the process

When that transaction processes and creates the payment, AFRS generates a transaction called a “payment wrap” or simply “wrap”

- These are identified by the a transaction type B

There is also a transaction posted by the Treasurer to complete the cycle

The payment transaction code and the wrap are also shown on the Transaction Codes spreadsheet
### PROCESSING PAYMENTS IN AFRS – 2 DAY PROCESS

<table>
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<tr>
<th>Day</th>
<th>Transaction Source</th>
<th>TC</th>
<th>DR</th>
<th>CR</th>
<th>DR</th>
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<td>5111</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Record accrued expenditure/expense, accounts payable and</strong></td>
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<td></td>
<td><strong>create payment write record.</strong></td>
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<tr>
<td>From</td>
<td>Command**</td>
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<td>6505</td>
<td><strong>Release payment write record and</strong></td>
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<td>7120</td>
<td>4310</td>
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<td></td>
<td>Clears warrants-in-process, and Reduces Current Biennium Cash</td>
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EXERCISES OVERVIEW

In each scenario, you have found an error in a past accounting event

AFRS cleared the error file because the coding was valid or present on the AFRS tables

These errors are usually found from the in-process report, in prior month ER reports, or from those who can see that the revenues or expenses are incorrect

We will review the exercises together when completed

(Hint: there may be more than one right answer!) 😊
EXERCISE #2

REVENUE ERROR CORRECTIONS

Follow along with the instructor
REVENUE ERROR CORRECTIONS

Follow the printed instructions to complete these exercises
REVENUE ERROR CORRECTIONS WALKTHROUGH
EXERCISES #5 - #8

EXPENDITURE ERROR CORRECTIONS

Follow the printed instructions to complete these exercises
EXERCISE #9

PAYEE PROBLEMS

Follow the printed instructions to complete these exercises.
PAYEE PROBLEMS WALKTHROUGH
EXERCISE #10

INTER-AGENCY PAYMENT (IAP) PROBLEMS

Follow the printed instructions to complete these exercises
STAYING INFORMED

To get copies of the latest system documentation:

- [https://www.ofm.wa.gov/it-systems/agency-financial-reporting-system-afrs](https://www.ofm.wa.gov/it-systems/agency-financial-reporting-system-afrs)
- Look under Reference Materials.

State Administrative and Accounting Manual:


Sign up for AFRS GovDelivery:

- [https://public.govdelivery.com/accounts/WAGOV/subscriber/new](https://public.govdelivery.com/accounts/WAGOV/subscriber/new)
WHO TO CONTACT WITH QUESTIONS?

AFRS:
• OFM Help Desk
  o Phone: 360-407-9100
  o Email: HereToHelp@ofm.wa.gov

Accounting Policies and Procedures:
• OFM Accounting Consultant
• Follow the link to find your OFM Accounting Consultant:
  o http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp
RECOMMENDED TRAINING

Our other AFRS class:
• OFM - Intermediate AFRS Training

Please check out other classes offered by OFM Accounting and Statewide Accounting (SWA):
• OFM - In-Process Report Training
PLEASE COMPLETE OUR SURVEY!

OFM Enterprise Applications Training: 
Chris.Soots@ofm.wa.gov 
Kelli.Dowling@ofm.wa.gov

Any questions?