

Attachment III - GASB Business Rule Transaction Formats

3/4/2002

(NOTE: Operands should be concatenated with the element to which they apply.
Example, 'NE02' for Corporation on the data entry spreadsheet.)

On Data File?	Element	Required?	Format	Value Range & Default Value	Corresponding FG Element	Corresponding FS Element	Corresponding FT Element	Comments
Y	Fiscal Year	Y - Key for DW Tables.	CCYYCCYY, where the first year indicates the starting year of the fiscal year and the second, the ending year.	Valid fiscal years.	none	none	FT002	Fiscal year is reflected in the FRS file/table name structures, rather than within the Records.
Y	Rule Number	Y - Key for Business Rule table in DW.	9(9)	0 to 999999999.	none	none	none	This rule number must be unique for every business rule Record.
Y	Business Rule Transaction Date	Y	CCYYMMDD	Normal.	none	none	none	Date business rule entered
Y	Business Rule Transaction Time	Y	HHMM	Normal.	none	none	none	Time business rule entered.
Y	Source ID	Y	X(8)	All	none	none	none	Indicates the source for the adjustment/external transaction.
Y	External/Internal Indicator	Y - Key for DW Tables.	X(1)	E, I - Default I	none	none	none	This field will determine if the rule applies to the external (E) or internal (I) transactions.
Y	Record Type	Y - all rules except those with an L or F in the Replace Flag.	X(2)	FT, FS, FG	none	none	none	Designates the corresponding Record type in FRS. Values include: "FO" for the detail encumbrance transactions, "FT" for the detail accounting transactions, "FS" for the subsidiary ledger summary Records and "FG" for the general ledger summary Records.
Y	Effective Start Date	Y	CCYYMMDD	Normal.	none	none	none	Effective start date for the business rule transaction.
Y	Effective End Date	Y	CCYYMMDD	Normal.	none	none	none	Effective end date for the business rule transaction.

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Y	Form ID	Y	X(10)	See Comments.	none	none	none	Indicates the financial statement to which the amount on the accounting transaction should be applied. Options include NASUKCONS, NASUKKHE, NASUKRFKI, NASFUND, NASUKAA, NASUKBPF, NASUKERF, NASUKHF, NASUKME, NASUKCOA, NASUKHCCS, NASUKHD, NASTHRI, NASLCC, SREUKCONS, SREUKKHE, SREUKRFKI, SREFUND, SREUKAA, SREUKBPF, SREUKERF, SREUKHF, SREUKME, SREUKCOA, SREUKHCCS, SREUKHD, SRETHRI, SRELCC, CFLUKCONS, CFLUKKHE, CFLUKRFKI, CFLFUND, CFLUKAA, CFLUKBPF, CFLUKERF, CFLUKHF, CFLUKME, CFLUKCOA, CFLUKHCCS, CFLUKHD, CFLTHRI, CFLLCC. The Form ID NOTAG will be used to identify records that are not reflected in the financial statements, and TRANELIM will be used to identify transfers and eliminations.
Y	Cell Identifier	Y	X(20)	See Comments.	none	none	none	This is a unique identifier for the cells within each Form ID. These identifiers should correspond to a unique combination of the Second through Sixth Report Levels in the Financial Statement Text Table. Consequently, the only valid values for this field are those specified in the corresponding element in the Financial Statement Text Table.
See NOTE above.	Corporation Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Corporation below.
Y	Corporation	N	X(2)	Valid values from FRS.	FG14B	FS06B	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	CorporationFund Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the CorporationFund below.
Y	CorporationFund	N	X(4)	Valid values from FRS.	FG14A	FS06A	none	This element is a combination of corporation and fund. If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	Fund Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Fund below.
Y	Fund	N	X(2)	Valid values from FRS, plus * for masking.	FG148	FS066	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	Fund Mask 1 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Fund Operand above when an * appears in the second digit of Fund above.

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I	Fund Mask 1	N	X(1)	Valid values from FRS.	FG147	FS065	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. This mask is the first character of FG148 and FS066 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Fund noted above has an * in the second digit.
Y	Amount Field Indicator	Y - all rules except those with an L or F in the Replace Flag.	X(6)	See Comments.	See Comments.	See Comments.	none	Indicates the corresponding amount field in FRS for this transaction. For "FS" Record Type, values include: FS950 Prior Year - Recurring Budget, FS964 Prior Current Month Actual, FS966 Prior YTD Actual, FS968 Prior Year - Year End, FS952 Future Budget, FS944 Original Budget, FS948 Annual Budget, FS954 Current Month, FS956 Year to Date, FS958 Project to Date, FS96A Dept Encumbrances, FS960 Encumbrances, FS962 Balance Available, FS980 Recurring Budget, and FS982 Non-Recurring Budget. For "FG" Record Type, values include: FG942 Beginning Balance, FG944 Current Month, FG946 Year to Date, and FG950 Prior YTD Actual. For "FT" Record Type, values include FT605.
See NOTE above.	Amount Operand	Y - all rules except those with an L or F in the Replace Flag.	X(03)	NE, EQ, LE, GE, LT, GT or blank	none	none	none	Mathematical operand to indicate if the value in Amount Value should be equal (EQ), not equal (NE), etc. in the FRS element noted above, for application of the business rule. If the Replace Flag below is "R", then this element can be blank.
Y	Amount Value	Y - all rules except those with an L or F in the Replace Flag.	9(10) (Need additional digit for entry of decimal.)	Normal.	See Comments.	See Comments.	none	The amount to be compared to the amount in the element identified above by the Amount Field Indicator, and is used as a basis for application of the business rule based on the Amount Operand or the Replace Flag noted below.
Y	Replace Flag	Y	X(1)	I (Incremental) or R (Replace). L (Linked from cell on another financial statement), and F (Formula) may be used depending on final design. Default is I.	none	none	none	Flag to indicate if the Amount Value above should replace/overlay whatever dollar amount is currently in the financial statement field, or if it should be used as an incremental update to the cell amount based on the previous flag. If this element has a value of "I", then the Amount Operand above cannot be blank.

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Y	Amount Multiplier	Y	X(02)	'-1' or '+1'	none	none	none	This is the amount by which the amount in the element noted above should be multiplied before adding it to the statement cell identified above.
See NOTE above.	Subcode Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Subcode below.
Y	Subcode	N	X(4)	Valid values from FRS, plus * for masking.	FG914	FS914	FT014	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left.
See NOTE above.	Subcode Mask 1 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Subcode Operand above when an * appears in the last two digits of Subcode above.
I	Subcode Mask 1	N	X(2)	Valid values from FRS.	FG915	FS917	FT016	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. The first two digits of FG914, FS914 and FT014 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Subcode noted above has an * in the last two digits.
See NOTE above.	Subcode Mask 2 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Subcode Operand above when an * appears in the last three digits of Subcode above.
I	Subcode Mask 2	N	X(1)	Valid values from FRS.	FG916	FS916	FT018	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. The first digit of FG914, FS914 and FT014 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Subcode noted above has an * in the last three digits.
See NOTE above.	Subcode Mask 3 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Subcode Operand above when an * appears in the first and last two digits of Subcode above.

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I	Subcode Mask 3	N	X(1)	Valid values from FRS.	FG918	FS918	FT020	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. The second digit of FG914, FS914 and FT014 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Subcode noted above has an * in the first digit and last two digits.
See NOTE above.	Subcode Mask 4 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Subcode Operand above when an * appears in the last digit of Subcode above.
I	Subcode Mask 4	N	X(3)	Valid values from FRS.	FG92C	FS92B	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The first three digits of FG914 and FS914 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Subcode noted above has an * in the last digit.
See NOTE above.	Net Asset Class Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Net Asset Class below.
Y	Net Asset Class	N	X(2)	Valid values from FRS.	FG894	none	none	Designates the classification of fund balances on this account for the Net Assets Statement.
See NOTE above.	Report Class Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Report Class below.
Y	Report Class	N	X(2)	Valid values from FRS, plus * for masking.	FG895	FS731	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	Report Class Mask 1 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Report Class Operand above when an * appears in the last digit of the SL PCS Code above.
I	Report Class Mask 1	N	X(1)	Valid values from FRS.	none	none	none	This element will be a "redefine" in the Data Warehouse, but will not be defined in IDMS. These are the first digit of FG895 and FS731 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Report Class noted above has an * in the last digit.
See NOTE above.	Capital Asset Account Flag Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Capital Asset Account Flag below.
Y	Capital Asset Account Flag	N	X(1)	Valid values from FRS.	FG899	FS727	none	Identifies accounts used for capital purposes to aid in reporting.

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Y	Fiscal Year Flag	Y - If at least one PCS code is supplied.	X(1)	C (Current), F (Future), P (Prior)	none	none	none	This flag is used to determine the corresponding PCS elements in FRS.
See NOTE above.	PCS Primary Code Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the GL PCS Primary Code below.
Y	PCS Primary Code	N	X(3)	Valid values from FRS, plus * for masking.	FG89E	FS84M, FS86M or FS88J	none	PCS for GL only for current year. Primary PCS code for Subsidiary Ledger accounts. If the Record Type is "FS" and the Fiscal Year Flag above is a "C", then the first element to the left (or one of the other four corresponding PCS Codes) is the corresponding FRS element. If the FY Flag is "P", then the second element (or one of the other four corresponding PCS Codes) is the corresponding FRS element. If the FY Flag is "F", then the third element to the left (or one of the other four corresponding PCS Codes) is the corresponding FRS element.
See NOTE above.	GL PCS Mask 1 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from PCS Primary Code Operand above when an * appears in the last digit of PCS Primary Code above, and the Transaction Type is "FG".
I	GL PCS Mask 1	N	X(2)	Valid values from FRS.	FG89C	none	none	First two digits of the element FS89E . This element will be identified in the spreadsheet supplied by the Controller's Division if the GL PCS Code noted above has an * in the last digit.
See NOTE above.	SL PCS Mask 1 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from PCS Code Operand above when an * appears in the first two digits of the PCS Code above, and Transaction Type is "FS".
I	SL PCS Mask 1	N	X(1)	Valid values from FRS.	none	FS84L or FS86L or FS88H	none	If the Fiscal Year Flag above is a "C", then the first element to the left (or one of the other four corresponding PCS Codes) is the corresponding FRS element, and is the third digit of FS84M (or one of its other four corresponding PCS Codes) . I. If the FY Flag is "P", then the second element (or one of the other four corresponding PCS Codes) is the corresponding FRS element, and is the third digit of FS86M (or one of its other four corresponding PCS Codes) . If the FY Flag is "F", then the third element to the left (or one of the other four corresponding PCS Codes) is the corresponding FRS element and is the third digit of FS88J (or one of its other four corresponding PCS Codes) . This element will be identified in the spreadsheet supplied by the Controller's Division if the PCS Code noted above has an * in the first two digits.
See NOTE above.	Department Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Department below.

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Y	Department	N	X(5)	Valid values from FRS, plus * for masking.	FG144	FS052	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	Department Mask 1 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Department Operand above when an * appears in the last four digits of Department above.
I	Department Mask 1	N	X(1)	Valid values from FRS.	FG802	FS709	none	Sector. If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The first character of FG144 and FS052 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Department noted above has an * in the last four digits.
See NOTE above.	Department Mask 2 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Department Operand above when an * appears in the last three digits of Department above.
I	Department Mask 2	N	X(2)	Valid values from FRS.	FG803	FS710	none	College. If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The first two characters of FG144 and FS052 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Department noted above has an * in the last three digits.
See NOTE above.	Department Mask 3 Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Department Operand above when an * appears in the last two digits of Department above.
I	Department Mask 3	N	X(3)	Valid values from FRS.	FG804	FS702	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The first three characters of FG144 and FS052 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Department noted above has an * in the last two digits.
See NOTE above.	Loan Type Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Loan Type below.
Y	Loan Type	N	X(1)	Valid values from FRS.	FG872	none	none	Identifies the source of the principal for a loan account.
See NOTE above.	RCTF Indicator Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the RCTF Indicator below.

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Y	RCTF Indicator	N	X(1)	Valid values from FRS.	FG876	none	none	Research Challenge Trust Fund indicator.
See NOTE above.	Account Number Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Account below.
Y	Account Number	N	X(6)	Valid values from FRS, plus * for masking.	FG008	FS008	FT008	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left.
See NOTE above.	Account Number Mask 1 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the last five digits of Account Number above.
I	Account Number Mask 1	N	X(1)	Valid values from FRS.	FG006	FS006	FT006	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. The first digit of FG008, FS008 and FT008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the last five digits.
See NOTE above.	Account Number Mask 2 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the first and last four digits of Account Number above.
I	Account Number Mask 2	N	X(2)	Valid values from FRS.	FG01A	FS01A	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. The first two digits of FG008, FS008 and FT008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the first and last four digits.
See NOTE above.	Account Number Mask 3 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the first two and last three digits of Account Number above.
I	Account Number Mask 3	N	X(3)	Valid values from FRS.	FG01B	FS01B	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The first three digits of FG008 and FS008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the first two and last three digits.

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See NOTE above.	Account Number Mask 4 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the first digit of Account Number above.
I	Account Number Mask 4	N	X(5)	Valid values from FRS.	FG010	FS010	FT010	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left. Digits two through six of FG008, FS008 and FT008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the first digit.
See NOTE above.	Account Number Mask 5 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the sixth digit of Account Number above.
I	Account Number Mask 5	N	X(5)	Valid values from FRS.	FG01D	FS01G	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. Digits one through five of FG008 and FS008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the sixth digit.
See NOTE above.	Account Mask 6 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the first five digits of Account Number above.
I	Account Number Mask 6	N	X(1)	Valid values from FRS.	none	FS01E	none	If the Record Type above equals "FG", then the corresponding FRS element is the FG element to the left. If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. The sixth digit of FG008 and FS008 respectively. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the first five digits.
See NOTE above.	Account Mask 7 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Account Operand above when an * appears in the last three digits of Account Number above.
I	Account Number Mask 7	N	X(3)	Valid values from FRS.	FG91B	none	none	This element is the first three digits of FG008. This element will be identified in the spreadsheet supplied by the Controller's Division if the Account Number noted above has an * in the last three digits.

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See NOTE above.	Map Code Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Map Code below.
Y	Map Code	N	X(5)	Valid values from FRS.	none	FS039	FT097	If Record Type equals "FS", then the corresponding FRS element is the FS element to the left. If Record Type equals "FT", then the corresponding FRS element is the FT element to the left.
See NOTE above.	SL Sponsor Code Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the SL Sponsor Code below.
Y	SL Sponsor Code	N	X(4)	Valid values from FRS.	none	FS258	none	Identifies sponsoring agency for grants and contracts.
See NOTE above.	Current CIP Flag Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Current CIP Flag below.
Y	Current CIP Flag	N	X(1)	Valid values from FRS.	FG870	FS744	none	Indicates whether an account was capitalized, expensed or in progress at current year-end.
See NOTE above.	Revenue Purpose Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Revenue Purpose below.
Y	Revenue Purpose	N	X(4)	Valid values from FRS.	none	FS062	none	
See NOTE above.	Expense Purpose Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Expense Purpose below.
Y	Expense Purpose	N	X(4)	Valid values from FRS.	none	FS064	none	
See NOTE above.	Transaction Entry Code Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the Transaction Entry Code below.
Y	Transaction Entry Code	Y - for FT record.	X(3)	Valid values from FRS.	none	none	FT030	First two digits of this code indicate the "group" of the transactions. (No mask element in FRS.)
See NOTE above.	Transaction Entry Code Operand Mask 1	N or Y	X(2)	NE, EQ or blank	none	none	none	Inferred from Transaction Entry Code Operand above when an * appears in the first and last digits of the Transaction Entry Code above.
I	Transaction Entry Code Mask 1	N	X(3)	Valid values from FRS.	none	none	FT035	Second digit of FT030 above. This element will be identified in the spreadsheet supplied by the Controller's Division if the Transaction Entry Code above has an * in the first and last digits.

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See NOTE above.	Transaction Charge Account Number Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Transaction Charge Account Number below.
Y	Transaction Charge Account Number	N	X(6)	Valid values from FRS, plus * for masking.	none	none	FT042	The account number to which the transaction is charged.
See NOTE above.	Transaction Charge Account Number Mask 1 Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	Inferred from Transaction Charge Account Number Operand above when an * appears in the last five digits of Transaction Charge Account Number above.
I	Transaction Charge Account Number Mask 1	N	X(1)	Valid values from FRS.	none	none	FT043	The first digit of FT042. This element will be identified in the spreadsheet supplied by the Controller's Division if the Transaction Charge Account Number noted above has an * in the last five digits.
See NOTE above.	Transaction Charge Account Subcode Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Transaction Charge Account Subcode below.
Y	Transaction Charge Account Subcode	N	X(4)	Valid values from FRS, plus * for masking.	none	none	FT046	The account subcode to which the transaction is charged.
See NOTE above.	Transaction Date Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Transaction Date below.
Y	Transaction Date	N	X(4)	MMDD	none	none	FT050	The date the transaction is created.
See NOTE above.	Transaction Credit Account Subcode Operand	N or Y	X(2)	NE, EQ, GE, GT, LE, LT or blank	none	none	none	This element is required if a value is supplied for the Transaction Credit Account Subcode below.
Y	Transaction Credit Account Subcode	N	X(4)	Valid values from FRS, plus * for masking.	none	none	FT066	The account subcode to which the transaction is credited.
Y	External Transaction Adjustment Code Operand	N or Y	X(2)	NE, EQ or blank	none	none	none	This element is required if a value is supplied for the External Transaction Adjustment Code below.
Y	External Transaction Adjustment Code	N	X(1)	A - Adjustment, E - Elimination, O - Original, P - Prior Year Adjustment, or R - Rounding Error Adjustment	none	none	none	This field will indicate the type of external transactions (i.e., adjustments) to which the rule applies. Certain adjustments (A, E, O, and R) can be treated as any other transaction in accumulating the current year amounts on a statement cell. However, a value of P indicates a transaction that will be adjusting the prior year amounts on the statement.

Attachment III - GASB Business Rule Transaction Formats

(NOTE: Operands should be concatenated with the element to which they apply.
Example, 'NE02' for Corporation on the data entry spreadsheet.)

Y	Reference - Form ID	Y - for rules with an L in the Replace Flag.	X(10)	See Comments.	none	none	none	In conjunction with the reporting levels below, this indicates the financial statement cell which should be used to populate the financial statement cell identified above. This field is required only if the two cells are linked on a one-to-one basis. (Values for this element are the same as those noted above.)
Y	Reference - Second Report Level (Section ID)	Y - for rules with an L in the Replace Flag.	X(10)	Varies by financial statement.	none	none	none	See comments for Reference - Form ID above. This field is only required if the Reference - Form ID above is not blank.
Y	Reference - Third Report Level (Sub-Section ID)	N or Y	X(10)	Varies by financial statement.	none	none	none	See comments for Reference - Form ID above. This field is only required if the Reference - Form ID above is not blank, and the particular financial statement cell calls for this level of detail.
Y	Reference - Fourth Report Level (Line ID)	N or Y	X(10)	Varies by financial statement.	none	none	none	See comments for Reference - Form ID above. This field is only required if the Reference - Form ID above is not blank, and the particular financial statement cell calls for this level of detail.
Y	Reference - Fifth Report Level (Secondary Line ID)	N or Y	X(10)	Varies by financial statement.	none	none	none	See comments for Reference - Form ID above. This field is only required if the Reference - Form ID above is not blank, and the particular financial statement cell calls for this level of detail.
Y	Reference - Sixth Report Level (Last Line ID)	N or Y	X(10)	Varies by financial statement.	none	none	none	See comments for Reference - Form ID above. This field is only required if the Reference - Form ID above is not blank, and the particular financial statement cell calls for this level of detail.
Y	Complex Logic Formula	Y - for rules with an F in the Replace Flag.	X(1024)	Mathematical formulas	none	none	none	If the format of the Business Rules Spreadsheet is not sufficient to express the rule, then a mathematical formula for the rule may be entered here.