

## DBR Justification Codes

Code	Translation	Purpose	Required Info	Examples
CD	Cover Deficit	Transfer for which the only reason to move the funds is to cover a deficit. May be reversed at a later date if within DBR rules	Destination account must be in the deficit. Amount should be the full amount of the deficit; otherwise, notes should be added indicating other documents that will be covering the remainder.	
CN	Correction of Prior DBR	Reversal of an already completed DBR.	Prior DBR U# in ref 4 field (F7 on Screen 520); Same account/ support account/ budget pool as original DBR; Prior DBR U# in notes with reason for reversal	
EP	Transfer Between Expense Pools	Transfers within the same account from one expense pool (1005) to another (1000, 9470, etc)	Same account in source and destination; only expense pools.	XXXXXX-1005 TO XXXXXX-1000 or reserve pools in the 94xx range
FB	Transfer From Fund Balance	Moving funds from the General Ledger (GL) account fund balance to its mapped Subsidiary Ledger (SL) account expense pool.	Source is the GL with no pool. Must have reason/description of reason why moving the funds.	For current year expenses; 0XXXXXX TO XXXXXX-1000
IB	Initial / Increase Budget	Setting up or increasing budget authority in the expense pool and/or revenue pool	Notes indicating how the funds will be recouped. Source account is GL; destination account is usually the SL revenue pool and SL expense pool (2 destination lines)	Field trips: 20 students @\$400 each
OI	Over-Realized Income	Transfers within the same account from the revenue pool (0001) to the expense pool to gain budget authority	Source is the 0001 pool. Destination is the 1000 (or other) expense pool. Needs reason for the transfer	For current year expenses
OT	Other	Transfers from one SL/GL to another unrelated SL/GL which do not fit into another Justification Code.	Notes must have reason/description of reason why moving the funds.	

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PR	Budget to Cover Payroll Transaction	Any transfers involving payroll/ salaries	Notes must have reason/description of reason why moving the funds. Location of documentation or PIN #s.	
PS	Paying for Scholarships	Funding a scholarship account regardless whether the scholarship payment has already happened. The destination account may be in the deficit.	Recipient names preferred. This code required for transfers from 13xxxx to 163xxx	
SF	Start Up Funds	Transferring start up funds	Recipient names preferred.	