

# SECTION 4: FINANCIAL TRANSACTIONS & BATCH PROCESSING

## Common Fields

### INTRODUCTION

*Common Fields* provides in-depth explanations of data entry fields common to financial transactions. Definitions, data entry, and processing rules for these fields are the same regardless of the transaction being entered. Although individual procedures in this manual cover data entry requirements specific to that transaction, some common fields require a more comprehensive discussion.

### COMMON FIELDS

The following is an alphabetical list of common fields used in AKSAS financial transactions, comprehensive field descriptions, and data entry examples, if applicable. Reference line fields, financial line fields, and financial line open item fields are listed separately, in the order in which they appear on a transaction screen.

#### **ADD'L AUTH RD (Additional Authorization RD Code)**

The ADD'L AUTH RD field identifies an approval authority associated with the transaction. If a transaction needs additional authorization, the five-digit RD code of the person who will authorize the transaction is entered in this field. For example, interagency transfer transactions must be authorized by the receiving agency. The expending agency originates the transaction and enters the receiving agency's RD code in the ADD'L AUTH RD field of the transaction. The specified ADD'L AUTH RD must authorize the transaction before it can be processed. The additional authorization RD can add, change, or delete descriptive data or financial lines associated with the transaction.

Do not enter an RD code in the ADD'L AUTH RD field if that RD code is listed on the SMF Authorized RD Code Table (SAU) for the source RD code/transaction code combination. Authorization RD codes are identified on the SAU for transactions that require additional authorization, i.e., all 505-10: Add Vendor transactions are identified on the SAU as requiring approval by Division of Finance RD code 00137. If an RD code specified as an authorization RD code on the SAU is entered in the ADD'L AUTH RD field for that transaction, the transaction will be listed twice on that RD code's authorization screen.

#### **CHANGE AMOUNT**

The CHANGE AMOUNT is the net change to the current balance of an existing open item. The sum of all financial line amounts in the change transaction must equal this amount.

The change amount can be entered as a positive number or with a leading minus (-) sign. It can also be entered with or without decimals. For an amount expressed in dollars and cents, the decimal must be entered and the amount may be up to 13 digits (11 to the left of the decimal, 2 to the right). If decimals are not entered, the amount may be up to 11 digits. The decimal, followed by two zeros, will display when the screen is updated. The total amount for a batch (the total of all transactions in a batch) cannot exceed 99,999,999,999.99 or -99,999,999,999.99. Commas are not entered in amount fields.

**DATE DUE, DEPOSIT DATE**

Depending on the open item type, this field indicates the due date or deposit date for the dollar amount entered. The DATE DUE indicates an expected collection date (encumbered revenue, accounts receivable), completion date (RSA), or payment date (encumbered expenditure, accounts payable). The DEPOSIT DATE indicates the actual date of deposit (agency receipt), or the bank statement or wire transfer date (treasury receipt). Dates are entered in AKSAS as MM DD CCYY, where

MM	2-digit month (i.e., 01 = January, 02 = February . . . 12 = December)
DD	2-digit day (i.e., 01, 02, 03 . . . 31)
CCYY	4-digit year (i.e., 1999, 2000, etc.)

For example, October 28, 1999 is entered in the DATE DUE field as 10 28 1999. No separators are entered between the dates.

**DATE ESTABLISHED**

The DATE ESTABLISHED field indicates the date the open item is created and defaults to the current date. A prior date may be entered. Once an open item transaction is successfully processed, the DATE ESTABLISHED field for the original open item should not be changed unless entered incorrectly in the original transaction. Dates are entered in AKSAS as MM DD CCYY, where

MM	2-digit month (i.e., 01 = January, 02 = February . . . 12 = December)
DD	2-digit day (i.e., 01, 02, 03 . . . 31)
CCYY	4-digit year (i.e., 1999, 2000, etc.)

For example, October 28, 1999 is entered in the DATE ESTABLISHED field as 10 28 1999. No separators are entered between the dates.

**DENOMINATOR**

The DENOMINATOR field is used with the financial line NMR fields in two situations:

- To define the percentage or portion of the TOTAL AMOUNT or CHANGE AMOUNT to be distributed to each financial line in an open item when the SPREAD AMT value = Y. See **Spread Amt (Y/N)**.
- To define the percentage or portion of the liquidation amount to be distributed to each financial line in an open item when the LIQ RULE = FR. See **Liq Rule - FR (fractional)**.

The DENOMINATOR value may be up to five digits and must equal the sum of the NMR fields. On add transactions the value is entered as a positive number. For change transactions, the value may be entered as either a positive number or with a leading minus (-) sign.

**DESCRIPTION LONG**

The DESCRIPTION LONG field provides an explanation of or additional descriptive information for the transaction. Three lines, 40 alphanumeric characters each, are available (120 characters total). The first line is required and cannot be blank on an add transaction.

For add transactions, the first 20 characters of the first line of the DESCRIPTION LONG field defaults to the DESCRIPTION SHORT field when the screen is updated if a short description is not entered. The long description does not default to the DESCRIPTION SHORT field on change transactions.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

On change transactions, the first line of the DESCRIPTION LONG can be changed but not deleted. To delete lines 2 or 3 of the long description, enter an asterisk (\*) in the first space of the line.

### DESCRIPTION SHORT

The DESCRIPTION SHORT field provides the name or description of the transaction, up to 20 alphanumeric characters, as it should appear in reports. On add transactions, if this field is left blank, the first 20 characters of the first line of the DESCRIPTION LONG field defaults to this field when the screen is updated. The DESCRIPTION LONG does not default to this field on a change transaction.

### DOCUMENT NUMBER

The DOCUMENT NUMBER field defaults to the batch and sequence number assigned by AKSAS (displayed in the upper right corner of the transaction screen) when the screen is updated. An agency-assigned, document identifier, up to 13 alphanumeric characters, may be entered instead of using the default. The DOCUMENT NUMBER field can be used to identify transactions for audit trail, reference, and open item reports.

When an add transaction for an open item or warrant is processed, AKSAS records the value in the DOCUMENT NUMBER field on reference line 18 as reference type OD (original document number). Reference line 18 provides a permanent reference to the original document number that established the open item or warrant and cannot be changed or deleted.

### ENC EXP NUMBER

See [Open Item] Number.

### ENC REVENUE NUMBER

See [Open Item] Number.

### FISCAL PERIOD CODE

The FISCAL PERIOD CODE field identifies the state fiscal year or chart of accounts year associated with the transaction and defaults to the current fiscal year when the screen is updated. Field values include:

- C** Current fiscal year
- P** Prior fiscal year
- F** Future fiscal year
- A** Accrual

FISCAL PERIOD CODE "C" is used for transactions representing financial resources collected or disbursed in the current year and authorized through current year appropriations.

Transactions are recorded with FISCAL PERIOD CODE "P" only when representing activity chargeable to prior year funds (i.e., adjustments between prior year account balances). These transactions are recorded during the reappropriation period (July and August), following the end of the fiscal year. The set-up year (SY) associated with the collocation code (CC) and federal fiscal year (FY), if specified, must also correspond to the prior year.

Transactions are recorded with FISCAL PERIOD CODE "F" in two situations: (1) budgetary transactions (520-xx: Appropriation Budgets and 510-90: Management Budgets) can be processed after structure copy, before the fiscal year affected; (2) any financial transaction can be recorded before the next year by entering FISCAL PERIOD CODE "F" and specifying a future batch EFFECTIVE DATE for processing the batch.

Transactions are recorded with FISCAL PERIOD CODE "A" in the following situations: (1) to issue a general, field, or handwrite warrant during the reappropriation period for obligations of the prior fiscal year

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

when the goods or services were received June 30 or before; (2) to reduce the amount of a warrant during the reappropriation period with a credit memo received in the current year for a disbursement issued in the prior year; (3) to cancel or stop pay a warrant issued during the reappropriation period with a fiscal period code of A; (4) to adjust warrant transactions recorded during the reappropriation period with an incorrect FISCAL PERIOD CODE.

To determine the correct FISCAL PERIOD CODE for a transaction, refer to the *AKSAS Handy Guide*.

### **LIQ RULE (Liquidation Rule)**

The LIQ RULE identifies how to distribute liquidations across financial lines in open items. The LIQ RULE field defaults to LN (line number) on all add open item transactions except Agency Receipts. The default LIQ RULE for the Add Agency Receipts transaction is NB (net balance). The LIQ RULE field may be changed with a change open item transaction.

There are four methods by which liquidations can be spread across the financial lines in an open item:

- LN** Line number
- FR** Fractional portion of each financial line
- NB** Percentage of the net balance of the financial line
- PL** Percentage of the original placed amount of the financial line

Not all liquidation methods are valid for all open item types.

Rounding errors in distributing liquidations across all financial lines are applied to the first financial line. The following is a detailed explanation of the LIQ RULE values available.

### **LIQ RULE - LN (Line Number)**

Apply the liquidation amount to the financial line number specified in the open item LINE field.

#### ***Open Item Transaction:***

**LIQ RULE** - Enter LN.

#### ***Example of Liquidation Transaction:***

An encumbered expenditure open item exists with three financial lines and a LIQ RULE = LN. To issue a warrant liquidating only financial Line 2 of the encumbered expenditure, complete the following financial line and open item fields on the add warrant transaction:

- AMOUNT** - Enter the payment amount.
- Leave the **SY**, **CC**, **PGM**, **LC**, **ACCT**, **FY**, and **NMR** fields blank.
- TYPE** - Enter **EN** (Encumbered Expenditure).
- NUM** - Enter the open item number of the encumbered expenditure.
- LINE** - Enter **2** to liquidate line 2 of the encumbered expenditure open item.

### **LIQ RULE - FR (Fractional)**

Distribute the total liquidation amount across the financial lines according to fractions defined by the DENOMINATOR and NMR (numerator) fields. Liquidate rule FR is required for encumbered expenditures associated with scheduled payment open items.

SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

**Open Item Transaction:**

**LIQ RULE** - Enter **FR** (fractional).

**DENOM** - Enter **100**.

**NMR** - Enter up to a 3-digit value for each financial line. The NMR fields for all financial lines must sum to 100. For example:

To establish an open item for \$600.00 and spread liquidation amounts over three financial lines at fractional amounts of 20% for financial Line 1 and 40% each for financial Lines 2 and 3. Enter the NMR values as follows:

Line 1 - Enter **20**.

Line 2 - Enter **40**.

Line 3 - Enter **40**.

**Example of Liquidation Transaction:**

An encumbered expenditure open item exists with three financial lines and the LIQ RULE = FR. The DENOMINATOR = 100 and NMRs equal the values shown below.

Open Item LINE Number	NMR	Resulting Fraction for Financial Line
1	20	20/100 or 20%
2	40	40/100 or 40%
3	40	40/100 or 40%

To issue a warrant for \$150.00 that liquidates all financial lines in the encumbered expenditure according to the LIQ RULE in the open item, complete the following financial line and open item fields on the add warrant transaction:

**AMOUNT** - Enter 150.00.

Leave the **SY**, **CC**, **PGM**, **LC**, **ACCT**, **FY**, and **NMR** fields blank.

**TYPE** - Enter **EN** (Encumbered Expenditure).

**NUM** - Enter the open item number of the encumbered expenditure.

**LINE** - Enter **999** (spread the liquidation across all financial lines in the open item).

When the warrant transaction processes, the liquidation amount of \$150.00 is applied to the encumbered expenditure financial lines as follows:

Open Item LINE Number	NMR	Resulting Fraction for Financial Line	Liquidation Amount Applied to Fin Line
1	20	20/100 or 20%	20% of \$150.00 or \$30.00
2	40	40/100 or 40%	40% of \$150.00 or \$60.00
3	40	40/100 or 40%	40% of \$150.00 or \$60.00
<b>TOTAL</b>	100	100%	\$150.00

SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

**LIQ RULE - NB (Net Balance)**

Distribute the total liquidation amount across the financial lines according to each line's relative portion of the total current net balance for all of the lines involved.

The net balance for a financial line is the placed amount minus any liquidations-to-date for the line. The placed amount is the original amount entered for the financial line when the open item was created, plus or minus any adjustment made to the financial line through change open item transactions.

**Open Item Transaction:**

**LIQ RULE** - Enter **NB** (net balance).

**Example of Liquidation Transaction:**

An encumbered expenditure open item exists with three financial lines, the LIQ RULE = NB, and the total net balance and financial line current net balances as shown below.

Open Item LINE Number	Fin Line Current Balance	Relative Portion of Total Net Balance for Financial Line
1	\$90.00	90/450 or 20%
2	\$160.00	160/450 or 35.56%
3	\$200.00	200/450 or 44.44%
<b>Total Net Balance</b>	\$450.00	100%

To issue a warrant for \$150.00 that liquidates all financial lines in the encumbered expenditure according to the LIQ RULE in the open item, complete the following financial line and open item fields on the add warrant transaction:

**AMOUNT** - Enter 150.00.

Leave the **SY**, **CC**, **PGM**, **LC**, **ACCT**, **FY**, and **NMR** fields blank.

**TYPE** - Enter **EN** (Encumbered Expenditure).

**NUM** - Enter the open item number of the encumbered expenditure.

**LINE** - Enter **999** (spread the liquidation amount across all financial lines in the open item).

When the add warrant transaction processes, the liquidation amount of \$150.00 is applied to the encumbered expenditure financial lines as follows:

Open Item LINE Number	Fin Line Current Balance	Relative Portion of Total Net Balance for Financial Line	Liquidation Amount Applied to Fin Line
1	\$90.00	90/450 or 20%	20% of \$150.00 or \$30.00
2	\$160.00	160/450 or 35.56%	35.56 % of \$150.00 or \$53.34
3	\$200.00	200/450 or 44.44%	44.44 % of \$150.00 or \$66.66
<b>Total</b>	\$450.00	100%	\$150.00

SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

**LIQ RULE - PL (Placed)**

Distribute the total liquidation amount across the financial lines according to each line's relative portion of the total placed amount for all of the lines involved.

The placed amount for a financial line is the original amount entered for the line when the open item was created, plus or minus any adjustments processed on change open item transactions.

*Open Item Transaction:*

**LIQ RULE** - Enter **PL**.

*Example of Liquidation Transaction:*

An encumbered expenditure open item exists with three financial lines, the LIQ RULE = PL, and the total placed amount and financial line placed amounts as shown below.

Open Item LINE Number	Fin Line Placed Amount	Relative Portion of Total Placed Amount for Financial Line
1	\$100.00	100/600 or 16.67%
2	\$200.00	200/600 or 33.33%
3	\$300.00	300/600 or 50%
<b>Total</b>	<b>\$600.00</b>	<b>100%</b>

To issue a warrant for \$150.00 that liquidates all financial lines in the encumbered expenditure according to the LIQ RULE in the open item, complete the following financial line and open item fields on the warrant transaction:

**AMOUNT** - Enter 150.00.

Leave the **SY**, **CC**, **PGM**, **LC**, **ACCT**, **FY**, and **NMR** fields blank.

**TYPE** - Enter **EN** (Encumbered Expenditure).

**NUM** - Enter the open item number of the encumbered expenditure.

**LINE** - Enter **999** (spread the liquidation amount across all financial lines in the open item).

When the add warrant transaction processes, the liquidation amount of \$150.00 is applied to the encumbered expenditure financial lines as follows:

Open Item LINE Number	Fin Line Placed Amount	Relative Portion of Placed Amount for Financial Line	Liquidation Amount Applied to Fin Line
1	\$100.00	100/600 or 16.67%	16.67% of \$150.00 or \$25.00
2	\$200.00	200/600 or 33.33%	33.33% of \$150.00 or \$50.00
3	\$300.00	300/600 or 50%	50% of \$150.00 or \$75.00
<b>Total</b>	<b>\$600.00</b>	<b>100%</b>	<b>\$150.00</b>

**Using the LIQ RULE and SPREAD AMT together**

In an add or change open item transaction, both the SPREAD AMT indicator (to distribute the TOTAL AMOUNT or CHANGE AMOUNT across financial lines) and LIQ RULE (to distribute liquidations across financial lines) may be used. When the transaction is processed, the DENOMINATOR and NMR values entered for the spread function are retained in the transaction. For liquidation rules LN, NB, and PL the retained values are ignored during liquidation. If the LIQ RULE is FR, the following occurs:

- When the add or change open item transaction is entered and <Enter> is pressed to update the screen, the TOTAL AMOUNT or CHANGE AMOUNT in the open item is spread across all financial lines using the fractions (percentage or portion) defined by the DENOMINATOR and NMR fields. The SPREAD AMT (Y/N) is reset to N.
- When a transaction is processed that liquidates the open item, the liquidation amount is applied using the same fractions (percentage or portion) defined by the DENOMINATOR and NMR fields for spreading the amount.

If liquidations should be applied according to different fractions than were used to spread the amount, the DENOMINATOR and NMR fields are changed through a change open item transaction after the add open item transaction is successfully processed.

Refer to **Spread Amount (Y/N)** in this procedure for more information on using the SPREAD AMOUNT field.

**Changing the LIQ RULE**

The LIQ RULE can be changed with change open item transactions. Changing the LIQ RULE value affects subsequent liquidations only.

**[Open Item] NUMBER**

The open item number is an agency-assigned, seven-digit number and is used to add, change, liquidate, or report on an open item. Open item numbers are assigned to all open item types: Encumbered Expenditure, Encumbered Revenue, Accounts Payable, Accounts Receivable, Treasury Receipt, Agency Receipt, Agency Receipt - Miscellaneous, Reimbursable Service Agreement (RSA), and Scheduled Payment.

The Division of Finance assigns each agency a block of seven-digit numbers (beginning with the department number) for open item assignment. Except for treasury receipt open items, the format for the open item number is DDYNNNN, where

DD	Department number
Y	Last digit of chart of accounts year
NNNN	Number assigned by agency

Treasury receipt open items are formatted as YYNNNNN, where YY= two-digit year, NNNNN = agency assigned number.

The agency fiscal office can assign sub-blocks of open item numbers to each division within the agency. Each division can then assign sets of numbers from its assigned sub-blocks for each open item type. For example, the Department of Administration is assigned open item numbers 029000 through 029999. For fiscal year 1999, the agency fiscal office might now assign open item numbers 029100 - 029500 to the Division of Administrative Services. The Division of Administrative Services may then assign this sub-block as: Encumbered Revenue, 029100 - 029199; Encumbered Expenditure, 029200 - 029299; etc.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

Open item numbers and other blocks of numbers assigned by the Division of Finance are maintained on the Department/Division Inquiry Table. This table is accessible to agencies through IE - Entity and CC/LC Inquiry.

**To access the Department/Division Inquiry Table:** Select **IE** on the AKSAS Main Menu and press <Enter> to display the Entity and CC/LC Inquiry - Selection screen.

On the Entity and CC/LC Inquiry - Selection screen, tab to the **OTHER INQUIRY** section and enter **X** in the space preceding **DEPT/DIV INQUIRY**. Enter your two-digit department number in the **DEPT** field and press <Enter> to display the Department/Division Listing screen.

On the Department/Division Listing screen your department number and department name are displayed in line 1 of the DEPT/DIV and TITLE columns. In the **SELECTION** field at the bottom of the screen, enter **1** and press <Enter> to display the Department/Division Inquiry screen for your department.

On the Department/Division Inquiry screen, press <PF5> to display the CC/LC/OPEN ITEM/EASYTRAN RANGES screen for your department. Open item numbers are listed as TYPE AG (agency receipts), EN (encumbrance), PY (accounts payable), RC (accounts receivable), RS (RSAs), and SP (scheduled payments).

Each agency should maintain a log of open item numbers. Typically, the log is divided into sections by open item type. When a transaction requires an open item number, refer to your agency's log and assign the next available number. Once an open item transaction is successfully processed in AKSAS, the open item number cannot be changed or deleted.

### **PAYABLE NUMBER**

See [Open Item] Number.

### **RECEIPT NUMBER**

See [Open Item] Number.

### **RECEIVABLE NUMBER**

See [Open Item] Number.

### **RETENTION (Y/N)**

The RETENTION indicator specifies whether to delete an open item from the Open Item File when the open item has a zero balance. The default value for this field is N. Field values include:

- N** Delete the open item from the Open Item File once it has a zero balance.
- Y** Retain the open item on the Open Item File even if it has a zero balance.

An open item is deleted from the Open Item File when the following conditions exist:

- RETENTION indicator for the open item = N.
- Current balance of the open item is zero.
- The number of days specified in the SMF Open Item Purge Parameters Table (SPO) for the open item type have elapsed since the date of last activity on the open item.

For most open items, the purge is set to 32 days after the date of last activity. Open items are purged when month-end reporting is run (the first Saturday of each month). Open items are **not** posted to a history file.

**RSA NUMBER**

See [Open Item] Number.

**SCHEDULE PAY NUMBER**

See [Open Item] Number.

**SOURCE RD CODE**

RD (responsibility/distribution) codes provide security access to AKSAS. RD codes are assigned to AKSAS users to sign on AKSAS, record transactions, certify transactions, authorize transactions, and for report distribution.

A SOURCE RD CODE is a five-digit RD code assigned to individuals to record transactions in AKSAS. Source RD codes are maintained on the SMF Authorized RD Code Table (SAU) by the Division of Finance. An RD code is authorized as a SOURCE RD CODE on a transaction-by-transaction basis. For example, an individual responsible for recording encumbrances and expenditures may have a SOURCE RD CODE authorized for transaction codes 110-10: Add Encumbered Expenditure, 110-20: Change Encumbered Expenditure, 310-10: Add Warrant Request, and 310-46: Add Field Warrant.

The SOURCE RD CODE field defaults to the AKSAS input (sign-on) RD code when the base screen is updated. The SOURCE RD CODE must be authorized to record the transaction code/minor code combination as defined in the SMF Authorized RD Code Table (SAU). Refer to *Section 2: AKSAS Security & Authorities, Source RD Code Transaction Authority* for more information on RD codes.

**To view a list of transaction codes for which your Input RD Code is authorized as a Source RD Code:** Press <PF12-Help> from the AKSAS Main Menu. On the System Table Inquiry screen, select AUTHORIZED TRANSACTIONS and press <Enter>.

**SPREAD AMT (Y/N)**

The SPREAD AMT indicator specifies whether to distribute the TOTAL AMOUNT or CHANGE AMOUNT across all the financial lines in an open item or warrant transaction according to fractions defined by the DENOMINATOR and NMR (numerator) fields. The default value for this field is N. Field values include:

- N** No, do not spread the TOTAL or CHANGE AMOUNT. Amounts are entered for each financial line.
- Y** Yes, spread the TOTAL or CHANGE AMOUNT across the financial lines based on the fractions defined by the DENOMINATOR and NMR fields. Financial line amount fields are left blank.

***Example of an Open Item Transaction using the SPREAD AMOUNT field:***

You are adding an encumbered expenditure open item with a TOTAL AMOUNT of \$1,262.75. There are three financial lines in the open item and you want to distribute the TOTAL AMOUNT across those lines as 25% to Line 1, 50% to Line 2, and 25% to Line 3. To distribute these percentages without manually calculating the amounts, enter data as follows:

**TOTAL AMOUNT** - Enter 1262.75.

**SPREAD AMOUNT (Y/N)** - Enter **Y**.

**DENOM** - Enter **100**.

FIN Lines:

Leave the **AMOUNT** fields blank.

Enter the **SY**, **CC**, **PGM**, **LC**, **ACCT**, and **FY** as appropriate for each financial line.

In the **NMR** fields for Fin Line 1, enter **25**; Line 2, enter **50**; and Line 3, enter **25**.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

Press <Enter> to update the screen. To verify the TOTAL AMOUNT was spread as intended across the financial lines, press <PF5> to return to the Base screen. The individual financial line AMOUNTS are displayed as:

Line 1	315.68
Line 2	631.38
Line 3	315.69

The SPREAD AMT indicator is reset to N. Rounding errors that occur during the spread are applied to the first financial line.

### TOTAL AMOUNT

The TOTAL AMOUNT field is the total amount of the transaction. The sum of all financial line amounts in the transaction must equal this field.

Amounts are entered with or without decimals. For an amount expressed in dollars and cents, the decimal must be entered and the amount may be up to 13 digits (11 to the left of the decimal, 2 to the right). If decimals are not entered, the amount may be up to 11 digits. The total amount for a batch (the total of all transactions in a batch) cannot exceed 99,999,999,999.99. Commas are not entered in amount fields.

### TOTAL DEBIT AMOUNT

The TOTAL DEBIT AMOUNT field is used on agency, finance, and treasury journal entry transactions and is the sum of all debit financial lines in the journal entry. The TOTAL DEBIT AMOUNT is always entered as a positive number.

Amounts can be entered with or without decimals. For an amount expressed in dollars and cents, the decimal must be entered and the amount may be up to 13 digits (11 to the left of the decimal, 2 to the right). If decimals are not entered, the amount may be up to 11 digits. The total amount for a batch (the total of all transactions in a batch) cannot exceed 99,999,999,999.99. Commas are not entered in amount fields.

### TRANS CODE MINOR (Transaction Code Minor)

The two-digit TRANS CODE MINOR field is entered on journal entry, execute RSA, warrant, and time & equipment transactions to identify the specific type of transaction being processed. The TRANS CODE MINOR defines open item types, warrant classes, and/or accounts that may be used with a transaction. For example, there are many different types of warrant transactions, each identified by a specific TRANS CODE MINOR, such as:

- A 310-10 warrant transaction (10 = TRANS CODE MINOR) requests a general warrant (warrant class GN). This transaction may only use expenditure account codes and may only liquidate an encumbrance.
- A 310-46 warrant transaction (46 = TRANS CODE MINOR) records a field warrant (warrant class FW). This transaction may only use expenditure account codes and cannot liquidate any open items.

Transaction codes are identified in the SMF Transaction Code Table (STC) maintained by the Division of Finance. For a complete list of all transaction codes available, refer to the *AKSAS Handy Guide*.

### REFERENCE LINE FIELDS

Reference line fields contain reporting cross-references for open item or warrant transactions so that transaction information is available by identifiers other than the open item or warrant number. Vendor numbers, billing numbers, and other reference numbers can be maintained as cross-references, along with descriptive data such as dates, amounts, and comments. Each cross-reference is identified by a reference type and number.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

Up to 180 reference lines are available. Reference lines 17 and 18 are reserved for system assigned references. Line 17 is used to record a reference for the SOURCE RD CODE (TYPE = SRD) for the transaction. Line 17 is used by AKSAS on add transactions to record a reference to the original DOCUMENT NUMBER (TYPE = OD) entered in the transaction. Lines 17 and 18 cannot be changed or deleted.

### **REF (Reference Line Number)**

The first column in the reference line area displays the line number (REF) of the reference. The line number is used as an identifier for adding, changing, or deleting reference lines.

Enter the line number of the reference line on the open item or warrant record to be added, changed, or deleted. The value entered must be between 1 and 180.

### **\_\_\_ (ACTION CODE - Change transactions only)**

The ACTION CODE field is the second column (unlabeled) in the reference line area on change open item and warrant transactions and is used to add, change, or delete reference lines on existing open item or warrant records. The value entered in this field specifies the function (add, change, or delete) to be performed on the reference line. Field values are:

- A** Add a new reference line. On the first blank reference line available on the screen, enter A in the ACTION CODE field. Enter the new reference line information in the remaining fields.
- C** Change data in an existing reference line. Determine the line number of the reference to be changed. In the first blank reference line available on the data entry screen, enter C in the ACTION CODE field. Enter the line number of the reference line to be changed in the LINE field. Tab to the reference fields requiring change and enter the new information. Do not enter data in fields you do not want to change.
- D** Delete an existing reference line. Determine the line number of the reference to be changed. In the first blank reference line available on the data entry screen, enter D in the ACTION CODE field. Enter the line number of the reference line to be deleted in the LINE field.

### **TYPE**

The reference TYPE field is an alphanumeric code, up to 3 characters, identifying a reporting cross-reference for the transaction, such as a check, grant, letter of credit, or vendor number. All available reference types for open item and warrant transactions are identified in the SMF Reference Type Table (SRT) maintained by the Division of Finance.

A specific reference TYPE may be required for some transactions; for example, warrant transactions require reference TYPE PVN (Pay Vendor Number) to identify the vendor or other payee; and agency receipt open items require reference TYPE TR (treasury receipt number) to identify the treasury receipt open item associated with the agency receipt deposit. Some reference types are lone reference types, such as PVN and may be used only once in a transaction.

**To view valid reference types online:** On the AKSAS Main Menu, press <PF12-Help> to display the System Table Inquiry screen. From the System Table Inquiry screen, two selections are available:

- **VALID/MANDATORY REFERENCES** - Displays the Help: Valid/Mandatory References screen. Enter a specific open item type or warrant class and press <Enter>. The reference types for the open item or warrant class entered are displayed. Press <Enter> to page through the reference types. After paging through the list of valid reference types, mandatory reference types are displayed.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

- REFERENCE TYPES - Displays a list of all reference types contained in the SRT.

### REFERENCE NUMBER

The REFERENCE NUMBER field specifies an identifier, up to 22 characters, associated with the reference TYPE. If the reference TYPE refers to an AKSAS file, such as an open item number, vendor number, or RD code, AKSAS verifies the REFERENCE NUMBER entered is valid. The REFERENCE NUMBER field is required if the reference TYPE is entered.

### AMOUNT

The AMOUNT field identifies a dollar amount associated with the reference TYPE and REFERENCE NUMBER. An amount is required for vendor specific EDI (electronic payment) reference types.

Reference amounts can be entered with or without decimals. For an amount expressed in dollars and cents, the decimal must be entered and the amount may be up to 11 digits (9 to the left of the decimal, 2 to the right). If decimals are not entered, the amount may be up to 9 digits. Commas are not entered in amount fields.

#### Changing a Reference Line Amount

In a change open item transaction, the reference line AMOUNT field is not added to or subtracted from the existing reference amount. To change the value in the AMOUNT field, enter the new dollar amount.

### DATE

The DATE field identifies a date associated with the reference TYPE, REFERENCE NUMBER, and/or AMOUNT fields. A date is required for reference types BIL (Billing Number), IND (Invoice Date), INV (Invoice Number), and STM (Statement Number) entered on 310-10: Add Warrant Request transactions. Dates are entered in AKSAS as MM DD CCYY, where

MM 2-digit month (i.e., 01 = January, 02 = February . . . 12 = December)  
DD 2-digit day (i.e., 01, 02, 03 . . . 31)  
CCYY 4-digit year (i.e., 1999, 2000, etc.)

### COMMENTS

The COMMENTS field provides additional descriptive information associated with the reference entered. Up to 30 characters may be entered. On add warrant transactions, if reference TYPE PVN (Pay Vendor Number) is entered in one of the first nine reference lines, the COMMENTS field defaults to the vendor's name when the screen is updated.

Data in the COMMENTS field can be deleted on a change transaction by entering an \* (asterisk) in the first space of the COMMENTS field.

## FINANCIAL LINE FIELDS

Financial line fields define the accounting structure to which the transaction is recorded. The fields identify unique combinations of fund, appropriation, organization, internal/external program, and account associated with each financial line. Up to 180 financial lines are available.

Financial lines may be added or deleted, or the financial line AMOUNT field may be changed. The financial coding (SY, CC, PGM, LC, ACCT, and FY fields) for a financial line cannot be changed. To correct the financial coding, the financial line AMOUNT field must be reduced to zero and a new financial line added with the correct financial coding.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

### **FIN (Financial Line Number)**

The first column in the financial line area displays the line number (FIN) of the financial line. The line number is used as an identifier for adding, changing, or deleting financial lines.

### **\_\_\_(ACTION CODE - Change transactions only)**

The ACTION CODE field is the second column (unlabeled) in the financial line area on a change open item or warrant transaction and is only used to delete financial lines. The field value is:

**D** Delete a financial line.

A financial line must have a current balance of zero to be deleted. For 120-20: Change Payable and 130-20: Change Receivable transactions, the delete ACTION CODE is system-supplied on the screen.

### **LINE**

The LINE field appears in the financial line area on a change open item or warrant transaction and identifies the financial line being changed or deleted.

Enter the line number of the financial line on the open item or warrant record to be changed or deleted. The line number must be between 1 and 180.

### **AMOUNT**

The AMOUNT field identifies the dollar amount associated with the financial line. The AMOUNT field is left blank if the TOTAL AMOUNT is being spread across all financial lines (see **Spread Amt**). The sum of all financial line AMOUNT fields must equal the TOTAL AMOUNT or CHANGE AMOUNT entered for the transaction.

The sign preceding the amount identifies whether the dollar amount is posted as a debit or a credit. If no sign is entered (positive number), the amount is posted as a debit. If a leading minus (-) sign is entered, the amount is posted as a credit. For journal entry transactions, the sum of the debit financial line amounts must equal the TOTAL DEBIT AMOUNT for the transaction.

Amounts can be entered with or without decimals. For an amount expressed in dollars and cents, the decimal must be entered and the amount may be up to 11 digits (9 to the left of the decimal, 2 to the right). If decimals are not entered, the amount may be up to 9 digits. Commas are not entered in amount fields. Amounts on add encumbered revenue transactions are always entered with a leading minus (-) sign.

### **Change an Existing Financial Line Amount**

In a change open item or warrant transaction, the financial line AMOUNT field is additive meaning the amount is added to or subtracted from an existing financial line. Enter an increase or decrease to the current balance of the financial line as follows:

- **To increase assets or expenditures, or to decrease fund equity, liabilities, or revenue:** Enter the amount as a positive number (no sign).
- **To decrease assets or expenditures, or to increase fund equity, liabilities, or revenue:** Enter the amount with a leading minus (-) sign.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

### **SY (Set-up Year)**

The SY field identifies the state fiscal year associated with the collocation code to determine the fiscal year of the appropriation balance to be charged. With the collocation code, the SY field identifies the combination of fund, appropriation, organization, and agency program associated with the financial line.

The SY field defaults to the fiscal year associated with the FISCAL PERIOD CODE entered in the transaction. The SY is entered in AKSAS as YY, where YY = last two digits of the year (i.e., 01).

### **CC (Collocation Code)**

The eight-digit CC field, with the set-up year (SY), identifies the combination of fund, appropriation, organization, and agency program associated with the financial line. The collocation code links an appropriation to the fund through which its activity is authorized. It can also link an appropriation to the agency organizational unit responsible for managing the appropriation, and to agency programs used to collect financial data across appropriation and organizational lines.

The collocation code entered must be on the Collocation Code/Ledger Code File (CLF) for the COA year (FISCAL PERIOD CODE) and set-up year (SY) entered in the transaction. Collocation codes can be viewed online through IE - Entity and CC/LC Inquiry. A hard copy CLF (Collocation Code/Ledger Code File) Detail Report (Report ID B05L01) listing agency collocation codes is also available through RR - Report Request Maintenance.

### **PGM (Program Code)**

The five-digit PGM field identifies an agency program used to keep track of financial activity across appropriation and organizational lines. A program code can be entered if the collocation code entered in the CC field allows a program code (ADD PROGRAM ALLOWED? = YES).

The program code is an optional field and is entered according to department procedures. The program code entered must be on the Entity Structure File (ESF) for the FISCAL PERIOD CODE (COA Year) entered in the transaction. Program codes can be viewed online through IE - Entity and CC/LC Inquiry. A hard copy Chart of Accounts (Report ID B55L02) listing agency program codes is also available through RR - Report Request Maintenance.

### **LC (Ledger Code)**

The eight-digit LC field identifies a unique combination of project, contract, and/or grant associated with the financial line. A ledger code can be entered if the collocation code entered in the CC field allows a ledger code override (LC OVERRIDE ALLOWED? = YES). Some collocation codes also include a default ledger code in which case the default ledger code will be used if this field is left blank.

The ledger code is an optional field and is entered according to department procedures. The ledger code entered must be on the Collocation Code/Ledger Code File (CLF) for the FISCAL PERIOD CODE (COA Year) entered in the transaction. Ledger codes can be viewed online through IE - Entity and CC/LC Inquiry. A hard copy CLF (Collocation Code/Ledger Code File) Detail Report (Report ID B05L01) listing agency ledger codes is also available through RR - Report Request Maintenance.

### **ACCT (Account)**

The five-digit ACCT field identifies the asset, expenditure, fund equity, liability, restricted revenue, or unrestricted revenue account to which the financial line is recorded. Only account codes identified on the SMF Trans Code Table (STC) for the transaction code can be entered. Refer to the *AKSAS Handy Guide* to determine valid account codes for a specific transaction.

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

The account code entered must be on the Entity Structure File (ESF) for the FISCAL PERIOD CODE (COA Year) entered in the transaction. Account codes can be viewed online through IE - Entity and CC/LC Inquiry. A hard copy Chart of Accounts (Report ID B55L02) listing available account codes can be requested through RR - Report Request Maintenance.

### **FY (Federal Fiscal Year)**

The FY field identifies the federal fiscal year associated with the financial line. The default for this field is the current federal fiscal year. The FY is entered in the format YY, where YY = last two digits of a year (i.e., 00, 01, etc.). If the federal fiscal year is not required by your agency, use the default value.

The federal fiscal year begins October 1 and ends September 30. The FY entered must be available during the state fiscal year identified by the FISCAL PERIOD CODE.

### **NMR (Numerator)**

The NMR field is used with the DENOMINATOR field in two situations:

- To define the percentage or portion of the TOTAL AMOUNT or CHANGE AMOUNT to be distributed to each financial line in an open item when the SPREAD AMT value = Y. See **Spread Amt (Y/N)**.
- To define the percentage or portion of the liquidation amount to be distributed to each financial line in an open item when the LIQ RULE = FR. See **Liq Rule - FR (fractional)**.

The NMR value may be up to two digits and may be entered as a positive or negative (with a leading minus sign) value. The sum of the NMR fields must equal the DENOMINATOR.

### **IEAX LINE (Interentity Account Cross-Reference)**

The IEAX LINE field connects an internal receipt of revenue (or set of revenues) to an internal expenditure (or set of expenditures) by identifying the offsetting entry to one or more expenditure financial lines recorded in an RSA open item or other interagency transfer transaction.

The following example illustrates the use of the IEAX field:

The Department of Transportation (DOT) receives \$10,000.00 from the federal government to pay for legal services connected with the acquisition of right-of-way for a new road project. DOT requests the services of the Department of Law to perform the legal tasks necessary to acquire the right-of-way. The Department of Law will receive funds (through an RSA) from DOT to pay for the services rendered and will spend the \$10,000.00 to pay the staff lawyers who perform the actual services.

- From a DOT perspective, the transaction represents \$10,000.00 in revenue (received from the federal government) and \$10,000.00 in expenditures (paid to the Department of Law for services rendered).
- From a Department of Law perspective, the transaction represents \$10,000.00 in revenue (received from DOT as payment for services rendered) and \$10,000.00 in expenditures (paid to staff lawyers).

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

From a statewide perspective, if all transactions are simply added together, the transaction represents \$20,000.00 in revenue (\$10,000.00 in receipts to DOT from the federal government plus \$10,000.00 in receipts to the Department of Law from DOT) and \$20,000.00 in expenditures (\$10,000.00 paid to the Department of Law from DOT plus \$10,000.00 paid to staff lawyers by the Department of Law). Although the transaction amounts are accurate at an agency accounting level (internal), revenues and expenditures are overstated (double-counted) at the statewide accounting level (external).

To avoid double-counting interagency revenue and expenditure transactions at the statewide level, the IEAX LINE field is used on the expenditure line(s) to specify the revenue account to which the expenditures point. When the financial transactions process, revenue and expenditures are recorded as external until the roll-up process reaches a point common to both entities. At that point and above, the amounts are reclassified as internal.

Refer to *Section 12: Reimbursable Services Agreements, Establish a Reimbursable Services Agreement, Exhibit 12.A - IEAX Field on Add RSA Transactions and RSA Amendment or Closeout, Exhibit 12.B - IEAX Field on Change RSA Transactions* for detailed examples of using the IEAX field.

### LINE DESC

The LINE DESC field provides additional descriptive information associated with the financial line. Up to 40 characters may be entered. For most open item transactions and for warrant transactions, the LINE DESC cannot be entered in financial lines on the base screen. To enter the LINE DESC for a financial line, press <PF6> to display the financial line screen for the transaction.

### OPEN ITEM FIELDS

Open item fields identify an open item to be liquidated by a financial line in the transaction. The open item TYPE, NUM (number), and LINE are specified to partially or fully liquidate the open item. When the transaction is processed, AKSAS liquidates the open item specified and records the transaction according to the financial coding in the open item.

The SY, CC, PGM, LC, ACCT, and FY fields are left blank when using the open item TYPE and NUM fields. If financial coding is entered and is incorrect for the open item line, the result of the liquidation may not be as intended.

### TYPE

The TYPE field specifies the type of open item to be liquidated by the financial line. Field values are:

<b>AG</b>	Agency Receipt
<b>EN</b>	Encumbered Expenditure or Revenue
<b>PY</b>	Accounts Payable
<b>RC</b>	Accounts Receivable
<b>TR</b>	Treasury Receipt

The open item TYPE must be valid for the type of transaction being entered. For example, a 310-46: Add Field Warrant transaction cannot liquidate an encumbrance open item. Refer to the *AKSAS Handy Guide* to determine valid open item types for a transaction.

### NUM (Number)

The NUM field identifies the seven-digit open item number of the open item to be liquidated by the financial line.

### LINE

## SECTION 4: FINANCIAL TRANSACTIONS AND BATCH PROCESSING, COMMON FIELDS

The LINE field identifies the financial line number in the open item line to be liquidated. A specific line number can be entered to liquidate a particular open item line. The amount associated with the liquidation transaction financial line is applied to the current balance of the open item line specified.

If the liquidation amount should be distributed across all the open item financial lines, 999 is entered in the LINE field. The liquidation amount is distributed based on the LIQ RULE in the open item (see **Liq Rule**).

### **FLI (Fully Liquidate Indicator)**

The FLI indicator specifies if the open item line should be fully liquidated (reduced to zero) regardless of the dollar amount entered on the liquidation transaction financial line. Field values are:

- N** No, do not fully liquidate the open item. Liquidate by the amount entered in this financial line.
- Y** Yes, fully liquidate the open item number and line specified.

For encumbrances, an additional indicator is available that allows an open item to be overliquidated. The amount in excess of the encumbrance is paid from unencumbered funds.

- O** Override the batch error that prevents the overliquidation of the encumbrance open item.

When the FLI indicator is used on a payment transaction, the open item activity will reflect the full liquidation amount instead of the actual payment amount. As this distorts financial activity, some agencies avoid using the FLI field.