

# SECTION 5: BUDGETS

## Distribute Budget Authorization

### Net Change Equal Zero

#### INTRODUCTION

*Distribute Budget Authorization - Net Change Equal Zero* provides detailed procedures for processing budget transactions to distribute original budget authorizations when the net effect on the total control appropriation is zero.

Appropriation budgets include the authorized expenditures approved by the legislature in the appropriations bill, estimated restricted receipts specified for appropriations financed by restricted receipts, and unrestricted revenue estimates (projections developed by the Department of Revenue for collections of general revenues of the state). Budgets are distributed between collocation codes and accounts associated with the total control appropriation and to lower level appropriations that roll up to the total control appropriation.

Distributions of original budgets to lower levels are recorded as budget type RPG (Revised Program) using 520-20, 520-23, and 520-40 transaction codes. Edits in these transaction codes maintain the balance of funding sources to expenditure authority in an appropriation recorded by the Auto AB process.

#### AKSAS TRANSACTIONS

**520-20: Budgets - Org, Sup, Rpg** - Used to distribute budget authorizations for original, revised program, and supplemental budgets. Budgets can be distributed between line items or between collocation codes associated with one appropriation. The total net change in the budget for the total control appropriation must be **equal to** zero, and the sum of restricted revenue (or unrestricted revenue) must be zero. Also, the total net change for accounts 77000 (Assist/Benefit/Grant) and 78000 (Debt Service) and lower levels must be zero.

**520-23: Budgeted RSA** - Used the same as the 520-20 transaction code above except this transaction is specifically to record or distribute authorizations for budgeted RSAs.

**520-40: Operating Budgets - RPG** - Used to transfer between allocations within an operating appropriation. The appropriation must be logical level 50. The transaction also allows the transfer of budgets between line items, except for Assist/Benefits/Grants (77000) and Debt Services (78000) accounts. The sum of the total control revenue and the total control expenditure must equal zero. The sum of restricted revenue (or unrestricted revenue) must be zero. The total net change in the budget for the total control appropriation must be **equal to** zero.

For accounts 77000 and 78000, the total net change for each account and lower levels must be zero within each total control appropriation.

#### FORMS

- Appropriations Bill
- Gubernatorial Vetoes
- Revised Program
- Reimbursable Services Agreement (Form 02-098)

#### PROCEDURES

##### I. Compile source documentation.

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- A. All budgetary transactions require back-up documentation as justification for the transaction. Support documentation might include:
- Copy of the Appropriations Bill.
  - Gubernatorial veto of a previously recorded budget.
  - Revised program indicating a redistribution of an authorization is required.
  - Original or amended Reimbursable Services Agreement.
  - Other source document justifying a need to distribute an existing budget.
- B. Obtain approval to process a budgetary transaction as required according to department procedures.

**II. Determine the type of budget transaction to process.**

The transaction code used varies depending on the type of budget distribution.

- A. 520-20, 520-23, or 520-40 budgetary transactions are used to distribute budgets between collocation codes, ledger codes, and/or line items. The net effect of the transaction must sum to zero for each total control appropriation. Refer to the *AKSAS Handy Guide* for detailed information on determining the correct transaction code to use.
- B. If this transaction is for a budgeted RSA, also refer to *Section 12: Reimbursable Services Agreements*.

**III. Record a 520-xx: Appropriation Budget transaction.**

For more information on entering this transaction, refer to the *520-2x/40: Distribute Appropriation Budget Screen* and *Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, start (or restart) a financial batch. On the Financial Data Entry Menu:
1. Enter **AB** (Auth Bgt and Restr Rev Est) in the **SELECTION** field.
  2. If your agency uses an easytran shell for entering budget transactions, tab to the **EASYTRAN NUM** field and enter the easytran number for the transaction.
  3. Press <Enter> to display the 520-xx: Appropriation Budget transaction screen.
- B. Enter data in the following fields. For more detailed information on these fields, refer to *Section 4: Financial Transactions & Batch Processing*. For budgeted RSAs, refer to *Section 12: Reimbursable Services Agreements* for field entries specific to RSAs.
1. **TRANS CODE MINOR** - Enter one of the following transaction minor codes as determined in Step II.
    - 20** Distribute all budget authorizations, except budgeted RSAs.
    - 23** Distribute budgeted RSA.
    - 40** Transfer between budget line items for Level 50 operating appropriations.
  2. **ADDITIONAL AUTH RD** - If this transaction requires additional authorization, enter the RD code of the person who will authorize this transaction.

*NOTE: Some budget transactions also require authorization by the Division of Finance as defined in the AKSAS Handy Guide.*

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3. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
4. **SOURCE RD CODE** - Defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record budget transactions, enter a SOURCE RD CODE as authorized according to department procedures.
5. **TOTAL AMOUNT** - Leave blank. This transaction must net to zero.
6. **SPREAD AMT (Y/N)** - Defaults to **N** (enter dollar amounts by financial line). No entry necessary.

*NOTE: Although not typically used with this transaction, the SPREAD AMT (Y/N) field can be used to spread the total amount across the financial line amount fields. Refer to Section 4: Financial Transactions & Batch Processing, Common Fields for more information on using this field.*

7. **DESCRIPTION LONG** - Enter a detailed description of this transaction, up to 120 characters.
8. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If the transaction is not for the current year, enter the FISCAL PERIOD CODE as defined in the *AKSAS Handy Guide*.
9. **BUDGET TYPE** - Enter **RPG** (revised program).

*NOTE: If this transaction is correcting an error in the **original** recording of the budget, enter **ORG** (Original). Refer to the *AKSAS Handy Guide* for more information on budget type **ORG**.*

10. **DENOMINATOR** - If SPREAD AMT (Y/N) = N, leave blank. If SPREAD AMT (Y/N) = Y, enter the sum of the NMR fields.
11. **POSTING MONTH** - Leave blank. Defaults to the current posting month. This field is not available for agency use.

- C. Enter data in the **FINANCIAL** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields. For budgeted RSAs, refer to *Section 12: Reimbursable Services Agreements* for field entries specific to RSAs.

*NOTE: The total net change for each total control appropriation must net to zero.*

1. **AMOUNT** - Enter the dollar amount of the revenue or expenditure authorization to be distributed to this financial line as follows:

**Distribute an expenditure authorization:** To **increase** authorized expenditures, enter the amount as a positive number. To **decrease** authorized expenditures, enter the amount with a leading minus (-) sign.

**Distribute a revenue authorization:** To **increase** budgeted receipts, enter the amount with a leading minus (-) sign. To **decrease** budgeted receipts, enter the amount as a positive number.

2. **SY** - Defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made. If the default value is not correct, enter the two-digit, set-up year associated with the collocation code.
3. **CC** - Enter the eight-digit collocation code for this financial line.
4. **PGM** - Enter a five-digit program code if required by your agency for this financial line.

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5. **LC** - Enter an eight-digit ledger code if required by your agency for this financial line.
6. **ACCT** - Enter the five-digit revenue (50000/60000 and LLs) or expenditure (70000 and LLs) account for the amount entered. The account code must be authorized to record budgets (RECORD BUDGETS indicator must be YES).

*NOTE: The total net change for accounts 77000 (Assist/Benefit/Grant) and 78000 (Debt Services) and lower levels must be zero for each total control appropriation.*

7. **FY** - Defaults to the current federal fiscal year if no entry is made. If a federal fiscal year is required by your agency and the default value is not correct, enter a two-digit federal fiscal year.
  8. **NMR** - If SPREAD AMT (Y/N) = N, leave blank. If SPREAD AMT (Y/N) = Y, enter the percentage or portion of the TOTAL AMOUNT to be distributed to this financial line.
  9. **LINE DESC** - If necessary, enter additional descriptive information for the financial line.
- D. Press <Enter> to display online errors. Correct errors until the message NO ONLINE ERRORS TO DISPLAY is received. Press <Enter> again to submit the transaction for certification and processing. Refer to the *Appendix* for a list of online errors, warning messages, and corrective actions.

*NOTE: Review any WARNING messages displayed. If these messages do not require correction, press <PF3> to override.*

**IV. Submit the transaction for certification.**

Appropriation budget transactions require certification. Submit the transaction and related backup to the appropriate individual in your agency for certification according to department procedures. Refer to *Section 2: AKSAS Security & Authorities, Certifying Officer Authority* for more information.

**V. Verify the transaction processed.**

For more information regarding batch maintenance, refer to *Section 4: Financial Transactions & Batch Processing*.

- A. The next morning, check DM - Maintain Batches to determine if the appropriation budget transaction processed successfully. If the transaction did not process, view the transaction and determine the corrective action. If necessary, resubmit the corrected transaction for certification and processing. Refer to the *Appendix* for a list of error messages and corrective actions.
- B. Once the transaction has processed successfully, review the Financial Transaction (FTP) Register to verify all processed information for the transaction is correct. If the results of the processed transaction are not as intended, correct the error with a new 520-xx transaction.

**VI. Archive/file processed transactions.**

Maintain copies of the processed transactions and related backup according to department procedures.

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ACCOUNTING ENTRIES

The following table shows the actual accounting entries recorded in AKSAS as a result of processing a 520-2x/40: Appropriation Budgets transaction to distribute budget authorizations. The accounting entries with a financial source code of UD (user-defined) are entered in the transaction by the user. The EX (exploded) accounting entries are generated from the System Management File Offset Account Table (SOA). The 900xxxxx collocation code (where xxxxx = fund number) in the exploded lines is a fund-only CC and is determined from the user-defined collocation code. The financial effect of each entry is indicated in parentheses ( ) after the debit or credit indicator in the first column.

520-20, 520-23, and 520-40 budgetary transactions are used to distribute original budget authorizations. These transactions are recorded as budget type RPG (Revised Programs) and posting type 07, which accumulate budget control balance amounts for reporting purposes.

520-2x/40: Distribute Appropriation Budget (Net Change = 0)

	Collocation Code	Account	Posting Type	Financial Source
<b>Distribute Expenditure Line Items</b>				
Debit (increase authorized expenditures)	Entered by user - CC for this transaction	New Expenditure Account	07	UD
Credit (decrease authorized expenditures)	Entered by user - CC from original transaction	Original Expenditure Account	07	UD
Debit (decrease)	900xxxxx	35700 (CY Expenditure Appropriation Rsrves)	01	EX
Credit (increase)	900xxxxx	35700 (CY Expenditure Appropriation Rsrves)	01	EX
<b>Distribute Budgeted Receipts</b>				
Debit (decrease authorized receipts)	Entered by user - CC from original transaction	Original Revenue Account	07	UD
Credit (increase authorized receipts)	Entered by user - CC for this transaction	New Revenue Account	07	UD
Debit (decrease)	900xxxxx	36000 (CY Revenue Estimates Reserves)	01	EX
Credit (increase)	900xxxxx	36000(CY Revenue Estimates Reserves)	01	EX

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520-2x/40: Distribute Appropriation Budget Screen and Field Entry Table

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FDE 520-XX:  APPROPRIATION BUDGET                                B 1298799 S 0001

TRANS CODE MINOR  ___          ADDITIONAL AUTH RD  _____
DOCUMENT NUMBER  _____
SOURCE RD CODE   _____
TOTAL AMOUNT     _____          SPREAD AMT (Y/N) N
DESCRIPTION LONG  _____
                _____
                _____

FISCAL PERIOD CODE C  BUDGET TYPE  ___  DENOMINATOR  _____  POSTING MONTH  ___

FIN  AMOUNT  SY  CC  PGM  LC  ACCT  FY  NMR  MORE  FINS  N
  1  _____  ___  _____  _____  _____  _____  ___  ___  _____
    LINE DESC  _____
  2  _____  ___  _____  _____  _____  _____  ___  ___  _____
    LINE DESC  _____
  3  _____  ___  _____  _____  _____  _____  ___  ___  _____
    LINE DESC  _____
  4  _____  ___  _____  _____  _____  _____  ___  ___  _____
    LINE DESC  _____
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
UPDAT QUIT          SUBMT ERRS  BASE  FINS          PFKYS          HELP
  
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SCREEN ACCESS

Use the 520-xx: Appropriation Budget transaction screen to distribute budget authorizations.

1. At the AKSAS Main Menu, enter **DS** (Start/Restart Batch) in the **SELECTION** field. Press <Enter> to display the Start/Restart Batch - Selection screen.
2. At the Start/Restart Batch - Selection screen, enter **F** (Financial) in the **BATCH TYPE** field. Press <Enter> to display the Financial Data Entry Menu.
3. At the Financial Data Entry Menu, enter **AB** (Auth Bgt and Restr Rev Est) in the **SELECTION** field. Press <Enter> to display the 520-xx: Appropriation Budget transaction screen.

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520-2x/40: Distribute Appropriation Budget Field Entry Table		
Field Name	Field Value	Comments
FDE	DISPLAY ONLY	Displays the financial data entry transaction code for this transaction.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
<b>TRANS CODE MINOR</b>	<p>REQUIRED</p> <p>Enter a 2-digit minor transaction code.</p> <p><b>20</b> Distribute budget authorizations for original, revised program, and supplemental budgets when total net change = 0.</p> <p><b>23</b> Record or adjust budget authorizations for budgeted RSAs when total net change = 0.</p> <p><b>40</b> Distribute operating budget for logical level 50 when total net change = 0.</p>	Identifies the specific type of budgetary transaction. Refer to the <i>AKSAS Handy Guide</i> to determine the correct transaction code to use.
ADDITIONAL AUTH RD	<p>OPTIONAL</p> <p>If this transaction requires additional authorization, enter the RD code of the person who will authorize this transaction.</p>	Identifies an approval authority associated with this budget transaction.
<b>DOCUMENT NUMBER</b>	<p>REQUIRED, defaults to batch and sequence number assigned by AKSAS if left blank.</p> <p>An agency-assigned processed document identifier, up to 13 alphanumeric characters, may be entered.</p>	Processed document identifier.
<b>SOURCE RD CODE</b>	<p>REQUIRED, defaults to the AKSAS input (sign-on) RD code.</p> <p>If the default RD code is not authorized to record budget transactions, enter a SOURCE RD CODE as authorized according to department procedures.</p>	Identifies the person authorized to record this transaction.
<b>TOTAL AMOUNT</b>	<p>REQUIRED</p> <p>Leave blank. This transaction must net to zero.</p>	The total net change amount of this transaction.
<b>SPREAD AMT (Y/N)</b>	<p>REQUIRED, defaults to N.</p> <p>No entry necessary. The default value N is generally used for budgetary transactions.</p>	Indicates whether the TOTAL AMOUNT should be entered by financial line (N) or automatically spread across all financial lines (Y). Refer to <i>Section 4: Financial Transactions &amp; Batch Processing, Common Fields</i> for more information.
<b>DESCRIPTION LONG</b>	<p>REQUIRED</p> <p>Enter descriptive information, up to 120 characters, for this transaction. The first 20 characters are used on reports.</p>	Descriptive information for the transaction.

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520-2x/40: Distribute Appropriation Budget Field Entry Table		
Field Name	Field Value	Comments
<b>FISCAL PERIOD CODE</b>	<p>REQUIRED, defaults to <b>C</b>.</p> <p><b>C</b> Current fiscal year <b>P</b> Prior fiscal year</p> <p>If the default value is not correct for this transaction, refer to the <i>AKSAS Handy Guide</i> to determine the code.</p>	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
<b>BUDGET TYPE</b>	<p>REQUIRED</p> <p><b>RPG</b> Revised Program</p> <p>Enter <b>ORG</b> if this transaction is correcting an original posting. Refer to the <i>AKSAS Handy Guide</i> for more information.</p>	Identifies this budget transaction as a revised program or a correction of an original budget.
DENOMINATOR	<p>REQUIRED, if SPREAD AMT (Y/N) = Y.</p> <p>Enter the sum of the NMR fields.</p>	With the NMR, defines the percentage or portion of the TOTAL AMOUNT to be distributed to each financial line.
POSTING MONTH	NOT USED FOR THIS TRANSACTION	Identifies the fiscal year month in which this transaction is processed. This field is not available for agency use.
<b>Financial Line Fields - The following fields define the accounting structures through which the budget transaction is accumulated and reported. For additional information about financial fields, refer to Section 4: Financial Transactions &amp; Batch Processing.</b>		
<b>AMOUNT</b>	<p>REQUIRED</p> <p>Enter the authorization dollar amount for this financial line. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p> <p><b>Expenditure Authorization:</b> To <b>increase</b> an expenditure authorization, enter a positive number. To <b>decrease</b> an expenditure authorization, enter the amount with a leading minus (-) sign.</p> <p><b>Revenue Authorization:</b> To <b>increase</b> a revenue authorization, enter the amount with a leading minus (-) sign. To <b>decrease</b> a revenue authorization, enter the amount as a positive number.</p>	The budget authorization dollar amount associated with this financial line.
<b>SY</b>	<p>REQUIRED, defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made.</p> <p>If the default value is not correct, enter the 2-digit set-up year associated with the collocation code.</p>	Identifies the set-up year associated with the collocation code.
<b>CC</b>	<p>REQUIRED</p> <p>Enter the 8-digit collocation code for this financial line.</p>	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.
<b>PGM</b>	<p>OPTIONAL</p> <p>Enter a 5-digit program code if required by your agency for this financial line.</p>	Identifies the external program for this financial line.

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520-2x/40: Distribute Appropriation Budget Field Entry Table		
Field Name	Field Value	Comments
LC	<p>OPTIONAL</p> <p>Enter an 8-digit ledger code if required by your agency for this financial line.</p>	Identifies a combination of project, contract, and/or grant for this financial line.
ACCT	<p>REQUIRED</p> <p>Enter the 5-digit revenue or expenditure account for the AMOUNT entered. The account code entered must be authorized to record budgets (RECORD BUDGETS indicator must be YES).</p>	Identifies the account to which this financial line will be recorded.
FY	<p>REQUIRED, defaults to the current federal fiscal year if no entry is made.</p> <p>If a federal fiscal year is required by your agency and the default value is not correct, enter a 2-digit federal fiscal year.</p>	Identifies the federal fiscal year if a federal program is associated with this financial line.
NMR	<p>REQUIRED, if SPREAD AMT (Y/N) = Y.</p> <p>Enter the percentage or portion of the TOTAL AMOUNT to be distributed to this financial line.</p>	With the DENOMINATOR, defines the percentage or portion of the TOTAL AMOUNT to be distributed to this financial line.
LINE DESC	<p>OPTIONAL</p> <p>Enter additional descriptive information, up to 40 characters, for the financial line.</p>	Additional descriptive information for the financial line.