

SECTION 5: BUDGETS

Record or Adjust Budget Authorization Net Change Not Equal to Zero

INTRODUCTION

Record or Adjust Budget Authorization, Net Change Not Equal to Zero provides detailed procedures for processing budget transactions to record or adjust budget authorizations when the effect on the total control appropriation is not equal to zero.

Authorized budgets are recorded, increased, decreased, or otherwise adjusted based on appropriations bills, revised programs, and other budgetary requirements. Transaction codes 520-5x and 520-6x are used to record and adjust budgets when the net effect of the transaction on each total control appropriation does not equal zero. The transaction code used varies depending on the type of adjustment, the time period of the transaction, the fiscal period affected, and the set-up year of the collocation code(s) associated with the transaction. For complete information on determining the correct transaction code, refer to the [AKSAS Handy Guide](#).

Some 520-5x and 520-6x transactions require approval by the Office of Management and Budget as defined in the [AKSAS Handy Guide](#).

Expenditure authority can be increased or decreased in an appropriation using 520-5x and 520-6x transaction codes. Edits in these transaction codes require funding source information to be entered to offset changes in expenditure authority. This maintains the balance of funding sources to expenditure authority established when the budget is originally recorded by the Auto AB process.

AKSAS TRANSACTIONS

520-50: Budgets - Org, Sup, Rpg - Used to record or adjust budget authorizations for original, revised program, and supplemental budgets when the total net change in the budget for the total control appropriation is **not equal to zero**. The collocation code set-up year is **the same as** the chart of accounts year for the transaction. The sum of the total control revenue and the total control expenditure must equal zero.

520-53: Unbudgeted RSA ≤ \$100,000 - The same as 520-50 except that it is used specifically to record, adjust, or close out unbudgeted RSAs that are less than or equal to \$100,000.

520-60: Budgets - Org, Sup, Rpg - Used to record or adjust budget authorizations for original, revised program, and supplemental budgets when the total net change in the budget for the total control appropriation is **not equal to zero**. The collocation code set-up year is **prior to** the chart of accounts year for the transaction.

520-63: Unbudgeted RSA ≤ \$100,000 - The same as 520-60 except that it is used specifically to record, adjust, or close out unbudgeted RSAs that are less than or equal to \$100,000. The collocation code set-up year is **prior to** the chart of accounts year for the transaction.

FORMS

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

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PROCEDURES

I. Compile source documentation.

- 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 authorizing an increase or decrease to an existing budget.
 - Original or amended Reimbursable Services Agreement.
 - Other source document authorizing an increase or decrease to 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 adjustment, the time period of the transaction, the fiscal period affected, and the set-up year of the collocation code(s) associated with the transaction.

- A. 520-5x and 520-6x budgetary transactions are used to record or adjust a budget authorization when the net effect for the total control appropriation is not equal to zero. Refer to the *AKSAS Handy Guide* for detailed information on determining the correct transaction code to use.
- B. If this transaction affects an unbudgeted RSA, also refer to *Section 12: Reimbursable Services Agreements*.

III. Record a 520-5x/6x: Appropriation Budget transaction to add or adjust a budget authorization.

For more information on entering this transaction, refer to the *520-5x/6x: Record/Adjust 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 unbudgeted RSAs, refer to *Section 12: Reimbursable Services Agreements* for field entries specific to RSAs.
1. **TRANS CODE MINOR** - Enter one of the following minor codes as determined in Step II.
 - 50** Record or adjust budget authorizations, except unbudgeted RSAs ≤ \$100,000. Collocation code set-up year = Fiscal Period Code.
 - 53** Record or adjust unbudgeted RSAs ≤ \$100,000. Collocation code set-up year = Fiscal Period Code.

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- 60** Record or adjust budget authorizations, except unbudgeted RSAs \leq \$100,000. Collocation code set-up year is prior to Fiscal Period Code.
- 63** Record or adjust unbudgeted RSAs \leq \$100,000. Collocation code set-up year is prior to Fiscal Period Code.

NOTE: Transaction codes 520-50 and 520-60 require OMB approval before processing.

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.

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** - Enter the total amount for this transaction.
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 **ORG** (original), **RPG** (revised program), or **SUP** (supplemental) as defined in the AKSAS Handy Guide. The BUDGET TYPE must be correct for the transaction code.
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 unbudgeted RSAs, refer to *Section 12: Reimbursable Services Agreements* for field entries specific to RSAs.

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

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

Add or change a revenue authorization: To **add** or **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.

NOTE: Transaction codes 520-50 and 520-53 require the set-up year to be the same as the chart of accounts year (FISCAL PERIOD CODE). Transaction codes 520-60 and 520-63 require the set-up year to be prior to the chart of accounts year (FISCAL PERIOD 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.
 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. Refer to the *AKSAS Handy Guide* for valid account codes for specific budget transactions.
 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

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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 520-5x/6x 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 520-5x/6x: Appropriation Budgets transaction to record or adjust 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.

Budgetary transactions are recorded as posting types 05, 06, or 07, which accumulate budget control balance amounts for reporting purposes. Original budget transactions are posted as 05, revised program budget transactions as 07, and supplemental budget transactions as 06.

520-5x/6x: Record/Adjust Budget Authorization (Net Change Not Equal To Zero)

	Collocation Code	Account	Posting Type	Financial Source
Record or Increase Budget Authorization				
Debit (increase)	Entered by user	Expenditure	05, 06, 07	UD
Credit (increase)	Entered by user	Restricted Revenue, Unrestricted Revenue	05, 06, 07	UD
Debit (decrease)	900xxxxx	36000 (CY Restricted Revenue Reserve) or 35900 (CY Unrestricted Revenue)	01	EX
Credit (decrease)	900xxxxx	35700 (CY Exp Appropriation Reserves)	01	EX
Decrease Budget Authorization				
Debit (decrease)	Entered by user	Restricted Revenue, Unrestricted Revenue	05, 06, 07	UD
Credit (decrease)	Entered by user	Expenditure	05, 06, 07	UD
Debit (increase)	900xxxxx	35700 (CY Exp Appropriation Reserves)	01	EX
Credit (increase)	900xxxxx	36000 (CY Restricted Revenue Reserve) or 35900 (CY Unrestricted Revenue)	01	EX

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520-5x/6x: Record/Adjust Appropriation Budget Screen									
FDE 520-XX: APPROPRIATION BUDGET					B 1298859 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	

SCREEN ACCESS

Use the 520-xx: Appropriation Budget transaction screen to record and adjust expenditure and revenue 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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520-5x/6x: Record/Adjust 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.
TRANS CODE MINOR	<p>REQUIRED</p> <p>Enter a 2-digit minor transaction code as follows:</p> <p>50 Record or adjust budget authorizations for original, revised program, and supplemental budgets when total net change is not equal to zero and set-up year = fiscal period code.</p> <p>53 Record or adjust budget authorizations for unbudgeted RSAs ≤ \$100,000 when total net change does not equal zero and set-up year = fiscal year.</p> <p>60 Record or adjust budget authorizations for original, revised program, and supplemental budgets when total net change does not equal zero and set-up year is prior to fiscal year.</p> <p>63 Record or adjust budget authorizations for unbudgeted RSAs ≤ \$100,000 when total net change does not equal zero and set-up year is prior to fiscal year.</p>	Identifies the specific type of budgetary transaction. Refer to the <i>AKSAS Handy Guide</i> for a complete list of valid Transaction Code Major/Minor combinations.
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.
DOCUMENT NUMBER	<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.
SOURCE RD CODE	<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.
TOTAL AMOUNT	<p>REQUIRED</p> <p>Enter the sum of the financial line amounts. Up to 13 digits (11 to the left of the decimal, 2 to the right).</p>	The total net change amount of this transaction.

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520-5x/6x: Record/Adjust Appropriation Budget Field Entry Table		
Field Name	Field Value	Comments
SPREAD AMT (Y/N)	REQUIRED, defaults to N. No entry necessary. The default value N is generally used for budgetary transactions.	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 & Batch Processing, Common Fields</i> for more information.
DESCRIPTION LONG	REQUIRED Enter descriptive information, up to 120 characters, for this transaction. The first 20 characters are used on reports.	Descriptive information for the transaction.
FISCAL PERIOD CODE	REQUIRED, defaults to C. C Current fiscal year P Prior fiscal year F Future fiscal year If the default value is not correct for this transaction, refer to the <i>AKSAS Handy Guide</i> to determine the code.	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
BUDGET TYPE	REQUIRED ORG Original RPG Revised Program SUP Supplemental Refer to the <i>AKSAS Handy Guide</i> for the correct budget type for this transaction.	Identifies the budget transaction as part of the original authorization, as a supplemental authorization, or as a revised program.
DENOMINATOR	REQUIRED, if SPREAD AMT (Y/N) = Y. Enter the sum of the NMR fields.	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.
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 <i>Section 4: Financial Transactions & Batch Processing</i>.		
AMOUNT	REQUIRED Enter the authorization dollar amount for this financial line. Up to 11 digits (9 to the left of the decimal, 2 to the right). Expenditure Authorization: To increase an expenditure authorization, enter a positive number. To decrease an expenditure authorization, enter the amount with a leading minus (-) sign. Revenue Authorization: To increase a revenue authorization, enter the amount with a leading minus (-) sign. To decrease a revenue authorization, enter the amount as a positive number.	The budget authorization dollar amount associated with this financial line.

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520-5x/6x: Record/Adjust Appropriation Budget Field Entry Table		
Field Name	Field Value	Comments
SY	<p>REQUIRED, defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made.</p> <p>Enter the 2-digit set-up year associated with the collocation code as follows:</p> <p>TRANS CODE MINOR = 50 or 53: Enter a set-up year equal to the chart of accounts year (FISCAL PERIOD CODE).</p> <p>TRANS CODE MINOR = 60 or 63: Enter a set-up year prior to the chart of accounts year (FISCAL PERIOD CODE).</p>	Identifies the set-up year associated with the collocation code.
CC	<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.
PGM	<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.
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 (50000/60000 and LLs) or expenditure (70000 and LLs) account for the AMOUNT entered.</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.