

SECTION 6: REVENUE

Change Encumbered Revenue

INTRODUCTION

Change Encumbered Revenue provides procedures for changing information in established encumbered revenue open items. If an encumbered revenue is on the Open Item File, a 115-20: Change Encumbered Revenue transaction can be recorded to add or change descriptive data and references; increase or decrease the original placed amount; change the liquidation rule and amounts; and add, change, or delete financial lines.

Change encumbered revenue transactions modify the encumbered revenue on the Open Item File. The changes can be viewed online through IO - Open Item Inquiry (enter EN in the OPEN ITEM TYPE field, select DETAIL, and enter the OPEN ITEM NUMBER on the Open Item Inquiry - Selection screen). If the change transaction affects a current year encumbered revenue, financial activity is recorded as an increase or decrease to the ADJUST TO PLACED and to the CURRENT BALANCE of the encumbered revenue open item. For change transactions affecting prior year encumbered revenues, all financial activity is posted to TOTAL LIQUIDATIONS.

For more information about encumbered revenue, refer to *Add Encumbered Revenue* in this Section.

AKSAS TRANSACTIONS

115-20: Change Encumbered Revenue

FORMS

Adjusted Bill for Collection (Form 02-472)

PROCEDURES

I. Receive notification of a change to an Encumbered Revenue open item.

Agency fiscal staff may determine a change is necessary or be notified of a change by the division/section responsible for collecting the revenue. Use an adjusted bill for collection, a screen print of an erroneous transaction, or other documentation indicating a change is necessary as the source document for changes to an encumbered revenue transaction. Changes to an encumbered revenue open item may be necessary due to:

- Errors in the planned revenue amount.
- Errors in or changes to the financial coding in the open item.
- Additional grant draw requests included in the encumbrance.
- Additional reference information to be included in the open item.

II. Process a 115-20: Change Encumbered Revenue transaction.

For more information on entering this transaction, refer to the *115-20: Change Encumbered Revenue Screen* and *Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the encumbered revenue open item you want to modify. Make a screen print as a reference for entering changes.

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- B. From the AKSAS Main Menu, start (or restart) a financial batch. On the Financial Data Entry Menu:
1. Enter **ER** (Encumbered Revenue) in the **SELECTION** field and **C** (change) in the **ACTION** field.
 2. If your agency uses an easytran shell for changing an encumbered revenue open item, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
 3. Press <Enter> to display the 115-20: Change Encumbered Revenue transaction screen.
- C. Enter data in the following fields as required to modify the encumbered revenue open item. **Do not enter data in an optional field if you are not changing or overwriting data shown on the screen print.** For more detailed information on these fields, refer to *Section 4: Financial Transactions & Batch Processing*.
1. **ENC REVENUE NUMBER** - Enter the seven-digit encumbered revenue number of the open item you want to modify. The ENC REVENUE NUMBER of the open item cannot be changed.

NOTE: If an incorrect encumbered revenue open item number was used, reduce the incorrect open item to zero and process a new 115-10: Add Encumbered Revenue transaction with the correct ENC REVENUE NUMBER. Refer to Add Encumbered Revenue in this Section.
 2. **ADDITIONAL AUTH RD** - If this transaction requires additional authorization, enter the RD code of the person who will authorize this transaction.
 3. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
 4. **DATE DUE** - If the expected collection date of the revenue has changed, enter the date as **MM DD CCYY**.
 5. **SOURCE RD CODE** - Defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record change encumbered revenue transactions, enter a SOURCE RD CODE as authorized according to department procedures.
 6. **DATE ESTABLISHED** - Leave blank unless the original date established for the open item is not correct. To correct the date, enter the date as **MM DD CCYY**.
 7. **CHANGE AMOUNT** - Enter an increase or decrease to the current balance of the encumbered revenue. For an **increase**, enter the amount with a leading minus (-) sign. For a **decrease**, enter the amount as a positive number.
 8. **SPREAD AMOUNT (Y/N)** - Defaults to N (enter change amounts by financial line). Enter **Y** to spread the CHANGE AMOUNT across all financial lines.
 9. **DESCRIPTION SHORT** - To overwrite the existing short description of the encumbered revenue, enter the new description.
 10. **DESCRIPTION LONG** - To overwrite the existing long description of the encumbered revenue, enter the new description.
 11. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). **P** (prior fiscal year) may be entered.

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12. **LIQ RULE** - If the liquidation rule for the open item should be changed, enter **LN** (line number), **FR** (fractional), **NB** (net balance), or **PL** (placed).
 13. **DENOMINATOR** - If SPREAD AMT = Y, LIQ RULE = FR, and/or values will be entered in the NMR fields, enter the sum of the NMR fields.
 14. **RETENTION (Y/N)** - If the retention indicator for the open item should be changed, enter **N** (no, do not retain this record on the Open Item File after all activity is complete) or **Y** (yes, retain this record).
- D. Add, change, or delete **REFERENCE** lines for the open item. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about reference fields.
1. **To add a new reference line:** Use the open item screen print to determine the next available unused reference line number. In the first blank reference line displayed on the screen, enter **A** (add) in the unlabeled column immediately following the REF line number. In the **LINE** field, enter the line number on which this reference line should be added. Enter new reference line information in the remaining fields. Refer to the *Add Encumbered Revenue* procedure in this Section for information on adding reference line fields.
 2. **To change an existing reference line:** Use the open item screen print to determine the line number of the reference to be changed. In the next blank reference line displayed on the screen, enter **C** (change) in the unlabeled column immediately following the REF line number. In the **LINE** field, enter the line number of the reference line to be changed. Tab to the fields requiring change and enter new data. **Do not enter data in fields you do not want to change.**
 - a. To delete data from numeric fields, enter all **9s** to completely fill the field.
 - b. To delete data from text fields, enter an * (asterisk) in the first space of each text field to be deleted.
 3. **To delete an existing reference line:** Use the open item screen print to determine the line number of the reference to be deleted. In the next blank reference line displayed on the screen, enter **D** (delete) in the unlabeled column immediately following the REF line number. In the **LINE** field, enter the line number of the reference line to be deleted. No further entries are required to delete a line.
- E. Add, change, or delete **FINANCIAL** lines on the open item. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
1. **To add a new financial line:** Enter the new financial information in the financial line fields. If the new financial line should be added on a specific line number, enter the line number in the **LINE** field. Refer to the *Add Encumbered Revenue* procedure in this Section for information on adding financial line fields.
 2. **To change the AMOUNT of an existing financial line:** Tab to the **LINE** field and enter the line number of the line to be changed. If SPREAD AMT = Y, leave blank. If SPREAD AMT = N, enter the increase or decrease to the current balance of the financial line in the **AMOUNT** field. For an **increase**, enter the amount with a leading minus (-) sign. For a **decrease**, enter the amount as a positive number.

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NOTE: If the SY, CC, PGM, LC, ACCT, and/or FY fields need to be changed: Reduce the financial line AMOUNT field to zero by entering the amount shown on the screen print for the line as a positive number. Then **add** a new financial line with the correct financial coding.

3. **To delete an existing financial line:** Enter **D** (delete) in the unlabeled column immediately following the FIN line number. In the **LINE** field, enter the line number of the financial line to be deleted.

NOTE: To delete a line, the financial line AMOUNT must be zero (see Step 2 above).

- F. 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.

III. Submit the transaction for certification.

Change encumbered revenue transactions require certification. Submit the change encumbered revenue transaction and associated 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.

IV. 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 encumbered revenue 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 using a 115-20: Change Encumbered Revenue transaction.

V. Archive/file processed transactions.

Maintain copies of the adjusted bill for collection, 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 115-20: Change Encumbered Revenue transaction. 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 SMF Offset Account Table (SOA). The 900xxxxx (where xxxxx = fund number) collocation code (CC) in the EX line 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.

A 115-20: Change Encumbered Revenue transaction can increase or decrease the current balance of the open item. The increase or decrease is recorded as posting type 04 and has no effect in the calculation of available appropriation balances. AKSAS generates an offsetting entry (EX) that clears the increase or decrease to the encumbered revenue through a revenue closing account, so that planned revenue has no effect on the fund associated with the user entered collocation code.

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	Collocation Code	Account	Posting Type	Financial Source
Increase				
Debit (decrease)	900xxxxx	50001 (Restricted Revenue - Closing Summary) 60001 (Unrestricted Revenue - Closing Summary)	04	EX
Credit (increase)	Entered by user	Restricted or Unrestricted Revenue	04	UD
Decrease				
Debit (decrease)	Entered by user	Restricted or Unrestricted Revenue	04	UD
Credit (increase)	900xxxxx	50001 (Restricted Revenue - Closing Summary) 60001 (Unrestricted Revenue - Closing Summary)	04	EX

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115-20: Change Encumbered Revenue Screen														
FDE 115-20: CHANGE ENCUMBERED REVENUE						B 1298820 S 0001								
ENC REVENUE NUMBER _____			ADDITIONAL AUTH RD _____											
DOCUMENT NUMBER _____			DATE DUE _____											
SOURCE RD CODE _____			DATE ESTABLISHED _____											
CHANGE AMOUNT _____			SPREAD AMT (Y/N) N											
DESCRIPTION SHORT _____			DESCRIPTION LONG _____											
DESCRIPTION LONG _____			DESCRIPTION LONG _____											
FISCAL PERIOD CODE C			LIQ RULE _____			DENOMINATOR _____			RETENTION(Y/N) _____					
REF	LINE	TYPE	REFERENCE NUMBER	AMOUNT	DATE	MORE	REFS	N						
1	_____	_____	_____	_____	_____	_____	_____	_____						
	COMMENTS _____													
2	_____	_____	_____	_____	_____	_____	_____	_____						
	COMMENTS _____													
3	_____	_____	_____	_____	_____	_____	_____	_____						
	COMMENTS _____													
FIN	LINE	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	MORE	FINS	N		
1	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____		
2	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____		
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---														
UPDAT QUIT			SUBMT ERRS			BASE FINS			REFS PFKYS			HELP		

SCREEN ACCESS

Use the 115-20: Change Encumbered Revenue transaction screen to change an encumbered revenue open item in AKSAS.

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 screen.
3. At the Financial Data Entry screen, enter **ER** (Encumbered Revenue) in the **SELECTION** field.
4. Enter **C** (change) in the **ACTION** field. Press <Enter> to display the 115-20: Change Encumbered Revenue transaction screen.

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115-20: Change Encumbered Revenue Field Entry Table		
Field Name	Field Value	Comments
FDE	DISPLAY ONLY	Displays the financial data entry transaction code for this open item.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
ENC REVENUE NUMBER	REQUIRED Enter the 7-digit encumbered revenue number of the open item you want to modify.	Identifying number used to change, liquidate, and report on an encumbered revenue open item.
ADDITIONAL AUTH RD	OPTIONAL If this transaction requires additional authorization, enter the RD code of the person who will authorize this transaction.	Identifies an approval authority associated with this change encumbered revenue transaction.
DOCUMENT NUMBER	REQUIRED, defaults to the batch and sequence number assigned by AKSAS if left blank. An agency-assigned processed document identifier, up to 13 alphanumeric characters, may be entered.	Processed document identifier.
DATE DUE	OPTIONAL If the expected collection date of the revenue has changed, enter the date as MM DD CCYY .	Expected collection date of the open item.
SOURCE RD CODE	REQUIRED, defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record change encumbered revenue transactions, enter a SOURCE RD CODE as authorized according to department procedures.	Identifies the person authorized to record this transaction.
DATE ESTABLISHED	OPTIONAL, if the original date established is not correct. To correct the original date established, enter the correct date as MM DD CCYY .	The original date the encumbered revenue open item was established. Do not change this date if the original date established for the open item is correct.
CHANGE AMOUNT	OPTIONAL Enter an increase or decrease to the current balance of this open item. For an increase , enter the amount with a leading minus (-) sign. For a decrease , enter the amount as a positive number. Up to 13 digits (11 to the left of the decimal, 2 to the right).	This field must equal the sum of the financial line AMOUNT fields.
SPREAD AMT (Y/N)	REQUIRED, defaults to N. N No, do not spread the CHANGE AMOUNT. Enter dollar amounts by financial line. Y Yes, spread the CHANGE AMOUNT across all financial lines.	Indicates whether the CHANGE AMOUNT should be entered by financial line (N) or automatically spread across all financial lines (Y). Values entered in the DENOMINATOR and NMR fields determine how the amount is distributed.

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115-20: Change Encumbered Revenue Field Entry Table		
Field Name	Field Value	Comments
DESCRIPTION SHORT	OPTIONAL To overwrite the existing short description, enter a new description, up to 20 characters, for this transaction as it should appear on reports.	A description of the transaction as it should appear on reports.
DESCRIPTION LONG	OPTIONAL To overwrite the existing long description, enter a new description, up to 120 characters, for this transaction.	Additional descriptive information for the transaction.
FISCAL PERIOD CODE	REQUIRED, defaults to C (current fiscal year). P (prior fiscal year) may be entered if appropriate for this change transaction.	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
LIQ RULE	OPTIONAL Enter one of the following if the liquidation rule for the open item should be changed. LN Line number FR Fractional NB Net balance PL Placed	Identifies how liquidations of the open item will be distributed across financial lines.
DENOMINATOR	REQUIRED, if SPREAD AMT = Y, LIQ RULE = FR, and/or values will be entered in the NMR fields. Enter the sum of the NMR fields.	With the NMR, defines the percentage or portion of the CHANGE AMOUNT to be distributed to or liquidated from this financial line.
RETENTION (Y/N)	OPTIONAL N No, do not retain this open item on the Open Item File. Y Yes, retain this open item.	If this indicator is set to N, the open item is deleted from the Open Item File once the balance is zero. The open item is deleted based on the number of days from the date of last activity as specified on the SMF Open Item Purge Parameters Table (SPO).
<p>Reference Line Fields - The following fields contain reporting cross-reference information. Reference fields allow access to open item information by identifiers other than the open item number, such as grant, letter of credit, or vendor number. For additional information about reference fields, refer to Section 4: Financial Transactions & Batch Processing.</p> <p>To delete data from a numeric field, enter all 9s to completely fill the field. To delete data from a text field, enter an * (asterisk) in the first space of each text field to be deleted.</p>		
REF	SYSTEM-ASSIGNED	Reference line number.
—	REQUIRED, to add, change, or delete a line. Enter the appropriate action code for the reference line being added, changed, or deleted. A Add a new line. C Change information in an existing line. D Delete an existing line.	Identifies the action to be taken on the reference line.

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115-20: Change Encumbered Revenue Field Entry Table		
Field Name	Field Value	Comments
LINE	REQUIRED, to add, change, or delete a line. Enter the line number of the reference line being added, changed, or deleted. Must be an unused reference line in the existing open item for an add.	Identifies the unused reference line on which to add a new reference line or the existing line number of the reference line to be changed or deleted.
TYPE	REQUIRED, to add a reference line. Add or change a reference TYPE for this open item. For a list of reference types, press <PF12-Help> on the AKSAS Main Menu. On the System Table Inquiry screen, select VALID/MANDATORY REFERENCES and press <Enter>. In the ENTER OPEN ITEM TYPE field, enter EN and press <Enter> to display valid reference types.	Identifies a reporting reference such as grant, letter of credit, or vendor number.
REFERENCE NUMBER	REQUIRED, to add a reference line. Add or change the identifier, up to 22 alphanumeric characters, associated with the reference TYPE.	The identifier associated with the reference TYPE. If the reference TYPE refers to an AKSAS file (RD code, vendor number, etc.), AKSAS verifies the REFERENCE NUMBER entered is valid.
AMOUNT	OPTIONAL Add or change a dollar amount associated with the reference TYPE. Up to 11 digits (9 to the left of the decimal, 2 to the right).	Dollar amount associated with the reference TYPE.
DATE	OPTIONAL Add or change the date associated with the reference TYPE as MM DD CCYY .	Expected collection date, date of billing, or requested drawdown date associated with the reference TYPE.
COMMENTS	OPTIONAL Add or change additional descriptive information, up to 30 characters, for the reference.	Additional descriptive information for the reference such as project or grant number.
Financial Line Fields - The following fields define the accounting structures to which the revenue is recorded when collected. Since revenue accounts carry natural credit balances, increases to existing financial line amounts or amounts for new financial lines are entered with a leading minus (-) sign. For additional information about financial fields, refer to Section 4: Financial Transactions & Batch Processing.		
FIN	SYSTEM-ASSIGNED	Financial line number.
—	REQUIRED, to delete a financial line. Enter D to delete an existing financial line. To delete a financial line, the current balance must be zero.	Identifies the action to be taken on the financial line indicated in the LINE field. No entry is made to add or change an existing financial line.
LINE	REQUIRED, to change or delete a financial line. Enter the line number of the line to be added, changed, or deleted.	Identifies the financial line number being added, changed, or deleted. When adding a new financial line, this field may be left blank if the new line does not need to be recorded on a specific line number.

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115-20: Change Encumbered Revenue Field Entry Table		
Field Name	Field Value	Comments
AMOUNT	<p>REQUIRED, to add a financial line.</p> <p>If SPREAD AMT = Y, leave blank. If SPREAD AMT = N, enter the amount as follows:</p> <p>Add a line: Enter the dollar amount with a leading minus (-) sign. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p> <p>Change a line: Enter the increase or decrease to the current balance for this financial line. For an increase, enter the amount with a leading minus (-) sign. For a decrease, enter the amount as a positive number.</p>	The increase or decrease to the current balance of this financial line.
<p>If the SY, CC, PGM, LC, ACCT, and/or FY fields in a financial line need to be changed: Reduce the financial line AMOUNT to zero by entering the current amount of the financial line as a positive number. Then add a new financial line with the correct financial coding.</p>		
SY	<p>REQUIRED, to add a financial line. 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. The set-up year must be valid for the FISCAL PERIOD CODE entered.
CC	<p>REQUIRED, to add a financial line.</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, to add a financial line.</p> <p>Enter the 5-digit restricted (50000 and LLs) or unrestricted (60000 and LLs) revenue account for the AMOUNT entered.</p>	Identifies the account to which this financial line will be recorded.
FY	<p>REQUIRED, to add a line. 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 the 2-digit federal fiscal year.</p>	Identifies the federal fiscal year if a federal program is associated with this financial line.

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115-20: Change Encumbered Revenue Field Entry Table		
Field Name	Field Value	Comments
NMR	<p>REQUIRED, if SPREAD AMT = Y and/or LIQ RULE = FR.</p> <p>Add a line: Enter the percentage or portion of the CHANGE AMOUNT to be distributed to or liquidated from this financial line.</p> <p>Change a line: Enter the amount of the increase as a positive number or the amount of the decrease with a leading minus (-) sign.</p>	<p>With the DENOMINATOR, defines the percentage or portion of the CHANGE AMOUNT to be distributed to or liquidated from this financial line.</p>
LINE DESC	<p>OPTIONAL</p> <p>Press <PF6> and add or change descriptive information, up to 40 characters, for this financial line.</p> <p>To delete a line description, enter an * (asterisk) in the first space of the field.</p>	<p>Additional descriptive information for the financial line such as project, grant, or bill number.</p>