

SECTION 6: REVENUE

Change Accounts Receivable

INTRODUCTION

Change Accounts Receivable provides procedures for changing information in established accounts receivable open items. If an accounts receivable is on the Open Item File, a 130-20: Change Receivable transaction can be recorded to add or change descriptive information and references, and to delete financial lines with zero balances. A 430-25: Accounts Receivable Agency Journal Entry is used to adjust accounts receivable financial lines or correct errors in liquidation.

For more information on accounts receivable open items, refer to *Add Accounts Receivable* in this Section.

AKSAS TRANSACTIONS

130-20: Change Receivable
430-25: Accounts Receivable Agency Journal Entry

PROCEDURES

I. Determine the type of change to be made to an Accounts Receivable open item.

Agency fiscal staff may determine a change is necessary or be notified by the division/section responsible for the appropriation affected by the accounts receivable. Use an adjusted loan agreement, a screen print of an erroneous transaction, or other documentation indicating a change is necessary as the source document for changes to an accounts receivable transaction.

Changes to an accounts receivable open item may be necessary due to errors in the receivable amount; errors in or changes to the financial coding for the open item; additional amounts included in the receivable; or additional reference information to be included in the open item.

- **If adding or changing descriptive information or references, or deleting a zero balance financial line:** Go to Step II.
- **If adding or changing a financial line:** Go to Step III.

II. Process a 130-20: Change Receivable transaction.

For more information on entering this transaction, refer to the *130-20: Change Receivable Screen and Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, access IO - Open Item Inquiry to display the accounts receivable open item you want to modify. Make a screen print as a reference for entering changes.
- B. From the AKSAS Main Menu, start (or restart) a financial batch. On the Financial Data Entry Menu:
 1. Enter **RC** (Receivable) in the **SELECTION** field and **C** (change) in the **ACTION** field.
 2. If your agency uses an easytran shell for changing an accounts receivable open item, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
 3. Press <Enter> to display the 130-20: Change Receivable transaction screen.

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- C. Enter data in the following fields as required to modify the accounts receivable 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. **RECEIVABLE NUMBER** - Enter the seven-digit accounts receivable number of the open item you want to modify. The RECEIVABLE NUMBER of the open item cannot be changed.

NOTE: If an incorrect receivable number was used, reduce the incorrect open item to zero and process a new 130-10: Add Accounts Receivable transaction with the correct RECEIVABLE NUMBER. Refer to Add Accounts Receivable in this Section.
 2. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
 3. **DATE DUE** - If the expected collection date of the receivable has changed, enter the date as **MM DD CCYY**.
 4. **SOURCE RD CODE** - Defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record change receivable transactions, enter a SOURCE RD CODE as authorized according to department procedures.
 5. **DATE ESTABLISHED** - Leave blank unless the original date established for this accounts receivable open item was not correct. To correct the date, enter the date as **MM DD CCYY**.
 6. **DESCRIPTION SHORT** - To overwrite the existing short description of the accounts receivable, enter the new description.
 7. **DESCRIPTION LONG** - To overwrite the existing long description of the accounts receivable, enter the new description.
 8. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If the default value is not correct for this transaction, enter a new FISCAL PERIOD CODE as defined in the *AKSAS Handy Guide*.
 9. **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).
 10. **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 Accounts Receivable* procedure in this Section for information on adding reference line fields.

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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. Delete **FINANCIAL** lines in the open item. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.

***NOTE:** Only deletions of financial lines are performed on this screen. To add or change financial lines, process a 430-25: Agency Journal Entry. See Step III for procedures.*

1. **To delete an existing financial line:** 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.*
- 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. Process a 430-25: Agency Journal Entry transaction to add or change financial lines in the accounts receivable open item.

Agency journal entries are used to add or change financial lines in an accounts receivable open item. If financial lines do not need to be changed, go to Step IV.

- A. From the Financial Data Entry Menu:
1. Enter **AJ** (Agency Journal Entry) in the **SELECTION** field.
 2. If your agency uses an easytran shell for changing an accounts receivable journal entry, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
 3. Press <Enter> to display the 430-xx: Agency Journal Entry transaction screen.
- B. Enter data in the following fields. For more detailed information on these fields, refer to *Section 4: Financial Transactions & Batch Processing*.
1. **TRANS CODE MINOR** - Enter **25** (Accts Receivable JE).

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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. **SOURCE RD CODE** - Defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record accounts receivable journal entries, enter a SOURCE RD CODE as authorized according to department procedures.
 5. **TOTAL DEBIT AMOUNT** - Enter the total of the debit financial lines as a positive number.
 6. **DESCRIPTION LONG** - Enter an explanation for the journal entry, for example, "To increase Accts Rec for Grant #."
- C. Add new or adjust existing **FINANCIAL** lines for the accounts receivable open item. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields. Whether adding new or changing existing financial lines, the transaction must be a balanced journal entry with equal debits (asset financial line amounts) and credits (revenue financial line amounts).
1. **To add new financial lines:** Refer to *Add Accounts Receivable, Step IV* in this Section for procedures.
 2. To increase existing financial line amounts:
 - a. **Asset (debit) financial lines:** In the **AMOUNT** field, enter the increase amount as a positive number. In the **OPEN ITEM** fields, enter data as follows:

TYPE Enter **RC** (receivable).
NUM Enter the open item number of the receivable to be increased.
LINE Enter the line number of the financial line in the receivable to be increased.
 - b. **Revenue (credit) financial lines:** In the **AMOUNT** field, enter the increase amount with a leading minus (-) sign. Enter the revenue line financial coding in the required **SY**, **CC**, and **ACCT** fields. Enter the optional PGM, LC, and LINE DESC if required according to department procedures.
 3. To decrease or liquidate existing financial line amounts:
 - a. **Asset (credit) financial lines:** In the **AMOUNT** field, enter the decrease or liquidation amount with a leading minus (-) sign. In the **OPEN ITEM** fields, enter data as follows:

TYPE Enter **RC** (receivable).
NUM Enter the open item number of the receivable to be decreased or liquidated.
LINE Enter the line number of the financial line in the receivable to be decreased or liquidated.
 - b. **Revenue (debit) financial Lines:** In the **AMOUNT** field, enter the decrease or liquidation amount as a positive number. Enter the revenue line financial coding in the required **SY**, **CC**, and **ACCT** fields. Enter the optional PGM, LC, and LINE DESC if required according to department procedures.

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4. **To delete a financial line:** Financial lines are deleted using the 130-20: Change Receivable transaction. See Step II.E in this procedure.
- 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 transactions for certification.

Change receivable and associated agency journal entry transactions require certification. Submit the transactions and related backup to the appropriate individual for certification according to department procedures. Refer to *Section 2: AKSAS Security & Authorities, Certifying Officer Authority* for more information.

V. Verify the transactions 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 change receivable and associated agency journal entry transactions processed successfully. If a 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 transactions have processed successfully, review the Financial Transaction (FTP) Registers to verify all processed information is correct. If the results of a processed transactions are not as intended:
 1. **For the 130-20: Change Receivable transaction,** correct the error using a 130-20: Change Receivable transaction as described in this procedure.
 2. **For the 430-25: Accounts Receivable JE,** correct the error with an agency journal entry as described in this procedure.

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 130-20: Change Receivable and corresponding 430-25: Agency Journal Entry transaction. The accounting entries with a financial source code of OA (open item adjustment), OC (open item change) and UD (user-defined) are entered in the 430-25 transaction by the user. The financial effect of each entry is indicated in parentheses () after the debit or credit indicator in the first column.

By itself, the 130-20: Change Receivable transaction has no financial impact in AKSAS. Financial effects occur when an accounts receivable journal entry (430-25) transaction is recorded. The financial lines initially recorded for a receivable through a journal entry are posted as the original balance. Subsequent increases or decreases to the original balance are recorded through journal entries as adjustments to the original balance, or through a 210-10/11: Add Agency Receipts transaction liquidating the receivable.

130-20: Change Receivable/430-25: Accounts Receivable Journal Entry

	Collocation Code	Account	Posting Type	Financial Source
Add a Financial Line				
Debit (increase)	Entered by user	Asset account associated w/Revenue Group	01	OC
Credit (increase)	Entered by user	Restricted or Unrestricted Revenue	01	UD
Increase Balance on an Existing Financial Line				
Debit (increase)	From Open Item	Asset account associated w/Revenue Group	01	OA
Credit (increase)	Entered by user	Restricted or Unrestricted Revenue	01	UD
Decrease Balance of an Existing Financial Line				
Debit (decrease)	Entered by user	Restricted or Unrestricted Revenue	01	OC
Credit (decrease)	From Open Item	Asset account associated w/Revenue Group	01	UD

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130-20: Change Receivable Screen											
FDE 130-20: CHANGE RECEIVABLE						B 1298799 S 0001					
RECEIVABLE NUMBER _____ DOCUMENT NUMBER _____ DATE DUE __ __ ____ SOURCE RD CODE _____ DATE ESTABLISHED __ __ ____ DESCRIPTION SHORT _____ DESCRIPTION LONG _____ _____ _____											
FISCAL PERIOD CODE C LIQ RULE __ RETENTION(Y/N) _											
REF	LINE	TYPE	REFERENCE	NUMBER	AMOUNT	DATE	MORE	REFS	N		
1	__	__	_____	_____	_____	__ __ ____					
	COMMENTS _____										
2	__	__	_____	_____	_____	__ __ ____					
	COMMENTS _____										
3	__	__	_____	_____	_____	__ __ ____					
	COMMENTS _____										
FIN	LINE	SY	CC	PGM	LC	ACCT	FY	MORE	FINS	N	
1	D	__	__	_____	_____	_____	__				
2	D	__	__	_____	_____	_____	__				
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 130-20: Change Receivable transaction screen to change descriptive information or references, or delete a zero balance financial line in an accounts receivable 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 Menu.
3. At the Financial Data Entry Menu, enter **RC** (Receivable) in the **SELECTION** field.
4. Enter **C** (Change) in the **ACTION** field. Press <Enter> to display the 130-20: Change Receivable transaction screen.

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130-20: Change Receivable 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.
RECEIVABLE NUMBER	REQUIRED Enter the 7-digit accounts receivable number of the open item you want to modify.	Identifying number used to change, liquidate, and report on an accounts receivable open item.
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 receivable 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 receivable 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 incorrect. To correct the original date established, enter the date as MM DD CCYY .	The original date established for the accounts receivable open item. Leave this field blank if the original date established for the open item is correct.
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). If the default value is not correct for this transaction, enter a new FISCAL PERIOD CODE as defined in the <i>AKSAS Handy Guide</i> .	Identifies the state fiscal year (chart of accounts year) associated with this transaction.

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130-20: Change Receivable Field Entry Table		
Field Name	Field Value	Comments
LIQ RULE	<p>OPTIONAL</p> <p>Enter one of the following if the liquidation rule for the open item should be changed.</p> <p>LN Line number FR Fractional NB Net balance PL Placed</p>	Identifies how liquidations of the open item will be distributed across financial lines.
RETENTION (Y/N)	<p>OPTIONAL</p> <p>N No, do not retain this open item on the Open Item File. Y Yes, retain this open item.</p>	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, loan, 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.
—	<p>REQUIRED, to add, change, or delete a line.</p> <p>Enter the appropriate action code on the reference line being added, changed, or deleted.</p> <p>A Add a new line. C Change information in an existing line. D Delete an existing line.</p>	Identifies the action to be taken on the reference line.
LINE	<p>REQUIRED, to add, change, or delete a line.</p> <p>Enter the line number of the reference line to be added, changed, or deleted. Must be an unused reference line in the existing open item for an add.</p>	Identifies the unused reference line on which to add a new reference or the existing line number of the reference line to be changed or deleted.
TYPE	<p>REQUIRED, to add a reference line.</p> <p>Add or change a reference TYPE for this open item.</p> <p>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 RC and press <Enter> to display reference types.</p>	Identifies a reporting reference such as grant, loan, or vendor number.
REFERENCE NUMBER	<p>REQUIRED, to add a reference line.</p> <p>Add or change the identifier, up to 22 alphanumeric characters, associated with the reference TYPE.</p>	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.

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130-20: Change Receivable Field Entry Table		
Field Name	Field Value	Comments
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 .	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.
Financial Line Fields - Financial lines with a zero balance may be deleted using this transaction. To add or change financial lines, use a 430-25: Accounts Receivable Journal Entry transaction.		
FIN	SYSTEM-ASSIGNED	Financial line number.
D	SYSTEM-ASSIGNED	D = Delete. Identifies the action to be taken on the financial line indicated in the LINE field. A change receivable transaction can only delete financial lines.
LINE	REQUIRED, to delete a line. Enter the line number of the financial line in the open item to be deleted.	Identifies the financial line number being deleted. A financial line must have a zero balance to be deleted.
SY	NOT USED FOR THIS TRANSACTION	Identifies the set-up year associated with the collocation code entered in a financial line.
CC	NOT USED FOR THIS TRANSACTION	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for a financial line.
PGM	NOT USED FOR THIS TRANSACTION	Identifies the external program for a financial line.
LC	NOT USED FOR THIS TRANSACTION	Identifies a combination of project, contract, and/or grant for a financial line.
ACCT	NOT USED FOR THIS TRANSACTION	Identifies the account for a financial line.
FY	NOT USED FOR THIS TRANSACTION	Identifies the federal fiscal year if a federal program is associated with a financial line.

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430-25: Agency Journal Entry Screen																			
FDE 430-XX: AGENCY JOURNAL ENTRY										B 1298799 S 0001									
TRANS CODE MINOR				____										ADDITIONAL AUTH RD				_____	
DOCUMENT NUMBER				_____															
SOURCE RD CODE				_____															
TOTAL DEBIT AMOUNT				_____															
DESCRIPTION LONG				_____										_____		_____			
FISCAL PERIOD CODE C				_____															
										MORE FINS N									
										-----OPEN ITEM-----				IEAX					
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	TYPE	NUM	LINE	FLI	LINE							
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 430-xx: Agency Journal Entry transaction screen to change financial lines for an accounts receivable 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 Menu.
3. At the Financial Data Entry Menu, enter **AJ** (Agency Journal Entry) in the **SELECTION** field. Press <Enter> to display the 430-xx: Agency Journal Entry screen.

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430-25: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
FDE	DISPLAY ONLY	Displays the financial data entry transaction code for this agency journal entry.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
TRANS CODE MINOR	REQUIRED 25 Accts Receivable JE	Identifies the specific type of journal entry.
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 accounts receivable journal entry 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.
SOURCE RD CODE	REQUIRED, defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record accounts receivable journal entry transactions, enter a SOURCE RD CODE as authorized according to department procedures.	Identifies the person authorized to record this transaction.
TOTAL DEBIT AMOUNT	REQUIRED Enter the sum of the debit lines 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 debit financial line AMOUNT fields.
DESCRIPTION LONG	REQUIRED Enter descriptive information, up to 120 characters, for this transaction. The first 20 characters are used on reports.	A description of the transaction as it should appear on reports.
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.

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430-25: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
<p>Financial Line Fields: - The following fields define the accounting structures to which the accounts receivable is recorded. Receivable financial lines are added or changed with this transaction. To delete financial lines use a 130-20: Change Receivable transaction. For additional information about financial fields, refer to <i>Section 4: Financial Transactions & Batch Processing</i>.</p> <p>Financial coding is not entered to increase, decrease, or liquidate existing asset lines in the receivable open item. The line number of the receivable financial line to be adjusted or liquidated is entered in the LINE field in the OPEN ITEM area of this transaction along with the receivable number in the NUM field. When this transaction processes, the financial line number referenced will be adjusted or liquidated in the receivable open item.</p>		
FIN	DISPLAY ONLY	Financial line number.
AMOUNT	<p>REQUIRED</p> <p>Enter an increase or decrease to the current balance of the financial line. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p> <p>Asset Financial Lines: To increase or add, enter the debit amount as a positive number. To decrease, enter the credit amount with a leading minus (-) sign.</p> <p>Revenue Financial Lines: To increase or add, Enter the credit amount with a leading minus (-) sign. To decrease, enter the debit amount as a positive number.</p>	The dollar amount associated with this financial line.
SY	<p>REQUIRED, for revenue financial lines or to add an asset financial line to the receivable. Defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made.</p> <p>Revenue Financial Lines: If the default value is not correct, enter the 2-digit set-up year associated with the collocation code.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter the 2-digit set-up year associated with the collocation code if the default value is not correct. To adjust or liquidate an existing financial line, leave this field blank.</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 for revenue financial lines or to add an asset financial line to the receivable.</p> <p>Revenue Financial Lines: Enter the 8-digit collocation code for this financial line.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter the 8-digit collocation code. To adjust or liquidate an existing financial line, leave this field blank.</p>	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.

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430-25: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
PGM	<p>OPTIONAL</p> <p>Revenue Financial Lines: Enter the 5-digit program code if required by your agency for this financial line.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter the 5-digit program code if required by your agency for this financial line. To adjust or liquidate an existing financial line, leave this field blank.</p>	Identifies the external program for this financial line.
LC	<p>OPTIONAL</p> <p>Revenue Financial Lines: Enter the 8-digit ledger code if required by your agency for this financial line.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter the 8-digit ledger code if required by your agency for this financial line. To adjust or liquidate an existing financial line, leave this field blank.</p>	Identifies a combination of project, contract, and/or grant for this financial line.
ACCT	<p>REQUIRED, for revenue financial lines or to add an asset line to the receivable.</p> <p>Revenue Financial Lines: Enter a 5-digit restricted revenue (50000 and LLs) or unrestricted revenue (60000 and LLs) account.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter the 5-digit asset (10000 and LLs) account for the AMOUNT entered. To adjust or liquidate an existing financial line, leave this field blank.</p>	<p>Identifies the account to which this financial line will be recorded.</p> <p>For asset financial lines, the asset account code must correspond to the offsetting revenue financial line. Refer to <i>Add Accounts Receivable, Step IV.C.6</i> in this Section for valid accounts.</p>
FY	<p>REQUIRED, for revenue financial lines or to add an asset line to the receivable. Defaults to the current federal fiscal year if no entry is made.</p> <p>If required by your agency, enter the federal fiscal year as follows:</p> <p>Revenue Financial Lines: If the default value is not correct, enter a 2-digit federal fiscal year.</p> <p>Asset Financial Lines: To add an asset line to the receivable, enter a 2-digit federal fiscal year if the default value is not correct. To adjust or liquidate an existing financial line, leave this field blank.</p>	Identifies the federal fiscal year if a federal program is associated with this financial line.
<p>Open Item Fields - Data is entered in the OPEN ITEM fields of the asset financial lines to identify the accounts receivable open item number to be increased, decreased, or liquidated by this transaction. AKSAS uses the financial coding in this transaction to record the financial activity for the accounts receivable open item. For additional information about open item fields, refer to Section 4: Financial Transactions & Batch Processing.</p>		
TYPE	<p>REQUIRED, for asset financial lines.</p> <p>Enter RC (Receivable).</p>	Identifies the type of open item to be adjusted or liquidated by this financial line.

SECTION 6: REVENUE, CHANGE ACCOUNTS RECEIVABLE

430-25: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
NUM	REQUIRED, for asset financial lines. Enter the 7-digit open item number of the accounts receivable open item being adjusted or liquidated.	Identifies the specific open item number to be adjusted or liquidated by this financial line.
LINE	REQUIRED, for asset financial lines. Enter the financial line number in the open item to be adjusted or liquidated by this financial line. To adjust or liquidate all financial lines in the open item by the amount of this financial line, enter 999.	Identifies the financial line number being liquidated.
FLI	NOT USED FOR THIS TRANSACTION	Fully Liquidate Indicator. For an encumbrance open item indicates if the line should be fully liquidated (reduced to zero), regardless of the AMOUNT specified on this financial line.
IEAX LINE	NOT USED FOR THIS TRANSACTION	Interentity Account Cross-Reference. The offsetting entry in a balanced interentity transfer journal entry.
LINE DESC	OPTIONAL Enter additional descriptive information, up to 40 characters, for the financial line.	Additional descriptive information for the financial line.