

SECTION 7: EXPENDITURE OPEN ITEMS

Add Accounts Payable

INTRODUCTION

Add Accounts Payable provides procedures for establishing accounts payable open items in AKSAS. Accounts payable are liability open items used to accrue amounts owed over time. Payables are not designed for normal day-to-day operating expenses and should be established only after determining an encumbered expenditure open item does not meet agency needs. Before establishing an accounts payable open item, consult your agency's accounting representative in the Division of Finance.

Accounts payable are used when liabilities are reported in the same period as incurred, regardless of when the liability is paid. Payables report the current balance of invoices and other amounts due and not paid by the end of the financial reporting period.

Accounts payable are liquidated by disbursements (warrant requests, electronic payments, wire transfers) reflecting payments of amounts owed. As the expenditures or other charges are recorded, the payable balance is reduced based on the financial coding. Payables can also be liquidated by journal entries. Accounts payable financial lines cannot liquidate other open items (i.e., encumbrances cannot be liquidated by payables).

Accounts Payable and Agency Journal Entries

The 120-10: Add Payable transaction records the payable open item shell, which includes descriptive and reference data. Financial lines for accounts payable are recorded through 430-11: Agency Journal Entry transactions. The journal entry transactions add, adjust, and liquidate financial lines for accounts payable open items, identifying the open item number and the financial coding. The financial coding identifies the accounting structure (fund, appropriation, organization, external program) through which the payable is managed, the liability and expenditure accounts of the payable, and other related entities through which the payable is reported.

Accounts Payable Open Item Detail

Accounts payable are maintained on the Open Item File and can be viewed online through IO - Open Item Inquiry (enter PY, select DETAIL, and enter the OPEN ITEM NUMBER on the IO - Open Item Inquiry - Selection screen). Reference and descriptive information processed on the add accounts payable transaction is maintained on the Open Item File along with the financial data processed on the agency journal entry transaction. When the agency journal entry processes, the total of the liability financial lines is recorded as the ORIGINAL PLACED and initial CURRENT BALANCE of the accounts payable on the Open Item File. The liability financial lines entered in the agency journal entry are displayed in the FIN lines area of the open item.

Transactions that liquidate the payable (warrants, wire transfers, agency journal entries) increase the TOTAL LIQUIDATIONS on the Open Item File and decrease the CURRENT BALANCE accordingly.

AKSAS TRANSACTIONS

120-10: Add Payable
430-11: Agency Journal Entry

PROCEDURES

I. Determine the need to record an Accounts Payable open item.

Accounts payable are recorded when there is a need to accrue liabilities over time. Accounts payable are not designed for normal day-to-day operating expenses and should be established only if an encumbered expenditure open item does not meet financial reporting requirements. Before establishing an accounts payable open item, consult your agency's accounting representative in the Division of Finance.

II. Verify an Accounts Payable shell exists for the payable to be recorded.

- A. Check your department's accounts payable log book.
 - 1. If an accounts payable open item shell exists on the Open Item File for the liability, make note of the PAYABLE NUMBER and go to Step IV.
 - 2. If a shell does not exist, go to Step III.

III. Process a 120-10: Add Accounts Payable transaction to record the open item shell.

For more information on entering this transaction, refer to the *120-10: Add Payable 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 **PY** (Payable) in the **SELECTION** field and **A** (add) in the **ACTION** field.
 - 2. If your agency uses an easytran shell for adding an accounts payable open item, tab to the **EASYTRAN NUM** field and enter the easytran number for the transaction.
 - 3. Press <Enter> to display the 120-10: Add Payable 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. **PAYABLE NUMBER** - Enter a seven-digit accounts payable number from your department's open item number log.
 - 2. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
 - 3. **DATE DUE** - Enter the expected payment date of the payable 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 add accounts payable transactions, enter a SOURCE RD CODE as authorized according to department procedures.
 - 5. **DATE ESTABLISHED** - Defaults to the current date. If adding an accounts payable for a date prior to the current date, enter the date as **MM DD CCYY**.
 - 6. **DESCRIPTION SHORT** - Enter a brief description, up to 20 characters, identifying the accounts payable as it should appear on reports. If left blank, this field defaults to the first 20 characters of the first line of the DESCRIPTION LONG field.

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7. **DESCRIPTION LONG** - Enter detailed descriptive information, up to 120 characters, for the transaction. The first 20 characters of the first line are used for reporting purposes if the DESCRIPTION SHORT field is left blank.
 8. **LIQ RULE** - Defaults to **LN** (line number). May be changed to **FR** (fractional), **NB** (net balance), or **PL** (placed).
 9. **RETENTION (Y/N)** - Defaults to **N** (no, do not retain this record on the Open Item File after all activity is complete). May be changed to **Y** (yes, retain this record).
- C. Enter data in the **REFERENCE** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about reference fields.
1. **TYPE** - Enter appropriate reference types for this transaction.

NOTE: The following references, though not required, are recommended: ADN (Agency Document Number), BIL (Billing Number), CO (Contract Number), INV (Invoice Number) and PVN (Pay Vendor Number). 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 PY and press <Enter>.
 2. **REFERENCE NUMBER** - Enter an identifier associated with the reference TYPE.
 3. **AMOUNT** - Enter a dollar amount associated with the reference TYPE.
 4. **DATE** - Enter the date associated with the reference TYPE as **MM DD CCYY**.
 5. **COMMENTS** - Enter additional descriptive information for the reference line.
 6. Repeat Steps 1-5 for each reference line to be entered.
- 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. Process a 430-11: Agency Journal Entry transaction to enter accounts payable financial information.

For more information on entering this transaction, refer to *430-11: Agency Journal Entry Screen and Field Entry Table* following this procedure. Also refer to *Section 9: Journal Entries*.

- 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 adding an agency journal entry, tab to the **EASYTRAN NUM** field and enter the easytran number for the transaction.
 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*.

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1. **TRANS CODE MINOR** - Enter **11** (Agency Journal Entry - Miscellaneous).
 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 payable journal entries, enter a SOURCE RD CODE as authorized according to department procedures.
 5. **TOTAL DEBIT AMOUNT** - Enter the total amount owed as a positive number.
 6. **DESCRIPTION LONG** - Enter an explanation for the journal entry, for example, "To record Payable for Vendor #."
 7. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). Enter **P** (prior fiscal year) if adding an accounts payable for the prior fiscal year during the reappropriation period (July and August).
- C. Enter **expenditure** (debit) financial lines in the **FINANCIAL** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
1. **AMOUNT** - Enter the total dollar amount for this expenditure financial line 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.
 5. **LC** - Enter an eight-digit ledger code if required by your agency for this financial line.
 6. **ACCT** - Enter the five-digit expenditure (70000 and LLS) account for the AMOUNT entered.
 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. **IEAX LINE** (Interentity Account Cross-Reference) - Leave this field blank.
 9. **LINE DESC** - If necessary, enter additional descriptive information for the financial line.
- D. Enter **liability** (credit) financial lines in the **FINANCIAL** line fields. The total of the liability financial line amounts must equal the total of the expenditure financial line amounts.
1. **AMOUNT** - Enter the total dollar amount for this liability financial line with a leading minus (-) sign.

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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.
 5. **LC** - Enter an eight-digit ledger code if required by your agency for this financial line.
 6. **ACCT** - Enter **21330** (accounts payable).
 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. Enter payable open item information in the **liability** (credit) financial line **OPEN ITEM** fields. When this transaction is processed, the liability financial coding is recorded in the accounts payable open item.
 - a. **TYPE** - Enter **PY** (Payable).
 - b. **NUM** - Enter the open item number of the accounts payable shell to which this financial line will be recorded. See Steps II and III.

NOTE: The accounts payable open item must process successfully before the agency journal entry transaction can process. Both transactions can be submitted in the same night's processing but if the accounts payable errors, the agency journal entry will also error.
 - c. **LINE** - Leave this field blank.
 - d. **FLI** - Leave this field blank.
 9. **IEAX LINE** (Interentity Account Cross-Reference) - Leave this field blank.
 10. **LINE DESC** - If necessary, enter additional descriptive information for the financial line.
- E. 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.

V. Submit the transactions for certification.

Add accounts payable and associated agency journal entry transactions require certification. Submit the transactions 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.

VI. Verify the transactions processed.

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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 accounts payable and agency journal entry transactions processed successfully. If a transaction did not process, view the transaction and determine 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 for the transactions is correct. If the results of a processed transaction are not as intended:
 1. **For the 120-10: Add Payable transaction**, correct the error using a 120-20: Change Payable transaction. Refer to the procedure for *Change Accounts Payable* in this Section.
 2. **For the 430-11: Agency Journal Entry - Miscellaneous transaction**, correct the error with another agency journal entry. Refer to *Change Accounts Payable, Step III* in this Section and *Section 9: Journal Entries* for procedures.

VII. Archive/file processed transactions.

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

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ACCOUNTING ENTRIES

The following table shows the actual accounting entries recorded in AKSAS as a result of processing a 120-10: Add Payable and corresponding 430-11: Agency Journal Entry - Miscellaneous transaction. The accounting entries with a financial source code of UD (user-defined) and OC (open item change) are entered in the 430-11 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 120-10: Add Payable transaction has no financial impact in AKSAS. Financial effects occur when an agency journal entry (430-11) referencing the payable open item is recorded. The financial lines initially recorded for a payable through an agency 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 warrant request transactions liquidating the payable.

120-10: Add Accounts Payable/430-11: Agency Journal Entry - Miscellaneous

	Collocation Code	Account	Posting Type	Financial Source
Record Original Balance				
Debit (increase)	Entered by user	Expenditure	01	UD
Credit (increase)	Entered by user	21330 (Accounts Payable)	01	OC

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120-10: Add Payable Screen						
FDE 120-10: ADD PAYABLE				B 1298802 S 0001		
PAYABLE NUMBER _____						
DOCUMENT NUMBER _____				DATE DUE ___ / ___ / _____		
SOURCE RD CODE _____				DATE ESTABLISHED 5_ 22 2001		
DESCRIPTION SHORT _____						
DESCRIPTION LONG _____						

LIQ RULE LN RETENTION(Y/N) N						
REF	TYPE	REFERENCE	NUMBER	AMOUNT	DATE	MORE REFS N
1		_____	_____	_____	___ / ___ / _____	
	COMMENTS _____					
2		_____	_____	_____	___ / ___ / _____	
	COMMENTS _____					
3		_____	_____	_____	___ / ___ / _____	
	COMMENTS _____					
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---						
UPDAT QUIT		SUBMT ERRS BASE		REFS		PFKYS HELP

SCREEN ACCESS

Use the 120-10: Add Payable transaction screen to add an accounts payable open item shell 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 **PY** (Payable) in the **SELECTION** field.
4. Enter **A** (add) in the **ACTION** field. Press <Enter> to display the 120-10: Add Payable transaction screen.

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120-10: Add Payable 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.
PAYABLE NUMBER	<p>REQUIRED</p> <p>Enter a 7-digit accounts payable open item number from your department's open item log as DDYNNNN, where</p> <p>DD Department number Y Last digit of chart of accounts year NNNN Number assigned by agency</p>	Identifying number used to change, liquidate, and report on an accounts payable open item.
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.
DATE DUE	<p>OPTIONAL</p> <p>Enter the expected payment date of the payable as MM DD CCYY.</p>	Expected payment date of the payable.
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 add payable transactions, enter a SOURCE RD CODE as authorized according to department procedures.</p>	Identifies the person authorized to record this transaction.
DATE ESTABLISHED	<p>REQUIRED, defaults to the current date.</p> <p>If the default value is not correct, a prior date may be entered as MM DD CCYY.</p>	Date the open item is created.
DESCRIPTION SHORT	<p>REQUIRED, defaults to the first 20 characters of the first line of the DESCRIPTION LONG field if left blank.</p> <p>Enter up to a 20-character description of this open item as it should appear on reports.</p>	A description of the open item as it should appear on reports.
DESCRIPTION LONG	<p>REQUIRED</p> <p>Enter descriptive information, up to 120 characters, for this open item. The first 20 characters are used on reports if the DESCRIPTION SHORT field is left blank.</p>	Additional descriptive information for the transaction.

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120-10: Add Payable Field Entry Table		
Field Name	Field Value	Comments
LIQ RULE	REQUIRED, defaults to LN. LN Line number FR Fractional NB Net balance PL Placed Refer to <i>Section 4: Financial Transactions & Batch Processing</i> for additional information.	Identifies how liquidations of this open item are distributed across financial lines.
RETENTION (Y/N)	REQUIRED, defaults to N. 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).
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 contract, invoice, or vendor number. For additional information about reference fields, refer to <i>Section 4: Financial Transactions & Batch Processing</i>.		
REF	DISPLAY ONLY	Reference line number.
TYPE	OPTIONAL Enter appropriate reference types for this transaction. 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 PY and press <Enter>.	Identifies a reporting reference, such as contract, invoice, or vendor number.
REFERENCE NUMBER	REQUIRED, if reference TYPE is entered. Enter an 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 Enter 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 line.
DATE	OPTIONAL Enter a date associated with the reference TYPE as MM DD CCYY .	Date associated with the reference TYPE.
COMMENTS	OPTIONAL Enter additional descriptive information, up to 30 characters, for the reference.	Additional descriptive information for the reference.

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430-xx: Agency Journal Entry Screen														
FDE 430-XX: AGENCY JOURNAL ENTRY							B 1174150 S 0001							
TRANS CODE MINOR			___			ADDITIONAL AUTH RD			_____					
DOCUMENT NUMBER			_____											
SOURCE RD CODE			_____											
TOTAL DEBIT AMOUNT			_____											
DESCRIPTION LONG			_____			_____			_____					
FISCAL PERIOD CODE			C											
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	TYPE	NUM	LINE	FLI	IEAX		
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 record accounts payable financial information 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 transaction screen.

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430-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
FDE	DISPLAY ONLY	Displays the financial data entry transaction code for this journal entry.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
TRANS CODE MINOR	REQUIRED Enter 11 (Agency Journal Entry - Miscellaneous).	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 journal entry transaction.
DOCUMENT NUMBER	REQUIRED, defaults to 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 430-11 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 total amount of the payable 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 expenditure 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.
Financial Line Fields - The following fields define the accounting structure to which the accounts payable is recorded. For additional information about financial fields, refer to Section 4: Financial Transactions & Batch Processing.		
FIN	DISPLAY ONLY	Financial line number.

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430-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
AMOUNT	<p>REQUIRED</p> <p>Expenditure (debit) financial lines: Enter the amount as a positive number.</p> <p>Liability (credit) financial lines: Enter the amount with a leading minus (-) sign.</p> <p>Up to 11 digits (9 to the left of the decimal, 2 to the right).</p>	<p>The dollar amount associated with this financial line.</p> <p>The sum of the expenditure financial line amounts must equal the TOTAL DEBIT AMOUNT.</p> <p>This transaction must be a balanced journal entry with equal debits (expenditure financial lines) and credits (liability financial lines).</p>
SY	<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>	<p>Identifies the set-up year associated with the collocation code. The set-up year must be valid for the FISCAL PERIOD CODE entered.</p>
CC	<p>REQUIRED</p> <p>Enter the 8-digit collocation code for this financial line.</p>	<p>With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.</p>
PGM	<p>OPTIONAL</p> <p>Enter a 5-digit program code if required by your agency for this financial line.</p>	<p>Identifies the external program for this financial line.</p>
LC	<p>OPTIONAL</p> <p>Enter an 8-digit ledger code if required by your agency for this financial line.</p>	<p>Identifies a combination of project, contract, and/or grant for this financial line.</p>
ACCT	<p>REQUIRED</p> <p>Expenditure (debit) financial lines: Enter the 5-digit expenditure (70000 and LLs) account for the AMOUNT entered.</p> <p>Liability (credit) financial lines: Enter 21330 (accounts payable).</p>	<p>Identifies the account to which this financial line will be recorded.</p>
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>	<p>Identifies the federal fiscal year if a federal program is associated with this financial line.</p>
<p>Open Item Fields - Data is entered in the liability (credit) financial line OPEN ITEM fields to identify the accounts payable open item number for this transaction and to record the financial coding for the accounts payable. AKSAS uses the liability financial coding from this transaction to record the financial activity for the accounts payable open item. For additional information about open item fields, refer to Section 4: Financial Transactions & Batch Processing.</p>		
TYPE	<p>REQUIRED, for liability financial lines.</p> <p>Liability (credit) financial lines: Enter PY (Payable).</p> <p>Expenditure (debit) financial lines: Leave blank.</p>	<p>Identifies the type of open item associated with this financial line.</p>

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430-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
NUM	<p>REQUIRED, for liability financial lines.</p> <p>Liability (credit) financial lines: Enter the 7-digit open item number of the accounts payable open item to which this financial line will be recorded.</p> <p>Expenditure (debit) financial lines: Leave blank.</p>	Identifies the open item number associated with this financial line.
LINE	NOT USED FOR THIS TRANSACTION	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	<p>OPTIONAL</p> <p>Enter additional descriptive information, up to 40 characters, for this financial line.</p>	Additional descriptive information for this financial line.