

# SECTION 7: EXPENDITURE OPEN ITEMS

## Change Accounts Payable

### INTRODUCTION

*Change Accounts Payable* provides procedures for changing information in established accounts payable open items. If an accounts payable is on the Open Item File, a 120-20: Change Payable transaction can be recorded to add or change descriptive information and references, and delete financial lines with zero balances. A 430-11: Agency Journal Entry - Miscellaneous is used to adjust accounts payable financial lines or correct errors in liquidation.

Change accounts payable transactions and associated agency journal entries modify the accounts payable on the Open Item File. Changes 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). Journal entries that add new financial lines increase both the ADJUST TO PLACED and the CURRENT BALANCE of the payable in the Open Item File. Journal entries that increase or decrease existing financial lines are treated as liquidations to the open item and increase or decrease TOTAL LIQUIDATIONS and the CURRENT BALANCE accordingly.

### AKSAS TRANSACTIONS

120-20: Change Payable  
430-11: Agency Journal Entry

### PROCEDURES

#### I. Receive notification of a change to an Accounts Payable open item.

Source documents for changing an accounts payable open item include, but are not limited to, amendments to a contract or other agreement, updated payable projections, or a screen print or Financial Transaction (FTP) Register indicating the open item is incorrect.

- **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 120-20: Change Payable transaction.

For more information on entering this transaction, refer to the *120-20: Change Payable Screen and Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the accounts payable 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 **PY** (Payable) in the **SELECTION** field and **C** (change) in the **ACTION** field.
  2. If your agency uses an easytran shell for changing an accounts payable open item, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
  3. Press <Enter> to display the 120-20: Change Payable transaction screen.

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- C. Enter data in the following fields as required to modify the accounts payable 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. **PAYABLE NUMBER** - Enter the seven-digit accounts payable number of the open item you want to modify. The PAYABLE NUMBER for the original open item cannot be changed.  
  
*NOTE: If an incorrect payable number was used, reduce the incorrect open item to zero and process a new 120-10: Add Payable transaction with the correct PAYABLE NUMBER. Refer to Add Accounts Payable 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 payment date of the payable has changed, enter the new 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 payable transactions, enter a SOURCE RD CODE as authorized according to department procedures.
  5. **DATE ESTABLISHED** - Leave blank unless the original date established for the accounts payable is not correct. To correct the original date, enter a new date as **MM DD CCYY**.
  6. **DESCRIPTION SHORT** - To overwrite the existing short description of the accounts payable, enter the new description.
  7. **DESCRIPTION LONG** - To overwrite the existing long description of the accounts payable, enter the new description.
  8. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If changing an accounts payable open item for a prior fiscal year during the reappropriation period (July and August), enter **P** (prior fiscal year).
  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 *Add Accounts Payable* 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 line 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 line 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 on the payable open item. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.

*NOTE: Only deletions of financial lines are done on this screen. To add or change financial lines, process a 430-11: Agency Journal Entry. Refer to 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 on the Open Item File 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 430-11: Agency Journal Entry transaction to add or change financial lines for the payable.

Agency journal entries are used to add or change financial lines in an accounts payable open item. If financial lines do not need to be modified, 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 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*.
1. **TRANS CODE MINOR** - Enter **11** (Agency Journal Entry - Miscellaneous).

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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 430-11 transactions, 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 Payable for Vendor #."
  7. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). Enter **P** (prior fiscal year) if changing an accounts payable for the prior fiscal year during the reappropriation period (July and August).
- C. Add new or adjust existing **FINANCIAL** lines for the accounts payable 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 expenditure and liability amounts.
1. **To add new financial lines:** Refer to *Add Accounts Payable, Step IV* in this Section for procedures.
  2. To increase existing financial line amounts:
    - a. **Liability (credit) financial lines:** Enter the increase **AMOUNT** with a leading minus (-) sign. In the **OPEN ITEM** fields, enter data as follows:

<b>TYPE</b>	Enter <b>PY</b> (payable).
<b>NUM</b>	Enter the open item number of the payable to be increased.
<b>LINE</b>	Enter the line number of the financial line in the payable to be increased.
    - b. **Expenditure (debit) financial lines:** Enter the increase **AMOUNT** as a positive number. Enter the expenditure line financial coding in the required **SY, CC, ACCT** fields. Enter the optional **PGM, LC, FY, and LINE DESC** if required according to department procedures.
  3. To decrease or liquidate existing financial line amounts:
    - a. **Liability (debit) financial lines:** Enter the decrease or liquidation **AMOUNT** as a positive number. In the **OPEN ITEM** fields, enter data as follows:

<b>TYPE</b>	Enter <b>PY</b> (payable).
<b>NUM</b>	Enter the open item number of the payable to be decreased or liquidated.
<b>LINE</b>	Enter the line number of the financial line in the payable to be decreased or liquidated.
    - b. **Expenditure (credit) financial lines:** Enter the decrease or liquidation **AMOUNT** with a leading minus (-) sign. Enter the expenditure line financial coding in the required **SY, CC,**

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**ACCT** fields. Enter the optional PGM, LC, FY, and LINE DESC if required according to department procedures.

4. **To delete a financial line:** Financial lines are deleted using the change payable transaction. See Step II.E.
- 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 accounts payable and related 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.

### 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 payable and/or 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 for the transactions is correct. If the results of the processed transactions are not as intended:
  1. **For the 120-20: Change Payable transaction,** correct the error using a 120-20: Change Payable transaction as described in this procedure.
  2. **For the 430-11: Agency Journal Entry transaction,** correct the error with an agency journal entry as described in Step III of this procedure. Also, refer to *Section 9: Journal Entries*.

### 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 120-20: Change Payable and corresponding 430-11: Agency Journal Entry - Miscellaneous 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 430-11 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 120-20: Change 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 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 warrant request transactions liquidating the payable.

120-20: Change Payable/430-11: Agency Journal Entry - Miscellaneous

	Collocation Code	Account	Posting Type	Financial Source
<b>Increase Balance</b>				
Debit (increase)	Entered by user	Expenditure	01	OA
Credit (increase)	Entered by user	21330 (Accounts Payable)	01	UD
<b>Decrease Balance</b>				
Debit (decrease)	Entered by user	21330 (Accounts Payable)	01	UD
Credit (decrease)	Entered by user	Expenditure	01	OC

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120-20: Change Payable Screen											
FDE 120-20: CHANGE PAYABLE						B 1298805 S 0001					
<b>PAYABLE NUMBER</b> _____											
<b>DOCUMENT NUMBER</b> _____						DATE DUE			__ __ ____		
<b>SOURCE RD CODE</b> _____						DATE ESTABLISHED			__ __ ____		
DESCRIPTION SHORT _____											
DESCRIPTION LONG _____											
_____											
_____											
<b>FISCAL PERIOD CODE</b> 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 120-20: Change Payable transaction screen to change descriptive information or references, or delete a zero balance financial line in an accounts payable 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 **PY** (Payable) in the **SELECTION** field.
4. Enter **C** (change) in the **ACTION** field. Press <Enter> to display the 120-20: Change Payable transaction screen.

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120-20: Change 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.
<b>PAYABLE NUMBER</b>	REQUIRED  Enter the 7-digit accounts payable number of the open item you want to modify. The accounts payable number cannot be changed.	Identifying number used to change, liquidate, and report on an accounts payable open item.
<b>DOCUMENT NUMBER</b>	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.
DATE DUE	OPTIONAL  If the expected payment date of the payable has changed, enter the new date as <b>MM DD CCYY</b> .	Expected payment date of the payable.
<b>SOURCE RD CODE</b>	REQUIRED, defaults to the AKSAS input (sign-on) RD code.  If the default RD code is not authorized to record change payable transactions, enter a SOURCE RD CODE as authorized according to department procedures.	Identifies the person authorized to record this transaction.
DATE ESTABLISHED	OPTIONAL  Leave blank if the original date established for the accounts payable is correct. To correct the original date, enter the date as <b>MM DD CCYY</b> .	The original date established for the accounts payable open item.  Leave this field blank unless the original set-up date for the accounts payable is not 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.
<b>FISCAL PERIOD CODE</b>	REQUIRED, defaults to <b>C</b> (current fiscal year).  If changing an accounts payable for a prior fiscal year during the reappropriation period (July and August), enter <b>P</b> (prior fiscal year).	Identifies the state fiscal year (chart of accounts year) associated with this transaction.

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120-20: Change Payable 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><b>LN</b> Line number  <b>FR</b> Fractional  <b>NB</b> Net balance  <b>PL</b> Placed</p>	Identifies how liquidations of the open item will be distributed across financial lines.
RETENTION (Y/N)	<p>OPTIONAL</p> <p><b>N</b> No, do <b>not</b> retain this open item on the Open Item File.  <b>Y</b> 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><b>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 Section 4: Financial Transactions &amp; Batch Processing.</b></p> <p><b>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.</b></p>		
REF	SYSTEM-ASSIGNED	Reference line number.
—	<p>REQUIRED, to add, change, or delete a line.</p> <p>Enter the appropriate action code for the reference line being added, changed, or deleted.</p> <p><b>A</b> Add a new line.  <b>C</b> Change information in an existing line.  <b>D</b> 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 &lt;PF12-Help&gt; on the AKSAS Main Menu. On the System Table Inquiry screen, select VALID/MANDATORY REFERENCES and press &lt;Enter&gt;. In the ENTER OPEN ITEM TYPE field, enter PY and press &lt;Enter&gt;.</p>	Identifies a reporting reference such as contract 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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120-20: Change Payable 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 <b>MM DD CCYY</b> .	Date associated with the reference TYPE. A date may be required for certain reference types.
COMMENTS	OPTIONAL  Add or change additional descriptive information, up to 30 characters, for the reference.	Additional descriptive information for the reference.
<b>Financial Line Fields - Financial lines with a zero balance can be deleted by entering the line number for the line to be deleted. Financial lines for accounts payable open items are added or adjusted through agency journal entries.</b>		
FIN	SYSTEM-ASSIGNED	Financial line number.
D	SYSTEM-ASSIGNED	<b>D = Delete.</b> Identifies the action to be taken on the financial line indicated in the LINE field. A change payable transaction can <b>only</b> delete financial lines. To add or change financial lines use an agency journal entry.
LINE	REQUIRED, to delete a financial line.  Enter the line number of the line to be deleted.	Identifies the financial line number being deleted.
SY	NOT USED FOR THIS TRANSACTION	Identifies the set-up year associated with the collocation code. The set-up year must be valid for the FISCAL PERIOD CODE entered.
CC	NOT USED FOR THIS TRANSACTION	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.
PGM	NOT USED FOR THIS TRANSACTION	Identifies the external program for this financial line.
LC	NOT USED FOR THIS TRANSACTION	Identifies a combination of project, contract, and/or grant for this financial line.
ACCT	NOT USED FOR THIS TRANSACTION	Identifies the account to which this financial line was recorded.
FY	NOT USED FOR THIS TRANSACTION	Identifies the federal fiscal year if a federal program is associated with this financial line.

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430-xx: Agency Journal Entry Screen														
FDE 430-XX: AGENCY JOURNAL ENTRY							B 1298806 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 add or change financial lines for an accounts payable 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 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 agency journal entry.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
<b>TRANS CODE MINOR</b>	REQUIRED Enter <b>11</b> (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 430-11 transaction.
<b>DOCUMENT NUMBER</b>	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.
<b>SOURCE RD CODE</b>	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.
<b>TOTAL DEBIT AMOUNT</b>	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.
<b>DESCRIPTION LONG</b>	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.
<b>FISCAL PERIOD CODE</b>	REQUIRED, defaults to <b>C</b> .  <b>C</b> Current fiscal year <b>P</b> Prior fiscal year <b>F</b> 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-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
<p><b>Financial Line Fields - The following fields define the accounting structures to which the accounts payable is recorded. Payable financial lines are added or changed with this transaction. To delete financial lines use a 120-20: Change Payable transaction. For additional information about financial fields, refer to Section 4: Financial Transactions &amp; Batch Processing.</b></p> <p><b>Financial coding is not entered to increase, decrease, or liquidate an existing liability line in the payable open item. The line number of the payable financial line to be adjusted or liquidated is entered in the LINE field in the OPEN ITEM area of this transaction along with the payable number. When this transaction processes, the financial line number referenced will be adjusted or liquidated in the payable open item.</b></p>		
FIN	DISPLAY ONLY	Financial line number.
AMOUNT	<p>REQUIRED</p> <p>Enter an increase or decrease to the current balance of the payable open item. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p> <p><b>Liability Financial Lines:</b> For an <b>increase</b>, enter the amount with a leading minus (-) sign. For a <b>decrease</b>, enter the amount as a positive number.</p> <p><b>Expenditure Financial Lines:</b> For an <b>increase</b>, enter the amount as a positive number. For a <b>decrease</b>, enter the amount with a leading minus (-) sign.</p>	<p>The dollar amount associated with this financial line.</p> <p>The transaction must be a balanced journal entry with equal liability and expenditure amounts.</p> <p>The sum of the debit financial AMOUNTS (increase expenditure amounts or decrease liability amounts) must equal the TOTAL DEBIT AMOUNT field.</p>
SY	<p>REQUIRED, for expenditure financial lines or to add a liability line to the payable. Defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made.</p> <p><b>Expenditure Financial Lines:</b> If the default value is not correct, enter the 2-digit set-up year associated with the collocation code.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payable, enter the 2-digit set-up year associated with the collocation code if the default value is not correct. To <b>adjust or liquidate</b> an existing financial line, leave this field blank.</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> <p>The set-up year is not entered to increase, decrease, or liquidate an existing liability line.</p>
CC	<p>REQUIRED, for expenditure financial lines or to add a liability line to the payable.</p> <p><b>Expenditure Financial Lines:</b> Enter the 8-digit collocation code for this financial line.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payable, enter the 8-digit collocation code. To <b>adjust or liquidate</b> an existing financial line, leave this field blank.</p>	<p>With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.</p> <p>The collocation code is not entered to increase, decrease, or liquidate an existing liability line.</p>
PGM	<p>OPTIONAL</p> <p><b>Expenditure Financial Lines:</b> Enter the 5-digit program code if required by your agency for this transaction.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payable, enter the 5-digit program code if required by your agency for this transaction. To</p>	<p>Identifies the external program for this financial line.</p> <p>The program is not entered to increase, decrease, or liquidate an existing liability line.</p>

SECTION 7: EXPENDITURE OPEN ITEMS, CHANGE ACCOUNTS PAYABLE

430-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
	<b>adjust or liquidate</b> an existing financial line, leave this field blank.	
LC	<p>OPTIONAL</p> <p><b>Expenditure Financial Lines:</b> Enter the 8-digit ledger code if required by your agency for this financial line.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payable, enter the 8-digit ledger code if required by your agency for this financial line. To <b>adjust or liquidate</b> an existing financial line, leave this field blank.</p>	<p>Identifies a combination of project, contract, and/or grant for this financial line.</p> <p>The ledger code is not entered to increase, decrease, or liquidate an existing liability line.</p>
ACCT	<p>REQUIRED, for expenditure financial lines or to add a liability line to the payable.</p> <p><b>Expenditure Financial Lines:</b> Enter a 5-digit expenditure (70000 and LLs) account.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payable, enter <b>21330</b> (accounts payable). To <b>adjust or liquidate</b> an existing financial line, leave this field blank.</p>	<p>Identifies the account to which this financial line will be recorded.</p> <p>The account code is not entered to increase, decrease, or liquidate an existing liability line.</p>
FY	<p>REQUIRED, for expenditure financial lines or to add a liability line to the payable. 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 new year as follows:</p> <p><b>Expenditure Financial Lines:</b> If the default value is not correct, enter a 2-digit federal fiscal year.</p> <p><b>Liability Financial Lines:</b> To <b>add</b> a liability line to the payment, enter a 2-digit federal fiscal year. To <b>adjust or liquidate</b> an existing financial line, leave this field blank.</p>	<p>Identifies the federal fiscal year if a federal program is associated with this financial line.</p> <p>The federal fiscal year is not entered to increase, decrease, or liquidate an existing liability line.</p>
<p><b>Open Item Fields - Data is entered in the OPEN ITEM fields of the liability financial lines to identify the accounts payable 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 payable open item. For additional information about open item fields, refer to Section 4: Financial Transactions &amp; Batch Processing.</b></p>		
TYPE	<p>REQUIRED, for liability financial lines.</p> <p>Enter <b>PY</b> (Payable).</p>	Identifies the type of open item to be adjusted or liquidated by this liability financial line.
NUM	<p>REQUIRED, for liability financial lines.</p> <p>Enter the 7-digit open item number of the accounts payable open item being adjusted or liquidated.</p>	Identifies the open item to be adjusted or liquidated with this liability financial line.

SECTION 7: EXPENDITURE OPEN ITEMS, CHANGE ACCOUNTS PAYABLE

430-xx: Agency Journal Entry Field Entry Table		
Field Name	Field Value	Comments
LINE	REQUIRED, for liability financial lines.  Enter the financial line number in the open item to be adjusted or liquidated by this financial line. To distribute the amount across all financial lines in the open item, enter 999.	Identifies the liability financial line number being adjusted or liquidated in the payable open item.
FLI	NOT USED FOR THIS TRANSACTION	Fully Liquidate Indicator. For an encumbrance open item line 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 this financial line.	Additional descriptive information for this financial line.