

# SECTION 9: JOURNAL ENTRIES

## Interagency Transfer Journal Entry

### INTRODUCTION

Interagency Transfer Journal Entry provides procedures for recording the transfer of funds between agencies using agency journal entry transactions. Interagency journal entries are balanced journal entry transactions that record the movement of financial resources within the state's financial reporting structures such as:

- Travel reimbursements
- Surplus property transfers
- Court-ordered fines (Department of Law)
- Record storage boxes (Department of Education)

Two agency journal entry transactions are used to record interagency transfers. A 430-40: Agency JE Exp/Rev IEAX transaction is used to record a transfer between expenditure and revenue accounts. A 430-41: Agency JE Misc IEAX transaction is used to record a transfer between any combination of account types - asset, liability, fund equity, revenue, and expenditure.

#### Interagency Expenditure/Revenue Transfers

The 430-40: Agency JE Exp/Rev IEAX transaction is used to record transfers of expenditures and revenue between two agencies to pay for goods or services provided. This transaction must be used for interagency transfers identified in the *OMB Policy Statement, Exceptions to the RSA Process (Use AJE 430-40)* if the purchased service by budget entity does not exceed \$10,000 annually. Agreements between state agencies exceeding \$10,000 annually and that do not fall under the OMB exceptions are recorded with a 140-10: Add RSA transaction. Refer to *Section 12: Reimbursable Services Agreements* for more information and procedures.

A 430-40: Agency JE Exp/Rev IEAX transaction is also used to record expenditure/abatement transfers (expenditure reduction). However, use of this transaction is limited by *Alaska Administrative Manual (AAM) 40.010 - Revenue Term Definitions*, which defines the allowable uses for abatements. Agencies should budget receipts to avoid expenditure/abatement transfers for anticipated interagency services.

#### Accounting for Expenditure/Revenue Transfers

The 430-40: Agency JE Exp/Rev IEAX transaction records an expenditure to the agency requesting the goods or services and a revenue to the agency providing the goods or services, and may liquidate encumbered expenditure and encumbered revenue open items. Transfers may be recorded between funds, between appropriations, or between entities in other reporting structures. The transfer represents financial activity at the lowest level of detail in one or more reporting structures.

As the activity is summarized through all the structures, it must be consolidated to prevent an overstatement of revenue and expenditures within the same entity. To process interagency consolidations correctly, interagency transfer financial lines contain a cross-reference to offsetting entries C the IEAX (Interentity Account Cross-Reference) field. The financial line containing the IEAX reference is referred to as the "active" line. The financial line that is cross-referenced is the "passive" line. Multiple active lines in the interagency journal entry transaction may be cross-referenced to one passive line, as long as the sum of the active lines equals the sum of the passive lines. For more information on using the IEAX field, refer to *Section 12: Reimbursable Services Agreements, Exhibit 12.A and Exhibit 12.B*.

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### Interagency Transfers between Assets, Liabilities, and Fund Equity

The 430-41: Agency JE Misc IEAX transaction is used to record interagency transfers that affect account types other than expenditures and revenues. If the transaction includes transfers between expenditure and revenue accounts, the IEAX field is used to indicate offsetting expenditures and revenues to prevent an overstatement of revenue and expenditures within the same entity. The IEAX field is not used for interagency transfers between other account types.

### Certification and Authorization

Interagency journal entries require certification by the expending agency and dual authorization by the receiving agency. Generally, the expending agency initiates the transaction and enters their expenditure financial coding and the additional authorization RD code of the receiving agency. The receiving agency completes the transaction by entering their revenue financial coding and dual authorizes the transaction. Once the transaction is completed and authorized by the receiving agency, it is then certified by the expending agency. The SOURCE RD CODE must be a source RD code for the expending agency in order for the transaction to be certified.

### AKSAS TRANSACTIONS

**430-40: Agency JE Exp/Rev IEAX** - Used to record an interagency transfer between revenue and expenditure accounts. The financial lines contain an interagency account cross reference (IEAX) to identify offsetting expenditure and revenue financial lines.

**430-41: Agency JE Misc IEAX** - Used to record an interagency transfer among all account codes - asset, liability, fund equity, restricted or unrestricted revenue, or expenditures. The financial lines contain an interagency account cross reference (IEAX) to identify offsetting expenditure and revenue financial lines.

### PROCEDURES

#### Expending Agency Performs Steps I - III

The expending agency initiates the transaction and enters its expenditure (debit) financial coding.

#### I. Determine the need for an interagency transfer.

- A. A 430-40: Agency JE Exp/Rev IEAX transaction records an interagency transfer between revenue (50000/60000 & LLs) and expenditure (70000 & LLs) accounts. Use a 430-40 journal entry transaction for:
  - All non-RSA interagency transfers as defined in the *OMB Policy Statement, Exceptions to the RSA Process (Use AJE 430-40)*. Except for services related to specific internal service funds, non-RSA interagency purchases are limited by budget entity to \$10,000 annually.
  - Expenditure/abatement transfers. The 430-40 transaction may be used for expenditure/abatement (expenditure reduction) transfers as defined in *AAM 40.010 - Revenue Term Definitions*.
- B. A 430-41: Agency JE Misc IEAX transaction records an interagency transfer between any account (asset, liability, fund equity, unrestricted revenue, restricted revenue, or expenditure). Use a 430-41 journal entry transaction when a combination of asset, liability, fund equity, revenue, and/or expenditure accounts are necessary to record the interagency transfer.

## II. Compile and prepare source documentation.

An interagency transfer transaction is associated with an interagency payment document such as an invoice, contract, delivery order, or other authorization to pay.

- A. Review the payment document for sufficient information regarding the payment and the reason for the payment. Verify the disbursement amount and mathematical computations are correct.
- B. Verify the financial coding to be charged is indicated on the payment document and is correct. If not, determine the correct financial coding and write it on the payment document.
- C. Verify the payment is approved for disbursement by an authorized approving officer. If not, submit the payment document to the appropriate approving officer in your agency for approval.

## III. Record a 430-40/41: Agency Journal Entry transaction.

A 430-40/41 transaction transfers monies between two agencies as payment for goods or services provided. The transaction must be a balanced debit and credit entry. Generally, the agency requesting the goods or services enters expenditure information and the agency receiving payment for the goods or services enters the revenue information. For more information on entering this transaction, refer to the *430-40/41: Interagency Transfer Journal Entry 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 **AJ** (Agency Journal Entry) in the **SELECTION** field.
  2. If your agency uses an easytran shell for recording an interagency journal entry transaction, 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 data entry fields, refer to *Section 4: Financial Transactions & Batch Processing*.
  1. **TRANS CODE MINOR** - Enter one of the following transaction minor codes:
    - 40** interagency transfer between expenditure and revenue accounts only
    - 41** interagency transfer between any accounts
  2. **ADDITIONAL AUTH RD** - Enter the RD code of the person in the **receiving** agency who will complete and 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 interagency journal entry transactions, enter a SOURCE RD CODE as authorized according to department procedures.
  5. **TOTAL DEBIT AMOUNT** - Enter the sum of the debit financial lines.
  6. **DESCRIPTION LONG** - Enter detailed descriptive information, up to 120 characters, for the transaction. The long description should provide sufficient information to document the need for the transaction. The first 20 characters of the first line are used for reporting purposes.

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7. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If the transaction is not for the current year, enter the FISCAL PERIOD CODE as defined in the *AKSAS Handy Guide*.
- C. Enter **expenditure** (debit) financial data in the **FINANCIAL** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
1. **AMOUNT** - Enter the dollar amount for this financial line as a positive number.
  2. If this financial line liquidates an encumbered expenditure open item, leave the SY, CC, PGM, LC, ACCT, and FY fields blank. Go to Step 9.
  3. **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.
  4. **CC** - Enter the eight-digit collocation code for this financial line.
  5. **PGM** - Enter a five-digit program code if required by your agency for this financial line.
  6. **LC** - Enter an eight-digit ledger code if required by your agency for this financial line.
  7. **ACCT** - Enter a five-digit account code for the AMOUNT entered as follows:
    - TRANS CODE MINOR 40** Enter an expenditure (70000 and LLs) account.
    - TRANS CODE MINOR 41** Enter the appropriate account from any account group.
  8. **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.
  9. If this financial line liquidates an encumbered expenditure, enter data in the financial line **OPEN ITEM** fields. When this transaction is processed, AKSAS liquidates the open item and records the transfer using the financial coding in the open item.

***NOTE:** Do not enter financial coding (SY, CC, PGM, LC, ACCT, FY) on this financial line if the following fields are used. If financial coding is entered and is incorrect for the open item being liquidated, the financial coding entered will be charged.*

    - a. **TYPE** - Enter **EN** (Encumbered Expenditure).
    - b. **NUM** - Enter the open item number of the encumbered expenditure to be liquidated by this financial line.
    - c. **LINE** - Enter the financial line number of the open item to be liquidated by this financial line. If all financial lines in the open item are liquidated by this financial line, enter 999.
    - d. **FLI** (Fully Liquidate Indicator) - Defaults to **N** (liquidate the open item by the amount in this financial line). Enter **Y** to fully liquidate the open item NUM/LINE specified regardless of the AMOUNT on this financial line.
  10. **IEAX LINE** (Interentity Account Cross-Reference) - If this transfer is between expenditures and revenues, enter the line number of the revenue financial line that ties to this expenditure line. The revenue line(s) will be entered by the receiving agency beginning on the next available financial

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line. For example, if the next blank financial line available after entering all expenditure lines is line number 3, then enter 3 in this field.

***NOTE:** This field may need to be changed if the receiving agency enters more than one revenue line. One or multiple expenditure lines can be cross-referenced to one or multiple revenue lines.*

11. **LINE DESC** - If necessary, enter additional descriptive information for the financial line.

12. Repeat Steps 1-11 for each financial line to be entered.

- D. Press <Enter> to display online errors. Error message 0191 TOTAL DEBIT AMTS MUST EQUAL TOTAL CREDIT AMTS is displayed. This error will be corrected when the receiving agency enters its financial coding. Correct any other errors displayed. 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.*

- E. From the base screen, make a screen print of the transaction. Press <PF3> to submit the transaction to the receiving agency for completion and dual authorization.
- F. Send the screen print and copies of the source documents to the person in the receiving agency who will complete and dual authorize the transaction. The receiving agency will complete and dual authorize the transaction as described in Steps IV and V.

### Receiving Agency Performs Steps IV - V

The receiving agency completes the transaction by verifying the minor transaction code and adding the revenue (credit) financial coding for that agency.

#### **IV. Receive and verify back-up documentation from the expending agency.**

- A. Review the payment document for sufficient information regarding the payment and the reason for the payment. Verify the disbursement amount and mathematical computations are correct.
- B. Compare back-up documentation with the transaction, verifying all information was entered correctly.
- C. Prepare source documentation for completion of the interagency transfer transaction. Code the payment document with the appropriate agency financial coding.

#### **V. Complete and authorize the 430-40/41: Agency Journal Entry initiated by the expending agency.**

An interagency journal entry is a balanced debit and credit entry. Typically, the expending agency enters the expenditure (debit) financial lines and the receiving agency enters the revenue (credit) financial lines. For more information on entering this transaction, refer to the *430-40/41: Interagency Transfer Journal Entry Screen and Field Entry Table* following this procedure.

- A. Access the 430-xx: Agency Journal Entry transaction initiated by the expending agency. On the AKSAS Main Menu, enter **DA** (Authorize Transactions) in the **SELECTION** field. Press <Enter> to display the Authorize Transactions - Selection screen. Enter data as follows:
1. **STARTING AUTHORIZATION CODE** - Enter Y.
  2. **STARTING SOURCE SYSTEM ID** - Defaults to AA. No entry necessary.

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3. **STARTING BATCH NUMBER** - Enter the batch number of the agency journal entry transaction as indicated on the screen print received from the expending agency.
  4. **STARTING SEQUENCE NUMBER** - Enter the sequence number of the agency journal entry transaction as indicated on the screen print received from the expending agency.
  5. Press <Enter> to display the Authorize Transactions - Selection List screen. The list should begin with the batch/sequence number of the agency journal entry transaction.
  6. In the **SELECTION** field, enter the line number of the batch and sequence number you want to dual authorize. Press <Enter> to display the 430-40/41 transaction to be completed.
- B. On the 430-xx transaction data entry screen, press <PF10> to edit the transaction for completion. Enter data in the following fields. For more detailed information on data entry fields, refer to *Section 4: Financial Transactions & Batch Processing*.
1. **TRANS CODE MINOR** - Verify the transaction code is **40** (transfer between expenditure and revenue accounts only) or **41** (transfer between any accounts).
  2. **ADDITIONAL AUTH RD** - Displays your authorization RD code.
  3. **SOURCE RD CODE** - This field should display the source RD code of the expending agency.  
  
*NOTE: The SOURCE RD CODE should remain a source RD code for the expending agency and the ADDITIONAL AUTH RD should remain as the RD code of the receiving agency. These RD codes should not be switched. In order for the transaction to be certified, the SOURCE RD CODE must be for the expending agency.*
  4. **TOTAL DEBIT AMOUNT** - Verify the amount entered is the sum of the debit financial lines.
  5. **DESCRIPTION LONG** - If necessary, enter additional descriptive information for the transaction. The first 20 characters of the first line are used for reporting purposes.
  6. In the **FINANCIAL** line fields, enter your agency's revenue (credit) financial coding on the next available blank line. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
    - a. **AMOUNT** - Enter the dollar amount for this financial line with a leading minus (-) sign.
    - b. If this financial line liquidates an encumbered revenue open item, leave the SY, CC, PGM, LC, ACCT, and FY fields blank. Go to Step 7.
    - c. **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.
    - d. **CC** - Enter the eight-digit collocation code for this financial line.
    - e. **PGM** - Enter a five-digit program code if required by your agency for this financial line.
    - f. **LC** - Enter an eight-digit ledger code if required by your agency for this financial line.
    - g. **ACCT** - Enter a five-digit account code for the AMOUNT entered as follows:

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**TRANS CODE MINOR 40** Enter a revenue account (50000/60000 and LLs).  
**TRANS CODE MINOR 41** Enter the appropriate account from any account group.

- h. **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.
7. If this financial line liquidates an encumbered revenue, enter data in the financial line **OPEN ITEM** fields. When this transaction is processed, AKSAS liquidates the open item and records the transfer using the financial coding in the open item.

***NOTE:** Do not enter financial coding on this financial line if the following fields are used. If financial coding is entered and is incorrect for the open item being liquidated, the financial coding entered will be charged.*

- a. **TYPE** - Enter **EN** (Encumbered Revenue).
- b. **NUM** - Enter the open item number of the encumbered revenue to be liquidated by this financial line.
- c. **LINE** - Enter the financial line number of the open item to be liquidated by this financial line. If all financial lines in the open item are liquidated by this financial line, enter 999.
- d. **FLI** (Fully Liquidate Indicator) - Defaults to **N** (liquidate the open item by the amount in this financial line). Enter **Y** to fully liquidate the open item NUM/LINE specified regardless of the AMOUNT on this financial line.
8. **IEAX LINE** (Interentity Account Cross-Reference) - If this transfer is between expenditure and revenue accounts, verify the expenditure financial lines are referenced to the correct offsetting revenue line.

***NOTE:** The IEAX field is used for transfers between expenditures and revenues to identify offsetting expenditure and revenue financial lines. Generally, expenditure lines contain the IEAX reference to the corresponding revenue line.*

9. **LINE DESC** - If necessary, enter additional descriptive information for the financial line.
10. Repeat Steps 1 - 9 for each financial line to be entered.

- C. Press <Enter> to display online errors. Correct errors until the message NO ONLINE ERRORS TO DISPLAY is received. 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.*

- D. From the base screen, make a screen print of the transaction for agency files. Press <Enter> twice to authorize the transaction and submit it for certification and processing.

***NOTE:** Once a transaction is submitted, it will no longer be displayed on your Authorize Transactions - Selection List screen. If you need to view the transaction again, notify the expending agency to resubmit the transaction for dual authorization. Repeat Step V.A to view the transaction.*

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- E. Notify the expending agency the transaction is ready for certification.

Expending Agency Performs Steps VI - VIII.

### **VI. Certify the transaction.**

Interagency journal entry transactions require certification by the expending agency. Submit the transaction and related backup to the appropriate individual in your agency for certification according to department procedures. Refer to *Section 2: AKSAS Security & Authorities, Certifying Officer Authority* for more information.

### **VII. Verify the transaction processed.**

- A. The next morning, check DM - Maintain Batches to determine if the interagency journal entry processed successfully. If the transaction did not process, view the transaction and determine the corrective action. If necessary, resubmit the corrected transaction for dual authorization and certification. Refer to the *Appendix* for a list of error messages and corrective actions.
- B. Once the transaction has processed successfully, review the Financial Transaction (FTP) Register to verify all processed information for the transaction is correct. If the results of the processed transaction are not as intended, correct the error with a new interagency journal entry. A correcting agency journal entry transaction may be used if only one agency is affected by the error. Refer to the procedures for *Correcting Agency Journal Entry* in this Section.

### **VIII. 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 430-40/41: Agency Journal Entry transaction to record an interagency transfer. The accounting entries with a financial source code of UD (user-defined) are entered in the transaction by the user. The CW (cash wash) entries are generated by AKSAS during Financial Transaction Processing. The 900xxxxx (where xxxxx = fund number) collocation code (CC) in the exploded lines is a “fund-only” CC and is determined from the user-defined collocation code. The financial effect of each entry is indicated in parentheses ( ) after the debit or credit indicator in the first column.

Interagency transfer journal entries are balanced transactions between two agencies with equal debit and credit amounts. As with other journal entry transactions, both the debit and credit financial lines are entered by the user. In a 430-40 journal entry transaction, the debit financial lines increase expenditures in the appropriation/fund associated with the financial coding entered by the expending agency. Credit financial lines increase revenue in the appropriation/fund associated with the receiving agency’s financial coding. A 430-41 transaction affects any account type. Debit financial lines increase assets or expenditures and decrease liabilities, fund equity, and restricted or unrestricted revenue. Credit financial lines increase liabilities, fund equity, and restricted or unrestricted revenue and decrease assets and expenditures.

430-40/41: Interagency Transfer Agency Journal Entry

	Collocation Code	Account	Posting Type	Financial Source
<b>430-40: AJE Expenditure/Revenue IEAX</b>				
Debit (increase)	Entered by expending agency	Expenditure	01	UD
Credit (increase)	Entered by receiving agency	Restricted or Unrestricted Revenue	01	UD
Debit (decrease)	900xxxxx	Liability - Due to Fund	01	CW
Credit (decrease)	900xxxxx	Asset - Cash	01	CW
Debit (increase)	900xxxxx	Asset - Cash	01	CW
Credit (increase)	900xxxxx	Liability - Due to Fund	01	CW
<b>430-41: AJE Miscellaneous IEAX (all account types)</b>				
Debit (increase) or	Entered by user	Asset, Expenditure	01	UD
Debit (decrease)		Liability, Fund Equity, Revenue	01	UD
Credit (increase) or	Entered by user	Liability, Fund Equity, Revenue	01	UD
Credit (decrease)		Asset, Expenditure	01	UD
Debit (decrease)	900xxxxx	Liability - Due to Fund	01	CW
Credit (decrease)	900xxxxx	Asset - Cash	01	CW
Debit (increase)	900xxxxx	Asset - Cash	01	CW
Credit (increase)	900xxxxx	Liability - Due to Fund	01	CW

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430-40/41: Interagency Transfer Journal Entry Screen														
FDE 430-XX: AGENCY JOURNAL ENTRY										B 1298818 S 0001				
TRANS CODE MINOR			_____											
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 record interagency transfers 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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430-40/41: Interagency Transfer 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.
<b>TRANS CODE MINOR</b>	REQUIRED  Enter a 2-digit minor transaction code.  <b>40</b> Agency JE Exp/Rev IEAX <b>41</b> Agency JE Misc IEAX	Identifies the specific type of journal entry.
ADDITIONAL AUTH RD	REQUIRED, if the journal entry is between two agencies.  <b>Expending Agency:</b> Enter the RD code of the person in the receiving agency who will complete this transaction.  <b>Receiving Agency:</b> No entry necessary. The RD code should remain that of the receiving agency.	Identifies an approval authority associated with this interagency transfer 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.  <b>Expending Agency:</b> If the default RD code is not authorized to record interagency transfer transactions, enter a SOURCE RD CODE as authorized according to department procedures.  <b>Receiving Agency:</b> No entry necessary. The RD code should remain that of the expending agency.	Identifies the person authorized to record this transaction. When the transaction is completed, the SOURCE RD CODE must be a source RD code for the expending agency.
<b>TOTAL DEBIT AMOUNT</b>	REQUIRED  Enter the sum of the debit financial lines. Up to 13 digits (11 to the left of the decimal, 2 to the right).	This field must equal the sum of all debit financial lines.
<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.

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430-40/41: Interagency Transfer Journal Entry Field Entry Table		
Field Name	Field Value	Comments
<b>FISCAL PERIOD CODE</b>	<p>REQUIRED, defaults to C.</p> <p><b>C</b> Current fiscal year  <b>P</b> Prior fiscal year  <b>F</b> Future fiscal year</p> <p>If the default value is not correct for this transaction, refer to the <i>AKSAS Handy Guide</i> to determine the code.</p>	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
<p><b>Financial Line Fields - The following fields define the accounting structures to which the interagency transfer is recorded. Typically, the expending agency enters the expenditure financial lines and the receiving agency enters the revenue financial lines. This transaction must be a balanced journal entry containing at least two financial lines and equal debit and credit amounts. For additional information about financial fields, refer to Section 4: Financial Transactions &amp; Batch Processing.</b></p> <p><b>If this financial line liquidates an open item, leave the SY, CC, PGM, LC, ACCT, and FY fields blank. If financial coding is entered and is incorrect for the open item being liquidated, the financial coding entered will be charged.</b></p>		
FIN	DISPLAY ONLY	Financial line number.
<b>AMOUNT</b>	<p>REQUIRED</p> <p>Enter an amount of up to 11 digits (9 to the left of the decimal, 2 to the right) as follows:</p> <p><b>Expending Agency</b></p> <p><b>To record an expenditure or a decrease to liabilities, fund equity, or revenue</b> enter the amount as a positive number. <b>To record a decrease to assets</b> enter the amount with a leading minus (-) sign.</p> <p><b>Receiving Agency</b></p> <p><b>To record a revenue or an increase to liabilities or fund equity</b> enter the amount with a leading minus (-) sign. <b>To record an increase to assets</b> enter the amount as a positive number.</p>	The dollar amount associated with this financial line. The debit financial line amounts must sum to the TOTAL DEBIT AMOUNT field.
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>	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</p> <p>Enter the 8-digit collocation code for this financial line.</p>	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.
PGM	<p>OPTIONAL</p> <p>Enter a 5-digit program code if required by your agency for this financial line.</p>	Identifies the external program for this financial line.
LC	<p>OPTIONAL</p> <p>Enter an 8-digit ledger code if required by your agency for this financial line.</p>	Identifies a combination of project, contract, and/or grant for this financial line.

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430-40/41: Interagency Transfer Journal Entry Field Entry Table		
Field Name	Field Value	Comments
ACCT	REQUIRED  Enter the 5-digit account for the AMOUNT entered. The account code entered must be valid for the transaction code. Refer to the <i>AKSAS Handy Guide</i> for a list of valid accounts.	Identifies the account to which this financial line will be recorded.
FY	REQUIRED, 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 2-digit federal fiscal year.	Identifies the federal fiscal year if a federal program is associated with this financial line.
<p><b>Open Item Fields - Data is entered in the OPEN ITEM fields if this interagency transfer transaction liquidates an encumbered expenditure or encumbered revenue open item. When this transaction is processed, AKSAS liquidates the open item and records the transfer using the financial coding in the open item. For additional information about open item fields, refer to <i>Section 4: Financial Transactions &amp; Batch Processing</i>.</b></p> <p><b>Do not enter financial coding (SY, CC, PGM, LC, ACCT, FY) on this financial line if the following fields are used. If financial coding is entered and is incorrect for the open item being liquidated, the financial coding entered will be charged.</b></p>		
TYPE	REQUIRED, for financial lines liquidating open items.  <b>EN</b> Encumbered Expenditure or Revenue	Identifies the type of open item to be liquidated by this financial line.
NUM	REQUIRED, for financial lines liquidating open items.  Enter the 7-digit open item number of the open item to be liquidated by this financial line.	Identifying number used to change, liquidate, and report on an open item.
LINE	REQUIRED, for financial lines liquidating open items.  Enter the financial line number of the open item to be liquidated by this financial line. To liquidate all financial lines in the open item, enter 999.	Identifies the financial line number being liquidated.
FLI	REQUIRED, for financial lines liquidating open items. Defaults to <b>N</b> if no entry is made.  <b>N</b> No, do <b>not</b> fully liquidate the open item. Liquidate by the AMOUNT in this financial line. <b>Y</b> Yes, fully liquidate the open item NUM/LINE specified regardless of the AMOUNT on this financial line.	Fully Liquidate Indicator. If this indicator is set to <b>Y</b> , the open item line identified is fully liquidated (reduced to zero) regardless of the AMOUNT specified on this financial line.
IEAX LINE	OPTIONAL  For transfers between expenditure and revenue accounts, enter the passive financial line number in this field for each active financial line. Typically, expenditure lines are active and revenue lines are passive.	Interentity Account Cross-Reference. The line number of the offsetting financial line in this journal entry. AKSAS applies the amount(s) from this financial line(s) to the corresponding offset line based on the IEAX line number cross-reference.

SECTION 9: JOURNAL ENTRIES, INTERAGENCY TRANSFER JOURNAL ENTRY

430-40/41: Interagency Transfer Journal Entry Field Entry Table		
Field Name	Field Value	Comments
LINE DESC	<p>OPTIONAL</p> <p>Enter additional descriptive information, up to 40 characters, for the financial line.</p>	<p>Additional descriptive information for the financial line.</p>