

SECTION 9: JOURNAL ENTRIES

Time & Equipment

INTRODUCTION

Time & Equipment provides detailed procedures for processing time and equipment (T&E) transactions in AKSAS. Time and equipment transactions enable agencies to record time sheet data in AKSAS in order to calculate costs related to hours worked, equipment usage and other work units, and distribute the costs through reporting structures according to the financial coding recorded on the time sheet. Time and equipment costs may be distributed within the same appropriation as originally charged or transferred to other appropriations, either in the same fund or other funds. T&E processing provides timely cost accounting for projects, contracts, grants, programs and other structures.

Time & Equipment Data Entry

An employee time sheet is the source document for entering T&E transactions. Information on the time sheet defines how the costs are distributed. The time sheet lists hours worked by type of time (regular, overtime, leave taken, etc.); ledger and program codes to which the hours are charged; a collocation code (if needed) to which hours are charged; and the equipment number and usage (either hours or mileage) amounts.

Data entry for T&E transactions differs from other AKSAS financial transactions in two important ways: (1) the time (hours) and/or equipment usage amounts are entered rather than dollar amounts; and (2) a Cost Center Source RD code is entered instead of an individual's Source RD code. Additionally, the employee's ID number, as assigned in AKPAY (Alaska Statewide Payroll System), is entered.

Calculating Costs

Costs for both time (labor) and equipment charges are calculated based on multipliers in the SMF Cost Source Table for the Cost Center RD code. Rates are maintained by cost center and cost type. Available cost centers and associated cost types can be viewed online in System Table Inquiry available through PF12 - Help on the AKSAS Main Menu.

Cost centers identify organizational or functional groups (i.e., region, department) with common overhead rates. A cost center is identified in the Cost Source Table by a specially designated RD code (Cost Center RD) entered in the T&E transaction. AKSAS determines the set of overhead rate multipliers to apply to time sheet information based on the specified Cost Center RD code.

Cost types identify equipment use or categories of time (regular time, overtime, etc.). Cost types are identified on the time sheet for each type of time entered, with a separate cost type (EQ) identifying equipment use. Based on the cost type, AKSAS selects the rate for applying costs (from the Personnel Master File or Equipment Master File) and selects the applicable multipliers from the SMF Cost Source Table. As many cost types as necessary may be associated with one cost center, and up to nine overhead rates can be associated with a single cost type.

Labor costs are calculated for hours worked based on the base hourly payroll rates maintained in the Personnel Master File. Base wage rates are derived based on the employee number entered from the time sheet. Rates are derived for each cost type (regular time, overtime, etc.) entered from the time sheet. In addition to the base hourly rate, overhead rates may be established for benefits, insurance, over/under variance, etc.

Equipment costs are calculated for equipment use (mileage or other work units) based on the applicable rate for the individual piece of equipment. Equipment rates are maintained in the Equipment Master File. The equipment rate is derived based on the equipment number entered from the time sheet.

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AKSAS processes T&E transactions as follows:

- Determines the employee's name, social security number, base hourly rate of pay and payroll collocation code from the Personnel Master File (PMF) based on the employee ID number entered in the transaction. PMF data is obtained from AKPAY and is updated twice a month (on the first and third Saturday) by the Division of Finance.
- Determines the equipment description, class, and per mile or per hour Fixed Usage Rate (FUR) from the Equipment Master File (EMF) based on the equipment number entered in the transaction. The FUR rate for equipment costs is a composite rate based on the monthly State Equipment Fleet class rates. FUR rates are developed and maintained by the agency and may be updated at any time. Equipment Master File records are created and maintained by the agency through the Equipment Maintenance (EQ) selection on the AKSAS Main Menu.
- Determines valid cost types and associated accounts, multipliers and overhead allocations (benefits, insurance, leave, etc.) from the SMF Cost Source Table (SCS) for the Cost Center RD code entered in the transaction. The SCS is updated by the Division of Finance at the agency's request.
- Calculates costs by multiplying the employee's base hourly rate (or the equipment FUR rate) by the usage amount entered. AKSAS uses the multipliers on the SCS for the Cost Center RD code and cost type entered in the transaction for the calculations.

All files and tables used in processing a T&E transaction reflect the information in place on the date the T&E transaction is processed.

Distributing Costs

T&E processing multiplies the hours, mileage, or other work units from the time sheet by the applicable base hourly or equipment rate to determine the costs. The costs are then distributed based on the transaction code, using the financial coding entered from the time sheet. There are three methods of distributing costs.

- In a **450-10 transaction**, costs are distributed within the same total control appropriation specified by the collocation code in the employee's PMF record. This method is used when payroll and equipment expenditures are charged to the same total control appropriation for recording the employee's time and equipment use. Individual lines of the time sheet identify ledger codes and program codes defining how costs should be distributed.
- In a **450-20 transaction**, costs are transferred from the appropriation specified by the collocation code in the employee's PMF record to other appropriations within the same fund. This method is used when payroll and equipment expenditures are charged to a specially designated appropriation from which the charges must subsequently be transferred to appropriations authorizing the employee's time and equipment charges. Individual time sheet lines identify ledger codes and program codes, and may also include collocation codes specifying how the costs should be transferred. In this transaction, the collocation codes must charge the same fund as the payroll or equipment system collocation code.
- In a **450-30 transaction**, costs are transferred from the appropriation specified by the collocation code in the employee's PMF record to other appropriations and/or other funds. This method is used when payroll and equipment expenditures are charged to a specially designated appropriation in a different fund from the appropriation designated on the time sheet. Individual lines of the time sheet identify ledger codes and program codes, and may also include collocation codes specifying how the costs should be transferred. Time sheet charges may be transferred to one or multiple funds and appropriations.

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Expenditure Accounts for Cost Distribution

Special expenditure accounts are used in recording distributed charges to ensure that distributed time sheet costs are accounted for separately from time and equipment charges processed through the AKPAY and equipment systems. Labor charges are recorded using distributed expenditure accounts (708xx), a subset of the Personal Services branch of the expenditure account structure. Equipment distributed expenditure accounts (709xx) are a subset of the Other Services and Charges accounts and are used to record equipment charges.

AKSAS TRANSACTIONS

450-xx: Time & Equipment

PROCEDURES

I. Verify time sheet information.

Verify each time sheet for accuracy and completeness. The following fields/information should be indicated on the time sheet.

- **Employee Number** - Verify there is an employee number and that it is correct for the employee. The employee number is verified in AKPAY on the 121 - Employee Base II screen. Refer to the *Payroll Procedures Manual* for procedures on accessing the 121 screen.
- **Transaction Code Minor** - Determine the correct minor code with your fiscal officer.
- **Cost Center RD Code** - Determine the correct Cost Center RD code with your fiscal officer.
- **Payroll Period End Date** - Must correspond to the pay period end date for which the employee was paid based on the time sheet charges.
- **Cost Type** - Determine the correct code for each category of time listed (regular, overtime, equipment usage, etc.) based on the cost types assigned to the cost center.
- **Equipment Number** - For time sheet lines recording equipment usage, determine the correct equipment number with your fiscal officer.
- **Ledger Code** - Ensure that all ledger codes are present and legible. For time sheet lines with no ledger code entered, verify with your fiscal officer that no ledger code is to be charged.
- **Usage Total** - Sum the hours of regular time, overtime, double time and leave time, plus equipment mileage and usage (add together mileage and hours). Enter the total usage amount.

II. Record the 450-xx: Time & Equipment transaction in AKSAS.

For more information on entering this transaction, refer to the *450-xx: Time & Equipment 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 **TE** (Time and Equipment) in the **SELECTION** field.
2. If your agency uses an easytran shell for entering time and equipment transactions, tab to the **EASYTRAN NUM** field and enter the easytran number for the transaction.
3. Press <Enter> to display the 450-xx: Time & Equipment transaction screen.

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B. Enter data in the following fields. For more detailed information on data entry fields, refer to *Section 4: Financial Transactions & Batch Processing*.

1. **EMPLOYEE NUMBER** - Enter the six-digit employee number from the employee's time sheet.
2. **ADDITIONAL AUTH RD** - If this transaction requires additional authorization, enter the RD code of the person who will authorize this transaction.
3. **TRANS CODE MINOR** - Enter transaction minor code as determined in Step I:

10	Within one appropriation
20	Between appropriations within one fund
30	Between appropriations in different funds
4. **NAME** - AKSAS supplies the employee name, based on the EMPLOYEE NUMBER entered, when <Enter> is pressed to update the screen.
5. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
6. **SOCIAL SECURITY NUM** - AKSAS supplies the employee's social security number, based on the EMPLOYEE NUMBER entered, when <Enter> is pressed to update the screen.
7. **COST CTR RD CODE** - Enter the five-digit RD code for the cost center for this transaction.
NOTE: A list of available Cost Center RD codes may be viewed by pressing <PF12-Help> on the AKSAS Main Menu. Select AVAILABLE COST CENTERS and press <Enter>.
8. **DEFAULT CC** - AKSAS supplies the primary distribution collocation code, based on the LC codes entered, when <Enter> is pressed to update the screen.
9. **TOTAL USAGE AMOUNT** - Enter the sum of the hours, mileage, and other work units from the time sheet as a positive number.

NOTE: If reversing an amount, enter the amount with a leading minus (-) sign.
10. **DESCRIPTION LONG** - Enter detailed descriptive information, up to 80 characters, for the transaction. The first 20 characters of the first line are used for reporting purposes.
11. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). May be changed to **P** (prior fiscal year) to record prior year time and equipment charges during the reappropriation period (July and August).
12. **PAYROLL PERIOD END DATE** - Enter the date of the pay period from the time sheet as **MM DD CCYY**.

C. Enter data in the **FINANCIAL** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.

Enter a separate line for each time charge (unique combination of usage, cost type, and ledger/program codes) and for each equipment charge (unique combination of usage, equipment number, and ledger/program codes).

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1. **USAGE** - Enter the amount of hours, mileage or other work units associated with this combination of cost type and financial coding.
2. **COST TYPE** - Enter the two-character cost type for the USAGE and COST CTR RD CODE entered.

NOTE: A list of cost types for a specific Cost Center RD code may be viewed by pressing <PF12-Help> on the AKSAS Main Menu. Select VALID COST TYPES/OVERHEAD FOR COST CENTER (RD CODE). Enter the Cost Center RD code and press <Enter>.

3. **EQUIP NUM** - If the COST TYPE entered is EQ, enter the seven-digit equipment number.
4. **LC** - Enter the eight-digit ledger code to which the time and/or equipment costs should be distributed.
5. **PGM** - If necessary, enter the five-digit program code to which the time and/or equipment costs should be distributed.
6. **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.
7. **CC** - Defaults to the primary distribution CC (DEFAULT CC) assigned to the ledger code. If the primary distribution CC is not correct, or if a ledger code is not entered, enter the eight-digit collocation code to which the time and/or equipment costs should be distributed.
8. **FY** - Defaults to the current federal fiscal year if no entry is made. If the federal fiscal year is required by your agency and the default value is not correct, enter a two-digit federal fiscal year.
9. Repeat Steps 1 - 8 for each financial 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.

III. Submit the transaction for certification.

Time & Equipment transactions require certification. Submit the transaction and associated backup to the appropriate individual in your agency for certification according to department procedures. Refer to *Section 2: AKSAS Security & Authorities, Certifying Officer Authority* for more information.

IV. Verify the transaction processed.

For more information regarding batch maintenance, refer to *Section 4: Financial Transactions & Batch Processing*.

- A. The next morning, check DM - Maintain Batches to determine if the Time & Equipment transaction processed successfully. If the transaction did not process, view the transaction and determine the corrective action. If necessary, resubmit the corrected transaction for certification and processing. Refer to the *Appendix* for a list of error messages and corrective actions.

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- 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, reverse the time sheet entry and record the line again with the correct data.

V. Verify cost distribution results.

- A. Use RM - Management Reporting to generate a management report by appropriation, account, and account type. Compare the total dollar amount of distributed costs with the total dollar amount of original payroll and equipment charges.
 - 1. For a 450-10 transaction:
 - a. Compare original payroll charges (71xxx) with distributed time charges (708xx).
 - b. Compare original equipment charges (73xxx) with distributed equipment charges (709xx).
 - 2. For a 450-20/30 transaction:
 - a. Compare the total original payroll and equipment charges in the original appropriation with the total distributed costs in the appropriations used by T&E processing. Since these transactions generate revenue to the appropriation where the employee is paid, you can also compare distributed revenue accounts to the original payroll and equipment costs.
- B. Resolve differences between original costs and distributed costs and correct the transaction if necessary.

Original and distributed costs may not match due to duplicate entries or other errors, or the time sheet may not yet be processed. Distribution of direct and overhead charges may not equal the original charges for benefits, leave and other categories since overhead rates represent experience over a period of time and may not exactly reflect the charges of each pay period. In addition, some categories of overhead distribution do not reflect payroll or equipment charges. For example, administrative overhead may include office supplies and other costs unrelated to payroll and equipment.

Payroll paid and T&E transaction distributed costs may not always equal due to differences in payroll processing rates and T&E transaction table rates used, retroactive pay adjustments, and/or timing difference of assignment of staff to appropriations or organizational units.

VI. Archive/file processed transactions.

Maintain copies of time sheets, 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 450-xx: Time & Equipment transaction. The accounting entries with a financial source code of UD (user-defined) are entered in this transaction by the user. The TE (time & equipment) accounting entries are generated by AKSAS during Financial Transaction Processing and use the SMF Cost Distribution (SCD), Cost Source (SCS), and Overhead Accounts (SOH) Tables to determine the offset accounts for the user-defined entry.

For a 450-10 transaction: AKSAS records a system-generated journal entry to clear the costs through the collocation code used by AKPAY and charges the costs to the specified ledger and program codes. Costs are cleared through the collocation code by crediting the collocation code/no ledger code combination and debiting the collocation code with applicable ledger codes and programs using distributed expenditure account codes. An expenditure/reduction of expenditure is recorded using the distributed expenditure accounts. Expenditure lines record actual time sheet charges using distributed expenditure accounts for each cost type, equipment use, or overhead. The reduction of expenditure line uses account 70843 (Distributed Expenditure Offset) for time charges and account 70941 (Distributed Equipment Offset) for equipment charges, as specified in the Cost Source Table for the Cost Center RD code.

For a 450-20/30 transaction: AKSAS records a system-generated journal entry to transfer the costs among appropriations or among funds and appropriations. The journal entry credits the collocation code used by AKPAY, and debits the primary distribution collocation code identified by the ledger code on the time sheet, or debits the collocation code identified on the time sheet. The credit records a revenue to the specially designated appropriation and the debit records expenditures to each combination of collocation/ledger/program codes from the time sheet. The system-generated journal entry records an expenditure/revenue transfer. The expenditure lines record actual time sheet charges using distributed expenditure accounts as described for the 450-10 transaction. The revenue lines use designated restricted revenue accounts specified in the Cost Source Table for the Cost Center RD code.

450-xx: Time & Equipment

Usage Amount	Collocation Code	Program Code	Ledger Code	Account	Posting Type	Cost Type	Financial Source
Entered by user	C	Entered by user	Entered by user	C	C	Entered by user	UD
Amt x Base Rate	Primary Distribution CC determined from user-defined LC	From UD record	From UD record	From SMF Cost Distribution Table based on cost type entered by user	11	C	TE

One 450-xx transaction entry may generate the following TE entry multiple times, depending on the number of overhead/allocation codes contained in the Cost Source Table for the cost type entered.

(Base Rate x Multiplier from SMF Cost Source Table) x Amt entered by user	Primary Distribution CC determined from user-defined LC	From UD record	From UD record	From SMF Overhead Account Table based on cost type entered by user	01	C	TE
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The following entry is the offsetting entry for the previous TE financial lines.

Sum of preceding TE lines	Primary Distribution CC determined from user-defined LC	C	Offset Ledger Code from Cost Source Table	Offset Account from Cost Source Table	01	C	TE
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450-xx: Time & Equipment Screen								
FDE 450-XX: TIME & EQUIPMENT					B 1223758 S 0009			
EMPLOYEE NUMBER _____			ADDITIONAL AUTH RD _____					
TRANS CODE MINOR _____			NAME _____					
DOCUMENT NUMBER _____			SOCIAL SECURITY NUM _____					
COST CTR RD CODE _____			DEFAULT CC _____					
TOTAL USAGE AMOUNT _____								
DESCRIPTION LONG _____								
FISCAL PERIOD CODE C _____ PAYROLL PERIOD END DATE ____ _								
		COST	EQUIP					
FIN	USAGE	TYPE	NUM	LC	PGM	SY	CC	FY
1	_____	__	_____	_____	_____	__	_____	__
2	_____	__	_____	_____	_____	__	_____	__
3	_____	__	_____	_____	_____	__	_____	__
4	_____	__	_____	_____	_____	__	_____	__
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 450-xx: Time & Equipment transaction screen to distribute labor and equipment costs 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 **TE** (Time & Equipment) in the **SELECTION** field. Press <Enter> to display the 450-xx: Time & Equipment transaction screen.

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450-xx: Time & Equipment Field Entry Table		
Field Name	Field Value	Comments
FDE	DISPLAY ONLY	Displays the financial data entry transaction code for this time and equipment transaction.
B	SYSTEM-ASSIGNED	System-assigned batch number.
S	SYSTEM-ASSIGNED	System-assigned sequence number for this batch.
EMPLOYEE NUMBER	REQUIRED Enter the 6-digit employee number from the employee's time sheet.	Identifies the Personnel Master File employee record with the correct hourly base rate for the employee.
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 time and equipment transaction.
TRANS CODE MINOR	REQUIRED Enter a 2-digit minor transaction code to distribute costs as follows: 10 Within one appropriation 20 Between appropriations but within one fund 30 Between appropriations in different funds	Identifies the specific type of time and equipment transaction.
NAME	SYSTEM-SUPPLIED	The employee's name. AKSAS supplies the employee name, based on the Employee Number entered, when <Enter> is pressed to process this 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.
SOCIAL SECURITY NUM	SYSTEM-SUPPLIED	The employee's 9-digit social security number (SSN). AKSAS supplies the employee's SSN, based on the Employee Number entered, when <Enter> is pressed to process this transaction.
COST CTR RD CODE	REQUIRED Enter the 5-digit RD code for the cost center for this transaction. A list of available Cost Center RD codes may be viewed through <PF12 - Help> on the AKSAS Main Menu.	Identifies the SMF Cost Source Table to use in determining offset collocation codes and accounts, overhead rate multipliers used to calculate overhead costs, and valid cost types.
DEFAULT CC	SYSTEM-SUPPLIED	Primary distribution collocation code (CC). AKSAS supplies the Default CC, based on the ledger code entered, when <Enter> is pressed to process this transaction.
TOTAL USAGE AMOUNT	REQUIRED Enter the sum of the hours, mileage, and other work units from the time sheet as a positive number. Up to 12 digits (10 to the left of the decimal, 2 to the right).	The total hours, mileage, and other work units as entered on the employee's time sheet.

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450-xx: Time & Equipment Field Entry Table		
Field Name	Field Value	Comments
DESCRIPTION LONG	REQUIRED Enter descriptive information, up to 80 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 May be changed to P to record prior year time and equipment charges during the reappropriation period (July and August).	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
PAYROLL PERIOD END DATE	REQUIRED Enter the date of the pay period for the time sheet as MM DD CCYY .	Identifies the accounting period in which the costs will be charged.
Financial Line Fields - The following fields define the reporting structure to which the calculated labor and equipment costs are distributed. Enter a separate line for each time charge (unique combination of usage, cost type, and ledger/program codes) and for each equipment charge (unique combination of usage, equipment number, and ledger/program codes). For additional information about financial fields, refer to Section 4: Financial Transactions & Batch Processing.		
USAGE	REQUIRED Enter the amount of hours, mileage, or other work units associated with this combination of cost type and financial coding. Up to 11 digits (9 to the left of the decimal, 2 to the right).	The amount of hours, mileage or other work units associated with this financial line.
COST TYPE	REQUIRED Enter one of the following 2-character cost types for the USAGE and COST CTR RD CODE entered. DT Double time EQ Equipment TM Improvements LT Leave taken NP Not paid time OE Optical equipment OH Overhead time OT Overtime @ 1.5 RG Regular time ST Straight time overtime TN Test number VH Vehicles	Identifies a specific category of time worked.
EQUIP NUM	REQUIRED, if COST TYPE = EQ. Enter the 7-digit equipment number for the USAGE amount entered.	Identifies the specific piece of equipment associated with this financial line.
LC	REQUIRED Enter the 8-digit ledger code to which the time and/or equipment costs should be distributed.	Identifies a combination of project, contract, and/or grant for this financial line.

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450-xx: Time & Equipment Field Entry Table		
Field Name	Field Value	Comments
PGM	<p>OPTIONAL</p> <p>If necessary, enter the 5-digit program code to which the time and/or equipment costs should be distributed.</p>	Identifies the external program for this financial line.
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, if the primary distribution CC is not correct or if a ledger code is not entered.</p> <p>Enter the 8-digit collocation code to which the time and/or equipment costs should be distributed.</p>	<p>Identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.</p> <p>Entering a collocation code overrides the automatic distribution based on the primary distribution collocation code in the ledger code.</p>
FY	<p>REQUIRED, defaults to the current federal fiscal year if no entry is made.</p> <p>If the federal fiscal year is required by your agency and the default value is not correct, enter a 2-digit federal fiscal year.</p>	Identifies the federal fiscal year if a federal program is associated with this financial line.