

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS

RSA Amendment or Closeout

INTRODUCTION

RSA Amendment or Closeout provides procedures to change or terminate a reimbursable services agreement (RSA).

An RSA amendment is a change to the original agreement. Amendments may change the level of service, the start and/or completion dates, the funding level of the agreement, or the servicing agency's schedule of maximum costs. Amendments require a new RSA Form 02-098 to define the new level of service and may require a change to the RSA open item. Structural and budgetary transactions may also be necessary to properly account for the amendment.

A closeout RSA is an amendment that finalizes the project. If the terms of the RSA are carried out at the exact budgeted cost, a closeout RSA is not necessary. However, a closeout RSA is required if the requesting or servicing agency terminates an RSA before the provisions of the agreement are carried out. A closeout RSA is used to terminate a partially completed RSA or to terminate an agreement before work commences. A closeout requires a new RSA Form 02-098 to define the portion of the RSA being terminated. The unspent balance of the RSA open item must also be liquidated.

All RSA amendments or closeouts use a standard Reimbursable Services Agreement (Form 02-098) designed by the Office of Management and Budget (OMB). This form is available in hard copy from the Department of Administration, Division of General Services, Forms Management, or as a Microsoft Excel spreadsheet from OMB. This form must be completed and signed by both the requesting and servicing agencies, and OMB if appropriate. **All RSA amendments that increase the original RSA to a cumulative amount greater than \$100,000 and are not specifically budgeted by both agencies require review and approval by OMB.** Before establishing an RSA, refer to the *OMB Policy Statement, Revised Program Type 5, Reimbursable Services Agreement* for more information on OMB requirements.

In the following procedures, it is assumed the requesting agency initiates the amendment or close out to the RSA. The requesting agency performs Steps I - VII. The servicing agency performs Steps VIII - XV.

AKSAS TRANSACTIONS

Requesting Agency

- 140-20: Change RSA, if both agencies use AKSAS
- 110-20: Change Encumbered Expenditure, if the servicing agency does not use AKSAS

Servicing Agency

- 140-20: Change RSA, if both agencies use AKSAS
- 115-20: Change Encumbered Revenue, if the requesting agency does not use AKSAS
- 520-xx: Appropriation Budget
- Other structural transactions as required

PROCEDURES

Requesting Agency Performs Steps I - VII.

I. Determine the need for an amendment or close out to an RSA.

A. An RSA amendment is required to:

- increase or decrease the original amount of the agreement.
- extend the dates of the service.
- change the line items where the servicing agency will incur expenses.

B. An amendment to close out an RSA is required if:

- an RSA is terminated before services are completed.
- all services were provided according to the terms of the RSA, but not all funds were used.

II. Complete RSA Form 02-098.

The following provides general guidelines for completing Form 02-098 to amend or close out an RSA. For more information, refer to *Complete RSA Form 02-098, Original or Amendment* in this Section.

- A. If this is the first amendment to this RSA, enter **1** in the box next to **AMENDMENT #**. If this is the second amendment, enter **2**, and so on.
- B. Complete the **Requesting Agency**, **BRU**, **Component**, and **Log # (ADN)** fields in the top section of the RSA. In the **Servicing Agency**, **BRU**, and **Component** fields, enter the same information as on the original agreement.
- C. In Section **I. Project or program title:**, enter the same title as the original RSA.
- D. In Section **II. The servicing agency agrees to provide the requesting agency with the following services(s):**, enter a brief description of the services to be provided with this amendment. An attached sheet may be used if more space is required. Do not restate the original agreement since a copy of the original RSA is required as backup to the amendment.
- E. In Section **III. Terms and mechanics of reimbursement:**, enter an X in the appropriate box. Also complete the Billing Address, Commencement Date, Completion Date, Billing RD Code, and Phone # fields.
- F. Complete Section **V. Schedule of maximum costs to be incurred by the Servicing Agency:** as follows:
1. On the **Total** line in the **Original Agreement** column, write the total and line item amounts of the original RSA.
 2. On the **Total** line in the **Previous Amendments** column, write the total amount of all previous amendments to the RSA. If this is the first amendment, enter zero in this column.
 3. On the **Total** line in the **This Amendment** column, write the total amount of this amendment. Enter zero if this amendment does not change the total amount of the original RSA.
 4. On the **Total** line in the **Total** column, write the combined totals of the Original Agreement, Previous Amendments and This Amendment columns.

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G. In Section VI. Budgeting and accounting information:, complete the Requesting agency information.

H. In Section **VII. Requesting Agency Authorized Signature**, obtain your agency's authorized signature. Be sure the **Printed Name** and **Date** blocks are also completed.

III. Process a 140-20: Change RSA transaction.

If the servicing agency does not use AKSAS, continue with Step IV to process a 110-20: Change Encumbered Revenue transaction. If the servicing agency uses AKSAS, continue with this Step to record a change to the original RSA open item using a 140-20: Change RSA transaction. This transaction is initiated by the requesting agency and completed by the servicing agency. For more information on entering this transaction, refer to the *140-20: Change RSA Screen and Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the RSA 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 screen:
 1. Enter **RS** (RSA) in the **SELECTION** field and **C** (change) in the **ACTION** field.
 2. If your agency uses an easytran shell to enter a change RSA transaction, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
 3. Press <Enter> to display the 140-20: Change RSA transaction screen.
- C. Enter data in the following fields as required to modify the RSA open item. **Do not enter data in a 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. **RSA NUMBER** - Enter the seven-digit RSA open item number of the open item you want to modify. The RSA NUMBER of the open item cannot be changed.

NOTE: If an incorrect RSA number was used, reduce the incorrect open item to zero and process a new 140-10: Add RSA transaction with the correct RSA NUMBER.

2. **ADDITIONAL AUTH RD** - Enter the RD code of the person in the servicing agency who will authorize this transaction.
3. **DOCUMENT NUMBER** - Defaults to the batch and sequence number assigned by AKSAS. No entry necessary.
4. **DATE DUE** - If the completion date of the RSA has changed, enter the date from the Completion Date field on Form 02-098 as **MM DD CCYY**.
5. **SOURCE RD CODE** - Defaults to the AKSAS input (sign-on) RD code. If the default RD code is not authorized to record change RSA transactions, enter a SOURCE RD CODE as authorized according to department procedures.
6. **DATE ESTABLISHED** - If the start date for the RSA has changed, enter the date from the Commencement Date field on Form 02-098 as **MM DD CCYY**.

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7. **TOTAL AMOUNT** - Enter the amount from the Total line of the This Amendment column on Form 02-098. For an increase, enter the amount as a positive number. For a decrease, enter the amount with a leading minus (-) sign.
 8. **DESCRIPTION SHORT** - To overwrite the existing short description of the RSA open item, enter the new description.
 9. **DESCRIPTION LONG** - To overwrite the existing long description of the RSA open item, enter the new description.
 10. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If the default value is not correct for this transaction, enter a new FISCAL PERIOD CODE as defined in the *AKSAS Handy Guide*.
 11. **LIQ RULE** - If the liquidation rule for the RSA open item should be changed, enter **NB** (Net Balance), **FR** (Fractional), or **PL** (Placed).
 12. **DENOMINATOR** - If the LIQ RULE = FR, and/or values will be entered in the NMR fields, enter the sum of the NMR fields.
 13. **RETENTION (Y/N)** - If the retention indicator for the open item should be changed, enter **N** (No, do not keep this open item on file after all activity is complete) or **Y** (Yes, keep this open item on file when the balance is zero).
- 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:** Using the open item screen print, determine the line number of the next available blank reference line. In the first reference line displayed on the screen (REF line 1), enter **A** (add) in the unlabeled field 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.

The following reference line must be added for all change RSA transactions.

- a. **(#) _** - Enter **A** (add).
- b. **LINE** - Enter the line number on which this reference line should be added. Must be a blank reference line in the existing open item.
- c. **TYPE** - Enter **ADN** (Agency Document Number).
- d. **REFERENCE NUMBER** - Enter the number for this amendment from the Requesting Agency Log # (ADN) field on Form 02-098.
- e. **AMOUNT** - Enter the total amount of this amendment.
- f. **DATE** - Enter the RSA completion date as **MM DD CCYY**.
- g. **COMMENTS** - Enter any additional descriptive data associated with the ADN reference type, usually "**Amendment (#)**."
- h. Repeat Steps a - g to add additional reference lines as necessary for this amendment.

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2. **To change an existing reference line:** Using the open item screen print, determine the line number of the reference line to be changed. In the next available blank reference line displayed on the screen, enter **C** (change) in the unlabeled field 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:** Using the open item screen print, determine the line number of the reference line to be deleted. In the next available blank reference line displayed on the screen, enter **D** (delete) in the unlabeled field 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. Add, change, or delete expenditure **FINANCIAL** lines on the open item as necessary to reflect this amendment. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
1. **To add a new expenditure financial line:** Enter the new expenditure financial information in the financial line fields. If the new expenditure line should be added on a specific line number, enter the line number in the **LINE** field. Enter the line number of the offsetting revenue line in the **IEAX** field. See *Exhibit 12.B - IEAX Field on Change RSA Transactions, Example 2* following this procedure.

NOTE: If adding additional funding, a new financial line must be added if it is in a new COA year. A new revenue line must be added to match the COA year.
 2. **To increase or decrease the AMOUNT of an existing expenditure financial line:** In the **LINE** field, enter the line number of the expenditure line to be changed. Enter the increase or decrease to the current balance of the expenditure line in the **AMOUNT** field. For an increase, enter the amount as a positive number. For a decrease, enter the amount with a leading minus (-) sign. See *Exhibit 12.B - IEAX Field on Change RSA Transactions, Examples 1 and 3* following this procedure.

*NOTE: If the SY, CC, PGM, LC, ACCT, FY, NMR, or IEAX fields of an expenditure financial line need to be changed, reduce the financial line AMOUNT field to zero by entering the amount shown on the screen print for the line with a leading minus (-) sign. Then **add** a new expenditure line with the correct financial coding. See Step III.E.1.*
 3. **To delete an existing expenditure financial line:** Enter **D** (delete) in the unlabeled column immediately following the FIN line number. In the **LINE** field, enter the line number of the expenditure line to be deleted.

NOTE: To delete a line, the financial line AMOUNT must be reduced to zero (see Step III.E.2). Financial lines reduced to zero by execute RSA transactions should not be deleted.
- F. 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.

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- G. Return to the base screen and make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and further processing.

***NOTE:** If WARNING messages are displayed that do not require correction, press <PF3> to override the warnings and submit the transaction.*

- H. Go to Step V to submit the RSA to the servicing agency.

IV. Process a 110-20: Change Encumbered Expenditure transaction.

If the servicing agency does not use AKSAS, record a change to the original encumbered expenditure using a 110-20: Change Encumbered Expenditure transaction.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the encumbered expenditure open item you want to modify. Make a screen print as a reference for entering changes.
- B. Using a financial transaction batch, access the 110-20: Change Encumbered Expenditure transaction screen and enter data according to *Section 7: Expenditure Open Items, Change Encumbered Expenditure* and the following criteria:
1. Add a new reference line entering reference type **ADN** (Agency Document Number) in the reference **TYPE** field.
 2. In the **REFERENCE NUMBER** field, enter your agency's document number from the Log # (ADN) field on Form 02-098.
 3. Enter data in the reference **AMOUNT**, **DATE**, and **COMMENTS** fields as appropriate to the reference type.
- 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.
- D. Return to the base screen and make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and processing.

***NOTE:** If any WARNING messages are displayed that do not require correction, press <PF3> to override the warnings and submit the transaction.*

V. Submit the RSA to the servicing agency for completion.

- A. Put the RSA packet together for routing. The packet should include:
- The original amendment Form 02-098 completed as far as possible by your agency including the requesting agency's authorized signature.
 - Screen print of the 140-20: Change RSA transaction or 110-20: Change Encumbered Expenditure transaction.
 - Copies of the original RSA Form 02-098 and any previous amendments.
 - Copies of applicable session laws if appropriate for this RSA.

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- Any additional back-up documentation.
- B. Make copies of the RSA packet according to department procedures.
- C. Enter the RSA in the agency RSA log according to department procedures. Generally, an RSA log lists information such as agency document number (ADN), requesting agency, servicing agency, brief description, amount, the date the RSA is sent to the servicing department, and the date and run sequence number on which the RSA open item processed in AKSAS.
- D. Send the original RSA amendment packet to the servicing agency for completion.

VI. Monitor processing of the RSA amendment and related transactions.

- A. Receive the approved RSA.
 - 1. Within two to three weeks, a copy of the fully signed RSA amendment should be received from OMB (or the servicing agency if OMB's signature is not required).
 - 2. If a fully signed copy is not received by the expected time, follow up with the servicing agency to determine the status of the RSA.
- B. Process the 140-20: Change RSA transaction.
 - 1. When the fully signed copy of the RSA amendment is received, the 140-20: Change RSA transaction can be certified. Make a copy of the RSA amendment as backup for the transaction.
 - 2. Verify the transaction was dual authorized by the servicing agency and that data is complete. If the transaction has not been dual authorized, contact the servicing agency.
 - 3. Submit the transaction for certification according to department procedures.

NOTE: If the servicing agency makes any changes to the transaction after it has been certified, the transaction will need to be recertified.
 - 4. 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 using a 140-20: Change RSA transaction as described in this procedure.

VII. Archive/File processed transactions.

Keep copies of RSA Form 02-098, processed transactions, and related backup according to department procedures.

Servicing Agency Performs Steps VIII - XV.

VIII. Receive and complete RSA Form 02-098 for the amendment.

- A. Receive from the requesting agency an RSA packet containing a partially completed Form 02-098, screen print of the change to the existing open item transaction, and any other back-up documentation related to the RSA.

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- B. Review and complete Form 02-098 and enter data specific to the servicing agency in the spaces provided. The following provides general guidelines for completing Form 02-098. For more information, refer to *Complete RSA Form 02-098, Original or Amendment* in this Section.
1. Complete the **Servicing Agency, BRU, Component, and Log # (ADN)** fields in the top section of the form if not already completed by the requesting agency.
 2. Verify Section **I. Project or program title:** was completed by the requesting agency and is the same title as the original agreement.
 3. Verify Section **II. The servicing agency agrees to provide the requesting agency with the following services(s):** was completed by the requesting agency and contains information that accurately describes only this amendment. It is not necessary to restate the original agreement as a copy of the original RSA should be attached.
 4. Verify Section **III. Terms and mechanics of reimbursement:** contains complete billing information for the requesting agency.
 5. Complete Section **IV. Servicing agency cost based on:**, checking the appropriate box to indicate if RSA reimbursements will be based on actual expenses or on a cost allocation schedule. If the cost allocation method is used, a description must be attached.
 6. Complete Section **V. Schedule of maximum costs to be incurred by the Servicing Agency:**, entering the line item amounts for each column. The line item amounts must sum to the Total line for each column. The total amounts should have been entered by the requesting agency.
 - a. Enter the line item amounts from the original RSA in the **Original Agreement** column if not already entered by the requesting agency.
 - b. Enter the line item amounts for all previous amendments in the **Previous Amendments** column. If this is the first amendment to this RSA, enter zeros in this column.
 - c. Enter the line item amounts for this amendment in the **This Amendment** column.
 - d. Enter the combined totals of the line item amounts for the Original Agreement, Previous Amendments, and This Amendment columns in the **Total** column.
 7. Verify the top portion of Section **VI. Budgeting and accounting information:** was completed by the requesting agency. Complete the **Servicing agency** portion of this section indicating if this is a budgeted RSA and, if so, the budget type.
 8. If any requesting agency information is not complete, contact that agency for the needed information.
 9. In Section VII. Approvals & Certification:
 - a. Have the individual authorized to approve this RSA sign in the **Servicing Agency Authorized Signature** block. Be sure the **Printed Name** and **Date** blocks are also completed.
 - b. If this RSA requires approval as delegated to the agency by OMB, have the delegated authority sign in the **OMB Authorized Signature** block. Be sure the **Printed Name** and **Date** blocks are also completed.

IX. Process structural transactions to reflect the RSA amendment.

In most cases new structures for an RSA amendment will not be necessary as the structure established for the original RSA will be used. However, if the original RSA was budgeted and the amendment is unbudgeted, it may be necessary to establish a separate RSA appropriation entity to account for the amendment. For procedures on processing these transactions, refer to *Establish a Reimbursable Services Agreement, Step IX*, in this Section.

X. Process a budgetary transaction to reflect the RSA amendment.

The type of Appropriation Budget (AB) transaction processed varies depending on the type and dollar amount of the RSA amendment. The 520-23, 520-53 and 520-63 transaction codes are specific to RSAs and are not used for any other budget transactions. The AB transaction requires OMB approval if this is an unbudgeted RSA and the combined total of the original RSA and all amendments is over \$100,000.

- A. Refer to the *RSA Amendments Table* in the *OMB Policy Statement* to determine if OMB approval is required and the appropriate transaction minor code to use.
- B. Using a financial transaction batch, access the 520-xx: Appropriation Budget transaction screen and enter data according to *Section 5: Budgets, Distribute Budget Authorization - Net Change Equal Zero or Record or Adjust Budget Authorization - Net Change Not Equal to Zero* and the following criteria.
 1. **TRANS CODE MINOR** - Enter **23, 50, 53, 60, or 63** as determined in Step X.A.
 2. **TOTAL AMOUNT** - Leave blank. This field defaults to zero.
 3. **DESCRIPTION LONG** - Enter detailed descriptive information, up to 120 characters, for the RSA, usually including the servicing agency's document number, RSA open item number, and the RSA completion date.
 4. **BUDGET TYPE** - Enter **RPG** (Revised Program).
 5. Expenditure **FINANCIAL** lines - Enter a financial line for each line item amount from the This Amendment column of Form 02-098.
 - a. **AMOUNT** - Enter the amounts from the This Amendment column in Section V of Form 02-098. To increase the original amount, enter the amount as a positive number. To decrease the original amount, enter the amount with a leading minus (-) sign.
 - b. **CC** - Enter the collocation code established for the original RSA or for this amendment.
 - c. **PGM** - Enter a five-digit program code if required by your agency for this transaction.
 - d. **LC** - Enter an eight-digit ledger code if required by your agency for this transaction.
 - e. **ACCT** - Enter the logical level 40 expenditure account code for this financial line that corresponds to the line item amount in the This Amendment column in Section V of Form 02-098. For capital appropriation RSAs, enter **75000**.
 6. Revenue **FINANCIAL** lines:
 - a. **AMOUNT** - Enter the amount from the Total line of the This Amendment column of Section V of Form 02-098. To increase the original amount, enter the amount with a leading minus (-) sign. To decrease the original amount, enter the amount as a positive number.

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- b. **CC** - Enter the collocation code established for the original RSA or for this amendment.
 - c. **PGM** - Enter a five-digit program code if required by your agency for this transaction.
 - d. **LC** - Enter the appropriate ledger code if required by your agency for this transaction.
 - e. **ACCT** - For operating RSAs, or for capital RSAs between agencies, enter the lower level (logical level 60) of restricted revenue account 51015 (Interagency Receipts) that identifies the requesting agency. Enter account **51200** (CIP Receipts) or lower level account if this is an intra-agency capital RSA.
- 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.
- D. Return to the base screen and make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and processing.

***NOTE:** If any WARNING messages are displayed that do not require correction, press <PF3> to override warnings and submit the transaction. If the RSA requires OMB approval, the AB transaction will be submitted to OMB for dual authorization along with the completed Form 02-098. (See Step XIII.D).*

XI. Process a change to the existing RSA open item in AKSAS.

If the requesting agency does not use AKSAS, go to Step XII to process a 115-20: Change Encumbered Revenue transaction. If the requesting agency uses AKSAS, continue with this Step and complete the 140-20: Change RSA transaction initiated by the requesting agency to change the original RSA open item. For more information on entering this transaction, refer to the *140-20: Change RSA Screen and Field Entry Table* following this procedure.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the RSA open item you want to modify. Make a screen print as a reference for entering changes. Also refer to the screen print of the 140-20: Change RSA transaction initiated by the requesting agency received in Step VIII.A.
- B. Access the 140-20: Change RSA transaction initiated by the requesting agency.
 - 1. On the AKSAS Main Menu, enter **DA** (Authorize Transactions) in the **SELECTION** field. Press <Enter> to display the Authorize Transactions - Selection screen.
 - 2. On the Authorize Transactions - Selection screen, enter the batch number in the **STARTING BATCH NUMBER** field and the sequence number in the **STARTING SEQUENCE NUMBER** field of the 140-20 transaction on the screen print received from the requesting agency. Press <Enter> to display the Authorize Transactions - Selection List screen.
 - 3. In the **SELECTION** field, enter the line number of the transaction you want to display. Press <Enter> to display the transaction.
- C. On the 140-20 transaction screen, 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:** Using the open item screen print, determine the next available unused reference line number. In the first reference line displayed on the screen (REF line 1),

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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.

The following reference line must be added for all change RSA transactions.

- a. **(#) _** - Enter **A** (add).
 - b. **LINE** - Enter the line number on which to add this reference line. Must be a blank reference line in the existing RSA open item.
 - c. **TYPE** - Enter **ADN** (Agency Document Number).
 - d. **REFERENCE NUMBER** - Enter the number for this amendment from the Servicing Agency Log #(ADN) field on Form 02-098.
 - e. **AMOUNT** - Enter the total amount of this amendment.
 - f. **DATE** - Enter the RSA completion date as **MM DD CCYY**.
 - g. **COMMENTS** - Enter any additional descriptive data, such as "**Amendment (#)**," associated with the ADN reference type.
 - h. Repeat Steps a - g to add other reference lines as necessary to reflect this amendment.
2. **To change an existing reference line:** Using the open item screen print, determine the line number of the reference line to be changed. In the next available blank reference line displayed on the screen, enter **C** (change) in the unlabeled field 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 **9**s 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:** Using the open item screen print, determine the line number of the reference line to be deleted. In the next available blank reference line displayed on the screen, enter **D** (delete) in the unlabeled field 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.
- D. Add, change, or delete revenue **FINANCIAL** lines on the open item as necessary to reflect this amendment. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about financial fields.
1. **To add a new revenue financial line:** Enter the new revenue financial coding in the financial line fields. If the new revenue line should be added on a specific line number, enter the line number in the **LINE** field. The new revenue line must be referenced in the IEAX field of an expenditure line. See *Exhibit 12.B - IEAX Field on Change RSA Transactions, Example 2* following this procedure.

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2. **To increase or decrease an existing revenue financial line:** A passive revenue financial line is increased or decreased by adjusting the active expenditure line that contains the IEAX pointer to the revenue line. When the transaction processes, an increase or decrease is generated for the revenue line. See *Exhibit 12.B - IEAX Field on Change RSA Transactions, Examples 1 and 3* following this procedure.

***NOTE:** If the SY, CC, PGM, LC, ACCT, FY, NMR, or IEAX fields of a revenue financial line need to be changed, reduce the active expenditure financial line AMOUNT field to zero by entering the amount shown on the screen print for the line with a leading minus (-) sign. This will generate an offset to the passive revenue line. Then reenter the active expenditure line and add a new revenue line with the correct financial coding. Enter the line number of the new revenue line in the IEAX field of the reentered expenditure line. See Exhibit 12.B - IEAX Field on Change RSA Transactions, Example 4 following this procedure.*

3. **To delete an existing revenue financial line:** Enter **D** (delete) in the unlabeled column immediately following the FIN line number. In the **LINE** field, enter the line number of the revenue line to be deleted. A revenue financial line cannot be deleted if it is referenced in the IEAX field of any expenditure line.
- E. 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.
 - F. Return to the base screen and make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and processing.

***NOTE:** If WARNING messages are displayed that do not require correction, press <PF3> to override the warnings and submit the transaction.*

XII. Process an 115-20: Encumbered Revenue transaction.

If the requesting agency does not use AKSAS, change the original revenue encumbrance using a 115-20: Encumbered Revenue transaction.

- A. From the AKSAS Main Menu, access **IO** - Open Item Inquiry to display the encumbered revenue open item you want to modify. Make a screen print as a reference for entering changes.
- B. Using a financial transaction batch, access the 115-20: Change Encumbered Revenue transaction screen and enter data according to the procedures in *Section 6: Revenue, Change Encumbered Revenue* and the following criteria:
 1. Add a new reference line entering reference type **ADN** (Agency Document Number) in the reference **TYPE** field.
 2. In the **REFERENCE NUMBER** field, enter your agency's document number from the Log # (ADN) field on Form 02-098.
 3. Enter data in the reference **AMOUNT**, **DATE**, and **COMMENTS** fields as appropriate to the reference type.
- 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.

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- D. Return to the base screen and make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and processing.

***NOTE:** If WARNING messages are displayed that do not require correction, press <PF3> to override the warnings and submit the transaction.*

XIII. Route the completed RSA amendment to the appropriate agency.

- A. Make copies of RSA Form 02-098, the AKSAS transactions, and other applicable backup for your files.
- B. Enter the RSA in the agency RSA log according to department procedures. Generally, the RSA log lists information such as requesting agency, servicing agency, brief description, amount, the date the RSA is sent to the OMB for approval, and the run sequence number and date on which the RSA transaction processed in AKSAS.
- C. If OMB approval is not required, route the original fully completed Form 02-098, transaction screen prints, and applicable backup to the requesting agency. Form 02-098 must be signed by both the servicing and requesting agencies.
- D. If OMB approval is required, route the following to OMB:
- Original fully completed Form 02-098 for the amendment. The form must be signed by both the requesting and servicing agencies.
 - Copies of the original RSA Form 02-098 and any previous amendments.
 - Screen print of 520-xx: Appropriation Budget transaction. The transaction will be dual authorized by OMB.
 - Screen print of the 140-20: Change RSA or 115-20: Change Encumbered Revenue transaction.
 - Any additional back-up documentation, if applicable.

XIV. Monitor processing of the RSA amendment.

- A. RSA amendment approval.
1. If OMB approval is is not required, the requesting agency certifies the 140-20 transaction when the completed RSA is received. Monitor the transaction to ensure it processes correctly.
 2. If OMB approval is required, OMB dual authorizes the 520-xx transaction, and sends the fully signed servicing agency copy of Form 02-098 along with a screen print of the approved 520-xx transaction to you. This should be received within two to three weeks of being submitted. If necessary, follow up with OMB to determine the status of the RSA amendment. OMB will also send an approved copy of the RSA amendment to the requesting agency.
- B. 140-20: Change RSA transaction.
1. After the approved copies from OMB are received, verify the 140-20 transaction was completed and dual authorized. Notify the requesting agency the transaction is ready to be certified (or resubmitted) for processing.

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2. 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 using a 140-20: Change RSA transaction as described in this procedure.

***NOTE:** For the servicing agency to receive an FTP for the 140-20 transaction, the FTP report request must have the dual authorization RD code in the AUTH RD CODE field.*

- C. 520-xx: Appropriation Budget transaction.

Complete processing of the 520-xx: Appropriation Budget transaction. Generally this transaction should not be processed until after the 140-20: Change RSA transaction has successfully processed to ensure the requesting agency has sufficient funds available to pay for the services to be provided.

XV. Archive/File processed transactions.

Keep copies of RSA Form 02-098, 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 for a 140-20: Change RSA transaction that **decreases** the amount of the original RSA. The accounting entries with a financial source code of UD (user-defined) are entered in the transaction by the user. The EX (exploded) accounting entries are generated from the System Management File Offset Account Table (SOA). Collocation code 900xxxxx (xxxxxx = fund number) in the exploded financial lines is a Afund only CC@ and is determined from the collocation codes entered by the user in this transaction. The financial effect of each accounting entry is indicated in parentheses () after the debit or credit indicator in the first column.

A 140-20: Change RSA transaction that reduces an RSA open item records a decrease to the planned expenditure for the requesting agency and a decrease to the planned revenue for the servicing agency. AKSAS generates offsetting entries to decrease the reserve for encumbrances in the fund associated with the collocation code entered by the requesting agency and to increase the revenue closing summary in the fund associated with the collocation code entered by the servicing agency.

140-20: Change RSA - Decrease an RSA Open Item

	Collocation Code	Account	Posting Type	Financial Source
Requesting Agency:				
Debit (decrease)	900xxxxx	Fund Equity - Reserve for Encumbrances	01	EX
Credit (decrease)	Entered by user	Expenditure	04	UD
Servicing Agency:				
Debit (decrease)	Entered by user	Restricted Revenue - Interagency Receipts	04	UD
Credit (increase)	900xxxxx	Restricted Revenue - Closing Summary	04	EX

NOTE: The accounting entries for a 140-20: Change RSA transaction that increase the amount of an RSA open item are the same as the accounting entries in the *Establish a Reimbursable Services Agreement* procedure in this Section.

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140-20: Change RSA Screen and Field Entry Table														
FDE 140-20: CHANGE RSA						B 1298820 S 0001								
RSA NUMBER _____			ADDITIONAL AUTH RD _____			DOCUMENT NUMBER _____			DATE DUE ____ ____					
SOURCE RD CODE _____			DATE ESTABLISHED ____ ____			CHANGE AMOUNT _____			DESCRIPTION SHORT _____					
DESCRIPTION LONG _____			_____			_____			_____					
FISCAL PERIOD CODE C			LIQ RULE ____			DENOMINATOR _____			RETENTION(Y/N) _					
REF	LINE	TYPE	REFERENCE	NUMBER	AMOUNT	DATE	MORE	REFS	N					
1	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____			
COMMENTS _____														
2	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____			
COMMENTS _____														
3	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____			
COMMENTS _____														
FIN	LINE	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY			
1	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____			
2	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____			
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 140-20: Change RSA transaction screen to make changes to an RSA open item.

Requesting Agency:

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 **RS** (RSA) in the **SELECTION** field. Enter **C** (change) in the **ACTION** field. Press <Enter> to display the 140-20: Change RSA transaction screen.

Servicing Agency:

1. At the AKSAS Main Menu, enter **DA** (Authorize Transactions) in the **SELECTION** field. Press <Enter> to display the Authorize Transactions - Selection screen.
2. On the Authorize Transactions - Selection screen, enter the batch number in the **STARTING BATCH NUMBER** field and the sequence number in the **STARTING SEQUENCE NUMBER** field of the 140-20 transaction from the screen print received from the requesting agency. Press <Enter> to display the Authorize Transactions - Selection List screen. A list of transactions beginning with the batch/sequence number entered is displayed.
3. In the **SELECTION** field, enter the line number of the 140-10 transaction initiated by the requesting agency. Press <Enter> to display the transaction.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS, RSA AMENDMENT OR CLOSEOUT

140-20: Change RSA 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.
RSA NUMBER	REQUIRED Enter the 7-digit RSA number of the open item you want to modify.	Identifying number used to change, liquidate, and report on an RSA open item.
ADDITIONAL AUTH RD	REQUIRED Enter the 5-digit RD code of the person in the servicing agency who will authorize this transaction.	Identifies an approval authority associated with the servicing agency for this change RSA transaction. If a change RSA open item has a financial impact, the transaction must be certified by the requesting agency. The requesting agency RD code should remain in the SOURCE RD CODE field and not be switched with this field by the servicing agency.
DOCUMENT NUMBER	REQUIRED, defaults to the source system ID and the batch and sequence number assigned by AKSAS if left blank. An agency-assigned processed document identifier, up to 13 characters, may be entered.	Processed document identifier.
DATE DUE	OPTIONAL If the completion date for the RSA has changed, enter the date from the Completion Date field on Form 02-098 as MM DD CCYY .	Expected completion date for the RSA. The completion date cannot cross fiscal years if either agency is using operating funds.
SOURCE RD CODE	REQUIRED Requesting Agency - Defaults to the AKSAS (input) RD code if left blank. If the default RD code is not authorized to record change RSA transactions, enter a SOURCE RD CODE as authorized according to department procedures. Servicing Agency - No entry should be made. The RD code should remain that of the requesting agency.	Identifies the person in the requesting agency authorized to record this transaction. If a change RSA open item has a financial impact, the transaction must be certified by the requesting agency. The requesting agency RD code should remain in the SOURCE RD CODE field and not be switched with the ADDITIONAL AUTH RD field by the servicing agency.
DATE ESTABLISHED	OPTIONAL If the start date for the RSA has changed, enter the date from the Commencement Date field on Form 02-098 as MM DD CCYY . Must be a prior or current date.	Start date of the RSA.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS, RSA AMENDMENT OR CLOSEOUT

140-20: Change RSA Field Entry Table		
Field Name	Field Value	Comments
CHANGE AMOUNT	<p>OPTIONAL</p> <p>Enter the total amount of the amendment from the Total line of the This Amendment column on Form 02-098. For an increase, enter the amount as a positive number. For a decrease, enter the amount with a leading minus (-) sign.</p> <p>Up to 13 digits (11 to the left of the decimal, 2 to the right).</p>	<p>This amount must match the amount entered on the Total line of the This Amendment column on Form 02-098. Additionally, it must match the sum of the expenditure financial line AMOUNT fields.</p>
DESCRIPTION SHORT	<p>OPTIONAL</p> <p>To overwrite the existing short description, enter a new description, up to 20 characters, for this transaction as it should appear on reports.</p>	<p>A description of the transaction as it should appear on reports.</p>
DESCRIPTION LONG	<p>OPTIONAL</p> <p>To overwrite the existing long description, enter a new description, up to 120 characters, for this transaction.</p>	<p>Additional descriptive information for the transaction.</p> <p>The DESCRIPTION LONG should describe the purpose of the RSA and usually begins with the project title as stated on the RSA document. It should also include the requesting and servicing agency names.</p>
FISCAL PERIOD CODE	<p>REQUIRED, defaults to C (current fiscal year).</p> <p>If the default value is not correct for this transaction, enter a new FISCAL PERIOD CODE as defined in the <i>AKSAS Handy Guide</i>.</p>	<p>Identifies the state fiscal year (chart of accounts year) associated with this transaction.</p>
LIQ RULE	<p>OPTIONAL</p> <p>Enter one of the following if the liquidation rule for the open item should be changed.</p> <p>FR Fractional NB Net Balance PL Placed</p>	<p>Identifies how the execute RSA transaction will be distributed across financial lines. It is recommended the default (NB - Net Balance) liquidation rule be used.</p>
DENOMINATOR	<p>REQUIRED, if LIQ RULE = FR and/or values will be entered in the NMR fields.</p> <p>Enter the sum of the NMR fields.</p>	<p>With the NMR, defines the percentage or portion of the CHANGE AMOUNT to be liquidated from each financial line.</p>
RETENTION (Y/N)	<p>OPTIONAL</p> <p>N No, do not keep this record on the Open Item File when the balance is zero. Y Yes, keep this record on the Open Item File when the balance is zero.</p>	<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>
<p>Reference Line Fields - The following fields contain reporting cross-reference information. Reference fields allow access to open item information by identifiers other than the open item number, such as servicing or requesting agency document number. Reference lines can be added, changed or deleted by both the requesting and servicing agencies. For additional information about reference fields, refer to Section 4: Financial Transactions & Batch Processing.</p> <p>To delete data from a numeric field, enter all 9s to completely fill the field. To delete data from a text field, enter an * (asterisk) in the first space of each text field to be deleted.</p>		
REF	SYSTEM-ASSIGNED	Reference line number.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS, RSA AMENDMENT OR CLOSEOUT

140-20: Change RSA Field Entry Table		
Field Name	Field Value	Comments
(#) ___	REQUIRED, to add, change, or delete a reference line. Enter the appropriate action code. A Add a new line. C Change information on an existing line. D Delete an existing line.	Identifies the action to be taken on the reference line.
LINE	REQUIRED, to add, changes, or delete a reference line. Enter the line number of the reference line to be added, changed, or deleted. Must be an unused reference line for an add.	Identifies the unused reference line on which to add a new reference or the existing reference line number of the reference to be changed or deleted.
TYPE	REQUIRED, to add a new reference line. Enter the following required reference for both the requesting and servicing agencies. ADN Agency document number	Identifies a reporting reference for the RSA open item. Reference types are defined and maintained by both the requesting and servicing agencies.
REFERENCE NUMBER	REQUIRED, to add a new reference line. For reference TYPE ADN, enter the number from the agency Log # (ADN) field on Form 02-098. For all other reference lines, enter an identifier, up to 22 alphanumeric characters, associated with the reference TYPE.	The identifier associated with the reference TYPE. If the reference TYPE refers to an AKSAS file (RD code, vendor number, etc.), AKSAS verifies the reference number entered is valid.
AMOUNT	OPTIONAL 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. An amount may be required for certain reference types.
DATE	OPTIONAL To add or change the date associated with the reference TYPE, enter the date as MM DD CCYY .	Identifies a date associated with the reporting reference. 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.
Financial Line Fields - The following fields define the accounting structure to which the expenditure for the requesting agency and revenue for the servicing agency will be recorded when the Execute RSA transaction is processed against the open item. Generally, expenditure financial lines are entered by the requesting agency and revenue financial lines are entered by the servicing agency. For additional information about financial fields, refer to Section 4: Financial Transactions & Batch Processing.		
FIN	SYSTEM-ASSIGNED	Financial line number.
(#) ___	REQUIRED, to delete a financial line. Enter D to delete an existing financial line. To delete a financial line, the current balance must be zero.	Identifies the action to be taken on the financial line indicated in the LINE field. No entry is made to add or change an existing financial line.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS, RSA AMENDMENT OR CLOSEOUT

140-20: Change RSA Field Entry Table		
Field Name	Field Value	Comments
LINE	REQUIRED, to change or delete a financial line. Enter the line number of the line to be added, changed or deleted.	Identifies the financial line number being added, changed or deleted. When adding a new financial line, this field may be left blank if the new line does not need to be recorded on a specific line number.
AMOUNT	REQUIRED, to add or change expenditure lines. Expenditure lines - Enter the line item dollar amount for this financial line. To increase a financial line, enter a positive number. To decrease a financial line, enter the number with a leading minus (-) sign. Up to 11 digits (9 to the left of the decimal, 2 to the right). Revenue lines - Leave blank.	The increase or decrease to the current balance of this financial line. The sum of these lines must equal the TOTAL AMOUNT field. This assumes the expenditure lines are the active financial lines. If the revenue lines are the active lines, then amounts would be entered for the revenue lines and not for the expenditure lines. Refer to <i>Exhibit 12.B - IEAX Field on Change RSA Transactions</i> .
If the SY, CC, PGM, LC, ACCT, and/or FY fields in an expenditure financial line need to be changed: Reduce the financial line AMOUNT field to zero by entering the current balance amount for the line with a leading minus (-) sign. Then add a new financial line with the correct financial coding.		
SY	REQUIRED, to add a financial line. 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 2-digit set-up year associated with the collocation code.	Identifies the set-up year associated with the collocation code. The set-up year must be valid for the FISCAL PERIOD CODE entered.
CC	REQUIRED, to add a financial line. Enter the 8-digit collocation code for this financial line.	With the set-up year, identifies the accounting structure (fund, appropriation, organization, internal program) for this financial line.
PGM	OPTIONAL Enter a 5-digit program code if required by your agency for this transaction.	Identifies the external program for this financial line.
LC	OPTIONAL Enter an 8-digit ledger code if required by your agency for this transaction.	Identifies a combination of project, contract and/or grant for this financial line.
ACCT	REQUIRED, to add a financial line. Expenditure lines - Enter a 5-digit expenditure account. Revenue lines - For interagency RSAs, enter the lower level (logical level 60) of restricted revenue account 51015 that identifies the requesting agency. For intra-agency RSAs, enter 51200 or a lower level account.	Identifies the account to which this financial line will be recorded. Account 73002 LL (LL65) has been established specifically for RSA expenditures, but other contractual expenditure accounts may be used.
FY	REQUIRED, to add a line. 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 2-digit federal fiscal year.	Identifies the federal fiscal year if a federal program is associated with this financial line.

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140-20: Change RSA Field Entry Table		
Field Name	Field Value	Comments
NMR	<p>REQUIRED, if LIQ RULE = FR.</p> <p>Add a line: Enter the percentage or portion of the CHANGE AMOUNT to be liquidated from this financial line.</p> <p>Change a line: Enter the amount of the increase as a positive number or the amount of the decrease with a leading minus (-) sign.</p>	<p>With the DENOMINATOR, defines the percentage or portion of the CHANGE AMOUNT to be liquidated from this financial line.</p>
IEAX	<p>REQUIRED, on the expenditure (active) financial lines.</p> <p>Expenditure lines - Enter the line number of the revenue (passive) financial line that corresponds to this expenditure (active) financial line.</p> <p>Revenue lines - Leave blank.</p>	<p>The line number of the revenue (passive) financial line corresponding to this expenditure (active) financial line.</p> <p>This assumes the expenditure lines are the active financial lines. If the revenue lines are the active lines, then IEAX pointers would be entered on the revenue lines and not on the expenditure lines. Refer to <i>Exhibit 12.B - IEAX Field on Change RSA Transactions</i>.</p>
PRIORITY	<p>OPTIONAL - Used only by DOT.</p> <p>Enter a priority number to identify the SLA funding source if required according to department procedure.</p>	<p>Used by DOT for capital project RSAs involved with its Third Party Billing System to identify the funding source for this financial line.</p>
LINE DESC	<p>OPTIONAL</p> <p>Press <PF6> and enter additional descriptive information, up to 40 characters, for this financial line.</p>	<p>Additional descriptive information for this financial line.</p>