

# SECTION 12: REIMBURSABLE SERVICES AGREEMENTS

## Establish a Reimbursable Services Agreement

### INTRODUCTION

*Establish a Reimbursable Services Agreement* provides procedures to determine when a reimbursable services agreement (RSA) is necessary, to complete RSA Form 02-098, and to process RSA open item, execute, budgetary, and structural transactions in AKSAS.

All RSAs are established using 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, and 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, before any services are provided. **All RSAs greater than \$100,000 cumulatively and 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 OMB requirements.

### Recording an RSA in AKSAS

If an RSA is between two agencies and both agencies use AKSAS, an RSA open item is entered in AKSAS to record the RSA and payment is made using an execute RSA transaction. These transactions require data entry and authorization by both the requesting and servicing agencies in order to process. If one party does not use AKSAS, an encumbered expenditure (requesting agency) or encumbered revenue (servicing agency) is processed to record the open item for the AKSAS agency. Payment is made using a general warrant transaction, with receipts recorded using an agency receipt transaction. If the requesting agency does not use AKSAS, during the reappropriation period a receivable should be established for services provided to ensure funds are recorded in the correct fiscal year.

### Unbudgeted RSAs

Unbudgeted RSAs for operating programs are recorded in AKSAS by the servicing agency using one of the following methods:

- Use a separate logical level 50 appropriation entity (AR) reporting to the agency's unbudgeted RSA operating structure. If an RSA open item is established, a TANAB of 100% may be requested. If not, the standard 10% rule applies. All authorized budget (AB) transactions are recorded using posting type 07 (RPG).
- Use a separate logical level 75 or lower appropriation entity reporting directly to a related operating AR. Summary control of the AR is optional. The standard 10% TANAB rule applies for the total control AR. All authorized budget (AB) transactions are recorded using posting type 07 (RPG).

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

### RSA Completion Dates

Services funded from operating appropriations must be completed by June 30 of the fiscal year in which the funds were appropriated. In cases where services extend past June 30, or invoices are paid after June 30, refer to *AAM.25.160 - Fiscal Year Obligations*. Services funded from capital appropriations must adhere to the service commencement and completion dates as defined on RSA Form 02-098.

### Initiating an RSA

The requesting agency is responsible for initiating the RSA. When the requesting agency identifies a need for services, the servicing agency is contacted to determine the total cost of the service and the time period for completion. This information is normally acquired by the division director or a delegated procurement authority and passed on to accounting personnel. Accounting personnel initiate the RSA form and establish an RSA open item or an encumbered expenditure, whichever is appropriate, in AKSAS. In the following procedures, the requesting agency performs Steps I - VII to initiate Form 02-098 and the RSA open item or encumbered expenditure transaction.

The servicing agency performs Steps VIII - XV to complete Form 02-098, record structural and budgetary transactions, if appropriate, and completes the RSA open item transaction or processes an encumbered revenue transaction. In situations where the servicing agency initiates the RSA, the servicing agency also performs Steps I - VII.

### AKSAS TRANSACTIONS

#### Requesting Agency

- 140-10: Add RSA, if both agencies use AKSAS
- 110-10: Add Encumbered Expenditure, if the servicing agency does not use AKSAS

#### Servicing Agency

- 140-10: Add RSA, if both agencies use AKSAS
  - 115-10: Add Encumbered Revenue, if the requesting agency does not use AKSAS
  - 520-xx: Appropriation Budget
  - 605-10: Add Collocation Code
  - 615-10: Add Appropriation (required only for unbudgeted RSAs)
  - 681-10: Add Expenditure by Account Control (for new appropriations)
- Other structural transactions as required according to department procedures.

### PROCEDURES

Requesting Agency Performs Steps I - VII.

#### I. Determine the need for an RSA.

- A. RSAs are used for all reimbursable services between two agencies or budget entities, except those specifically identified in the *Exceptions to the RSA Process* defined in the *OMB Policy Statement*. (See Step B below.) An RSA must provide specific information that clearly defines the scope of the project.
  - The request for services must represent a typical contract that may similarly be entered into with the private sector.
  - The service or product to be provided must be clearly explained.
  - All technical information concerning the agreement must be provided.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

- The commencement and completion dates must be consistent for the type of appropriation from which the service or product will be paid. An operating appropriation cannot pay for a service that crosses into future fiscal years since funding will lapse on June 30.
- If the RSA is for a capital appropriation, include a copy of the Session Law of Alaska (SLA) showing the section, page, and line of the appropriation (e.g., CH 5, SLA 92, p.10, ln. 14) and a TANAB or a management report from AKSAS showing the balance of the capital appropriation(s) unless the requesting agency does not use AKSAS.

B. Exceptions to the RSA Process:

Use a 430-40: Agency Journal Entry (AJE) transaction for the following services as defined in *Exceptions to the RSA Process (Use AJE 430-40)* in the *OMB Policy Statement*. Refer to *Section 9: Journal Entries* for more information on processing this type of transaction.

- All non-RSA interagency transfers. With the exception of 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 AJE can also be used for expenditure/abatement (expenditure reduction) transfers as defined in *AAM 40.010 - Revenue Term Definitions*.

II. **Complete RSA Form 02-098.**

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

- A. Check the **ORIGINAL RSA** box at the top of the form.
- B. Complete the **Requesting Agency**, **BRU**, **Component**, and **Log # (ADN)** fields in the top section of the RSA form. In the **Servicing Agency** field, enter the name of the department providing the services. Enter the **BRU** and **Component** if known.
- C. In Section **I. Project or program title:**, enter the title that best describes the project.
- 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. An attached page may be used if more space is required.
- 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. In Section **V. Schedule of maximum costs to be incurred by the Servicing Agency:**, enter the total amount of the agreement on the Total line in both the Original Agreement and Total columns.
- 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.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

III. Record the RSA open item in AKSAS.

If the servicing agency does not use AKSAS, go to Step IV to process a 110-10: Add Encumbered Expenditure transaction. If the servicing agency uses AKSAS, continue with this Step to process a 140-10: Add RSA transaction. For more information on entering this transaction, refer to the *140-10: Add RSA 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 **RS** (RSA) in the **SELECTION** field and **A** (add) in the **ACTION** field.
  2. If your agency uses an easytran shell for adding an RSA open item, enter the easytran number for the transaction in the **EASYTRAN NUM** field.
  3. Press <Enter> to display the 140-10: Add RSA transaction screen.
- B. Enter data in the following fields. For more detailed information on these fields, refer to *Section 4: Financial Transactions & Batch Processing*.
1. **RSA NUMBER** - Enter the seven-digit open item number assigned to this RSA from your department's open item number log. Generally, the RSA number corresponds to the requesting agency's ADN entered on Form 02-098. (See Step II.B)
  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** - 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 add RSA transactions, enter a SOURCE RD CODE as authorized according to department procedures.
  6. **DATE ESTABLISHED** - Defaults to the current date. If adding an RSA with a start date prior to the current date, enter the date from the Commencement Date field on Form 02-098 as **MM DD CCYY**.
  7. **TOTAL AMOUNT** - Enter the amount from the Total line of the Original Agreement column on Form 02-098.
  8. **DESCRIPTION SHORT** - Enter a brief description, up to 20 characters, identifying the RSA as it should appear on reports. If left blank, this field defaults to the first 20 characters of the first line of the DESCRIPTION LONG field.
  9. **DESCRIPTION LONG** - Enter detailed descriptive information, up to 120 characters, for the RSA, such as the requesting and servicing agency names, department numbers, and the project title. The first 20 characters of the first line are used for reporting purposes if the DESCRIPTION SHORT field is left blank.
  10. **FISCAL PERIOD CODE** - Defaults to **C** (current fiscal year). If this transaction is not for the current fiscal year, enter the FISCAL PERIOD CODE as defined in the *AKSAS Handy Guide*.
  11. **LIQ RULE** - Defaults to **NB** (Net Balance). May be changed to **FR** (Fractional) or **PL** (Placed).

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

12. **DENOMINATOR** - If the LIQ RULE = FR, enter the sum of the NMR fields as a positive number.
  13. **RETENTION (Y/N)** - Defaults to **N** (No, do not keep this open item on file after all activity is complete). May be changed to **Y** (Yes, keep this open item on file when the balance is zero).
- C. Enter data in the **REFERENCE** line fields. Refer to *Section 4: Financial Transactions & Batch Processing* for more information about reference fields.
1. **TYPE** - Enter one reference line for each of the following reference types.  
  

<b>ADN</b>	Requesting agency document number
<b>REQ</b>	Requesting agency department number
<b>SVC</b>	Servicing agency department number
<b>CFD</b>	Federal CFDA number, if requesting agency is using federal funds

  
*NOTE: Reference types ARD (Associated RD code) and UDR (User-defined reference) are recommended but not required.*
  2. **REFERENCE NUMBER** - For reference type ADN, enter your agency document number from the Log # (ADN) field on Form 02-098. For other reference types, enter an identifier associated with the reference TYPE field.
  3. **AMOUNT** - For reference type ADN, enter the total amount of the RSA. No entry is necessary for the other reference lines.
  4. **DATE** - For reference type ADN, enter the completion date of the RSA as **MM DD CCYY**. No entry is necessary for the other reference lines.
  5. **COMMENTS** - Enter “**Original RSA**” or any other additional descriptive data associated with the reference line such as your name, agency, and phone number.
  6. Repeat Steps 1-5 for each reference line to be entered.
- D. Enter 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.
  2. **SY** - Defaults to the fiscal year associated with the FISCAL PERIOD CODE if no entry is made. If the default value is not correct, enter the two-digit set-up year associated with the collocation code.
  3. **CC** - Enter the eight-digit collocation code for this financial line.
  4. **PGM** - Enter a five-digit program code if required by your agency for this transaction.
  5. **LC** - Enter an eight-digit ledger code if required by your agency for this transaction.
  6. **ACCT** - Enter a five-digit expenditure account code. For an operating RSA or for a capital RSA between agencies, enter the lower level (logical level 65) of account 73002 (interagency services) that identifies the type of service provided by the servicing agency.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

7. **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.
8. **NMR** - If the LIQ RULE = FR, enter the percentage or portion of the TOTAL AMOUNT to be liquidated from this financial line.
9. **IEAX** - Enter the line number of the revenue line that ties to this expenditure line. The revenue line(s) will be entered by the servicing agency beginning on the next available financial 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 servicing agency enters more than one revenue line. One or multiple expenditure lines in the RSA can be cross-referenced to one or multiple revenue lines. For more information on using this field, refer to Exhibit 12.A - IEAX Field on Add RSA Transactions.*

10. **PRIORITY** - Enter a priority number to identify the funding source for this financial line if required according to department procedures.
  11. Repeat Steps 1-10 for each financial line to be entered.
- E. Press <Enter> to display online errors. Correct errors until the only message displayed is 0176 - IEAX LINE NUMBER NOT FOUND. This error will be corrected when the servicing agency enters the offsetting revenue financial lines. Refer to the *Appendix* for a list of online errors, warning messages, and corrective actions.
  - F. From the base screen, make a screen print of the transaction. Press <PF3> twice to override Error Code 0176 and to submit the transaction for certification and processing.
  - G. Go to Step V to submit the RSA to the servicing agency for completion.

**IV. Record a 110-10: Add Encumbered Expenditure transaction.**

If the servicing agency does not use AKSAS, process a 110-10: Add Encumbered Expenditure transaction to record an encumbrance open item.

- A. Using a financial transaction batch, access the 110-10: Add Encumbered Expenditure transaction screen and enter data according to *Section 7: Expenditure Open Items, Add Encumbered Expenditure* and the following criteria:
  1. **DESCRIPTION LONG** - Enter descriptive data, up to 120 characters, specific to the RSA, such as the requesting and servicing agency names or department numbers and the project title.
  2. **REFERENCE** lines - Enter a reference line for each of the following required reference types.  
  

<b>ADN</b>	Agency Document Number
<b>REQ</b>	Requesting agency department number
<b>SVC</b>	Servicing agency department number
<b>CLF</b>	Federal CFDA number, if requesting agency is using federal funds
- B. 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.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

- C. From the base screen, 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 warning 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 RSA Form 02-098 completed as far as possible by your agency including the requesting agency's authorized signature.
  - Screen print of the 140-10: Add RSA or 110-10: Add Encumbered Expenditure transaction.
  - Back-up documentation, if applicable. (Refer to Step I.A.)
- B. Make copies of the RSA packet and retain in a pending file according to department procedures.
- C. Enter the RSA in the agency RSA log according to department procedures. An RSA log lists information such as the agency document number (ADN), requesting and servicing agencies, brief description, amount, date the RSA is sent to the servicing department, and the date and AKSAS run sequence number on which the transaction processed.
- D. Send the original RSA packet to the servicing agency for completion.

**VI. Monitor processing of the RSA.**

- A. Receive the approved RSA.
1. Within two to three weeks, a copy of the fully signed RSA should be received from OMB, or the servicing agency if OMB's signature was not required.
  2. If a fully signed copy is not received by the expected time, contact the servicing agency to determine the status of the RSA.
- B. Complete processing of the 140-10: Add RSA transaction.

The 140-10: Add RSA transaction must be certified by the requesting agency and dual authorized by the servicing agency before it can process. When the RSA has been approved by the servicing agency:

1. Check the 140-10 transaction through DM - Maintain Batches to verify it was dual authorized by the servicing agency and data entry is complete. If the transaction has not been dual authorized, contact the servicing agency.
2. Verify the transaction has been certified. If not, submit the transaction for certification according to department procedures. A copy of the fully signed RSA should be attached to the transaction.

*NOTE: If the servicing agency makes any changes to the transaction after it has been certified, the transaction will need to be recertified.*

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

3. The next morning, check DM - Maintain Batches to determine if the 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.
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. Refer to the procedure for *RSA Amendment or Closeout* in this Section.

**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.**

- A. Receive from the requesting agency an RSA packet containing a partially completed RSA Form 02-098, a screen print of the partially completed 140-10: Add RSA transaction (if the requesting agency uses AKSAS), and any other back-up documentation related to the RSA.
- 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 this form. 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.
  2. Verify Section **I. Project or program title:** was completed by the requesting agency and contains a title that accurately describes the project.
  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 the agreement.
  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 the RSA reimbursement will be based on actual costs 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 line item and total amounts in the Original Agreement column and 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 of the requesting agency information is not complete, contact the requesting agency.
  9. In Section VII. Approvals & Certification:

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

- 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.**

Unbudgeted RSAs may be recorded in a separate appropriation entity reporting to an agency's unbudgeted RSA structure or in a separate appropriation entity reporting directly to a related operating appropriation.

***NOTE:** If this is a budgeted RSA and department procedures require budgeted RSAs be recorded using ledger codes or manual records, then the following steps are not needed. Establish new ledger codes according to department procedures. Go to Step X.*

**A. Process a 615-10: Add Appropriation transaction.**

1. Using a structural transaction batch, access the 615-10: Add Appropriation transaction screen. Enter data as follows:
  - a. **APPROPRIATION NUMBER** - Enter the appropriation number to be used for this RSA. Must be within the appropriation number range assigned to your agency by the Division of Finance.
  - b. **DESCRIPTION SHORT** - Enter the department name and short description of the RSA.
  - c. **DESCRIPTION LONG** - Enter a description of the services to be provided.
  - d. **LOG LEV NUM** - Enter the logical level of this appropriation.

***NOTE:** Appropriations (AR) for unbudgeted RSAs should be recorded at logical level 50 if the AR points to the agency's unbudgeted RSA operating structure. Logical level 75 or lower should be entered if the RSA appropriation reports directly to a related operating AR.*

- e. **SESSION LAW REFERENCE** - Enter the RSA open item number.
- f. **START DATE** - Enter the commencement date of the RSA as **MM DD CCYY**.
- g. **TOLERANCE FACTOR (%)** - Leave blank. This will default to **10** to set the tolerance factor at 10%.

***NOTE:** Once the RSA open item and add appropriation transactions have processed, a 615-21: Change Appropriation Indicative transaction may be processed to bring the tolerance factor up to 100%.*

**B. Process two 681-10: Add Expenditure by Account Control transactions.**

1. Access the 681-10: Add Expenditure by Account Control transaction screen. Enter data as follows:

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

- a. **APPROPRIATION NUMBER** - On each transaction, enter the new appropriation number established in Step IX.A.
  - b. **CONTROL ENTITY NUMBER** - Enter **70100** on the first transaction. Enter **70200** on the second transaction.
  - c. **START DATE** - On each transaction, enter the commencement date of the RSA as **MM DD CCYY**.
- C. Process a 605-10: Add Collocation Code transaction.
1. Access the 605-10: Add Collocation Code transaction screen and enter data as follows:
    - a. **COLLOCATION CODE** - Enter the collocation code to be used for this RSA. Must be within the range of collocation codes assigned to your agency by the Division of Finance.
    - b. **DESCRIPTION SHORT** - Enter a short description identifying the RSA associated with this collocation code.
    - c. **DESCRIPTION LONG** - Enter a detailed description of the RSA including the RSA open item number assigned by the requesting agency. If there are personal services to be charged, on the third line space over to the first \* (asterisk) and enter the payroll routing code.
    - d. **REPORTS TO APPN** - Enter the new appropriation number established in Step IX.A.
- D. Monitor the structural transactions through batch maintenance. When all structural transactions have successfully processed, proceed with Step X.
- X. **Process a 520-xx: Appropriation Budget transaction.**

The type of Appropriation Budget (AB) transaction processed varies depending on the type and dollar amount of the RSA. The 520-23, 520-53, and 520-63 transaction codes are specific to RSAs and are not used for any other budget transactions. Budget transactions for unbudgeted RSAs over \$100,000 require OMB approval.

- A. Determine the appropriate transaction minor code.
- Budgeted RSAs (no OMB approval required). RSAs processed using this minor code will be included in the quarterly report to OMB.
  - Unbudgeted RSAs over \$100,000 (requires OMB approval).
  - Unbudgeted RSAs \$100,000 and under or RSA reductions of any amount (OMB approval delegated to department).
  - Unbudgeted prior year RSAs over \$100,000 (requires OMB approval).
  - Unbudgeted prior year RSAs \$100,000 and under or prior year RSA reductions of any amount (OMB approval delegated to department).
- 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.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

1. **TRANS CODE MINOR** - Enter **23, 50, 53, 60,** or **63**, as determined in Step X.A.
2. **TOTAL AMOUNT** - Leave blank. The amount defaults to **0** (zero).
3. **DESCRIPTION LONG** - Enter a detailed description of the RSA, up to 120 characters, 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 in the Original Agreement Column on Form 02-098.
  - a. **AMOUNT** - Enter the first line item amount from the Original Agreement column in Section V on Form 02-098.
  - b. **CC** - If this is an unbudgeted RSA, enter the new collocation code established in Step IX.C. If this is a budgeted RSA, enter the appropriate new or existing collocation code.
  - c. **ACCT** - For each line item amount in the Original Agreement column in Section V on Form 02-098, enter the corresponding logical level 40 expenditure account. For capital appropriation RSAs, enter **75000**.
  - d. Repeat Steps a - c for each line item amount in the Original Agreement column on Form 02-098.
6. Revenue **FINANCIAL** lines :
  - a. **AMOUNT** - Enter the amount from the Total line in the Original Agreement column of Section V on Form 02-098. Enter the amount with a leading minus (-) sign.
  - b. **CC** - If this is an unbudgeted RSA, enter the new collocation code established in Step IX.C. If this is a budgeted RSA, enter the appropriate new or existing collocation code.
  - c. **ACCT** - For operating RSAs, or for capital RSAs between agencies, enter the lower level (logical level 60) of account 51015 (Interagency Receipts) that identifies the requesting agency. Enter account **51200** (CIP Receipts) 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. From the base screen, 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 to 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).*

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

**XI. Complete the add RSA open item initiated by the requesting agency.**

If the requesting agency does not use AKSAS, go to Step XII to process a 115-10: Add Encumbered Revenue transaction. If the requesting agency uses AKSAS, continue with this Step to complete the 140-10: Add RSA transaction initiated by the requesting agency. For more information on entering this transaction, refer to the *140-10: Add RSA Screen* and *Field Entry Table* following this procedure.

A. Access the 140-10: Add 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 140-10 transaction from the screen print received from the requesting agency. Press <Enter> to display the Authorized Transactions - Selection List screen.
3. In the **SELECTION** field, enter the line number of the transaction you want to access. Press <Enter> to display the transaction.

B. In the **REFERENCE** line fields, enter the following information on the next available blank line. Refer to *Section 4: Financial Transactions & Batch Processing* for more information on reference fields.

1. **TYPE** - Enter **ADN** (servicing agency document number).
2. **REFERENCE NUMBER** - Enter your agency document number from the Servicing Agency Log # (ADN) field on Form 02-098.
3. **AMOUNT** - Enter the total amount of the RSA.
4. **DATE** - Enter the RSA completion date as **MM DD CCYY**.
5. **COMMENTS** - Enter "**Original RSA**" or additional descriptive information associated with the reference such as your name, agency, and phone number.
6. Repeat Steps 1 - 5 to add any additional references required according to department procedures.

C. In the **FINANCIAL** line fields, enter revenue financial line information on the next available blank line as follows:

1. **AMOUNT** - Leave blank. An amount is not entered for the servicing agency revenue line.
2. **SY** - Defaults to the fiscal year associated with the **FISCAL PERIOD CODE** if no entry is made. If the default value is not correct, enter the two-digit set-up year associated with the collocation code.
3. **CC** - Enter the eight-digit collocation code where the revenue from this RSA will be received.
4. **PGM** - Enter a 5-digit program code if required by your agency for this transaction.
5. **LC** - Enter an eight-digit ledger code if required by your agency for this transaction.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

6. **ACCT** - For an interagency RSA, enter the lower level (logical level 60) of restricted revenue account code 59010 (Interagency Receipts) that identifies the requesting agency. Enter account **51200** (CIP Receipts) or a lower level of this account if this is an intra-agency capital RSA.
  7. **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.
  8. **NMR** - Leave blank. This field is not used with the servicing agency revenue line.
  9. **IEAX** - Leave blank. This field is not used with the servicing agency revenue line. Verify the IEAX field on the requesting agency financial lines correctly corresponds to your revenue line. Refer to *Exhibit 12.A - IEAX Field on Add RSA Transactions*.
  10. Repeat Steps 1 - 9 if additional revenue financial lines should be entered.
- D. 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.
- E. From the base screen, 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 a 115-10: Add Encumbered Revenue transaction.**

If the requesting agency does not use AKSAS, process a 115-10: Add Encumbered Revenue transaction to record the anticipated revenue that will be received from the RSA.

- A. Using a financial transaction batch, access the 115-10: Add Encumbered Revenue transaction screen and enter data according to *Section 6: Revenue, Add Encumbered Revenue* and the following criteria.
1. **DESCRIPTION LONG** - Enter descriptive information, up to 120 characters, for the RSA, such as the requesting and servicing agency names or department numbers and the project title.
  2. **REFERENCE** lines - Enter a reference line for each of the following required reference types:  
  

<b>ADN</b>	Agency Document Number
<b>REQ</b>	Requesting agency department number
<b>SVC</b>	Servicing agency department number
  3. **FINANCIAL** lines - Enter the financial coding to which the revenue for this RSA should be recorded when received. If this is an interagency RSA, enter the lower level (logical level 60) of restricted revenue account code 51015 (Interagency Receipts) that identifies the requesting agency in the ACCT field.
- B. 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.
- C. From the base screen, make a screen print of the transaction. Press <Enter> twice to submit the transaction for certification and processing.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

***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 packet to the appropriate agency.**

- A. Make copies of RSA Form 02-098, the AKSAS transactions, and any other applicable backup for your files.
- B. Enter the RSA in the agency RSA log according to department procedures. 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 OMB for approval, and the date and run sequence number on which the RSA transaction processed.
- C. If OMB approval is not required, route the original fully completed Form 02-098 and applicable backup to the requesting agency. Form 02-098 must be signed by both the servicing and requesting agencies. For unbudgeted RSAs less than \$100,000 the servicing agency must also sign on the OMB approval line as that authority has been delegated to the department.
- D. If OMB approval is required, route the following to OMB:
  - Original fully completed Form 02-098. The form must be signed by both the requesting and servicing agencies.
  - Screen print of the 520-xx: Appropriation Budget transaction. This transaction will be dual authorized by OMB.
  - Screen print of the 140-10: Add RSA, 110-10: Add Encumbered Expenditure or 115-10: Add Encumbered Revenue transaction as applicable.
  - Any additional back-up documentation.

**XIV. Monitor processing of the RSA.**

- A. RSA approval.
  1. 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 or three weeks of being submitted.
  2. If necessary, follow up with OMB to determine the status of the RSA.
- B. 140-10: Add RSA transaction.
  1. If OMB approval is not required, the requesting agency certifies the 140-10 transaction when the completed RSA is received.
  2. If OMB approval is required, the 140-10 transaction is not certified by the requesting agency until OMB approval is received. When the approved RSA is received from OMB, verify the 140-10 transaction was completed and dual authorized. Notify the requesting agency the transaction is ready to be certified for processing.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

3. Monitor the transaction through batch maintenance to ensure the transaction processes. If the transaction did not process, view the transaction and determine the corrective action. If necessary, resubmit the corrected transaction for certification, dual authorization, and processing. Refer to the *Appendix* for a list of error messages and corrective actions.
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. Refer to the procedure for *RSA Amendment or Closeout* in this Section.

**NOTE:** For the servicing agency to receive an FTP for the 140-10 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 140-10: Add 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.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

ACCOUNTING ENTRIES

The following table shows the actual accounting entries recorded in AKSAS as a result of processing a 140-10: Add RSA transaction. 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 SMF Offset Accounts Table (SOA). Collocation code 900xxxxx (xxxxx = fund number) in the exploded financial lines is a "fund only cc" generated from the collocation code entered in the transaction by the user. The financial effect of each entry is indicated in parentheses ( ) after the debit or credit indicator in the first column.

A 140-10: Add RSA transaction records the planned expenditure for the requesting agency and the planned revenue for the servicing agency. AKSAS generates offsetting entries to increase the reserve for encumbrances in the fund associated with the collocation code entered by the requesting agency and to decrease the revenue closing summary in the fund associated with the collocation code entered by the servicing agency.

140-10: Add RSA

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

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add RSA Screen and Field Entry Table											
FDE 140-10: ADD RSA						B 1298820 S 0001					
RSA NUMBER _____			ADDITIONAL AUTH RD _____								
DOCUMENT NUMBER _____			DATE DUE ____								
SOURCE RD CODE _____			DATE ESTABLISHED 5_ 24 2001								
TOTAL AMOUNT _____											
DESCRIPTION SHORT _____											
DESCRIPTION LONG _____											
FISCAL PERIOD CODE C			LIQ RULE NB			DENOMINATOR _____			RETENTION(Y/N) N		
REF	TYPE	REFERENCE NUMBER	AMOUNT			DATE			MORE REFS N		
1		_____	_____			____			_____		
COMMENTS _____											
2		_____	_____			____			_____		
COMMENTS _____											
3		_____	_____			____			_____		
COMMENTS _____											
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	MORE FINS N 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 140-10: Add RSA transaction screen to establish 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.
4. Enter **A** (add) in the **ACTION** field. Press <Enter> to display the 140-10: Add 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 140-10 transaction from the screen print received from the requesting agency. Press <Enter> to display the Authorized Transactions - Selection List screen.
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  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add 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.
<b>RSA NUMBER</b>	<p>REQUIRED</p> <p>Enter a 7-digit RSA open item number from your department's open item log as <b>DDYNNNN</b>, where</p> <p><b>DD</b> Department number <b>Y</b> Last digit of chart of accounts year <b>NNNN</b> Number assigned by agency</p>	Identifying number used to change, liquidate, and report on an RSA open item. Typically, the RSA number is the requesting agency's ADN number.
<b>ADDITIONAL AUTH RD</b>	<p>REQUIRED</p> <p>Enter the 5-digit RD code of the person in the servicing agency who will authorize this transaction.</p>	Identifies an approval authority in the servicing agency associated with this RSA transaction.
<b>DOCUMENT NUMBER</b>	<p>REQUIRED, defaults to batch and sequence number assigned by AKSAS if left blank.</p> <p>An agency-assigned processed document identifier, up to 13 alphanumeric characters, may be entered.</p>	Processed document identifier.
DATE DUE	<p>OPTIONAL</p> <p>Enter the date from the Completion Date field on Form 02-098 as <b>MM DD CCYY</b>.</p>	Completion date for the RSA. The completion date cannot cross fiscal years if either agency is using operating funds for the RSA.
<b>SOURCE RD CODE</b>	<p>REQUIRED</p> <p><b>Requesting Agency</b> - Defaults to the AKSAS (input) RD code if left blank. If the default RD code is not authorized to record add RSA transactions, enter a SOURCE RD CODE as authorized according to department procedures.</p> <p><b>Servicing Agency</b> - No entry should be made. The requesting agency RD code should remain in this field.</p>	<p>Identifies the person authorized to record this transaction.</p> <p>The requesting agency must certify this transaction. The requesting agency's RD code should remain in the SOURCE RD CODE field and not be switched with the ADDITIONAL AUTH RD field by the servicing agency.</p>
<b>DATE ESTABLISHED</b>	<p>REQUIRED, defaults to the current date.</p> <p>If the commencement date of the RSA is prior to the default date, enter the date from the Commencement Date field on Form 02-098 as <b>MM DD CCYY</b>.</p>	Start date of the RSA.
<b>TOTAL AMOUNT</b>	<p>REQUIRED</p> <p>Enter the total amount of the RSA from the Total line of the Original Agreement column on Form 02-098 as a positive number. Up to 13 digits (11 to the left of the decimal, 2 to the right.)</p>	<p>The total amount of this RSA.</p> <p>This amount must match the amount entered on the Total line of the Original Agreement column on the RSA Form 02-098. Additionally, it must equal the sum of the expenditure financial line AMOUNT fields.</p>

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add RSA Field Entry Table		
Field Name	Field Value	Comments
<b>DESCRIPTION SHORT</b>	REQUIRED, defaults to the first 20 characters of the first line of the DESCRIPTION LONG field if left blank.  Enter up to a 20-character description of the RSA as it should appear on reports.	A description of the RSA as it should appear on reports.
<b>DESCRIPTION LONG</b>	REQUIRED  Enter descriptive information, up to 120 characters, for this RSA. The first 20 characters are used on reports if the DESCRIPTION SHORT field is left blank.	Additional descriptive information for the transaction.  The DESCRIPTION LONG should describe the purpose of the RSA and will usually begin with the project title as stated on the RSA form. It also includes both the requesting and servicing agency names.
<b>FISCAL PERIOD CODE</b>	REQUIRED, defaults to <b>C</b> .  <b>C</b> Current fiscal year <b>P</b> Prior fiscal year <b>F</b> Future fiscal year  If the default value is not correct for this transaction, refer to the <i>AKSAS Handy Guide</i> to determine the code.	Identifies the state fiscal year (chart of accounts year) associated with this transaction.
<b>LIQ RULE</b>	REQUIRED, defaults to <b>NB</b> .  <b>FR</b> Fractional <b>NB</b> Net Balance <b>PL</b> Placed  Refer to <i>Section 4: Financial Transactions &amp; Batch Processing</i> for additional information.	Identifies how the Execute RSA transaction will liquidate this open item. It is recommended the default value (NB - Net Balance) liquidation rule be used.
<b>DENOMINATOR</b>	REQUIRED, if LIQ RULE = FR.  Enter the sum of the NMR fields, up to 5 digits, as a positive number.	With the NMR, defines the percentage or portion of the TOTAL AMOUNT to be liquidated from each financial line.
<b>RETENTION (Y/N)</b>	REQUIRED, defaults to <b>N</b> .  <b>N</b> No, do not keep this record on the Open Item File when the balance is zero. <b>Y</b> Yes, keep this record on the Open Item File when the balance is zero.	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).
<b>Reference Line Fields - The following fields contain reporting cross-reference information. Reference fields allow access to open item information by identifiers other than the open item number, such as agency document number or requesting and servicing agency department numbers. For additional information about reference fields, refer to Section 4: Financial Transactions &amp; Batch Processing.</b>		
REF	DISPLAY ONLY	Reference line number.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add RSA Field Entry Table		
Field Name	Field Value	Comments
<b>TYPE</b>	<p>REQUIRED</p> <p>Enter a reference line for each of the following required reference types.</p> <p><b>Requesting Agency Required References:</b></p> <p><b>ADN</b> Agency document number  <b>REQ</b> Requesting agency department number  <b>SVC</b> Servicing agency department number  <b>CLD</b> Federal CFDA number, if using federal funds</p> <p><b>Servicing Agency Required References:</b></p> <p><b>ADN</b> Agency document number</p>	Identifies a reporting reference such as agency document number or department number.
<b>REFERENCE NUMBER</b>	<p>REQUIRED, if reference TYPE is entered.</p> <p>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.</p>	The identifier associated with the reference TYPE. If the reference TYPE refers to an AKSAS file (RD code, vendor number, etc.), AKSAS verifies the reference NUMBER entered is valid.
AMOUNT	<p>OPTIONAL</p> <p>Enter a dollar amount associated with the reference TYPE. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p>	Dollar amount associated with the reference line. An amount may be required for some reference types.
DATE	<p>OPTIONAL</p> <p>Enter the date associated with the reference as <b>MM DD CCYY</b>.</p>	Identifies a date associated with the reference line.
COMMENTS	<p>OPTIONAL</p> <p>Enter additional descriptive information, up to 30 characters, for the reference.</p>	Additional descriptive information for the reference such as department name.
<p><b>Financial Line Fields - The following fields define the accounting structures 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 RSA 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 &amp; Batch Processing.</b></p>		
FIN	<p>DISPLAY ONLY</p>	Financial line number.
<b>AMOUNT</b>	<p>REQUIRED, for expenditure (active) lines only.</p> <p><b>Expenditure lines</b> - Enter the dollar amount for this expenditure (active) line as a positive number. Up to 11 digits (9 to the left of the decimal, 2 to the right).</p> <p><b>Revenue lines</b> - Leave blank for revenue (passive) lines.</p>	<p>The dollar amount associated with this financial line. These lines must sum to the TOTAL AMOUNT field.</p> <p>RSA transactions are interagency transfers that use the IEAX field to generate offsetting entries and ensure interentity financial activity is properly reported. Generally, expenditure financial lines are the active lines and revenue financial lines are the offsetting passive lines. The active lines contain dollar amounts and IEAX line numbers. These fields are left blank on passive financial lines. For more information refer to <i>Exhibit 12.A - IEAX Field on Add RSA Transactions</i>.</p>

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add RSA Field Entry Table		
Field Name	Field Value	Comments
<b>SY</b>	<p>REQUIRED, defaults to the set-up 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.
<b>CC</b>	<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.
<b>PGM</b>	<p>OPTIONAL</p> <p>Enter a 5-digit program code if required by your agency for this transaction.</p>	Identifies the external program for this financial line.
<b>LC</b>	<p>OPTIONAL</p> <p>Enter an 8-digit ledger code if required by your agency for this transaction.</p>	Identifies a combination of project, contract and/or grant for this financial line.
<b>ACCT</b>	<p>REQUIRED</p> <p><b>Expenditure lines</b> - Enter a 5-digit expenditure account code.</p> <p><b>Revenue lines</b> - For an interagency RSA, enter the lower level (logical level 60) of account 51015 (Interagency Receipts) that identifies the requesting agency.</p> <p>For intra-agency capital RSAs, enter <b>51200</b> or a lower level of this account.</p>	<p>Identifies the account code to which this financial line will be recorded.</p> <p>Account code 73002 LL (LL65) has been established specifically for RSA expenditures, but other contractual expenditure accounts may be used.</p>
<b>FY</b>	<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.
<b>NMR</b>	<p>REQUIRED, for expenditure lines if the LIQ RULE is FR.</p> <p>Enter the percentage or portion of the TOTAL AMOUNT to be liquidated from this financial line.</p>	With the DENOMINATOR, defines the percentage or portion of the TOTAL AMOUNT to be liquidated from this financial line.

SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
ESTABLISH A REIMBURSABLE SERVICES AGREEMENT

140-10: Add RSA Field Entry Table		
Field Name	Field Value	Comments
<b>IEAX</b>	<p>REQUIRED, for expenditure (active) lines only.</p> <p><b>Expenditure lines</b> - Enter the line number of the revenue (passive) financial line which corresponds to this expenditure (active) financial line.</p> <p><b>Revenue lines</b> - Leave this field blank for revenue (passive) lines.</p>	<p>The line number of the corresponding revenue line. AKSAS applies the amount from the expenditure (active) financial line to the corresponding revenue (passive) financial line based on the line number entered in the IEAX field.</p> <p>RSA transactions are interagency transfers that use the IEAX field to generate offsetting entries and ensure interentity financial activity is properly reported. Generally, expenditure financial lines are the active lines and revenue financial lines are the offsetting passive lines. The active lines contain dollar amounts and IEAX line numbers. These fields are left blank on passive financial lines. For more information refer to <i>Exhibit 12.A - IEAX Field on Add RSA Transactions</i>.</p>
PRIORITY	<p>OPTIONAL, currently used only by DOT.</p> <p>Enter a priority number to identify the SLA funding source for this financial line if required according to department procedures.</p>	<p>Used by DOT for capital project RSAs involved with their Third Party Billing System to identify the funding source for the financial line.</p>
LINE DESC	<p>OPTIONAL</p> <p>Press &lt;PF6&gt; and enter additional descriptive information, up to 40 characters, for this financial line.</p>	<p>Additional descriptive information for this financial line.</p>