

**SECTION 12: REIMBURSABLE SERVICES AGREEMENTS  
EXHIBIT 12A: IEAX FIELD ON ADD RSA TRANSACTIONS**

IEAX Field on 140-10: Add RSA Transactions

RSA transactions are balanced journal entries used to record interagency transfers. The sum of the interagency expenditure financial lines must equal the sum of the interagency revenue financial lines. In order to process interentity consolidations properly for financial reporting, interentity transfer financial lines contain a cross-reference to their offsetting entries, called the Interentity Account Cross-Reference (IEAX). AKSAS uses the IEAX pointers to keep track of where interentity financial activity should be consolidated in each of the financial reporting structures. In this way interentity activity is properly reported at the level where it was recorded, and yet activity is not overstated at summary levels in reporting structures.

Lines on only one side of an RSA transaction contain financial amounts and/or liquidation numerators. These are called "Active" lines. AKSAS automatically applies the financial amounts to the cross-referenced offsetting line or lines. These are called "Passive" lines. The account type for a passive line must be the opposite of the account type for an active line. One or multiple active lines may point to one or multiple passive lines, as long as the sum of the active line amounts equals the sum of the passive line amounts.

Generally, in an add RSA transaction, expenditure financial lines entered by the requesting agency are the active lines containing amounts and IEAX pointers. Revenue financial lines entered by the servicing agency are the passive lines and the amount and IEAX fields are left blank. However, revenue lines can be entered as active lines containing line amounts and IEAX pointers and expenditure lines entered as offsetting passive lines.

The following are examples of IEAX cross-referencing in 140-10: Add RSA transactions.

Example 1: Multiple expenditure lines with one revenue line

The add RSA transaction in this example establishes an RSA open item for \$300 with three expenditure collocation codes/accounts and one revenue collocation code/account. In this add RSA transaction, the active expenditure lines on FIN lines 1, 2, and 3 all point to the passive revenue line on FIN line 4. When the transaction processes, the total amount of all three expenditure lines (\$300) will be applied to the single revenue line.

140-10: Add RSA Transaction - Multiple expenditure lines pointing to one revenue line										
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY
1	100.00	98	02000999			73822			4	
2	100.00	98	02000888			73822			4	
3	100.00	98	02000777			73822			4	
4		98	03000000			59030				

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**Example 2: Multiple expenditure lines with multiple revenue lines**

The add RSA transaction in this example establishes an RSA open item for \$200 with two expenditure collocation codes/accounts and two revenue collocation codes/accounts. In this add RSA transaction, the active expenditure line on FIN line 1 points to the passive revenue line on FIN line 3. The active expenditure line on FIN line 2 points to the passive revenue line on FIN line 4. When the transaction processes, \$50 will be applied to the passive revenue line on FIN line 3 and \$150 will be applied to the passive revenue line on FIN line 4.

140-10: Add RSA Transaction - Multiple expenditure lines pointing to multiple revenue lines										
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY
1	50.00	98	02000999	_____	_____	73822	___	___	3	_____
2	150.00	98	02000999	_____	_____	73822	___	___	4	_____
3	_____	98	03000001	_____	_____	59030	___	___	_____	_____
4	_____	98	03000002	_____	_____	59030	___	___	_____	_____

**Example 3: One expenditure line with multiple revenue lines**

The add RSA transaction in this example establishes an RSA open item for \$100 with one expenditure collocation code/account and two revenue collocation codes/accounts. In this add RSA transaction, the active expenditure line was duplicated and the total dollar amount split between the two duplicated lines. The IEAX field on the first expenditure line points to the revenue line on FIN line 3 and the IEAX field on the second expenditure line points to the revenue line on FIN line 4. When the transaction processes, \$50 will be applied to each of the passive revenue lines on FIN lines 3 and 4.

140-10: Add RSA Transaction - One expenditure line pointing to multiple revenue lines.										
FIN	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY
1	50.00	98	02000999	_____	_____	73822	___	___	3	_____
2	50.00	98	02000999	_____	_____	73822	___	___	4	_____
3	_____	98	03000001	_____	_____	59030	___	___	_____	_____
4	_____	98	03000002	_____	_____	59030	___	___	_____	_____