IEAX Field on 140-20: Change RSA Transactions

RSA transactions are balanced journal entries for 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 reference to keep track of where the 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 the reporting structures.

The 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 the "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 have an IEAX reference to one or multiple passive lines, as long as the sum of the active line amounts equals the sum of the passive line amounts.

If a change RSA transaction has a financial effect, the net results must be a balanced journal entry that equally affects both the expenditure and revenue sides of the open item. If an active line of an RSA is increased or decreased, then an offset will be generated to increase or decrease the corresponding passive line referenced in the IEAX field of the active line. Additionally, if a new active line is added, an offsetting passive line must be referenced in the IEAX field. Generally, expenditure lines are entered as active financial lines and revenue lines are entered as the offsetting passive lines. However, expenditure lines may be passive and revenue lines active.

A financial line cannot be deleted unless it has been reduced to zero. A passive financial line cannot be deleted if it is referenced in the IEAX field of an active financial line.

Following this page are four examples of recording 140-20: Change RSA transactions using IEAX cross-referencing. In all four examples, the expenditure lines are the active financial lines and the revenue lines are the passive financial lines.

Example 1:   Increase an RSA using existing financial coding.

An increase to an RSA open item using existing expenditure and revenue financial coding must be recorded against an active financial line. The original open item is reviewed to determine the line number of the active financial line to be increased. In this example, the RSA open item contains two financial lines, an active expenditure line on FIN line 1 and a passive revenue line on FIN line 2.

RSA open item from IO - Open Item Inquiry									
FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	831.00	98	98	2010101			73085	98	2	
2	0.00	98	98	2600403			59020	98		

In the change RSA transaction, the FIN line number of the active expenditure line to be increased is entered, along with the amount of the increase and the line number of the offsetting passive revenue line.

140-20: **Change RSA - Increase an RSA using existing expenditure and revenue financial lines**

FIN	LINE	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY
1 _	1__	100.00___	__	___	____	_____	____	__	___	___	
2 _	___	_____	__	___	____	_____	____	__	___	___	
3 _	___	_____	__	___	____	_____	____	__	___	___	

In this example, when the change transaction is processed, the expenditure financial line on FIN line 1 of the RSA open item will be increased by $100. An offset will be generated to increase the revenue line on FIN line 2 by $100.

RSA open item after change RSA transaction processes.

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	931.00	98	98	2010101			73085	98	2	
2	0.00	98	98	2600403			59020	98		

Example 2: Increase an RSA using new financial coding

To increase an RSA open item using new expenditure and revenue financial coding, the RSA open item is reviewed to determine the next available blank financial line. In this example, the next available financial line is FIN line 3.

RSA open item from IO - Open Item Inquiry

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	786.00	98	98	2010101			73085	98	2	
2	0.00	98	98	3000111			59020	98		

In the change RSA transaction, the FIN line number is entered on both the new expenditure line and the new revenue line to identify the specific lines on which the new financial data should be recorded in the RSA open item.

140-20: **Change RSA - Increase an RSA open item using new expenditure/revenue financial coding**

FIN	LINE	AMOUNT	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX	PRIORITY
1 _	3__	100.00___	98	02000111	_____	_____	73289	__	___	4__	
2 _	4__	_____	98	03000222	_____	_____	59020	__	___	___	
3 _	___	_____		_____	_____	_____	____	__	___	___	

In this example, when the change transaction processes, a new expenditure financial line will be recorded on FIN line 3 of the RSA open item for $100 and a new revenue financial line will be recorded on FIN line 4. An offset will be generated to apply $100 to the new revenue line.

RSA open item after change RSA transaction processes.

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	786.00	98	98	2010101			73085	98	2	
2	0.00	98	98	3000111			59020	98		
3	100.00	98	98	2000111			73822	98	4	
4	0.00	98	98	3000222			59020	98		

Example 3:   Decrease an RSA.

To decrease an RSA open item, the active financial line is reduced and an offsetting reduction to the passive line cross-referenced in the IEAX field is generated when the transaction is processed. The RSA open item is reviewed to determine the FIN line number of the line or lines to be reduced. In this example, the active expenditure line to be reduced is on FIN line 1. The offsetting revenue line is on FIN line 2.

RSA open item from IO - Open Item Inquiry

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	625.00	98	98	2430022			73085	98	2	
2	0.00	98	98	3000333			59020	98		

In the change RSA transaction, the FIN line number of the active expenditure line to be decreased is entered, along with the amount of the decrease and the line number of the offsetting passive revenue line.

140-20: Change RSA - Decrease an RSA open item

FIN	**LINE**	**AMOUNT**	SY	CC	PGM	LC	ACCT	FY	NMR	**IEAX**	PRIORITY
1 _	1__	-100.00__	__	_____	_____		_____	____	__	___	___	_____
2 _	___	_____	__	_____	_____		_____	____	__	___	___	_____
3 _	___	_____	__	_____	_____		_____	____	__	___	___	_____

In this example, when the change transaction processes, the expenditure line on FIN line 1 of the RSA open item will be reduced by $100. An offset will be generated to reduce the revenue financial line on FIN line 2 by $100.

RSA open item after change RSA transaction processes

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	525.00	98	98	2430022			73085	98	2	
2	0.00	98	98	3000333			59020	98		

Example 4:   Correct financial coding on a revenue financial line.

To correct financial coding on a passive revenue financial line in an RSA open item, the corresponding active expenditure line is reduced to zero. This will generate an offset to reduce the incorrect offsetting passive line to zero. The original expenditure line is reentered. A new offsetting revenue line with the correct financial coding is also entered. The RSA open item is reviewed to determine the FIN line number of the expenditure line that corresponds to the incorrect revenue line. In this example, the expenditure line on FIN line 1 corresponds to the revenue line on FIN line 2.

RSA open item from IO - Open Item Inquiry

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	625.00	98	98	2430022			73085	98	2	
2	0.00	98	98	3000333			59020	98		

In the change RSA transaction, the FIN line number of the active expenditure financial line is entered on FIN line 1, along with the amount that will reduce the line to zero and an IEAX pointer to the passive revenue financial line. On FIN line 2, the original expenditure line is reentered with an IEAX pointer to the new passive revenue line which is entered on FIN line 3.

140-20: Change RSA - Correct revenue (passive) financial coding

FIN	**LINE**	**AMOUNT**	SY	CC	PGM	LC	**ACCT**	FY	NMR	**IEAX**	PRIORITY
1 _	1__	-625.00_____	__	_____	_____	_____	_____	__	___	___	_____
2 _	3__	625.00_____	98	2430022_	_____	_____	73085	98	___	4__	_____
3 _	4__	_____	98	3000332_	_____	_____	59020	98	___	___	_____

In this example, when the change RSA transaction processes, FIN line 1 of the change transaction will reduce the active expenditure line on FIN line 1 of the RSA open item to zero. An offset will be generated to reduce the passive revenue line on FIN line 2 of the open item to zero.

FIN Line 2 of the change transaction will reestablish the original expenditure line on FIN line 3 of the RSA open item. FIN Line 3 of the change transaction will record the new correct revenue line on FIN line 4 of the open item.

An offset will be generated to apply $625 to the new revenue line on FIN line 4.

RSA open item after the change RSA transaction processes

FIN	CURRENT-BALANCE	CA	SY	CC	PGM	LC	ACCT	FY	NMR	IEAX
1	0.00	98	98	2430022			73085	98	2	
2	0.00	98	98	3000333			59020	98		
3	625.00	98	98	2430022			73085	98	4	
4	0.00	98	98	3000332			59020	98		