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1099 - MISC - An Internal Revenue Service (IRS) tax statement issued to vendors receiving payments of \$600.00 or more for professional services including rents and leases, medical services, and non-employee compensation.

Abatement - A refund of expenditures, usually due to an overpayment, duplicate payment, or reimbursement for defective or returned merchandise.

Account Structures - Maintain the real and nominal accounts according to fund accounting and reporting requirements and generally accepted accounting principles (GAAP). The Division of Finance sets up and maintains account structures.

Accounts Payable (PY) - A liability open item used to accrue amounts owed to vendors of the state and other payees over time.

Accounts Receivable (RC) - An open item used to record amounts owed the state. Revenue is recorded in the agency fund/appropriation at the time the receivable is recorded.

Active Financial Line - A term used to refer to the financial lines in an add or change RSA transaction that contain financial amounts and/or numerators and IEAX cross-references to passive financial lines. Generally, the expenditure financial lines entered by the requesting agency are the active lines in an RSA transaction. Also see the definitions for **IEAX** and **Passive Financial Line**.

Active Vendor - Vendor records on the VMF with a status of "AA." An active vendor can be used as the pay vendor on a warrant request transaction or as a reference in an open item transaction.

Add/Change Override - To change financial and/or vendor data associated with a 1099 payment. The override transaction affects 1099 reporting information only. It does not change the actual warrant or information recorded in AKSAS.

Addenda - Remittance information transmitted with an EDI payment. Some vendors may receive only one addenda per payment and others may receive multiple addenda records with each payment depending upon the EDI payment format chosen by the vendor. Usually, large businesses expecting multiple payments on any given day from different departments will choose to receive multiple addenda records.

Affidavit - A written statement of responsibility which is acknowledged and accepted by an employee by signing the affidavit.

Agency Journal Entry - Balanced debit and credit entries used to record increases and decreases in the balances of fund assets, liabilities, and equities; correct entries for revenue and expenditure transactions; and liquidate or adjust the liquidation of open items. Agency journal entries are also used to record financial coding for accounts payable open items.

Agency Receipt (AG) - An open item used to record the financial coding for cash collections received by agencies and transmitted to the Department of Revenue, Treasury Division. Agency receipts have no financial effect and the revenue is not available for agency spending until the agency receipt is matched to a treasury receipt and cleared by a Treasury Finance Journal Entry.

Agency Security Contact - An individual authorized by the Division of Finance as having the authority to request security changes in AKSAS.

AKSAS - Acronym for the Alaska Statewide Accounting System. AKSAS is a mainframe application maintained by the Division of Finance and used by authorized individuals to manage and track the state's financial resources. AKSAS is designed to present fairly and with full disclosure the financial position and

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results of financial operations of the funds and account groups of the state in conformity with generally accepted accounting principles (GAAP).

AKSAS RD Code - A department-specific, five-digit code assigned to an employee for user identification in the Alaska Statewide Accounting System (AKSAS). The RD (responsibility/distribution) code and password are used to specify the functions a user is authorized to perform in AKSAS. RD codes are also the electronic signature used by certifying officers and those responsible for additional levels of approval for transactions.

Alternate Access - To allow access to transactions entered by an RD code other than the input user, certifier, or authorizer. RD codes authorized to access other transactions are identified on the SMF Alternate Access Table (SAA) maintained by the Division of Finance.

Amendment - A change in the amount or scope of a reimbursable services agreement.

Appointing Authority - A department head (commissioner) or delegated authority responsible for appointing certifying officers on the AKSAS Certifying Officer's Affidavit.

Appropriation - A legislative authorization to spend the resources of the state in carrying out specified activities.

Appropriation Budget - The authorized expenditures approved by the legislature in the appropriations bill, estimated restricted receipts specified for appropriations financed by restricted receipts, and unrestricted revenue estimates (projections developed by the Department of Revenue for collections of general revenues of the state).

Appropriation Structure - Maintains the statewide budget for the fiscal year. The Office of Management and Budget (OMB) and the Division of Finance oversee the recording of the budget to the appropriation structures. Agencies can add lower level appropriation entities to manage and control spending and to record receipts.

Appropriations Bill - A legislative document specifying the spending ceilings for appropriations and, if the activity is financed by restricted receipts, the amount of restricted receipts to be collected.

Approving Officer - An employee delegated the authority to approve various types of financial transactions for payment.

Auto AB - A software application maintained by the Office of Management and Budget (OMB) to record and distribute original budget authorizations between multiple collocation codes and ledger codes within a total control appropriation.

Batch - One or more transactions grouped together to facilitate processing.

Batch Number - A seven-digit, sequentially assigned number identifying a group of transactions.

Batch-Sequence Number - Generally refers to the combination of the two-character source system ID (SSI), the seven-digit batch number, and the four-digit sequence number for a transaction. See **Source System ID**, **Batch Number**, and **Sequence Number**.

Bill for Collection - Statewide form (02-472) used to charge a debtor for amounts owed the state. Represents the value of goods, services, and materials provided by the state on a fee, actual cost, or other reimbursable basis.

BRU - An acronym for Budget Request Unit. A state government unit for which a formal budget must be prepared. Usually this is the appropriation level.

Budget Entity - The allocation level of an appropriation.

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Budget Restriction - To reserve a portion of an authorization to ensure no over-expenditures can occur due to uncorrectable appropriated revenues. Budget restrictions are recorded to defer revenue that will not be collected in the fiscal period and restrict expenditures funded by the uncorrectable revenues. Restrictions are recorded in AKSAS as budget type "RST," posting type 08. See **Revenue Deferral**.

Budget Type - An AKSAS indicator identifying the budget as original (ORG), supplemental (SUP), revised program (RPG), restricted (RST), or lapsed (LPs). See **Original Appropriation, Supplemental Appropriation, Revised Program, and Budget Restriction**.

Budgeting Fund - The fund through which receipts and expenditures are recorded.

Cancel/Reissue (CR) - To cancel and reissue an active, unredeemed general warrant in AKSAS mutilated during the printing or distribution process.

Cancellation (CA) - To cancel an active, unredeemed warrant in AKSAS so the warrant is no longer redeemable. Cancellations are processed when a warrant is issued in error or for an incorrect amount and the physical warrant is in hand.

Capital Budget - The authorized source of revenues and authorized expenditures for the construction or purchase of state assets.

Capital Projects Funds - Accounts for general obligation bond proceeds and other financial resources appropriated to capital projects funds to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the general fund, proprietary funds, and trust funds).

CARD - A State of Alaska MasterCard Corporate Card issued to a state employee for travel and/or procurement purposes.

Cash-in-Transit - Cash received by an agency and transmitted to the Department of Revenue, Treasury Division but not yet recognized as deposits by the Treasury Division.

Central Records Warehouse - The records storage area where archive boxes are kept. The state contracts with an outside vendor to provide storage space for centrally archived records.

Certification - An online process by an authorized certifying officer that confirms a transaction is accurate and legal and releases the transaction for processing.

Certifying Officer - A department head (commissioner) or responsible representative designated by a department head as having the authority to certify various types of AKSAS transactions.

Certifying RD Code - An AKSAS RD code identified on the SMF Authorized RD Code Table (SAU) as having authority to certify a transaction for a specific source RD code and transaction code. Multiple certifying RD codes may be identified for a single source RD code/transaction code combination. However, only one certifying RD code must certify the transaction.

CICS ID - A logon ID assigned by the Information Technology Group (ITG) that allows access to applications located on the State of Alaska Computer Network. A user must have a CICS Logon ID to access AKSAS.

CIP - An acronym for Capital Improvement Project. A term used to describe a capital project appropriation. This type of appropriation can extend beyond the current fiscal year and is generally set up for a period of five years. A CIP can be extended as defined in *AS 37.25.020 - Unexpended Balance of Appropriations for Capital Projects*.

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Closeout - The process of finalizing a completed reimbursable services agreement by liquidating any balance remaining in the open item. An amended Form 02-098 (Reimbursable Services Agreement) is processed for the closeout if required by department procedures.

Collocation Code - An eight-digit code that identifies the accounting structure (fund, appropriation, organization, and internal program) and links the appropriation to the fund through which the appropriation's financial activity is authorized.

Component - Individual elements of reporting structures. Reporting structures are divided into components according to the way financial data should be summarized. An allocation is a component of an appropriation, for example, and a division is a component of an agency organizational structure.

Contract Structure - Agency-assigned entities used to record and report financial activity on an inception-to-date basis across multiple fiscal years or federal fiscal years. Contracts can be maintained as subsidiary ledgers to provide detail by contractor or subgrantee of installment payments according to the contract budget.

Cost Center - Organizational or functional groups, such as region or department, with common overhead rates.

Cost Distribution Table (SCD) - Used in processing 450-xx: Time & Equipment transactions. Identifies cost type, distribution expenditure account, base rate factor, and whether the expenditure represents labor costs or equipment usage.

Cost Source Table (SCS) - Used in processing 450-xx: Time & Equipment transactions. Identifies valid cost types for specific Source RD codes; default ledger code; offset program, ledger and account codes; and overhead allocation code and rate.

Cost Type - A category of time or equipment usage such as regular time, overtime, or equipment use.

CTA - Acronym for Central Travel Account. The CTA is a MasterCard account set up with travel agents for the purpose of procuring transportation for individuals traveling on state business. Each agency has its own accounts.

Debt Service Funds - Accounts for the accumulation of resources for, and the payment of, principal, interest, and related costs of general obligation bonds.

Default Value - Field data that is system-supplied when a transaction screen is updated. For some required data entry fields AKSAS supplies data if the field is left blank. For example, the Document Number field defaults to the batch-sequence number.

Delegate - To give an individual the authority to act as one's representative for approving, certifying, and/or purchasing services or supplies.

Deletion (DR) - To delete an active, unprinted general warrant in AKSAS to stop the warrant from being printed on the scheduled print date. Also used to delete an EDI payment request that has not been included in the FEDI process.

Disbursement - Payment issued for a valid obligation of the state to a vendor or other payee.

Drawdown - A method used to request payment from the federal government for various federal grants and programs.

Dual Authorization - An online process that provides additional approval for a transaction and authorizes the transaction for overnight processing.

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Dual Authorization RD Code - The RD code of the individual who must approve a transaction before the transaction can process. Dual authorization RD codes are identified on the SMF Authorized RD Code Table (SAU) and/or on the transaction data entry screen. A single transaction may have up to three authorizers. If multiple authorizers are designated for a transaction, the transaction must be authorized by each before it can be processed.

EDI (Electronic Data Interchange) - The electronic transmission of business documents in a standard format.

EDI Vendor - A vendor capable of receiving payment through Electronic Data Interchange (EDI).

Employer Identification Number (EIN) - Nine-digit tax identification number assigned by the Internal Revenue Service to businesses for federal tax reporting purposes. Used in the same way a Social Security Number (SSN) is used for individuals and sole proprietorships.

Encumbered Expenditure (EN) - An AKSAS open item type used to earmark a set amount of funds for payment of a particular project or purpose. Also called an encumbrance.

Encumbered Revenue (ER) - An AKSAS open item type used to record amounts owed the state as planned revenue until the revenue is received.

Encumbrances Outstanding - Refers to encumbrances existing on the Open Item File in AKSAS.

Enterprise Funds - Accounts for business-like state activities that provide goods and/or services to the public and are financed primarily through user charges.

Equipment Master File - Used in processing 450-xx: Time & Equipment transactions. Identifies equipment by description, class, and per mile or per hour.

Execute - To record an expenditure for the requesting agency and a receipt for the servicing agency by processing an execute RSA transaction against an RSA open item. The execute RSA transaction liquidates the encumbered expenditure and the encumbered revenue.

Expenditure - The disbursement of funds for capital, operating, and other charges or costs identified by the nature of the cost (personal services, commodities, etc.) and by the type of goods or services purchased.

External Warrant - Warrants issued and printed outside of AKSAS such as field warrants, handwrites, payroll warrants, permanent fund dividend warrants, etc. External warrants are recorded in AKSAS with online transactions or with transactions interfaced from the external system.

FEDI (Financial Electronic Data Interchange) - The electronic transmission of financial data in a standard format. Financial EDI is used to make vendor payments.

Field Warrant Accountability Report - A report listing changes that have occurred over the past six months in an agency's field warrant stock.

Field Warrant (FW) - A hand-prepared warrant not exceeding \$999.99 issued by an agency when immediate payment is required.

Field Warrant Custodian - The agency individual responsible for maintenance and security of physical field warrant stock released to an agency by the Division of Finance.

Finance Journal Entry - Balanced debit and credit entries used by the Division of Finance and authorized agencies to record special adjustments such as period-end accruals or adjusting balances between posting types.

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Financial Reporting Structure - A hierarchy consisting of individual entities created to account for and report financial activity detail.

Financial Transaction - Used to record a specific type of financial activity such as the receipt of revenue, payment of an invoice, etc.

Forgery - A warrant claimed by the payee to have been cashed by someone else. To claim a warrant as forged, the payee must submit a signed and notarized Affidavit of Forgery to the issuing agency.

Fully Qualified Account (FQA) - Refers to the financial coding entered in financial transactions. The FQA consists of the mandatory set-up year, collocation code, account code, and federal fiscal year. The FQA also contains the optional program and ledger codes.

Fund - A self-balancing set of accounts used to manage the income and outflow of the state's resources. Funds are authorized by the legislature to account for particular activities according to the nature of the activity or the source of financing.

Fund Structure - Used to maintain the assets, liabilities, and equities of the state in accordance with state statutes and generally accepted accounting principles (GAAP). All financial activity of the state is accounted for within funds.

General Fixed Assets Account Group - Accounts for the land, buildings and improvements, and machines and equipment of the governmental funds.

General Fund - The operating fund of the state. All public monies and revenues coming into the state treasury, not specifically authorized by statute to be placed in a specific fund, constitute the general fund.

General Warrant (GN) - Warrants issued and printed by AKSAS.

Grant Structure - Agency-assigned entities used to record and report on financial activity on an inception-to-date basis across multiple state fiscal years or by federal fiscal year.

Handwrite Warrant (HW) - A warrant that is hand-prepared by the Division of Finance at agency request when same-day payment is in the best interest of the state.

IEAX - An acronym for Interentity Account Cross-Reference. IEAX is used by AKSAS to keep track of where interentity financial activity should be consolidated in each financial reporting structure.

Inactive Vendor - Vendor records on the VMF with a status of "I." An inactive vendor must be activated with a change vendor transaction before it can be used as the pay vendor on a warrant request transaction or as a reference on an open item transaction. The warrant or open item transaction can be submitted in the same run as the change vendor transaction since change vendor transactions process first.

Indented Structure - The hierarchical relationships that structural entities have to one another.

Input RD Code - The AKSAS sign-on RD code of the person performing data entry. Generally, the Input RD and the Source RD codes are the same.

Interagency Transfer - A journal entry reflecting the movement of financial resources between agencies.

Internal Service Funds - Accounts for the operations of state agencies that render services to other state agencies, institutions, or other governmental units on a cost-reimbursement basis.

Intra-agency RSA - An RSA within the same two budget entities of the same agency.

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Ledger Code - An eight-digit code used for agency-specific accounting and reporting, such as cost accounting and federal reporting. Ledger codes identify the project, contract, and/or grant structure to which financial activity is recorded.

Liability - Obligations of the state presented on the balance sheet such as warrants outstanding and accounts payable.

Liquidation - Reduction of an open item balance, either by releasing a portion or all of the balance, or by charging an expenditure against the balance.

Logical Level - The available summarizing levels for a reporting structure identified by level name and number. Up to 99 levels are available for a structure.

M&IE Allowance - Acronym for Meal & Incidental Expense. This is the authorized daily rate of payment to a traveler to cover the cost of meals and incidentals when accommodations are being paid for or provided by the state.

Management Budget - A user-defined budget that can be recorded for any of the reporting structures to reorganize the authorized budget according to the way an agency manages activities.

Miscellaneous Revenue - Warrant reversal amounts from cancel and stop payment transactions that could not be posted to the original warrant financial coding. Miscellaneous revenue is recorded by the Division of Finance each month to agency-specific miscellaneous revenue collocation codes and liability account 29990 (Miscellaneous Revenue Suspense). Agencies are responsible for clearing their miscellaneous revenue CC and recording the warrant reversal amounts to the appropriate agency financial coding.

Net Available Balance - The total authorization, net of expenditures-to-date, taking into account required collections of restricted receipts. For appropriations financed by restricted receipts, expenditures are contingent upon collection of the receipts.

Net-Change Rollup - A daily (Monday - Thursday) process of adding that day's financial activity to the Management Report File (MRF).

Nominal Accounts - The expenditure and revenue accounts used to report the results of operations.

Obligation - An amount the state is legally required to meet out of its resources.

OMB - An acronym for the state Office of Management and Budget, a division within the Office of the Governor.

One-Sided Journal Entry - An agency journal entry used during the reappropriation period to correct a warrant transaction recorded with an incorrect fiscal period code. Two one-sided journal entries are processed - one to reverse the warrant amounts recorded to the incorrect fiscal period code and one to record the warrant to the correct fiscal period code.

Online Forms File (OFF) - A file containing data selected to produce 1099-MISC tax statements. Agencies access this file online to review and correct 1099 data.

Open Item - Accounting record that keeps track of financial activity over time. Expenditure open items include accounts payable, encumbered expenditures, and scheduled payments. Revenue open items include agency and treasury receipts, encumbered revenues, and accounts receivables.

Open Item File (OIF) - File in AKSAS that provides information on all existing open items.

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Operating Budget - The estimated costs of carrying out programs, projects, and agency operations.

Organization Structure - Used to maintain the management and reporting hierarchy for each of the state agencies to summarize appropriation activity along organizational lines. Financial activity is recorded to the organization structure through collocation codes.

Original Appropriation - An initial appropriation as authorized by the legislature. Original appropriations are recorded in AKSAS as budget type "ORG," posting type 05.

Overhead Accounts Table (SOH) - Used in processing 450-xx: Time & Equipment transactions. Identifies overhead rate codes and account numbers.

Oversight Agency - The agency responsible for recording transactions to a fund and for maintaining the correct account balances for the fund.

Passive Financial Line - A term used to refer to the financial lines in an add or change RSA transaction that do not contain financial amounts and/or numerators or IEAX cross-references. Passive financial lines are referenced in the IEAX field of the active financial lines. AKSAS applies the financial amount from the active financial line to the passive financial line. Generally, the revenue financial lines entered by the servicing agency are the passive lines in an RSA transaction. Also see the definitions for **IEAX** and **Active Financial Line**.

Password - A five to ten character user-defined word used in combination with the AKSAS sign-on RD code to gain admittance to AKSAS.

Payroll Suspense - Payroll charges passed to AKSAS with invalid financial coding and posted to agency suspense collocation codes. Instead of rejecting payroll charges with erroneous financial coding, AKSAS records the charges to agency-specific payroll suspense collocation codes and expenditure account 71965 (Payroll Exceptions). Agencies are responsible for clearing their payroll suspense CC and recording the payroll charges to the appropriate agency financial coding.

Per Diem Allowance - Authorized daily rate of payment to a traveler to cover the cost of hotel and meals.

Planned Revenue - Amounts billed but not yet collected.

Posting Month - The state fiscal month in which financial activity is recorded.

Prenote - A zero-value EDI transmittal sent to a vendor's financial institution to test the accuracy of the account information prior to beginning cash payments. It also serves as notice to the financial institution that the account will begin receiving EDI payments.

Prepayment - To pay a contract, lease, or other obligation in advance of receipt of the goods or services. All prepayments must be made in accordance with *AAM 35.100 - Prepayments of Charges, Contracts, and Lease Payments*.

Procurement Officer - An employee delegated the authority to purchase services or supplies.

Program Structure - Agency-assigned entities used to keep track of financial activity across appropriation and organizational lines. Financial activity is recorded to the organization structure through collocation codes or by entering the program code in the financial line of coding.

Project Structure - Agency-assigned entities used to record and report financial activity on an inception-to-date basis across multiple state fiscal years or by federal fiscal year. Financial activity is recorded in the project structure through ledger codes.

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PVN (Pay Vendor Number) - A reference type used in warrant request and open item transactions to identify the payee for warrant and EDI transactions and for 1099 tax reporting. The associated reference number must be a valid eight-character (three-alpha, five-numeric) vendor number on the Vendor Master File or a temporary vendor number.

RD Code - An RD (responsibility/distribution) code is a five-digit number assigned to an AKSAS user. An RD code is the identifying number used to sign on AKSAS (input RD code) and to identify a user as the source RD code, certifying RD code, or dual authorization RD code for a transaction. RD codes are also used to identify users for report distribution.

Real Accounts - Used to maintain the balances of the assets, liabilities, and equities of the funds of the state.

Receipt - See **Revenue**.

Records Storage Contractor - The contractor responsible for providing space to store archive boxes containing state records.

Reimbursable Services Agreement (RSA) - A contractual agreement between two state agencies or two budget entities to provide a service for reimbursement.

Remittance Advice - Additional information specified in a general warrant request transaction and printed on the warrant stub.

Reports-to Relationship - Defines the exact location of an entity in a structure by specifying the next higher-level entity through which its activity is summarized or controlled. Also referred to as the “points to” relationship.

Requesting Agency - The agency requesting a service from another agency creating the need for a Reimbursable Services Agreement. The requesting agency generally records the expenditure side of an RSA transaction.

Restricted Revenue - Resources earmarked for specific programs and specifically identified in the appropriations bill as a source of financing for the appropriation.

Returned Payment (EDI) – An EDI transaction that has been returned to the State because the receiving bank could not identify the correct account for the vendor.

Return per ODFI (EDI) – A request made by The Division of Finance through the State’s banking partner (ODFI) to have an erroneous payment returned to the State. This request is made if more than 5 days have passed since the Settlement Day of the original transaction.

Revenue - General cash collections of the state, authorized collections associated with appropriations, and collections from other sources, such as proceeds from the sale of bonds or assets. See **Restricted Revenue** and **Unrestricted Revenue**.

Revenue Deferral - To defer a portion of budgeted receipts when revenue estimates are higher than the actual revenue the agency can realize during the fiscal period. Revenue deferrals are offset by an expenditure restriction to ensure planned expenditures do not exceed expected receipts. See **Budget Restriction**.

Reversed Payment (EDI Reversal) - A transaction processed through the Division of Finance within 5 business days of Settlement Day reversing a previous EDI payment. Reversals may be processed if there was an error resulting in payment to the wrong vendor, duplicate payment, or incorrect amount paid.

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Revised Program - A nonlegislative increase or decrease to the original appropriation amount. Revised programs are recorded in AKSAS as budget type "RPG," posting type 07.

Rollup All - A weekly process of creating a new Management Report File (MRF) with data contained on the Financial Master File (FMF).

RSA - An acronym for Reimbursable Services Agreement.

SAU - Acronym for the System Management File (SMF) Authorized RD Code Transaction Table. The SAU is maintained by the Division of Finance and identifies authorized source RD code and transaction code combinations, authorized certifying RDs, and/or dual authorization RD codes.

Scheduled Payment (SP) - An open item used to record automatic monthly installment payments for equal amounts issued on a preestablished monthly payment date.

Sequence Number - A sequential, four-digit number assigned by AKSAS during data entry to each transaction in a batch.

Servicing Agency - The agency providing a service to another agency according to the terms of a Reimbursable Services Agreement. The servicing agency generally records the revenue side of an RSA transaction.

Settlement Day - The day EDI payments are transferred to vendors' financial institutions. This is the same as the RECONCILED DATE on the warrant transaction.

Source RD Code - A five-digit AKSAS RD code identified on the System Management File (SMF) Authorized RD Code Transaction Table (SAU) as having authority to record specific transactions in AKSAS.

Source System ID (SSI) - A two-character code used to identify the source of a transaction, i.e., AA (entered online), PA (payroll charges interfaced from AKPAY), etc. Source System ID codes are identified on the SMF Source System ID Table (SSI) maintained by the Division of Finance. Refer to the *Appendix* for a complete list of two-character SSI codes.

Special Revenue Funds - Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Staledate - For general warrants issued July 1, 2003 or after, a warrant not redeemed within six months of the date of issue. For general warrants issued prior to July 1, 2003, a warrant not redeemed within two years of the date of issue.

Stop Payment (SP) - To stop payment on an active, unredeemed warrant in AKSAS so the warrant is no longer redeemable. Stop payments are recorded when a warrant is lost, stolen, or issued in error and the physical warrant is not available.

STR - Acronym for State Transportation Request (Form 02-019). Three-part form used for purchasing transportation on state ferries. This form may also be used for purchasing other types of transportation when the preferred methods cannot be used.

Subaccount - A bank account assigned to an agency by the Department of Revenue, Treasury Division for deposit of agency cash collections.

Supplemental Appropriation - A legislative adjustment to an original appropriation. Supplemental appropriations are recorded in AKSAS as budget type "SUP," posting type 06.

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TA - Acronym for Travel Authorization. The official state Form 02-027, which must be used for approval and payment of travel and moving claims.

Tax Identification Number (TIN) - A nine-digit identifier used for tax reporting purposes. The TIN is either an Employer Identification Number (EIN) or a Social Security Number (SSN) and must be specified on all 1099 reportable vendor records.

Temporary Vendor Number - A vendor number comprised of three alpha characters assigned by the agency and five 9s. A temporary vendor number can be used for one-time payments or for open items when a vendor does not have a vendor number on the VMF. Payments cannot be issued with a temporary vendor number if the payment is 1099 tax reportable.

Time and Equipment - An AKSAS process that calculates direct and indirect costs related to hours worked, equipment usage, and other work units reported on time sheets, and distributes those costs through AKSAS reporting structures according to the financial coding on the time sheet.

Total Control Appropriation - The level at which the spending ceiling authorized by the legislature for an appropriation is applied.

Transaction Code - A five-digit number used to identify transactions in AKSAS. The transaction code is made up of a three-digit major transaction code and a two-digit minor transaction code. Each transaction major/minor code combination is identified on the SMF Transaction Code File (STC) maintained by the Division of Finance. See **Transaction Major Code** and **Transaction Minor Code**.

Transaction Major Code - The first three digits of a five-digit transaction code. The major transaction code identifies a group of transactions by type. For example, all add warrant requests use transaction major code 310.

Transaction Minor Code - The last two digits of a five-digit transaction code. The minor transaction code identifies a specific transaction within a transaction group. For example, an add warrant request for a field warrant is 310-56. For some transactions (i.e., add warrant requests, journal entries), the transaction minor code is entered by the user.

Transaction Suspense File (TSF) - A file maintained by AKSAS of all unprocessed or rejected transactions. Users can access transactions on the TSF through the DM - Maintain Batches and DO - Access Other Batches functions available on the AKSAS Main Menu.

Travel Advance - Payment made to a traveler in advance of a trip to cover estimated costs.

Treasurer's Pool Funds - Asset balance sheets used to account for and report cash and investment management activities of the state. Treasurer's Pool Funds are managed by the Department of Revenue, Treasury Division.

Treasury Journal Entry - A balanced debit and credit entry used by the Department of Revenue, Treasury Division to record investment transactions and other fund management activities in Treasury Pool Funds. Also used by agencies to record wire transfers.

Treasury Finance Journal Entry - A balanced debit and credit entry used by the Department of Revenue, Treasury Division to clear agency and treasury receipts and allocate deposits of cash to the appropriate agency funds/appropriations.

Treasury Receipt (TR) - An open item used by the Department of Revenue, Treasury Division to record cash deposits in suspense in Treasury Pool Funds.

Trust and Agency Funds - Accounts for assets held by the state in a trustee capacity or as an agency for individuals, private organizations, or other funds.

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Unobligated Balance - The total authorization net of expenditures-to-date and outstanding encumbrances. The unobligated balance is the amount of an appropriation available for expenditures.

Unrestricted Revenue - General receipts of the state used to finance most programs and agency operations.

Vendor Master File (VMF) - AKSAS database file containing active and inactive vendor records. Information in this file is used to issue warrants and for reference and 1099 tax reporting.

Vendor Number - A unique eight-character (three alpha, five numeric) identifier assigned by the Division of Finance to identify vendors of the state on the Vendor Master File. The vendor number is entered in the Reference Number field on the PVN reference line in warrant and open item transactions. See **PVN** and **Temporary Vendor Number**.

Warrant - An obligation of the state drawn from a specified financial institution.

Warrant Status File (WSF) - AKSAS file containing detailed payment information of warrants issued by the state.

Wire Transfer - An electronic transfer of state funds from the state's bank account to the payee's bank account.