

PeopleSoft Subsystem Reconciliation Procedures

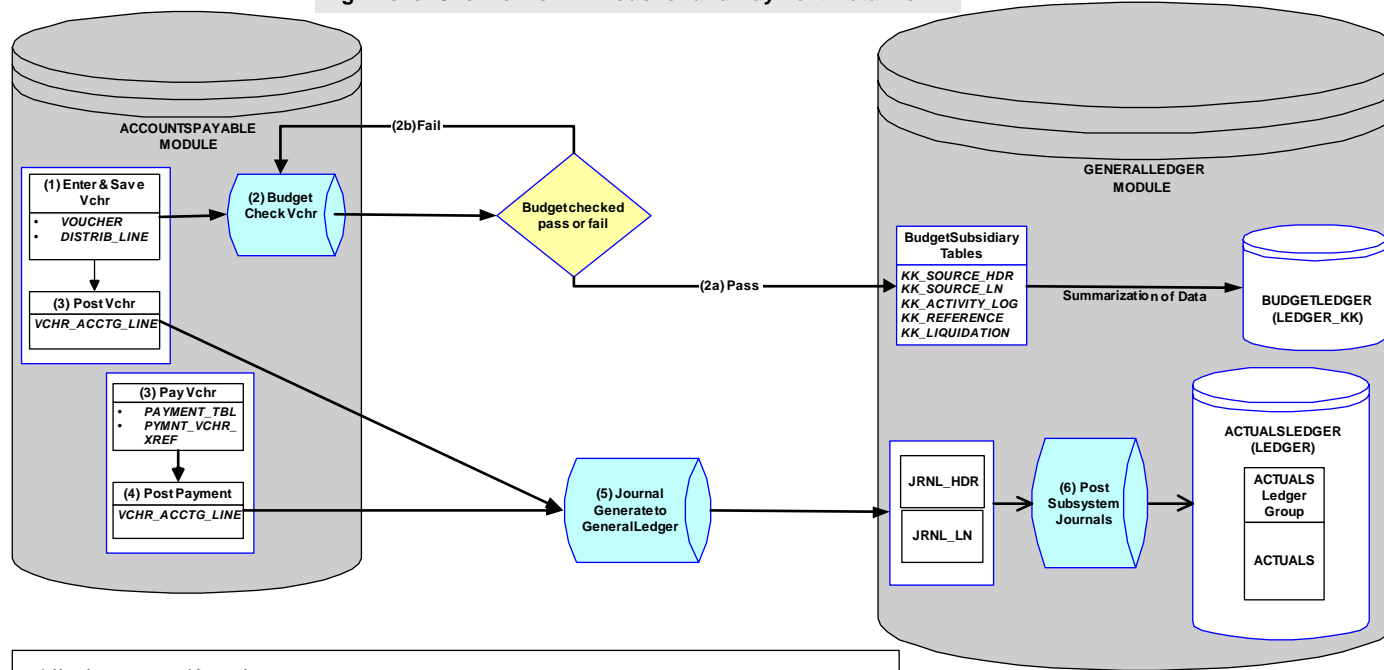
Accounts Payable PeopleSoft System

FINANCIAL SYSTEMS

PeopleSoft Financials for Public Sector v9.0
Fall 2008
Introduction

Reference the Accounts Payable High Level Overview of AP Data Flow (Diagram)

Accounts Payable Overview
High Level Overview of AP Voucher and Payment Data Flow



1. Vouchers are entered & saved
2. Vouchers are budget checked. (2a) If budget checking is successful data will update budget subsidiary tables and the budget ledger LEDGER_KK; (2b) if the process is not successful Vouchers must be corrected and re-budget checked
3. Vouchers are posted and paid after they are successfully budget checked
4. Voucher payments are posted after they are successfully paid
5. Vouchers and payments of Vouchers are journal generated to the General Ledger after they are successfully posted
6. Voucher and payment journal data from AP posted to the General Ledger

The Trial Balance (GL###044M) will be used as the main report to which each agency will reconcile. Data on the Trial Balance is comprised of data from journals that were either entered directly in the General Ledger or via one of the sub-modules (AP, AR & AM). Open encumbrances are also displayed on the Trial Balance.

Business Process Document Financial Reconciliation

Introduction

The purpose of this training exercise is to familiarize you with the various reports, steps, and account ranges that need to be used when balancing the Accounts Payable sub ledger to the General Ledger monthly. What actual accounts you use will depend on your agency.

The overall objective is to verify that all data input and posted in all sub-modules are also posted in the General Ledger by performing the following verification and or reconciliation:

1. Compare all expense account number entries in (AP, AR & other journals) to expenses in the General Ledger
2. Compare outstanding payables in AP to outstanding payables in the General Ledger
3. Compare travel expenditures in AP to the Travel Report
4. Compare per diem expenditures in AP to the Per Diem Report

This reconciliation should be performed on a monthly basis in order to facilitate the year end reporting required CAFR. The general idea is to ensure that all Accounts Payable activities in the Accounts Payable module are reflected in the Trial Balance.

Several reports and queries will be used for reconciliation, below is an example of how reports will be listed throughout this document and where the report ids are located.

EXAMPLE: Report – GLS4042X -- GL###044M -- Trial Balance Detail Report

- **'Report'** – indicates if the document is a report or query
- **'GLS4042X'** – indicates the process name that appears in PeopleSoft's process scheduler – see illustration on the next page.

**Business Process Document
 Financial Reconciliation**



Process Scheduler Request

User ID: CRAVELO Run Control ID: 465clr

Server Name: PSUNX Run Date: 09/11/2008
 Recurrence: Run Time: 3:56:46PM Reset to Current Date/Time
 Time Zone:

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Output Destination
<input checked="" type="checkbox"/>	Trial Balance Detail Report	GLS4042X	SQR Report	File	LP	

- **GL###044M** – indicates the report id in Document Direct - see illustration below

Acct	Descr	Beginning Balance	Transactions	Transactions	Ending Balance	Encumbrance	Ending Balance
Src	YYYYMM Jrnl	w/o Encumbrance	Debit	Credit	w/o Encumbrance	Balance	w/ Encumbrance
AP			1,014,635.24	898,713.88			
TOTAL:	200050	248,641.74-	1,014,635.24	898,713.88	132,720.38-	0.00	132,720.38-

- **Trial Balance Detail Report** -- indicates a description of the report

Business Process Document Financial Reconciliation



Each agency needs to verify that the outstanding payables, expenditures, travel and per diem recorded in Accounts Payable are also recorded in GL on a monthly basis. This is accomplished by performing an analysis of the data, which starts with pulling the following reports and queries:

- Report – APS4019X – AP###0419 – Travel Report (automatically produced at month end)
- Report – APS4020X – AP###0420 – Per Diem Report (automatically produced at month end)
- Report – GLS4042X – GL###044M – Trial Balance Detail Report (automatically produced at month end)
- Report – APS4003X – AP###0403 – Outstanding Payables by Vendor (automatically produced at month end)
- Query – OAP029C_Outstanding Payables by Vendor by accounting period and replaces Report APS4003X – GL###0403 when you are reconciling an extended accounting period or two months open in the same accounting period.
- Query – OAP005_VERIFY_EXP Accounts Payable All Expenditures
- Query – OAP005K_RECON -- PO_VCHR Accounts Payable Expenditures
- Query – OAP005J_RECON – AP data for expense reconciliation
- Query – OAR009A_RECON -- AR data for expense recon
- Query – OAR009B_VERIFY_REV_OTH – AR Direct Journal data for Travel & Per Diem recon
- Query – OGL042_RECON -- Journals entered directly in GL
- Query – OGL041_RECON -- Ledger Data AP Recon
- Query – OAR008A_VERIFY_REV_CUST – AR Item data for Travel & Per Diem recon

Business Process Document Financial Reconciliation

The next step instructs you to prepare a pivot table to compare all of your expense entries for your agency to expenses booked in the General Ledger. When your pivot table is complete for the reports listed below, you will be able to quickly see if all expense entries have also posted to the General Ledger as they should all net to zero on the pivot table comparison.

TOTAL EXPENDITURE VERIFICATION:

Object: Compare all appropriate expense account number entries for your agency in (AP, AR & other journals) to expenses in the General Ledger (i.e., all of the appropriate expense accounts for your agency).

Procedure

Compare all expense account number entries in all modules (AP, AR and other journals) to expenses in the General Ledger

- a. Run queries:
 - 0AP005J_RECON -- AP data for expense recon
 - 0AR009A_RECON -- AR data for expense recon
 - 0GL042_RECON -- Journals entered directly in GL
 - 0GL041_RECON -- Ledger Data AP Recon
- b. Combine results from all four queries into one spreadsheet
- c. Follow the instructions to Prepare a pivot table
- d. Analyze data
- e. Expense account entries compared to GL entries should net to zero

**Business Process Document
Financial Reconciliation**

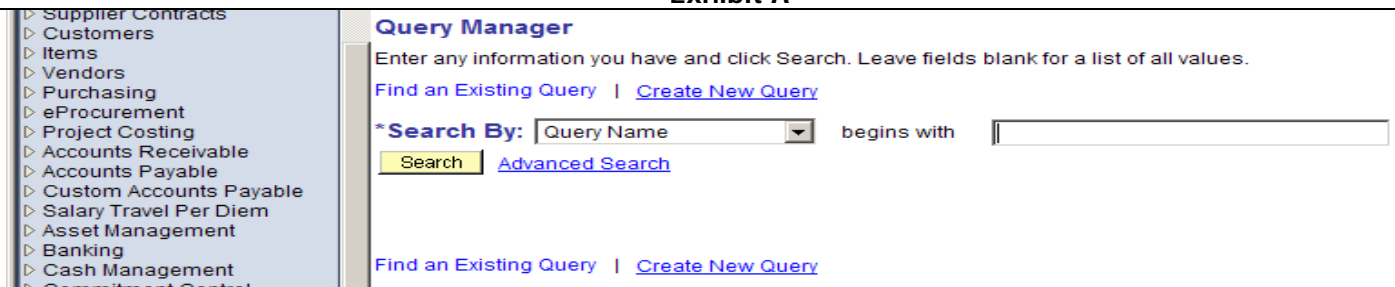
How to run queries and prepare pivot table

Run queries listed below in preparation for creation of pivot table. Below is a sample of the pivot table results that will be produced from the instructions in Exhibit A.

STEP	SOURCE	ACTION
Step 1: Run queries and save results as suggested in step 2 of Exhibit A	0AP005J_RECON 0AR009A_RECON 0GL042_RECON 0GL041_RECON	AP data for expense recon AR data for expense recon Jrnls entered directly in GL Ledger Data AP Recon

3	Sum of Amount	Query				
4	Account	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
5	501001			(2,473,499.79)	2,473,499.79	0.00
6	502001			(6,474.04)	6,474.04	-
7	503001			(5,870.27)	5,870.27	-
8	511001			(8,168.48)	8,168.48	-
9	513001			(7,146.49)	7,146.49	-
10	514001	145,561.36		(145,561.36)		-
11	514002	34,144.75		(34,144.75)		(0.00)
12	515001	257,028.82		(257,028.82)		0.00
13	516001	552,810.35		(552,810.35)		0.00
14	520001	30,392.25		(30,392.25)		-
15	522001	484.50		(484.50)		-
16	612001	50,661.74		(50,661.74)		(0.00)
17	612003	15,440.61		(15,440.61)		(0.00)
18	612008	120.00		(120.00)		-
19	612099	486.00		(486.00)		-
20	613002	5,516.82		(5,516.82)		-
21	614001	140.60		(140.60)		-
22	614003	509.22		(509.22)		(0.00)
23	614004	845.63		(845.63)		-
24	614005	1,334.95		(1,334.95)		-
25	614014	5,237.30		(5,237.30)		(0.00)
26	614018	422.38		(422.38)		-
27	614026	2,027.28		(2,027.28)		-

**Business Process Document
 Financial Reconciliation**

Exhibit A													
<p>1. Navigate to Query Viewer</p> <p>Reporting Tools > Query > Query Viewer</p>													
<p>2. Run queries and save results with unique names as shown here</p>	<p>For example:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Query</th> <th style="text-align: left;">Name</th> </tr> </thead> <tbody> <tr> <td>OAP005J_RECON AP data for expense recon</td> <td>AP data</td> </tr> <tr> <td>OAR009A_RECON AR data for expense recon</td> <td>AR data</td> </tr> <tr> <td>OGL042_RECON Jrnls entered directly in GL</td> <td>GL jrnl data</td> </tr> <tr> <td>OGL041_RECON Ledger Data AP Recon</td> <td>Ledger data</td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Query	Name	OAP005J_RECON AP data for expense recon	AP data	OAR009A_RECON AR data for expense recon	AR data	OGL042_RECON Jrnls entered directly in GL	GL jrnl data	OGL041_RECON Ledger Data AP Recon	Ledger data		
Query	Name												
OAP005J_RECON AP data for expense recon	AP data												
OAR009A_RECON AR data for expense recon	AR data												
OGL042_RECON Jrnls entered directly in GL	GL jrnl data												
OGL041_RECON Ledger Data AP Recon	Ledger data												

**Business Process Document
Financial Reconciliation**

Exhibit A continued.....

3. Combine results of all four queries into one spreadsheet in the following order

- OAP005J
- OAR009A
- OGL042
- OGL041

For the pivot table to work:
Remove blank lines
Rename amount column
See page 28 for more pivot table instructions.


1	Query	Account	Fund	Organization	Fund Src	Sub-Class	Project	Product	Program	Special Purp	Amount
3119	OAP005J_RECON	872011	10100	4650000058	01	307	01		6210401		23.60
3120	OAP005J_RECON	872011	10100	4650000058	01	307	01		6210401		23.60
3121	OAP005J_RECON	872011	10100	4650000047	01	307	01		6210401		23.60
3122	OAP005J_RECON	872011	10100	4650000047	01	307	01		6210401		23.60
3123	OAP005J_RECON	872011	10100	4650000047	01	307	01		6210401		23.60
3124	OAR009A_RECON	612003	10100	4654800811	48811	301	26001		6210401		
3125	OAR009A_RECON	619007	10100	4650201002	01	301	01		6210402		
3126	OAR009A_RECON	619007	10100	4650401001	01	301	01		6210203		
3127	OAR009A_RECON	627002	10100	4650101001	01	301	01		6210201		
3128	OAR009A_RECON	627003	10100	4650102007	01	301	01		6210101		
3129	OGL042_RECON	501001	10100	4650000001	01	300	01		6210401		12,897.44
3130	OGL042_RECON	501001	10100	4650000001	01	300	01		6210401		14,396.22
3131	OGL042_RECON	501001	10100	4650000002	01	300	01		6210401		21,466.46
3132	OGL042_RECON	501001	10100	4650000002	01	300	01		6210401		21,466.46

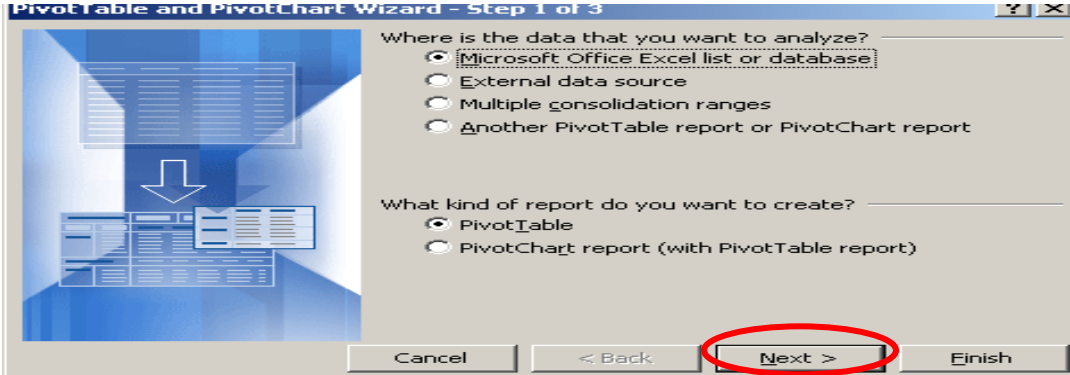
4. Navigate to Pivot Table.... menu item

The screenshot shows an Excel spreadsheet with a pivot table. The pivot table has columns for Sub-Class, Project, Product, Program, and Special Purp. The 'PivotTable and PivotChart Report...' option is highlighted in the Data tab menu.

**Business Process Document
Financial Reconciliation**

Exhibit A continued.....

5. Select 



PivotTable and PivotChart Wizard - Step 1 of 3


Where is the data that you want to analyze?

- Microsoft Office Excel list or database
- External data source
- Multiple consolidation ranges
- Another PivotTable report or PivotChart report

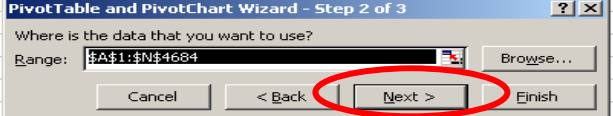
What kind of report do you want to create?

- PivotTable
- PivotChart report (with PivotTable report)

Buttons: Cancel, < Back, **Next >**, Finish

6. Step 2 of the Pivot Table wizard will appear with data selected as the range. Select the  button

	A	B	C	D	E	F	G	H	I	J	K
1	Query	Account	Fund	Organization	Fund Src	Sub-Class	Project	Product	Program	Special Purp	Amou
2	0AP005J_RECON	514001	10100	4650102002	01	300	01		6210101		€
3	0AP005J_RECON	514001	10100	4650102005	01	300	01		6210101		1,€
4	0AP005J_RECON	514001	10100	4650102007	01	300	01		6210101		2,1
5	0AP005J_RECON	514001	10100	4650000051	01	300	01		6210401		€
6	0AP005J_RECON	514001	10100	4650000054	01						€
7	0AP005J_RECON	514001	10100	4650050044	01						€
8	0AP005J_RECON	514001	10100	4650050048	01						€
9	0AP005J_RECON	514001	10100	4650050051	01						€
10	0AP005J_RECON	514001	10100	4650000055	01						€
11	0AP005J_RECON	514001	10100	4650000018	01						7
12	0AP005J_RECON	514001	10100	4650000019	01	300	01		6210401		1,1
13	0AP005J_RECON	514001	10100	4650000020	01	300	01		6210401		€
14	0AP005J_RECON	514001	10100	4650050009	01	300	01		6210202		€
15	0AP005J_RECON	514001	10100	4650050010	01	300	01		6210202		1



PivotTable and PivotChart Wizard - Step 2 of 3

Where is the data that you want to use?

Range: Browse...

Buttons: Cancel, < Back, **Next >**, Finish

Exhibit A continued.....

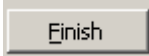
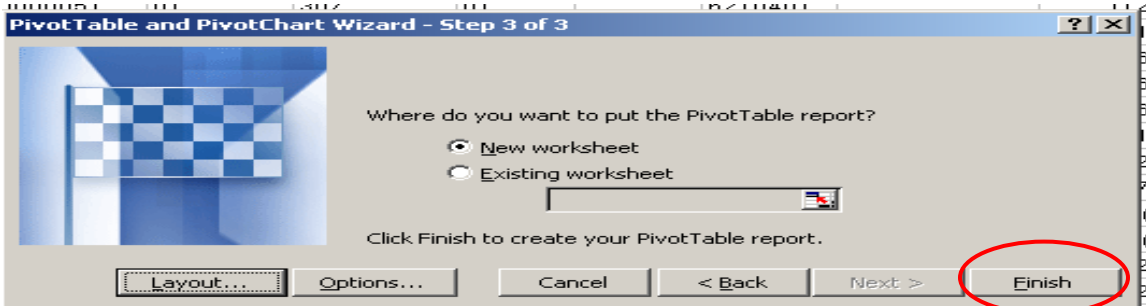
7. Select

Layout...

8. Drag and drop each field in their appropriate areas; then select

OK

Change "count of amount" to "sum of amount".

Exhibit A continued.....	
9. Select the  button	

**Business Process Document
Financial Reconciliation**

Exhibit A continued.....						
	A	B	C	D	E	F
1						
2						
3	Sum of Amount	Query				
4	Account	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
5	501001			-2473499.79	2473499.79	4.19096E-09
6	502001			-6474.04	6474.04	0
7	503001			-5870.27	5870.27	0
8	511001			-8168.48	8168.48	0
9	513001			-7146.49	7146.49	0
10	514001	145561.36		-145561.36		0
11	514002	34144.75		-34144.75		-2.91038E-11
12	515001	257028.82		-257028.82		5.82077E-11
13	516001	552810.35		-552810.35		5.82077E-10
14	520001	30392.25		-30392.25		0
15	522001	484.5		-484.5		0
16	612001	50661.74		-50661.74		-1.45519E-11
17	612003	15440.61		-15440.61		-3.63798E-12
18	612008	120		-120		0
19	612099	486		-486		0
20	613002	5516.82		-5516.82		0
21	614001	140.6		-140.6		0
22	614003	509.22		-509.22		-5.68434E-14
23	614004	845.63		-845.63		0
24	614005	1334.95		-1334.95		0
25	614014	5237.3		-5237.3		-9.09496E-13
26	614018	422.38		-422.38		0
27	614026	2027.28		-2027.28		0

	Sum of Amount	Query	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
501001					(2,473,499.79)	2,473,499.79	0.00
502001					(6,474.04)	6,474.04	-
503001					(5,870.27)	5,870.27	-
511001					(8,168.48)	8,168.48	-
513001					(7,146.49)	7,146.49	-
514001	145,561.36				(145,561.36)		-
514002	34,144.75				(34,144.75)		(0.00)
515001	257,028.82				(257,028.82)		0.00
516001	552,810.35				(552,810.35)		0.00
520001	30,392.25				(30,392.25)		-
522001	484.50				(484.50)		-
612001	50,661.74				(50,661.74)		(0.00)
612003	15,440.61				(15,440.61)		(0.00)
612008	120.00				(120.00)		-
612099	486.00				(486.00)		-
613002	5,516.82				(5,516.82)		-
614001	140.60				(140.60)		-
614003	509.22				(509.22)		(0.00)
614004	845.63				(845.63)		-
614005	1,334.95				(1,334.95)		-
614014	5,237.30				(5,237.30)		(0.00)
614018	422.38				(422.38)		-
614026	2,027.28				(2,027.28)		-

10. Highlight the amount columns and format them as a number with 2 decimal places

11. Sample of pivot table results

Next you want to reconcile the outstanding Accounts Payable to the balances on the GL Trial Balance report. Please note that if you are reconciling a period that has two months open (extended accounting period) you will need to use an alternate payables report.

Business Process Document Financial Reconciliation



Example 1 will walk you through the process of reconciling outstanding Accounts Payables for a regular accounting period. Example 2 will show you how to reconcile for an extended accounting period (two months open in the same period).

OUTSTANDING PAYABLE ANALYSIS:

Object: Ensure that balances of liability accounts on the AP outstanding report equals the balances on the Trial Balance

Compare Outstanding Payables in Accounts Payable to Outstanding Payables on the General Ledger

- a. Run report APS4003X -- AP###0403 – Outstanding Payables by Vendor (automatically produced at month end)
- b. Run query OAP029C Outstanding Payables by Vendor by accounting period if reconciling for an extended accounting period. (Two months open in the same accounting period)
- c. Run report GLS4042X -- GL###044M -- Trial Balance Detail Report (automatically produced at month end)
- d. Input data from both reports onto analysis sheet
- e. Analyze data

**Business Process Document
Financial Reconciliation**

Example 1 – Regular Accounting Period (Calendar Month) for Outstanding Accounts Payable

✚ Input the liability account numbers with their corresponding credit/debit balances from the trial balance **GL###044M** (GLS4042X) -- Trial Balance Detail Report. The Trial Balance Net amount and Variance amount will be calculated automatically.

STEP	SOURCE	ACTION
Step 1: Obtain liability account balances from General Ledger	GL###044M -- Trial Balance Detail Report --	Input liability account numbers & balances – Columns A, B, C & D

Outstanding Payable Analysis
as of August, 2008

A	B	C	D	E B + C - D	F	G	H	I G + H	J E + I
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net		AP###0403	Other	AP Liability Net	Variance
200001	(1,660,206.50)	1,432,349.67	1,845,741.64	(2,073,598.47)				-	(2,073,598.47)
200050	(248,641.74)	1,014,635.24	898,713.88	(132,720.38)				-	(132,720.38)
215530	(814,085.15)	993,791.26	989,545.28	(809,839.17)				-	(809,839.17)
233001	-	229,680.81	229,680.81	-				-	-
	(2,722,933.39)	3,670,456.98	3,963,681.61	(3,016,158.02)		-	-	-	(3,016,158.02)

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

**Business Process Document
Financial Reconciliation**

Example 1 – Regular Accounting Period (Calendar Month) for Outstanding Accounts Payable

✚ Input liability account numbers with their corresponding balances from the AP###0403 -- Outstanding Payables by Vendor

STEP	SOURCE	ACTION
Step 2: Obtain liability account balances from Accounts Payable module	AP###0403 -- Outstanding Payables by Vendor	Input liability account numbers & balances – Columns G & H

**Outstanding Payable Analysis
as of August, 2008**

A	B	C	D	E B + C - D	F	G	H	I G + H	J E + I
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net		AP###0403	Other	AP Liability Net	Variance
200001	(1,660,206.50)	1,432,349.67	1,845,741.64	(2,073,598.47)		2,073,598.47		2,073,598.47	-
200050	(248,641.74)	1,014,635.24	898,713.88	(132,720.38)		132,720.38		132,720.38	-
215530	(814,085.15)	993,791.26	989,545.28	(809,839.17)		809,839.17		809,839.17	-
233001	-	229,680.81	229,680.81	-		-		-	-
	(2,722,933.39)	3,670,456.98	3,963,681.61	(3,016,158.02)		3,016,158.02	-	3,016,158.02	-

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

Note: Sum the liability amounts for each account number and year from the summary section of the AP###0403 report.

Totals Summary	
BUDGET PERIOD 2009	LIABILITY ACCOUNT 200001 TOTAL: \$ 2,061,433.44 DISCOUNT TOTAL: \$ 0.00
BUDGET PERIOD 2008	LIABILITY ACCOUNT 200001 TOTAL: \$ 12,165.03 DISCOUNT TOTAL: \$ 0.00
BUDGET PERIOD 2009	LIABILITY ACCOUNT 200050 TOTAL: \$ 132,720.38 DISCOUNT TOTAL: \$ 0.00

You can see that August Payables were in balance with no variance.

**Business Process Document
Financial Reconciliation**

Example 2 – Reconciling an Extended Accounting Period for Outstanding Accounts Payable

✚ Input the liability account numbers with their corresponding credit/debit balances from the trial balance **GL###044M** (GLS4042X) -- Trial Balance Detail Report. The Trial Balance Net amount and Variance amount will be calculated automatically.

STEP	SOURCE	ACTION
Step 1: Obtain liability account balances from General Ledger	GL###044M -- Trial Balance Detail Report --	Input liability account numbers & balances – Columns A, B, C & D

Outstanding Payable Analysis
as of September, 2008

A	B	C	D	E B + C - D	F	G	H	I G + H	J E + I
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net		OAP029C*	Other	AP Liability Net	Variance
200001	(2,073,598.47)	819,254.39	647,281.41	(1,901,625.49)				-	(1,901,625.49)
200050	(132,720.38)	994,911.97	903,186.28	(40,994.69)				-	(40,994.69)
215530	(809,839.17)	1,547,158.01	996,551.25	(259,232.41)				-	(259,232.41)
230001	-	33,369.32	80,969.03	(47,599.71)				-	(47,599.71)
233001	-	9,755.00	72,698.30	(62,943.30)				-	(62,943.30)
	(3,016,158.02)	3,404,448.69	2,700,686.27	(2,312,395.60)		-	-	-	(2,249,452.30)

Replace the AP###0403 -- Outstanding Payables by Vendor with the OAP029C in column G

**Business Process Document
Financial Reconciliation**



Example 2 – Reconciling an Extended Accounting Period for Outstanding Accounts Payable

✚ Input liability account numbers with their corresponding balances from the OAP029C (accounts 200001 through 233001) -- Outstanding Payables by Vendor by accounting period. Note: In this example you are reconciling for an extended accounting period (two months open in the same period) you will need to replace the AP###403 with the balances from the OAP029C (accounts 200001 through 233001). This report picks up outstanding payables by vendor for the accounting period.

STEP	SOURCE	ACTION
Step 2: Obtain liability account balances from Accounts Payable module	OAP029C -- Outstanding Payables by Vendor by Period	Input liability account numbers & balances – Column H

**Outstanding Payable Analysis
as of September, 2008**

A	B	C	D	E B + C - D	F	G	H	I G + H	J E + I
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net		OAP029C	Other	AP Liability Net	Variance
200001	(2,073,598.47)	819,254.39	647,281.41	(1,901,625.49)		1,901,625.49	-	1,901,625.49	0.00
200050	(132,720.38)	994,911.97	903,186.28	(40,994.69)		40,994.69	-	40,994.69	(0.00)
215530	(809,839.17)	1,547,158.01	996,551.25	(259,232.41)		259,232.41	-	259,232.41	0.00
230001	-	33,369.32	80,969.03	(47,599.71)		47,599.71	-	47,599.71	0.00
233001	-	9,755.00	72,698.30	(62,943.30)		62,943.30	-	62,943.30	0.00
	<u>(3,016,158.02)</u>	<u>3,404,448.69</u>	<u>2,700,686.27</u>	<u>(2,312,395.60)</u>		<u>2,312,395.60</u>	-	<u>2,312,395.60</u>	<u>(0.00)</u>

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

Note: Pick up the total liability amounts for each account number from the OAP029C (accounts 200001 through 233001) report. You can pull this report by individual account number or run a consolidated report including all of the Accounts Payable account numbers in the query request. When you put the query in the pivot table you can set it to sort by totals by account number.

	A	B	C
1	Sum of Gross Amount		
2	Account	Total	
3	200001	-1901625.49	
4	200050	-40994.69	
5	202001	-63135	
34	215530	-259232.41	
35	230001	-47599.71	
36	233001	-62943.30	

**Business Process Document
 Financial Reconciliation**

Common reasons why the Trial Balance Report differs from the Outstanding Payable by Vendor Query :	
Issue	Resolution/Comments
Accounts Payable transaction(s) not journal generated	Ensure that the journal generation process runs successfully before production of the Trial Balance and Outstanding Payables by Vendor query
Accounts Payable journal(s) not posted in General Ledger	Ensure that all Accounts Payable journals were successfully posted in the General Ledger prior to producing the Trial Balance and Outstanding Payables by Vendor query
Multiple periods open simultaneously; which results in prior period transactions being entered in current period	In the PeopleSoft 9.0 environment, you will only have multiple periods open twice annually. Once for the Federal year end in September and the other for the June year end for the State. A query has been created that will capture the correct payables by vendor for the two defined extended accounting periods. (OAP029C)
Split Payment.	Typically this happens when one converts a PO to a voucher but only pays a portion of the voucher. E.g. PO #1234 for \$500 was converted to a voucher, but only \$200 of the voucher was paid

Business Process Document Financial Reconciliation

After you have verified that your outstanding Accounts Payables are in balance with the General Ledger, you need to do the same thing for travel and per diem expenses.

TRAVEL RECONCILIATION:

Objective: To ensure that all travel expenditures entered via Accounts Payable, Accounts Receivable, and General Ledger are captured in the Trial Balance. NOTE: Travel expenditures entered via Purchasing will be analyzed separately.

It is imperative that the travel amounts on the Trial Balance be verified as these amounts will be subject to specific audit review.

AP###0419 shows all travel expenditures by employee and a summary by account number and module (AP, AR & PO).

Note: The 'AP' amount on APS4019X -- AP###0419 – Travel Report only includes vouchers directly entered in Accounts Payable; it does not include vouchers created from Purchase Orders. Per specific request from Auditors...“all travel expenses entered via a Purchase Order should be reflected on the report as coming from the 'PO' module”.

1. Compare travel expenses in Accounts Payable to travel expenses in the General Ledger
 - a. Run reports:
 - Report – GLS4042X -- GL###044M -- Trial Balance Detail Report (automatically produced at month end)
 - Query -- 0AP005K_RECON -- Accounts Payable Expenditures from PO VCHRs
 - Query -- 0AR008A_VERIFY_REV_CUST – AR Item data for Travel & Per Diem recon
 - Query -- 0AR009B_VERIFY_REV_OTH – AR Direct Jrnl data for Travel & Per Diem recon
 - Report – APS4019X -- AP###0419 – Travel Report {automatically produced at month end}
 - b. Input data from reports and queries onto analysis sheet
 - c. Analyze data

**Business Process Document
Financial Reconciliation**



STEP	SOURCE	ACTION
Step 1: Obtain ALL travel expense account (640xxx) balances from General Ledger	GL###044M -- Trial Balance Detail Report --	Input ALL travel account balances for each module - Columns A, B, C & D

**Travel Analysis
as of August, 2008**

A	B	C	D	E	F	G	H	I	J	K	L
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	C - D Trial Balance Net		*AP###0419	**OAP005K	OAR008A	OAR009B	G + H + I + J Net	E-K Variance
640001	AP	16,056.75	0.00	16,056.75						0.00	16,056.75
	AR			0.00						0.00	0.00
	GL			0.00						0.00	0.00
640002	AP	3,898.23	0.00	3,898.23						0.00	3,898.23
	AR			0.00						0.00	0.00
	GL			0.00						0.00	0.00

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

*** Report only includes vouchers directly entered in Accounts Payable**
**** Query only includes vouchers associated with Purchase Orders**

Note 1: The AP travel amount on the Trial Balance includes both direct vouchers entered in Accounts Payable and vouchers created from Purchase Orders. AP travel amounts on AP###0419 Travel Expense Report do not include vouchers associated with Purchase Orders. The OAP005K query shows the voucher amounts entered in Accounts Payable via Purchase Orders

Note 2: Amounts with source 'PO' on the AP###0419 & AP###0420 are for informational purposes as requested by the Auditor General Office. Consequently, you should NOT enter amounts with source 'PO' to the analysis sheet. Another reason for not entering amounts with source 'PO' to the analysis sheet is that there are no corresponding PO line item amounts on the Trial Balance to compare.

Note 3: Do not include any prior year amounts from the Trial Balance as they are not included on the Travel Expense and Per Diem Reports.

**Business Process Document
Financial Reconciliation**



✚ Input travel account numbers with their corresponding balances from the reports and queries listed below

STEP	SOURCE	ACTION
Step 2: Obtain ALL travel expense account (640xxx) balances from all modules (PO; AP; AR; GL)	AP###0419 – Travel Report OAP005K- RECON -- PO_VCHR OAR008A – VERIFY_REV_CUST OAR009B VERIFY_REV_OTH	Input travel balance for each account by module. See Exhibit B for details on how to run OAP005K query - Columns G, H, I & J

**Travel Analysis
as of August, 2007**

A	B	C	D	E	F	G	H	I	J	K	L
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0419	**OAP005K	OAR008A	OAR009B	Net	Variance	
640001	AP	16,056.75	0.00	16,056.75		16,056.75				16,056.75	0.00
	AR					0.00				0.00	0.00
	GL					0.00				0.00	0.00
640002	AP	3,898.23		3,898.23		3,898.23				3,898.23	0.00
	AR					0.00				0.00	0.00
	GL					0.00				0.00	0.00

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

- * Report only includes vouchers directly entered in Accounts Payable
- ** Query only includes vouchers associated with Purchase Orders

**Business Process Document
 Financial Reconciliation**



Common reasons why the Trial Balance Report differs from the Travel Report :	
Issue	Resolution/Comments
Balances from PO module are not displayed on the Trial Balance	Travel expenditures entered via Purchase Orders will not be identified on the Trial Balance as PO data.
Accounts Payable journals not posted in General Ledger	Ensure that all Accounts Payable journals were successfully posted in the General Ledger prior to producing the Trial Balance and Outstanding Payables by Vendor query

Business Process Document Financial Reconciliation

PER DIEM RECONCILIATION

Objective: To ensure that all per diem expenditures entered via Accounts Payable, Accounts Receivable, and General Ledger are captured in the Trial Balance. NOTE: Per Diem expenditures entered via Purchasing will be analyzed separately.

It is imperative that the per diem amounts on the Trial Balance be verified as these amounts will be subject to specific audit review.

Compare per diem expenses in Accounts Payable to per diem expenses in the General Ledger

- a. Run reports:
 - Report – GLS4042X -- GL###044M -- Trial Balance Detail Report (automatically produced at month end)
 - Query -- 0AP005K_RECON -- Accounts Payable Expenditures from PO VCHRs
 - Query -- 0AR008A_VERIFY_REV_CUST – AR Item data for Travel & Per Diem recon
 - Query -- 0AR009_VERIFY_REV_OTH – AR Direct Jrnl data for Travel & Per Diem recon
 - Report – APS4020X -- AP###0420 – Per Diem Report (automatically produced at month end)
- b. Input data from both reports and queries onto analysis sheet

NOTE 1 : If 0AP005K_RECON has 15 or more rows you have the option of using Exhibit B to summarize the query results by account numbers. This will facilitate transfer of data from the query results to the analysis sheet.

NOTE 2 : Do not include any prior year amounts from the Trial Balance. They are not included on the Travel Expenses and Per Diem Reports.

- c. Analyze data

**Business Process Document
Financial Reconciliation**



✚ Input per diem account figures along with their corresponding balance from the Trial Balance **GL###044M** (GLS4042X-- Trial Balance Detail Report). The Trial Balance Net amount, AP###0420 Net amount, and Variance amount will be calculated automatically.

STEP	SOURCE	ACTION
Step 1: Obtain ALL per diem expense account (651XXX, 652XXX, & 851XXX, 852XXX) balances from General Ledger	GL###044M -- Trial Balance Detail Report --	Input ALL per diem account balances for each module Columns A, C & D

**Per Diem & Fees Analysis
as of August, 2008**

A	B	C	D	E C - D	F	G	H	I	J	K G + H + I + J	L E - K
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	**AP###0420	*OAP005K	OAR008A	OAR009	Net	Variance	
651002	AP	657.00	0.00	657.00	0.00	0.00				0.00	657.00
	AR			0.00						0.00	0.00
	GL			0.00						0.00	0.00
651003	AP	281,290.74	0.00	281,290.74						0.00	281,290.74
	AR			0.00						0.00	0.00
	GL			0.00						0.00	0.00

Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

* Query only includes vouchers associated with Purchase Orders

* Report only includes vouchers directly entered in Accounts Payable

**Business Process Document
Financial Reconciliation**



✚ Input Per Diem account numbers with their corresponding balances from the reports and queries listed below

STEP	SOURCE	ACTION
Step 2: Obtain ALL per diem expense account (651xxx; 652xxx & 851XXX, 852XXX balances from all modules (PO; AP; AR; GL)	AP###0420 – per diem OAP005K- RECON -- PO_VCHR OAR008A – VERIFY_REV_CUST OAR009B VERIFY_REV_OTH	Input per diem balance for each account by module. See Exhibit B for details on how to run OAP005K query – Columns F, G, H & I

Per Diem & Fees Analysis
as of August, 2008

A	B	C	D	E	F	G	H	I	J	K	L
				<u>C - D</u>						<u>G + H + I + J</u>	<u>E - K</u>
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0420	**OAP005K	OAR008A	OAR009	Net	Variance	
651002	AP	657.00	0.00	657.00	0.00	657.00			657.00	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	
651003	AP	281,290.74	0.00	281,290.74	0.00	281,290.74			281,290.74	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	

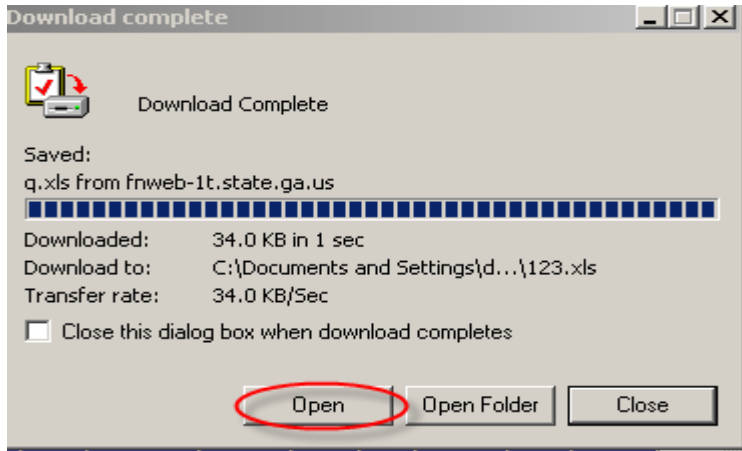
Notes: Add and/or delete account numbers according to your agency's reconciliation requirements

- * Query only includes vouchers associated with Purchase Orders
- * Report only includes vouchers directly entered in Accounts Payable

Example of how to run a public query in PeopleSoft and create a pivot table from the query using the Per Diem vouchers associated with POs Query 0AP005K. This query is used in the Per Diem balancing spreadsheet above.

Exhibit B																																																																																																				
<p>1. Navigate to the Query Manager</p> <p>Reporting Tools > Query > Query Manager</p>																																																																																																				
<p>2. Input the query name '0AP005K' and select Search</p> <p>3. Select the 'Excel' hyper-link to send result to excel workbook</p>	<table border="1"> <thead> <tr> <th>Select</th> <th>Query Name</th> <th>Descr</th> <th>Owner</th> <th>Folder</th> <th>Edit</th> <th>Run to HTML</th> <th>Run to Excel</th> <th>Sc</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>0AP005A_VERIFY_EXP_FOR_PAID_VC</td> <td>0AP005A_VERIFY_EXP_FOR_PAID_VC</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005C_VERIFY_EXP_FOR_PD_VC2</td> <td>0AP005C_VERIFY_EXP_FOR_PD_VC2</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005D_VERIFY_EXP_BY_SUBCLASS</td> <td>0AP005D_VERIFY_EXP_BY_SUBCLASS</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005E_VERIFY_EXP_BY_ORG</td> <td>VERIFY_EXP_BY_ORG_CODE</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005F_VRFY_EXP_BY_FUNDNG_SRC</td> <td>VERIFY_EXP_BY_FUNDING SRCE</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005G_VERIFY_EXP_BY_PROJECT</td> <td>VERIFY_EXP_BY_PROJECT</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005H_VERIFY_EXP_BY_FUND</td> <td>VERIFY_EXP_BY_FUND</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005J_RECON</td> <td>AP data for expense recon</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005K_RECON</td> <td>0AP005K_RECON</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005_VERIFY_EXP</td> <td>0AP005_VERIFY_EXP</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Sc</td> </tr> </tbody> </table>	Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Sc	<input type="checkbox"/>	0AP005A_VERIFY_EXP_FOR_PAID_VC	0AP005A_VERIFY_EXP_FOR_PAID_VC	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005C_VERIFY_EXP_FOR_PD_VC2	0AP005C_VERIFY_EXP_FOR_PD_VC2	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005D_VERIFY_EXP_BY_SUBCLASS	0AP005D_VERIFY_EXP_BY_SUBCLASS	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005E_VERIFY_EXP_BY_ORG	VERIFY_EXP_BY_ORG_CODE	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005F_VRFY_EXP_BY_FUNDNG_SRC	VERIFY_EXP_BY_FUNDING SRCE	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005G_VERIFY_EXP_BY_PROJECT	VERIFY_EXP_BY_PROJECT	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005H_VERIFY_EXP_BY_FUND	VERIFY_EXP_BY_FUND	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005J_RECON	AP data for expense recon	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005K_RECON	0AP005K_RECON	Public		Edit	HTML	Excel	Sc	<input type="checkbox"/>	0AP005_VERIFY_EXP	0AP005_VERIFY_EXP	Public		Edit	HTML	Excel	Sc
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Exhibit B continued.....	
<p>4. Insert the appropriate parameter values and select View Results</p>	
<p>5. Select the Save button from the file download dialog box</p>	

Exhibit B continue.....	
<p>6. Click the Open button from the download complete dialog box</p>	

Appendix A continued.....	
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**Business Process Document
Financial Reconciliation**



7. Navigate to the query result, select and delete row #1; **Before**

	A	B	C	D	E	F	G	H	J	K	L
	0AP005K_RE	33									
2	Account	Descr	Fund	Organization	Fund Src	Sub-Class	Project	Program	Amount	Fiscal Year	Acc Vouch
3	651002	PD&F-Attorney	10100	4650101001	01	312	01	6210201	667.000	2009	2 001113
4	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	3869.520	2009	2 001119
5	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	600.000	2009	2 001115
6	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2340.000	2009	2 001115
7	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	720.000	2009	2 001115
8	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2700.000	2009	2 001115
9	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	1564.000	2009	2 001116
10	651003	PD&F-Consultant	10100	4650000200	01	312	01	6210401	780.000	2009	2 001116
11	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	5361.290	2009	2 001115

After

	A	B	C	D	E	F	G	H	S
1	Account	Descr	Fund	Organization	Fund Src	Sub-Class	Project	Program	
2	648001	Real Estate Rentals	10100	4650401001	01	306	01	6210203	
3	651002	PD&F-Attorney	10100	4650101001	01	312	01	6210201	
4	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	
5	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	
6	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	
7	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	
8	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	

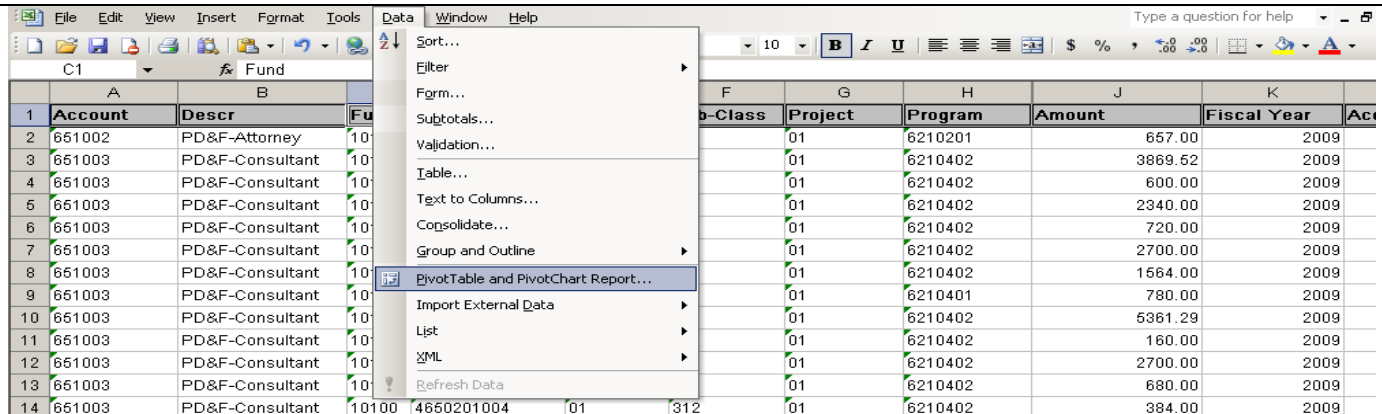
8. Format the amount column as number with 2 decimals

	A	B	C	D	E	F	G	H	J
	Account	Descr	Fund	Organization	Fund Src	Sub-Class	Project	Program	Amount
1	651002	PD&F-Attorney	10100	4650101001	01	312	01	6210201	667.00
2	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	3869.52
3	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	600.00
4	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2340.00
5	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	720.00
6	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2700.00
7	651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	1564.00
8	651003	PD&F-Consultant	10100	4650000200	01	312	01	6210401	780.00
9	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	5361.29
10	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	160.00
11	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2700.00
12	651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	680.00

Exhibit B continued.....

Business Process Document Financial Reconciliation

9. Navigate to the Pivot Table.... menu item

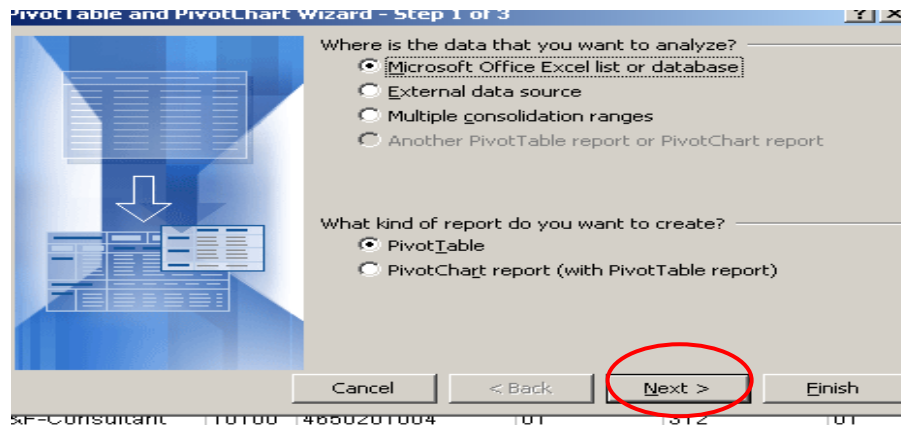


The screenshot shows the Microsoft Excel interface. The 'Data' menu is open, and 'PivotTable and PivotChart Report...' is highlighted. The background spreadsheet contains a table with columns: Account, Descr, Fu, b-Class, Project, Program, Amount, Fiscal Year, and Ac.

Account	Descr	Fu	b-Class	Project	Program	Amount	Fiscal Year	Ac		
651002	PD&F-Attorney	10		01	6210201	657.00	2009			
651003	PD&F-Consultant	10		01	6210402	3869.52	2009			
651003	PD&F-Consultant	10		01	6210402	600.00	2009			
651003	PD&F-Consultant	10		01	6210402	2340.00	2009			
651003	PD&F-Consultant	10		01	6210402	720.00	2009			
651003	PD&F-Consultant	10		01	6210402	2700.00	2009			
651003	PD&F-Consultant	10		01	6210402	1564.00	2009			
651003	PD&F-Consultant	10		01	6210401	780.00	2009			
651003	PD&F-Consultant	10		01	6210402	5361.29	2009			
651003	PD&F-Consultant	10		01	6210402	160.00	2009			
651003	PD&F-Consultant	10		01	6210402	2700.00	2009			
651003	PD&F-Consultant	10		01	6210402	680.00	2009			
651003	PD&F-Consultant	10	10100	4650201004	01	312	01	6210402	384.00	2009

10. Select

Next >



The screenshot shows the 'PivotTable and PivotChart Wizard - Step 1 of 3' dialog box. The 'Where is the data that you want to analyze?' section has 'Microsoft Office Excel list or database' selected. The 'What kind of report do you want to create?' section has 'PivotTable' selected. The 'Next >' button is circled in red.

Where is the data that you want to analyze?

- Microsoft Office Excel list or database
- External data source
- Multiple consolidation ranges
- Another PivotTable report or PivotChart report

What kind of report do you want to create?

- PivotTable
- PivotChart report (with PivotTable report)

Buttons: Cancel, < Back, Next >, Finish

**Business Process Document
 Financial Reconciliation**

Exhibit B continued.....

	A	B	C	D	E	F	G	H	J	K
1	Account	Descr	Fund	Organization	Fund Src	Sub-Class	Project	Program	Amount	Fiscal Year
2	6651002	PD&F-Attorney	10100	4650101001	01	312	01	6210201	657.00	2009
3	6651003	PD&F-Consultant	10100	4650201002	01	312	01	6210402	3869.52	2009
4	6651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	600.00	2009
5	6651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2340.00	2009
6	6651003	PD&F-Cc					1	6210402	720.00	2009
7	6651003	PD&F-Cc					1	6210402	2700.00	2009
8	6651003	PD&F-Cc					1	6210402	1564.00	2009
9	6651003	PD&F-Cc					1	6210401	780.00	2009
10	6651003	PD&F-Cc					1	6210402	5361.29	2009
11	6651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	160.00	2009
12	6651003	PD&F-Consultant	10100	4650201004	01	312	01	6210402	2700.00	2009

11. Step 2 of the Pivot Table wizard will appear with data selected as the range. Select the **Next >** button

	A	B	C	D	E	F
2	Account	Descr	Fund	Organization	Fund Src	Sub-Class
3	612001	MV Expense - Gasoline	10100	4650000054	01	301
4	614003	S&M-Office	10100	4650102007	01	301
5	614005	S&M-Other	10100	4650000010	01	301
6	614008					301
7	614008					301
8	614008					301
9	614008					301
10	614008					301
11	614014					301
12	614014					301
13	614027					301
14	614027					301
15	614036					301
16	614036					301
17	614035	Supplies & Materials - Furnitu	10100	4650102002	01	301
18	614035	Supplies & Materials - Furnitu	10100	4650102002	01	301

12. Select 'Layout'

**Business Process Document
 Financial Reconciliation**

13. Drag and drop 'Account' field into the 'Drop Row Fields Here' area

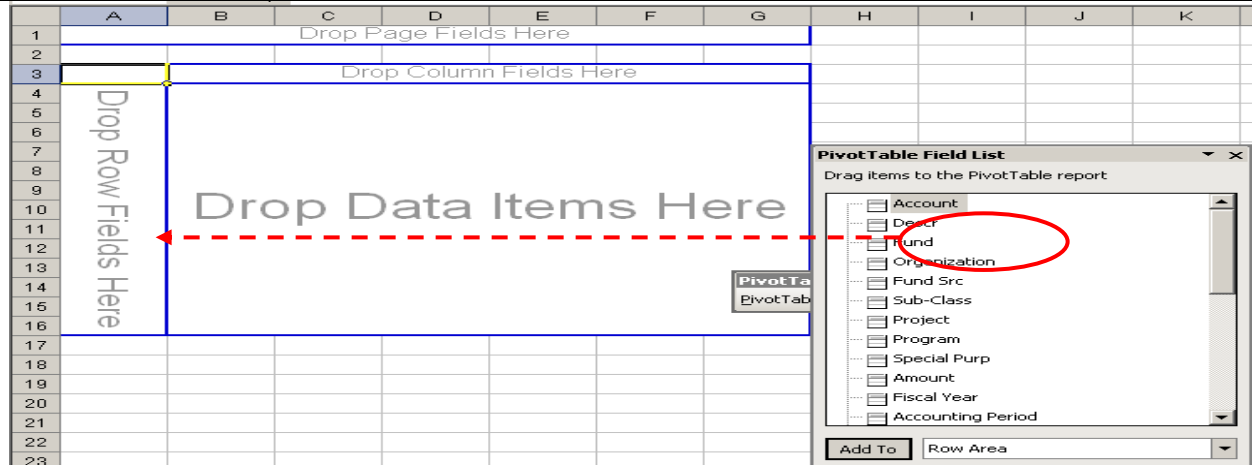


Exhibit B continued.....

14. Select Drag and drop 'Descr' field into the 'Drop Row Fields Here' area

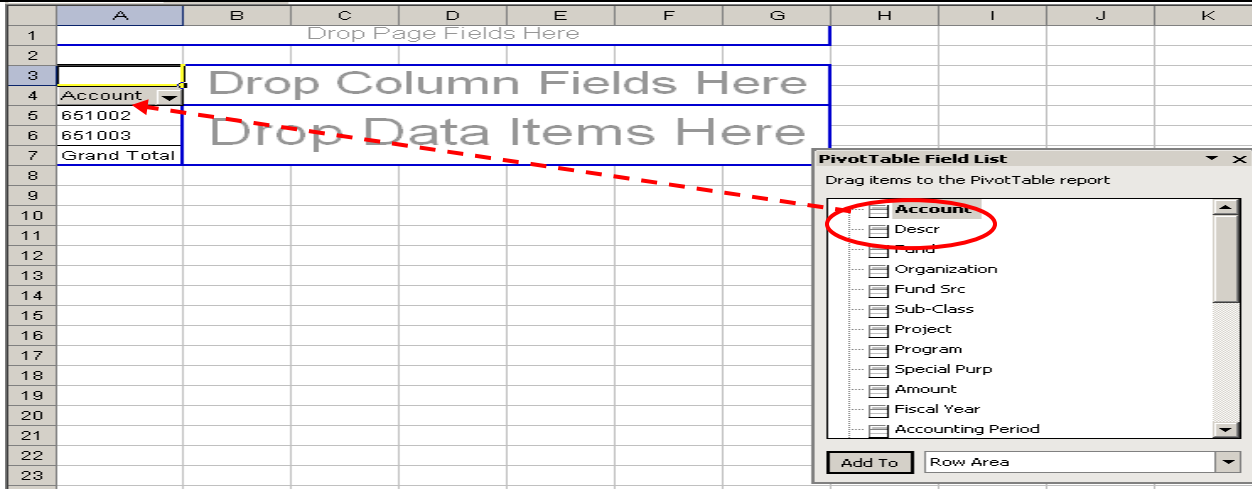
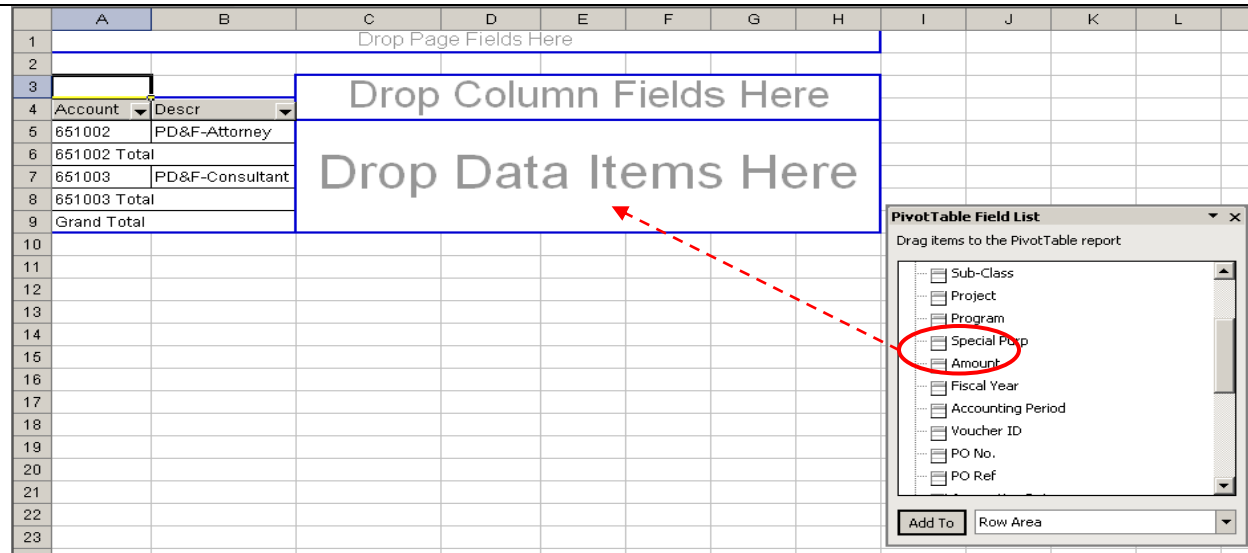


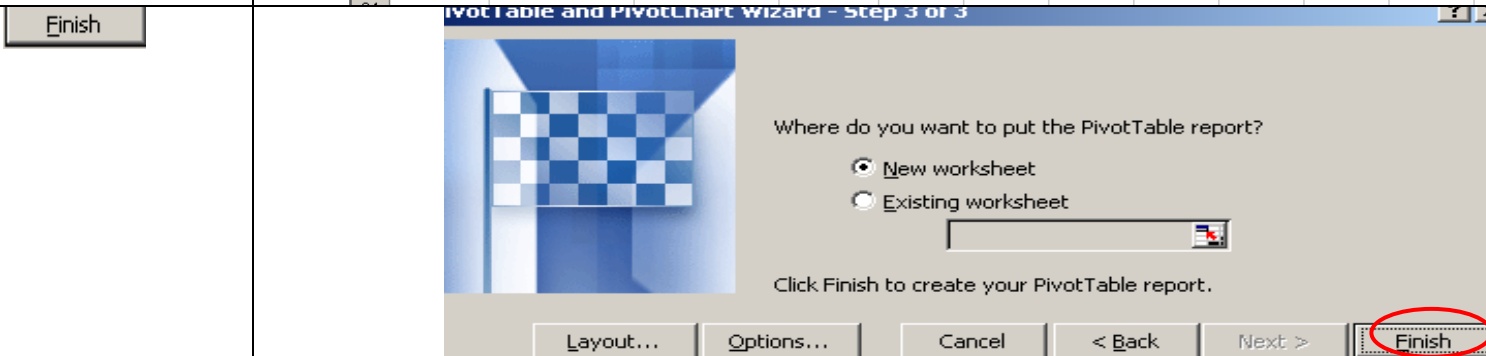
Exhibit B continued.....

15. Drag and drop 'Amount' field into the 'Drop Data Items Here' area



Account	Descr
651002	PD&F-Attorney
651002	Total
651003	PD&F-Consultant
651003	Total
Grand Total	

16.



Where do you want to put the PivotTable report?

New worksheet
 Existing worksheet

Click Finish to create your PivotTable report.

Layout... Options... Cancel < Back Next > **Finish**

**Business Process Document
 Financial Reconciliation**



17. Result of pivot table		A	B	C
	1	Drop Page Fields Here		
	2			
	3	Sum of Amt		
	4	Account	Descr	Total
	5	651002	PD&F-Attorney	657
	6	651002 Total		657
	7	651003	PD&F-Consultant	281290.74
	8	651003 Total		281290.74
	9	Grand Total		281947.74

Common reasons why the Trial Balance Report differs from the Per Diem Report :	
Issue	Resolution
There is a variance between the two sets of data being compared.	<ol style="list-style-type: none"> 1. Try to identify the chartfield combination you are having an issue with 2. Run a combined detail for the chartfield combination identified in step 1, along with the period and year in question