



# PeopleSoft Subsystem Reconciliation Procedures

# Accounts Payable PeopleSoft System

FINANCIAL SYSTEMS

PeopleSoft Financials for Public Sector v9.0 Fall 2008 Introduction

Proprietary and Confidential to State of Georgia SAO, OPB and Anteo Group, Inc.





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



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.





## 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: <u>Report – GLS4042X -- GL###044M -- Trial Balance Detail Report</u>

- '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.



.



| Process                          | Scheduler     | Request      |                        |                        |              |      |                      |                      |          |             |
|----------------------------------|---------------|--------------|------------------------|------------------------|--------------|------|----------------------|----------------------|----------|-------------|
| User ID:                         | C             | RAVELO       |                        | Run Co                 | ntrol ID: 46 | 5clr |                      |                      |          |             |
| Server N<br>Recurrer<br>Time Zor | nce:          |              | Run Date:<br>Run Time: | 09/11/200<br>3:56:46PM |              | Res  | et to Current D      | ate/Time             |          |             |
| Process<br>Select D              |               | etail Report | GLS40                  | e Name                 | Process 1    |      | <u>*Type</u><br>File | <u>*Format</u><br>LP | Output [ | )estination |
|                                  | nai balance D | etan Report  | GE3404                 | 427                    | SUKKep       | JIL  | File                 | LF                   | I        |             |

GL###044M – indicates the report id in Document Direct - see illustration below ٠

|                                      |                       | -   |  |  |  |
|--------------------------------------|-----------------------|---|--|--|--|
|                                      | Pardons and           | i Paroles, St Bd o:   | £  | Repor  | t ID: GL465044M  |
|                                      | Trial Balar           | nce by Business Un:   | it   | Print  | Date: 09/08/2008   |
| Period 002 To 002                    | From 2008-0           | 08-01 To 2008-08-3.   | 1  | Page   | 3  |
|                                      | General               | l Ledger Report   |  | PS Id  | d: GLS4042X  |
| Beginning Balance<br>w/o Encumbrance | Transactions<br>Debit | Transactions<br>Credit  | Ending Balance<br>w/o Encumbrance  | Encumbrance<br>Balance   | Ending Balance<br>w/ Encumbrance   |
|                                      | 1,014,635.24          | 898,713.88  |  |  |  |
| 248,641.74-                          | 1,014,635.24          | 898,713.88  | 132,720.38-  | 0.00   | 132,720.38-  |
|                                      | w/o Encumbrance       | Pardons and<br>Trial Balar<br>Period 002 To 002 From 2008-0<br>General<br>Beginning Balance Transactions<br>w/o Encumbrance Debit<br>1,014,635.24 | Trial Balance by Business Un<br>Period 002 To 002 From 2008-08-01 To 2008-08-3.<br>General Ledger Report<br>Beginning Balance Transactions Transactions<br>w/o Encumbrance Debit Credit<br>1,014,635.24 898,713.88 | Pardons and Paroles, St Bd of<br>Trial Balance by Business Unit<br>Period 002 To 002 From 2008-08-01 To 2008-08-31<br>General Ledger Report<br>Beginning Balance Transactions Transactions Ending Balance<br>w/o Encumbrance Debit Credit w/o Encumbrance<br>1,014,635.24 898,713.88 | Pardons and Paroles, St Bd of Report<br>Trial Balance by Business Unit Print<br>Period 002 To 002 From 2008-08-01 To 2008-08-31 Page<br>General Ledger Report PS Ic<br>Beginning Balance Transactions Transactions Ending Balance Encumbrance<br>w/o Encumbrance Debit Credit w/o Encumbrance Balance<br>1,014,635.24 898,713.88 |

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





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 0AP029C\_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 0AP005\_VERIFY\_EXP Accounts Payable <u>All</u> Expenditures
- Query 0AP005K\_RECON -- PO\_VCHR Accounts Payable Expenditures
- Query 0AP005J\_RECON AP data for expense reconciliation
- Query 0AR009A\_RECON -- AR data for expense recon
- Query 0AR009B\_VERIFY\_REV\_OTH <u>AR Direct Journal</u> data for Travel & Per Diem recon
- Query 0GL042\_RECON -- Journals entered directly in GL
- Query 0GL041\_RECON -- Ledger Data AP Recon
- Query 0AR008A\_VERIFY\_REV\_CUST <u>AR</u> Item data for <u>Travel & Per Diem recon</u>





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:

**<u>Object</u>**: 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





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

| _  |               |               |               |                |              |            |
|----|---------------|---------------|---------------|----------------|--------------|------------|
| з  | Sum of Amount | Query 🔫       |               |                |              |            |
| 4  | Account 🚽     | 0AP005J_RECON | 0AR009A_RECON | 0GL041_RECON   | 0GL042_RECON | Grand Tota |
| 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)     |              | -          |





|   |  |   | Exhibit A  |  |  |  |  |  |
|---|--|---|--|--|--|--|--|--|
| <ol> <li>Navigate to<br/>Query Viewer</li> <li>Reporting Tools &gt;<br/>Query &gt; Query</li> <li>Viewer</li> </ol> | <ul> <li>Supplier Contracts</li> <li>Customers</li> <li>Items</li> <li>Vendors</li> <li>Purchasing</li> <li>eProcurement</li> <li>Project Costing</li> <li>Accounts Receivable</li> <li>Accounts Payable</li> <li>Custom Accounts Payable</li> <li>Salary Travel Per Diem</li> <li>Asset Management</li> <li>Banking</li> <li>Cash Management</li> </ul> | Find an Existing Query   <u>Cre</u> * <b>Search By:</b> Query Name Search Advanced Search | Enter any information you have and click Search. Leave fields blank for a list of all values.<br>Find an Existing Query   <u>Create New Query</u><br>*Search By: Query Name  begins with<br>Search Advanced Search |  |  |  |  |  |
| 2. Run queries<br>and save<br>results with  | For example:   |   |  |  |  |  |  |  |
| unique names  | Query  |   | Name   |  |  |  |  |  |
| as shown here   | 0AP005J_RECON  | AP data for expense recon   | AP data  |  |  |  |  |  |
|   | 0AR009A_RECON  | AR data for expense recon   | AR data  |  |  |  |  |  |
|   | OGL042_RECON   | Irnls entered directly in GL  | GL jrnl data   |  |  |  |  |  |
|   | OGL041_RECON I   | Ledger Data AP Recon  | Ledger data  |  |  |  |  |  |
|   |  |   |  |  |  |  |  |  |





|                             |  |                   |              | Exhibit                        | A contin     | ued   |          |              |                    |                  |           |
|-----------------------------|--|-------------------|--------------|--------------------------------|--------------|---|----------|--------------|--------------------|------------------|-----------|
| 3. Combine results of       |  |                   |              |                                |              |   |          |              |                    |                  |           |
| all four queries into       | A  | в                 | С            | D                              | E            | F   | G        | н            | 1                  | J                | К         |
| one spreadsheet in          | 1 Query                                  |                   | Fund         | Organization                   |              | -   |          |              | Program            | -                | Amount    |
| the following order         | 3119 JAP005J_RECON                       | 872011            | 10100        |                                | 01           | 307   | 01       |              | 6210401            |                  | 23.60     |
| Ũ                           | 3120 0AP005J_RECON                       | 872011            | 10100        | 4650000058                     | 01           | 307   | 01       |              | 6210401            |                  | 23.60     |
| • 0AP005J                   | 3121 0AP005J_RECON                       |                   |              |                                | 01           | 307   | 01       |              | 6210401            |                  | 23.60     |
| <ul> <li>0AR009A</li> </ul> | 3122 0AP005J_RECON                       |                   |              |                                | 01           |   | 01       |              | 6210401            |                  | 23.60     |
| <ul> <li>0GL042</li> </ul>  |  |                   |              |                                | 01           |   | 01       |              | 6210401            |                  | 23.60     |
| • 0GL041                    | 3124 0AR009A_RECON                       |                   |              | 4654800811                     | 48811        |   | 26001    |              | 6210401            |                  |           |
|                             | 3125 0AR009A_RECON                       |                   |              |                                | 01<br>01     | 301<br>301                                      | 01<br>01 |              | 6210402<br>6210203 |                  |           |
| For the pivot table to      | 3126 0AR009A_RECON<br>3127 0AR009A_RECON |                   |              |                                | 01           |   | 01       |              | 6210203            |                  |           |
| work:                       | 3127 0AR009A_RECON                       |                   |              |                                | 01           |   | 01       |              | 6210201            |                  |           |
| Remove blank lines          | 3129 0GL042_RECON                        |                   |              |                                | 01           |   | 01       |              | 6210401            |                  | 12,897.44 |
| Rename amount column        | 3130 0GL042_RECON                        |                   |              |                                | 01           | 300   | 01       |              | 6210401            |                  | 14,396.22 |
|                             | 3131 0GL042_RECON                        | 501001            | 10100        | 4650000002                     | 01           | 300   | 01       |              | 6210401            |                  | 21,466.46 |
| See page 28 for more        | 3132 0GL042_RECON                        |                   |              |                                | 01           |   | 01       |              | 6210401            |                  | 21,466.46 |
| pivot table instructions.   |  | ·                 |              | Karaaaaaa                      | <b>~</b>     | lana ing sa | ~ ·      |              | <b>K</b>           |                  | ** *** ** |
| 4. Navigate to Pivot        | 🛯  | nat <u>T</u> ools | <u>D</u> ata | <u>W</u> indow <u>H</u> elp    |              |   |          |              |                    |                  | Type :    |
| Table menu item             |  | 2 🖷 🖻             | <b>2</b> ↓   | <u>5</u> ort                   |              |   |          |              |                    |                  |           |
|                             | Arial Unicode MS - 10 - B                | ΙU                | 1            | liter                          |              | • 💼 1   |          | - <u>A</u> - |                    |                  |           |
|                             | M3122 ▼ f≈ 2                             |                   | 1            | = <u>o</u> rm                  |              |   |          |              | *                  |                  |           |
|                             | A  | В                 | :            | 5u <u>b</u> totals             |              |   | F        | G            | н                  | I                | J         |
|                             | 1 Query                                  | Acco              |              | /alidation                     |              | ub-   | Class P  | roject P     | roduct F           | Program Speci    | al Purp 🖌 |
|                             | 3119 0AP005J_RECON                       | 87201             |              | <u>r</u> able                  |              | 07  | 0        |              |                    | 210401           |           |
|                             | 3120 0AP005J_RECON                       | 87201             |              | T <u>e</u> xt to Columns       |              | 07  | 0        |              |                    | 210401           |           |
|                             | 3121 0AP005J_RECON<br>3122 0AP005J RECON | 87201<br>87201    |              | Co <u>n</u> solidate           |              | 07  | 0<br>0   |              |                    | 210401<br>210401 |           |
|                             | 3122 0AP005J_RECON<br>3123 0AP005J RECON | 87201             | 1            | Group and Outline              |              | ► 17  | 0        |              |                    | 210401           |           |
|                             | 3124 0AR009A_RECON                       | 61200             | 17           | PivotTable and Pivo            | tChart Repor | t 01  | -        | 6001         |                    | 210401           |           |
|                             | 3125 0AR009A_RECON                       | 61900             |              | Import External <u>D</u> ai    | ta           | ▶ 01  | 0        |              |                    | 210402           |           |
|                             | 3126 0AR009A_RECON                       | 61900             |              | .ist                           |              | D1  | 0        |              | 6                  | 210203           |           |
|                             | 3127 0AR009A_RECON                       | 62700             |              | -<br><u>&lt;</u> ML            |              | ▶ 01  | 0        |              |                    | 210201           |           |
|                             | 3128 0AR009A_RECON                       | 62700             |              |                                |              | 01  | 0        |              |                    | 210101           |           |
|                             | 3129 0GL042_RECON                        | 50100             |              | 0100 46500000                  | 01 01        | bo<br>[300                                      | 0<br>0   |              |                    | 210401           |           |
|                             | 3130 0GL042_RECON<br>3131 0GL042_RECON   | 50100<br>50100    |              | 0100 46500000<br>0100 46500000 |              | 300   | 0        |              |                    | 210401<br>210401 |           |
|                             | 3131 0GL042_RECON<br>3132 0GL042_RECON   | 50100             |              | 0100 46500000<br>0100 46500000 |              | 300   | 0        |              |                    | 210401 210401    |           |
|                             | 0102 002042_1120014                      | 00100             | ·            | 40000000                       | 02 01        | 000   | 0        |              |                    | 210401           |           |

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|    |                     |                  |                           | Exhibit A   | conti  | nued   | •                |                           |                  |
|----|---------------------|------------------|---------------------------|---|--|--|------------------|---------------------------|------------------|
| 5. | Select Next >       | PivotTable a     | nd Pi <del>v</del> otChai | t Wizard - St   | еріо   | гз   |                  |                           | ×                |
|    |                     |                  |                           | © Mod<br>© Ext<br>© Mul<br>© And<br>What kind<br>© Pive | rosoft (<br>ernal d<br>tiple <u>c</u> o<br>other Pi<br>of repo<br>ot <u>T</u> able | Office Exce<br>ata source<br>insolidation<br>ivotTable r<br>ort do you | n ranges         | abase)<br>votChart report |                  |
|    |                     |                  |                           | Cancel  |  | < Back   | Nex              | t > <u>F</u> inish        |                  |
| 6. | Step 2 of the Pivot |                  |                           | C D   | E  | F  | G                | НІ                        | 4 L              |
| 0. | Table wizard will   | 1 Query          |                           |   |  |  |                  | Product Program Spe       |                  |
|    | abro mizara min     | 2 0AP005J RECON  |                           | 00 4650102002   | 01   | 300  | 01               | 6210101                   | f                |
|    | appear with data    | 3 0AP005J RECON  |                           | 00 4650102005   | 01   | 300  | 01               | 6210101                   | 1,6              |
|    | selected as the     | 4 0AP005J RECON  |                           | 00 4650102007   | 01   | 300  | 01               | 6210101                   | 2,1              |
|    | range Select the    | 5 0AP005J_RECON  |                           | 00 4650000051   | 01   | 300  | 01               | 6210401                   | έ                |
|    | range. Select the   | 6 0AP005J RECON  | 514001 101                | 00 4650000054   | 01   | D: 17 11   |                  | Wizard - Step 2 of 3      | <sup>2</sup> × ا |
|    | Next > button       | 7 0AP005J_RECON  | 514001 101                | 00 4650050044   | 01   |  |                  |                           | <u> </u>         |
|    | button              | 8 0AP005J_RECON  | 514001 101                | 00 4650050048   | 01   |  | data that you wa |                           | 1                |
|    |                     | 9 0AP005J_RECON  | 514001 101                | 00 4650050051   | 01   | Range: A   | 51:\$N\$4684     |                           | Bro <u>w</u> se  |
|    |                     | 10 0AP005J_RECON | 514001 101                | 00 4650000055   | 01   |  | Cancel           | < Back                    | Finish 6         |
|    |                     | 11 0AP005J_RECON | 514001 101                | 00 4650000018   | 01   |  |                  |                           | 7                |
|    |                     | 12 0AP005J_RECON | 514001 101                | 00 4650000019   | 01   | 300  | 01               | 6210401                   | 1,1              |
|    |                     | 13 0AP005J_RECON | 514001 101                | 00 4650000020   | 01   | 300  | 01               | 6210401                   | ę                |
|    |                     | 14 0AP005J_RECON | 514001 101                | 00 4650050009   | 01   | 300  | 01               | 6210202                   |                  |
|    |                     | 15 0AP005J_RECON | 514001 101                | 00 4650050010   | 01   | 300  | 01               | 6210202                   | 1                |





|    |   |      |               |              |          | E         | xhibit  | A cont     | tinued     |  | ••••              |                                    |                   |        |     |
|----|---|------|---------------|--------------|----------|-----------|---------|------------|------------|--|-------------------|------------------------------------|-------------------|--------|-----|
| 7. | Select  |      | 5115<br>C     | • <i>)</i> * | E        | F         | G       | н          | I          | J  | К                 | L                                  | M                 |        |     |
|    | Laura di  | 1    | Fund          | Organization | Fund Src | Sub-Class | Project | Product    | Program    | Special Purp                                       | Amount            | Fiscal Year                        | Accounting        | Period | Vou |
|    | Layout  | 4659 | 10100         | 4650000051   | 01       | 307       | 01      |            | 6210401    | 1  | (120.27)          | 2009                               |                   | 2      |     |
|    |   | 4660 | 10100         | 4650000054   | 01       | 307       | 01      | PivotTable | and PivotC | hart Wizard - Ste                                  | p 3 of 3          |                                    |                   | ? ×    | 1   |
|    |   | 4661 | 10100         | 4650000055   | 01       | 307       | 01      |            |            |  |                   |                                    |                   |        |     |
|    |   | 4662 | 10100         | 4650000056   | 01       | 307       | 01      |            |            |  |                   |                                    |                   |        |     |
|    |   | 4663 | 10100         | 4650000057   | 01       | 307       | 01      |            |            | Where do y   | you want to put t | he PivotTable rep                  | ort?              |        |     |
|    |   | 4664 | 10100         | 4650000058   | 01       | 307       | 01      |            |            |  | New worksheet     |                                    |                   |        |     |
|    |   | 4665 | 10100         | 4650000060   | 01       | 307       | 01      |            |            |  | Existing workshe  | ot                                 |                   |        |     |
|    |   | 4666 | 10100         | 4650000061   | 01       | 307       | 01      |            |            |  |                   |                                    | т                 |        |     |
|    |   | 4667 | 10100         | 4650000090   | 01       | 307       | 01      |            |            |  | 1                 |                                    | 1                 |        |     |
|    |   | 4668 | 10100         | 4650000092   | 01       | 307       | 01      |            |            | Click Finish                                       | to create your P  | ivotTable report.                  |                   |        |     |
|    |   | 4669 | 10100         | 4650000093   | 01       | 307       | 01      |            |            | 1  |                   |                                    |                   |        |     |
|    |   | 4670 | 10100         | 4650000096   | 01       | 307       | 01      | ( _        | Layout     | Options  | Cancel            | < <u>B</u> ack                     | Next >            | inish  |     |
|    |   | 4671 | 10100         | 4650000102   | 01       | 307       | 01      |            | 6210401    |  | (179.55)          | 2009                               |                   | 2      |     |
|    |   |      |               |              | 01       | 307       | 01      |            | 6210401    |  | (90.15)           |                                    |                   | 2      |     |
|    |   |      |               |              |          |           |         |            |            |  |                   |                                    |                   |        |     |
|    | Drag and drop each<br>field in their<br>appropriate areas;<br>then select |      | Pivot<br>2808 | Table and Pi |          | rt Wizard | - Layo  | ut         | d          | Construct your<br>Iragging the fi<br>o the diagram | eld buttons       | on the right                       |                   | ×      | 1   |
|    | ange "count of  |      |               | E            | AGE      | Row       |         |            |            |  | Acc<br>Fu<br>Orga | ount Pro<br>ind Pro<br>anizat Spec | duct Vouc<br>gram | untin  |     |
|    | ount" to "sum of<br>ount".  |      |               |              |          |           |         |            |            |  |                   | d Src Am                           | al Yea            | el     |     |





|               | Exhibit A continued  |
|---------------|--|
| 9. Select the | PivotTable and PivotChart Wizard - Step 3 of 3           Where do you want to put the PivotTable report?                • New worksheet                 • Layout             • Options             Cancel             < Back             Next >             Einish |





|                                  |    |  |   | hibit A continued |  |  |  |
|----------------------------------|----|--|---|-------------------|--|--|--|
| Highlight the                    |    | A  | B   | с                 | D  | E  | F  |
|                                  | 1  |  |   |                   |  |  |  |
| amount columns                   | 3  | Sum of Amount  | Query 🚽   |                   |  |  |  |
| and format them                  | 4  | Account -  |   | 0AR009A_RECON     | 0GL041 BECON   | 0GL042_RECON                                     | Grand Total  |
|                                  | 5  | 501001   |   |                   | -2473499.79  | 2473499.79                                       | 4.19095E-0   |
| as a number with 2               | 6  | 502001   |   |                   | -6474.04   | 6474.04  |  |
|                                  | 7  | 503001   |   |                   | -5870.27   | 5870.27  | 1  |
| decimal places                   | 8  | 511001   |   |                   | -8168.48   | 8168.48  |  |
|                                  | 9  | 613001   |   |                   | -7146.49   | 7146.49  | 1  |
|                                  | 10 | 514001   | 145561.36   |                   | -145561.36   |  | 1  |
|                                  | 11 | 514002   | 34144.75  |                   | -34144.75  |  | -2.91038E-1  |
|                                  | 12 | 515001   | 257028.82   |                   | -257028.82   |  | 5.82077E-1   |
|                                  | 13 | 516001   | 552810.35   |                   | -552810.35   |  | 5.82077E-1   |
|                                  | 14 | 520001   | 30392.25  |                   | -30392.25  |  |  |
|                                  | 15 | 522001   | 484.5   |                   | -484.5   |  |  |
|                                  | 16 | 612001   | 50661.74  |                   | -50661.74  |  | -1.45519E-1  |
|                                  | 17 | 612003   | 15440.61  |                   | -15440.61  |  | -3.63798E-1  |
|                                  | 18 | 612008   | 120   |                   | -120   |  |  |
|                                  | 19 | 612099<br>613002   |   |                   |  |  |  |
|                                  | 20 | 614001   | 5516.82<br>140.6  |                   | -5516.82<br>-140.6   |  |  |
|                                  | 22 | 614003   | 509.22  |                   | -140.6   |  | -5.68434E-1  |
|                                  | 23 | 614004   | 845.63  |                   | -845.63  |  | -0.004042-1  |
|                                  | 24 | 614005   | 1334.95   |                   | -1334.95   |  |  |
|                                  | 25 | 614014   | 5237.3  |                   | -6237.3  |  | -9.09495E-1  |
|                                  | 26 | 614018   | 422.38  |                   | -422.38  |  | 0.00400L 1   |
|                                  |    |  |   |                   |  |  |  |
|                                  | 27 | 614026   | 2027.28   |                   |  |  | 1  |
|                                  |    |  |   |                   | -422.00<br>-2027.28  |  |  |
| Sample of pivot                  |    |  | 2027.28   |                   |  |  |  |
|                                  |    | 614026   | 2027.28<br>Query  |                   | -2027.28   | BL042_RECON Gra                                  | nd Total   |
| Sample of pivot table results    |    | 614026   | 2027.28<br>Query  |                   | -2027.28   | 3L042_RECON Gra<br>2,473,499.79                  |  |
|                                  |    | 614026<br>Sum or Amount<br>Account   | 2027.28<br>Query  |                   | -2027.28<br>GL041_RECON 0G   |  | nd Total   |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001   | 2027.28<br>Query  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)   | 2,473,499.79                                     | nd Total<br>0.00   |
|                                  |    | 614026   | 2027.28<br>Query  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)   | 2,473,499.79<br>6,474.04                         | nd Total<br>0.00<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>611001<br>613001   | Query V<br>DAP006J_RECON  |                   | -2027.28<br>GL041_RECON 0C<br>(2,473,499.79)<br>(6,474.04)<br>(6,870.27)   | 2,473,499.79<br>6,474.04<br>5,870.27             | nd Total<br>0.00<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>611001<br>613001<br>614001   | 2027.28<br>DAP006J_RECON<br>145,561.36  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)<br>(6,870.27)<br>(8,168.48)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>-  |
|                                  |    | 614026   | 2027.28<br>Query<br>DAP005J_RECON<br>145,561.36<br>34,144.75  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)<br>(5,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,661.36)<br>(34,144.75)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>-<br>(0.00)  |
|                                  |    | 614026   | Query ✓<br>0AP005J_RECON<br>145,561.36<br>34,144.75<br>257,028.82   |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)<br>(5,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.75)<br>(267,028.82)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00   |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>613001<br>613001<br>614002<br>616001<br>616001   | 2027.28<br>DAP006J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>662,810.35   |                   | -2027.28<br>GL041_RECON 0C<br>(2,473,499.79)<br>(6,474.04)<br>(5,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.75)<br>(267,028.82)<br>(562,810.36)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>-<br>(0.00)  |
|                                  |    | 614026   | Query<br>DAP005J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>662,810.35<br>30,392.26  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)<br>(6,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.75)<br>(267,028.82)<br>(662,810.36)<br>(30,392.25)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>-<br>-  |
|                                  |    | 614026  Sum of Amount Account  501001  602001  603001  611001  613001  614002  514001  616001  616001  520001  520001  | Query<br>0AP005J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>562,810.36<br>30,322.26<br>484.50  |                   | -2027.28<br>GL041_RECON 0G<br>(2,473,499.79)<br>(6,474.04)<br>(6,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.76)<br>(267,028.82)<br>(562,810.36)<br>(30,392.26)<br>(484.60)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>622001<br>622001<br>622001   | 2027.28<br>DAP006J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>562,810.35<br>30,392.26<br>484.60<br>50,661.74   |                   | -2027.28<br>GL041_RECON 0C<br>(2.473,499.79)<br>(6,474.04)<br>(6,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.76)<br>(267,028.82)<br>(562,810.36)<br>(30,392.26)<br>(484.60)<br>(50,661.74)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>(0.00)<br>-<br>-<br>(0.00)   |
|                                  |    | 614026   | 2027.28<br>DAP005J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>662,810.36<br>30,392.25<br>484.60<br>50,661.74<br>15,440.61  |                   | -2027.28 GL041_RECON 0G (2,473,499.79) (6,474.04) (6,474.04) (6,870.27) (8,168.48) (7,146.49) (145,561.36) (34,144.76) (267,028.82) (662,810.36) (30,392.25) (484.60) (50,661.74) (15,440.61)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>-<br>-<br>-<br>(0.00)<br>(0.00)<br>(0.00)   |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>613001<br>613001<br>614002<br>616001<br>616001<br>616001<br>622001<br>612001<br>612008   | 2027.28<br>DAP005J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>662,810.36<br>30,392.25<br>484.60<br>50,661.74<br>15,440.61<br>120.00  |                   | -2027.28<br>GL041_RECON 0C<br>(2,473,499.79)<br>(6,474.04)<br>(5,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.75)<br>(652,810.36)<br>(30,392.25)<br>(652,810.36)<br>(30,392.25)<br>(484.50)<br>(50,661.74)<br>(15,440.61)<br>(120.00)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>(0.00)<br>-<br>-<br>(0.00)<br>-<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>622001<br>622001<br>612003<br>612008<br>612099   | 2027.28<br>DAP006J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>662,810.35<br>30,392.26<br>484.60<br>50,661.74<br>15,440.61<br>120.00<br>486.00  |                   | -2027.28<br>GL041_RECON 0C<br>(2,473,499.79)<br>(6,474.04)<br>(6,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.76)<br>(267,028.82)<br>(562,810.36)<br>(30,392.26)<br>(484.60)<br>(50,661.74)<br>(15,440.61)<br>(120.00)<br>(486.00)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ↓<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>622001<br>622001<br>612003<br>612003<br>612008<br>612009<br>613002   | 2027.28<br>DAP005J_RECON<br>0AP005J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>562,810.35<br>30,392.25<br>484.60<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>5,516.82   |                   | -2027.28  GL041_RECON 0G (2,473,499.79) (6,474.04) (6,870.27) (8,168.48) (7,146.49) (145,561.36) (34,144.76) (552,810.36) (30,392.26) (484.60) (50,661.74) (15,440.61) (120.00) (486.00) (5,516.82)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>-<br>-<br>(0.00)<br>(0.00)<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   |
|                                  |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>613001<br>614002<br>616001<br>616001<br>616001<br>622001<br>612001<br>612003<br>612008<br>612099<br>613002<br>614001   | 2027.28<br>DAP005J_RECON<br>145,561.36<br>34,144.75<br>257,028.82<br>662,810.36<br>30,392.25<br>484.50<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>6,516.82<br>140.60  |                   | -2027.28<br>GL041_RECON 0C<br>(2,473,499.79)<br>(6,474.04)<br>(5,870.27)<br>(8,168.48)<br>(7,146.49)<br>(145,561.36)<br>(34,144.75)<br>(652,810.36)<br>(30,392.25)<br>(652,810.36)<br>(30,392.25)<br>(484.50)<br>(50,661.74)<br>(15,440.61)<br>(120.00)<br>(486.00)<br>(5,516.82)<br>(140.60)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>-<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ↓<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>622001<br>612003<br>612003<br>612008<br>612099<br>1613002<br>614001<br>614002                              | 2027.28<br>DAP006J_RECON<br>145,561.36<br>34,144.75<br>267,028.82<br>562,810.36<br>30,392.26<br>484.50<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>5,516.82<br>140.60<br>50,22   |                   | -2027.28  GL041_RECON 0C (2,473,499.79) (8,474.04) (5,870.27) (8,168.48) (145,561.36) (34,144.76) (267,028.82) (562,810.36) (30,392.26) (484.60) (50,661.74) (15,440.61) (150,661.74) (15,440.61) (120.00) (486.00) (5,516.82) (140.60) (50.9.22)  | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00<br>-<br>-<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |
|                                  |    | 614026<br>Sum of Amount<br>Account ↓<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>618001<br>612003<br>612003<br>612003<br>612008<br>612008<br>612099<br>613002<br>614001<br>614003<br>614003 | 2027.28<br>DAP005J_RECON<br>DAP005J_RECON<br>145,561.36<br>34,144.76<br>257,028.82<br>562,810.35<br>30,392.25<br>484.50<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>5,616.82<br>140.60<br>5,616.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82 |                   | -2027.28  GL041_RECON 0G (2,473,499.79) (6,474.04) (6,870.27) (8,168.48) (7,146.49) (145,561.36) (34,144.76) (267,028.82) (30,392.26) (484.60) (50,661.74) (15,440.61) (120.00) (486.00) (5,516.82) (140.60) (609.22) (846.63)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>-<br>(0.00)<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |
| Sample of pivot<br>table results |    | 614026<br>Sum of Amount<br>Account ▼<br>601001<br>602001<br>603001<br>613001<br>613001<br>614002<br>616001<br>616001<br>622001<br>612001<br>612003<br>612008<br>612008<br>612008<br>612008<br>614002<br>614003<br>614005           | 2027.28<br>DAP005J_RECON<br>145,561.36<br>34,144.76<br>267,028.82<br>662,810.36<br>30,392.25<br>484.60<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>6,516.82<br>140.60<br>609.22<br>845.63<br>1,334.96  |                   | -2027.28  GL041_RECON 0C (2,473,499.79) (6,474.04) (5,870.27) (8,168.48) (7,146.49) (146,561.36) (34,144.75) (34,144.75) (557,028.82) (562,810.35) (30,392.25) (484.50) (50,661.74) (15,440.61) (15,440.61) (15,440.61) (15,616.82) (486.00) (55,616.82) (140.60) (509.22) (845.63) (1,334.95) | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>-<br>(0.00)<br>-<br>-<br>-<br>(0.00)<br>-<br>-<br>-<br>(0.00)<br>-<br>-<br>-<br>-<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
|                                  |    | 614026<br>Sum of Amount<br>Account ↓<br>601001<br>602001<br>603001<br>611001<br>613001<br>614002<br>616001<br>616001<br>618001<br>612003<br>612003<br>612003<br>612008<br>612008<br>612099<br>613002<br>614001<br>614003<br>614003 | 2027.28<br>DAP005J_RECON<br>DAP005J_RECON<br>145,561.36<br>34,144.76<br>257,028.82<br>562,810.35<br>30,392.25<br>484.50<br>50,661.74<br>15,440.61<br>120.00<br>486.00<br>5,616.82<br>140.60<br>5,616.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>140.60<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82<br>5,618.82 |                   | -2027.28  GL041_RECON 0G (2,473,499.79) (6,474.04) (6,870.27) (8,168.48) (7,146.49) (145,561.36) (34,144.76) (267,028.82) (30,392.26) (484.60) (50,661.74) (15,440.61) (120.00) (486.00) (5,516.82) (140.60) (609.22) (846.63)   | 2,473,499.79<br>6,474.04<br>5,870.27<br>8,168.48 | nd Total<br>0.00<br>-<br>-<br>-<br>(0.00)<br>0.00<br>0.00<br>-<br>-<br>-<br>(0.00)<br>(0.00)<br>(0.00)<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  |

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.

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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 0AP029C 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





# 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 GL###044M -- Trial Balance Detail Report --Input liability account numbers & balances -Step 1: Obtain liability account balances from General Columns A, B, C & D Ledger **Outstanding Payable Analysis** as of August, 2008 D В С Ε F G Н Α B + C - D G + H E + 1Account Beginning Balance Trial Balance Debit Trial Balance Net Numbers w/o Encumbrance Trial Balance Credit AP###0403 AP Liability Net Other Variance (2,073,598.47) 200001 (1,660,206.50)1,432,349.67 (2,073,598.47)1,845,741.64 200050 (132,720.38)(248,641.74) 1,014,635.24 898,713.88 (132,720.38)215530 (814,085.15) 993,791.26 (809,839.17) (809,839.17) 989,545.28 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)--Add and/or delete account numbers according to your agency's reconciliation requirements Notes:





# 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 Input liability account numbers & AP###0403 -- Outstanding Payables by Step 2: balances – Columns G & H Obtain liability account balances from Vendor Accounts Payable module **Outstanding Payable Analysis** as of August, 2008 В С D Ε F G н Α B + C - D G + HE+T Account Beginning Balance Trial Balance Trial Balance w/o Encumbrance Debit Credit **Trial Balance Net** AP###0403 Numbers AP Liability Net Other 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)3,016,158.02 3,016,158.02 3,670,456.98 3,963,681.61 (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 LIABILITY ACCOUNT 200001 TOTAL: \$ BUDGET PERIOD 2009 2,061,433.44 DISCOUNT TOTAL: \$ 0.00 BUDGET PERIOD 2008 LIABILITY ACCOUNT 200001 TOTAL: 12,165.03 Ş DISCOUNT TOTAL: 0.00 ŝ 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.





# 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.

|   |                            |                  | ACTION                        |               |                   | SOURCE               |                     |                                      | STEP               |
|---|----------------------------|------------------|-------------------------------|---------------|-------------------|----------------------|---------------------|--------------------------------------|--------------------|
|   | ers & balances –           |                  | Input liability<br>Columns A, | Report        | Trial Balance Det |                      | lancos from Conor   | :<br>iability account ba             | <u>Step 1</u> :    |
|   |                            | , 0, 0 & 0       |                               |               |                   | ai                   |                     |                                      | Ledger             |
|   |                            |                  |                               | <u>alysis</u> | ding Payable A    | <u>Outstand</u>      |                     |                                      |                    |
|   |                            |                  |                               | }             | of September, 20  | aso                  |                     |                                      |                    |
|   | J                          | I                | Н                             | G             | E                 | D                    | С                   | В                                    | А                  |
|   | E +                        | G+H              |                               |               | B + C - D         |                      |                     |                                      |                    |
|   | Variance                   | AP Liability Net | Other                         | AP029C*       | Trial Balance Net | Trial Balance Credit | Trial Balance Debit | Beginning Balance<br>w/o Encumbrance | Account<br>Jumbers |
| ) | Variance<br>(1,901,625.49) | -                | Other                         | /AI 0270      | (1,901,625.49)    | 647,281.41           | 819,254.39          | (2,073,598.47)                       | 200001             |
|   | (40,994.69)                | -                |                               |               | (40,994.69)       | 903,186.28           | 994,911.97          | (132,720.38)                         | 200050             |
| ) | (259,232.41)               | -                |                               |               | (259,232.41)      | 996,551.25           | 1,547,158.01        | (809,839.17)                         | 215530             |
| ) | (47,599.71)                | -                |                               |               | (47,599.71)       | 80,969.03            | 33,369.32           | -                                    | 230001             |
|   |                            |                  |                               |               | (62,943.30)       | 72,698.30            | 9,755.00            | -                                    | 233001             |
| ) | (2,249,452.30)             | -                | -                             | -             | (2,312,395.60)    | 2,700,686.27         | 3,404,448.69        | (3,016,158.02)                       |                    |

Replace the AP###0403 -- Outstanding Payables by Vendor with the 0AP029C in column G



36 233001



# 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 0AP029C (accounts 200001 through 233001). This report picks up outstanding payables by vendor for the accounting period. STEP SOURCE ACTION 0AP029C -- Outstanding Payables by Vendor Input liability account numbers & Step 2: Obtain liability account balances from by Period balances – Column H Accounts Payable module **Outstanding Payable Analysis** as of September, 2008 С D Α в Е F. G н B + C - D G + H E+I Trial Balance Account Beginning Balance Trial Balance 0AP029C Trial Balance Net AP Liability Net w/o Encumbrance Numbers Debit Credit Other 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)996,551.25 0.00 215530 (809, 839.17)1,547,158.01 (259, 232.41)259,232.41 259,232.41 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 (3,016,158.02)3,404,448.69 2,700,686.27 (2,312,395.60)2,312,395.60 2,312,395.60 (0.00) 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 0AP029C (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. B. C. А Sum of Gross Amount 2 Account -Total з 200001 -1901625.494 200050 40994.69 5 202001 -63135 34 215530 -259232.4135 230001 47599.71

-62943.30





| Common reasons why the Trial Balance Report  | t 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<br>General Ledger  | Ensure that all Accounts Payable journals were successfully posted in the General Ledger<br>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.<br>Once for the Federal year end in September and the other for the June year end for the<br>State. A query has been created that will capture the correct payables by vendor for the<br>two defined extended accounting periods. (0AP029C) |
| 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   |





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 <u>imperative</u> 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 <u>only</u> 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





| STEP<br>Step 1<br>Obtain |                   | Lexpense acc                                    | count (640xxx  |   | 4M Trial               | Balance Detai   | I Report                     | ACTION<br>Input ALL t<br>module | ravel account ba          | lances for each |
|--------------------------|-------------------|---|--|---|------------------------|---|------------------------------|---------------------------------|---------------------------|-----------------|
|                          |                   | eneral Ledger                                   |  | /   |                        |   |                              |                                 | s A, B, C & D             |                 |
|                          |                   |   |  |   | Travel A<br>as of Augu |   |                              |                                 |                           |                 |
| Α                        | В                 | С   | D  | E F   | G                      | н   | I.                           | J                               | <b>K</b><br>G + H + I + J | L<br>E-K        |
| Account<br>Numbers       | Module De         |   | iai Balance<br>edit Ti                                 | rial Balance Net *A   | P###0419               | **0AP005K   | 0AR008A                      | 0AR009B                         | Net                       | Variance        |
| 640001                   | AP                | 16,056.75                                       | 0.00   | 16,056.75   |                        |   |                              |                                 | 0.00                      | 16,056.75       |
|                          | AR<br>GL          |   |  | 0.00<br>0.00  |                        |   |                              |                                 | 0.00<br>0.00              | 0.00<br>0.00    |
|                          | 01                |   |  | 0.00  |                        |   |                              |                                 | 0.00                      | 5.00            |
| 640002                   | AP                | 3,898.23  | 0.00   | 3,898.23  |                        |   |                              |                                 | 0.00                      | 3,898.23        |
|                          | AR<br>GL          |   |  | 0.00<br>0.00  |                        |   |                              |                                 | 0.00                      | 0.00            |
| Notes:                   |                   | r delete account n                              | numbers according                                      | g to your agency's rec  | onciliation reg        | uirements   |                              |                                 | 0.00                      | 0.00            |
|                          | *<br>The AP trave | * Query only<br>amount on the<br>AP###0419 Trav | rincludes vou<br>Trial Balance inc<br>vel Expense Repo | ichers directly e<br>uchers associat<br>cludes both direct vo<br>prt <u>do not</u> include vo | ed with Pu             | urchase Order<br>ed in Accounts Pa<br>iated with Purcha | r <b>s</b><br>yable and vouc | hers created fron               | n Purchase Orders.        |                 |

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.





| STEP               |           |               |                         | SOURC             | E                |              |              | ACTION       |                           |                 |
|--------------------|-----------|---------------|-------------------------|-------------------|------------------|--------------|--------------|--------------|---------------------------|-----------------|
| Step 2             | :         |               |                         | AP###0            | 0419 – Travel Re | port         |              | Input travel | balance for each a        | ccount by       |
| Obtain             | ALL trav  | el expense a  | account (640x)          | (x) 0AP005k       | K- RECON PO_     | VCHR         |              | module. See  | e <u>Exhibit B</u> for de | tails on how to |
| balance            | es from a | ill modules ( | (PO; AP; AR; G          | L) 0AR008         | A – VERIFY_REV_  | _CUST        |              | run 0AP005k  | query                     |                 |
|                    |           |               | -                       | 0AR009E           | 3 VERIFY_REV_    | OTH          |              | -Columns     | G, H, I & J 🔵             |                 |
|                    |           |               |                         |                   | Travel Ana       | lysis        |              |              |                           |                 |
|                    |           |               |                         |                   | as of August     |              |              |              |                           |                 |
|                    |           |               |                         |                   |                  |              |              |              |                           |                 |
| Α                  | В         | С             | D                       | E F               | F G              | Н            | I            | J            | К                         | L               |
|                    | _         |               |                         | C - D             |                  |              |              |              | G + H + I + J             | E-K             |
| Account<br>Numbers | Module    | Trial Balance | Trial Balance<br>Credit | Trial Balance Net | *AP###0419       | **0AP005K    | 0AR008A      | 0AR009B      | Net                       |                 |
|                    |           |               |                         |                   |                  | UAI UUJK     | UAROUUA      | UAR007D      | ţ                         | ariance         |
| 640001             | AP        | 16,056.75     | 5 0.00                  |                   | 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                       | 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:             |           | nd/or delete  | account num             |                   | to your agency's | s reconcilia | tion require | ements       | 0100                      | 0.00            |
|                    | /         |               | accounting              | sele accelang     | te jeur agenej e |              |              |              |                           |                 |





| 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<br>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 |
|  |  |





#### 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

**<u>NOTE 1</u>**: 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





| (651X)             | <b>ALL</b> p<br>(X, 652 | per diem exper<br>2XXX, & 851X<br>n General Ledg | XX, 852XXX)                  | GL##   | 2 <b>CE</b><br>#044M Trial I                         | Balance Detail | Report      | ACTION<br>Input ALL per<br>module<br>- Columns |       | count ba            | lances for each |
|--------------------|-------------------------|--|------------------------------|--|--|----------------|-------------|--|-------|---------------------|-----------------|
|                    |                         |  | E                            |  | <u>Fees Analys</u><br>Igust, 2008                    | i <u>s</u>     |             |  |       |                     |                 |
| Α                  | В                       | C  | D                            | E<br>C-D                                     | F G  | н              | I           | J  | G + H | <b>(</b><br>+ I + J | L<br>E-K        |
| Account<br>Numbers | Module                  | Trial Balance<br>Debit                           | Trial Balance<br>Credit      | Trial Balance Ne                             | **AP###0420  | *0AP005K       | 0AR008A     | 0AR009   | Net   | V                   | ariance         |
| 651002             | AP                      | 657.00   | 0.00                         | 657.00                                       | C  | 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:             | GL<br>Add a             | nd/or delete a                                   | ccount numbe<br>des vouchers | 0.00<br>0.00<br>rs according<br>associated w | to your agency'<br>ith Purchase O<br>ered in Account | rders          | on requirem | ents   |       |                     | 0.00            |





| (651x)             | ALL p<br>(x; 652 | er diem expense<br>xxx & 851XXX, 8<br>ules (PO; AP; AR | 352XXX balance | 0AP005K<br>es 0AR008A              | 9420 – per diem<br>X- RECON PO_ |                  | run 0AP005 | iem balance for each<br>ee <u>Exhibit B</u> for deta<br>K query<br>s F, G, H & I | 5            |
|--------------------|------------------|--|----------------|------------------------------------|---------------------------------|------------------|------------|--|--------------|
|                    |                  |  |                | <u>Diem &amp; Fe</u><br>as of Augu | <u>es Analysis</u><br>ıst, 2008 |                  |            |  |              |
| Α                  | В                | С  | D              | E F                                | G                               | н                | I J        | <b>K</b><br><b>G</b> + H + I + J   | L<br>E-K     |
| Account<br>Numbers | Module           |  | redit Tria     | al Balance Net                     | *AP###0420                      | **0AP005K 0AR008 | A 0AR009   | Net Varia  | ince         |
| 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         |
|                    | GL               |  |                |                                    |                                 |                  |            |  |              |
| 651003             | AP               | 281,290.74   | 0.00           | 281,290.74                         | 0.00                            | 281,290.74       |            | 281,290.74   | 0.00         |
| 651003             |                  | 281,290.74   | 0.00           | 281,290.74<br>0.00                 | 0.00                            | 281,290.74       |            | 281,290.74<br>0.00   | 0.00<br>0.00 |
| 651003             | AP               | 281,290.74   | 0.00           |                                    | 0.00                            | 281,290.74       |            |  |              |





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   |                              |             |                              |                        |            |
|-----|--|---|---|--|---|---|------------------------------|-------------|------------------------------|------------------------|------------|
| Que | Navigate to<br>the Query<br>Manager<br>Porting Tools ><br>ery > Query<br>hager |   | Custom<br>Items<br>Vendor:<br>Purchas<br>eProject<br>Accoun<br>Accoun<br>Custom<br>Salary<br>Asset M<br>Banking | s<br>sing<br>rement<br>Costing<br>ts Receivable<br>ts Payable<br>n Accounts Payable<br>Fravel Per Diem<br>lanagement | Find an Existing C<br>*Search By: C<br>Search Advar | tion you have and click Search. Leave fiel<br>Query   <u>Create New Query</u> | ds blank for a list of all v | values.     |                              |                        |            |
| 2.  | Input the  |   | Query   |  |   | Customize   Find   View All   | 📕 🛛 First 🗹 1-10 of          | 10 🕨        | Last                         |                        |            |
|     | query name<br>'0AP005K' and  |   | Select  | Query Name   |   | Descr   | Owner Folder                 | <u>Edit</u> | <u>Run to</u><br><u>HTML</u> | <u>Run to</u><br>Excel | <u>Sc</u>  |
|     | select   |   |   | 0AP005A_VERIFY_EXP_I   | FOR_PAID_VC   | 0AP005A_VERIFY_EXP_FOR_PAID_VC  | Public                       | <u>Edit</u> | HTML                         | Excel                  | Scl        |
| 3.  | Select the   |   |   | 0AP005C_VERIFY_EXP_  | FOR_PD_VC2  | 0AP005C_VERIFY_EXP_FOR_PD_VC2   | Public                       | <u>Edit</u> | HTML                         | Excel                  | Scl        |
| 0.  | 'Excel' hyper-   |   |   | 0AP005D_VERIFY_EXP_  | BY_SUBCLASS   | 0AP005D_VERIFY_EXP_BY_SUBCLASS  | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | Scl        |
|     | link to send   |   |   | 0AP005E_VERIFY_EXP_  | BY_ORG  | VERIFY_EXP_BY_ORG_CODE  | Public                       | <u>Edit</u> | HTML                         | Excel                  | <u>Scl</u> |
|     | result to excel<br>workbook  |   |   | 0AP005F_VRFY_EXP_BY  | (_FUNDNG_SRC  | VERIFY_EXP_BY_FUNDING SRCE  | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | Scl        |
|     | WORKBOOK   |   |   | 0AP005G_VERIFY_EXP_  | BY_PROJECT  | VERIFY_EXP_BY_PROJECT   | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | <u>Scl</u> |
|     |  |   |   | 0AP005H_VERIFY_EXP_  | BY_FUND   | VERIFY_EXP_BY_FUND  | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | <u>Scl</u> |
|     |  |   |   | 0AP005J_RECON  |   | AP data for expense recon   | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | <u>Scl</u> |
|     |  | < | Γ   | 0AP005K_RECON  |   | 0AP005K_RECON   | Public                       | <u>Edit</u> | <u>HTML</u>                  | Excel                  | Scl        |
|     |  |   |   | 0AP005_VERIFY_EXP  |   | 0AP005_VERIFY_EXP   | Public                       | <u>Edit</u> | HTML                         | Excel                  | <u>Scl</u> |





|    |  | Exhibit B continued                                     |
|----|--|---|
| 4. | Insert the<br>appropriate<br>parameter | 0AP005K_RECON - 0AP005K_RECON                           |
|    | values and select View Results         | Business Unit: 46500                                    |
|    | VIEW IVESUILS                          | Fiscal Year From: 2009                                  |
|    |  | Fiscal Year Thru: 2009                                  |
|    |  | Accounting Period From: 02                              |
|    |  | Accounting Period Thru: 02                              |
|    |  | Account From: 640001                                    |
|    |  | Account Thru: 652999                                    |
|    |  | View Results  |
|    |  |   |
| 5. | Select the                             | File Download 🔀   |
|    | Save<br>ton from the<br>download       | Do you want to open or save this file?                  |
|    | log box                                | Name: q.xls<br>Type: Microsoft Excel Worksbeet, 34.0 KB |
|    | 0                                      | Type: Microsoft Excel Worksheet, 34.0 KB                |
|    |  | From: fnweb-1t.state.ga.us                              |
|    |  | Open Save Cancel  |
|    |  | Always ask before opening this type of file             |

Proprietary and Confidential to State of Georgia SAO, OPB and Anteo Group, Inc.





|   | Exhibit B continue   |
|---|--|
| 6. Click the Open<br>button from the<br>download complete<br>dialog box | Download complete       Download Complete       Saved:       q.xls from fnweb-1t.state.ga.us   |
|   | Downloaded:       34.0 KB in 1 sec         Download to:       C:\Documents and Settings\d\123.xls         Transfer rate:       34.0 KB/Sec         Image: Close this dialog box when download completes         Open       Open Folder         Close |

Appendix A continued.....





| 7. Navigate to the   |                       |                                    |      |                          |          |                        |          |                    |                     |   |             |
|----------------------|-----------------------|------------------------------------|------|--------------------------|----------|------------------------|----------|--------------------|---------------------|---|-------------|
| query result, select | A                     | В                                  | С    | D                        | E        | F                      | G        | н                  | J                   | K L                                     | 1           |
|                      | OAP005K_F             | NE 33                              |      | _                        |          |                        |          |                    | -                   |   | >           |
| and delete row #1;   | 2 Account             | Descr                              | Fund | Organization             | Fund Src | Sub-Class              | Project  | Program            | Amount              | Fiscal Year Acc Vou                     | ch          |
| Before               | 3 651002              | PD&F-Attorney                      |      | 4650101001               | 01       | 312                    | 01       | 6210201            | 657.000             |   |             |
|                      | 4 651003              | PD&F-Consultant                    |      | 4650201002               | 01       | 312                    | 01       | 6210402            | 3869.620            |   |             |
|                      | 5 651003              | PD&F-Consultant                    | _    | 4650201004               | 01       | 312                    | 01       | 6210402            | 600.000             |   |             |
|                      | 6 651003              | PD&F-Consultant                    |      | 4650201004               | 01       | 312                    | 01       | 6210402            | 2340.000            |   |             |
|                      | 7 651003              | PD&F-Consultant                    |      | 4650201004               | 01       | 312                    | 01       | 6210402            | 720.000             |   |             |
|                      | 8 651003              | PD&F-Consultant                    | -    | 4650201004               | 01<br>01 | 312<br>312             | 01<br>01 | 6210402            | 2700.000            |   |             |
| A.C                  | 9 651003<br>10 651003 | PD&F-Consultant<br>PD&F-Consultant |      | 4650201002<br>4650000200 | 01       | 312                    | 01       | 6210402<br>6210401 | 1564.000<br>780.000 |   |             |
| After                | 10 651003             | PD&F-Consultant                    |      | 4650000200               | 01       | 312                    | 01       | 6210401            | 780.000             |   |             |
|                      |                       |                                    |      |                          |          |                        |          |                    |                     | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | • •         |
|                      | A                     |                                    | в    |                          | С        | D                      | E        | F                  | G                   | H                                       |             |
|                      | 1 Account             | Descr                              |      |                          |          | Organization           |          |                    |                     |   | S           |
|                      | 2 648001              | Real Estate Rentals                | 3    |                          |          | 650401001              | 01       | 306                | 01                  | 6210203                                 | _           |
|                      | 3 651002              | PD&F-Attorney                      |      |                          |          | 650101001              | 01       | 312                | 01                  | 6210201                                 | _           |
|                      | 4 651003              | PD&F-Consultant                    |      |                          |          | 650201002              | 01       | 312                | 01                  | 6210402                                 | L           |
|                      | 5 651003              | PD&F-Consultant                    |      |                          |          | 650201002              | 01       | 312                | 01                  | 6210402                                 | <u> </u>    |
|                      | 6 651003<br>7 651003  | PD&F-Consultant                    |      |                          |          | 650201002<br>650201004 | 01       | 312<br>312         | 01<br>01            | 6210402<br>6210402                      | +           |
|                      | 7 651003<br>8 651003  | PD&F-Consultant<br>PD&F-Consultant |      |                          |          | 650201004              | 01       | 312                | 01                  | 6210402                                 | -           |
| 8. Format the amount |                       | FD&F-Consultant                    |      |                          | 10100 4  | 000201002              | 101      | 1312               | 101                 | 0210402                                 | <u> </u>    |
|                      |                       | ,                                  |      |                          |          |                        |          |                    |                     |   |             |
| column as number     | A                     | В                                  | С    | D                        |          | E                      | F        | G                  | н                   | J                                       |             |
| with 2 decimals      | Account               | Descr                              | Fun  | d Organizati             | on Fu    |                        | ub-Class | Project            | Program             | Aniount                                 |             |
|                      | 651002                | PD&F-Attorney                      | 1010 |                          | 01       |                        | 12       | 01                 | 6210201             | 657.0                                   | do -        |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201002             | 2 01     | 3                      |          | 01                 | 6210402             | 3869.6                                  | 52          |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201004             | 01       | 3                      | 12       | 01                 | 6210402             | 600.0                                   | 00 <b>\</b> |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201004             | 01       | 3                      | 12       | 01                 | 6210402             | 2340.0                                  | 00          |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201004             | 01       | 3.                     | 12       | 01                 | 6210402             | 720.0                                   | 00          |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201004             | 01       | 3                      | 12       | 01                 | 6210402             | 2700.0                                  | 00          |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650201002             | 2 01     | 3.                     | 12       | 01                 | 6210402             | 1564.0                                  | 00          |
|                      | 651003                | PD&F-Consultant                    | 1010 | 0 4650000200             | 01       | 3.                     | 12       | 01                 | 6210401             | 780.0                                   |             |
|                      | ) 651003              | PD&F-Consultant                    | 1010 |                          |          | 3                      |          | 01                 | 6210402             | 5361.2                                  |             |
|                      | 651003                | PD&F-Consultant                    | 1010 | _                        |          | 3.                     |          | 01                 | 6210402             | 160.0                                   | _ /         |
|                      | 2 651003              | PD&F-Consultant                    | 1010 |                          |          | 3                      |          | 01                 | 6210402             | 2700.0                                  |             |
|                      | 3 651003              | PD&F-Consultant                    | 1010 | -                        |          | 3                      |          | 01                 | 6210402             | 680                                     |             |
|                      | , 001000              | p Dor-Consultant                   | FIOL |                          | - 101    | 10                     | 12       | 101                | 10210402            | 0000                                    | 50          |
|                      | 1                     |                                    |      |                          |          |                        |          |                    |                     |   |             |

#### Exhibit B continued.....





| 9. Navigate to the | Eile Edit | <u>V</u> iew Insert F <u>o</u> rmat <u>T</u> ool |             | ata <u>W</u> indow <u>H</u> elp   | _                           |                   |           | Type a que   | estion for help 🔹    | - 8 |
|--------------------|-----------|--|-------------|---|-----------------------------|-------------------|-----------|--------------|----------------------|-----|
| Pivot Table menu   | i 🗅 📂 🖬 🖪 | 🛃   🚉   🛍 📲 🍠 📲 🧕                                | <b>≥</b> 2. | <u>S</u> ort  |                             | • 10 • <b>B</b> I | ū ⊨ ≣ ≣   | ·aa \$ % • * | 8   🔛 - 🌺 - <u>A</u> | -   |
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| item               | A         | В  |             | Form  | F                           | G                 | н         | J            | ĸ                    |     |
|                    | 1 Account | [  | Fu          | Subtotals   | b-Cla                       |                   | Program   |              | Fiscal Year          | Act |
|                    | 2 651002  |  | 10          | Validation  |                             | 01                | 6210201   | 657.00       |                      | _   |
|                    | 3 651003  |  | 10          | Table   |                             | 01                | 6210402   | 3869.52      | 2009                 | _   |
|                    | 4 651003  |  | 10          | -   |                             | 01                | 6210402   | 600.00       | 2009                 | _   |
|                    | 5 661003  |  | 10          | Text to Columns   |                             | 01                | 6210402   | 2340.00      | 2009                 | _   |
|                    | 6 651003  |  | 10          | Co <u>n</u> solidate  |                             | 01                | 6210402   | 720.00       | 2009                 | _   |
|                    | 7 651003  |  | 10          | Group and Outline   | ·                           | 01                | 6210402   | 2700.00      | 2009                 | 3   |
|                    | 8 651003  |  | 10 🔢        | PivotTable and PivotChart Report  |                             | 01                | 6210402   | 1564.00      | 2009                 |     |
|                    | 9 651003  |  | 10          | Import External <u>D</u> ata  | -                           | 01                | 6210401   | 780.00       | 2009                 | 3   |
|                    | 10 651003 |  | 10          | List  |                             | 01                | 6210402   | 5361.29      | 2009                 | 3   |
|                    | 11 651003 |  | 10          |   |                             | 01                | 6210402   | 160.00       | 2009                 | 3   |
|                    | 12 651003 |  | 10          | <u>×</u> ML   | ·                           | 01                | 6210402   | 2700.00      | 2009                 | _   |
|                    | 13 651003 |  | 10 🕴        | <u>R</u> efresh Data  |                             | 01                | 6210402   | 680.00       | 2009                 | _   |
|                    | 14 651003 | PD&F-Consultant                                  | 10100       | ) [4650201004 [01 [3  | 12                          | 01                | 6210402   | 384.00       | 2009                 | 3   |
|                    |           |  |             | Where is the data that y<br>Microsoft Office I<br>C External data sou<br>C Multiple consolida<br>C Another PivotTab | xcel lis<br>irce<br>tion ra | st or database    | rt report |              |                      |     |
|                    |           |  |             | What kind of report do y<br>Pivot <u></u> able<br>PivotCha <u>r</u> t report  |                             |                   | ort)      | -            |                      |     |
|                    |           | se-consultant II                                 | 010         | Cancel < Back   |                             | Next >            | Einish    |              |                      |     |





|                        |  |   | E:                        | xhibit B contin  | ued                                |           |                    |        |  |          |
|------------------------|--|---|---------------------------|--|------------------------------------|-----------|--------------------|--------|--|----------|
| 1. Step 2 of the Pivot | A  | В   | С                         | D E  | F                                  | G         | Н                  | J      |  | К        |
| Table wizard will      | 1 Account  |   | Fund Organ                |  |                                    | Project   | Program            | Amount |  | cal Year |
|                        | 2 651002   |   | 10100 465010              |  |                                    | 01        | 6210201            |        | 657.00   | 2009     |
| appear with data       | 3 651003   | PD&F-Consultant   | 10100 465020              |  |                                    | 01        | 6210402            |        | 3869.52  | 2009     |
| selected as the        | 4 651003   | PD&F-Consultant   | 10100 465020              |  | 312<br>312                         | 01        | 6210402            |        | 600.00   | 2009     |
| range. Select the      | 5 651003   | PD&F-Consultant<br>PD&F-Co                                  | and PivotChart V          | Wizard - Step 2 of 3   | 212<br>?×                          | 1         | 6210402<br>6210402 |        | 2340.00  | 2009     |
| Next >                 | 6 651003<br>7 651003   | PD&F-Cc Where is the  |                           |  |                                    | 1         | 6210402            |        | 720.00   | 2009     |
|                        |  | PD&F-Cc Range:  |                           | A C C C C C C C C C C C C C C C C C C C  | Bro <u>w</u> se                    | 1         | 6210402            |        | 1564.00  | 2009     |
| tton                   | 9 651003   | PD&F-Cc   |                           |  |                                    | 1         | 6210402            |        | 780.00   | 2009     |
|                        | 10 651003  | PD&F-Cc   | Cancel                    | < Back   | inish                              | 1         | 6210402            |        | 5361.29  | 2009     |
|                        | 11 651003  | PD&F-Consultant   | 10100 465020              | 01004 01   | 312 (                              | )1<br>01  | 6210402            |        | 160.00   | 2009     |
| 1                      | 10 661000  | DDRE Concultant   | 10100 465020              | 01 00 <i>4</i> 01  | 010                                | 14        | 6910409            |        | 9700.00  | 2000     |
| . Select 'Layout'      |  | A   |                           | В  | С                                  |           | D                  | E      | F  |          |
|                        | 2 Acc  | count Desci   | r                         |  | Fun                                |           |                    |        | Sub-Clas   | s        |
| Layout                 | 3 6120   |   | xpense - Gasi             | oline  | 1010                               |           |                    | 01     | 301  |          |
|                        | 4 6140   | 003 S&M-0   | Office                    |  | 1010                               | 0 465010  | 2007               | 01     | 301  |          |
|                        | 5 6140   | 05Cem/  | Othor                     |  | 1010                               | 0 466000  | 0010               | 01     | 301  |          |
|                        | 6 6140   | 108 PivotTable and  | PivotChart Wi             | izard - Step 3 of 3  |                                    |           |                    | ? ×    | 301  |          |
|                        | 7 6140   |   | Caral Lake                |  |                                    |           |                    |        | 301  |          |
|                        | 8 6140   |   | and the state             |  |                                    |           |                    |        | 301  |          |
|                        | 0 0140   | JUC 5UL   |                           |  |                                    |           |                    |        |  |          |
|                        |  |   |                           |  |                                    |           |                    |        |  |          |
|                        | 9 6140   | 306   |                           | Where do you want to   | out the PivotTabl                  | e report? |                    |        | 301  |          |
|                        | 10 6140  |   |                           | Where do you want to<br><u>N</u> ew worksh   |                                    | e report? |                    |        | 301<br>301   |          |
|                        |  |   |                           | New worksh   | eet                                | e report? |                    |        | 301  |          |
|                        | 10 6140  | 00E                     |                           |  | eet                                |           |                    |        | 301<br>301   |          |
|                        | 10 6140<br>11 6140   |   |                           | New worksh   | eet                                | e report? |                    |        | 301<br>301<br>301                                    |          |
|                        | 10 6140<br>11 6140<br>12 6140<br>13 6140                       | DOE 000000000000000000000000000000000000                    | ě                         | New worksh   | eet<br>sheet                       |           |                    |        | 301<br>301<br>301<br>301<br>301                      |          |
|                        | 10 6140<br>11 6140<br>12 6140<br>13 6140<br>14 6140            |   | ť                         | • New worksh<br>• Existing wor   | eet<br>sheet                       |           |                    |        | 301<br>301<br>301<br>301<br>301<br>301<br>301        |          |
|                        | 10 6140<br>11 6140<br>12 6140<br>13 6140<br>14 6140<br>15 6140 | DOE<br>DOE<br>D14<br>D14<br>D27<br>D27<br>D27<br>D27<br>D27 | out                       | • New worksh<br>• Existing wor   | eet<br>sheet                       |           |                    | sh     | 301<br>301<br>301<br>301<br>301<br>301<br>301<br>301 |          |
|                        | 10 6140<br>11 6140<br>12 6140<br>13 6140<br>14 6140            | D06<br>006<br>014<br>014<br>027<br>027<br>027<br>036<br>036 | out oti<br>ies & Material | <u>New worksh</u> <u>Existing worksh</u> <u>Existing worksh</u> <u>Click Finish to create yout</u> | eet<br>«sheet<br>ur PivotTable rep | nort.     |                    | sh     | 301<br>301<br>301<br>301<br>301<br>301<br>301        |          |







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| 17. Result of pivot |    | A           | В               | С         |
|---------------------|----|-------------|-----------------|-----------|
| table               | 1  | Drop        | o Page Fields H | ere       |
|                     | 2  |             |                 |           |
|                     | 3  | Sum of Amo  |                 |           |
|                     | 4  | Account 🖵   | Descr 🚽         | Total     |
|                     | 5  | 651002      | PD&F-Attorney   | 657       |
|                     | 6  | 651002 Tota | I               | 657       |
|                     | 7  | 651003      | PD&F-Consultant | 281290.74 |
|                     | 8  | 651003 Tota | I               | 281290.74 |
|                     | 9  | Grand Total |                 | 281947.74 |
|                     | 40 | I           |                 |           |

| 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> <li>Try to identify the chartfield combination you are having an issue with</li> <li>Run a combined detail for the chartfield combination identified in step 1, along with the period and year in question</li> </ol> |
|   |  |