

PeopleSoft Subsystem Reconciliation Procedures

Accounts Payable PEOPLESOFT SYSTEM

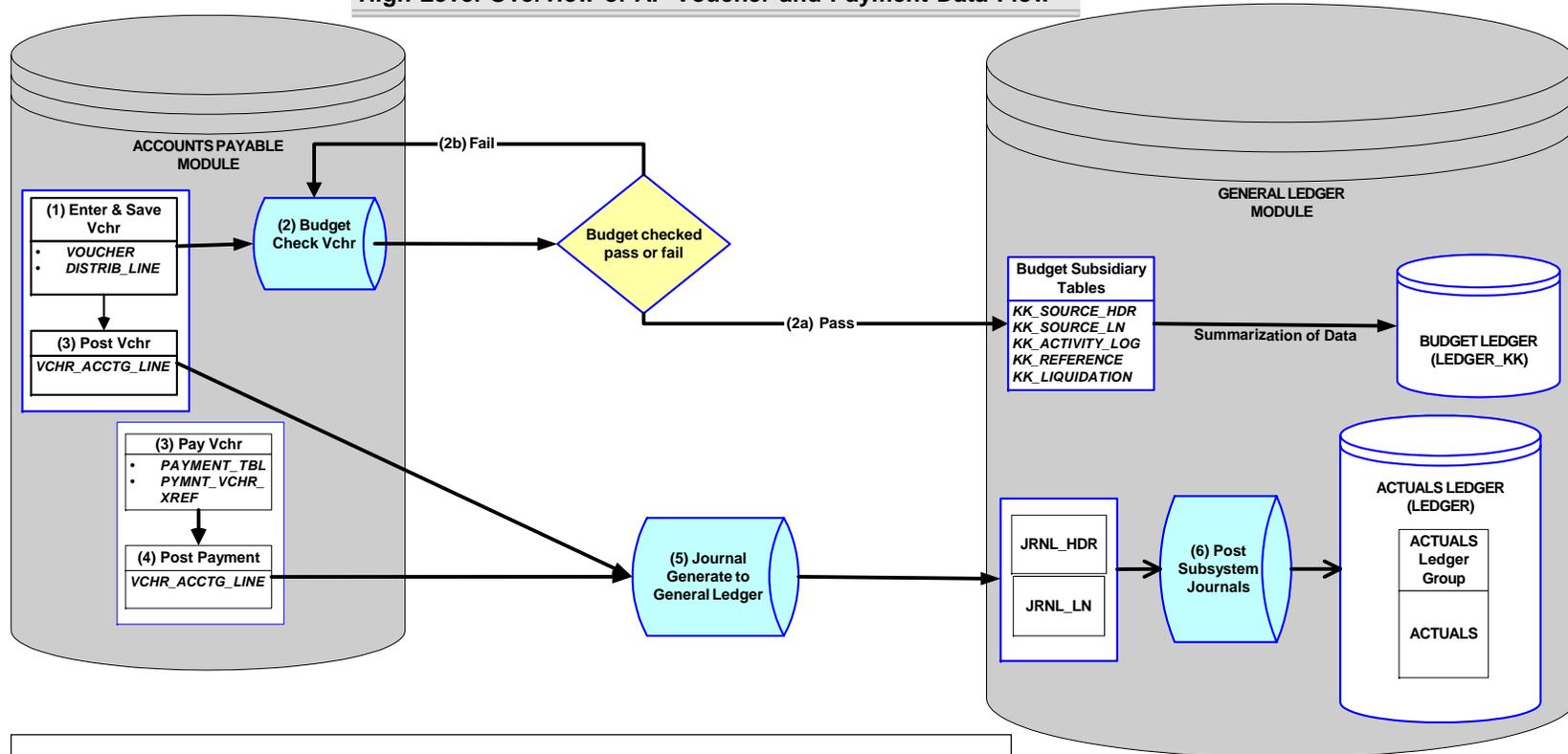
FINANCIAL SYSTEMS

PEOPLESOFT FINANCIALS FOR PUBLIC SECTOR V8.8
January 2007

Introduction

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

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



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

Business Process Document Financial Reconciliation

The Trial Balance (GL###044M) will be used as the main report that each agency will reconcile to. 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 encumbrance are also displayed on the Trial Balance.

The overall objective is to verify that all data inputted 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

Performing this reconciliation on a monthly basis will facilitate simplification of year end CAFR required reporting. The general idea is to ensure that all accounts payable activities in the Accounts Payable module are reflected in the Trial Balance.

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

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

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

**Business Process Document
Financial Reconciliation**



Process Scheduler Request

User ID: DDOCTOR Run Control ID: DOCTEST

Server Name: Run Date:

Recurrence: Run Time:

Time Zone:

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

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

Bus Unit: 47500 Ledger: GFAAG Fiscal Yr 2007 From Period 007 To 007		State Of Georgia Ga. Dept. of Driver Services Trial Balance by Business Unit From 2007-01-01 To 2007-01-31 General Ledger Report			Report ID: GL475044M Print Date: 02/01/2007 Page 1 PS Id: GLS4042X	
---	--	--	--	--	---	--

Acct Descr	Beginning Balance	Transactions	Transactions	Ending Balance	Encumbrance	Ending Balance
Src YYYYMM Jrnl	w/o Encumbrance	Debit	Credit	w/o Encumbrance	Balance	w/ Encumbrance
---						---
170001 LAND						
TOTAL: 170001	1,021,406.26	0.00	0.00	1,021,406.26	0.00	1,021,406.26
---						---

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

Business Process Document Financial Reconciliation

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

- 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 -- 0AP005_VERIFY_EXP Accounts Payable Expenditures
- Query -- 0AP005K_RECON -- PO_VCHR Accounts Payable Expenditures
- Query -- 0AP0095J_RECON – AP data for expense reconciliation
- Query -- 0AR009A_RECON -- AR data for expense recon
- Query – 0GL042_RECON -- Jrnls entered directly in GL
- Query – 0GL041_RECON -- Ledger Data AP Recon
- 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}
- Report – APS4020X -- AP###0420 – Per Diem Report {automatically produced at month end}

Business Process Document Financial Reconciliation

TOTAL EXPENDITURE VERIFICATION:

Object: Compare all expense account number entries in (AP, AR & other journals – {direct GL jrnl}) to expenses in the General Ledger

Procedure

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

- a. Run queries:
 - 0AP005J_RECON -- AP data for expense recon
 - 0AR009A_RECON -- AR data for expense recon
 - 0GL042_RECON -- Jrnl entered directly in GL
 - 0GL041_RECON -- Ledger Data AP Recon
- b. Combine results from all four queries
- c. Prepare a pivot table
- d. Analyze data

**Business Process Document
 Financial Reconciliation**



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

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

Sum of Amount	Query				
Account	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
501001			(2,879,795.01)	2,879,795.01	(0.00)
502001			(9,092.88)	9,092.88	(0.00)
503001			(5,530.33)	5,530.33	(0.00)
513001			(30,489.32)	30,489.32	(0.00)
514001	111,505.79		(111,505.79)	0.00	(0.00)
514002	26,748.82		(26,748.82)	-	0.00
515001	201,115.11		(201,115.11)	0.00	(0.00)
515003	413.64		(413.64)		-
516001	323,444.99		(323,444.99)	-	-
611001	3,258.39	(10,225.59)	6,967.20		0.00
611002	3,900.00		(3,900.00)		-
612001	13,522.20		(13,522.20)		(0.00)

Alternate method of verification.....

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

**Business Process Document
Financial Reconciliation**

Exhibit A continued.....

3. Combine result of all four queries in the following order

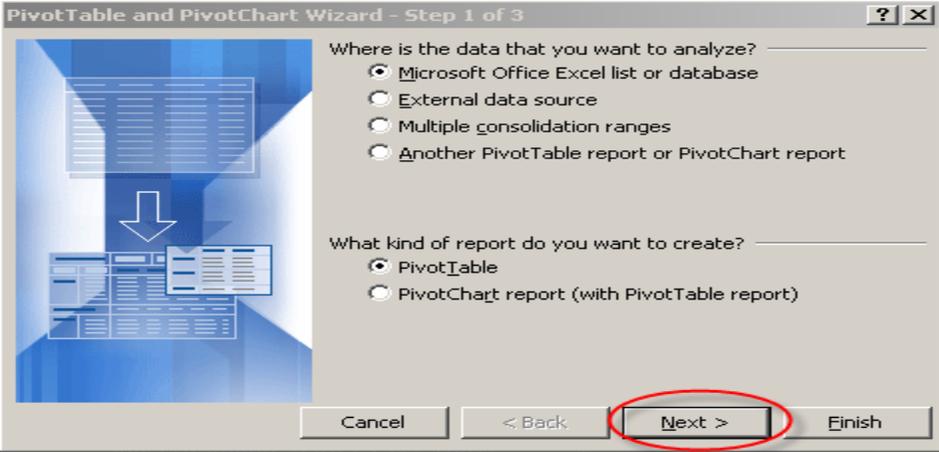
- OAP005J
- OAR009A
- OGL042
- OGL041

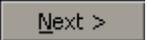
	A	B	C	D	E	F	G	H	I	J	K
1	Query	Account	Fund	Organization	Fund Src	Sub-Class	Project	Product	Program	Special Purp	Amount
1744	OAP005J_RECON	872010	10100	47530104	60500	307	60500		1360202		31.990
1745	OAP005J_RECON	872010	10100	47530107	01	307	01		1360203		16.600
1746	OAP005J_RECON	872011	10100	47510102	01	307	01		1360101		50.980
1747	OAP005J_RECON	872011	10100	47510402	01	307	01		1360101		900.000
1748	OAP005J_RECON	872011	10100	47510402	01	307	01		1360101		57980.820
1749	OAP005J_RECON	872011	10100	47520102	01	307	01		1360402		10231.910
1750	OAP005J_RECON	872011	10100	47520205	01	307	01		1360401		22.960
1751	OAR009A_RECON	421052	10200	47510101	07100		07100		1360401		-5200.000
1752	OAR009A_RECON	421052	10200	47510101	07100		07100		1360401		-4500.000
1753	OAR009A_RECON	421052	10200	47510101	07100		07100		1360401		-3600.000
1754	OAR009A_RECON	421052	10200	47510101	07100		07100		1360401		-800.000
1755	OAR009A_RECON	421052	10200	47510101	07100		07100		1360401		800.000

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

Exhibit A continued.....

5. Select 



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

	A	B	C	D	E	F	G	H	I	Spe
1	Query	Account	Fund	Organization	Fund Src	Sub-Class	Project	Product	Program	Spe
2	0AP005J_RECON	514001	10100	47510101	01	300	01		1360101	
3	0AP005J_RECON	514001	10100	47510101	01	300	01		1360101	
4	0AP005J_RECON	514001	10100	47510102	01	300	01		1360101	
5	0AP005J_RECON	514001	10100	47510102	01	300	01		1360101	
6	0AP005J_RECON	514001	10100	47510103	01	300	01		1360101	
7	0AP005J_RECON	514001	10100	47510103	01	300	01		1360101	
8	0AP005J_RECON	514001	10100	47510106	01	300	01		1360101	
9	0AP005J_RECON	514001	10100	47510106	01	300	01		1360101	
10	0AP005J_RECON	514001	10100	47510107	01	300	01		1360101	
11	0AP005J_RECON	514001	10100	47510107	01	300	01		1360101	
12	0AP005J_RECON	514001	10100	47510108	01	300	01		1360101	
13	0AP005J_RECON	514001	10100	47510108	01	300	01		1360101	
14	0AP005J_RECON	514001	10100	47510201	01	300	01		1360101	



**Business Process Document
Financial Reconciliation**

Exhibit A continued.....

	A	B	C	D	E	F	G	H	I
1	Query	Account	Fund	Organization	Fund Src	Sub-Class	Project	Product	Program
2	0AP005J_RECON	514001	10100	47510101	01	300	01		1360101
3	0AP005J_RECON	5140							
4	0AP005J_RECON	5140							
5	0AP005J_RECON	5140							
6	0AP005J_RECON	5140							
7	0AP005J_RECON	5140							
8	0AP005J_RECON	5140							
9	0AP005J_RECON	5140							
10	0AP005J_RECON	5140							
11	0AP005J_RECON	5140							
12	0AP005J_RECON	5140							
13	0AP005J_RECON	5140							
14	0AP005J_RECON	5140							

7. Select

Layout...



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

OK

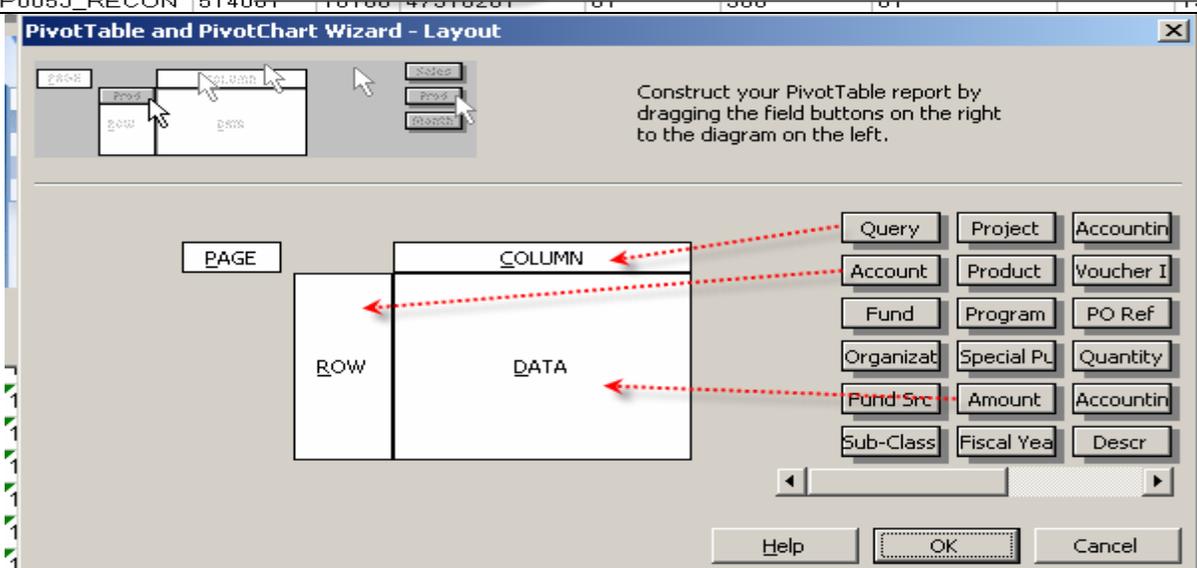
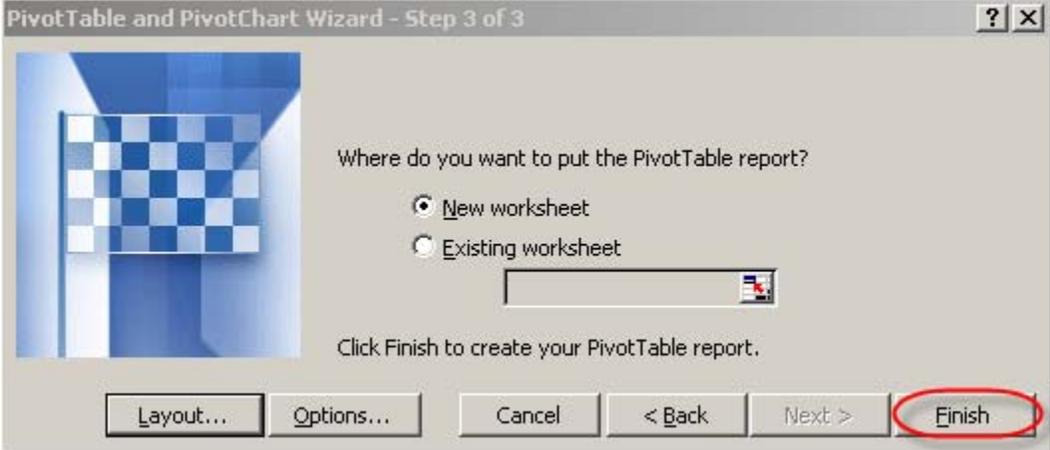


Exhibit A continued.....	
9. Select the  button	

**Business Process Document
Financial Reconciliation**



Exhibit A continued.....							
	A	B	C	D	E	F	
10. Highlight the amount columns and format them as number with 2 decimal places	1						
	2						
	3	Sum of Amount	Query				
	4	Account	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
	37	501001			-2879795.01	2879795.01	-1.86265E-09
	38	502001			-9092.88	9092.88	-1.81899E-12
	39	503001			-5530.33	5530.33	-9.09496E-13
	40	513001			-30489.32	30489.32	-3.63798E-12
	41	514001	111505.79		-111505.79	1.42109E-14	-4.36415E-11
	42	514002	26748.82		-26748.82	0	3.63798E-12
	43	515001	201115.11		-201115.11	2.84217E-14	-8.72831E-11
	44	515003	413.64		-413.64	0	0
	45	516001	323444.99		-323444.99	0	0
	46	611001	3258.39	-10225.59	6967.2		2.72848E-12
	47	611002	3900		-3900		0
	48	612001	13522.2		-13522.2		-1.81899E-12
	49	612003	7178.9		-7178.9		0
	50	612004	1877.15		-1877.15		2.27374E-13
11. Sample of pivot table result		Sum of Amount	Query				
		Account	0AP005J_RECON	0AR009A_RECON	0GL041_RECON	0GL042_RECON	Grand Total
		501001			(2,879,795.01)	2,879,795.01	(0.00)
		502001			(9,092.88)	9,092.88	(0.00)
		503001			(5,530.33)	5,530.33	(0.00)
		513001			(30,489.32)	30,489.32	(0.00)
		514001	111,505.79		(111,505.79)	0.00	(0.00)
		514002	26,748.82		(26,748.82)	-	0.00
		515001	201,115.11		(201,115.11)	0.00	(0.00)
		515003	413.64		(413.64)	-	-
		516001	323,444.99		(323,444.99)	-	-
		611001	3,258.39	(10,225.59)	6,967.20		0.00
		611002	3,900.00		(3,900.00)		-
		612001	13,522.20		(13,522.20)		(0.00)

Business Process Document Financial Reconciliation

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 report GLS4042X -- GL###044M -- Trial Balance Detail Report {automatically produced at month end}
- c. Input data from both reports onto analysis sheet
- d. Analyze data

**Business Process Document
Financial Reconciliation**



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

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

Outstanding Payable Analysis
as of January, 2007

A	B	C	D	E	F	G	H	I	J
				B + C - D				G + H	E - I
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	AP###0403	Other	AP Liability Net	Variance	
200001	(110,448.85)	6,600,239.28	6,507,437.25	(17,646.82)			-	(17,646.82)	
200050	(108,984.22)	505,531.58	668,128.51	(271,581.15)			-	(271,581.15)	
215530	(521,707.27)	591,360.59	677,852.13	(608,198.81)			-	(608,198.81)	
233001	-	-	-	-			-	-	
	(741,140.34)	7,697,131.45	7,853,417.89	(897,426.78)	-	-	-	(897,426.78)	

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

**Business Process Document
Financial Reconciliation**



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

STEP	SOURCE	ACTION
Step 2: Obtain liability account balances from Accounts Payable module	AP###0403 -- Outstanding Payables by Vendor  C:\Documents and Settings\ddoctor\Des	Input liability account numbers & balances – Columns G

**Outstanding Payable Analysis
as of January, 2007**

A	B	C	D	E	F	G	H	I	J
Account Numbers	Beginning Balance w/o Encumbrance	Trial Balance Debit	Trial Balance Credit	Trial Balance Net		AP###0403	Other	AP Liability Net	Variance
200001	(110,448.85)	6,600,239.28	6,507,437.25	(17,646.82)		17,646.82		17,646.82	0.00
200050	(108,984.22)	505,531.58	668,128.51	(271,581.15)		271,581.15		271,581.15	-
215530	(521,707.27)	591,360.59	677,852.13	(608,198.81)		608,198.81		608,198.81	-
233001	-	-	-	-		-		-	-
	(741,140.34)	7,697,131.45	7,853,417.89	(897,426.78)		897,426.78	-	897,426.78	0.00

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

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

Totals Summary	
BUDGET PERIOD 2007	LIABILITY ACCOUNT 200001 TOTAL: \$ 207.56 DISCOUNT TOTAL: \$ 0.00
BUDGET PERIOD 2006	LIABILITY ACCOUNT 200001 TOTAL: \$ 450.00 DISCOUNT TOTAL: \$ 0.00
BUDGET PERIOD 2005	LIABILITY ACCOUNT 200001 TOTAL: \$ 16,989.26 DISCOUNT TOTAL: \$ 0.00

**Business Process Document
 Financial Reconciliation**



Common reasons why the Trial Balance Report differ from the Outstanding Payable by Vendor Query:	
Issue	Resolution/Comments
Accounts payable transaction(s) not journal generated	Ensure that journal generation process runs successfully before the Trial Balance and Outstanding Payables by Vendor query is produced
Accounts payable journals not posted in General Ledger	Ensure that all accounts payable journals were successfully posted in the General Ledger prior to producing the Trial Balance and Outstanding Payables by Vendor query
Multiple periods open simultaneously; which results in prior period transactions being entered in current period	The out of balance issue normally resolve its' self the following months
Split Payment.	This normally happens when one converts a PO to a voucher but pays a portion of the voucher. Eg. PO # 1234 for \$500 was converted to a voucher, but only \$200 of the voucher was paid

TRAVEL RECONCILIATION:

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

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

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

Note: The 'AP' amount on APS4019X -- AP###0419 – Travel Report only includes vouchers directly entered in Accounts Payable; it does not include vouchers created from Purchase Orders. Per specific request from Auditors, all travel expense 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 on in the General Ledger
 - a. Run reports:
 - Report – GLS4042X -- GL###044M -- Trial Balance Detail Report {automatically produced at month end}
 - Query -- 0AP005K_RECON -- Accounts Payable Expenditures from PO VCHRs
 - Query -- 0AR008A_VERIFY_REV_CUST – AR Item data for Travel & Per Diem recon
 - Query -- 0AR009B_VERIFY_REV_OTH – AR Direct Jrnl data for Travel & Per Diem recon
 - Report – APS4019X -- AP###0419 – Travel Report {automatically produced at month end}
 - b. Input data from reports and queries onto analysis sheet
 - c. Analyze data

**Business Process Document
Financial Reconciliation**



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

**Travel Analysis
as of January, 2007**

A	B	C	D	E	F	G	H	I	J	K	L
				C - D						G + H + I + J	E - K
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0419	**OAP005K	OAR008A	OAR009B	Net	Variance	
640001	AP	1,250.00	0.00	1,250.00					0.00	1,250.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	
640002	AP	560.00		560.00					0.00	560.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	

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

*** Report only includes vouchers directly entered in Accounts Payable**

**** Query only includes vouchers associated with Purchase Orders**

Note 1: The AP travel amount on the Trial Balance includes both direct vouchers entered in Accounts Payable and voucher created from Purchase Orders. AP travel amounts on AP###0419 Travel Expense Report do not include vouchers associated with Purchase Orders. The OAP05K query shows the voucher amounts entered in Accounts Payable via Purchase Orders

Note 2: Amounts with source 'PO' on the AP###0419 & AP###0420 are for informational purposes; as requested by the Auditor General Office. Consequently, you should NOT enter amounts with source 'PO' to the analysis sheet. Another reason for not entering amounts with source 'PO' to the analysis sheet is the fact that there are not corresponding PO line item amount on the Trial Balance to compare with.

**Business Process Document
Financial Reconciliation**

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

STEP	SOURCE	ACTION
Step 2: Obtain ALL travel expense account (640xxx) balances from all modules (PO; AP; AR; GL)	AP###0419 – Travel Report OAP005K_RECON – PO Vchr query OAP008A – AR Item data OAP009B -- AR Direct Jrnl	Input travel balance for each account by module. See Exhibit B for details on how to run OAP005K query - Columns G, H, I & J

**Travel Analysis
as of January, 2007**

A	B	C	D	E	F	G	H	I	J	K	L
		C - D								G + H + I + J	E-K
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0419	**OAP005K	OAR008A	OAR009B	Net	Variance	
640001	AP	1,250.00	0.00	1,250.00	1,250.00				1,250.00	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	
640002	AP	560.00		560.00	560.00				560.00	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	

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

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

**Business Process Document
 Financial Reconciliation**



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

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. Per diem expenditures entered via Purchasing will be analyzed separately.

It is imperative that the per diem amounts on the Trial Balance be verified because 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 -- 0AR009B_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 report and query onto analysis sheet

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

- c. Analyze data

**Business Process Document
Financial Reconciliation**



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

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

Per Diem & Fees Analysis
as of January, 2007

A	B	C	D	E <u>C - D</u>	F	G	H	I	J	K <u>G + H + I + J</u>	L <u>E - K</u>
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0420	**OAP005K	OAR008A	OAR009B	Net	Variance	
6510001	AP	400.00	0.00	400.00	0.00	0.00			0.00	400.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	
651003	AP	850.00	0.00	850.00					0.00	850.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	

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

* Report only includes vouchers directly entered in Accounts Payable

** Query only includes vouchers associated with Purchase Orders

**Business Process Document
Financial Reconciliation**



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

STEP	SOURCE	ACTION
Step 2: Obtain ALL travel expense account (651xxx; 653xxx & 652xxx) balances from all modules (PO; AP; AR; GL)	AP###0420 – Per Diem OAP005K_RECON – PO Vchr query OAP008A – AR Item data OAP009B -- AR Direct Jrnl	Input per diem balance for each account by module. See Exhibit B for details on how to run OAP005K query – Columns F, G, H & I

Per Diem & Fees Analysis
as of January, 2007

A	B	C	D	E	F	G	H	I	J	K	L
				C - D						G + H + I + J	E - K
Account Numbers	Module	Trial Balance Debit	Trial Balance Credit	Trial Balance Net	*AP###0420	**OAP005K	OAR008A	OAR009B	Net	Variance	
6510001	AP	400.00	0.00	400.00	400.00	0.00			400.00	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	
651003	AP	850.00	0.00	850.00	850.00				850.00	0.00	
	AR			0.00					0.00	0.00	
	GL			0.00					0.00	0.00	

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

* Report only includes vouchers directly entered in Accounts Payable

** Query only includes vouchers associated with Purchase Orders

Business Process Document Financial Reconciliation

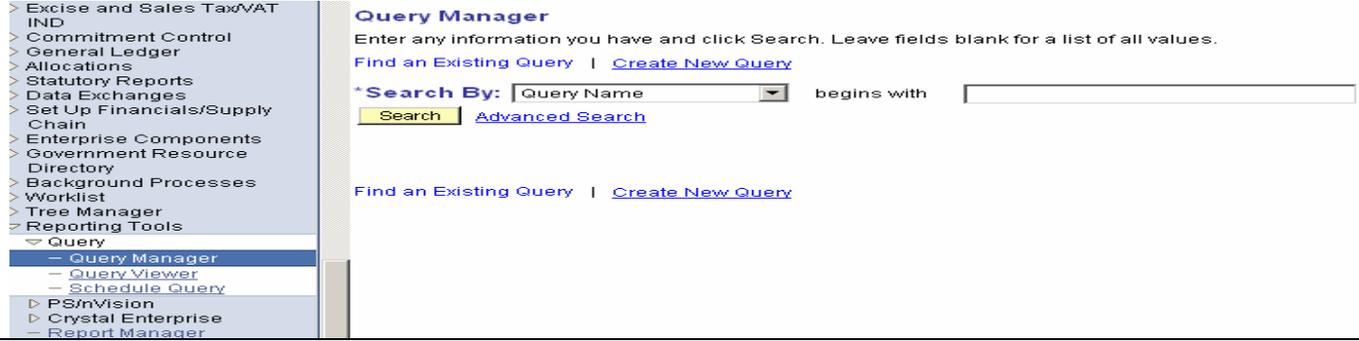
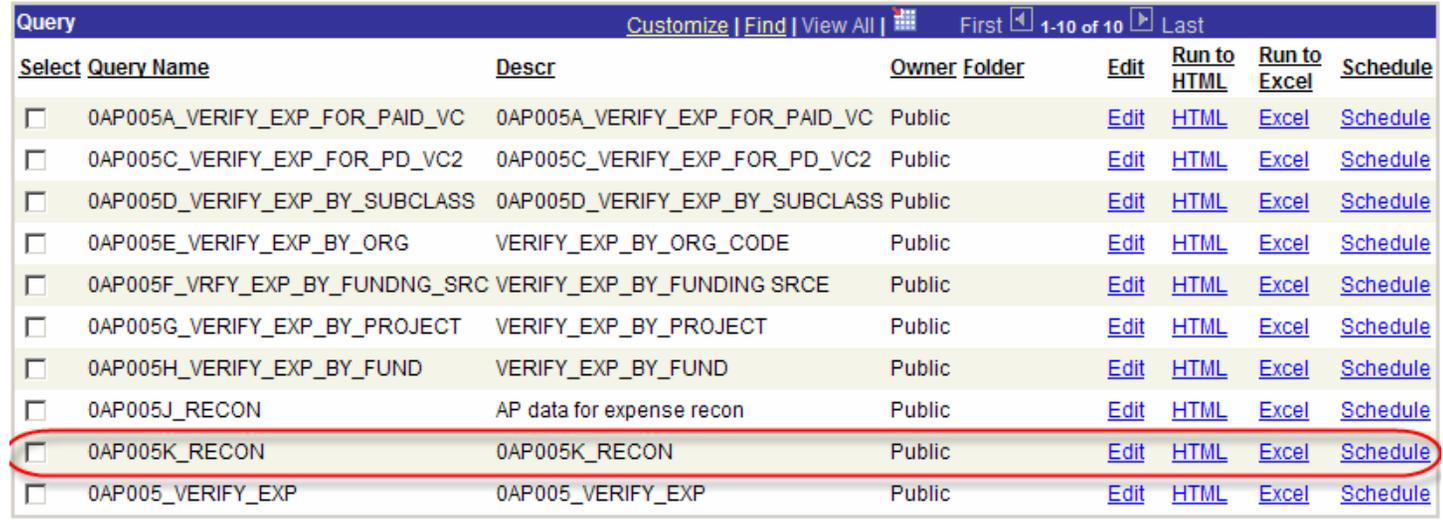
Exhibit B																																																																																																				
<p>1. Navigate to the Query Manager</p> <p>Reporting Tools > Query > Query Manager</p>	 <p>The screenshot shows the 'Query Manager' interface. On the left is a navigation tree with 'Query Manager' selected. On the right, there is a search area with the text 'Query Manager' and instructions: 'Enter any information you have and click Search. Leave fields blank for a list of all values.' Below this is a search box with a dropdown menu set to 'Query Name' and a 'Search' button.</p>																																																																																																			
<p>2. Input the query name '0AP005K' and select Search</p> <p>3. Select the 'Excel' hyper-link to send result to excel workbook</p>	 <p>The screenshot shows a table of search results. The table has columns: 'Select', 'Query Name', 'Descr', 'Owner', 'Folder', 'Edit', 'Run to HTML', 'Run to Excel', and 'Schedule'. The row for '0AP005K_RECON' is highlighted with a red border. The 'Run to Excel' link for this row is also highlighted.</p> <table border="1"> <thead> <tr> <th>Select</th> <th>Query Name</th> <th>Descr</th> <th>Owner</th> <th>Folder</th> <th>Edit</th> <th>Run to HTML</th> <th>Run to Excel</th> <th>Schedule</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>0AP005A_VERIFY_EXP_FOR_PAID_VC</td> <td>0AP005A_VERIFY_EXP_FOR_PAID_VC</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005C_VERIFY_EXP_FOR_PD_VC2</td> <td>0AP005C_VERIFY_EXP_FOR_PD_VC2</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005D_VERIFY_EXP_BY_SUBCLASS</td> <td>0AP005D_VERIFY_EXP_BY_SUBCLASS</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005E_VERIFY_EXP_BY_ORG</td> <td>VERIFY_EXP_BY_ORG_CODE</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005F_VRFY_EXP_BY_FUNDNG_SRC</td> <td>VERIFY_EXP_BY_FUNDING SRCE</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005G_VERIFY_EXP_BY_PROJECT</td> <td>VERIFY_EXP_BY_PROJECT</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005H_VERIFY_EXP_BY_FUND</td> <td>VERIFY_EXP_BY_FUND</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005J_RECON</td> <td>AP data for expense recon</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr style="border: 2px solid red;"> <td><input type="checkbox"/></td> <td>0AP005K_RECON</td> <td>0AP005K_RECON</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> <tr> <td><input type="checkbox"/></td> <td>0AP005_VERIFY_EXP</td> <td>0AP005_VERIFY_EXP</td> <td>Public</td> <td></td> <td>Edit</td> <td>HTML</td> <td>Excel</td> <td>Schedule</td> </tr> </tbody> </table>	Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Schedule	<input type="checkbox"/>	0AP005A_VERIFY_EXP_FOR_PAID_VC	0AP005A_VERIFY_EXP_FOR_PAID_VC	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005C_VERIFY_EXP_FOR_PD_VC2	0AP005C_VERIFY_EXP_FOR_PD_VC2	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005D_VERIFY_EXP_BY_SUBCLASS	0AP005D_VERIFY_EXP_BY_SUBCLASS	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005E_VERIFY_EXP_BY_ORG	VERIFY_EXP_BY_ORG_CODE	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005F_VRFY_EXP_BY_FUNDNG_SRC	VERIFY_EXP_BY_FUNDING SRCE	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005G_VERIFY_EXP_BY_PROJECT	VERIFY_EXP_BY_PROJECT	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005H_VERIFY_EXP_BY_FUND	VERIFY_EXP_BY_FUND	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005J_RECON	AP data for expense recon	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005K_RECON	0AP005K_RECON	Public		Edit	HTML	Excel	Schedule	<input type="checkbox"/>	0AP005_VERIFY_EXP	0AP005_VERIFY_EXP	Public		Edit	HTML	Excel	Schedule
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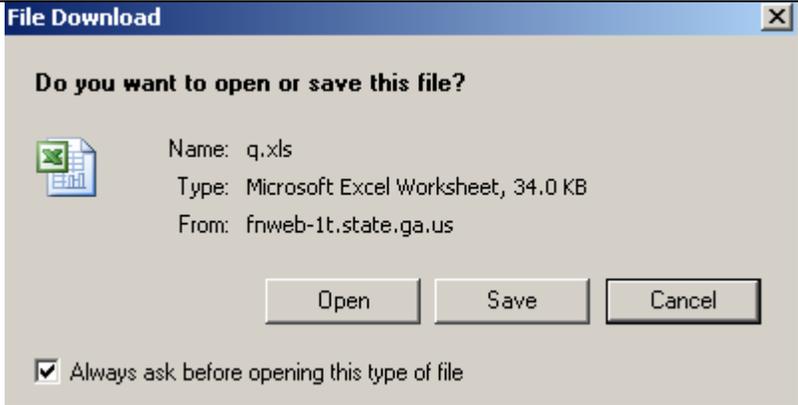
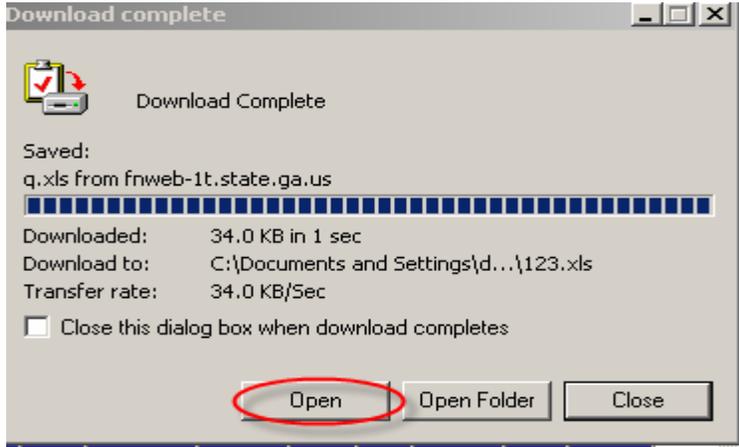
Exhibit B continued.....	
<p>4. Insert the appropriate parameter values and select View Results</p>	<p>0AP005K_RECON - 0AP005K_RECON</p> <p>Business Unit: <input type="text" value="42700"/> </p> <p>Fiscal Year From: <input type="text" value="2007"/></p> <p>Fiscal Year Thru: <input type="text" value="2007"/></p> <p>Accounting Period From: <input type="text" value="01"/></p> <p>Accounting Period Thru: <input type="text" value="07"/></p> <p>Account From: <input type="text" value="640001"/></p> <p>Account Thru: <input type="text" value="652999"/></p> <p>View Results</p>
<p>5. Select the Save button from the file download dialog box</p>	

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

**Business Process Document
Financial Reconciliation**



7. Navigate to excel to view the query result

A	B	C	D	E	F	G	H	I
1	95							
2	Voucher ID	PO No.	PO Ref	Account	Fund	Organization	Fund Src	Sub-Class
3	01531547	0000196343	93-06061279-99	651006	5	4271090020	94115	309
4	01531592	0000196667	93-06061294-99	651001	5	4271090022	94115	309
5	01532032	0000196339	93-06061278-99	651006	5	4270490016	94122	309
6	01532147	0000196669	93-06061292-99	651006	5	4271090021	94115	309
7	01552849	0000198944		651003	A1	4271002201	01	334
8	01554785	0000193047	NURSING SERV KUHLMAN	651014	A1	4276583102	01	334
9	01554830	0000192448	DHR #95-006542	651017	A1	4270800126	01	334

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

After

Appendix A continued.....

A	B	C	D	E	F	G	H	I
1	95							
2	Voucher ID	PO No.	PO Ref	Account	Fund	Organization	Fund Src	Sub-Class
3	01531547	0000196343	93-06061279-99	651006	5	4271090020	94115	309
4	01531592	0000196667	93-06061294-99	651001	5	4271090022	94115	309
5	01532032	0000196339	93-06061278-99	651006	5	4270490016	94122	309
6	01532147	0000196669	93-06061292-99	651006	5	4271090021	94115	309
7	01552849	0000198944		651003	A1	4271002201	01	334
8	01554785	0000193047	NURSING SERV KUHLMAN	651014	A1	4276583102	01	334
9	01554830	0000192448	DHR #95-006542	651017	A1	4270800126	01	334

A	B	C	D	E	F	G	H	I
1	Voucher ID	PO No.	PO Ref	Account	Fund	Organization	Fund Src	Sub-Class
2	01531547	0000196343	93-06061279-99	651006	5	4271090020	94115	309
3	01531592	0000196667	93-06061294-99	651001	5	4271090022	94115	309
4	01532032	0000196339	93-06061278-99	651006	5	4270490016	94122	309
5	01532147	0000196669	93-06061292-99	651006	5	4271090021	94115	309

**Business Process Document
Financial Reconciliation**

9. Format the amount column as number with 2 decimals

E	F	G	H	I	J	K	L	M	N
Account	Fund	Organization	Fund Src	Sub-Class	Budg Dt	Project	Program	Quantity	Amount
651006	5	4271090020	94115	309	4/15/2006	MHCS05041		1.0000	21,997.50
651001	5	4271090022	94115	309	4/15/2006	MHCS05061		1.0000	11,725.00
651006	5	4270490016	94122	309	4/15/2006	MHSW05021		1.0000	18,200.00
651006	5	4271090021	94115	309	4/15/2006	MHCS05051		1.0000	9,138.85
651003	A1	4271002201	01	334	6/1/2006	01		1.0000	1,654.50
651014	A1	4276583102	01	334	2/1/2006	01		1.0000	2,000.00
651017	A1	4270800126	01	334	1/17/2006	01		1.0000	304.99
651003	10100	4270400401	01	312	7/28/2006	01	2011801	56.0000	952.00
651003	10100	4270402926	01	312	7/28/2006	53177225	2010802	8.0000	136.00

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

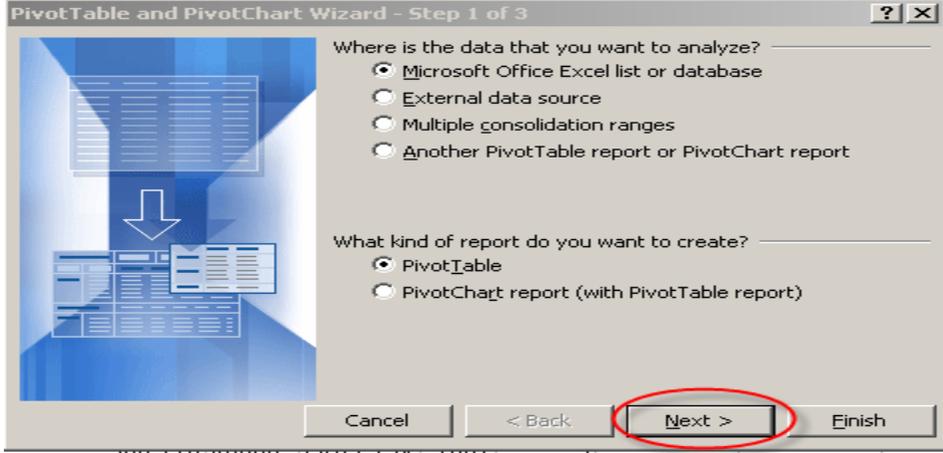
Exhibit B continued.....

The screenshot shows an Excel spreadsheet with a PivotTable. The PivotTable has 'Project' as the row field and 'Quantity' as the value field. The 'Data' menu is open, and 'PivotTable and PivotChart Report...' is highlighted. The spreadsheet data is as follows:

	E	F	G	H	I	J	K	L	M
1	Account	Fund	Organization	Fund Src	Sub-Class	Budg Dt	Project	Program	Quantity
2	651006	5	4271090020	94115	309	4/15/2006	MHCS05041		1.0000
3	651001	5	4271090022	94115	309	4/15/2006	MHCS05061		1.0000
4	651006	5	4270490016	94122	309	4/15/2006	MHSW05021		1.0000
5	651006	5	4271090021	94115	309	4/15/2006	MHCS05051		1.0000
6	651003	A1	4271002201	01	334	6/1/2006	01		1.0000
7	651014	A1	4276583102	01	334	2/1/2006	01		1.0000
8	651017	A1	4270800126	01	334	1/17/2006	01		1.0000
9	651003	10100	4270400401	01	312	7/28/2006	01	2011801	56.0000

**Business Process Document
Financial Reconciliation**

11. Select Next >



PivotTable and PivotChart Wizard - Step 1 of 3

Where is the data that you want to analyze?

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

What kind of report do you want to create?

- PivotTable
- PivotChart report (with PivotTable report)

Buttons: Cancel, < Back, Next >, Finish

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

Exhibit B continued.....								
	A	B	C	D	E	F	G	H
	1	Voucher ID	PO No.	PO Ref	Account	Fund	Organization	Fund Src
	2	01531547	0000196343	93-06061279-99	651006	5	4271090020	94115
	3	01531592	0000196667	93-06061204-00	651001	5	4271090022	94115
	4	01532032	0000196339	93-06061279-99	651006	5	4270490016	94122
	5	01532147	0000196669	93-06061204-00	651001	5	4271090021	94115
	6	01552849	0000198944				4271002201	01
	7	01554785	0000193047	NUR:			4276583102	01
	8	01554830	0000192448	DHR:			4270800126	01
	9	01554951	0000202390	427-97-07070173-99	651003	10100	4270400401	01



PivotTable and PivotChart Wizard - Step 2 of 3

Where is the data that you want to use?

Range: Browse...

Buttons: Cancel, < Back, Next >, Finish

**Business Process Document
 Financial Reconciliation**

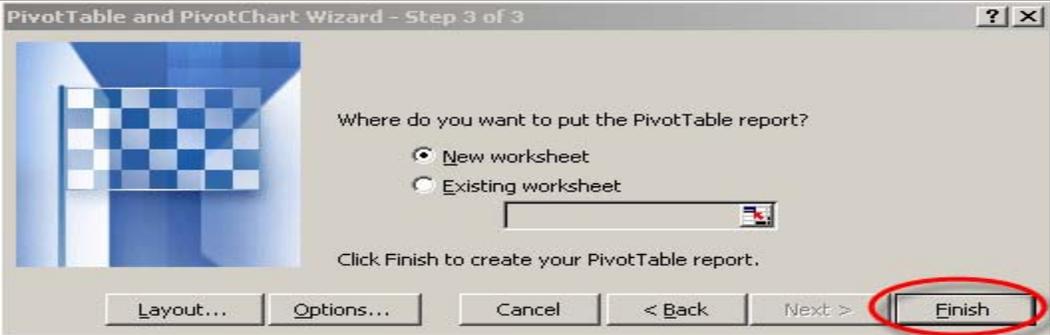
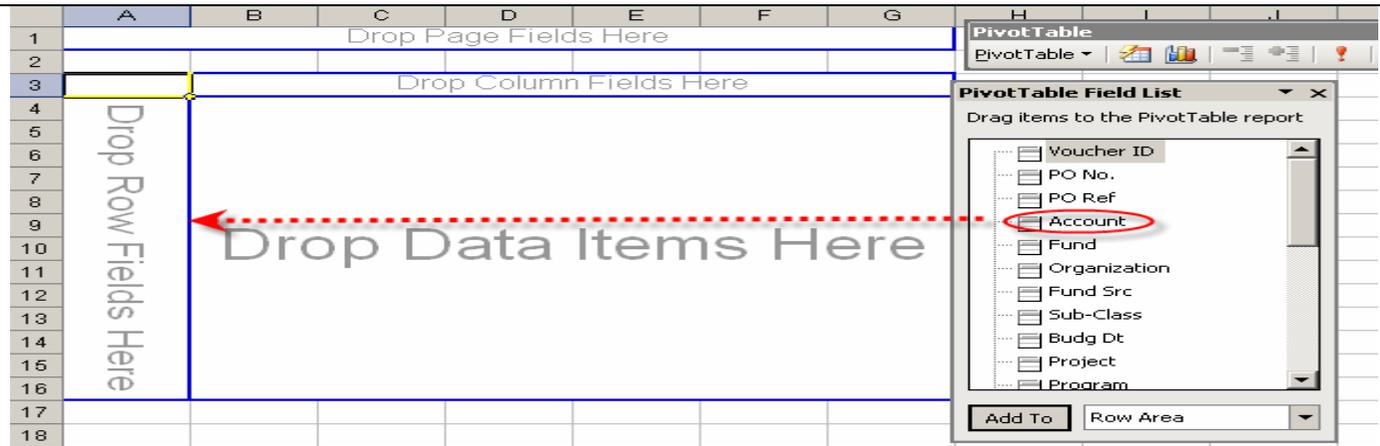
<p>13. Select Finish</p>	
--	--

	Exhibit B continued.....
--	--------------------------

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



The screenshot shows an Excel PivotTable with the following layout:

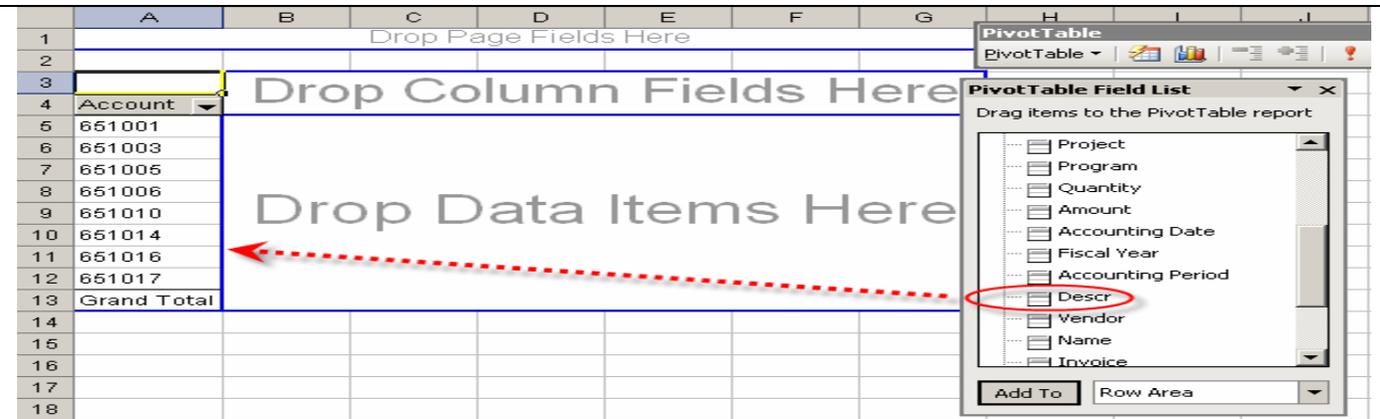
- Row 1: Drop Page Fields Here
- Row 2: Drop Column Fields Here
- Row 3: Drop Row Fields Here
- Row 4: Drop Data Items Here

The PivotTable Field List on the right contains the following items:

- Voucher ID
- PO No.
- PO Ref
- Account** (circled in red)
- Fund
- Organization
- Fund Src
- Sub-Class
- Budg Dt
- Project
- Program

The 'Add To' button is set to 'Row Area'.

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



The screenshot shows an Excel PivotTable with the following layout:

- Row 1: Drop Page Fields Here
- Row 2: Drop Column Fields Here
- Row 3: Drop Row Fields Here
- Row 4: Drop Data Items Here

The PivotTable Field List on the right contains the following items:

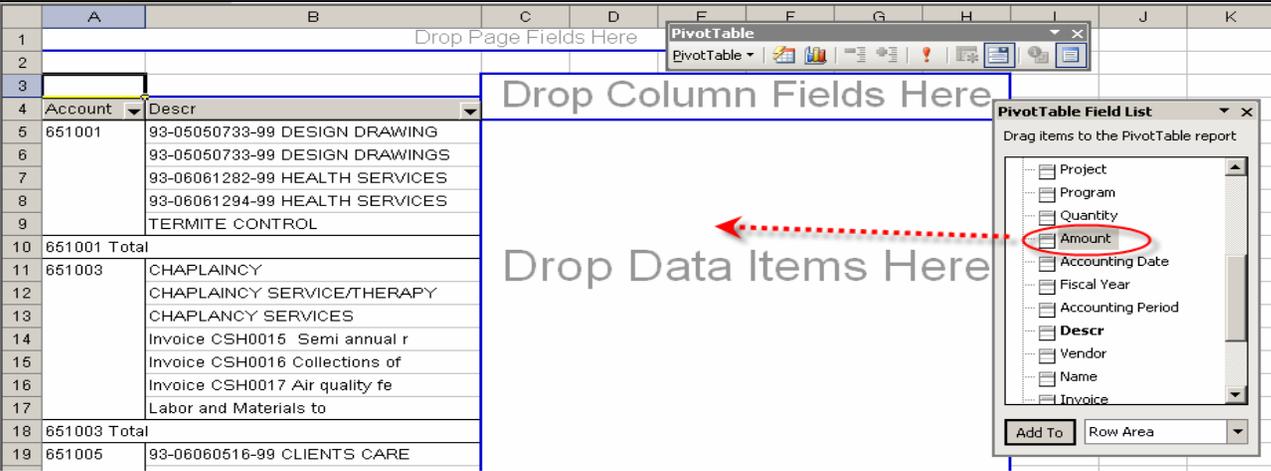
- Project
- Program
- Quantity
- Amount
- Accounting Date
- Fiscal Year
- Accounting Period
- Descr** (circled in red)
- Vendor
- Name
- Invoice

The 'Add To' button is set to 'Row Area'.

**Business Process Document
Financial Reconciliation**

Exhibit B continued.....

16. Drag and drop 'Amount' field into the 'Drop Data items Here' area



Drop Page Fields Here

Drop Column Fields Here

Drop Data Items Here

Account	Descr
651001	93-05050733-99 DESIGN DRAWING
	93-05050733-99 DESIGN DRAWINGS
	93-06061282-99 HEALTH SERVICES
	93-06061294-99 HEALTH SERVICES
	TERMITE CONTROL
651001 Total	
651003	CHAPLAINCY
	CHAPLAINCY SERVICE/THERAPY
	CHAPLANCY SERVICES
	Invoice CSH0015 Semi annual r
	Invoice CSH0016 Collections of
	Invoice CSH0017 Air quality fe
	Labor and Materials to
651003 Total	
651005	93-06060516-99 CLIENTS CARE

17. Result of pivot table



Account	Descr	Total
651001	93-05050733-99 DESIGN DRAWING	1800
	93-05050733-99 DESIGN DRAWINGS	11925
	93-06061282-99 HEALTH SERVICES	7875
	93-06061294-99 HEALTH SERVICES	56725
	TERMITE CONTROL	360
651001 Total		78685
651003	CHAPLAINCY	544
	CHAPLAINCY SERVICE/THERAPY	3808
	CHAPLANCY SERVICES	4352
	Invoice CSH0015 Semi annual r	875
	Invoice CSH0016 Collections of	4879.6
	Invoice CSH0017 Air quality fe	1875
	Labor and Materials to	1654.6
651003 Total		17988.1
651005	93-06060516-99 CLIENTS CARE	6400

**Business Process Document
 Financial Reconciliation**



Common reasons why the Trial Balance Report differ from the Per Diem Report:	
Issue	Resolution
Partially paid PO showing full PO amount on AP###020 – Per Diem Report.	Run query XYZ????????? to determine the amount that was paid and the balance of the PO.
If there is a variance between the two sets of data you are comparing	<ol style="list-style-type: none"> 1. Try to identify the chartfield combination you are having an issue with 2. Run a combined detail for the chartfield combination identified in step 1, along with the period and year in question