

DESK OPERATING PROCEDURE 108
CFO/CIVIL REPORTS DIVISION
RECONCILIATION OF ACCOUNTS PAYABLE

03/12/2003
Revised 02/23/2004
Revised 07/27/2005
Revised 09/14/2005

RECONCILIATION OF ACCOUNTS PAYABLE

BEFORE you begin the reconciliation process, make sure that the databases you will be working with have closed properly and reports have been submitted. You can go into CEEMIS and check the status of reports or ask your team leader. If a database has not closed and pulled into CEEMIS, the data will not be reliable – meaning you will have to redo your work.

1. Log on to MindTerm, CPC25.
2. Type t0rmfxxx, press enter, type sqlplus, press enter key.
Type orase ceemis2, press enter key, type sqlplus, press enter key.
Type t0rmfxxx, press enter, type in oracle password, press enter key.
3. Use the following queries each quarter:

Glbbal_pay3.sql Pulls the general ledger account balances for payables.

Cfoapay_905..sql Pulls the subsidiary records for payables

4. Capture the above data and import data into an excel spreadsheet.

Do not format any data fields to “text” data. Leave them formatted as “general”. Although you might lose leading zeroes in a data field, this simplifies the process of consolidating data and creating pivot tables.

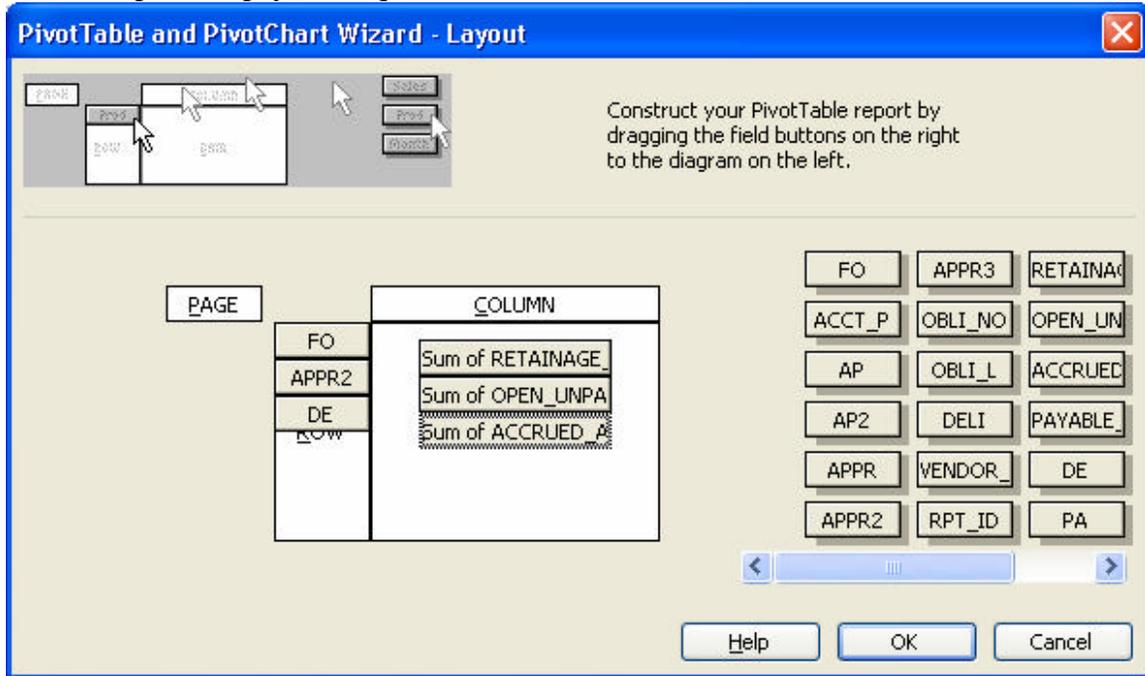
Make sure that you set a line between each data field to ensure that your excel Worksheet columns reflect only one data field per column.

DO NOT ALTER the data on the excel master file (except as instructed per items 5, 7 and 8 below).

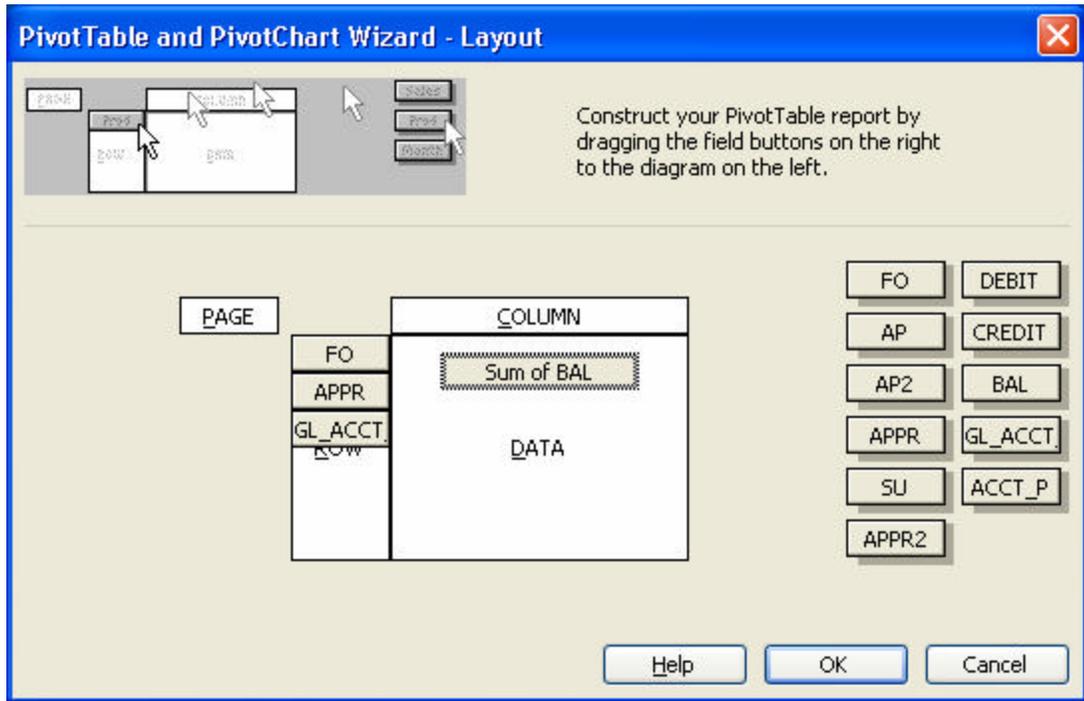
Save each completed spreadsheet to My Network Places/CFO – Civil Reports Div/FY 2005/ Payables. Save File in **Microsoft Office Excel Workbook(*.xls)**. File name should contain the FOA, CFOAPAY, fiscal year and month being reported, Example: **E2 CFOAPAY 200506.xls**

5. Check your subsidiary data for private individuals and code them as PB in column heading (DE) before you create your pivot table on the subsidiary records. Pivot table is created by appropriation symbol and debtor class code.

A sample Cfoapay_905.sql is shown below.



6. Reconcile the subsidiary records to the general ledger account balances. When You create your general ledger file; use the following information as shown on the pivot table screen shown below. Copy that data into the spreadsheet that you saved for the subsidiary records by inserting a new worksheet into the saved file and copying the general ledger trail balance data on that page. This way, you have the general ledger account balances and the subsidiary records stored in one file. Remember your cfoapay pivot table has positive numbers in it (It is still a credit balance) so when computing your difference between cfoapay_905 and gltbbal_pay3 add both columns. Gltbbal_pay3.sql pivot is shown below.



7. Compute the difference between cfoapay_905.sql and Gltblbal_pay3.sql in the format shown below.

FO	APPR2	DE	Data	200508	Grand Total	GLAC	Difference		
K3	1039	GN	Sum of RETAINAGE_AMT	0.00	0.00	312,165.22	0.00		
			Sum of OPEN_UNPAID_AMT	0.00	0.00				
			Sum of ACCRUED_AMT	312,165.22	312,165.22				
		OC	Sum of RETAINAGE_AMT	0.00	0.00				
			Sum of OPEN_UNPAID_AMT	0.00	0.00				
			Sum of ACCRUED_AMT	67,000.00	67,000.00			67,000.00	0.00
		PB	Sum of RETAINAGE_AMT	54,439.95	54,439.95			54,439.95	0.00
			Sum of OPEN_UNPAID_AMT	115,720.33	115,720.33			115,720.33	0.00
			Sum of ACCRUED_AMT	0.00	0.00				

8. Visually verify that the debtor name is proper with the assigned debtor class code and source appropriation data on Cfoapay_905.sql. Note if you have an invalid debtor class code/codes and it is between federal and public, **bold data lines with incorrect debtor class codes** and copy and paste the data to your adjustment worksheet and a word JV should be done. Use the adjustment/JV worksheet as supporting documentation for any adjustment that is required.

H3 - Adjustments

H3 200312 96 NA X 3123 0 DACW62-03-P-0088 4 NA US GOVERNMENT PRINTING CFOAPAY	\$ 1,500.00	PB
H3 200312 96 NA X 3123 0 DACW62-03-P-0088 3 NA US GOVERNMENT PRINTING CFOAPAY	\$ 1,500.00	PB
H3 200312 96 NA X 3123 0 DACW62-03-P-0088 2 NA US GOVERNMENT PRINTING CFOAPAY	\$ 1,500.00	PB
H3 200312 96 NA X 3123 0 DACW62-03-P-0088 1 NA US GOVERNMENT PRINTING CFOAPAY	<u>\$ 1,500.00</u>	PB
	\$ 6,000.00	

Invalid debtor class code should be GN PAA data not provided.

If an adjustment is necessary, a sample Journal Voucher is shown on the next page.

USACE FINANCE CENTER
GENERAL JOURNAL VOUCHER

FOA: L1 AT96AT17
DATE: 12 FEBRUARY 20004

JV # _____

APPROPRIATION	DR/CR IND	SGL ACCOUNT #	AMOUNT
AT96AT17	DR	2110 N	\$ 6,000.00
AT96AT17	CR	2110 F	\$ 6,000.00

Note* **2110 N is GL ACCT 2110.35 (PB)** and **2110 F is GL ACCT 2110.14 (GN)**.
General ledger account 2110 has a credit balance. The original transaction is 2110.35, to move it to the correct general ledger, you will have to debit 2110.35 and credit 2110.14.

CATEGORY: H - Correcting Entries

JUSTIFICATION: Invalid Debtor Class Code, debtor class code 2110.35 (PB) should be debtor class code 2110.14 (GN). Performing activity appropriation data not provided.

PREPARER:
TITLE: CFO Team Accountant
OFFICE SYMBOL: CEFC-AO

APPROVER: Ellen Gibson
TITLE: Chief, CFO/Civil Reporting
OFFICE SYMBOL: CEFC-AO

9. NON APPROPRIATED FUND ACTIVITY (NAFA) should be coded as public.
These include but are not limited to:

MWR
USDA Graduate School
Community Club
Commissary
Base Exchange
Federal Executive Board
State and Local Municipalities
Federal Reserve Bank
Foreign Military Sales (if the source appropriation symbol is 8242)

10. Provide your team leader with the JV worksheet and supporting documentation for review and approval.

11. Notify Glen Burch via e-mail once this process is complete.