

**DESK OPERATING PROCEDURE 109**  
**CFO/CIVIL REPORTS DIVISION**  
**RECONCILIATION OF ACCOUNTS RECEIVABLE**  
**24 MARCH 2004**

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

ALSO, use the CFOAREC or AREC report that you work on a monthly basis - since you have (or should have) already identified and researched any problems (differences, out of balances, aged receivables, etc.) - that information will help you now.

1. Log onto Signaterm Replacement - Mindterm
2. Arrow down, select CPC25. Follow directions until you are in CPC25.
3. Copy the following files from: t0rmflm9  
(This is done while at the % prompt, before entering ceemis2 or a platform.)  
To copy a file, type at the prompt% cp ~t0rmflm9/gltbbal\_rec3.sql .  
Note that the end of the line reads: rec3.sql space period
  - a. gltbbal\_rec3.sql Pulls the general ledger account balances for receivables.
  - b. cfoarec.sql Pulls the subsidiary records for receivables.
4. Go into: orase ceemis2
5. Run the queries listed above. However, before you hit ENTER to run the query, you need to capture to file. That is done by:
  - a. File
  - b. Capture to file
  - c. Put the file on the:
    - (1) G drive
    - (2) ddrs
    - (3) FY2004 (or applicable year)
    - (4) 2nd Quarter (or appropriate quarter)
    - (5) Receivables
    - (6) District (you are working with - note: if you have multiple you could save as your name or individually by district.)

(Note: By putting everything on the G drive as you go, it will eliminate several things. First, looking for the file later and; second, if you have any problems with the data, it is there for someone else to help you with it.)

## SAVE

6. Now, hit ENTER to run the query. When the query is finished running, you will need to:

- a. File
- b. Capture to file (this step turns the capture function off).

7. Note: If you have to reconcile multiple Districts, you may want to run the query for all Districts and eliminate the ones you don't need later. This eliminates the need to run the query more than once.

8. Run both queries, completing the same steps as listed above.

9. Go into Excel and convert the file to workable format. This is done by:

- a. Go into Excel
- b. Open text file (remember that the TYPE OF FILE at the bottom MUST say All Files to see your text file.
- c. The Text Import Wizard box will appear. Make sure that the Fixed Width button is selected.
- d. Notice that the data in the body information box begins with the query. Use the scroll down arrow on the right side to arrow down to the "header row." Get the row number.
- e. Type the number in the Start Import at Row \_\_\_\_\_ box and Click NEXT.
- f. At this point the query is off the data file, you don't need it here anyway. So, now Click between columns to insert a line divider between each column. Excel puts some of them in for you, but not all so be careful! When you have all the column dividers done, Click FINISH.
- g. At this point your data is in Excel. Check to make sure the column came out correctly. On the AREC query, the last populated column will be Column N. If that doesn't come out correctly, you need to go back and fix it now. On the gltbbal\_rec3 query, the last populated column is Column K.
- h. Click in the dark grey box at the top left corner, between Column A and Row 1 to highlight the whole spreadsheet.
- i. Click on Data (toolbar), Sort. Sort the spreadsheet by an odd field, such as Debtor Name or Account Period. You need to clean up the data - take out the 'trash' lines. You need to take out all the --- lines, extra column heading lines, etc. If you leave any of them in there, your data will not transfer to the pivot table properly. A good practice to have is to check the grand total of the pivot table to the grand total of your original spreadsheet.
- j. Once all of this has been done, doesn't take long, you are ready to move on.

10. Once you have the file converted to Excel format, save it on the G drive with the original text file as shown in Step 5 above. Note: Do NOT change the order of the columns!!!

11. Back to the master CFOAREC. Sort by:

- a. DE
- b. SR
- c. SRC

12. Compare the data on each line to make sure they "match" up. For example, make sure the Debtor Class Code and the Source are compatible. Remember that you cannot reclassify as OC just to get rid of the problem - you will have to research and report correctly. You should compare the DE, Name, SR and SRC to make sure that all 4 items are in the same 'family.' If the DE is "ID" and the other 3 items 'match up,' you will not have to get the source data information. You WILL need to have SR and SRC data completed for GN and NC items. Also, if you are sure that a line is OC - all information is correct and in the same 'family,' source data doesn't have to be completed. However, if you have a line that is mismatched, such as:

K7 96 3122 25003853 USAED NORFOLK OC W26GLG40268187 97 2004 500 100 3-Mar-04

You will need to go into the database, K7, and view this Customer Order, W26GLG40268187, and determine what is correct. In this case, this should be coded as NC. Remember, that Corps can have Civil (96) or Military (17, 21, 57, or 97) funds. You should also notify your District of the mismatch and request they advise you of their findings. If correction should be made, request they let you know when those have been done.

The SR and SRC information will be required to determine the proper trading partner. This would be 'one of those things' that would be beneficial to do on a monthly basis, that way you won't have to scramble for the information at the beginning of the Quarter.

13. Contact the District to identify missing source appropriation data if it is not available in the respective CEFMS database. A copy of the email (to the District) should be included with supporting documentation of Journal Voucher.

14. Remember the items that you changed to PB (from something else). You will also need to adjust your Schedule 9 report. If the activity is a NAFI (non-appropriated fund activity), it should be coded as public. NAFI activities 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 is 8842)

(Note: Also, check all "CASU" entities. Those are tricky!)

15. Create a pivot table on the subsidiary records (cfoarec.sql) as shown below:

FOA	
APPROP	SUM OF BALANCE

16. Go into the other file - gltbbal\_rec3.sql and create a similar pivot table.

17. Next you are ready to insert a separate worksheet (into either file) and create a comparative spreadsheet as shown below. (I will provide more detailed steps if needed.)

**Receivables - General Ledger Amounts**

Sum of BAL		general	subsidiary	difference	explanation
FO	APPR	Total			
A0	1099	890.34	890.34	0.00	
	1435	982.02	982.02	0.00	
	3122	1,779,830.65	1,779,830.65	0.00	
	3124	0.00	0.00	0.00	
	4902	2,264,930.40	2,263,400.40	1,530.00	Bill #20015950 collected twice see backup
	9999	1,423.17	1,423.17	0.00	
<b>A0 Total</b>		<b>4,048,056.58</b>			
B0	3122	0.00	0.00	0.00	
	3123	56,000.45	56,000.45	0.00	
	3124	477.43	477.43	0.00	
	3125	1,333.14	1,333.14	0.00	
	4902	240.00	240.00	0.00	
<b>B0 Total</b>		<b>58,051.02</b>			

15. Go line for line and make sure your difference is ZERO. If you have an out of balance, you must research and put an explanation in the "Explanation" column. Please provide me copies of the supporting documentation. This will be needed to explain differences later.

16. If you have a difference that you have not previously researched (from AREC), the following queries may help:

- glabnorm.sql
- abnormgl.sql
- glfy04.sql

17. Prepare manual JV's using JV worksheet to document any adjustment that is required in order to reconcile the subsidiary account balance to the general ledger account balance (reference Glen's notes for Accounts Payable).

18. Upon completion, SAVE!!! Then, give me (Leslie) a copy of any Journal Voucher prepared with supporting documentation, including:

- a. JV sheet
- b. email to District (if applicable)
- c. supporting documentation