Office of Operations
2013 Fall Conference
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Back to Basics

Reconciliations: Ledgers and Cash

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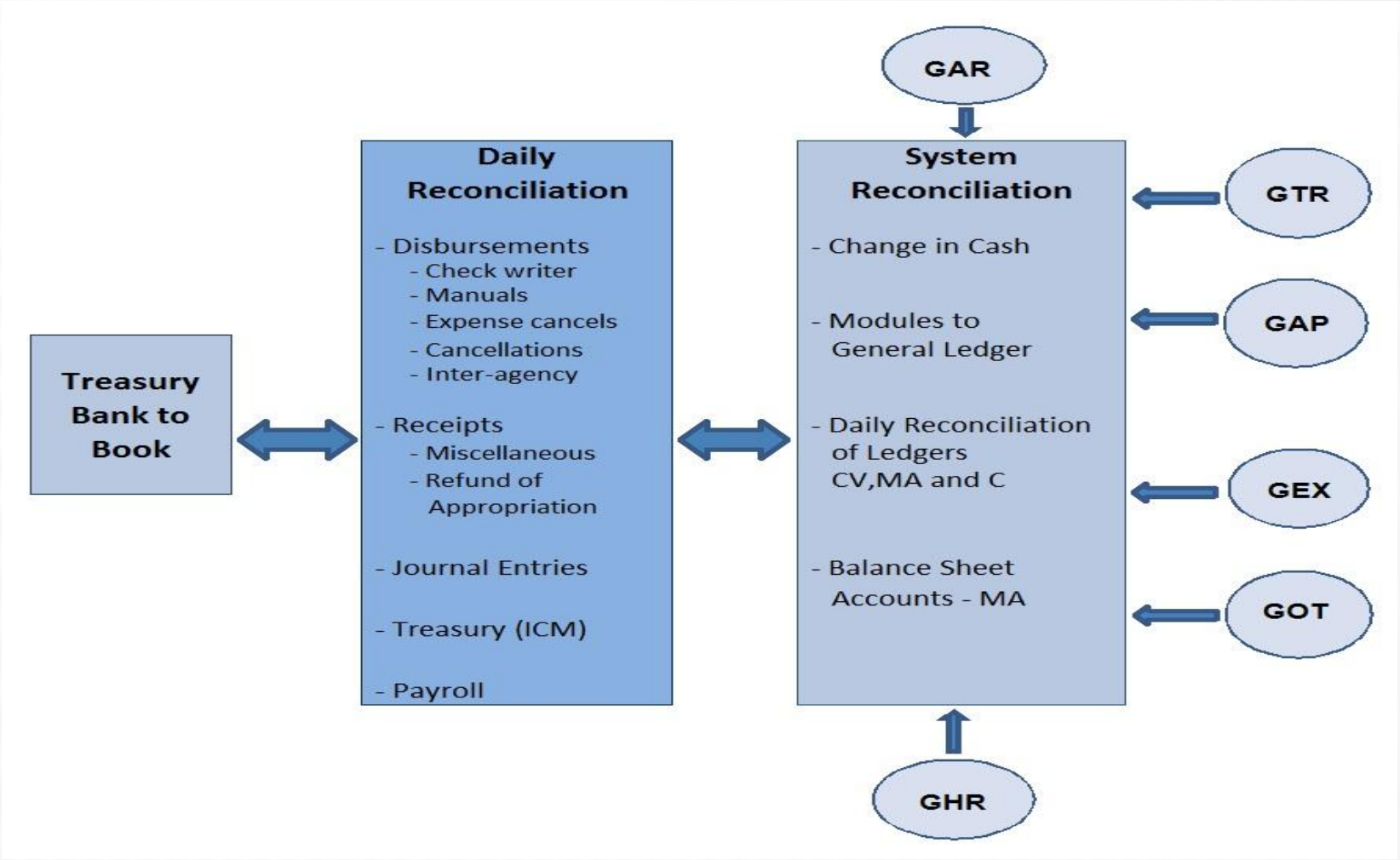
WHY RECONCILE?

- To ensure transactions correctly captured across all ledgers.
- To address accounting errors and system failures.
- To match Commitment Control (Budgets) revenues and expenses to the general ledger.
- To tie cash balances in SFS to bank account balances.
- To ensure financial reports accurately reflect the true financial position of the State.

RECONCILIATION WORKFLOW



ANALYSIS OF TRANSACTIONS IN MODULES

Modules (AR, AP, TR and GL-Payroll	General Ledger Module	KK (Budget) Ledger	Modified Accrual	Cash	Bank Reconciliation Module	Accrual
AP Vouchers/Payments	GL Journals created from Modules (with Journal Source AP, EX, TR, AR to identify primary source module	KK (Budget) Ledger (Sub-module entries that are budget checked are posted to the KK Ledger to reserve available appropriation balance)	Modified Accrual Ledger (Journals posted to Mod Accrual once they are budget checked, edited, approved and posted)	Cash Ledger (Journals posted to Cash Ledger if they impact cash and are budget checked, edited, approved and posted)	Recorded in Bank Reconciliation Module	
AP Inter-Agency Vouchers						
Ex Employee-Expense Reports						
AR Revenue/Receipts						
AR Grant Receipts (OSC Managed)						
AR Inter-agency Receipts						
TR Cash Management Bank Transfers/EFTs						
TR Investments						
AP Refund of Approps	GL Journals Online/Spreadsheet Upload/Bulkload/ Allocations (with source AGY, GLS, BFR, PAY, ALO, ALS)				Not recorded in Bank Reconciliation Module	
	GL Journals Online/Spreadsheet - Accruals (with source BFR)	Not recorded in KK, Modified Accrual, Cash or Bank Reconciliation Module				Modified Accrual and Accrual Journals posted for GAAP

RECONCILIATIONS

Area	Reconciliation Description
Accounts Payable /Employee Expenses (Daily)	• Reconciles transactions that are processed through the Accounts Payable and Expense modules after each payment cycle ○ *Includes checks, ACH payments, manual wires and Refund of Appropriations.*
Inter-Agency (Daily)	• Reconciles transactions that are processed through Inter-Agency billing and payables ○ *Timing – Receivables are generated the next business day after the payable is created*
Cash Management/Treasury (Daily)	• Transactions originate with OSC Cash Management ○ *Includes all STIP investments and wires* ○ *Bank and book transactions are loaded into the Treasury System to allow for easy reconciliation – (banking information is absolute values which causes problems with negative numbers)*
Accounts Receivable/Billing (Daily)	• Ensure all receipts recorded in the bank are recorded in SFS

RECONCILIATIONS (CONTINUED)

Area	Reconciliation Description
Payroll (After each Pay Cycle)	• Reconcile transactions on a modified accrual and cash basis that are bulkloaded from PayServ to SFS – (Gross Payroll, Taxes, Deductions, and ***Cash***)
Transfers and Due to/from & Statewide Transfers (Weekly)	• Confirm all operating transfers and Due to/from balances • Reconcile Statewide transfers by fund
Bank Statement (GenCK) (Monthly)	• Verify all General Checking bank transactions have been recorded in SFS
Checking Accounts other than General Checking (Monthly)	• Reconcile all transactions not related to the General Checking account to one of the other bank accounts: Occupational Training Account, Unemployment Account and Comptroller's Special Refund Account
Balance Sheet Accounts	• Review all balances in Balance Sheet accounts which are not control accounts
Bank Accounts outside SFS (Monthly)	• Reconcile Comptroller's Exchange Account

RECONCILIATIONS (CONTINUED)

Area	Reconciliation Description
Out of Balance (Daily)	• Verify that cash balances by fund for the Cash Validation, Modified Accrual and Cash Ledgers tie out • Inform key staff of Out-Of-Balance conditions via Email
Appropriation Expenses (Weekly)	• Verify Expenditures are reflected properly in the KK and Modified Accrual Ledgers at a BU-Fund-Program- Budget Reference level
Expense and Revenue Accounts (TBD)	• Verify Revenue and Expenses are reflected properly in the Modified Accrual and Cash Ledgers (differences will be Receivables and Payables) • Currently salary expenses are reconciled monthly
Federal Grants (TBD)	• Ensure revenue and expenses are captured properly under Federal Grant Projects and Project Costing • It is critical to make sure that the Customer is set up to be identified as a Federal Grant
Clearing Accounts	• Review balances in all clearing accounts: P-Card, T-Card, Prompt Payment Interest, ROA, Inter Unit expenses (rounding)

RECONCILIATIONS (CONTINUED)

Area	Reconciliation Description
Sole Custody Accounts/TMS Accounts (TBD)	• Reconcile agencies Sole Custody Accounts to bank accounts • Agencies can utilize the TMS system
Sub-module (Semi- monthly)	• Reconcile Sub-modules to ensure that outstanding Accounts Payable, Account Receivable and Expenses Payable balances tie to the General Ledger by fund. • Ensure the General Ledger ties to nVision trial balance by fund
STIP (including interest received)	• Reconciles all STIP investment balances recorded in SFS to QED reports and the related interest received
ALRs – Appropriated Loan Receivables (TBD)	• Verify that revenues are captured correctly and matched to the appropriations under which the spending has occurred
Due To State (DTS)	• Verify that monies due the State is record properly and received timely
Prepaid Procurement and Travel Card accounts (TBD)	• Ensure that correct chartfields are used for procurement and travel card payments • Verify prepaid balances are clearing correctly to reconciling vouchers

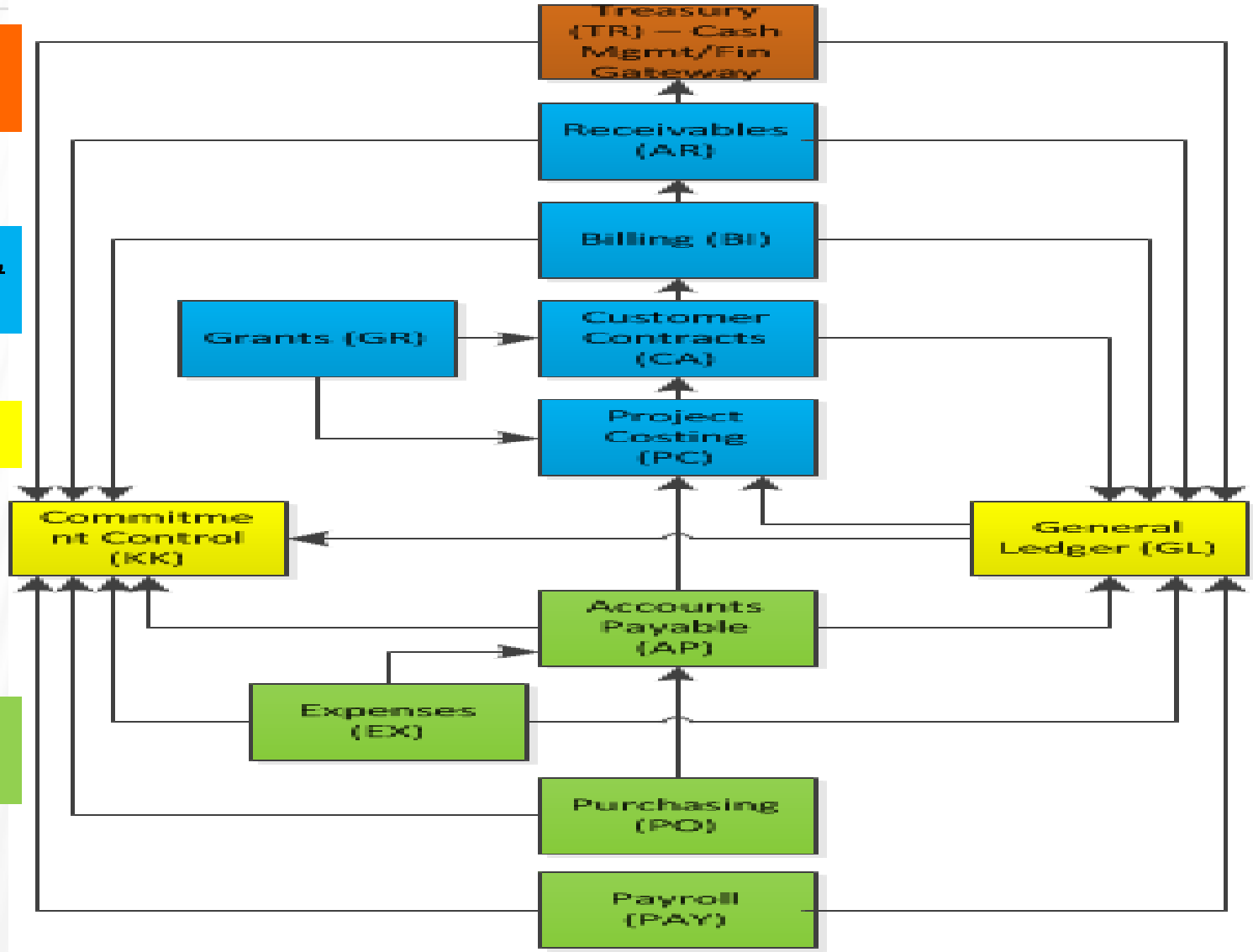
SYSTEM INTEGRATION

Treasury - TR, CM, FG

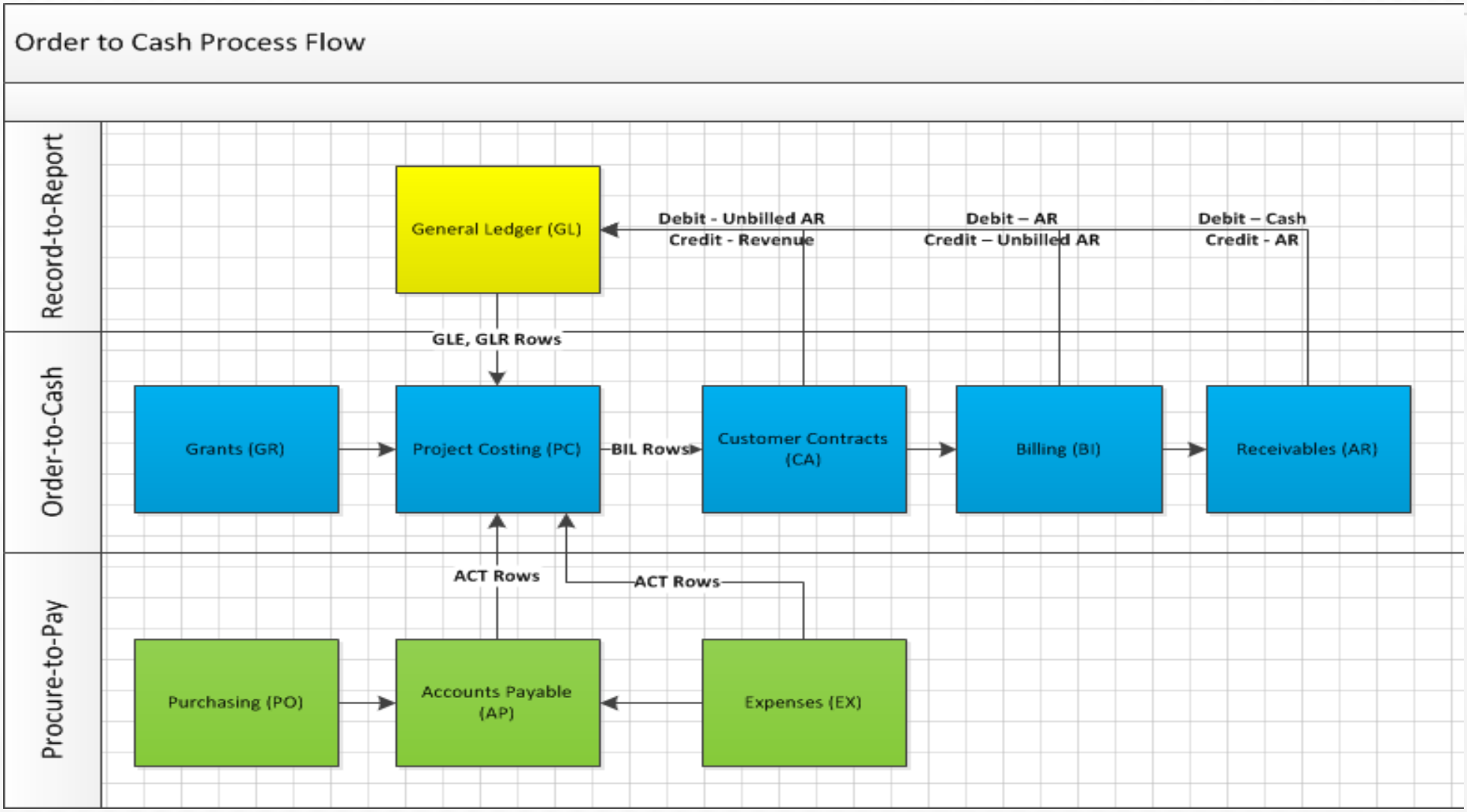
Revenue - GR, PC, CA, BI, AR

GL/KK

Expenditures - AP, EX, PO, PAY



PEOPLESOFT PROCESS FLOW



GENERAL LEDGER (GL) OVERVIEW

- The General Ledger (GL) module manages the general financial accounting information.
- The GL is the primary system of record, while the other modules (e.g. PO, AP, AR) are the source systems of transactions (sub-modules).
- GL journals are generated to post the transactions from the sub-modules to the Modified Accrual and Cash ledgers.
- Direct GL journal entries are used for the following:
  - To record accounting entries for redistribution and reclassification.
  - Transfer between Funds and Affiliates (e.g. operating transfers and Interagency billing).
  - GL journal entries must <u>ONLY</u> be completed for transactions that cannot be performed in the appropriate sub-modules

CASH ACCOUNT LEDGER RECONCILIATION

- Compare the cash account balances by fund between the General Ledger group (Modified Accrual and Cash ledgers) and the Commitment Control ledger group (Cash Validation).
- As a result of this reconciliation, numerous system improvements have been implemented.
- Credit memos remain an ongoing area of concern.

CASH BALANCE RECON20131003					October 03, 2013	
FUND_CODE	CASH_VALIDATION_BALANCE	MOD_ACCRUAL_BALANCE	CASH_LEDGER_BALANCE	DIFF_CASH/MOD	DIFF_CASH_KK	DIFF MOD/KK
10000	(428,338,213.55)	(428,356,213.55)	(428,356,213.55)	-	18,000.00	18,000.00
20810	(110,562,688.05)	(110,562,688.03)	(110,562,688.03)	-	(0.02)	(0.02)
25107	(1,519,623.52)	(1,519,623.53)	(1,519,623.53)	-	0.01	0.01
25127	(279,798.03)	(279,798.02)	(279,798.02)	-	(0.01)	(0.01)
25148	(8,464,268.05)	(8,464,268.07)	(8,464,268.07)	-	0.02	0.02
30000	(38,801,702.92)	(38,801,702.93)	(38,801,702.93)	-	0.01	0.01
31354	(123,948,872.30)	(123,948,872.29)	(123,948,872.29)	-	(0.01)	(0.01)

STATEWIDE TRANSFERS

- Fund accounting requires double entry transactions.
- The cash accounts reside in the NYS01 business unit, whereas the revenues and expenses reside in the agency business units.
- The transfer account entries balance this process.
- The “transfer to” and “transfer from” account balances must balance by fund. Any discrepancies are investigated and rectified.

STATEWIDE TRANSFERS – MOD_ACCRL TO CASH

	CASH		CASH Total	MOD_ACCRL		MOD_ACCRL Total	
Fund	36320	60820		36320	60820		Difference
10000	(21,470,444,936.57)	21,470,444,936.57	0.00	(21,357,743,268.77)	21,357,743,268.77	0.00	0.00
10050	(29,282,379,146.47)	29,282,379,349.41	202.94	(29,237,102,683.03)	29,237,102,885.97	202.94	0.00
10251	(888,541.91)	888,541.91	0.00	(888,541.91)	888,541.91	0.00	0.00
10252	(131,512.88)	131,512.88	0.00	(131,512.88)	131,512.88	0.00	0.00
10253	(1,240,282.77)	1,240,282.77	0.00	(1,240,282.77)	1,240,282.77	0.00	0.00
10255	(125,194.76)	125,194.76	0.00	(125,194.76)	125,194.76	0.00	0.00
10256	(714,869.90)	714,869.90	0.00	(714,869.90)	714,869.90	0.00	0.00
10258	(259.00)	259.00	0.00	(259.00)	259.00	0.00	0.00
10450	(1,057,086.94)	1,057,086.94	0.00	(1,057,086.94)	1,057,086.94	0.00	0.00
10502	(809,170.63)	809,170.63	0.00	(809,170.63)	809,170.63	0.00	0.00
10503	(7,081,793.61)	7,081,793.61	0.00	(7,081,793.61)	7,081,793.61	0.00	0.00
10504	(255,685,343.47)	255,685,343.47	0.00	(255,685,343.47)	255,685,343.47	0.00	0.00
10505	(30,624,081.93)	30,624,081.93	0.00	(30,624,081.93)	30,624,081.93	0.00	0.00
10506	(403,551.34)	403,551.34	0.00	(403,551.34)	403,551.34	0.00	0.00
10507	(99,718.76)	99,718.76	0.00	(99,718.76)	99,718.76	0.00	0.00
10508	(44,703.10)	44,703.10	0.00	(44,703.10)	44,703.10	0.00	0.00
10509	(1,324.38)	1,324.38	0.00	(1,324.38)	1,324.38	0.00	0.00
10510	(8,373.80)	8,373.80	0.00	(8,373.80)	8,373.80	0.00	0.00
10511	(17,569.22)	17,569.22	0.00	(17,569.22)	17,569.22	0.00	0.00
10512	(1,213,404.94)	1,213,404.94	0.00	(1,213,404.94)	1,213,404.94	0.00	0.00
10513	(123,359,605.28)	123,359,605.28	0.00	(123,359,605.28)	123,359,605.28	0.00	0.00
10514	(958,104,865.71)	958,104,865.71	0.00	(958,104,865.71)	958,104,865.71	0.00	0.00
20001	(5,667.94)	5,667.94	0.00	(5,667.94)	5,667.94	0.00	0.00
20002	(4,208.61)	4,208.61	0.00	(4,208.61)	4,208.61	0.00	0.00

DAILY CHANGE IN CASH

- Reconcile the change in cash account ledger balances to the transactions from the sub-modules.
- Vouchers and expenses that are paid and revenue that is received must be correctly accounted for as a change in cash.
- Investment transactions that the State has entered in the bank must be reflected in the books.
- Payroll transactions must be reflected in cash.

DAILY CASH RECONCILIATION

Reconciliation for date:	10/3/2013				
Prepared by:	various				
Report Source	**Report Amounts**	**Source Module**	**System CASH journal amounts**	**Differences (CASH-Report)**	**Reconciling Items Amounts**
Actual from Reconciliation Reports:		Net Change in Cash for the day:	(325,677,569.13)		
Accounts Payable:					GAP:
Net Vouchers Payable (NYAP0548)	333,209,983.35				
Manual Payments (NYAP0252)	60,505,099.27				
Prompt Pay Interest (NYAP4046)	1,682.06				
Refund of Approps (NYAP0463) (neg)	(174,994.37)				
Expense Cancels (query) (neg)	(89,884.67)				
Discounts (query) (neg)	(13.09)	GAP and GEX	393,451,872.55	-	-
Payroll (NYAP0525)	132,679,723.34	GHR (Payroll)	132,679,723.34	-	
	526,131,595.89	Net Total	(526,131,595.89)	-	
Accounts Receivable:					GAR:
Cash Account 10110 (AR470)	656,917,611.32	GARs (10110)	656,917,611.32	-	
Cash Account 10113 (AR470)	2,503,310.62	GARs (10113)	2,503,310.62	-	
Cash Account 10116 (AR470)	32,566,000.00	GARs (10116)	33,119,333.04	553,333.04	(553,333.04)
Cash Account 10117 (AR470)	-	GARs (10117)	-	-	
	691,986,921.94	Net Total	692,540,254.98	553,333.04	(553,333.04)
Treasury:					GTR:
TMS-Return of Moneys Held (1118)	740,476,198.46	740,936,698.46			
TMS-SNY01 Neg AC909 (1118)	9,679,005.59	9,189,500.59			
STIP disbursement	581,089,220.87				
Other Treasury reciepts	-				500,000,000.00
TMS Wires (1118)	262,912,196.70	262,912,196.70			
STIP reciepts	1,076,244,055.60	(487,214,002.35)			
STIP Interest	1,944.40				
	7,913,771.78	GTR Net Total	(492,086,228.22)	(500,000,000.00)	500,000,000.00
AR470 GTR	253,235,135.51	Neg 909, TMS Wires and STIP Int		-	
Net STIP	495,156,779.13				
					GOT:
Other Reconciling Items:		GOT (should total to zero)	-	-	
	173,769,097.83		(325,677,569.13)	(499,446,666.96)	

MONTHLY GENERAL CHECKING BANK TO BOOK

Book to Bank Reconciliation - General Checking
For the Period Ending August 31, 2013

Bank		**Book**	
Bank Statement Balance	24,441,501.48	Cash Balance for all 10110 Funds	(1,049,770,698.85)
Less:			
Payments in Transit (SFS)	(86,610,852.90)	**Plus:**	
Outstanding ACHs	(591,912,323.65)	Salary Refund bank 8/30/13, books on 9/2/13	134,408.29
Treasury Wires (manuals)		**Amounts based on manual reconciliation:**	
Wires Per Treasury:		AP on bank, not on book	-
		GTR on bank, not on book	(50,000.00)
SFS Outstanding Checks		GTR not at bank, on book	
Acct # xxx2789	(159,776,380.37)	ROA	25,858.17
Non-SFS Outstanding Checks		AR Bank, not on book	27,702,400.03
Old 'A' xxx2706	(2,455,754.92)	AR Book, not bank	(1,496,070.87)
Old 'B' xxx2714	(21,990,214.10)	ACH Returned Items	92,697.50
Old 'Y' xxx2730	(3,514.61)	Bank Chargebacks, not on book	(2,989.11)
Old 'Dup' xxx2748	(172,236.01)	Inter-agency adjustments	181,900,179.78
Old 'Trip' xxx2755	(1,897.20)	**Out-of-Balance:**	
Canceled CKs, Dup CK reissued in August	(2,925,276.94)	**Other Reconciling Items:**	
Canceled CKs, Trip CK reissued in August	(1,656.75)	Payroll - Salary RefundTiming from 3/31/12	(5,141.84)
Sub Account Adjustments:	1,412.09	Payroll - Salary refund differences SFY2012-13	(44.15)
Deposits in Transit		Payroll - PAYSR reconciling Differences net	(4,291.27)
Processed on books, not in bank.		Contract lien - (dep ID BSE082913-18) processed in error.	(3,687.12)
12/29/11 Vou021 $363,576.03 Bank Error	6,000.00	System issues 2012-13	13,267.69
		APR MAY JUNE 2012ANALYSIS SERV CHG - 909 processed 9/13	62,917.87
	(841,401,193.88)	**Ending Book Balance**	(841,401,193.88)
		Difference	-

PAYROLL RECONCILIATION

- Payroll transactions and payments are handled directly in the PAYSERV system.
- The accounting must be reflected in the State's books (SFS).
- Payroll information is entered as general ledger journals, so we compare the journals to the payroll reports.
- The cash transactions must also be correctly reflected in the bank.

PAYSR REPORTS		SFS CASH LEDGER QUERY		Difference
TOTAL PAYROLL CHARGES		**Employee Payroll**		
Net TOTAL Gross Payroll (NPAY730)	216,056,483.02	Total Payroll charges (total "B" batches)	216,061,064.64	
Add: Gross Reversals (reverse the sign)	54,406.10	Add: Reversals (negative "B" batch - reverse the sign)	54,406.10	-
ERS Refunds (NPAY730)	3,514.22	Account 58981 - "Refunds"		
GRN Refunds (NPAY730)	1,067.40	Account 58961 - "Escrow Payments"		
Subtotal	**216,115,470.74**	"B" batches: B000953 to B000962		
Less: State Insurance Fund Charges (fund 66666) (NHRP714)	-			
PAYSR ADJUSTED PAYROLL	**216,115,470.74**	**SFS ADJUSTED PAYROLL**	**216,115,470.74**	-
PAYSR PROOF		**General Checking Account**		
Check & Advice Summary (NPAY700)				
Total Checks	21,068,020.40	Total "B" Warrant checks (NPAY700)	21,068,020.40	
Total DD Advices (ACH)	111,649,130.61	Bank Statement for DIRECT DEPOSIT PAYROLL	(111,649,130.61)	-
PAYSRV TOTAL	**132,717,151.01**			
Net Taxes (NPAY730)	53,444,307.07	**Taxes and Deductions**		
Less: Tax Refunds amount (NPAY730 - reverse the sign	-			
Total Net Taxes	53,444,307.07	Total "A" batch	53,444,307.07	-
		"A" batches: A000162		
Total Net Deductions (NPAY730)	29,937,034.23	Total "C" batch	29,937,034.23	**(0.00)**
		"C" batches: C052663		
Reversed Taxes included in NHRP514 (NPAY730)	14,187.95			
Reversed Deductions included in NPAY704 (NPAY730)	2,790.48			
Less: State Insurance Fund Charges (fund 66666) (NHRP714)	-			
PAYSR ADJUSTED PAYROLL	**216,115,470.74**			
check	-			
Comptroller's Revolving Exchange Account Rec		**Bank Deposit**		
Net Check and Advice Summary (less SIF)	132,717,151.01	Total Payroll per SFS (total GHR 10110)	132,679,723.34	
		Difference	37,427.67	
Net Salary Reversals	37,427.67	Compt. Revolving Exchange Account transfer	37,427.67	-
I Warrant rec		**CASH entries to Bank**		
I WARRANT Gross Net Payroll (NPAY730)	-	Net B WARRANT Payroll	(132,717,151.01)	
		Net B WARRANT Reversals	37,427.67	
Total for fund 66666 (NHRP714)	-	I WARRANT Taxes	-	
SIF Credits: (per BAO SIF memo)		I WARRANT Deductions	-	
PBS Payments	-	PBS Payments	-	
Opt Out Payments	-	Opt Out Payments	-	
Total Credits	-	Worker's Comp. payments (per PASR query info)	-	
Worker's Comp. payments (per PASR query info)	-	Total CASH entries	(132,679,723.34)	
Total adjusted payments	-			
check	-	check	0.00	

INTERAGENCY BILLING

- Used whenever one State agency needs to pay another State agency.
- Includes fringe benefit billing, telephone service charges, rent, IT services, and other fees.
- Generates a voucher with the payee agency , and a deposit with the receiving agency.
- No cash payment is made, and no money leaves the bank.
- Both sides of the transaction must be approved before the accounting entries can post to the general ledger.
- NOT used to reclassify revenues or expenses from one agency to another.

INTERAGENCY CASH

Date Reconciled:	10/7/2013 Posted Date (To) = 2013-10-03
Account: 10110	**Amount**
Accounts Receivable	**3,958,207,142**
Accounts Payable	**(3,976,419,895)**
Less AP Timing	**(17,946,478)**
Adjusted Cash Variance	**(266,275)**
Manual Adjustments: 99999 Deposits no invoice match	
AR not Interagency	**161,481**
Deposited in Billing	**104,794**
Total Manual Adjustments	**266,275**
Inter Agency Invoice Reconciliation	
AR Cash Variance	-
AP Cash Variance	-
Ending Balance: (Impact to 10110)	-
Check	**(0)**

ACCOUNTS PAYABLE

- Vouchers are entered into system to pay for goods and services.
- Budget checking results in the expenses being posted to the KK ledgers (one-sided entry).
- Final voucher approval causes the expenses and payables to be posted to the Modified Accrual ledger.

ACCOUNTS PAYABLE (CONTINUED)

- Voucher is picked up for payment and results in:
  - Cash Validation ledger (KK_CASH_VAL) - cash balance of the fund is checked to ensure that payment can be made.
  - Modified Accrual ledger – cash account is debited and payable account is credited
  - Cash ledger – cash account is debited and expense account is credited
  - Payment (check, ACH, wire) is generated and transmitted to the bank.

Total Payments (NYAP0252)	
Manual Checks	57,779,644.61
Manual Checks (additional)	2,725,454.66
System Check	45,399,485.14
ACH (Interagency) (same payment and creation date)	17,946,478.01
ACH	269,865,689.17
Total Payments (NYAP0252)	393,716,751.59
Adjustments:	
InterAgency Payments (NYAP0252 - smaller ACH number)	(17,946,478.01)
Total Adjusted Payments	375,770,273.58

VOUCHERS PAYABLE	
Vouchers Payable Balance (NYAP0548 - before paycycle)	508,044,370.81
Vouchers Payable Balance (NYAP0548 - after paycycle)	174,834,387.46
Net	333,209,983.35
Adjustments:	
Manual Payments (NYAP0252)	60,505,099.27
Discounts (Query)	(13.09)
InterAgency Payments (NYAP0252 - smaller ACH number)	(17,946,478.01)
Prompt Pay Interest (NYAP4046)	1,682.06
Total Adjustments	42,560,290.23
Total Adjusted Vouchers Payable	375,770,273.58
difference to NYAP0252	-

CHANGE IN CASH	
Cash Balance (NYAP0215 - before paycycle)	695,103,814.02
Cash Balance (NYAP0215 - after paycycle)	301,651,941.47
Net	393,451,872.55
Adjustments:	
Expense Cancels (Query)	89,884.67
Inter-Agency	(17,946,478.01)
Refund of Appropriation (NYAP0463) (reverse sign)	174,994.37
Total Adjustments	(17,681,598.97)
Total Adjusted Change in Cash	375,770,273.58
difference to NYAP0252	-

CHECKWRITER (see Pay Cycle rec)	
ACH's issued per Checkwriter (SFS010A)	269,865,689.17
A Warrants issued per Checkwriter (SFS010C)	38,589,908.20
P Warrants issued per Checkwriter (SFS010C)	4,529,384.33
W Warrants issued per Checkwriter (SFS010C)	2,280,192.61
Total	315,265,174.31
Adjustments:	
Manual Payments (NYAP0252)	60,505,099.27
Total Adjusted Checkwriter:	375,770,273.58
difference to NYAP0252	-

MANUAL PAYMENTS	
SFS Manual Payments - AP Payments detail total	60,505,099.27
difference to NYAP0252	-

INTERAGENCY PAYMENTS	
Interagency AP Timing amount	-
(from daily Interagency Cash Recon)	
difference to NYAP0252	17,946,478.01

PAYROLL	
Cash Balance (NYAP0215 - before payroll)	797,286,898.56
Cash Balance (NYAP0215 - after payroll)	664,607,175.22
Net	132,679,723.34
Payroll Disbursements (NYAP0525)	132,679,723.34
difference to NYAP0215	-
SFS Payroll disbursements (total payroll)	132,679,723.34
(total GHR from Daily System Cash Rec)	
difference to NYAP0525	-

SFS CASH journals	
Total source GAP and GEX CASH amounts	393,451,872.55
(from Daily System Cash Rec)	
difference to NYAP0215	-

BANK	
Two Day Lag - 10/07/2013 Bank Statement ACH Tota	-
difference to Checkwriter (SFS010A)	269,865,689.17

ACCOUNTS RECEIVABLE

- Revenues are received by a State agency and deposited in the bank.
- Transactions are entered into SFS to account for the revenue.
- Revenue may need to be applied to one of the Commitment Control ledgers for appropriated loan receivables, bondable capital programs, and payments from a public authority.
- Revenue is reconciled to the actual cash deposits at the bank.
- If revenue is received because of a refund of an appropriation, it is processed using an adjustment voucher (AP) rather than a deposit.

BEGINNING BANK BALANCE	1,487,581,861.46

BEGINNING RECEIPTS BALANCE - NYAR0470	-
ADJUSTMENTS TO NYAR0470	-
BEGINNING RECEIPTS BALANCE - NYAP0463	183,681.41
OSC CASH SHEET	909,119,641.80

OSC/TREASURY PROCESSING ADJUSTMENTS

AMOUNT	EXPLANATION	
$0.00	STIP 909 +	
$0.00	STIP Interest	-
Diff	$0.00	
9,679,005.59	SUNY outgoing wires +	
582,859.95	Neg 909 +	
-	SALARY REFUND + 9/25/12	
-	SIF DISC FINES	
-	SIF PAYROLL+	
-	SIF TAXES AND DEDUCTIONS+	
-	SIF OPT/OUT -	
	CHECKS VOID NO REISSUE -	
-	TREASURY 909 WRITE-OFFS +	
(11,903.33)	CONTRACT LIENS -	
153.50	POS Pay CFNDA offset by DZBA +	
-	NYS OSC RETURN	
-	NYS OSC REVERSAL	
23,581.92	ACH RETURNS B 10/3 N 10/4	
11,049.16	ON B/S 10/3 NOT C/S	
552,720.00	ON B/S 10/3 NOT C/S	
55,000,000.00	ON B/S 10/3 NOT C/S	
786,000.00	ON B/S 10/3 NOT C/S	
8,383,000.00	ON B/S 10/3 NOT C/S	
2,135,000.00	ON B/S 10/3 NOT C/S	
393,000.00	ON B/S 10/3 NOT C/S	
2,702,000.00	ON B/S 10/3 NOT C/S	
3,340,000.00	ON B/S 10/3 NOT C/S	
495,157,279.13	ON B/S 10/3 NOT C/S STIP	
(359,656.47)	ON C/S NOT B/S DOL01 D02004	
(15,690.00)	ON C/S NOT B/S DOL01 D02005	
(77,646.80)	ON C/S NOT B/S PRK01 631	
(1,944.40)	ON C/S NOT B/S STIP INT	
(270.00)	ON C/S NOT B/S CHASE DTC 10/2 VAR	

COMMITMENT CONTROL (KK) OVERVIEW

- Ledger Groups
  - DETAIL, KK_APPROP, KK_SEG, KK_PRJP, KK_PRJC, KK_REV, KK_BPC, KK_PBR, KK_CASH_VAL
- Statewide KK Definitions (Required)
  - Appropriations (Parent of Segregations) > Segregation (Child of Appropriations)
  - Cash Control (Loan Language)
  - Project Parent (Federal Grant Award - OSC) > Project Child (Federal Grant Award – Agency)
- DOB KK Definitions (Required)
  - Spending Controls
- Agency KK Definitions (Optional)
  - Lower level of control for Agency operational budgets
- Transaction Types include:
  - Budget Journals, requisitions, purchase orders, encumbrances, expenses, revenues, and cash validation.

KK_APPROP TO MOD_ACCRL

- Ensure transactions in the SFS are correctly captured in both the General Ledger and the Commitment Control Ledger.
- The ability to spend is controlled by the Commitment Control (KK) ledger, whereas the General Ledger is used for accounting and reporting purposes.
- Discrepancies between the ledger groups can adversely affect an agency's ability to pay its bills.
- Any adjustments to a voucher, GL journal, expense report, etc. MUST be budget checked again to make sure the transactions are the same in KK and GL.

KK EXPENSE RECONCILIATION CHALLENGES

- Expenses are recorded in the KK ledger when the transactions are budget checked, but they are recorded in MOD_ACCRL when approved.
- To reconcile the ledgers, the "budget checked not posted" items must be subtracted from the KK ledger balances. Any remaining differences must be investigated.
- Ledgers are compared for the **transactional** chartfield values strings – business unit, department, program, fund, account, and budget reference – but reported with **budgetary** values.
- Differences in chartfield values for a given transaction (voucher, GL journal, expense report) as well as differences in total amounts due to transactions not posting to one or the other ledger result in discrepancies.
- Disbursements against appropriations are reflected in the Cash ledger when the payments are actually made.

APPROPRIATION EXPENSE RECONCILIATION

BU	Fund	Program	Bud Ref	KK	MA	BCK Valid	BCK Error	Advances	Diff
OMH01	50401	37100	2012-13	156,063.04	155,864.29	-	-	-	198.75
OMH01	50408	37100	2012-13	259,252.55	259,231.22	-	-	-	21.33
OMH01	50522	37100	2012-13	177,055.44	177,094.15	-	-	-	(38.71)
OPD01	21907	38111	2012-13	793,100.02	793,025.82	-	-	-	74.20
OPD01	21909	38010	2012-13	40,112,230.71	40,232,927.33	(700.00)	25.00	-	(120,021.62)
OPD01	21909	38010	2013-14	20,629,363.21	19,379,585.92	1,129,755.67	-	-	120,021.62
OPD01	21909	38138	2011-12	41,181.31	41,181.32	-	-	-	(0.01)
PRK01	22163	39957	2011-12	5,357,425.25	5,355,341.57	-	-	-	2,083.68
PRK01	30351	39992	2011-12	128,314.46	123,301.55	2,929.23	-	-	2,083.68
SED01	10000	22004	2010-11	398,110.00	397,610.00	-	-	-	500.00
SNY01	10050	50540	2011-12	1,892,337.36	1,890,337.36	-	-	-	2,000.00
SNY01	10050	81501	2011-12	638,452,622.23	638,452,540.64	-	-	-	81.59
SNY01	21937	50583	2011-12	82,320,500.95	82,320,251.20	-	-	-	249.75
TDA01	10000	52637	2011-12	668,609.24	668,224.24	-	-	-	385.00
TDA01	10000	52637	2012-13	723,096,217.22	723,095,857.22	-	-	-	360.00
UCS01	10050	54378	2011-12	1,562,538.95	1,562,378.95	-	-	-	160.00
Total				360,526,145,806.01	359,964,538,978.53	560,467,689.44	1,031,658.94	(0.00)	107,479.10

APPROPRIATION EXPENSE RECONCILIATION (CONTINUED)

BU	4.5.5 Pending Expense Reports & 4.5.7 Deleted Expense Reports	5.12 Closed Vouchers Failing Bud	4.1.2 KK Voucher Closure Error	Budget Ref Missing	Small +-	GL Journals that bypassed KK ledger	Closure entry not in Modified Accrual	EXPRPT Doubling in KK	Diff
OMH01		(198.75)							-
OMH01		(21.33)							(0.00)
OMH01		38.71							0.00
OPD01		(74.20)							0.00
OPD01						120,021.62			0.00
OPD01						(120,021.62)			(0.00)
OPD01					0.01				(0.00)
PRK01			(2,083.68)						(0.00)
PRK01			(2,083.68)						0.00
SED01		(500.00)							-
SNY01		(2,000.00)							-
SNY01		(81.59)							0.00
SNY01		(249.75)							-
TDA01		(385.00)							-
TDA01		(360.00)							-
UCS01		(160.00)							-
Total	(10.00)	(98,004.23)	(5,254.52)	-	-			(4,210.70)	0.00

QUESTIONS