

SUMMARY RECEIPTS AND  
DISBURSEMENTS  
RECONCILIATION PROCESS

April 20, 2006

## OVERVIEW

The Summary Receipts and Disbursements (SRD) report is a recap of General Ledger journal activity that affects Cash account 101000.

Activities are categorized as Receipts, Expenditures, Change in Accounts Payable, Net Payroll Withholdings, Transfers In, Transfers Out and Changes in Investment.

The Ending Cash Balance is calculated based on the Net Debit or Credit activity for certain General Ledger accounts during each Accounting Period (Month).

- *Receipts* – All accounts beginning with 4XXXXXX
- *Expenditures* – All accounts beginning with 5XXXXXX
- *Change in Accounts Payable* – All accounts beginning with 2XXXXXX
- *Net Payroll Withholdings* – All accounts beginning with 633XXX
- *Transfers In* – Account 631100
- *Transfers Out* – Accounts 621000, 631200 and 499600
- *Balance or Changes in Investment* – Account 632100

# Ending Cash Balance Calculation

Ending Cash Balance – Prior Period	<u>\$XXX,XXX.XX</u>
ADD: Net (Credit) Activity	XX,XXX.XX
Change in Investments – Investment Balance <u>Prior</u> Period minus (-) Investment Balance <u>Current</u> Period	<u>XX,XXX.XX</u>
LESS: Net Debit Activity	<u>(XX,XXX.XX)</u>
Ending Cash Balance – Current Period	<u>\$XXX,XXX.XX</u>

# RECEIPTS

## Supporting Documents:

- Deposits Report  
Navigation: General Ledger>General Reports>Deposits

or

- Download results of Query OCP\_0058\_GL (Deposits Report) into electronic worksheet

**AND**

- Miscellaneous Inter/Intra Agency Payments report

**AND**

- OCP\_JRNL\_DATE\_POSTED\_DATE (Query)

## Supporting Document Notes

*Deposits Report-*

- Signs (-/+ ) are reversed for Deposit Amounts
- Deposit/Transfer/Correction entries are based on Journal Date.
- Only Posted/Unposted entries are included in the SRD *Receipts* column

Reconciliation Process:

*Deposits Report*, “*Posted/Unposted journals by Class Sub Total*” should equal the monthly Receipts for all classes.

Exception: Class 799xx

*Deposits Report*, “*Posted/Unposted journals by Class Sub Total*” amount for Class 799xx

Plus (+)

*Miscellaneous Inter/Intra Agency Report* - Inter/intra agency “WIR” (wire transfer) payments deposited to the agency’s Clearing Account, *usually* Class 79901.

# EXPENDITURES

## Supporting Documents:

- *6-Digit Exp Detl by Jrnl Date* report  
Navigation: Accounts Payable>Reports>Vouchers

or

Download Query OCP\_AP0312\_VCHR\_REG\_X\_UNIT into electronic worksheet

**AND**

- Download results of Query  
OCP\_PAYROLL\_FUND\_TRANSFER

or

Query OCP\_PAYROLL\_FUND\_TRANSFER\_PS  
(if the agency is using PeopleSoft HRMS system)

## Supporting Document Notes:

### *6-Digit Exp Detl by Jrnl Date*

- New report listing the voucher accounting lines posted to the General Ledger for the month by Voucher ID.
- Includes all voucher lines including accounts 5xxxxx, 601100, 633xxx or “TBD”

### *OCP\_PAYROLL\_FUND\_TRANSFER (\_PS)*

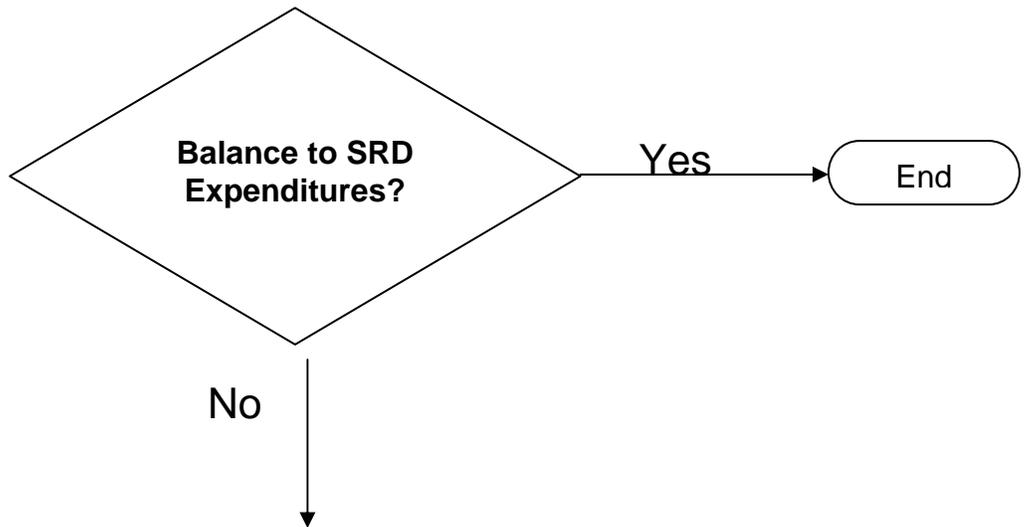
Summarize downloaded results amount by Class Funding using electronic worksheet functionality, e.g., pivot tables, subtotals or filters

Reconciliation Process:

*6-Digit Exp Detl by Jrnl Date Total by Class*

+

OCP\_PAYROLL\_FUND\_TRANSFER (\_PS) Total by Class



+

General Ledger Journal Entries

=

EXPENDITURES

## Find General Ledger Journal Entries

- Use Review Ledger functionality to find journal entries effecting Expenditure accounts
- Refer to P123, *Journal, Ledger, Budget Inquiry, Query and Reports*, Training Manual - Pages 14 – 16
- Navigation: General Ledger>Review Journal/Ledger Data>Ledger

## Enter an Inquiry Name:

### Ledger

Enter any information you have and click Search. Leave fields blank for a list of all values.

**Find an Existing Value**

[Add a New Value](#)

**Inquiry Name:** begins with

[Basic Search](#)



[Save Search Criteria](#)

## Enter Inquiry criteria:

**Ledger Criteria**

Inquiry:  Unit:  Ledger:  Year:  From:  To:  Currency:  Stat:  [Continue](#)

Include Balance Forward    Include Adjustment Period(s)    Only in Base Currency

Include Closing   Max Rows:

---

**Chartfield Criteria**   Customize | Find |  1-13 of 13

ChartField	Value	View
Account	5%	<input checked="" type="checkbox"/>
Dept		<input checked="" type="checkbox"/>
Oper Unit		<input checked="" type="checkbox"/>
Sub-Account		<input checked="" type="checkbox"/>
Fund Type		<input checked="" type="checkbox"/>
Class-Funding	19401	<input checked="" type="checkbox"/>
Program		<input checked="" type="checkbox"/>
Bud Ref		<input checked="" type="checkbox"/>
Affiliate		<input checked="" type="checkbox"/>

**Show**

- Per Balances by Account
- Per Balances by Acct, Dept
- Per Balances by Acct, Prj
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dept](#)
- Sum by Period, Altacct
- [Sum by Period, Proj](#)
- [Ledger Balances](#)
- [Ledger Activity](#)

Click on Ledger Activity hyperlink

5% will give all Expenditure Accounts

Look for Journal ID's that do not begin with "PY" or "AP"

- "PY" journal activity is included in the OCP\_PAYROLL\_FUND\_TRANSFER (\_PS) query results
- "AP" journal activity is included in the *6-Digit Exp Detl by Jrnl Date* report

Period	Account	Sub-Account	Fund Type	Class-Funding	Dept	Bud Ref	CFDA#	Program	Project	Oper
12	522130		1000	19401	0300301	04				
<b>Transaction Amt:</b>				1,242.90	USD	<b>Base Amount:</b>		1,242.90	USD	

Journals							
Journal ID	Date	Seg	Stat	Amt	N/R	Amount	Base Amount
<a href="#">0000191187</a>	06/30/2004				N	142.90 USD	142.90 USD
<a href="#">AP00165240</a>	06/15/2004				N	110.00 USD	110.00 USD
<a href="#">AP00174971</a>	06/25/2004				N	990.00 USD	990.00 USD

Click on the Journal ID hyperlink to open the journal:

Go To: [Inquiry Criteria](#) • [Activity](#)

Header Msg:

<b>Journal Header</b>											
<b>Journal ID:</b>	0000191187	<b>Date:</b>	06/30/2004	<b>Schedule:</b>		<b>Source:</b>	ONL				
<b>Ledger Grp:</b>	ACTUALS	<b>Original Date:</b>	06/30/2004	<b>Lines:</b>	56	<b>Occur:</b>		<b>InterUnit BU:</b>	<input type="text"/>		
<b>Status:</b>	Posted	<b>Posted:</b>	07/16/2004	<b>Process:</b>	No Request	<b>Reversal:</b>	None				
<b>Balanced:</b>	DR=CR	<b>Controls:</b>	Ctrls OK	<b>Errors:</b>	Edits OK	<b>Reversal Date:</b>					
<b>Operator Id:</b>	JYOUNGBLOOD			<b>Doc Sequence #:</b>							
<b>Long Description:</b>	<input type="text" value="Correct account 601100 ledger balances to the correct expenditure code"/>										

Totals by Currency					Find   View All	First	1 of 1	Last
<b>Currency:</b>	USD	<b>DR:</b>	130,399.37	<b>CR:</b>	130,399.37	<b>Net:</b>	0.00	

Journal Line								
Line #	Transaction Amount	Account	Sub-Account	Fund Type	Class-Funding	Dept	Bud Ref	CFDA#
21	142.90 USD	522130		1000	19401	0300301	04	

**CHANGE IN ACCOUNTS PAYABLE**

Supporting Document:

Query OCP\_CHANGE\_IN\_AP

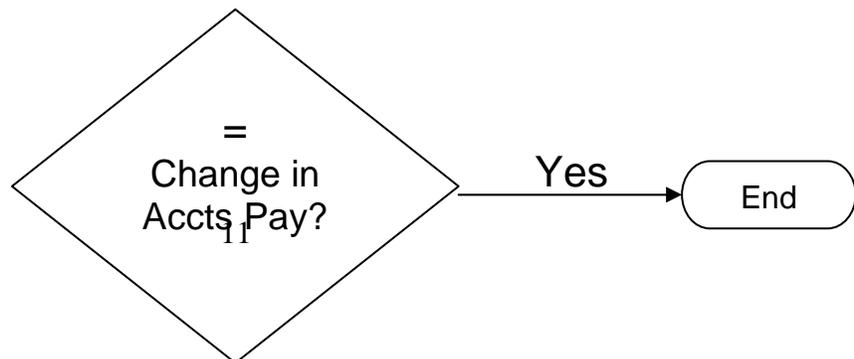
Navigation: Reporting Tools>Query>Query Viewer

62		12	19401	00023109	TO CORRECT FUND	-210.00
63		12	19401	00023111	TO CORRECT FUND	-685.00
64		12	19401	00023977	CORR FUND LINE 6	-188.23
65		12	19401	00025062	TO CHANGE OBJ ACCT #	1435.00
66		12	19401	00026067	lodging	-220.00
67		12	19401		A-CLASS TOTAL	564408.53
68		12	20000	00012895	Telephone services, long dista	-1159.60
69		12	20000	00012880	Telephone services, long dista	-657.54

Look for the Class-Total in the query results

### Reconciliation Process:

OCP\_CHANGE\_IN\_AP Total by Class



$$\begin{array}{c} \text{No} \\ \downarrow \\ + \\ \text{General Ledger Journal Entries} \\ = \\ \textit{Change in Accts Pay} \end{array}$$

### Find General Ledger Journal Entries

- Use Review Ledger functionality to find journal entries effecting Expenditure accounts
- Refer to P123, *Journal, Ledger, Budget Inquiry, Query and Reports*, Training Manual - Pages 14 – 16
- Navigation: General Ledger>Review Journal/Ledger Data>Ledger

# Enter Inquiry Name:

## Ledger

Enter any information you have and click Search. Leave fields blank for a list of all values.

Inquiry Name:

[Basic Search](#)

# Enter Inquiry Criteria:

**Ledger Criteria**

Inquiry: 
 \*Unit: 
 \*Ledger: 
 \*Year: 
 \*From: 
 \*To Period: 
 Currency: 
 Stat:

Include Balance Forward
  Include Adjustment Period(s)
  Only in Base Currency

Include Closing
 Max Rows:

**Chartfield Criteria** [Customize](#) | [Find](#) | [First](#) | 1-13 of 13 | [Last](#)

ChartField	Value	View
Account	<input type="text" value="2%"/>	<input checked="" type="checkbox"/>
Dept	<input type="text"/>	<input checked="" type="checkbox"/>
Oper Unit	<input type="text"/>	<input checked="" type="checkbox"/>
Sub-Account	<input type="text"/>	<input checked="" type="checkbox"/>
Fund Type	<input type="text"/>	<input checked="" type="checkbox"/>
Class-Funding	<input type="text" value="19401"/>	<input checked="" type="checkbox"/>

2% will give return all Liability accounts

Click on Ledger Activity hyperlink

**Show**

- [Per Balances by Accou](#)
- [Per Balances by Acct, I](#)
- [Per Balances by Acct, F](#)
- [Sum by Period, Accour](#)
- [Sum by Period, Accour](#)
- [Sum by Period, Altacct](#)
- [Sum by Period, Pri](#)
- [Ledger Balances](#)
- [Ledger Activity](#)

Look for Journal ID's that do not begin with "AP"  
 "AP" journal activity is included in the OCP\_CHANGE\_IN AP query results

Period	Account	Sub-Account	Fund Type	Class-Funding	Dept	Bud Ref	CFDA#	Program	Project
12	201100		1000	19401					

Transaction Amt: 0.00 USD Base Amount: 0.00 USD

Journal ID	Date	Seq	Stat	Amt	N/R	Amount	Base Amount
<a href="#">0000159196</a>	06/08/2004		N			17.25 USD	17.25 USD
<a href="#">0000165745</a>	06/16/2004		N			30.00 USD	30.00 USD
<a href="#">0000169327</a>	06/21/2004		N			16.50 USD	16.50 USD
<a href="#">0000175479</a>	06/28/2004		N			49.95 USD	49.95 USD
<a href="#">AP00159167</a>	06/08/2004		N			-17.25 USD	-17.25 USD
<a href="#">AP00165357</a>	06/15/2004		N			-30.00 USD	-30.00 USD
<a href="#">AP00169277</a>	06/21/2004		N			-16.50 USD	-16.50 USD
<a href="#">AP00175415</a>	06/28/2004		N			-49.95 USD	-49.95 USD
<a href="#">AP00177894</a>	06/29/2004		N			34.99 USD	34.99 USD
<a href="#">AP00177897</a>	06/29/2004		N			387,499.81 USD	387,499.81 USD
<a href="#">JVCASH</a>	06/24/2004		N			-311.77 USD	-311.77 USD

Click on the Journal ID hyperlink to open the journal:

Journal Header			
Journal ID:	0000159196	Date:	06/08/2004
Schedule:		Source:	SCN
Ledger Grp:	ACTUALS	Original Date:	06/08/2004
Lines:	2	Occur:	
Status:	Posted	Posted:	06/08/2004
Process:	No Request	Reversal:	None
Balanced:	DR=CR	Controls:	Ctrls OK
Errors:	Edits OK	Reversal Date:	
Operator Id:	BATCHPROD	Doc Sequence #:	
Long Description:	STAT CANCEL JOURNAL GENERATION		

Line #	Transaction Amount	Account	Sub-Account	Fund Type	Class-Funding	Dept
10	17.25 USD	201100		1000	19401	

Query OCP\_CH\_IN\_AP\_JV for Journal Voucher IDs that compose the "JVCASH" journal entry

Unit:

From Acctg Date: 06/01/2004

To Acctg Date: 06/30/2004

Download results in : [Excel Spreadsheet](#) [CSV Text File](#) (11 kb)

View All

First  1-52 of 52  Last

	Voucher	Invoice	Voucher	Acctg Date	Account	Class-Funding	Amount
1	00023097	0012876-IN JV	00010351	06/02/2004	202000	22000	31.950
2	00023097	0012876-IN JV	00010351	06/02/2004	202000	20000	-31.950
3	00023097	0012876-IN JV	00010351	06/02/2004	202000	22000	31.950
4	00023097	0012876-IN JV	00010351	06/02/2004	202000	20000	-31.950
5	00023100	0063328 JV	00020708	06/02/2004	202000	44000	569.700
6	00023100	0063328 JV	00020708	06/02/2004	202000	44000	-569.700
7	00023101	0061413 JV	00002705	06/02/2004	202000	41000	855.000
8	00023101	0061413 JV	00002705	06/02/2004	202000	41000	-855.000
9	00023107	0000000309 JV	00002843	06/02/2004	202000	41000	40.000
10	00023107	0000000309 JV	00002843	06/02/2004	202000	19401	-40.000
11	00023109	0000003752 JV	00022076	06/02/2004	202000	41000	210.000
12	00023109	0000003752 JV	00022076	06/02/2004	202000	19401	-210.000

Download results into an electronic spreadsheet such as Excel.

Summarize downloaded results amount by Class Funding using functionality, e.g., pivot tables, subtotals or filters

This example is a pivot table

Sum of Amount	
Class-Funding	Total
19401	311.77
20000	-1310.67
22000	63.9
41000	935
44000	0
70600	-1124.44
70800	-43.43
Grand Total	-1167.87

# NET PAYROLL WITHHOLDING

## Supporting Documents:

- *6-Digit Exp Detl by Jrnl Date*  
Navigation: Accounts Payable>Reports>Vouchers  
*and*
- Query OCP\_PR\_WH\_ACCT\_BAL\_DETAIL  
*or*
- Query OCP\_PR\_WH\_ACCT\_DETL\_BY\_PERIOD

## 6-Digit Exp Detl by Jrnl Date- Class 99400



State of Oklahoma  
Office of State Finance  
Six Digit Expenditure Detail Report  
From June 01, 2004 To June 30, 2004

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Business Unit	Class	Dept	Bud Ref	Voucher	Acct	Sub Account	Journal Date	PO Id	CFDA Number	Amount	Vendor Name	Vendor ID
	99400											
			04									
			00026141	633190			06/28/2004			95.73	DEPARTMENT OF HUMAN SER	0000000830
			00026142	633190			06/28/2004			27.39	DEPARTMENT OF HUMAN SER	0000000830
			00026143	633190			06/28/2004			352.00	ARKANSAS DEPARTMENT OF F	0000191741
			00026144	633190			06/28/2004			500.00	OFFICE OF CHAPTER 13	0000188731
			00026145	633190			06/28/2004			877.70	UNITED STATES MARSHALS SE	0000165035
			00026147	633190			06/28/2004			96.18	DEPARTMENT OF HUMAN SER	0000000830
Bud Ref Total										253,803.12		
Dept Total										253,803.12		
Class Total										253,803.12		

## Query results - OCP\_PR\_WH\_ACCT\_BAL\_DETAIL

Unit	Journal ID	Date	Year	Period	Status	Budget	Account	Class-Funding	Amount
------	------------	------	------	--------	--------	--------	---------	---------------	--------



45200	AP00154426	6/1/2004	2004	12 P	V	633190	99400	2414.400
45200	AP00156451	6/3/2004	2004	12 P	V	633190	99400	926.970
45200	AP00158792	6/7/2004	2004	12 P	V	633190	99400	420.120
45200	AP00161244	6/9/2004	2004	12 P	V	633100	99400	250.000
45200	AP00161244	6/9/2004	2004	12 P	V	633110	99400	5796.290
45200	AP00161244	6/9/2004	2004	12 P	V	633125	99400	220.260
45200	AP00161244	6/9/2004	2004	12 P	V	633130	99400	101610.700
45200	AP00161244	6/9/2004	2004	12 P	V	633190	99400	3897.980
45200	AP00161550	6/9/2004	2004	12 P	V	633190	99400	3791.610
45200	PY00157309	6/11/2004	2004	12 P	V	633100	99400	-365.000
45200	PY00157309	6/11/2004	2004	12 P	V	633110	99400	-5743.130
45200	PY00157309	6/11/2004	2004	12 P	V	633120	99400	-220.260
45200	PY00157309	6/11/2004	2004	12 P	V	633130	99400	-101610.700

**Reconciliation Process:**

Download query results into an electronic spreadsheet such as Excel.

Summarize downloaded results amount by Class Funding, Fiscal Year and Period using functionality, e.g., pivot tables, subtotals or filters

This example is a pivot table

Sum of Amount	Class-Funding	Year	Period	Total	
	99400	2004	7	-3099.41	
			8	-1381.32	
			9	3229.19	
			10	-1461.37	
			11	-3540.19	
			12	4061.31	
		2004 Total			-2191.8
		2005	1	288.02	
			2	-1271.03	
			3	1335.49	
			4	-3986.78	
			5	-122294.51	
	6		125069.13		
		7	1733.42		
		8	-2160.53		
		9	122525.74		
		10	-124290.31		
		11	-121356.5		
	2005 Total			-124407.86	
	99400 Total			-126599.66	
	Grand Total			-126599.66	

Net activity to accounts 633xxx for the Accounting Period

## Supporting Document Notes

### Query results - OCP\_PR\_WH\_ACCT\_BAL\_DETAIL

Unit	Journal ID	Date	Year	Period	Status	Budget	Account	Class-Funding	Amount
	AP00154426	6/1/2004	2004	12 P	√	633190	99400	99400	2414.400
	AP00156451	6/3/2004	2004	12 P	√	633190	99400	99400	926.970
	AP00158792	6/7/2004	2004	12 P	√	633190	99400	99400	420.120
	AP00161244	6/9/2004	2004	12 P	√	633100	99400	99400	250.000
	AP00161244	6/9/2004	2004	12 P	√	633110	99400	99400	5796.290
	AP00161244	6/9/2004	2004	12 P	√	633125	99400	99400	220.260
	AP00161244	6/9/2004	2004	12 P	√	633130	99400	99400	101610.700
	AP00161244	6/9/2004	2004	12 P	√	633190	99400	99400	3897.980
	AP00161550	6/9/2004	2004	12 P	√	633190	99400	99400	3791.610
	PY00157309	6/11/2004	2004	12 P	√	633100	99400	99400	-365.000
	PY00157309	6/11/2004	2004	12 P	√	633110	99400	99400	-5743.130
	PY00157309	6/11/2004	2004	12 P	√	633120	99400	99400	-220.260
	PY00157309	6/11/2004	2004	12 P	√	633130	99400	99400	-101610.700

- Journals that begin with “PY” are Payroll claims that move employee payroll withholdings into the 99400 class funding
- Journals that begin with “AP” are generated from the Accounts Payable subsystem
- The total of the “AP” entries = *6-Digit Exp Detl by Jrnl Date-Class 99400*



State of Oklahoma  
 Office of State Finance  
 Six Digit Expenditure Detail Report  
 From June 01, 2004 To June 30, 2004

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Business Unit	Class	Dept	Bud Ref	Voucher	Acct	Sub Account	Journal Date	PO Id	CFDA Number	Amount	Vendor Name	Vendor ID
	99400											
			04									
			00026141		633190		06/28/2004			95.73	DEPARTMENT OF HUMAN SERV	0000000830
			00026142		633190		06/28/2004			27.39	DEPARTMENT OF HUMAN SERV	0000000830
			00026143		633190		06/28/2004			352.00	ARKANSAS DEPARTMENT OF F	0000191741
			00026144		633190		06/28/2004			500.00	OFFICE OF CHAPTER 13	0000188731
			00026145		633190		06/28/2004			877.70	UNITED STATES MARSHALS SE	0000165035
			00026147		633190		06/28/2004			96.18	DEPARTMENT OF HUMAN SERV	0000000830
Bud Ref Total										253,803.12		
Dept Total										253,803.12		
Class Total										253,803.12		

# TRANSFERS IN TRANSFERS OUT CHANGES IN INVESTMENT

All activity in these columns result from manual Journal Entries entered directly into the General Ledger. They are not from any Subsystem interface into the general ledger, e.g., Accounts Payable and Payroll.

Inquire the Ledger activity to find the journal entries. Use the Account parameters listed under the column headings on the Summary Receipts and Disbursements report.

CLASS	192							
Accounting Period	Receipts (Credit) Debit 4xxxxx	Expenditures (Credit) Debit 5xxxxx	Change in Acct Pay (Incr) Decr 2xxxxx	Net Payroll Withholdings (Credit) Debit 633xxx	Transfers In (Credit) 631100	Transfers Out Debit 621000, 631200 and 499600	Balance Or Changes In Investment (Credit) Debit 632100	Ending Cash Balance

ENDING CASH BALANCE
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- The calculated Ending Cash Balance for the accounting period is referred to as the "Above Line" Cash balance

CLASS	194					Transfers Out Debit 621000, 631200 and 499600	Balance Or Changes In Investment (Credit) Debit 632100	Ending Cash Balance
Accounting Period	Receipts (Credit) Debit 4xxxxx	Expenditures (Credit) Debit 5xxxxx	Change in Acct Pay (Incr) Debr 2xxxxx	Net Payroll Withholdings (Credit) Debit 633xxx	Transfers In (Credit) 631100			
12-Jun	0.00	10,124,597.91	564,210.46	0.00	(12,084,832.00)	0.00	0.00	17,091,192.36
Class/Fund Balances							0.00	17,091,192.36

- Class/Fund Balances ending cash balance is the Ledger amount in Cash account 101000. This is referred to as the "Below Line" Cash balance

"Above Line" Cash Balance  
 minus (--)  
 "Below Line" Cash Balance  
 =  
 \$0.00

“Above Line” is not equal to the “Below Line”

“Above Line” amount greater than “Below Line”

Expenditure/voucher transactions are probably recorded with improper account codes

- TBD
- 601100
- Not “5xxxxx”

Refer to the *6-Digit Exp Detl by Jrnل Date* report for the month.

Look for voucher accounts that do not begin with “5xxxxx” or “633xxx”

Journal Vouchers should be processed to correct vouchers with incorrect account codes.

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“Above Line” amount is less than “Below Line”

Receipt or Revenue transaction is recorded with improper account code

Refer to the Deposits report for the month

Look for transactions with account codes other than “4xxxxx”

Submit a Form 76 to the State Treasurer's Office if a Deposit/Transfer/Correction transaction was recorded with an account other than "4xxxxx"

All other corrections will require a Journal Entry. Submit a Helpdesk case and have it assigned to the General Ledger provider group. Please note the Class Funding and accounting period that needs correcting. Email any supporting documentation, with your case, e.g., the SRD report, worksheets, etc.