



WISCONSIN YEAR-END RECONCILIATION MANUAL
 Department of Administration – State Controller’s Office

Section	Subsystem Reconciliations
Subsection	Project Costing
Accounts	Various
Effective Date	07/01/2016
Revision Date	07/11/2016

RECONCILIATION PROCEDURES

REVIEW PROJECT TRIAL BALANCES IN THE GENERAL LEDGER

First, it is highly recommended that before projects are reviewed and reconciled to other modules, the business unit general ledger (GL) revenues and expenditures are reconciled to commitment control (KK) revenues and expenditures. This is because many of the following reports and queries are run against GL and KK data. Having GL and KK data in agreement with complete data first, will make subsequent project review and reconciling all that much easier.

Since projects are not self-balancing chartfields in STAR, typically trial balances at the project level do not show balance sheet account balances such as cash, vouchers payable or fund balance nor will they ever show project encumbrances. Nevertheless, reviewing project-level trial balances for expenditures and revenues will prove useful. Trial balances can be derived using a STAR report via MAIN MENU > GENERAL LEDGER > GENERAL REPORTS > TRIAL BALANCE. However, when reviewing numerous projects, the resulting pdf report may be tedious to read and when converted to Excel, clumsy to work with. An alternate would be to use the query WI_GL_LEDGER_BAL_RPT. However, it would need slight modification by adding the project and project activity chart field. Additionally, other chartfields such as department or program could be added if desired.

- Review grant/project costs and revenues to make sure they posted to the correct appropriation
- Based on account code, make sure the costs were grant-eligible
- Make sure state match (if applicable) has posted correctly and in the correct amount
- Review any indirect charges (if applicable) for completeness.
- Compare grant/project revenues to grant costs. Are variances explainable? Timing? Unexplained variances may be due to analysis type issues in project costing preventing the cost or refund of expenditure from being distributed or billed and drawn correctly.
- Additional data that might be helpful:
 1. The query WI_GL_JOURNAL_ACTIVITY_RPT will show by fiscal year all BU GL transactions posting either directly by the BU as a general journal voucher or in summary (by chartfields) as collected from other sub-modules. The two-character prefix on the GL transaction indicates the module of transaction origin.



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- The query WI_PROJ_BUD_REMAIN_GRANTS is a nice summary report by project and project activity. Currently work is being performed to add revenue. Keep in mind, this query draws data from the commitment control and not from the project costing module.

RECONCILE PROJECT COSTING MODULE TO THE GENERAL LEDGER MODULE

Run the public query WI_PC_RECON_QUERY1 (PC vs GL Rev/Exp). This query is prompted by BU and project. All BU projects can be queried at once. The result will show in summary by project the total GL revenues (R), total GL expenditures (E) total project revenues by analysis group (RPREV) and total project expenses by analysis group RPCST. Number in parenthesis () represent credit balances.

Analysis group RPREV for revenues include analysis types BAJ, BIL, BLD, CNR, GLR, MBA, MRA, OLB, and REV.

Analysis group RPCST for expenses include types ACT, ALC, CNE, EXP, FDF, FDR, FND, GLE, PAY and SFA.

To extract project costing detail run the query WI_PC_RECON_QUERY2 (Project Detail Lists All Tx). This query is also prompted by BU and project. This query pulls detail lines from the PC resource table. Pay attention to the status column (Y). If the status is “D”, that line was distributed to the GL.

To extract general ledger data run query WI_PC_RECON_QUERY3 (All Revs and Exps from GL). Though helpful, the results are summarized by chartfields and accounting period. To see the actual GL transactions, use query WI_GL_JOURNAL_ACTIVITY_RPT.

Further analysis may be needed on the PC Resource table’s status column in query#2. The actual name of the field is the GL Distribution Status. Consider running the query WI_PC_GL_STATUS_NOT_D (“D” meaning distributed) to find all instances where lines in the PC resource table in the process of following accounting rules, were not distributed to the GL. This query will report grant costs along with the GL Distribution Status. Some general ledger distribution codes of concern:

- **C** Available to Contracts – Indicates a contract-project disconnection. The contract and project link was broken even though amounts are still available to contract. Could be a contract bill plan was put on hold or a project was inactivated,
- **G** Generated – In the process. The transaction was created in the CA_ACCTG_LN_PC and is waiting for the journal generator process to send it to the GL. Should only be a timing difference.



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- **N None** – These were not distributed or have yet to start. Check date of the line. Is it recent or old? It may be that these costs are in excess of the grant contract and therefore cannot be drawn. Costs may have to be moved or the contract increased. Another common cause would be that the accounting rule caused a combo edit error. Perhaps a chartfield value used is inactive.
- **S Selected or Suspended** – In such a case, the transaction did pass combo edit rules. However, the transaction failed for another reason and will not be picked up for processing.
- **I Ignore** – Could be from a previous PC Resource correction purposely used to correct the PC Resource data without posting to the general ledger. Analysis types PY1 and PY3 will have an “I” for the GL Distribution Status since they come into project costing already recorded in the general ledger.

Consider running the query WI_PC_PROJ_RECON (Summary by Analysis type/CFs). This will provide information by project and activity comparing the analysis type, system source and GL Distribution Status of PC Resource table lines showing the relevant chartfields.

RECONCILE PC ANALYSIS TYPE TO ACCOUNT CODE USED BY OTHER SUBSYSTEMS

Expenditures and revenues are two types of transactional purposes and in the general ledger are identified by the account code. In project costing, the transactional purpose is identified by the analysis type. Consequently, the transactional purposes in project costing module transactions need to reconcile to the purposes identified in the integrated modules. Only true expense and revenues purposes should post to the PC module. Asset, liability and equity transactions should not be cost collected into project costing.

Problems arise when for example; a charge against a liability account gets cost collected into project costing as an expense. That false expense could spawn erroneous transactions as it goes through funds distribution and/or turn into a billable transaction billable to a grantor/sponsor.

- **AR Module** – Use query WI_PC_AR_CASH to show the account type based on the account code posting to the GL from direct payment vouchers and the analysis type posting to project costing. A refund of expenditure needs to be recorded in PC as a GLE and not REV. Under the PC amount column you will see corrections of previous mismatches. Look for as of yet uncorrected mismatches.



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- EXPENSE Module – Use query WI_PC_WRONG_ACCT_EXP to identify expense module transactions not posting to the PC module because the account type used by the expense module transaction was neither a revenue nor expenditure.
- AP Module – Use query WI_PC_WRONG_ACCT_VCHR to identify AP module transactions not posting to the PC module because the account type used by the AP module transaction was neither a revenue nor expenditure.
- GENERAL LEDGER MODULE – Use query WI_PC_WRONG_ACCT_JRNL to identify general ledger module transactions not posting to the PC module because the account type used by the general ledger module was neither a revenue or expenditure.
- PC RESOURCE TABLE REVERSALS – Use query WI_PC_WRONG_ACCT_TYPE for a listing of all correcting transactions posting in the PC resource table that served to reverse previously posted transactions where the purpose of the account code used in the other subsystems did not match the PC analysis type purpose.
- For agencies using time dilution and fringe allocation, make sure within the project that analysis types PY1 (Time and Labor from HCM) + PY3 (Fringe Allocation from GL) = PY2 (Reversals) and that the PY1s and PY3s then generated PAY lines that either stayed put or went into funds distribution if applicable.

RECONCILING AND REVIEW SPECIFIC TO PROJECT FUNDS DISTRIBUTION

Run the query WI_PC_DETAIL_RPT. This will provide all the transactions in the project costing resource table for your PC BU. The original query will pull out all 162 fields. It might be advisable to modify your own version to cut down on the number of fields.

- TARGET ACTIVITIES
 1. Review your target activities and make sure they have the analysis types FND (Funds Distribution), BIL (Billable amounts) or BLD (Billed). There should be no other types. It may require a request from the STAR Support Organization (SSO) to make any corrections.



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2. Review the transaction dates of the BIL lines. Typically these should process into BLD amounts. If the date of a BIL line is more than a month old it could indicate a problem and would require investigation and possible contact with the SSO for resolution.

- SOURCE ACTIVITIES

1. Total inbound costs should be distributed to target activities. Except for timing differences, the total inbound costs should equal the total of the FDR (Funds Distribution Reversal) lines.
2. In the distribution process, posting to the general ledger, the source activity has the original costs credited and the account 9600000 (Project Costing Distribution) debited. The target activity will show a debit to an expenditure account with a credit offset to account 9600000. Make sure in the general ledger, account 9600000 nets out to zero.

- PROJECTS WITH ACTIVITIES PARTICIPATING IN FUNDS DISTRIBUTION

1. Total FDR lines in a project’s source activities must equal the FND + BIL + BLD lines in the project’s target activities.
2. Look for lines in the PC Resource Table with OLT (Over Limit Amount) analysis types. These indicate that the underlying contract had reached its limit and the costs will go no further. These need to be addressed.
3. Look for lines in the PC Resource Table with ODL (Over Distribution Limit) lines. These indicate no further available funding in the target activity and the costs will go no further. These will need to be addressed. Run the query WI_PC_RPT_ODL (Project Resource ODL Analysis Type). Three resolution options are:
 - Increase the threshold on the funds distribution rule and rerun the funds distribution process or



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- Create a new target sequence with additional funds for the associated funds distribution rule and rerun the funds distribution process. Make sure to select the Reprocess Distributed Transactions option or
 - Inactivate the sequence from which the ODL rows were generated on the Funds Distribution-Target page and rerun the funds distribution process with the Reprocess Distributed Transactions option selected.
4. Make sure that in the PC Resource Table, analysis types of GLR or REV used revenue account codes. Analysis types of ACT, GLE, PAY or EXP used expenditure account codes. There should be no use of balance sheet account codes.