Martin-Gatton College of Agriculture, Food and Environment | Business Center

CAFE Monthly Account Reconciliation Guide

A. PURPOSE

To provide all CAFE departments with detailed guidance on the monthly account reconciliation process. Each department must have written procedures that document processes specific to their department.

B. SCOPE

To ensure verification of financial transactions, ensure the accuracy and integrity of financial reporting records, and to protect University assets, serving as a key element of the University's system of internal controls.

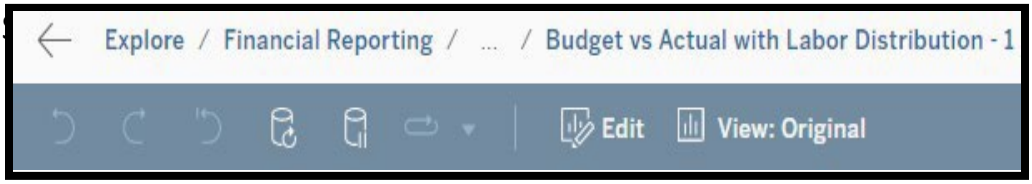
C. RESPONSIBILITIES

Review all monthly income and expenses posted to all department accounts. Ensure that amounts are accurate and posted to the proper funding source and general ledger account. Review required supporting documentation and compare to transaction to check for accuracy and ensure adherence to all policies/guidelines. Electronically file all monthly reports and required documentation for each transaction.

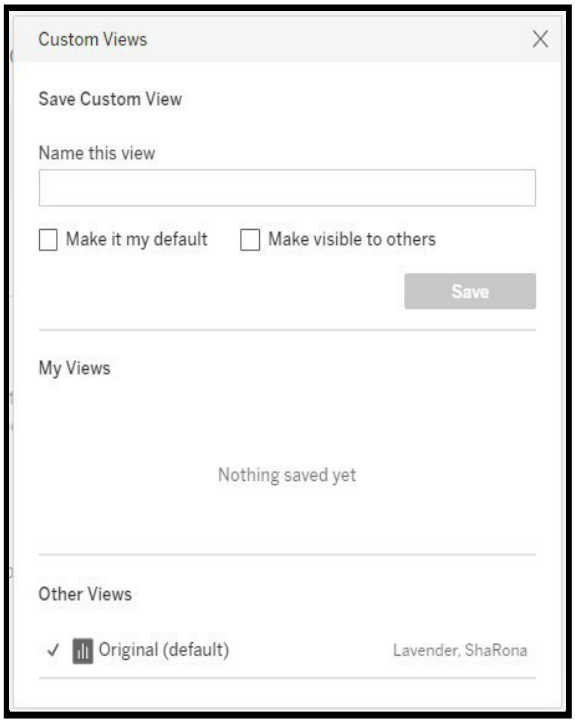
D. PROCEDURES - Reconciliation Process (WBT Quick Reference attached)

Tableau Access/Information

- Access to Tableau Projects must be granted based on your position needs. If you need to obtain access to tableau, please submit the form linked below to request access: Tableau Access Request Form
- Please contact the M-G CAFE Business Center @ cafeanalysts@uky.edu if you need assistance.
- Be sure to join the Tableau user group in Teams for ongoing training and system updates. Email the M-G CAFE Business Center @ cafeanalysts@uky.edu to be added to the group.
- Use the web address below from your Chrome or Firefox Browser and login using your UK login credentials https://analytics.uky.edu/#/home

- Additional information regarding Tableau can be found here Tableau Reporting
- Tableau data is updated nightly, this link will provide you with information regarding the last update https://analytics.uky.edu/#/views/HANADailyUpdateLastCompletedSuccessfully/DataLastUpdated?:iid=1
  In the event an issue occurs with the nightly update the Analytics Team will provide information in the Tableau user group chat.
- You can save a folder or individual report as a favorite by clicking the star next to the report name. This will designate the report folder or view as a favorite and allow you to easily access the same report in the future.
- You can save a report view with the variables applicable to your department. This will save you time on generating future reports.
  - 

  - Name your view



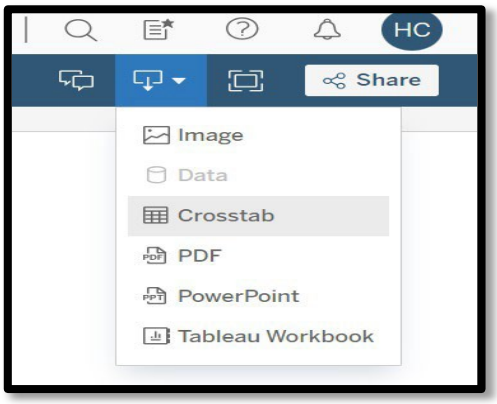
How to open a saved view

- On the variable screen Select View Original

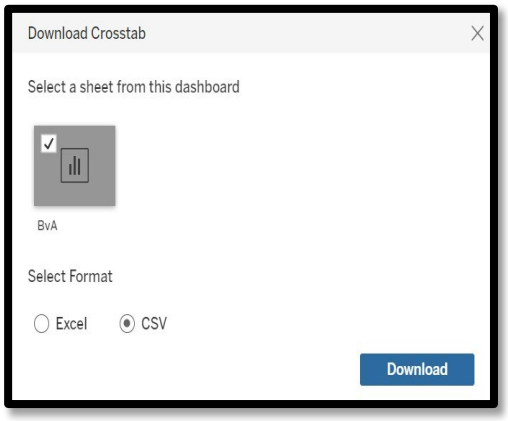
- In the custom views pop-up window, you will see a list of views available for use, including views you have created. Select the view to populate the saved variables. Be sure to select any additional filters based on your needs.

Downloading Tableau Reports

- Select Download → Crosstab → Choose download format.



- It's recommended to download in CSV format. CSV will open as an excel file.



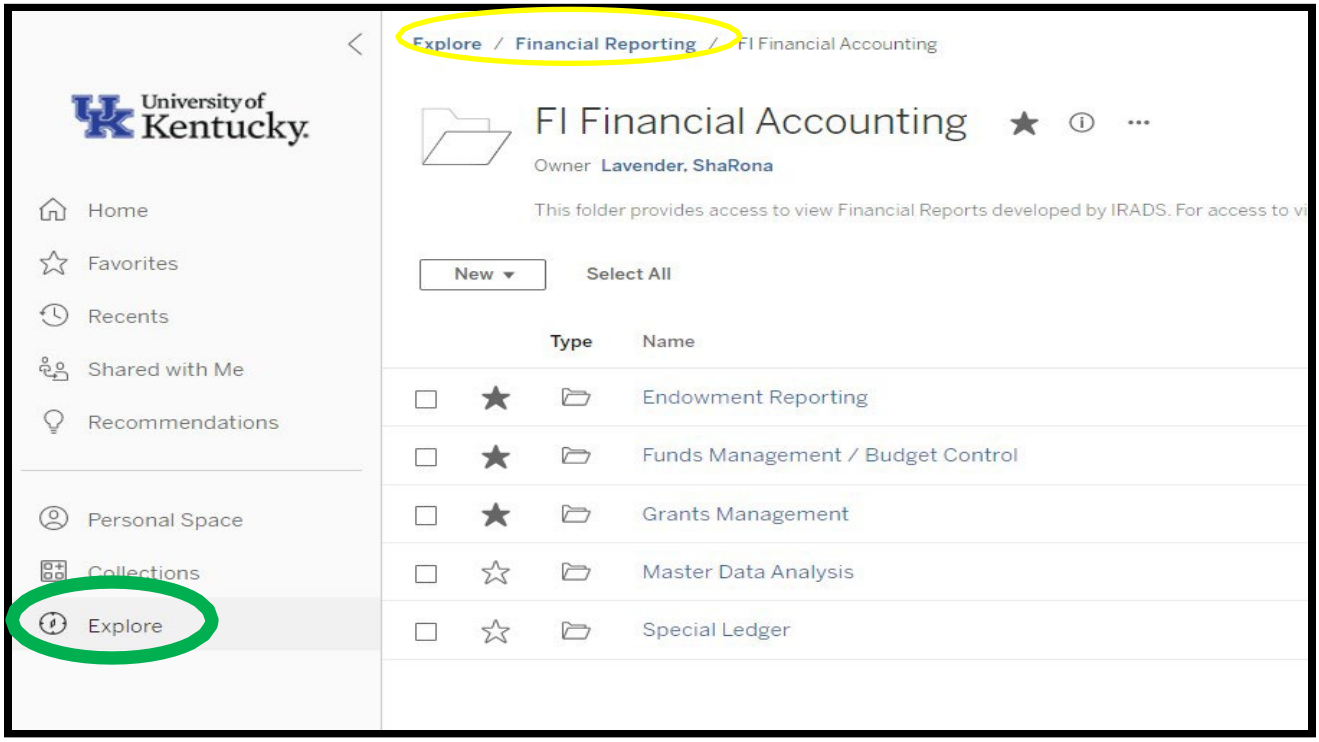
Step 1 – Generating Reports

Reconciliation Reports

Reconciliation reports should be generated after the month-end closing date and should be generated by department vs by individual account. Each account reconciliation must contain the following reports:

1) Monthly ledger
2) Monthly Line-item detail
3) Monthly Labor distribution
4) Encumbrance detail

In Tableau select the **Explore** button in the lefthand menu panel. **Click into Financial Reporting → FI Financial Accounting** → Select the appropriate report folder for the reconciliation account type



The following information provides detailed instructions on how to generate & download reports.

The **example** used is the Budget vs Actual with Labor Distribution – 1.

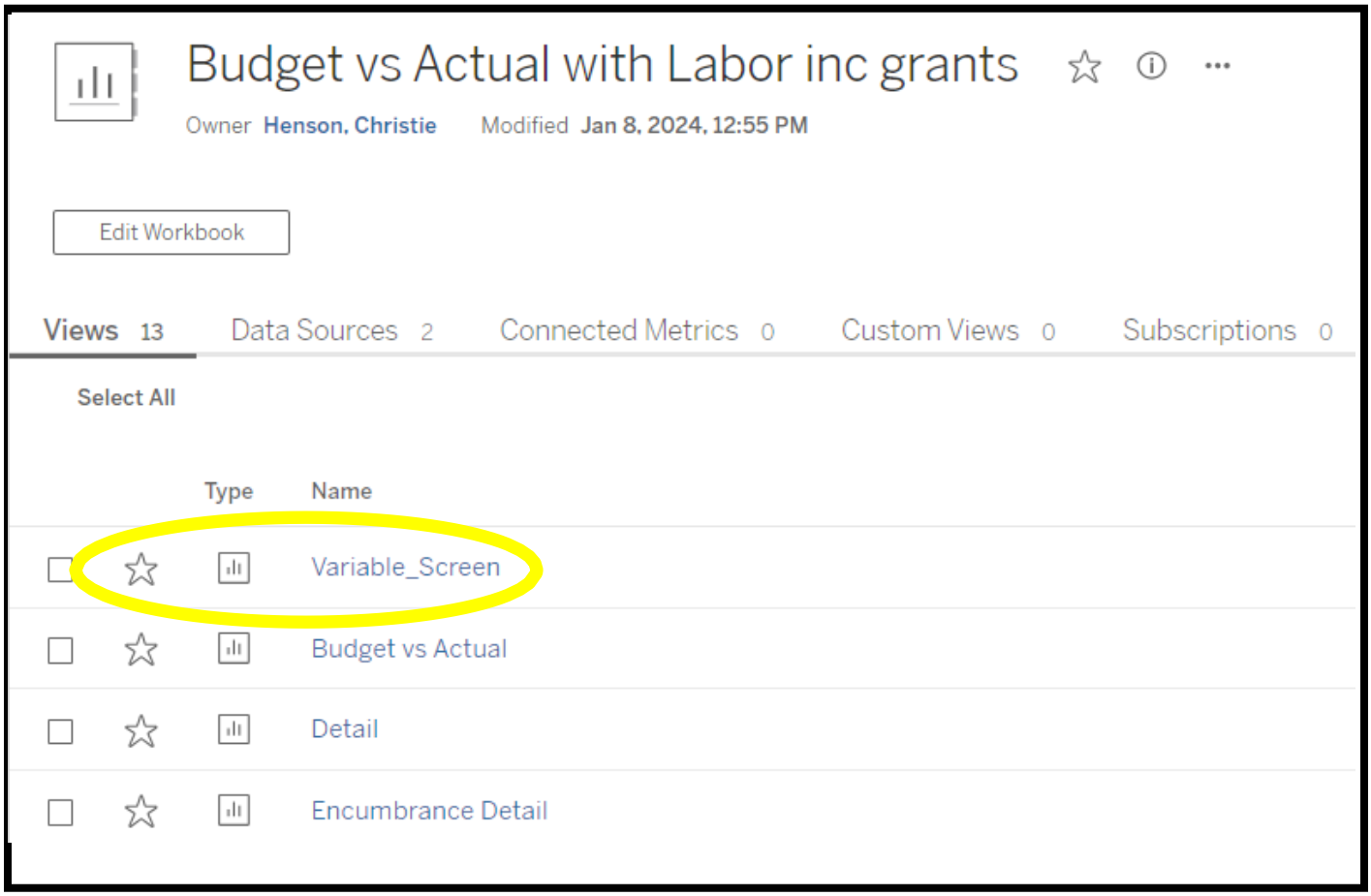
Direct link to this report https://analytics.uky.edu/#/workbooks/16318/views

This report will provide you with activity for all accounts/funds linked to your department, including grants.

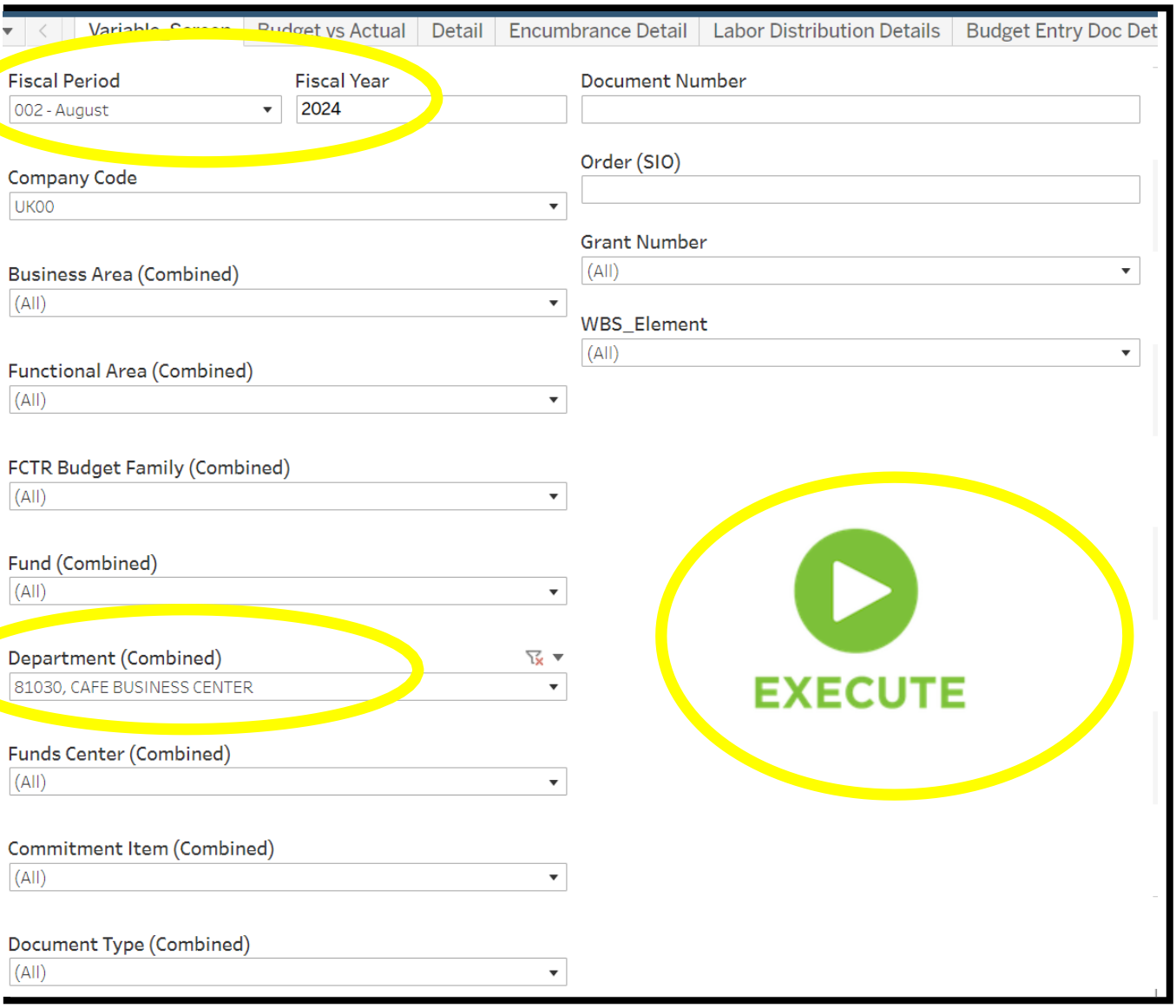
Below is a visual of the report folder path to this specific report.

Explore / College of Agriculture, Food and Environment - Fin... / CAFE - Department Business Officer Reports / Budget vs Actual with Labor inc grants

- Select **Variable Screen**



- Make **Variable Selections**, enter the appropriate department, fiscal period
  Note: Fiscal Periods are 001 = July, 002 = August, 003 = September, etc.
- Click the **<Execute>** button

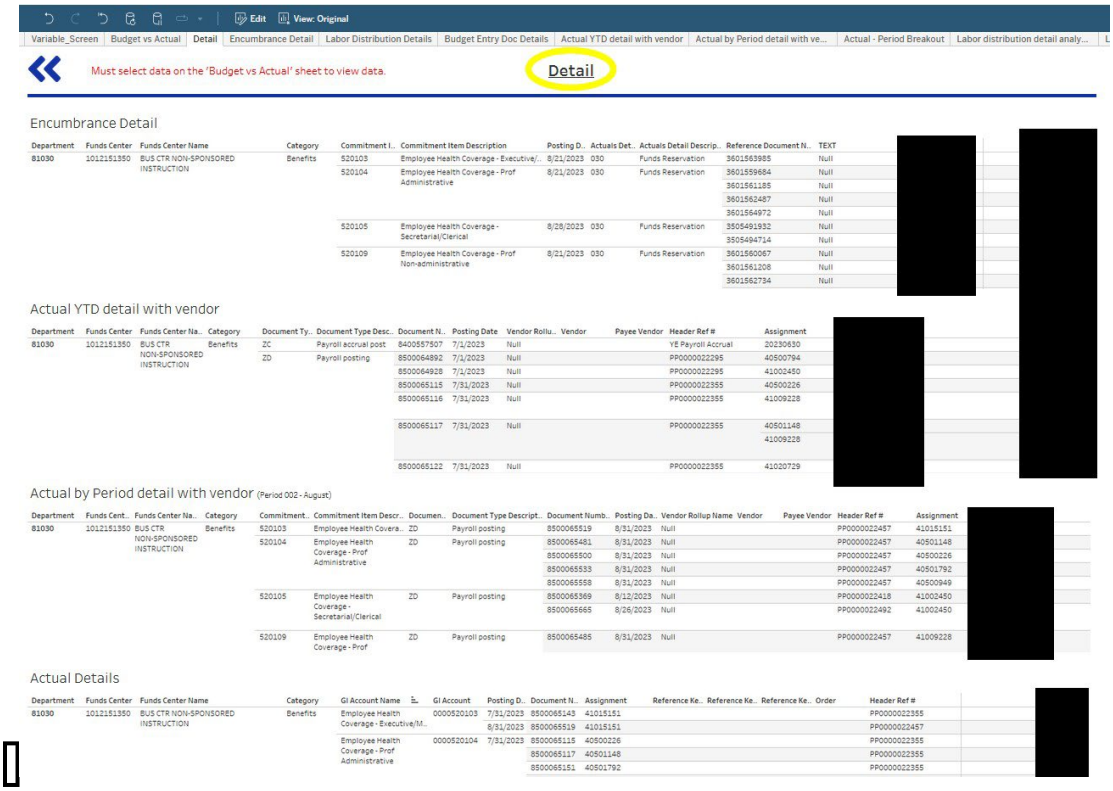


Monthly Ledger

- The data shown on the **Budget vs Actual** tab is the monthly ledger report data.
- Download report, see page 3.

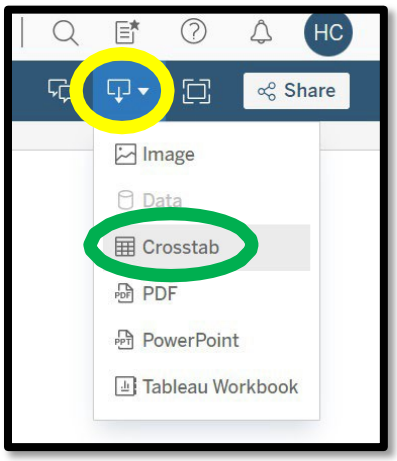
Line-Item Detail

- Line-Item Detail reports only need to include the transactions posted for the period being reconciled.
    - Note some detail reports are YTD and some are for the Month.
- From the Budget vs Actual tab click on the **department#**, this action will take you to a new screen that contains all **detailed monthly reports** available within the report view.
- The reports will contain all data for the department for the period selected.

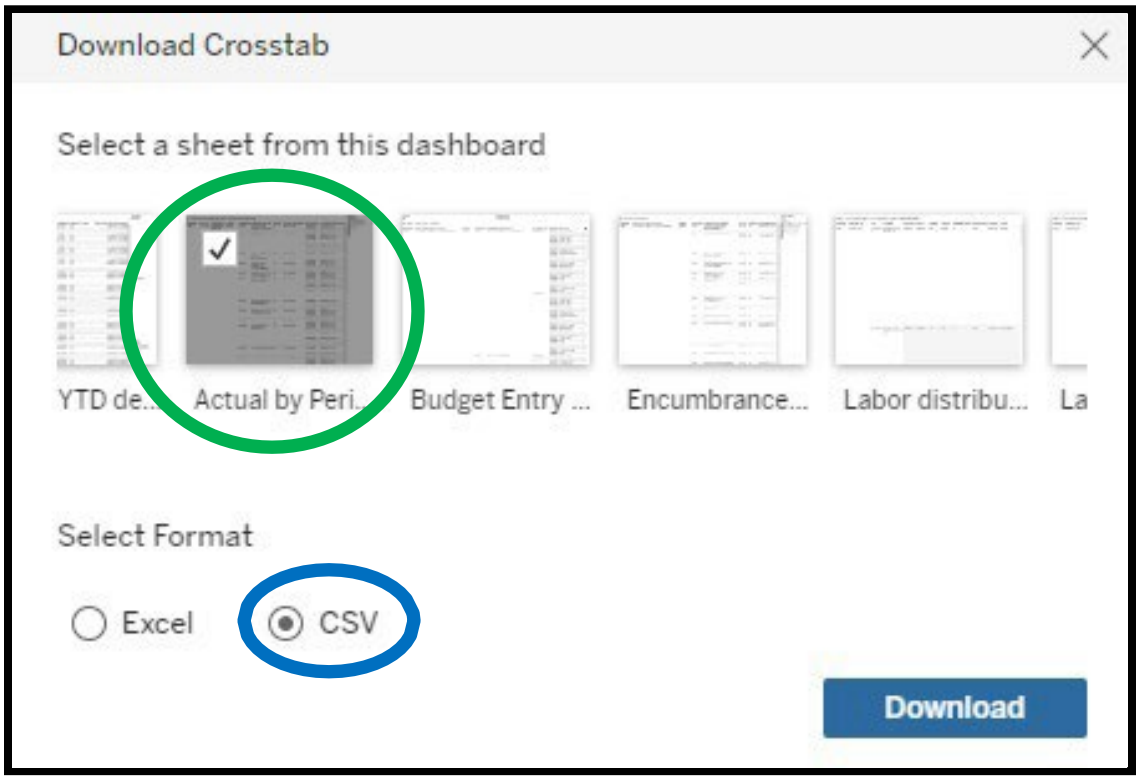


Downloading detailed monthly reports

- Select **Download** → **Crosstab**



- Choose **Actual by Period detail with Vendor** report→ Choose **download** format
  - It's recommended to download in **CSV** format. CSV will open as an excel file. **Note: The sheets for the Labor data - Labor Distribution Analysis by Dept provides the monthly expenses; Labor Distribution Detail Analysis by Dept provides the YTD expenses**



- Follow the same process as outlined above to download the Encumbrance Detail and Labor Distribution analysis by Department reports.
- The data set will include all accounts within your department. You can use the filters in excel to isolate the data for each account and save your reports for each account individually.

- **Labor Distribution Reports**
    - It is important to note that labor distribution reports accessed through the Financial Reporting →HR Reports folder will not include adjustment transactions (Z4, biweekly accruals, FCG benefit sweeps, etc.) these reports are limited to payroll results only. Payroll adjustment transactions can be found on the line-item detail report.

Step 2 – Gather and Review Supporting Documentation

Verifying payroll expenditures

- Review/Verify personnel to ensure employee payroll expenses are allowable/appropriate for the funding source
- Verify monthly payroll that the labor report matches the total current monthly expenses for general ledger accounts 510000 - 529999 as shown on your ledger report.
- If labor report totals do not match ledger totals check for payroll adjustment transactions.
    - Labor reports do not show adjustments made via JV; these transactions are shown on the line-item detail report.
    - Ensure all payroll adjustment transactions (i.e., Z4 journal vouchers) are accurate and documentation is added to the reconciliation.
    - Total expenses including Labor report + adjustments should match to the current month expense on the monthly ledger report.
    - Verify monthly payroll that the labor report matches the total current monthly expenses

Verifying all other posted expenditures

- Ensure each transaction posted in the period is documented appropriately.
- Documentation clearly shows all polices are being followed Departmental, College and University. (i.e., required pre-approval form is attached when applicable)
- Documentation clearly shows who, what, where, when, & why (i.e., Who ordered what, from who, when and is the business purpose documented)
- Expenses Documentation should include:
    1) Accounting document – must show posting document#
    2) Approved Pre-approval form when applicable.
    3) Verification items were received (i.e., Signed/Dated packing slip)
    4) Itemized invoice
- Compare expense documentation to posting transaction - ensure account(s), general ledger account(s), all expenses & document numbers agree.
- Use an indicator on the line-item detail report that each transaction has been reviewed, verified, and documented.
- Research and resolve any discrepancies in a timely manner. Errors should be corrected via cost transfer (JV) asap.
- Save all documentation electronically in monthly reconciliation folder.

Step 3 – Review encumbrance detail report

- Review all outstanding parked FI documents
- Ensure pending FI documents are valid.
    - Resolve/delete any invalid FI documents.
- Review all outstanding purchase orders/purchase requisitions.
    - Confirm validity.
    - Resolve old or invalid outstanding purchase orders**.**
- Encumbrances can be researched using SAP t-codes.
    - Cost Centers – GR55
    - Grants – S_ALN_01000003
    - Purchase Order Review by Account – ME2K

Step 4 – Reconciliation Verification

- Complete reconciliation verification form.
- Route completed reconciliation and verification form to appropriate reviewer.
- Once reconciliation is verified by reviewer file form file monthly reconciliation.
- See attached verification form example

Additional Resources/Links

University of Kentucky - Business Procedures Manual
Internal Controls BPE E-1-4
Reconciliation & Review - Financial Transactions BPE E-17-6
University Financial Services - Business Procedures - Cost Objects & General Ledger

Martin-Gatton College of Agriculture, Food and Environment | **Business Center**

Monthly Reconciliation Verification Form

Department: 81010 - Dean's Office

This document certifies that I have reviewed the ledger, line-item details, labor distribution & encumbrance reports for the following account for the period of:

Period: 001 - July Fiscal Year: 2024 Cost Object: 1234567890

Any errors, discrepancies, and corrections, have been outlined in the notes below.

Supporting documentation for this reconciliation has been filed electronically and is located here Example: Dept shared drive - file path location, physical location for hard copies

Items to Note (attach explanation/documentation of corrections to this file, such as a screenshot of completed JV adjustment):

Example - Found that CNS fees for employee X were erroneously charging to HR clearing account beginning 7/1/23. Worked with CAFE Business Center to change CNS cost distribution to charge account 1012xxxxxx effective 9/1/23. Charges 7/1/23-8/31/23 were moved to account 1012xxxxxx via attached JV. - initials, date

Name/Title of Reconciler	I certify that I have reconciled the account for the respective month. I have compared all monthly transactions (expenditures/revenues/encumbrances) supporting documentation to system generated Tableau reports ensuring all transactions are allowable, reasonable, allocable, accurate, and approved. All discrepancies or errors found have been listed above with the necessary action/steps to resolve them.	Name/Title of Reviewer	I certify that I have reviewed the account reconciliation for the respective month. All transactions are allowable, reasonable, allocable, accurate, and approved. All discrepancies or errors found have been reviewed and action has been taken to resolve them.
Signature		Signature	

Account Reconciliation
WBT Quick Reference Guide

Updated 08/2021

Monthly Reconciliation and Review of Financial Transactions

Reconciliations provide verification of financial transactions, ensure the accuracy and integrity of financial reporting records and protects University assets, serving as a key element of the University's system of internal controls.

BPM E-17-6

Account Reconciliation Procedure

1. Generate reports.
2. Gather documentation.
3. Verify beginning balance.
4. Compare supporting documentation.
5. Check reports.
6. Clear any discrepancies.
7. Review encumbrances.
8. Confirm budget availability.
9. Certify by Reconciler's and Supervisor's signatures.

BPM E-17-6 Section V

Records Retention

Retain Reconciliation Reports according to University Records Program or Sponsor Record Retention Policies (whichever is longer.)

Errors or Discrepancies

Discrepancies and errors must be corrected within 90 days, except in June,which must be corrected per the Fiscal Year End Schedule.

- Make the required Journal Vouchers (actual amount corrections), budget transfer (budget corrections), or payroll corrections.
    - Research Financial Services posts all grant related JVs. WBS elements begin with 3xxxxxxxxx. Service center begin with 10438xxxxx.
    - Hospital Accounting posts all hospital-only JVs:Cost center begin with 105xxxxxxx, 106xxxxxxx, and 107xxxxxxx.
    - Accounting and Financial Reporting Services:All other JVs.
- If error was made by another department, contact that department asap (follow up if necessary.)

BPM E-10-1 and BPM E-17-6 Section V

Important Links Fiscal Year End Closing Schedule | University Records Program | Sponsor Record Retention Policy | BPM E-17-6 | BPM E-4 | BPM E-10-1

Quick Reference Guides are not complete descriptions and are not to be used in place of the Business Procedures Manual (BPM). It is each employee's responsibility to know all proper procedures as per UK's BPM and other governing guidelines.

SAP Document Types

Type	Description		Type	Description		Type	Description
AA	Asset posting		Y0	Sgl Fiber Funct Core		Z5	Managed Print Serv.
AB	Accounting document		Y1	Store interface		Z6	Phonathon Charges
AF	Dep. postings		Y2	Statistical IO Adjmt		ZA	EPIC Journal Entries
AN	Net asset posting		Y3	Job Order Billing MC		ZB	Treasury credit card
CA	CM PSCD GL transfer		Y4	PPD Environ Charges		ZC	Payroll accrual post
DA	Customer document		Y5	FES Interface		ZD	Payroll posting
DG	Customer credit memo		Y6	EDI Invoice - gross		ZE	3rd Party remittance
DR	Customer invoice		Y7	Grant Rev Recognitio		ZF	FICO Recon Posting
DZ	Customer payment		Y8	F & A Recovery		ZG	Lockbox Cash posting
EU	Euro rounding diff.		Y9	Creative Graphics		ZH	Stock Materials
EX	External number		YA	Animal care interfac		ZI	Non-stock Materials
KA	Vendor document		YB	BMS interface		ZJ	On-Demand-Accts. Pay
KG	Vendor credit memo		YC	Chemistry store		ZK	KMSF-G/L Accot. Doc.
KN	Net vendors		YD	Clinical Research		ZL	KMSF-Vendor Payment
KP	Account maintenance		YE	College work study		ZM	E-Pay Payment Doc.
KR	Vendor invoice		YF	Communications		ZN	ACH Payment Doc
KZ	Vendor payment		YG	Copier billing		ZP	Payment posting
ML	ML settlement		YH	Dental supply		ZR	Bank reconciliation
PM	Grants payments		YI	Design&construction		ZS	Payment by check
PR	Price change		YJ	Development interfac		ZT	Travel Expenses
RA	Sub.cred.memo stlmt		YK	Duplicating service		ZU	E-Pay Recon. Clring
RE	Invoice - gross		YL	Environmnet charge		ZV	Payment Clearing
RN	Invoice - net		YM	Equipmt depreciation		ZW	Conversion posting
RV	Billing doc.transfer		YN	Grad school health		ZX	Grants Exp Reduction
SA	G/L account document		YO	Highway Res Lab		ZY	AR Lockbox Posting
SB	G/L account posting		YP	Hosp Accrual Payroll		ZZ	Flex benefit Posting
SC	Accrual posting		YQ	Hosp Accrued receipt			
SE	Interest Distr		YR	HRS payroll posting			
SK	Cash document		YS	Job order billing			
SU	Adjustment document		YT	KMSFbilling interfac			
SZ	KMSF Manual Invoice		YU	LCPPD-material&Labor			
UE	Data transfer		YV	MCPPD-material&Labor			
WA	Goods issue		YW	Postal servc interfa			
WC	Med. Ctr Cancer Bill		YX	PPD utility interfac			
WE	Goods receipt		YY	Procard interface			
WI	Inventory document		YZ	Steps interface			
WL	Goods issue/delivery		Z1	CM SFA Reposting			
WN	Net goods receipt		Z2	G/L acct adjustment			
XC	Concur Documents		Z3	Manual billing trans			
XZ	KDHS		Z4	Payroll Adjustment			

SAP T-CODES

Data in SAP is current; Tableau is updated each morning with the prior day's data

SAP Transaction Code		Purpose of Transaction	Notes / Comments
FI *(Financial)*			
FB02	Change Document	To change a completed JV	
FB03	Display Document	To display/reverse an FI document	
FB04	Document Changes	To display changes to an FI document	
FBV0	Post Parked Document	For posting/deleting a parked JV	
FBV2	Change Parked Document	To change a parked JV	
FBV3	Display Parked Document	To display a parked JV	
FS03	G/L Account Master Record Maintenance	To find a G/L	
FV50	Park G/L Account Items	To enter a JV	
GR55 (Z101 - Actuals)	Execute Report Group - Budget Report	To view the current budget in a cost center	(Z200 - Original Budget)
KO01	Create Internal Order	To create an internal order	
KO02	Change Internal Order	To change an internal order	
KO03	Display Internal Order Master Record	To display/delete an internal order	
KOH1	Create Internal Order Group	To create an internal order group	
KOH2	Change Internal Order Group	To change an internal order group	
KOH3	Display Internal Order Group	To display/delete an internal order group	
KS03	Display Cost Center	To view all the attributes of a cost center	
KS13	Cost Center Master Data Report	To display cost centers (w/attributes) by dept	Cost Center Group: P81
KSB1	Cost Center Actual Line Items	To view transactions on a cost center	
ZSU01D	User Name Display	To find a user's name and to see their roles	
ZFI_COBJ	Cost Object Associations Look-Up	To display all cost objects in a department	
ZECM_FIDOCS	Financial Documents with Attachments	To display financial documents and associated attachments	
FM *(Funds Management)*			
FM_SETS_FICTR3	Display Fund Center Group	To display all fund centers in a department; also displays org unit name of department	Enter "P" in front of the Dept #
FM5S	Display Fund	To view general ledger accounts (endowments)	
FMBB	Budgeting Workbench	To enter a budget transfer or revision	
FMEDD	Display Entry Document	To print budget transfers; to see if BT has posted	
FMEDDW	Drilldown for Budget Entry Documents	To display budget entries (posted & preposted)	Enter fiscal year and cost center
FMRP_RFFMEP1AX	Line Items - Commitments/Actuals	To view all postings on funds, including parked documents	User needs UK100, FI200, FI GU310
FMSC	Display Fund Center	To view attributes of a fund center	Click on "Additional Attributes" for more details
FMX1	Funds Reservation: Create Initial	To create a funds reservation	
FMX6	Funds Reservation: Reduce Manually	To reduce a funds reservation manually	
S_KI4_38000038	Index of Fund Centers	To display fund centers	Run report; then filter
S_KI4_38000039	Index of Funds	To display funds (**endowments**)	
ZECM_BUDGETDOCS	Budget Entry Documents	To display supporting documents for budget transfers	
ZFM_DOC_ENTRY_ REPORT	Budget Document Entry Info Report	To display who initially created a budget document and other information	
ZGL_TRBR1_CUM	Endowment and Loan Fund	To view endowment estimated spending	G/L 431101
MM *(Materials Management)*			
CJ03	Display Work Breakdown Structure	To display a WBS element	For grants and renovation projects
CJI3	Display Capital Projects	To display transactions on capital projects	For initial access, enter data profile 00000001
CN43N	Overview: WBS Elements	Project Info System - WBS Initial Screen	
FBL1N	Vendor Line Items	To search for payments to vendors	
FCHN	Check Register	To determine if a check has cleared	
FK10N	Vendor Balance Display	To determine balance owed to vendors	Includes list of payments to vendors, payment methods, etc.
ME23N	Display Purchase Order	To display purchase order information	Purchase order - Other purchase order (Shift+F5)
ME2K	Purch. Orders by Account Assignment	To display purchase orders by account assignment	
MIGO	Goods Movement	To change/cancel goods receipt	
XK03	Display Vendor	To display list of vendors	
ZMM_BA_RPT	Business Analysis Report	To display list of purchase orders for department	
ZMM_APPROVED	Workflow Approver Display List	To display list of requisition approvers	**Special User Access**
HR *(Human Resources)*			
CAT2, CATS_APPR_Lite, ZCAT6	Manual Time Entry	Time Sheet Entry	
ZVERXFER	Verify Transfer Time	Verify that all time was transferred	Check both "Display transferred time" and "Display time not transferred" to see everything
PC00_M10_CEDT	Payroll Remuneration Statement - 10	Displays remuneration statement (preview of pay stub)	The form name is ZFC1
PUOC_10_CE	Off-Cycle Workbench USA CE	Display lists of remuneration statements	
ZHR_PAYRESULTS	Payroll Infotype 9401	View payroll results for individuals ordepartments	
PA20	Display HR Master Data	View employee data	0040 displays pro card type; 0105 displays Link Blue ID of employee
PA30	Maintain HR Master Data	Update certain employee data (ex. 27 screen updates, name changes, address changes, one time payment entry, etc)	Caution should be used when using the pencil here, because it deletes historical data. The copy or create function should be used in most instances, and pay careful attention to the start date that you are using (back dating can also delete
PA40	Personnel Actions	Enter all personnel actions: new hires, transfers/promotions, FTE changes, changes in pay, etc	Either a zpar/separation sheet should be sent through the Business Office - following these entries
ZHR_PAR	HR PAR Report	To be generated, signed, and sent through the Business Office for any personnel action entered in PA40 (except those requiring the separation sheet) as well as one time payments/recurring payments entered through	Use the start date of the action, the correct personnel number, and utilize the "comment" when necessary
PT50	Quota Overview	View leave balances and accruals	On selection dates, select "All"; then click on "Display Absence Quota" tab. Then click "expand" to view if any of that time has expired
Z_TIMERPT	Time Reporting	View leave balances	
PT_QTA10	Absence Quota Information	View leave balances for groups/departments	
ZHR_ATTENDANCE	Attendance Report	Extension's version of CATS_DA - Use to view attendances	
ZHR_LEAVEUSAGE	Leave Usage	Extension's version of CATS_DA - Use to view absences	
PP01	Maintain Plan Data (Menu-Driven)	Look up position and job information	**Special User Access** - Will need to choose object type and
PPOSE	Display organization and Staff	Look up occupied and vacant position information	
S_AHR_61018869	Periods of unoccupied positions	Vacancies report	
ZHR_ADDRESSES	Address Query	Look up addresses	
ZHR_SEPARATE	Separation Acton Report	View separations	
ZCOSOBJ	Employee Cost Distribution Objects	View employee cost distribution	Enter in period, org unit & WBS
ZCCWBS	Cost Center Report with WBS	To display labor distribution report	Displays only employees in your unit; BW Labor Distribution Reports include all employees (campus-wide)
ZHR_HIREREPORT	Hire Action Report	Look up personnel actions. Can be used for completing End of Probation forms, getting a list of employees on leave, list of new hires for the year, etc	

ZHRFLEX	**Flexible Employee Data Report**	User determines the employee data that they would like to view.	User must have the structural authorization for their department for this to work.
ZSU01D	**User Name Display**	To find a user's name and to see their roles	
ZHR_USER_ID	**User ID and Email Report**	Used to look up employee user IDs and email addresses	
ZCHKREG	**Payroll Check Register**	Run to see which employees are receiving paper stubs, paperless stubs, and checks	Use the BW CHECK REG or MO CHECK REG variant
SBWP	**SAP Business Workplace**	After the PA 40 entry of a Change in Base Pay action, this is used to review work, add commets/attachments, and initiate the routing for approvals	Currently only used for the Change in Base Pay action
/SPIN/ER - Employee With Supervisor	**List of Employees With Supervisors**	Displays employee information, with their supervisor's information	
/SPIN/ER - Timesheet	**Approved Hrs and Leave**	Displays all approved hours worked and leave for	
/SPIN/ER - Employee Pay To Pay Comparison	**Current Pay to Previous Pay Comparison**	Identifies the difference in Gross and Net pay between the current and previous pay period	
/SPIN/ER - Name History	**Employee Name History**	Allows the user to identify different names that an employee has been listed under in SAP.	
/SPIN/ER - Equity Report	**Equity Comparison, Experience & Education**	For comparing employees, within similar positions, experience and education for equity purposes.	
/SPIN/ER - Payroll Results Preliminary Report	**Preview payroll posting results**	To preview payroll posting results after the payroll preliminary and/or trial runs.	
/SPIN/ER - Pay Stub Paper Election	**Employees With Paper Stub Election**	Provides a listing of employees who have elected to receive a paper stub.	
/SPIN/ER - End of Orientation	**Employees With End of Orientation Dates**	Allows the user to generate a list of employees with upcoming End of Orientation dates.	
/SPIN/ER - IT 0008 Locked Report	**Employees With Locked Workflows**	Allows the user to monitor locked status of workflow personel actions.	
/SPIN/ER - Locked Payroll Report	**Employees With Locked Payroll**	Allows the user to monitor locked status of new hires/rehires.	
GM *(Grants Management)*			
GM_CREATE_BUDGET	**Create GM Budget Entries**		**Special User Access**
GMAVCOVRW	**Displays Grant Budget (AVC Values)**	To obtain a balance on (304) grants only. For 235 grants, use BW	Variant: UK/Direct (PBrown2)
GMGRANT	**Grant Master**	To create and change grant data	**Special User Access**
GMGRANTD	**Grant Display Only**	To view grant attributes (for 304- and 235-grants)	
S_ALN_01000003	**Annual Budget vs Commit/Actual Journal**	To display all financial transactions on a grant	Variant: Exp Only PBrown
S_ALN_01000079	**Master Data Index of Grants**	To display non-financial information on a grant	Variant: AGLANDGRANT
S_PLN_16000269	**Grants Management Line Item Display**	To display expense postings on a grant	Variant: AG_SPLN
ZFES1	**Display DOE**	To display a DOE	
ZGM_LOOKUP	**Get Grant Responsibility**	To look up the responsibility for a grant	
ZGM_SWI6	**Search for Internal Approval Form**	To display electronic Internal Approval Forms	Reminder: Add * after the department number; faculty ID must be in all caps
ZPRIME	**Scopes for Prime Grant**	To look up the scopes for a prime grant	