

Encumbrance Reconciliation: Unraveling the Mystery

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Agenda

- What is an encumbrance?
- Reconciliation Requirements
- Sources of Information
- Reconciliation Template
- Purchase Orders
- Questions

Background

- 15+ years within the USG
- Served within multiple roles (Accountant, Asst. Controller, Controller, Asst. VP)
- Supervised Purchasing, Bursar's Office, Accounting Office, Payroll Office, Budget Office, and Auxiliary Services
- Obtained Bachelor in Business Administration – Shorter College
- Masters in Accounting – Southern Polytechnic State University

What is an Encumbrance?

BPM 1.2.2 Budgetary Reporting

“Obligated” funds are commonly referred to as encumbrances – meaning the institution has issued a purchase order for goods and services or has signed a contract. Although encumbrances are not expenses for GAAP purposes, they represent an expense of the institution for that particular budget year, and therefore represent an expense for the State of Georgia’s statutory basis of accounting/ Budgetary Compliance Reporting (BCR).

Requirements

BPM 1.9.3 Other Systems

A reconciliation should be performed between the various balances maintained in any other system and the cumulative balances maintained in the financial records. The reconciliation should be performed at least quarterly. Documentation confirming these reconciliations should be maintained in the institution's files for at least three (3) years and include all relevant supporting documentation, including prepared by, prepared date, reviewed by, and reviewed date.

Sources of Information

- Payroll Encumbrances: PeopleSoft HCM
- Purchase Orders
- Manual Encumbrances (via online journals)
- Travel Encumbrances (Travel Authorization – T&E Module)
- ENCUMB Ledger, DETAIL_EN ledger

Payroll Encumbrances

- Detail held in the PeopleSoft HCM system
 - Payroll expense and encumbrance journals on ledger
 - PERS_SERV_BOR table (No longer contains encumbrance detail)
- Actual verification of the amounts is done using the queries within the HCM module.

Payroll Encumbrances, Cont.

- Queries Available within PeopleSoft HCM
 - BOR_CA_BUD_ACTUALS_SUM_POS
 - BOR_CA_ENCUMB_CURR
 - BOR_CA_ENCUMB_QRY
 - BOR_CA_HRA_NOT_JGEN
- Table: PERS_SERV_BOR

Payroll Query: BOR_CA_ENCUMB_QRY

Journal_D	Acctg Date	Acct	Values		
			Sum of Psb_Enc_Amount	Sum of Hra_Exp_Amount	Sum of Enc_Diff
(blank)	10/26/2018	235951	-	-	-
		553201	-	-	-
	10/26/2018 Total		-	-	-
	10/31/2018	11100	-	3,000.02	3,000.02
		521100	-	(2,733.13)	(2,733.13)
		522100	-	11,958.95	11,958.95
		551100	-	765.41	765.41
		551200	-	179.93	179.93
		552100	-	20,117.92	20,117.92
		552200	-	143.22	143.22
		553111	-	(38,313.77)	(38,313.77)
		553116	-	7,478.33	7,478.33
		553123	-	6,705.07	6,705.07
		553128	-	20,642.96	20,642.96
		553201	-	55.40	55.40
	10/31/2018 Total		-	30,000.31	30,000.31
(blank) Total			-	30,000.31	30,000.31
Grand Total			-	30,000.31	30,000.31

If the journal date is missing, then it probably has not been journal generated in financials. The accounting date will show what date range the process needs to be ran for.

Payroll Query: BOR_CA_BUD_ACTUALS_SUM_POS

ID	Name	Position	Dept ID	Co	Combo Code	Acct	Sum Actual AMT	Sum Posted not Encumbered Act	Sum Encumb AMT	Sum Annual Enc	Fund	Program	Class	Group
0004922	Mouse, Mickey	10048546	1110300	690	69111030010A	512100	-	8,100.00	-	-	10000	11100	11000	69P
0004922	Mouse, Mickey	10048546	1110300	690	69111030010A	551200	-	117.45	-	-	10000	11100	11000	69P
0006209	Duck, Donald	10048624	1550200	690	69155020006A	522100	41,750.40	11,175.59	30,824.62	72,575.02	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	526150	-	800.00	-	-	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	551100	1,959.95	558.94	2,008.71	3,968.66	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	551200	458.37	130.72	469.93	928.30	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	552100	8,435.86	2,290.20	6,516.46	14,952.32	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	553128	16,452.43	4,861.20	11,685.95	28,138.38	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	553180	-	750.00	-	-	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	553201	193.16	54.32	162.26	355.42	10600	15400	11000	69H
0006209	Duck, Donald	10048624	1550200	690	69155020006A	561425	-	100.00	-	-	10600	15400	11000	69H
0016552	Mouse, Minnie	10049069	1620300	690	69162030010A	525100	-	23,320.77	-	-	10000	16200	11000	69C
0016552	Mouse, Minnie	10049069	1620300	690	69162030010A	525100	-	62,069.04	-	-	10000	16200	11000	69L
0016552	Mouse, Minnie	10049069	1620300	690	69162030010A	551200	-	338.16	-	-	10000	16200	11000	69C
0016552	Mouse, Minnie	10049069	1620300	690	69162030010A	551200	-	900.00	-	-	10000	16200	11000	69L
							Total Open Encumbrances		51,667.93					

Payroll Query: BOR_CA_HRA_NOT_JGEN

Run Date	SeqNu	Line	Amount Type	GL Unit	Acctg Date	Status	Template	Acct	Fund	Dept ID	Program	Class	Project	Budget Re	Amount
10/11/2018	9	1516	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	551100	20000	1620350	16200	64000	69337	2019	(76.68)
10/11/2018	9	1517	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	20000	1620350	16200	64000	69337	2019	76.68
10/11/2018	9	1519	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	551200	10000	1620100	16200	11000		2019	(66.68)
10/11/2018	9	1520	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	10000	1620100	16200	11000		2019	66.68
10/11/2018	9	1522	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	551200	20000	1620350	16200	64000	69337	2019	(17.93)
10/11/2018	9	1523	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	20000	1620350	16200	64000	69337	2019	17.93
10/11/2018	9	1525	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	553201	10000	1620100	16200	11000		2019	(9.05)
10/11/2018	9	1526	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	10000	1620100	16200	11000		2019	9.05
10/11/2018	9	1528	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	553201	20000	1620350	16200	64000	69337	2019	(2.43)
10/11/2018	9	1529	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	20000	1620350	16200	64000	69337	2019	2.43
10/11/2018	9	1531	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	553128	10000	1620100	16200	11000		2019	(950.73)
10/11/2018	9	1532	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	10000	1620100	16200	11000		2019	950.73
10/11/2018	9	1534	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	553128	20000	1620350	16200	64000	69337	2019	(255.69)
10/11/2018	9	1535	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	20000	1620350	16200	64000	69337	2019	255.69
10/11/2018	9	1537	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	552100	10000	1620100	16200	11000		2019	(1,034.74)
10/11/2018	9	1538	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	10000	1620100	16200	11000		2019	1,034.74
10/11/2018	9	1540	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	552100	20000	1620350	16200	64000	69337	2019	(278.28)
10/11/2018	9	1541	Encumbrance	69000	10/31/2018	N	PAYROLL_RD	381100	20000	1620350	16200	64000	69337	2019	278.28

Manual Encumbrances

Queries:

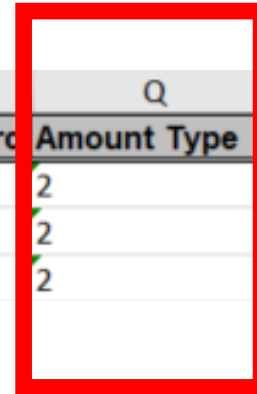
BOR_KK_MANUAL_ENCUMB (Manual Encumbrances)

690_DSC_ENCUMBRANCE_JOURNALS

Manual Encumbrances

690_DSC_ENCUMBRANCE_JOURNALS

A	B	C	D	E	K	L	M	N	Q	R
Unit	Journal ID	Date	Ledger	Account	Amount	Year	Period	Source	Amount Type	Long Descr
69000	P000736805	8/16/2019	ACTUALS	522100	(1,346.42)	2020	2	PAY	2	98B2 HR Payroll - Encumbrances
69000	P000736805	8/16/2019	ACTUALS	522100	(2,662.96)	2020	2	PAY	2	98B2 HR Payroll - Encumbrances
69000	P000736805	8/16/2019	ACTUALS	522100	(2,478.26)	2020	2	PAY	2	98B2 HR Payroll - Encumbrances



Travel Encumbrances

Query:

BOR_KK_OPEN_TAUTH_ENC: Open TAUTH Encumbrances

The travel module no longer encumbers travel with the travel authorizations.

Encumbrance Reconciliation Template

DALTON STATE COLLEGE (BU: 69000)						
Account: 381100 - Encumbrances						
Prepared By:	Karen England					
Reviewed By:						
Reconciliation as of:	6/30/2019					
Detail Listings (Pulls from Detail Info on tabs)			Reconciliation Summary			
Open Purchase Orders	\$	2,940,147.62	Should match B48 total	Detail_EN Ledger	2,940,147.62	Total should match J48
Payroll Encumbrances	\$	(0.00)	Should match E48 total	Grand Total of Listings	2,940,147.62	Pulling from B17
Manual Encs + YE 1&2	\$	-	Should match D48 total			
Utility Encumbrances	\$	-				
Copy/Print Encumbrances	\$	-				
Grand Total	\$	2,940,147.62	(B11:B16)	Variance	0.00	
Spreadsheet Summary	\$	2,940,147.62	Total from F48	Encumb ledger Total	(2,940,147.62)	should match M48 total
Difference	\$	(0.00)				
Encumbrance Reconciliation by Fund as of JUNE 30, 2019						

Encumbrance Reconciliation Template

Encumbrance Reconciliation by Fund as of JUNE 30, 2019										
Summary spreadsheet										
Fund	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation			
							Detail_EN		Encumb Ledger	
10000	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ 1,015,959.24	\$ 1,015,959.24		\$ -	\$ (1,015,959.24)	
10500	\$ 644,659.46	\$ -	\$ -	\$ -	\$ 644,659.46	\$ 644,659.46		\$ -	\$ (644,659.46)	
10600	\$ 587,403.48	\$ -	\$ -	\$ -	\$ 587,403.48	\$ 587,403.48		\$ -	\$ (587,403.48)	
12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
12210	\$ 8,802.50	\$ -	\$ -	\$ -	\$ 8,802.50	\$ 8,802.50		\$ -	\$ (8,802.50)	
12220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
12230	\$ 41,937.50	\$ -	\$ -	\$ -	\$ 41,937.50	\$ 41,937.50		\$ -	\$ (41,937.50)	
12240	\$ 24.61	\$ -	\$ -	\$ -	\$ 24.61	\$ 24.61		\$ -	\$ (24.61)	
12250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
12260	\$ 96,406.98	\$ -	\$ -	\$ -	\$ 96,406.98	\$ 96,406.98		\$ -	\$ (96,406.98)	
12270	\$ 20.00	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00		\$ -	\$ (20.00)	
12280	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 1,275.00	\$ 1,275.00		\$ -	\$ (1,275.00)	
13000	\$ 5,251.40	\$ -	\$ -	\$ -	\$ 5,251.40	\$ 5,251.40		\$ -	\$ (5,251.40)	
14000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
16000	\$ 198,838.84	\$ -	\$ -	\$ -	\$ 198,838.84	\$ 198,838.84		\$ -	\$ (198,838.84)	
20000	\$ 44,263.56	\$ -	\$ -	\$ -	\$ 44,263.56	\$ 44,263.56		\$ -	\$ (44,263.56)	
50000	\$ 295,305.05	\$ -	\$ -	\$ -	\$ 295,305.05	\$ 295,305.05		\$ -	\$ (295,305.05)	
60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Grand Total	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62		\$ -	\$ (2,940,147.62)	

Encumbrance Reconciliation Template

Encumbrance Reconciliation by Budget Ref as of JUNE 30, 2019									
Summary spreadsheet									
Budget Ref	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation		Encumb Ledger
							Detail_EN		
2002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 122,099.32	\$ -	\$ -	\$ -	\$ 122,099.32	\$ 122,099.32	\$ 122,099.32	\$ -	\$ (122,099.32)
2019	\$ 2,818,048.30	\$ -	\$ -	\$ -	\$ 2,818,048.30	\$ 2,818,048.30	\$ -	\$ -	\$ (2,818,048.30)
Grand Total	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62	\$ -	\$ -	\$ (2,940,147.62)

The Process

Reconciliation Pieces

- **Detail ledger:** BOR_KK_ENC_BAL_AS_OF_PD

Note: This query pulls from DETAIL_EN by expense accounts

- **Open PO Encumbrances:** Navigation: *BOR Menus-BOR Purchasing-BOR PO Reports* and run PO Open Enc as of Accounting Period

- **Manual Encumbrances:** Run journal query to pickup manual encumbrances (i.e. payroll and/or manual journals).

Note: Use KK_Amount_Type = 2 (Enc)

- **Encumb ledger:** BOR_TRIAL_BALANCE

Note: Change the ledger = ENCUMB

Important: *The DETAIL_EN and ENCUMB ledgers should be in sync. To verify run integrity check: BOR_CHK_DTL_ENC , if results exist, try to rebuild ENCUMB ledger (refer to YE procedures).*

Reconciliation Pieces

Encumbrance Reconciliation by Fund as of JUNE 30, 2019										
Summary spreadsheet										
Fund	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation		Detail_EN	Encumb Ledger
10000	\$ 1,015,959.24	-	\$ -	\$ -	\$ 1,015,959.24	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ (1,015,959.24)
10500	\$ 644,659.46	-	\$ -	\$ -	\$ 644,659.46	\$ 644,659.46	\$ -	\$ -	\$ -	\$ (644,659.46)
10600	\$ 587,403.48	-	\$ -	\$ -	\$ 587,403.48	\$ 587,403.48	\$ -	\$ -	\$ -	\$ (587,403.48)
12000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12210	\$ 8,802.50	-	\$ -	\$ -	\$ 8,802.50	\$ 8,802.50	\$ -	\$ -	\$ -	\$ (8,802.50)
12220	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12230	\$ 41,937.50	-	\$ -	\$ -	\$ 41,937.50	\$ 41,937.50	\$ -	\$ -	\$ -	\$ (41,937.50)
12240	\$ 24.61	-	\$ -	\$ -	\$ 24.61	\$ 24.61	\$ -	\$ -	\$ -	\$ (24.61)
12250	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12260	\$ 96,406.98	-	\$ -	\$ -	\$ 96,406.98	\$ 96,406.98	\$ -	\$ -	\$ -	\$ (96,406.98)
12270	\$ 20.00	-	\$ -	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ -	\$ -	\$ (20.00)
12280	\$ 1,275.00	-	\$ -	\$ -	\$ 1,275.00	\$ 1,275.00	\$ -	\$ -	\$ -	\$ (1,275.00)
13000	\$ 5,251.40	-	\$ -	\$ -	\$ 5,251.40	\$ 5,251.40	\$ -	\$ -	\$ -	\$ (5,251.40)
14000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000	\$ 198,838.84	-	\$ -	\$ -	\$ 198,838.84	\$ 198,838.84	\$ -	\$ -	\$ -	\$ (198,838.84)
20000	\$ 44,263.56	-	\$ -	\$ -	\$ 44,263.56	\$ 44,263.56	\$ -	\$ -	\$ -	\$ (44,263.56)
50000	\$ 295,305.05	-	\$ -	\$ -	\$ 295,305.05	\$ 295,305.05	\$ -	\$ -	\$ -	\$ (295,305.05)
60000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,940,147.62	-	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ (2,940,147.62)



Reconciliation Pieces

- **Open PO Encumbrances:** Navigation: *BOR Menus-BOR Purchasing-BOR PO Reports* and run PO Open Enc as of Accounting Period

PO Open Enc as of Acctg Period

Run Control ID PO_Open_Accounting_Period Report Manager Process Monitor **Run**

Business Unit: 69000

Fiscal Year: 2019

Accounting Period: 12

Detail Report
 Summary Report
 Include Restricted Funds

Save Return to Search Previous in List Next in List Add Update/Disp

Process Scheduler Request

User ID jpetty_dsc Run Control ID PO_Open_Accounting_Period

Server Name: [dropdown] Run Date: 09/17/2019

Recurrence: [dropdown] Run Time: 10:27:28AM **Reset to Current Date/Time**

Time Zone: [dropdown]

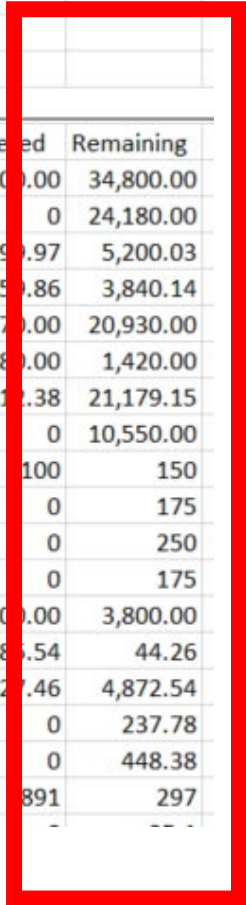
Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	BORRP014	BORRP014	SQR Report	Web	CSV	Distribution

OK Cancel

Reconciliation Pieces

Open Encumbrance as of Accounting Period													
Report ID:	BORRP014	Include Restricted Funds:	Y	Detail									
Business Unit:	69000	Name:	Dalton State College										
Fiscal Year:	2019	As of Accounting Period:	12										
Vendor ID	Vendor Name	POID-LnNbr	PO Status	Account	Fund	Dept	Program	Class	Project	Budget Ref	Encumbered	Vouchered	Remaining
403299	Croft & Associates P	0000511757-2	D	751101	50000	1762010	17620	16500	18J316	2018	72,000.00	-37,200.00	34,800.00
403299	Croft & Associates P	0000511757-3	D	751101	50000	1762010	17620	16500	18J316	2018	24,180.00	0	24,180.00
403299	Croft & Associates P	0000511757-4	D	752100	50000	1762010	17620	16500	18J316	2018	8,400.00	-3,199.97	5,200.03
403303	David Michael Cook	0000511780-1	D	751103	10500	1620300	16200	11000		2018	20,000.00	-16,150.86	3,840.14
402954	Nichols Cauley & Ass	0000512158-1	D	751103	10500	1620100	16200	11000		2018	36,400.00	-15,470.00	20,930.00
403299	Croft & Associates P	0000512173-1	D	751101	10000	9920100	17200	11000		2018	15,100.00	-13,680.00	1,420.00
402682	Astra Construction S	0000512191-1	D	715100	10500	9920100	17200	11000	18J316	2018	211,791.53	-190,612.38	21,179.15
403486	Apex Portable Buildi	0000512208-1	C	743200	10500	9920100	17200	11000		2018	10,550.00	0	10,550.00
402780	Northwest Georgia Tr	0000512240-3	D	719100	10500	1550400	15600	11000		2019	250	100	150
402780	Northwest Georgia Tr	0000512240-4	D	719100	10500	1550400	15600	11000		2019	175	0	175
402780	Northwest Georgia Tr	0000512240-5	D	719100	10500	1550400	15600	11000		2019	250	0	250
402780	Northwest Georgia Tr	0000512240-6	D	719100	10500	1550400	15600	11000		2019	175	0	175
12127	ETC	0000512339-1	C	771800	10500	1110750	11100	11000		2019	24,000.00	-20,200.00	3,800.00
12127	ETC	0000512339-2	C	771700	10500	1110750	11100	11000		2019	529.8	-486.54	44.26
15048	Waste Services of No	0000512386-1	D	717100	10500	9940100	17400	11000		2019	24,700.00	-19,827.46	4,872.54
CAT0000017	Southern Computer Wa	0000512448-1	D	714114	10500	1550300	15500	11000		2019	237.78	0	237.78
CAT0000017	Southern Computer Wa	0000512484-1	D	714114	16000	1460500	14400	11000		2019	448.38	0	448.38
402274	Notifii LLC	0000512526-1	C	733900	10500	1630200	16300	11000		2019	1,188.00	891	297



Reconciliation Pieces

690_DSC_ENCUMBRANCE_JOURNALS (broken up by source/account)

Encumbrance Reconciliation by Fund as of JUNE 30, 2019									
Summary spreadsheet									
Fund	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation Detail_EN	Encumb Ledger	
10000	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ 1,015,959.24	\$ 1,015,959.24	\$ -	\$ (1,015,959.24)	
10500	\$ 644,659.46	\$ -	\$ -	\$ -	\$ 644,659.46	\$ 644,659.46	\$ -	\$ (644,659.46)	
10600	\$ 587,403.48	\$ -	\$ -	\$ -	\$ 587,403.48	\$ 587,403.48	\$ -	\$ (587,403.48)	
12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12210	\$ 8,802.50	\$ -	\$ -	\$ -	\$ 8,802.50	\$ 8,802.50	\$ -	\$ (8,802.50)	
12220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12230	\$ 41,937.50	\$ -	\$ -	\$ -	\$ 41,937.50	\$ 41,937.50	\$ -	\$ (41,937.50)	
12240	\$ 24.61	\$ -	\$ -	\$ -	\$ 24.61	\$ 24.61	\$ -	\$ (24.61)	
12250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12260	\$ 96,406.98	\$ -	\$ -	\$ -	\$ 96,406.98	\$ 96,406.98	\$ -	\$ (96,406.98)	
12270	\$ 20.00	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ (20.00)	
12280	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 1,275.00	\$ 1,275.00	\$ -	\$ (1,275.00)	
13000	\$ 5,251.40	\$ -	\$ -	\$ -	\$ 5,251.40	\$ 5,251.40	\$ -	\$ (5,251.40)	
14000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16000	\$ 198,838.84	\$ -	\$ -	\$ -	\$ 198,838.84	\$ 198,838.84	\$ -	\$ (198,838.84)	
20000	\$ 44,263.56	\$ -	\$ -	\$ -	\$ 44,263.56	\$ 44,263.56	\$ -	\$ (44,263.56)	
50000	\$ 295,305.05	\$ -	\$ -	\$ -	\$ 295,305.05	\$ 295,305.05	\$ -	\$ (295,305.05)	
60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62	\$ -	\$ (2,940,147.62)	

Reconciliation Pieces

Detail ledger: BOR_KK_ENC_BAL_AS_OF_PD

Note: This query pulls from DETAIL_EN by expense accounts

Encumbrance Reconciliation by Fund as of JUNE 30, 2019											
Summary spreadsheet											
Fund	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation		Detail_EN Encumb Ledger		
10000	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ 1,015,959.24	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ -	\$ (1,015,959.24)
10500	\$ 644,659.46	\$ -	\$ -	\$ -	\$ 644,659.46	\$ 644,659.46	\$ -	\$ -	\$ -	\$ -	\$ (644,659.46)
10600	\$ 587,403.48	\$ -	\$ -	\$ -	\$ 587,403.48	\$ 587,403.48	\$ -	\$ -	\$ -	\$ -	\$ (587,403.48)
12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12210	\$ 8,802.50	\$ -	\$ -	\$ -	\$ 8,802.50	\$ 8,802.50	\$ -	\$ -	\$ -	\$ -	\$ (8,802.50)
12220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12230	\$ 41,937.50	\$ -	\$ -	\$ -	\$ 41,937.50	\$ 41,937.50	\$ -	\$ -	\$ -	\$ -	\$ (41,937.50)
12240	\$ 24.61	\$ -	\$ -	\$ -	\$ 24.61	\$ 24.61	\$ -	\$ -	\$ -	\$ -	\$ (24.61)
12250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12260	\$ 96,406.98	\$ -	\$ -	\$ -	\$ 96,406.98	\$ 96,406.98	\$ -	\$ -	\$ -	\$ -	\$ (96,406.98)
12270	\$ 20.00	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ (20.00)
12280	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 1,275.00	\$ 1,275.00	\$ -	\$ -	\$ -	\$ -	\$ (1,275.00)
13000	\$ 5,251.40	\$ -	\$ -	\$ -	\$ 5,251.40	\$ 5,251.40	\$ -	\$ -	\$ -	\$ -	\$ (5,251.40)
14000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000	\$ 198,838.84	\$ -	\$ -	\$ -	\$ 198,838.84	\$ 198,838.84	\$ -	\$ -	\$ -	\$ -	\$ (198,838.84)
20000	\$ 44,263.56	\$ -	\$ -	\$ -	\$ 44,263.56	\$ 44,263.56	\$ -	\$ -	\$ -	\$ -	\$ (44,263.56)
50000	\$ 295,305.05	\$ -	\$ -	\$ -	\$ 295,305.05	\$ 295,305.05	\$ -	\$ -	\$ -	\$ -	\$ (295,305.05)
60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ -	\$ (2,940,147.62)

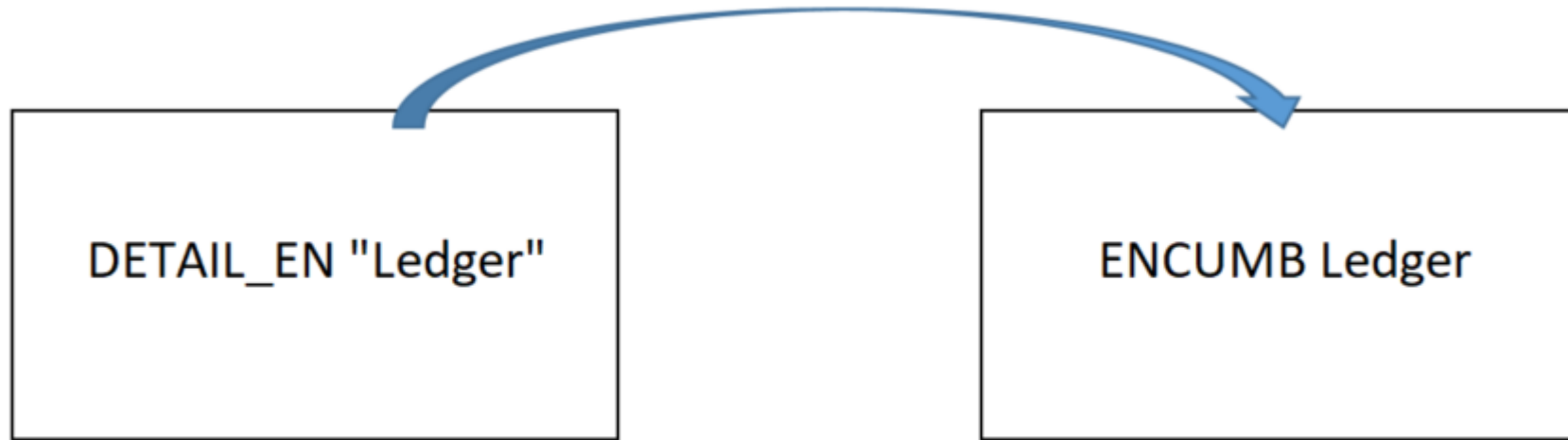
Reconciliation Pieces

Encumb ledger: BOR_TRIAL_BALANCE

Note: Change the ledger = ENCUMB

Encumbrance Reconciliation by Fund as of JUNE 30, 2019									
Summary spreadsheet									
Fund	Open Purchase Orders	YE 1 & 2	Manual Encs	Payroll Encumbrances	Grand Total of Detail	Detail_EN Encumbrance Ledger	Difference Between Supporting Documentation		Encumb Ledger
							Detail_EN		
10000	\$ 1,015,959.24	\$ -	\$ -	\$ -	\$ 1,015,959.24	\$ 1,015,959.24	\$ -	\$ -	\$ (1,015,959.24)
10500	\$ 644,659.46	\$ -	\$ -	\$ -	\$ 644,659.46	\$ 644,659.46	\$ -	\$ -	\$ (644,659.46)
10600	\$ 587,403.48	\$ -	\$ -	\$ -	\$ 587,403.48	\$ 587,403.48	\$ -	\$ -	\$ (587,403.48)
12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12210	\$ 8,802.50	\$ -	\$ -	\$ -	\$ 8,802.50	\$ 8,802.50	\$ -	\$ -	\$ (8,802.50)
12220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12230	\$ 41,937.50	\$ -	\$ -	\$ -	\$ 41,937.50	\$ 41,937.50	\$ -	\$ -	\$ (41,937.50)
12240	\$ 24.61	\$ -	\$ -	\$ -	\$ 24.61	\$ 24.61	\$ -	\$ -	\$ (24.61)
12250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12260	\$ 96,406.98	\$ -	\$ -	\$ -	\$ 96,406.98	\$ 96,406.98	\$ -	\$ -	\$ (96,406.98)
12270	\$ 20.00	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ -	\$ (20.00)
12280	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 1,275.00	\$ 1,275.00	\$ -	\$ -	\$ (1,275.00)
13000	\$ 5,251.40	\$ -	\$ -	\$ -	\$ 5,251.40	\$ 5,251.40	\$ -	\$ -	\$ (5,251.40)
14000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16000	\$ 198,838.84	\$ -	\$ -	\$ -	\$ 198,838.84	\$ 198,838.84	\$ -	\$ -	\$ (198,838.84)
20000	\$ 44,263.56	\$ -	\$ -	\$ -	\$ 44,263.56	\$ 44,263.56	\$ -	\$ -	\$ (44,263.56)
50000	\$ 295,305.05	\$ -	\$ -	\$ -	\$ 295,305.05	\$ 295,305.05	\$ -	\$ -	\$ (295,305.05)
60000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,940,147.62	\$ -	\$ -	\$ -	\$ 2,940,147.62	\$ 2,940,147.62	\$ -	\$ -	\$ (2,940,147.62)

DETAIL_EN vs ENCUMB Ledger



The ENCUMB ledger is built off of the DETAIL_EN ledger using the Encumbrance Ledger Build Process

Purchase Orders

- Requirements
 - Authorized Signature
 - Payment and Delivery Terms
 - Appropriate commodity codes (NGIP codes, etc..)
 - PO lines must clearly identify what is being purchased
- Normal expectation – PO completed within 6 months, 12 months on a maximum
- Amounts over \$2,499.99 are required to be on a purchase order(unless it's one of the items specifically exempted)

Purchase Orders

Business Process Policy and Requirements:

Requirements - Except as noted below and when a final payment method is not a purchasing card (pcard), a purchase order is required for all purchases or obligations to purchase goods and services greater than \$2,500.

- Attorney and legal related payments, as such procurements are prescribed to the Department of Law via OCGA §45-15-34
- Benefit payments made directly to recipients
- Intergovernmental agreements/payments (e.g., GTA bills, Risk Management premiums, HRA assessments, etc.)
- Membership dues and/or subscriptions
- Payroll and associated tax and benefit payments
- Postage and shipping
- Real estate rental/lease payments
- Registration fees
- Sales and Use tax payments
- Travel expense reimbursements
- Utilities (e.g., electricity, telephone land lines, cell phone charges, etc.)
- WEX and ARI payments

Why is it Important?

- Accurate Surplus Calculation
- Budgetary Compliance Reporting
- Quarterly Budget Reporting
- Avoiding Over Expenditures

Questions?

