



U.S. Department of Agriculture

Reconciliation Guide in Support of the CPAIS Implementation

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Final

Revision Log

The table below provides a log of each revision of the document that has been issued.

Status	Version	Description	Author	Reviewer	Memo	Issue Date
Draft	0	Pre-walkthrough	SSY	JG, SK, KK, LG	USDA- 4530	04/30/04
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Table of Contents

Revision Log	i
1 Introduction	1-1
1.1 Executive Summary	1-1
1.2 Assumptions.....	1-1
2 USDA Real Property	2-1
2.1 Reconciling FFIS GENJ to CPAIS.....	2-1
2.1.1 Purpose of Reconciliation and Type of Data to Reconcile	Error! Bookmark not defined.
2.2 Managing CPAIS Rejected Transactions	2-2
2.2.1 CPAIS Reconciliation Screens.....	2-2
2.2.2 Correcting Rejected Transactions	2-6
2.3 Managing FFIS Rejected Transactions	2-7
2.3.1 Reviewing the Suspense File (SUSF) Table	2-7
2.3.2 Correcting Rejected Transactions	2-8
2.4 Managing Work-In-Process in CPAIS	2-8
3 GSA Assignments and Leases	3-1

List of Exhibits

Exhibit 2-1 Sample Reconciliation Summary2-2

Exhibit 2-2 Sample Monthly Trans Screen2-4

Exhibit 2-3 Sample Value Trans Screen2-5

Exhibit 2-4 Sample Transaction Status Screen2-6

Exhibit 2-5 Sample SUSF Screen2-7

1 Introduction

This section provides an overview of the purpose and scope of the Reconciliation Guide in support of the Corporate Property Automated Information System (CPAIS) implementation as well as assumptions on which the guide is based.

1.1 Executive Summary

The United States Department of Agriculture (USDA) is implementing CPAIS. CPAIS will track and manage USDA owned property, leased property and General Services Administration (GSA) Assignments. The Foundation Financial Information System (FFIS) will record and track financial transactions associated with real property projects. CPAIS and FFIS will exchange real property data via a two-way interface (FFIS-CPAIS and CPAIS-FFIS).

The purpose of this guide is to establish guidelines for reconciling USDA owned real property and Leasehold Improvements FFIS General Journal (GENJ) financial activity to CPAIS. It is recommended that reconciliation between the two systems be performed on a monthly basis. Performing a regular reconciliation ensures the following:

- FFIS generated real property data successfully interfaced to, and was accepted by, CPAIS.
- CPAIS generated real property data successfully interfaced to, and was accepted by, FFIS.
- FFIS GENJ account balances agree to the CPAIS sub-ledger balances.

1.2 Assumptions

- This guide is developed for all USDA agencies that implement CPAIS.
- Reconciliation between FFIS and CPAIS should only be performed for capitalized owned real property and leasehold improvements.
- Since GSA assignments and capital lease financial activity will not be captured in FFIS, this guide will only provide guidelines to periodically review the terms and conditions of existing property under lease or on assignment.

2 USDA Real Property

This section discusses reconciliation guidelines for USDA capitalized owned real property and leasehold improvements including the following:

- Reconciling FFIS GENJ to CPAIS
- Managing CPAIS Rejected Transactions
- Managing FFIS Rejected Transactions

2.1 Reconciling FFIS GENJ to CPAIS

Reconciliation is performed to assure balance between the book of record, FFIS, and the subsidiary real property system, CPAIS. The Controllers Operations Division (COD) Property Reconciliation Branch staff will be responsible for performing the reconciliation for all USDA agencies on a monthly basis.

The FFIS GENJ real property financial activity and the CPAIS sub-ledger activity should be reconciled at the General Ledger (GL) account level. This can be accomplished by taking an extract of the month end financial activity from both systems and reconciling them. The end result is a summary that presents the outcome of the reconciliation. Any differences must be researched.

Exhibit 2-1 displays a sample reconciliation summary.

Exhibit 2-1 Sample Reconciliation Summary

USDA Forest Service Reconciliation Summary						
Fiscal Period 02_04						
PPE						
GL 1712 - IMPROVEMENTS TO LAND - CPAIS						
Summary	Current Month FFIS	CPAIS	Chk	Prior Month FFIS	CPAIS	Chk
Calculation of Beginning Balance:						
Accepted CPAIS Transactions	4,860,077,046.96	4,820,116,260.48		4,857,330,541.08	4,817,369,754.60	
Rejected CPAIS Transactions		40,018,715.13			40,018,715.13	
Balance at Beginning of Fiscal Period	4,860,077,046.96	4,860,134,975.61		4,857,330,541.08	4,857,388,469.73	
Current Month Activity:						
Additions	A 3,743,773.44	D 3,743,016.10		4,673,765.77	2,746,505.88	
Deletions	B 0.00	E 0.00		(1,927,269.89)	0.00	
Adjustments	C (757.34)	F 0.00		0.00	0.00	
Ending Balance as Calculated	4,863,820,063.06	4,863,877,991.71		4,860,077,046.96	4,860,134,975.61	
Calculation of Ending Balance:						
Accepted CPAIS Transactions	4,863,820,063.06	4,823,846,822.99		4,860,077,046.96	4,820,116,260.48	
Rejected CPAIS Transactions		40,031,168.72			40,018,715.13	
Actual Ending Balance	4,863,820,063.06	4,863,877,991.71	0.00	4,860,077,046.96	4,860,134,975.61	0.00
Reconciliation Recap:						
Prior Month Unreconciled Difference				(57,928.65)	(57,928.65)	
Current Month Unreconciled Difference				0.00	0.00	
Reconciled Balance	4,863,820,063.06	4,863,820,063.06	0.00	4,860,077,046.96	4,860,077,046.96	0.00
FFIS General Ledger Activity						
TCTT	FFIS Detail	Count	Total Additions	Count	Total Deletions	Count
BVTO	INTRNL VOUCHER BUYER PROP	0		0		(8,095.05)
EVFE	NO CHECK EXPEND PROP PLANT EQP	71	27,617.53	0		
PV01	PAY FOR GOODS/SERVICES W OBLIG	79	2,433,342.53	0		
PYNL	PAYROLL NO LEAVE GROSS PAY	2,353	277,340.29	0		
PVOL	PAYROLL OTHER LEAVE GROSS PAY	599	24,961.75	0		
RC01	RECEIVER ACCRL PROP PLANT EQP	2	(3,321.00)	0		
SVDE	RECEIVER ACCRL PROP PLANT EQP	2	0.00	0		

2.2 Managing CPAIS Rejected Transactions

After the FFIS-CPAIS interface is complete at month end, each agency should review the result of the interface to assure all data sent to CPAIS from FFIS was accepted and not rejected. In the cases where interfaced data rejected in CPAIS, appropriate research should be done to fix the reject. This section provides an overview of tools available in CPAIS to view rejected items.

2.2.1 CPAIS Reconciliation Screens

Although checks and balances are built into CPAIS to avoid cases where data sent from FFIS would reject in CPAIS, it is still necessary to assure all data was accepted by CPAIS on a monthly basis. CPAIS automatically captures snapshots of data sent

from FFIS at the end of each monthly cycle. These snapshots provide the tools for viewing transactions successfully accepted by CPAIS, transactions rejected by CPAIS and transactions originally sent to FFIS but not returned to CPAIS (i.e., transactions most likely rejected in FFIS).

The following are the CPAIS screens that can be used to aid in reconciliation:

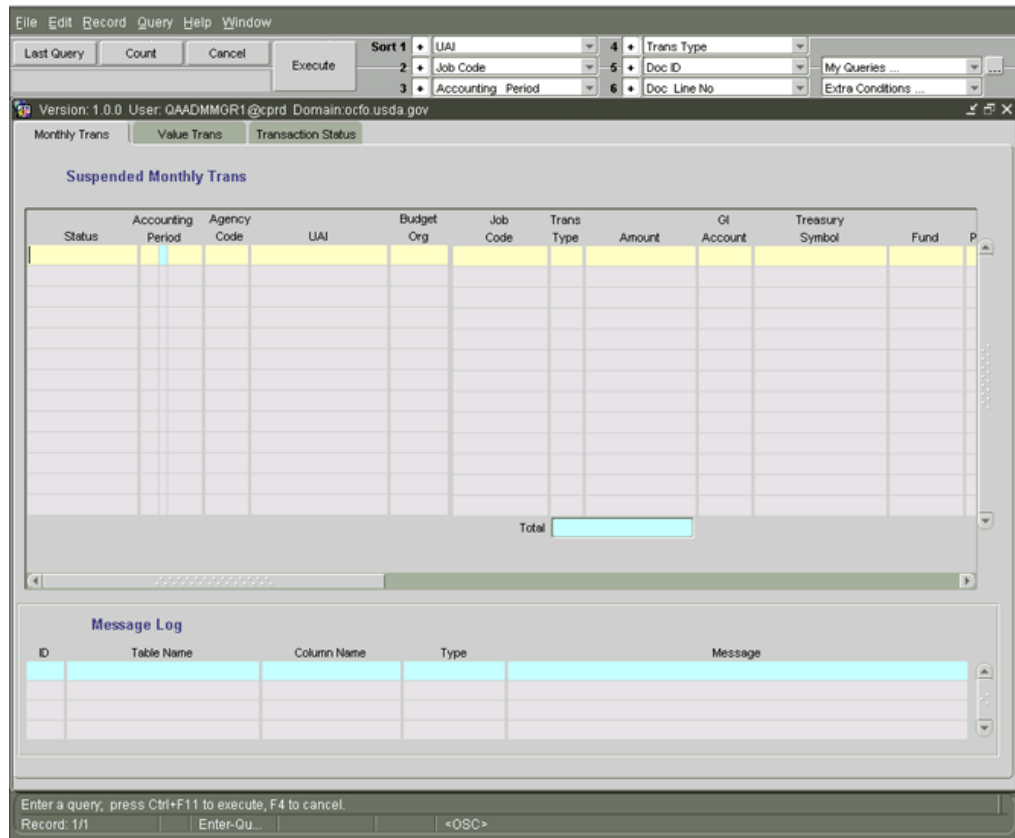
- Monthly Trans Screen
- Value Trans Screen
- Transaction Status Screen

2.2.1.1 Monthly Trans Screen

The CPAIS Monthly Trans Screen allows the user to view all document transactions that originate in a 3rd party system, were transmitted through FFIS, and should have been imported into CPAIS. However, these documents didn't meet the necessary CPAIS criteria and were rejected by CPAIS.

Exhibit 2-2 displays a sample Monthly Trans screen.

Exhibit 2-2 Sample Monthly Trans Screen



2.2.1.2 Value Trans Screen

The CPAIS Value Trans screen allows the user to view all document transactions that originate in CPAIS, were uploaded to FFIS, and should have returned to CPAIS as confirmation of a successful transaction. However, the document was never sent back to CPAIS to conclude the transaction.

Exhibit 2-3 displays a sample Value Trans screen.

Exhibit 2-3 Sample Value Trans Screen

Budget Org	Trans Type	Amount	Line Num Seq	Remarks	Agency	PG	Location	Asset ID
		.00						
Total		.00						

2.2.1.3 Transaction Status Screen

The CPAIS Transaction Status screen allows the user to view all document transactions that originate in CPAIS, were uploaded to FFIS, and returned successfully to CPAIS as confirmation. However, the returning document contained an error; the document CPAIS sent to FFIS doesn't match the document FFIS sent back to CPAIS.

Exhibit 2-4 displays a sample Transaction Status screen.

Exhibit 2-4 Sample Transaction Status Screen

Monthly Trans Value Trans Transaction Status

CPAIS Suspended Monthly Trans

Status	Accounting Period	Agency Code	UAI	Budget Org	Job Code	Trans Type	Amount	GI Account	Treasury Symbol	Fund	P
	/						.00				
							Total	.00			

Message Log

ID	Table Name	Column Name	Type	Message

2.2.2 Correcting Rejected Transactions

The agency is responsible for researching rejected transactions and initiating the corrective action. If an adjustment to FFIS is necessary to correct a rejected transaction in CPAIS, the agency must initiate the corrective FFIS document (e.g., modify the original FFIS “PV” document). If the adjusting entry entails a GL adjustment (i.e., FFIS “IR” document) then COD must first approve the entry before processing. If the adjustment is a non-GL adjustment, the agency may process it without COD approval.

If an adjustment to CPAIS (e.g., modifying a value stream) is necessary to correct a reject in CPAIS, the agency must notify COD to make the necessary adjustment in CPAIS.

2.3 Managing FFIS Rejected Transactions

Once the CPAIS-FFIS interface runs at month end, each agency should review the result of the interface run to assure all data sent to FFIS from CPAIS was captured and accepted by FFIS. In the cases where interfaced data rejected in FFIS, appropriate research should be done to fix the reject. This section provides guidelines on viewing rejected transactions in FFIS and taking corrective actions to fix them.

2.3.1 Reviewing the Suspense File (SUSF) Table

It is necessary to review the SUSF table on a monthly basis to assure all data received by FFIS from CPAIS via the CPAIS-FFIS interface was accepted by FFIS. The Status column indicates the current status of the transaction. Each agency should review their SUSF table for all transactions with an “AM” document transaction type. The transactions with Status of “REJCT” must be reviewed to determine the cause of the rejection and fixed.

Exhibit 2-5 displays a sample SUSF screen.

Exhibit 2-5 Sample SUSF Screen

ACTION: R SCREEN: SUSF USERID: FV23 DOCUMENT SUSPENSE INDEX 1											
FUNCTION: SEC2:											
----BATCH ID----			-----DOCUMENT ID-----				LAST			LAST	PROCESS
SEL	TRAN	SEC1	NUMBER	TRAN	SEC1	NUMBER	STAT	APPRV	DATE	USER	DATE
00-											
01-	.	.	.	AM	CPAI	J0402000001	ACCPT	00000	031107	FV02	
02-	.	.	.	AM	CPAI	J0402000002	ACCPT	00000	040120	CPAS	
03-	.	.	.	AM	TEST	CPAIS010001	ACCPT	00000	031107	FV02	
04-	.	.	.	AM	TEST	CPAIS010002	ACCPT	00000	031107	FV02	
05-	.	.	.	AM	TEST	CPAIS020001	ACCPT	00000	031107	FV02	
06-	.	.	.	AM	TEST	CPAIS020002	ACCPT	00000	031107	FV02	
07-	.	.	.	AM	TEST	CPAIS030001	ACCPT	00000	031107	FV02	
08-	.	.	.	AM	TEST	CPAIS030002	ACCPT	00000	031107	FV02	
09-	.	.	.	AM	FFIS	ADAA-520401	ACCPT	00000	020815	FV01	
10-	.	.	.	AM	FFIS	ADAA-520402	ACCPT	00000	020815	FV01	
11-	.	.	.	AM	FFIS	ADAA-520403	ACCPT	00000	020815	FV01	
12-	.	.	.	AM	FFIS	ADAA-520404	ACCPT	00000	020815	FV01	
13-	.	.	.	AM	FFIS	ADAA-520405	REJCT	00000	020815	FV01	
14-	.	.	.	AM	FFIS	ADAA-454323	REJCT	00000	020815	FV01	

2.3.2 Correcting Rejected Transactions

The reasons a transaction coming from CPAIS rejects in FFIS can vary. A document may simply have invalid accounting elements (e.g., invalid Program code) or a posting model may be missing from the Accounting Entries Definition Reference (ACED) table and Accounting Entries Reference (ACEN) table. Each agency must research the reasons the transaction is rejecting in their FFIS application and determine the corrective action to take. If the corrective action is to fix the document or to update related FFIS table(s), the agency would be responsible for initiating and processing the corrective action. If the corrective action is to add a missing posting model, the ACFO-FS should be contacted to add it.

2.4 Managing Work-In-Process in CPAIS

All real property, with the exception for improvements to land, that is purchased or constructed will be accounted for as work-in-process in CPAIS before it is placed into service. Balances in CPAIS sub-ledgers with a General Ledger account of “1720” should be reviewed on a regular basis to assure compliance with the department’s regulation on Property, Plant and Equipment (Regulation # 2200-002 issued on December 24, 2003). Real Property work-in-process sub-ledger balances that reflect all associated costs for a particular real property project should be reviewed for compliance with USDA’s capitalization policy. Only those balances that meet the criteria for capitalization, and their related accumulated depreciation/amortization balances, are included as part of the monthly reconciliation discussed in this guide.

3 GSA Assignments and Leases

GSA assignments and capital lease financial activity will not be captured in FFIS and therefore no reconciliation will be conducted between CPAIS and FFIS for their associated financial activity. Each agency is required to maintain supporting documentation on the related account balances maintained outside of FFIS. Each agency should periodically review the terms and conditions of existing property under lease or on assignment.