



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

Section	Liabilities
Subsection	Payables
Accounts	2000000 – 2090000
Effective Date	07/01/2016
Revision Date	07/01/2016

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

2000000 – Accounts Payable - Control

Trial balance account 2000000 – Accounts Payable (Control) is the account used by the Accounts Payable Subsystem for all payments in STAR. When a voucher is entered and approved for payment, the payable is established:

BU	FUND	APPN	ACCOUNT	ACCT DESCR	AT	DR	CR
50500	16300	13900	7740000	PROFESSIONAL SERVICES - GENERAL	E	5,000.00	
50500	16300	13900	2000000	ACCOUNTS PAYABLE (CONTROL)	L		5,000.00

Then, on the scheduled payment date, the payment is disbursed, and the liability is liquidated:

BU	FUND	APPN	ACCOUNT	ACCT DESCR	AT	DR	CR
50500	16300	13900	2000000	ACCOUNTS PAYABLE (CONTROL)	L	5,000.00	
50500	16300	13900	1000000	TREASURERS CASH	A		5,000.00

Agencies should perform the following calculation for the 200000 account:

Compare the balance of account 2000000 in the trial balance (trial balance report) with that in the subsystem (AP/GL Open Liability Account Reconciliation Report) per the reconciliation worksheet. Determine any reconciling differences and research to determine what needs to be done to eliminate the differences.

Please see the report run by SCO for this data: <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/DEBF-Information-for-State-Agencies/FY-2016-YearEnd/>

2001000: Vouchers Payable Between Years

This account is for use in July (previously referred to as the 13 month) when both fiscal years are open. It allows journal entries to be posted to an accounts payable account when the default/control account cannot be coded directly. Normally it is used in relation to correcting expenditure transactions that were coded to the incorrect fiscal year during the period when both fiscal years are open.



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2002000: Accounts/Vouchers Payable

This is for future payments recorded within AP – agencies should review all entries made to this account.

2003000: Accounts Payable – SPEC

This account is currently only used by the UW. It relates to their specialized disbursements.

2004000: Acct Pay-Inter/IntraUnit Bill

This account is used to make “payments” between an Agency’s departments and between Agencies. All inter/intraunit bills should be paid at fiscal year –end.

2010000: Warrants Payable

This used by the Courts agencies. The AP transaction is a debit to account 2010000 and a credit to the default/control code of 2000000. At a later date, Courts processes a journal voucher to redistribute the amounts charged to 2010000 to the appropriate expenditure codes.

At year end there should be a zero balance in this account.

Accounts 2020000-2070000: Payroll/Benefits

These accounts are used for the State of Wisconsin to establish the liability for its portion of State Payroll and Benefits payments as they pertain to payroll.

2075000: Transcripts Payable

This account is for Courts to make payments to the court reports for transcripts they submit. If an another agency has balances in this account they must be corrected.

2080000: Taxable Travel Payable and

2090000: Nontaxable Travel Payable

These account codes should no longer be used. However, they have balances carried over as beginning balances and payroll generated entries for the months of October, November and December 2015. These payroll generated entries were debits to these accounts while the related credits were processed in the Expense Module and were posted to 2081000.

For 2016 FY End the balances in these two accounts should be transferred to 2081000.

2081000: Expense Accrual Control

This is the account that essentially replaces the Taxable/Nontaxable Travel Payable accounts and recognizes the accrual of travel expenses processed in the Expense Module. Each accounting line in the Expense module will default an off-setting (normally a credit) entry to this account. Payment of these expenses through the payroll system will result in a debit to this account.



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Note: the Chartfields coded on each line in the Expense Module will determine the Chartfields coded on the control account line, while the employee’s default coding in payroll will determine the Chartfields coded on the payroll generated line to off-set the control account. This could mean that different Chartfields (other than the account code) will be coded on the credit line versus the debit line.