



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

Section	SUBSYSTEM RECONCILIATIONS
Subsection	Commitment Control
Accounts	Expenditures in the Commitment Control Ledger vs. Actuals Ledger
Effective Date	07/01/2016
Revision Date	07/01/2016

DESCRIPTION OF RECONCILIATION

The Commitment Control Reconciliation reconciles appropriation-level expenditures in the Commitment Control Ledger with expenditures in the Actuals Ledger (aka the General Ledger). There are three known situations that cause the two to be out of balance:

Transaction Workflow – When an expenditure transaction is entered and budget checked, if there is sufficient authority, the expenditure is posted to the Commitment Control Ledger at that time. However, the expenditure is not posted to the Actuals Ledger until the transaction receives final approval and is processed. This situation is the primary reason for expenditure imbalances between the Commitment Control Ledger and the Actuals Ledger.

Revisions to Appropriation Coding on Travel Expenses - Sometimes, a travel expense payment will be edited by the pre-auditor after it has been submitted. Unless the payment is budget checked again after that change, the expenditure could be recorded in the Commitment Control Ledger to an appropriation that is different than the one that the expenditure is posted to in the Actuals Ledger.

Changes to Payroll Journal Transactions after Payroll Confirmation

It is possible for State employees to make changes in their payroll coding so that the new chart field string cannot be posted to the Actuals Ledger. So, the payroll journal expenditure transactions must then be modified to get them posted. This can create a discrepancy between the appropriation that the confirmed payroll expenditure was budget checked with (Commitment Control Ledger), and the appropriation that it was posted to in the Actuals Ledger.

RECONCILIATION PROCEDURES

STAR has created a Job Aid for reconciling the Actuals Ledger to Commitment Control, and it is available on their SharePoint website:

<https://webapps.wi.gov/sites/ERP/Year%20End%20Processing/Forms/AllItems.aspx?RootFolder=%2Fsites%2FERP%2FYear%20End%20Processing%2FReconciliation%20Job%20Aids&FolderCTID=0x012000733FE68D0E78BB4CB2CB5D34856FAA65&View={9F0D5A8D-9999-43BE-BD68-A9C3C1879EC5}>

There are also PowerPoint presentations in the “Reconciliation Meetings” folder in the Year End Processing area.