



C O R D I A

P A R T N E R S

Reconciling Accounts Payable General Ledger Out of Balances in Deltek GCS

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Future Voucher/Current Payment

- The most common reason is when a voucher(s) is entered into the next period, but paid in the current period.
- You may check that quickly by running both your Open AP report and your AP GL account report in the next period.
- If those two reports balance, the reason you are out of balance in the current period is due to voucher(s) entered into the next period, but paid in the current period.
- This is a timing difference that resolves itself in the next period.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Unposted Cash Disbursement

- The Cash Disbursements Journal or the Voucher Distribution Journal has not been posted to the G/L.
- You should always post these journals before attempting to reconcile the A/P account to the Open A/P Report.
- The Open A/P Report is updated as soon as vouchers are posted to the A/P Files (Post Vouchers to A/P Files screen).
- The G/L, however, is not updated until the Voucher Distribution Journal and the Cash Disbursements Journal are posted in the Print/Post Voucher Distribution Journal screen and the Print/Post Cash Disbursements Journal screen.
- You can check this by attempting to post the journals for the accounting period you are reconciling.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Journal Entry to A/P Account

- A journal entry or journal posting from a module other than Accounts Payable has been made to the A/P account.
- You can find out if this has happened by reviewing the G/L Detail Report of the A/P account.
- A journal entry should be made to reverse the entry that was made, and an A/P voucher entered if necessary.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

A/P Voucher to the A/P Account

- The A/P account was charged on the expense portion of the A/P or non-A/P entry screen.
- This should only occur during initialization.
- If it occurred after initialization, reverse the effect of the entry to the A/P account with a journal entry or another A/P voucher.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Balance at Initialization

- The Open A/P Report and the A/P General Ledger account did not balance at initialization.
- It is very important when initializing the system that you enter A/P vouchers charged in the expense portion of the voucher to the A/P account that is carrying your beginning A/P balance.
- These vouchers must total the beginning A/P account balance.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Wrong Check Date

- The date on one or more checks is in a different accounting period than the accounting period you indicated when entering the check information.
- When can this occur?
 - printing A/P checks
 - recording a manual check in the Individual Voucher Selection screen
 - recording a manual check in the Enter/Edit Non-A/P Vouchers screen
- The accounting period entered determines which accounting period's Cash Disbursements File will be updated, whereas the check date indicates in which period the payable will be excluded from the Open A/P Report.
- GCS warns users in all three of the above screens to try to prevent this situation.
- You can find this error by using the Check Register to look for check dates in the wrong accounting period.
- To fix the current accounting period financial statements make a reversing journal entry to the cash and the A/P
- Note this on the Cash Disbursements Journal and to reverse the journal entry in the next period.

Why does the amount on the Open A/P report differ from the amount in the General Ledger for the A/P Account?

Prior Year Audit Directory

- The beginning balances were brought forward from the prior year audit directory (two-directory fiscal year-end procedure), where the balance of the A/P account was changed.
- You will need to identify the payables that were added or eliminated in the prior year audit directory.
- If the payables were added in the current year directory charged to expense, enter the opposite of the prior year entry (usually this will be a credit to expense and a debit to A/P).
- If the payables are still outstanding and have not yet been entered into the ongoing directory, enter a voucher and charge the A/P account in the expense portion of the voucher (similar to initialization).