It is very important that the store cost accounting file, DAACTST, agree with the raw data that was used to create the journal entries for month end. Proving that the files are in agreement provides assurance that the percentages used for the indirect and semi-direct expenses are accurate. It also indicates that no significant changes to the data were made in the period following the creation of the journal entries and lends credibility to the expense-to-sales figures which can be generated from the cost accounting data.

Two files have been created to make this process easier. DARECSTM contains the data for reconciling the media records. DARECSTP contains the data for reconciling the production record. A third file for co-op will be created when it is necessary.

1. Media reconciliation:
    a. DARECSTM contains one record per pub per ad per expense month. It is updated by
        1) DB740 (media accruals), both this month and last month;
        2) DB780 (invoices by transaction month); and
        3) DA102 (store cost accounting).
    b. If the data is reconciled, the PLAMT field on each record should be within a few cents of the BALANCE field. The BALANCE field is calculated as this month's accrual plus this month's invoices less last month's accrual.
    c. The query named RECONCM in the ADVMOQRY library can be used to list all items for a specified month which are out of balance.

2. Production reconciliation:
    a. DARECSTP contains one record per cost category per ad per expense month. It is updated by
        1) DB741 (non-media accruals), both this month and last month ;
        2) DB731 (prepaid to expense for this month's ads);
        3) DB736 (prepaid to expense for last month's ads); and
        4) DA102 (store cost accounting).
    b. If the data is reconciled, the PLAMT field on each record should be within a few cents of the BALANCE field. The BALANCE field is calculated as this month's accrual plus this month's actual expenses less last month's accrual.
    c. The query named RECONCP in the ADVMOQRY library can be used to list items for a specified month which are out of balance.

3. How could an item not be in balance?
    a. Not all of the programs which update the reconciliation file have been run.
    b. The selection field specifying that the file should be updated was set to N.
    c. Changes were made between the time in which one of the programs was run and another dependent one was run.
    d. One of the programs ended in error. This will cause the BALANCE field not to have been calculated.
    e. A posting error (such as paying an item twice or overriding an expense month) was made.

4. Finding posting errors in media
    a. **Rate changes** after item is accrued.
        1) Symptoms:
            a) Accrued this month and last month with different amounts; $0 paid; CA shows $0.
            b) Accrued last month; paid this month; CA could be 0 or an erroneous amount.
        2) Verify that item was changed using the RECONCMCHG query.
            a) The change type numbers can be listed using F4 on the Change Types program on the ASPECS menu.
            b) Type 30 is a rate change.
        3) Determine what the amount was by comparing the CA column with the TOTAL ACCOUNTING column. E.g., if CA is $100 lower, the total cost of the insertion must be increased by $100.
        4) Fix:
            a) Undue the rate changes.
            b) Rerun this month's accruals if any items **have not been paid**.
            c) Rerun the CA if any items **have been paid**.
        5) Prevention: Lock month to disallow schedule changes.
    b. **Invoice activity** after month is closed.
        1) Symptoms:
            a) Accrued last month; not accrued this month; $0 paid; $0 CA.
            b) Others?
        2) Find the transaction number using the RECONCMDET query.
        3) Verify that it was changed this month using the RECONCMTH query.
        4) Fix:
            a) Undue the change.
                (a) If it is a write-off in the wrong month, remove from the old invoice.
                (b) If it is payment in the wrong month, put an A in the action code.
                (c) Create a new invoice for $0 with a posting date in the month being closed and write off the item.
            b) Rerun the CA.
        5) Prevention: Lock month to disallow transaction changes.
    c. **Pub ID changed** after item was accrued.
        1) Symptom: Two lines for same ad with offsetting effects
        2) Verify that item was changed using the RECONCMCHG query.
            a) Type 2 is a pub kill.
            b) Type 4 is a pub add.
        3) Fix:
            a) If both pubs have the same store(s), do nothing.
            b) If the pubs have different stores,
                (a) The pub that was accrued last month:
                    (i) It must be added back on with the same amount. NOTE: if the pub code was deleted, it must be added back on with the same store allocation percentages at which it was accrued.
                    (ii) Record a $0 invoice to write off the item just added back on.

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(iii)   Rerun the CA.
(b) For the pub that was added to the schedule this month, follow the instructions in 4e3.
4) Prevention: Lock month to disallow schedule changes.

d. **Rate change after item is paid**.
1) Symptom: Not accrued either month; paid this month; CA does not match; no offsetting entry. See also 4e1b. In this case the ad is scheduled for the current month.
2) Verify that item was changed using the RECONCMCHG query.
   a) The change type numbers can be listed using F4 on the Change Types program on the ASPECS menu.
   b) Type 30 is a rate change.
   c) NOTE: Currently changes made for items treated as special events (e.g., billboards) do not have change records. A project to address this is under development.
3) Fix:
   a) Call the invoice up in option 10 on menu ATRANS. Take sub-option 2 on any detail item. Make no changes, but press Enter. Save using F3.
   b) Rerun the CA.
4) Prevention: Locking the month will not prevent this. Employees should be educated to change the item before posting the invoice if the item is paid in the same month that it runs. .

e. **Adding a pub** to a schedule in a month after the ad runs.
1) Symptoms:
   a) Not accrued last month; accrued this month $0 paid; $0 CA.
   b) Not accrued either this month; paid this month; CA does not match (same as 4d above). In this case the ad is scheduled for a previous month.
2) Verify that item was added using the RECONCMCHG query. The change type is 4.
3) Fix:
   a) If the item **has not been paid**:
      (a) Create a new version of the ad in the month being closed.
      (b) Remove the pub from the old version and put it on the new version.
      (c) Rerun the CA.
   b) If the item **has been paid**:
      (a) Set the rate on the schedule item to 0.
      (b) Call the invoice up in option 10 on menu ATRANS. Take sub-option 2 on any detail item. Make no changes, but press Enter. Save using F3.
      (c) Rerun the CA.
4) Employees should be educated that when they must add on a schedule item from a previous month in order to pay an invoice, they should always set the rate to $0, because that is what was accrued.