REF. NUMBER	Description of RECONCILIATION ITEM	ASSIGNED TO:	Oc	No	De	Ja	Fe	Ma	Ap	MA	JU	JU	AU	SE	OC	COMMENTS
RECONCILIATION PROCEDURES UNASSIGNED – FFEL, 2001 SFA/CFO/ACCOUNTING DIVISION/FFEL TEAM																
24-May-01																
	GENERAL FFEL ACCOUNTS															
FFEL00100	Monthly GA Form 2000 to SFA Trial Bal	Candice		X												*
FFEL00101	Quarterly GA Form 2000 to SFA Trial Bal															
FFEL00200	SFA TB to ieFARS	Candice														*
FFEL00201	BOC 3302C SGL 1010	Candice	X	X	X	X	X	X	X	X						*
FFEL00202	(Default) SGL 1300	Candice	X	X	X	X	X	X	X	X						
FFEL00203	SGL 2100	Candice	X	X	X	X	X	X	X	X						
FFEL00204	Budgetary	Candice	X	X	X	X	X	X	X	X						
FFEL00205	BOC 4201B SGL 1010	Candice	X	X	X	X	X	X	X	X						*
FFEL00206	(Death & Disb) SGL 2100	Candice	X	X	X	X	X	X	X	X						*
FFEL00207	Budgetary	Candice	X	X	X	X	X	X	X	X						*
FFEL00208	BOC 4201C SGL 1010	Candice	X	X	X	X	X	X	X	X						
FFEL00209	(Bankruptcy) SGL 2100	Candice	X	X	X	X	X	X	X	X						*
FFEL00210	Budgetary	Candice	X	X	X	X	X	X	X	X						*
FFEL00211	BOC 4201D SGL 1010	Candice	X	X	X	X	X	X	X	X						
FFEL00212	(School Closed) SGL 2100	Candice	X	X	X	X	X	X	X	X						*
FFEL00213	Budgetary	Candice	X	X	X	X	X	X	X	X						*
FFEL00214	BOC 4201J SGL 1010	Candice	X	X	X	X	X	X	X	X						*
FFEL00215	(Unpaid Refunds) SGL 2100	Candice	X	X	X	X	X	X	X	X						*
FFEL00216	Budgetary	Candice	X	X	X	X	X	X	X	X						*
FFEL00217	BOC 61053 (Est. Int. Bad Debt) SGL 1300	Candice	X	X	X	X	X	X	X	X						*
FFEL00218	BOC 61058 (Actual Bad Debt) SGL 1300	Candice	X	X	X	X	X	X	X	X						*
FFEL00219	BOC 65011 SGL 1010	Candice	X	X	X	X	X	X	X	X						*
FFEL00220	(Accrued Interest) SGL 1300	Candice														*
FFEL00221	SGL 2100	Candice														*
FFEL00222	Budgetary	Candice														*
FFEL00223	BOC 65024 SGL 1010	Candice														*
FFEL00224	(Acc Int FFEL Cons W/I FFEL) SGL 1300	Candice														*
FFEL00225	SGL 2100	Candice														*
FFEL00226	Budgetary	Candice														*
FFEL00227	BOC 69011 SGL 1010	Candice														*
FFEL00228	(Other Fees) SGL 1300	Candice														*
FFEL00229	SGL 2100	Candice														*
FFEL00230	Budgetary	Candice														*
FFEL00231	BOC 69036 SGL 1010	Candice	X	X	X	X	X	X	X	X						*
FFEL00232	(FFEL Misc Income)SGL 2100	Candice	X	X	X	X	X	X	X	X						*
FFEL00233	Budgetary	Candice	X	X	X	X	X	X	X	X						*
FFEL00234	BOC 74011 SGL 1010	Candice														*
FFEL00235	(Collection - Princp) SGL 1300	Candice														*
FFEL00236	SGL 2100	Candice														*
FFEL00237	Budgetary	Candice														*
FFEL00238	BOC 74017 SGL 1010	Candice														*
FFEL00239	(Rehab Loans) SGL 1300	Candice														*
FFEL00240	SGL 2100	Candice														*
FFEL00241	Budgetary	Candice														*
FFEL00242	BOC 74018 SGL 1010	Candice	X	X	X	X	X	X	X	X	X					*
FFEL00243	(Sallie Mae) SGL 1300	Candice	X	X	X	X	X	X	X	X	X					*
FFEL00244	SGL 2100	Candice	X	X	X	X	X	X	X	X	X					*
FFEL00245	Budgetary	Candice	X	X	X	X	X	X	X	X	X					*

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FFEL00300	Account Maintenance Fee to ieFARS (Qtr.)	Candice	X	X	X											*
FFEL00400	LPIF to ieFARS (Qtr.)	Candice	X	X	X											
FFEL00500	VFA Greate Lake Perf Fees to ieFARS as needed (Qtr.)	Candice	X	X	X											
FFEL00501	VFA Taxes Default Prevention Fees															
FFEL00502	VFA Taxas Default Aversion Fees															
FFEL00600	SF215 Deposit to ieFARS	Perry														*
FFEL00700	Borrowers' payments to ieFARS	Perry														*
FFEL00800	"MA Schedules" SF1081 to ieFARS	Perry														*
FFEL00900	EFT Receipts to ieFARS	Candice	X	X	X	X	X	X								10 Recon Issues Pending
FFEL01000	SFA Collections to ieFARS	Candice														*
FFEL01100	Treasury Offset Fees to ieFARS	Quang	X	X	X											Error correction needed by Treasury
FFEL01200	DL Monthly Reconciliation	Quang	X	X	X											
FFEL01300	Melon Bank Statement	Candice	X	X	X	X	X	X								
	FFEL LENDERS															*
FFEL01400	Net to Gross to ieFARS	Peter	X	X	X	X	X	X	X							
FFEL01475	799 to FMSS (Twice a week)	Perry	X	X	X	X	X	X	X							
FFEL01500	Cash-Budgetary to Proprietary	Jenny														*
	GA Account Analysis															
FFEL01600	Compare Defaults CY vs. PY															*
FFEL01700	Compare Net Claims															*
FFEL01800	Compare Collections															*
FFEL01900	Compare Accruals															*
FFEL02000	Trace Form 2000 Manual Entries ieFARS															*

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RECONCILIATION PROCEDURES **Student Credit Management/Collections** **24-May-01**																
	Debt Collections															*
FFEL02100	Assigned FFEL Loans	Quang														*
FFEL02200	FISL	Quang														*
FFEL02300	Perkins	Quang														*
FFEL02400	Defaulted Direct Loans	Quang														*
FFEL02500	Ensure compliance with financial aspects of DCS support contract (i.e. subledger balancing, etc.)	Quang														*
FFEL02700	Represent the financial interests of CFO in regards to all systems problems logs, work orders, task orders, etc.	Quang														*
FFEL02900	Establish/maintain crosswalks between “feeder” systems and ED general ledger. Accounting should reflect Generally Accepted Accounting Principles and be U.S. Standard General Ledger compliant. Research and correct problem transactions that do not crosswalk directly	Quang														*

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RECONCILIATION PROCEDURES – DIRECT LOAN, 2001
SFA/CFO/ACCOUNTING DIVISION/DIRECT LOAN TEAM

24-May-01

DL0001000	ADVANCES including GAPS and ieFARS accounting records to ieFARS FARS to FMSS (GAPS)	Winston	X	X	X	X	X	X								
DL0002000	Loan Servicing records – Principle to SFA/FARS FARS/SVC System Bal – Principle	Contractor	X	X	X	X	X	X								
DL0003000	Loan Servicing records – Interest to SFA/FARS FARS/SVC System Bal – Interest	Contractor	X	X	X	X	X	X								
DL0005000	Loan Receivables – Principle to ieFARS	Charlene	X	X	X	X	X	X								
DL0006000	Loan Receivables – Interest to ieFARS	Charlene	X	X	X	X	X	X								
DL0008000	Loan Receivables – Unapplied	Jenny	X	X	X	X	X	X								
DL0012000	1081 Adjustment records to Budgetary Accounts in ieFARS	Geeta	X	X	X	X	X	X								
DL0013000	System Balancing – LO/SVC	LO Contractor	X	X	X	X	X	X	X							
DL0013100	System Balancing – GAPS/LO	LO Contractor	X	X	X	X	X	X	X							
DL0013200	System Balancing – LC/SVC	LC Contractor	X	X	X	X	X	X	X							
DL0013300	System Balancing – SVC-FARS	Contractor	X	X	X	X	X									
DL0014000	Account 2190 – refunds to ieFARS (D/L Liability Act)															

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RECONCILIATION PROCEDURES – Grants-Campus-Based/Pell, 2001 SFA/CFO/ACCOUNTING DIVISION/GRANT TEAM																
24-May-01																
	GENERAL GRANT ACCOUNTS															New area for AD-currently identifying reconciliation processes i.e. source documents, system(s), SGL accounts, New Oracle Financial System for SFA being implemented which will encompass reconciliation pressure points
GRT001000	PELL	Ray														*
GRT001100	SFA (Pell) TB to ieFARS															*
GRT001200	RFMS Disbursements to GAPS															*
GRT002000	Campus-Based (SEOG)	Joan														*
GRT002100	SFA (SEOG) TB to ieFARS															*
GRT002200	FISAP to GAPS															*
GRT002300																*
GRT003000	Campus-Based (College Work Study)	Thomasine														*
GRT003100	SFA (CWS) TB to ieFARS															*
GRT004000	Campus-Based (Perkins Loan Program)	Joan														*
GRT004100	SFA (Perkins) TB to ieFARS															*
GRT004200	DCS Collection of Perkins Loans (Admin Fees/Interest/Principle)															*
GRT004300	FISAP to GAPS															*
GRT005000	Cash-Budgetary to Proprietary (Grants)	Joan														*
GRT006000	LEAP/SLEAP	Thomasine														*
GRT006100	SFA TB to ieFARS															*
GRT006200	GAPS to SFA															*

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RECONCILIATION PROCEDURES – Debt Collection System (DCS), 2001 SFA/CFO/ACCOUNTING DIVISION **24-May-01**																
FFEL02600	Monitor flow of accounting activity within the DCS system and the flow of transactions to the general ledger	Quang														*
DL0009000	DCS – Transfers – Principle from FARS to DCS to ieFARS on Collections and Write Offs	Shawna	X	X	X	X	X	X								
DL0010000	DCS – Transfers – Interest from FARS to DCS to ieFARS on Collections and Write Offs	Shawna	X	X	X	X	X	X								
DL0011000	DCS – Transfers – Fees from FARS to DCS to ieFARS on Collections and Write Offs	Lolita	X	X	X	X	X	X								
FFEL02800	Maintain all DCS accounting tables and correct errors within the tables	Quang														*