



Departmental Ledger Module

Office of Accounting

The University of Texas at Austin

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Departmental Accounting Ledger

Overview

The University of Texas Departmental Accounting Ledger (LMM) allows departmental users to keep books electronically within the official University accounting system. Features of the system include:

- automated posting
- automated reconciliation
- transaction coding for reporting purposes
- online viewing of account transactions and balances
- entering of projected expenses and income
- closing of books

The ledger module consists of several menus:

LPM: Transaction Posting
LTM: Transaction Display and Updating
LAM: Account/Balances Online Reports
LRM: Reconciliation with Office of Accounting
US1: Code Scheme Setup & Maintenance

LPM: Transaction Posting

The LPM commands are used for posting. There are many different ways for departments to post their transactions and the system gives them the flexibility to make their books serve their needs rather than just be a copy of official accounting records.

*DEFINE		TRANSACTION POSTING - LPM		Year: 96 97
Command: LPM	Account: 1902200150	Misc: 19022001_____	Month: FEB	
SSN: _____	Dept Req: _____	Inventory: _____	Purch Ctr _____	
=====				
COMMAND	FUNCTION:		MISCELLANEOUS	

1. LP1	CREATE/SELECT POSTING PROFILES		PROFILE NAME	
2. LP2	POST TRANSACTIONS TO THE LEDGER		PROFILE NAME	
3. LP4	UNENCUMBER/DISBURSE		"P", "R", OR "S" NBR.	
4. LP5	CREATE/SELECT PROVISIONAL PROFILES		PROFILE NAME	
5. LP6	REVIEW/POST PROVISIONAL TRANSACTIONS		PROFILE NAME	
6. LP8	OFFICE PROVISIONAL POSTING PROFILES			
-- 0 UT Austin	----- PF1=Options	----- PF8=Exit	-----	2/12/97 08:32 AM --

Provisional Transactions

For every official accounting entry there is a corresponding departmental entry. These entries appear as provisional transactions for the department to review. After reviewing them the department posts the entries. As transactions are posted they are also automatically reconciled. Provisional transactions save the department data entry time. Since the entry is already an official accounting entry, the department simply needs to review it, perhaps add its own department codes, then post it. No additional reconciliation to the accounting record is needed since there is a one-for-one match with the official accounting entry.

Transactions are typically posted using the LP6 command. Departments may either post transactions as accounting posted them, or split the transaction into multiple entries for their own use.

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```

*DEFINE          REVIEW/POST PROVISIONAL TRANSACTIONS - LP6          Year: 96 97
Command: LP6     Account: 14_____ Misc: _____ Month: FEB
=====
Full Page Action: _ Provisionals in View: ACMAST Start Date: _____
ACCOUNT DATE DESCRIPTION AC/RT AMOUNT PO
REQUISITION VOUCHER DTN TAGS OBJ CODE 1 CODE 2 CODE 3 CODE 4 CODE 5
CODE 6 COMMENT MTH DOC BY AC.ST
_ 1402200080 090696 219793 MAC P6214 8/1000/C DI DI 873.00-
960353_____ T302856 960353_ _ _ 1847 _____
_____ SEP VT5 ACPAW C
_ 1402200080 090696 219793 MAC P6214 8/1000/C DI DI 873.00-
960353_____ T302856 960353_ _ _ 1847 _____
_____ SEP VT5 ACPAW C
_ 1402200080 090696 219793 MAC P6214 8/1000/C DI DI 873.00-
960353_____ T302856 960353_ _ _ 1847 _____
_____ SEP VT5 ACPAW C
_ 1402200080 090696 219793 MAC P6214 8/1000/C DI DI 873.00-
960353_____ T302856 960353_ _ _ 1847 _____
_____ SEP VT5 ACPAW C
-- 0 UT Austin ----- PF1=Options ----- PF8=Exit ----- 2/12/97 8:33 AM --

```

There are two posting profile commands that make posting easier. LP5 is used to limit the type of transactions which appear in LP6.

```

*DEFINE          CREATE/SELECT PROVISIONAL PROFILES - LP5          Year: 96 97
Command: LP5     Account: _____ Misc: MAIL_____ Month: FEB
=====
Press PF5 to Review/Post Provisionals using this Profile
SELECTION CRITERION - - - - -
Administrative View: ACMAST_
Account Nbr: _____ thru _____
Document Type: _____
Accounting Transaction Type: _____
Reporting Transaction Type: _____
Object Class Code: 1315 thru 1315 _____ thru _____ thru _____
Description: _____ thru _____
PROFILE DATA - - - - -
DATE: _____
TAG A: _____ TAG B: _____
CODE 1: _____ CODE 2: _____
CODE 3: _____ CODE 4: _____
CODE 5: _____ CODE 6: _____
COMMENT: _____
ACTIVITY MONTH: _____
NEW PROFILE NAME: _____
-- 0 UT Austin ----- PF1=Options ----- PF8=Exit ----- 2/12/97 8:34 AM --

```

LP8 is an automated posting profile and is more sophisticated than LP5. LP8 can be used to automatically post transactions so that they will never appear in LP6; therefore, the departments never see them in LP6 and don't have to take action on them. Besides posting, LP8 can also be used to review or reject transactions.

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```

*DEFINE          OFFICE PROVISIONAL POSTING PROFILES - LP8          Year: 96 97
Command: LP8      Office: ACOFFICE__      Misc: _____      Month: FEB
=====
Select Option:  _      Existing Profile:  __

A  CREATE New Profile          NAME          ACTION STATUS
B  SELECT & EDIT Existing Profile  1  COMPART          REVIEW OFF
D  DELETE Existing Profile: _____  2  COMSOFT          REVIEW OFF
E  APPLY PROFILES to the      3  CONSUME          REVIEW OFF
   provisionals for the office  4  FOREIGN MAIL     POST ON
   ACOFFICE _____        5  FR-OASI          POST ON
   * Only submit option E ONCE  6  FR-PREM         POST ON
   per day to post provisionals. 7  FR-TR          POST ON
F  COPY A PROFILE TO ANOTHER  8  FR-UCI          POST ON
   OFFICE                      9  FR-V/SL         POST ON
                               10 FR-WCI         POST ON
                               11 INCOME         POST ON
                               12 INC325        REVIEW OFF
                               13 INC330        REVIEW OFF
                               14 INC340        REVIEW OFF
                               15 MAINT         REVIEW OFF
                               16 MAT ENC       REVIEW OFF

-- 0 UT Austin  ----- Pfl=Options ----- PF8=Exit ----- 2/12/97 8:33 AM --

```

```

*DEFINE          OFFICE PROVISIONAL POSTING PROFILES - LP8          Year: 96 97
Command: LP8      Office: _____      Misc: _____      Month: FEB
=====
Profile Name:  METER MAIL_____      Status: ON_      Action: POST__
SELECTION CRITERIA: Part 1 - Information on the Transaction - - - - -
   Document Type:  VT5 (required)
   Account Information:  _ X
   Accounting Transaction Type:  _ _ _ _
   Reporting Transaction Type:  _ _ _ _
   Object Class Codes:  1315 thru 1315 _____ thru _____ thru _____
   Description:  METER MAIL_____ THRU METER MAIL_____
   Vendor ID:  _____
   Purchase Order:  _____
   Voucher Number:  _____
SELECTION CRITERIA: Part 2 - Information about Source of Electronic Document
   Electronic entry by:  A
   Originating Unit:  _____
PROFILE DATA - Information to be Added to Selected Transactions by Profile -
   _____
TAG A:  _      TAG B:  _
Comment:  _____      Activity Month: *D
-- 0 UT Austin  ----- Pfl=Options ----- PF8=Exit ----- 2/12/97 8:33 AM --

```

Options

Since provisional transactions are official accounting entries, some information on them is not updateable by departments, such as account number, object code, voucher number, etc. However, some information can be altered for departmental use: transaction description, document date, departmental code fields.

Departmental Entries

In addition to provisional transactions, departments also have the ability to create entries of their own in the LP2 command. Examples include non-official accounting entries like projected expenses and projected income. Sometimes departments like to create one entry for multiple accounting entries. These transactions are not reconciled when they are posted unless the department indicates they should be reconciled. If they are posted without being reconciled they will need to be reconciled at a later time.

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```

*DEFINE          POST TRANSACTIONS TO THE LEDGER - LP2          Year: 96 97
Command: LP2     Account: _____ Misc: _____          Month: FEB
=====
                                           You are using profile _____
Action: _   Account: _____          Press PF5 to update this profile
           Date: _____
           Description: _____
Transaction Type: _   (This can be the Accounting or Reporting Type)
           Amount: _____
           Req: _____
           PO: _____
           Voucher: _____
           DTN: _____
           CODE 1: _____ CODE 2: _____
           CODE 3: _____ CODE 4: _____
           CODE 5: _____ CODE 6: _____
           Comment: _____
Activity Month: _____
           TAG A: _____ Transfer Code values to sub: _
           TAG B: _____ Post as Non-Reconciling: _
           Obj Code: _____
    
```

LTM: Transaction Display and Updating

After entries are posted via LPM, departments can view them online via the LTM commands. After the transactions are posted, departments can do additional updates if necessary. There are seven different LT commands to view transactions by different criteria, and three different viewing screens within each command.

```

*DEFINE          TRANSACTION DISPLAY AND UPDATING - LTM          Year: 96 97
Command: LTM     Account: _____ Misc: _____          Month: FEB
SSN: _____  Dept Req: _____ Inventory: _____  Purch Ctr _____
=====
COMMAND          FUNCTION:                                     MISCELLANEOUS
-----
1.  LT1          TRANSACTIONS LISTED BY DOCUMENT DATE                 DOCUMENT DATE
2.  LT2          TRANSACTIONS LISTED BY VOUCHER NUMBER                 VOUCHER NUMBER
3.  LT3          TRANSACTIONS LISTED BY PURCHASE ORDER                 PURCHASE ORDER NBR
4.  LT4          TRANSACTIONS LISTED BY REQUISITION NBR                 REQUISITION NUMBER
5.  LT5          TRANSACTIONS LISTED BY DEPT TRANS NBR                 DTN
6.  LT6          TRANSACTIONS LISTED BY DOCUMENT ID                     DOCUMENT ID
7.  LT7          SELECT TRANSACTIONS BY SEQUENCE NUMBER                 SEQUENCE NUMBER
    
```

```

*DEFINE          TRANSACTIONS LISTED BY DOCUMENT DATE - LT1          Year: 96 97
Command: LT1     Account: 1902200150 Misc: _____          Month: FEB
=====
                                           VIEW 3 OF 3
Date  Description          Types          Amount Stat Mth  Seq Nbr
TAG A TAG B  Entry  ACTV  Comment
-----
_   090196 SET-UP BUDGET          BA BA          6,000.00  R  SEP  724900003
      082396 SEP
_   090196 SET-UP BUDGET          BA BA          432,787.00- R  SEP  724900016
      082396 SEP
_   090196 SET-UP BUDGET          BA BA          22,953.00  R  SEP  724900002
      082396 SEP
_   090196 SET-UP BUDGET          BA BA          30,000.00  R  SEP  724900004
      082396 SEP
_   090196 SET-UP BUDGET          BA BA          1,000.00   R  SEP  724900005
      082396 SEP
    
```

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LAM: Account/Balances Online Reports

Departments can view account balances online in the LAM commands.

```

*DEFINE          ACCOUNT / BALANCES ON-LINE REPORTS - LAM          Year: 96 97
Command: LAM    Account: _____ Misc: _____          Month: FEB
SSN: _____ Dept Req: _____ Inventory: _____ Purch Ctr _____
=====
COMMAND        FUNCTION:                                          MISCELLANEOUS
-----
1.  LA1        LIST ACCOUNTS BY ADMINISTRATIVE VIEW
2.  LA3        BALANCES FOR A UT ACCOUNT
3.  LA5        BALANCES FOR A CODE VALUE
4.  LA6        BALANCES FOR A CODE WITHIN A CODE
5.  LA7        BALANCES FOR A CODE WITHIN AN ACCOUNT
6.  LA9        BALANCES FOR A BUDGET GROUP                          BUDGET GROUP

-- 0 UT Austin  ----- Pfl=Options ----- PF8=Exit ----- 2/12/97 08:27 AM --
    
```

LA3 and LA9 include balances for projected expenses and income.

```

*DEFINE          BALANCES FOR A UT ACCOUNT - LA3          Year: 96 97
Command: LA3    Account: 1902200150 Misc: _____          Month: FEB
=====
Account Title: _____ Unit Code: 5100000
                OFFICE BALANCES
Balance Forward                                146,235.57
Budget                                           437,787.00
Transfers & Adjustments                          0.00
Appropriations & Increases                        0.00
Liabilities & Expenses                           211,896.25-
Investments                                       0.00
Budget Adjustments                              0.00
Material Encumbrances                          79,268.68-
Salary Encumbrances                             0.00
Scholarship Encumbrances                       0.00
Assets & Liabilities                             0.00
Actual Free Balance                             292,857.64
Requisitions                                    0.00
Free Balance + Requisitions                     292,857.64
Projected Income                                0.00
Projected Expenses                             0.00
Projected Free Balance                         292,857.64

-- 0 UT Austin  ----- Pfl=OPTIONS ----- PF8=EXIT ----- 2/12/97 8:27 AM -
    
```

LA5, LA6 and LA7 allow departments to see balances for specific code values.

LRM: Reconciliation with Office of Accounting

For the most part, reconciliation is an automated task which only requires reviewing the appropriateness of the transaction before posting it. Several online commands allow departments to view which transactions are reconciled and which aren't.

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```

*DEFINE          RECONCILIATION WITH OFFICE OF ACCOUNTING - LRM          Year: 96 97
Command: LRM    Account: 1902200150    Misc: _____    Month: FEB
SSN: _____    Dept Req: _____    Inventory: _____    Purch Ctr _____
=====
COMMAND          FUNCTION:          MISCELLANEOUS
-----
1.  LR1          AUTOMATED RECONCILIATION REPORT
2.  LR2          SUMMARY OF UNRECONCILED ACCOUNTS
3.  LR3          RESOLVE UNRECONCILED ACCOUNTING TRANS
4.  LR4          VERIFY RECONCILIATION
5.  LR5          PRINT VERIFICATION REPORTS
6.  LR6          DISPLAY UNRECONCILED DEPARTMENT TRANS          MTH, "S"SEQ, "D"DATE
7.  LR7          DISPLAY RECONCILED DEPARTMENT TRANS          "S"SEQ, OR "D"DATE
8.  LR8          DISPLAY RECONCILED ACCOUNTING TRANS          "D"DATE
9.  LR9          CLOSE OUT A MONTH / REOPEN A MONTH
10. LRA          DISPLAY NON-RECONCILING TRANSACTIONS          MTH, "S"SEQ, "D"DATE
11. LRB          DISPLAY UNLINKED RECONCILED TRANSACTIONS          TRANSACTION TYPE
    
```

LR1 was designed for use when the departmental accounting system was separate from the Office of Accounting system. Now that the two systems are combined there is not much need for this command.

```

*DEFINE          AUTOMATED RECONCILIATION REPORT - LR1          Year: 96 97
Command: LR1    Account: 1902200150    Misc: _____    Month: FEB
=====
A. Select an Option: _
  1. Automatically Reconcile Transactions with current guidelines
  2. Automatically Reconcile Transactions AFTER reviewing guidelines
  3. Review/Update Reconciliation Guidelines
  4. Reverse Automatic Reconciliation Transactions
  5. Do NOT do further reconciliation.  Recreate the report of
     automatically reconciled transactions previously completed
B. Enter a month to be processed: ____
C. Specify Accounts to be processed: _
  1. Office: 5100ET
  2. Administrative View: 5100EAT
  3. One Account: _____
D. Change Printer options: _ (Y or N)
E. Submit this report now: _
    
```

LR4 is an online command that compares accounting balances to departmental balances.

```

*DEFINE          VERIFY RECONCILIATION - LR4          Year: 96 97
Command: LR4    Account: 1902200150    Misc: _____    Month: FEB
=====
Account Title:          Month Status: OPEN
Unit/Sub-unit:  5100-000
Account Type:    EX
=====
Balances
Accounting Office          Department          Difference
(Accounting - Dept)
Beg Balance          146,235.57          146,235.57          .00
Budget          432,787.00          432,787.00          .00
Transfers          .00          .00          .00
Increases          .00          .00          .00
Disbursement          310,589.61-          211,896.25-          98,693.36-
Investments          .00          .00          .00
Budget Adj.          .00          .00          .00
ENC-Material          84,461.44-          79,268.68-          5,192.76-
ENC-Salary          .00          .00          .00
ENC-Scholar.          .00          .00          .00
Assets/Liab.          .00          .00          .00
Free Balance          183,971.52          287,857.64          103,886.12-
    
```

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LR5 contains reports to assist with reconciliation and to document that reconciliation is complete.

```
*DEFINE          PRINT VERIFICATION REPORTS - LR5          Year: 96 97
Command: LR5     Account: 1902200150      Misc: _____      Month: FEB
=====
Use this screen to submit the TRIAL STATEMENT OF ACCOUNTS, ACCOUNTING
OFFICE VS DEPARTMENTAL BALANCES REPORT, or RECONCILIATION SUMMARY REPORT

A.  Select the report option: _
    1.  Run TRIAL STATEMENT OF ACCOUNTS
    2.  Run ACCOUNTING OFFICE/DEPARTMENT BALANCES REPORT
    3.  Same as option 2, but display only accounts with discrepancies
    4.  RECONCILIATION SUMMARY REPORT of Linked Transactions
    5.  Same as option 4, but also print Unlinked Transactions

B.  Month to be verified: ____
C.  Specify Accounts to be processed: _
    1.  Office: 5100ET
    2.  Administrative View: 5100EAT
    3.  One Account: _____

D.  Change Printer options: _ (Y or N)
E.  Submit this Report now: _

-- 0 UT Austin  ----- PFl=Options ----- PF8=Exit ----- 2/12/97  8:36 AM --
```

LR9 is used to close the books so that no additional entries may be posted.

```
*DEFINE          CLOSE OUT A MONTH / REOPEN A MONTH - LR9      Year: 96 97
Command: LR9     Account: _____      Misc: _____      Month: FEB
=====
Use this screen to submit the Close-out job or to Reopen a previously closed
out Month. The LR9 is run overnight.

A.  Select the report option: _
    1.  Close out the Month
    2.  Reopen the Month

B.  Month to be closed or reopened: ____
C.  Specify Accounts to be processed: _
    1.  Office: 5100ET
    2.  Administrative View: 5100EAT
    3.  One Account: _____

D.  Produce printed report of transactions: _
E.  Change Printer options: _ (Y or N)
F.  Submit this report now: _
```

US1: Code Scheme Setup & Maintenance

Coding Transactions

Transactions may be coded at the time they are created, as they are posted, or after they are posted. Transactions are created by electronic documents. Document creators can code transactions at the time they create the document. When the transactions appear for posting the codes will already be in place. Departments can also code transactions as they are posted, either manually or by using posting profiles. After transactions are posted the codes can be updated in the LT screens.

Six code fields are available. These fields vary in length and are freeform fields which support alpha and numeric characters.

Coding is completely optional. It's up to the department whether to use codes. The Report Writer command allows users to create custom reports using the codes they've developed.

Departmental Accounting Ledger

Departmental code schemes are setup and maintained in Section 9 of the Electronic Office Management command, US1. A code scheme is a formalized coding structure departments can use to code their transactions for reporting purposes. Code schemes do not have to be in place in order to code transactions. However, there are several nice features code schemes provide.

Maintain/Add a Code Scheme

Departments may enter a title for each code field used. Six code fields and two tag fields are available for use. Any number of these fields may be used. The system can audit for valid values and whether a code is required. This audit is done when the code is added to the transaction. Departments may assign a title to each field. They may also authorize other offices to use their code scheme.

C O D E S C H E M E I N F O R M A T I O N					
Code Scheme Name: BA-CODES__			Office: BA-DEAN__		
Title and brief description of code scheme:					
COLLEGE AND GRADUATE SCHOOL OF BUSINESS MASTER CODING SCHEME_____ +					
Offices authorized to use code scheme: BA-DEAN__ BA-0820001 BA-0820002 >					
Offices currently using code scheme: BA-DEAN__ BA-ACCNTNG BA-FINANCE >					
External Offices with Code Ranges: +					
Code Display Audit Value Keep (Press PF2 to update Code Switches)					
No.	Heading	Value	Required	Balances	Title of code field / purpose:
1	CODE 1	Y	N	N	DEPT_____
2	CODE 2	Y	Y	N	D/O_____
3	CODE 3	Y	N	N	PURPOSE_____
4	CODE 4	Y	N	N	SOLICITATION_____
5	CODE 5	Y	N	N	BSF/VID_____
6	CODE 6	Y	N	N	COST CTR_____
TAG A	TAG A_				NO/DOC_____
TAG B	TAG B_				UPL/POST_____

Maintain/Add Code Scheme Values

Codes values are maintained for each individual field. They may consist of any combination of alpha and numeric characters. Departments are able to choose which code fields they want to use and what purpose each one serves. Code fields vary in length, from 3 bytes to 14 bytes. Codes can also be put into groups for reporting purposes, and assigned audit rules.

C O D E S C H E M E V A L U E S					
Code Scheme Name: BA-CODES__			Office: BA-DEAN		
SELECT CODE FIELD NO.: 2 D/O					
Select Action: __		Select code value No.: __		AUDIT: Y REQ.: Y BAL.: N	
NO.	GROUP	CODE VALUES	DESCRIPTION	EXT OWNER	AUDIT RULE
1.	AL-DEF	93	DEFERRED SALES TAX PAYA		
2.	AL-REC	921	INCOME RECEIVABLES		
3.	BA-BDG	991	ORIGINAL BUDGET REVISIO		
4.		999	ORIGINAL BUDGET LASPED		
5.	BA-STT	011	STATE APPROPRIATION: R		
6.		012	STATE APPROPRIATION: L		
7.		019	STATE APPROPRIATION: L		
8.	BD-BDG	990	ORIGINAL BUDGET APPROPR		
9.		992	CLOSE CONTRACTS		
10.	BD-STT	010	STATE APPROPRIATION: O		
11.	BF-BAL	910	BALANCE FORWARD		
12.	DIDSUP	611	ADM SALARIES & WAGES		
13.		612	ADM FRINGE BENEFITS		
14.		613	TEMPORARY EMPLOYEE SERV		
START THE NEXT SCREEN WITH GROUP _____ AND/OR VALUE _____					

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Maintain/Add Audit Rules

An Audit Rule is a set of instructions that further limits the use of a code value. You can specify for a particular code value that any transactions posted using that value must follow the Audit Rule you have created for the code scheme.

```
+-----+
| >>Enter an action (V=VIEW U=UPDATE D=DELETE A=ADD) or press PF2 to ADD<
|           C O D E   S C H E M E   A U D I T   R U L E S
|
|           Action: _   Select an audit rule: __
|           RULE           TITLE
|  1   BD   CODE FOR BUDGET TRANSACTIONS ONLY
|  2   BF   CODE FOR BALANCE FOR. TRANSACTION ONLY
|  3   DI(EN) CODE FOR ALL OTHER EXPENSE TRANSACTIONS
|  4   DI(SA) CODE FOR PAYROLL RELATED TRANSACTIONS
|  5   DI(SC) CODE FOR SCHOLARSHIP TRANSACTIONS ONLY
|  6   IM   CODE FOR INVESTMENT TRANSACTIONS ONLY
|-----+
+-----+
```

```
+-----+
|           ADD/UPDATE/VIEW an AUDIT RULE
|           -----
|           Rule Name: BD_____
|           Rule Title: CODE FOR BUDGET TRANSACTIONS ONLY_____
|
| Authorized Offices: _____
| Account Range: _____ thru _____
| Accounts(masking): _____
|                   _____
| Document Type:  ___ ___ ___ ___
| Transaction Type: BD ___ ___ ___
| Object class codes: _____ thru _____ thru _____ thru _____
| Maximum Amount:  999,999,999,999.99_
|                   Press <CLEAR> to Return
|-----+
+-----+
```

IF1: Standard Reports

There are several departmental reports available in IF1. Reports starting with "DA" are departmental reports that run against LTM records; reports starting with "AC" are accounting reports that run against GTM records.