Departmental Ledger Module (LMM)
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.

<table>
<thead>
<tr>
<th>COMMAND</th>
<th>FUNCTION:</th>
<th>MISCELLANEOUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LP1</td>
<td>CREATE/SELECT POSTING PROFILES</td>
<td>PROFILE NAME</td>
</tr>
<tr>
<td>2. LP2</td>
<td>POST TRANSACTIONS TO THE LEDGER</td>
<td>PROFILE NAME</td>
</tr>
<tr>
<td>3. LP4</td>
<td>UNENCUMBER/DISBURSE</td>
<td>&quot;P&quot;, &quot;R&quot;, OR &quot;S&quot; NBR.</td>
</tr>
<tr>
<td>4. LP5</td>
<td>CREATE/SELECT PROVISIONAL PROFILES</td>
<td>PROFILE NAME</td>
</tr>
<tr>
<td>5. LP6</td>
<td>REVIEW/POST PROVISIONAL TRANSACTIONS</td>
<td>PROFILE NAME</td>
</tr>
<tr>
<td>6. LP8</td>
<td>OFFICE PROVISIONAL POSTING PROFILES</td>
<td></td>
</tr>
</tbody>
</table>

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

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.
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.
**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: ___________
Comment: ___________
Activity Month: __
TAG A: _ Transfer Code values to sub: _
TAG B: _ Post as Non-Reconciling: _
Obj Code: __

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**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.

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**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

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**DEFINE TRANSACTIONS LISTED BY DOCUMENT DATE - LT1**

Year: 96 97
Command: LT1 Account: 1902200150 Misc: ___________ Month: FEB

Date Description AC/RT Amount Stat Mth Seq Nbr
TAG A TAG B Entry ACTV Comment

090196 SET-UP BUDGET 082396 SEP

090196 SET-UP BUDGET 082396 SEP

090196 SET-UP BUDGET 082396 SEP

090196 SET-UP BUDGET 082396 SEP

090196 SET-UP BUDGET 082396 SEP

090196 SET-UP BUDGET 082396 SEP

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The University of Texas at Austin, Office of Accounting, 2/13/97
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

--- 0 UT Austin ------ PF1=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
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 ------ PF1=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.
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.

LR4 is an online command that compares accounting balances to departmental balances.
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 ------ PF1=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 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.

<table>
<thead>
<tr>
<th>CODE SCHEME INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code Scheme Name: BA-CODES_</td>
</tr>
<tr>
<td>Title and brief description of code scheme:</td>
</tr>
<tr>
<td>COLLEGE AND GRADUATE SCHOOL OF BUSINESS MASTER CODING SCHEME__</td>
</tr>
<tr>
<td>Offices authorized to use code scheme: BA-DEAN__ BA-0820001 BA-0820002 &gt;</td>
</tr>
<tr>
<td>Offices currently using code scheme: BA-DEAN__ BA-ACCTNG BA-FINANCE &gt;</td>
</tr>
<tr>
<td>External Offices with Code Ranges: +</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>CODE SCHEME VALUES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select Code Field No.: 2 D/O</td>
</tr>
<tr>
<td>Code Scheme Name: BA-CODES_</td>
</tr>
<tr>
<td>Select Action: _ Select code value No.: _ AUDIT: Y REQ.: Y BAL.: N</td>
</tr>
<tr>
<td>NO. GROUP CODE VALUES DESCRIPTION EXT OWNER AUDIT RULE</td>
</tr>
<tr>
<td>1. AL-DEF 93 DERRRED SALES TAX PAYA</td>
</tr>
<tr>
<td>2. AL-REC 921 INCOME RECEIVABLES</td>
</tr>
<tr>
<td>3. BA-BDG 991 ORIGINAL BUDGET REVISIO</td>
</tr>
<tr>
<td>4. 999 ORIGINAL BUDGET LASEPD</td>
</tr>
<tr>
<td>5. BA-STT 011 STATE APPROPRIATION: R</td>
</tr>
<tr>
<td>6. 012 STATE APPROPRIATION: L</td>
</tr>
<tr>
<td>7. 019 STATE APPROPRIATION: L</td>
</tr>
<tr>
<td>8. BD-BDG 990 ORIGINAL BUDGET APPROPR</td>
</tr>
<tr>
<td>9. 992 CLOSE CONTRACTS</td>
</tr>
<tr>
<td>10. BD-STT 010 STATE APPROPRIATION: O</td>
</tr>
<tr>
<td>11. BF-BAL 910 BALANCE FORWARD</td>
</tr>
<tr>
<td>12. DIDSUP 611 ADM SALARIES &amp; WAGES</td>
</tr>
<tr>
<td>13. 612 ADM FRINGE BENEFITS</td>
</tr>
<tr>
<td>14. 613 TEMPORARY EMPLOYEE SERV</td>
</tr>
</tbody>
</table>
START THE NEXT SCREEN WITH GROUP ______ AND/OR VALUE ______________
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.

<table>
<thead>
<tr>
<th>RULE</th>
<th>CODE SCHEME</th>
<th>AUDIT RULES</th>
</tr>
</thead>
<tbody>
<tr>
<td>BD</td>
<td>CODE FOR BUDGET TRANSACTIONS ONLY</td>
<td></td>
</tr>
<tr>
<td>BF</td>
<td>CODE FOR BALANCE FOR TRANSACTION ONLY</td>
<td></td>
</tr>
<tr>
<td>DI(EN)</td>
<td>CODE FOR ALL OTHER EXPENSE TRANSACTIONS</td>
<td></td>
</tr>
<tr>
<td>DI(SA)</td>
<td>CODE FOR PAYROLL RELATED TRANSACTIONS</td>
<td></td>
</tr>
<tr>
<td>DI(SC)</td>
<td>CODE FOR SCHOLARSHIP TRANSACTIONS ONLY</td>
<td></td>
</tr>
<tr>
<td>IM</td>
<td>CODE FOR INVESTMENT TRANSACTIONS ONLY</td>
<td></td>
</tr>
</tbody>
</table>

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.