



Tips and Tricks #55 – PBS General Ledger “Chain of Evidence”

We have devoted a number of our Tips and Tricks installments to the production of reports (T & Ts #8, #9, #18 through #20) and security (T & Ts #46 and #47).

There are two related issues and feature sets that work at the intersection of these two facets (reporting and security) of the PBS system that cover the ability to chase a transaction from top to bottom of the system (or vice versa). These are similar to the police methods that carefully track where any evidence came from and how it is used – hence the chain of evidence in our article title. These features provide an additional element of data security to the system by making it easy to follow this chain from the GL down to the sub-ledger report showing where/how the transaction was produced and in reverse, from the sub-ledger up to the GL.

Part 1

One of these has already been partially discussed in T & T #49, specifically sections d) and f). In those sections we were exploring a situation where the distributions going to the GL were out of balance and how to diagnose which accounts were missing or wrong. The tool used in that case was the GL Source Cross Reference report run in Journal number sequence. However, this tool/method has a more general use than just tracking down errors: you can run this report at any time and on any previously posted GL data. It will create a report that shows the debits and credits that make up a particular posting (or a set of posting batches within a range of distribution dates). Running the report is very useful as a forensic type tool to determine the “how” and “why” the value of a particular account transaction that is appearing in a Financial Statement or Trial Balance previously posted. This can be used to obtain the context of a questionable value by looking at it with all the other debits and credits in the posting that created that transaction.

A display/view type mini version of this is also available in the “GL View Accounts” screen using the “View related distributions” button and this is described in the second part below.

Note: these methods/features are only available for those who have an active General Ledger application. Without it, the following can be used.

Using a somewhat different approach, items d) and f) show that the Journal number shown in any of the following can be used to track a particular GL transaction.

- the GL View Accounts feature
- the GL Trial Balance
- the “xx” Distribution to GL Report (where xx is the application)

Any of these will show the Journal number (or numbers) as of a particular distribution date range selected and for a range of GL accounts. The Journal number associated with any specific transaction will lead you back to the actual posting report itself, which should also help with the diagnosis.

For example, in Accounts Payable, in the AP Distributions to GL report, the Journal number here is highlighted and can be used to look up the posting report with the details in the “Print a report section” of the CTL menu:

PAYABLES DISTRIBUTIONS TO GENERAL LEDGER										
Starting date: 01/01/2024		Starting account #: "First"								
Ending date: "Latest"		Ending account #: "Last"								
Journal types: AP = A/P transaction register AJ = Adjustment register AK = A/P check register AV = A/P voided checks register										
Report location :D:\acctgApps\PSI-systems_Pgms,Docs\V12.07.12YE23-vix\R\WRK\19001863.pdf										
Acct-#	Description	Date	Vchr-#	Vend-#	Name	Invoice-#	Reference	Jrnl-#	Amount	Typ
Manual distributions in detail										
5020-000	Office Supplies	1/15/24	2061	50	Acme Manufacturing	NEC#1	2023 data	AP0101994	2,001.00	
Account total:									2,001.00	

Important note: This method assumes the print-to-disk option was used for printing all of your postings. To be able to rely on this method, you must be consistent in selecting the print-to-disk option for posting reports/journals so the posting reports are permanently recorded in the system and can be referenced through the “CTL/Print reports from disk/Print a report”.

With the use of the Journal number reference field, you can locate the posting details and this provides the linkage chain between the GL distributions and the original posting data.

Part 2

The second point is the use of the Navigator function. This is a function that currently operates in AP and will be expanded to PR and AR in the future. The feature serves to connect a GL transaction with its source document directly. Once an AP transaction has been interfaced and posted to the GL, any AP transactions that created GL distributions will be linked directly from the GL View screen back to the Vendor History entry that created them.

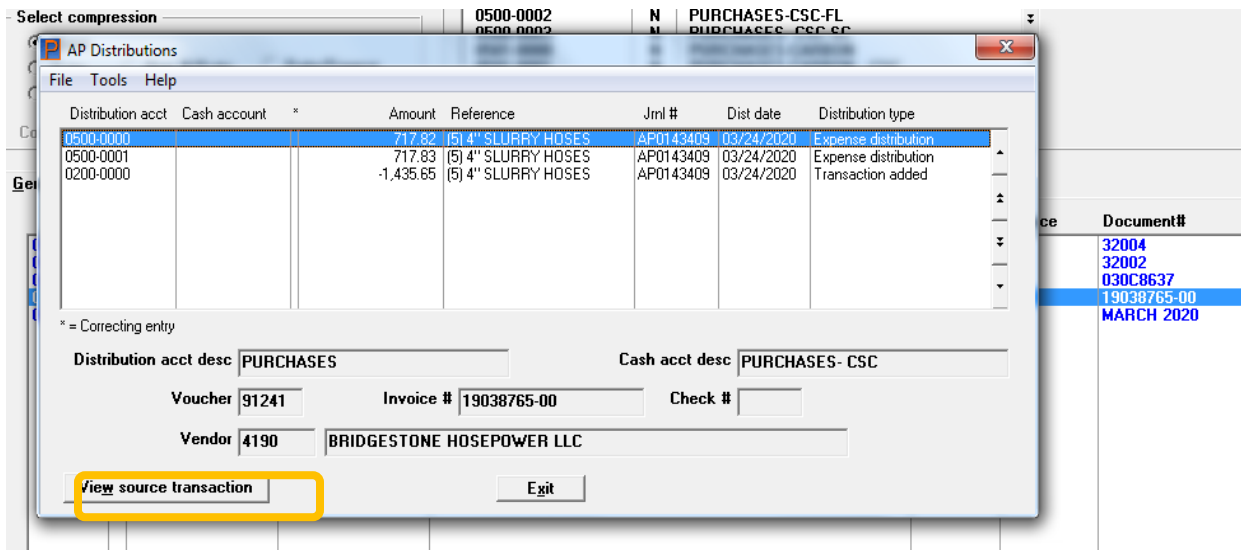
Here are the details, and we start with the View Accounts screen in the GL:

View Accounts																																				
Select date range		Select by ascending account number																																		
Fiscal year: 2020		Compression																																		
Starting date: 03/01/2020		Account number Code Description																																		
Ending date: 03/31/2020		<table border="1"> <tr><td>0470-0000</td><td>N</td><td>PARTNERSHIP INCOME</td></tr> <tr><td>0471-0000</td><td>N</td><td>RENTAL INCOME</td></tr> <tr><td>0471-0002</td><td>N</td><td>RENTAL INCOME-FL SHOP</td></tr> <tr><td>0500-0000</td><td>N</td><td>PURCHASES</td></tr> <tr><td>0500-0001</td><td>N</td><td>PURCHASES- CSC</td></tr> <tr><td>0500-0002</td><td>N</td><td>PURCHASES-CSC-FL</td></tr> <tr><td>0500-0003</td><td>N</td><td>PURCHASES- CSC-5C</td></tr> <tr><td>0501-0000</td><td>N</td><td>PURCHASES-CARBON</td></tr> <tr><td>0501-0001</td><td>N</td><td>PURCHASES-CARBON - CSC</td></tr> </table>								0470-0000	N	PARTNERSHIP INCOME	0471-0000	N	RENTAL INCOME	0471-0002	N	RENTAL INCOME-FL SHOP	0500-0000	N	PURCHASES	0500-0001	N	PURCHASES- CSC	0500-0002	N	PURCHASES-CSC-FL	0500-0003	N	PURCHASES- CSC-5C	0501-0000	N	PURCHASES-CARBON	0501-0001	N	PURCHASES-CARBON - CSC
0470-0000	N	PARTNERSHIP INCOME																																		
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0501-0000	N	PURCHASES-CARBON																																		
0501-0001	N	PURCHASES-CARBON - CSC																																		
Select compression		Always show detail and totals <input checked="" type="checkbox"/> Show detail and totals																																		
<input checked="" type="radio"/> None <input type="radio"/> Date <input type="radio"/> Doc #/Date <input type="radio"/> Date/Source <input type="radio"/> Period <input type="radio"/> Date/Doc # <input type="radio"/> Period/Source																																				
Compress G/L entries <input type="checkbox"/> Keep DR/CR separate <input type="checkbox"/>																																				
General																																				
Date	DR amount	CR amount	Reference	Journal#	Source	Document#																														
03/07/20	4.99			AP0143654	AP	32004																														
03/13/20	13.47			AP0143654	AP	32002																														
03/19/20	216.44			AP0143409	AP	030C8637																														
03/24/20	717.83		BRIDGESTONE HOSEPOWER LLC	AP0143409	AP	19038765-00																														
03/27/20	145.20			AP0143476	AP	MARCH 2020																														
* Correcting entry		Total DR		Total CR		Beginning balance:		193,114.67																												
		1,097.93		00		Net change:		1,097.93																												
						Ending balance:		194,212.60																												
View source transaction		View related distributions																																		

This shows an entry for Bridgestone Horsepower, account 0500-0001 from March of 2020 for 717.88. You will notice that the bottom segment of the screen shows two buttons – “View source

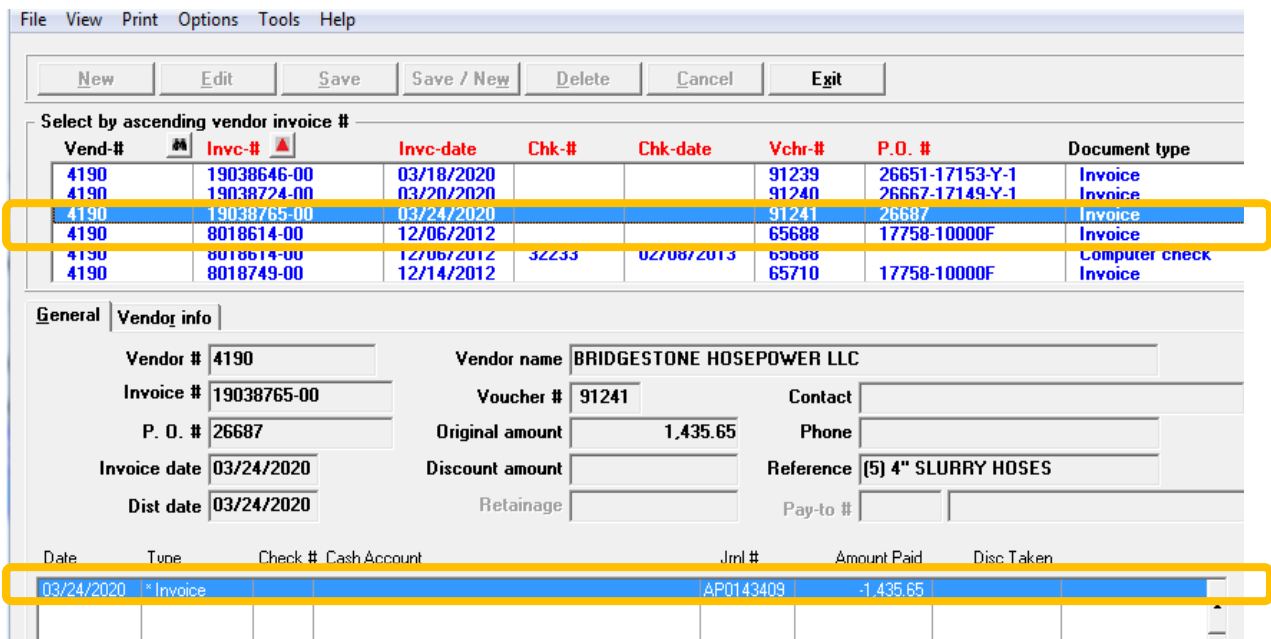
transactions” and “View related distributions” - highlighted. (If these are grayed out, it means that either the Navigator linking files have been purged or the transaction is old and the Navigator function had not yet been implemented).

The second (right hand) button will give you a mini view of the debits and credits we mentioned above and shown below:



In this view we see that the complete transaction had two separate distributions of approximately equal value to accounts 500-000 and 500-001 making a total voucher value of 1,435.65. We also see the offsetting credit to AP. Since there is no debit to AP and credit to cash, we can presume the item is still open.

We can also see the vendor history of this transaction by clicking the “View source transactions” button on the screen above or by returning to the GL View Accounts screen and clicking the equivalent button on that screen. Either will give you:



Here we see a View Vendor History entry that is fully equivalent to what we would see if we were to go into AP, select View Vendor invoices and select voucher 1908365-00. Again, a consistent story is seen as with the GL View function albeit with the additional information because this is the vendor history screen. We also see this item is open since there is no check

entry linked with the transaction and shown in the second highlighted area. There is a button on this screen that will show the complete distribution set as we have seen before, but in this case coming through a different path.

If the item had been paid, the voucher and pay sides of the transaction would be displayed as below in the two highlighted boxes:

The screenshot shows a software interface with a menu bar (File, View, Print, Options, Tools, Help) and a toolbar with buttons (New, Edit, Save, Save / New, Delete, Cancel, Exit). Below the toolbar is a table titled "Select by ascending vendor invoice #".

Vend-#	Inv-#	Invc-date	Chk-#	Chk-date	Vchr-#	P.O. #	Document type
4190	19038765-00	03/24/2020			91241	26687	Invoice
4190	8018614-00	12/06/2012			65688	17758-10000F	Invoice
4190	8018749-00	12/14/2012			65710	17758-10000F	Invoice
4190	8018749-00	12/14/2012	32262	02/15/2013	65710		Computer check

Below the table is a "Vendor info" form with the following fields:

- Vendor #: 4190
- Vendor name: BRIDGESTONE HOSEPOWER LLC
- Invoice #: 8018749-00
- Voucher #: 65710
- Contact: [Empty]
- P. O. #: [Empty]
- Original amount: 19.92
- Phone: [Empty]
- Invoice date: 12/14/2012
- Discount amount: [Empty]
- Reference: [Empty]
- Dist date: 02/15/2013
- Retainage: [Empty]
- Pay-to #: [Empty]

At the bottom is a table with the following data:

Date	Type	Check #	Cash Account	Jrnl #	Amount Paid	Disc Taken
12/14/2012	* Invoice			AP3684	-19.92	
02/15/2013	Computer chk	32262	0105-0000 BUSINESS CHK #8687	AK4838	19.92	

Finally, the chain and its linkages also work in the opposite way. If you are in the Vendor History function, at the bottom left of the screen, is View distribution history. This provides you with the GL birds-eye-view of the distributions for that transaction.

The Navigator functionality provides a chain of information linking the Vendor History with the GL transactions and, as a mirror image, the GL View Accounts provides a Vendor History view as well, plus an expanded view of all distributions related to the transaction of interest.

Your questions and comments are welcome!

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