Finance Systems Training

DBS Global General Ledger Overview

LEHMAN BROTHERS

DBS Global General Ledger

Contact List

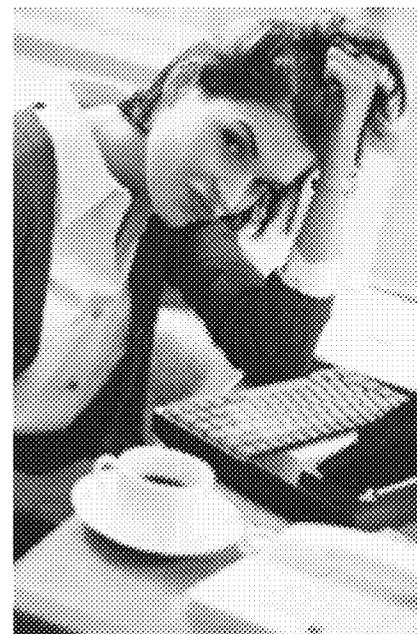**For current contact information, please go to Lehmanlive keyword: GL**

Asia

- Devang Shah   8-723-4373
- Hasan Amreliwala   8-053-3510

Europe

- Liz Jarmey   8-102-5826
- Rupam Samanta   8-723-4845

US

- Hannah Lee   212-320-6805
- Scott Pearson   212-320-6816
- Nadya Romero   212-230-6997

Please do not hesitate to call if you have questions!!

DBS Global General Ledger

Other Classes Offered – Listed on LehmanLive, keyword: fintraining

- DBS Journals & Queries - JVE
- Essbase – Vista I and II
- COVE
  - Classes are hands on
  - An ID is needed so you can log on
  - To obtain an ID – apply through TAC on LehmanLive (Keyword: TAC)
    - For DBS select option DBS for New Users
    - For Vista select option Vista Essbase

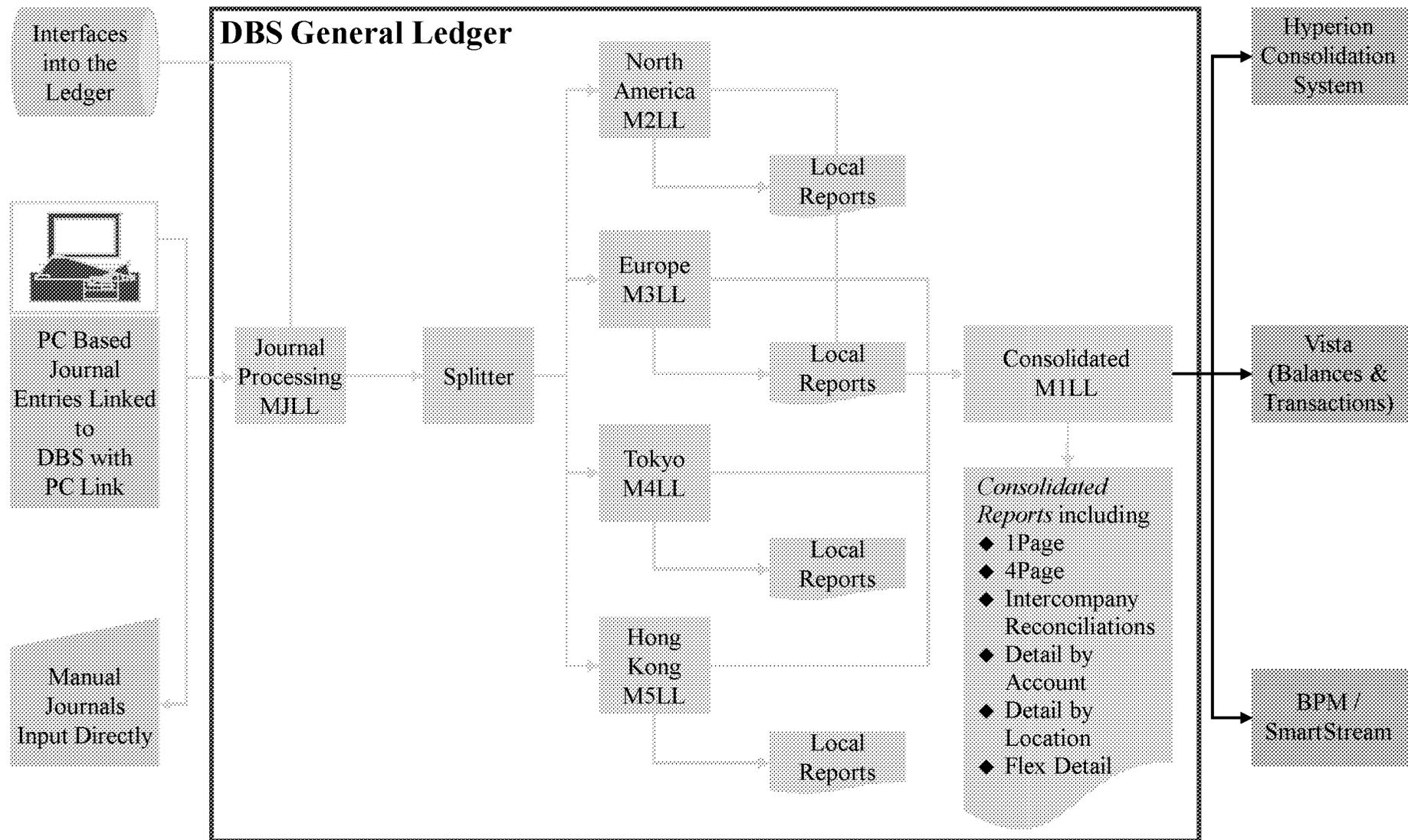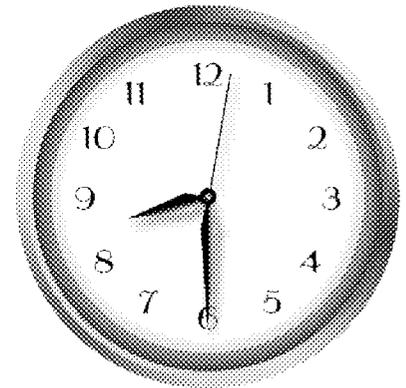# DBS Global General Ledger

Table of Contents

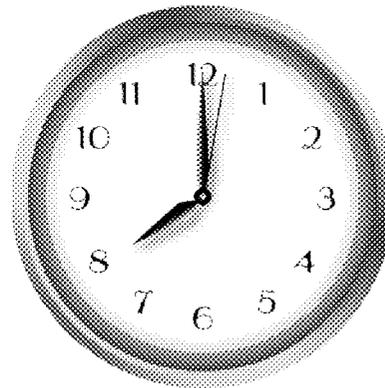LEHMAN BROTHERS

Processing Environment

Processing Environment

Processing Environment

Approximate times for journal processing in the regions:

Tokyo	Europe	Hong Kong	North America
◆ 1st Post – 12pm	◆ 1st Post – 5pm	◆ 1st Post– 8pm	◆ 1st Post– 8:30pm
◆ 2nd Post – 4pm	◆ 2nd Post – 10pm	◆ 2nd Post – 10pm	◆ 2ndPost-11:15pm
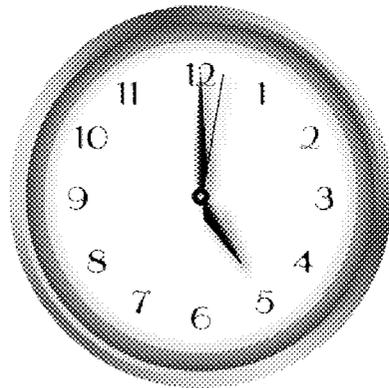
Note: All New York time, the second post timings for Europe, HK and NA could vary.

Processing Environment

- Multi currency and multiperiod

- DBS generates functional currency and U.S. Equivalents (reporting currency)

- Journals are input in transaction currency

- Journals are linked to spreadsheets using PCLink

- All Journals are input into MJLL

- Intercompany Journals may be automatically generated

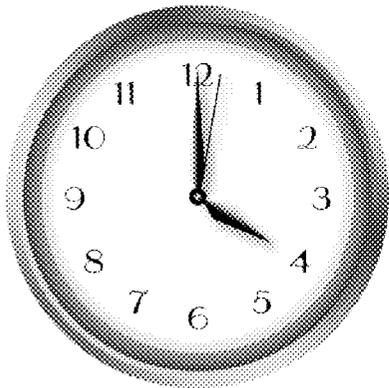- Data is stored in local regions based upon legal entity

- All DBS data can be accessed through MJLL

Processing Environment – Closing Schedule

The current closing calendar is posted on a monthly basis on lehmanlive keyword:financecalendar on ME +13.

- **M/E + 3** – Final entries for NPE Fixed Expenses. If any adjustments are required, journals should be made in DBS
- **M/E + 4** – Final entries for Revenue, PE and Variable NPE. All Quest / Vista reconciliations should be completed by day 5. If any adjustments are required, journals should be made in DBS. All NPE journals will require JVE late entry approval.
- **M/E + 5** – P&L is closed. All P/L journals require late approval in JVE from either
  - Jonathan Chalfen / Jody Salbo – Revenues
  - Fauzi Siddiqui/Rina Errazo– Non-personnel Expenses
  - Michael Roake/Anthony Priolo – Personnel Expenses
- **M/E + 7** – Final day for balance sheet. All eliminations must be confirmed prior to being submitted. Late entries require approval from Aysha Abedeen/Richa Bhansali.
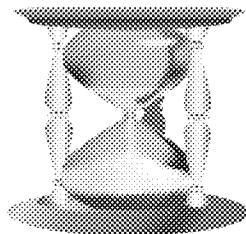
Account Key / Chart of Accounts

Account Key Review

Element Name	Description
CORP (5 Characters)	Determined by the functional currency and region of a legal entity. Legal Entities are grouped by CORP Ex.: CORP 20010 = North American region; U.S. dollar functional currency
Legal Entity (4 Characters)	Identifies the company whose books and records are being effected or reported Ex.: Legal Entity 0000 = Lehman Brothers, Inc.
Entry Type (2 Characters)	Tags journal entries that are applicable to specific types of reporting and should be isolated from the others Ex.: Entry Type 00 = Operational Balances
Summary Account (5 Characters)	Provides summary level information regarding an account Ex.: Summary Account 10010 = Petty Cash
Detail Account (5 Characters)	Provides detail account information Ex.: Detail Account 10010_00020 = Petty Cash-Europe
Management Code (5 Characters)	Referred to as P&L Code, Department, Cost Center. A Management Code is associated with only one Legal Entity Ex.: Management Code 23633 = TFI Trade Analysis
Source Code (3 Characters)	Identifies the interface or journal source of transactions and balances Ex.: Source Code 109 = ITS Interface
Currency (3 Characters)	Determines the currency of a transaction or balance. Standard ISO Codes are used Ex.: Currency Code USD = U.S. Dollars

Account Key

- **Account Key Element – CORP**

- **Number of Characters – 5**

- **Purpose of Element –** Used by DBS to identify the region in which to process and store data and what functional currency to use when applying the currency programs

- **User Input Required? –** DBS automatically assigns the CORP code based upon legal entity

- **Rules and Other**

  – A CORP can only be in one MILL

  – Most users will never need to use CORP

  – Corporation information is requested to post pre-converted entries

Account Key

- **Account Key Element – Legal Entity**

- **Number of Characters – 4**

- **Purpose of Element –** Allow for legal entity reporting without being affected by the management code associated with a transaction

- **User Input Required? –** Yes

  - A look up query has been established to assist users in identifying the legal entity associated with a management code

- **Rules and Other**

  – A Legal Entity can only be in one CORP

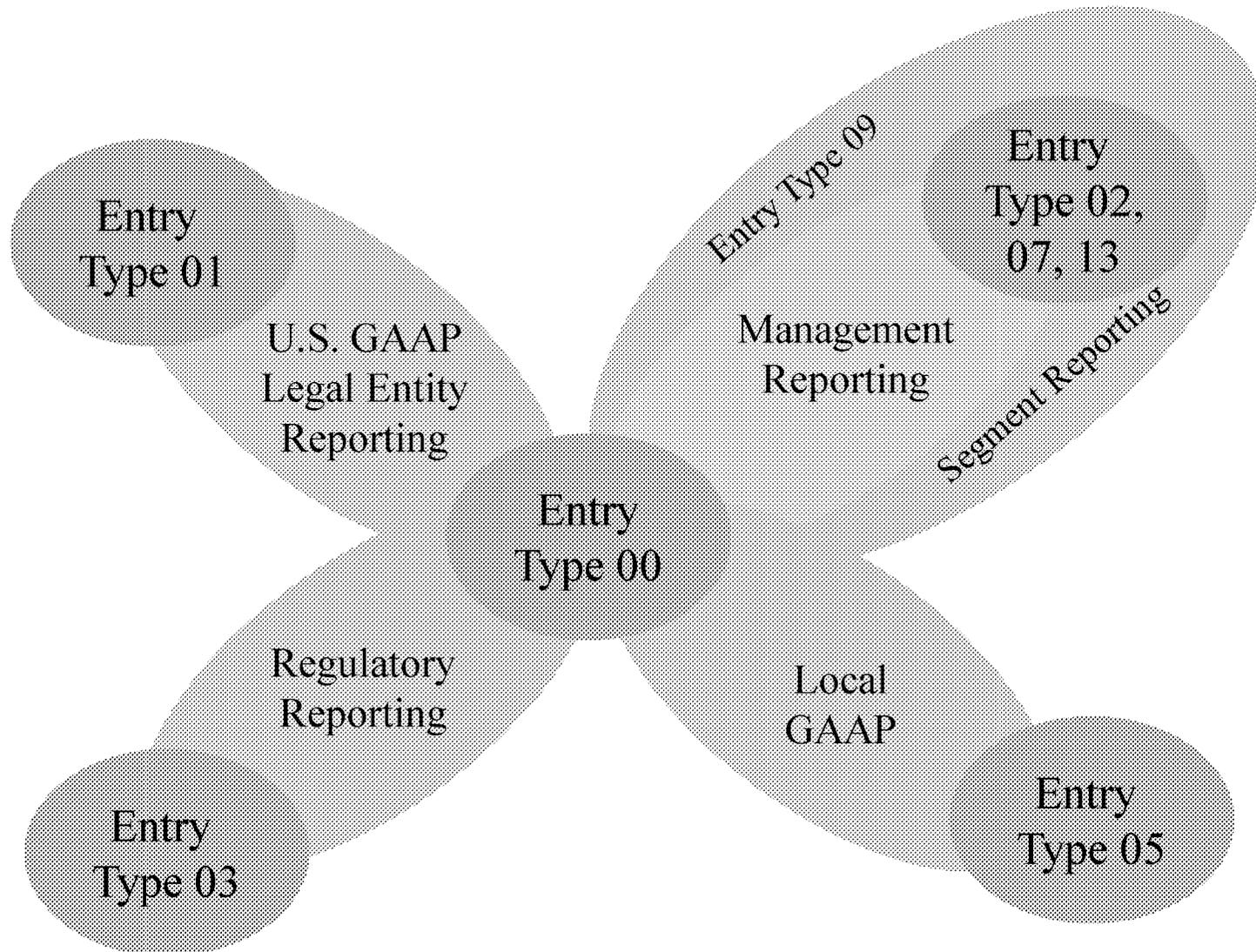 – Security to legal entity is controlled by the Legal Entity controller

Account Key

- **Account Key Element – Entry Type**

- **Number of Characters –** 2

- **Purpose of Element –** Tags journal entries that are applicable to specific types of reporting and should be isolated from the others

- **User Input Required? –** No

    - **Exception:** If the journal entry is for a non-operational journal entry (i.e., not for Entry Type 00)

- **Rules and Other**

    - Journal screens default to Entry Type 00

    - Security is required to overwrite this default

Account Key

Defined Entry Types	
Entry Type	**Definition**
00	Operational Balances
01	Legal Entity Only (Used by Consolidation Group)
02	Management Only
03	Regulatory
05	Local Accounting Reporting
06	Banking Model
07	Bonus ADJ
09	Segment Only
13	Banking Model
98	Statistical Balances

Account Key

Entry Type 01 — U.S. GAAP Legal Entity Reporting

Entry Type 09 — Management Reporting

Entry Type 02, 07, 13 — Segment Reporting

Entry Type 00

Entry Type 03 — Regulatory Reporting

Entry Type 05 — Local GAAP

Account Key

- **Account Key Element – Account Number**

-   Summary   Detail

- **Number of Characters –**   5   5

- **Purpose of Element –** Establishes a consistent global chart of account

- **User Input Required? –** Yes

Account Key

Account Number Sequence

- 1XXXX-XXXX – Balance Sheet – Assets

- 2XXXX-XXXX – Balance Sheet – Liabilities

- 3XXXX-XXXX – Balance Sheet – Capital

- 4XXXX-XXXX – P&L – Revenue

- 5XXXX-XXXX – P&L – Variable Expense

- 6XXXX-XXXX – P&L – Fixed Expense

- 9XXXX-XXXX – Statistics

Account Key

Cullinet

- Old General Ledger System

- Accounts Payable System still use cullinet accounts

- Cullinet accounts are mapped to DBS accounts

- Some feeds to DBS come with cullinet accounts

Account Key

- **Account Key Element – Management Code**

- **Number of Characters** – 5

- **Purpose of Element –** To accumulate data for management reporting

- **User Input Required? –** Yes

- **Rules and Other**

  – One to one relationship between Management Code and Legal Entity

Account Key

- **Account Key Element – Source Code**

- **Number of Characters –** 3

- **Purpose of Element**

  – Provides the ability to accumulate data by source

  – For allocations provides information on source region for taxes and source region of original expense

- **User Input Required? –** No

- **Rules and Other –** To check the financial owner of a Source Code go to LL keyword ERM

Account Key

- **Account Key Element – Currency Code**

- **Number of Characters –** 3

- **Purpose of Element –** Identifies the original currency of a transaction or balance. Provides the ability to accumulate data by currency

- **User Input Required? –** No

  - **Exception:** If the original currency is not USD, then the original currency must be input to replace the USD default

- **Rules and Other**

  - Journal screens default to Currency Code USD for North America users

  - DBS generates the USD equivalent

Currency Management

Currency Management

- **Currency Management Module**

  – Centralized Control

  – Global Rates Table

  – Integrated with General Ledger
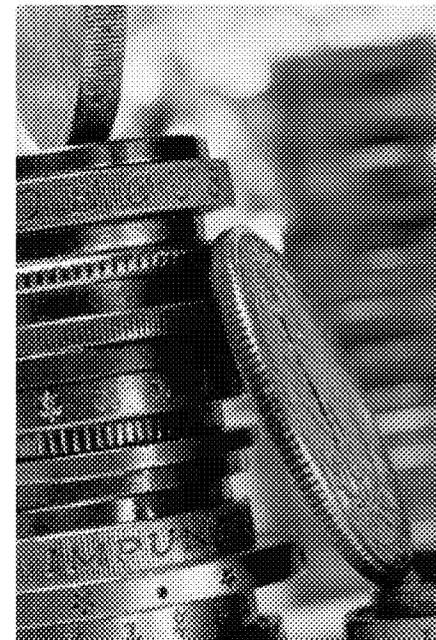
Currency Management

- **Transactions and Data Storage**

  - Data Input Stored in Transaction Currency

  - USD Equivalent Stored in Book 1

  - Functional Currency – Stored in Book 2 when not USD

  - Book Equivalents are Converted and Stored Daily

Currency Management

- **Rates**

  – Drawn from same Extel Feed as used by ITS

  – Global "Rates" Table Used for all Currency Processing

  – Historical Rates Data Available On-line via Menu-driven Queries

Currency Management

- **Revaluation**

  - Daily during the Close

  - Compliance with FASB 52

  - P&L accounts revalue month to date balances

  - Balance Sheet accounts revalue life to date balances

Currency Management

- **FX Allocation**

  – Revaluation Gain / Loss Allocated to Businesses

  – Daily During the Close

  – Programs Run in Conjunction with Reval / CTA

  – Queries tailored to Allocation Procedures

Features

Features

- **Menu-driven System**

  - All Options Available through Menu Screens

  - Menus Tailored to Department Requirements

  - Menu By-Pass Available when Required

Features

- **On-line Query Questions**

    - On-line Access to all Data

    - Queries Tailored to Department Requirements

    - On-line Query Print Facility

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LBEX-LL 766053

Features

- **On-line Help**

  – Tailored Help Available on Each Screen

  – PF Key Initiates User Help (F2)

  – Mapping Tables and Chart of Values Available

Features

◆ **Automatic Journal Upload and Query Download Facility**

   – **Set-up Tailored to Department Requirements**

Build Journal Entry on Excel and Upload to DBS Using PCLINK

Send Journal to DBS

PC LINK

DBS General Ledger

Excel Spreadsheet

Specifically Defined Queries can be Loaded to Excel

Return Query Answer Set from DBS
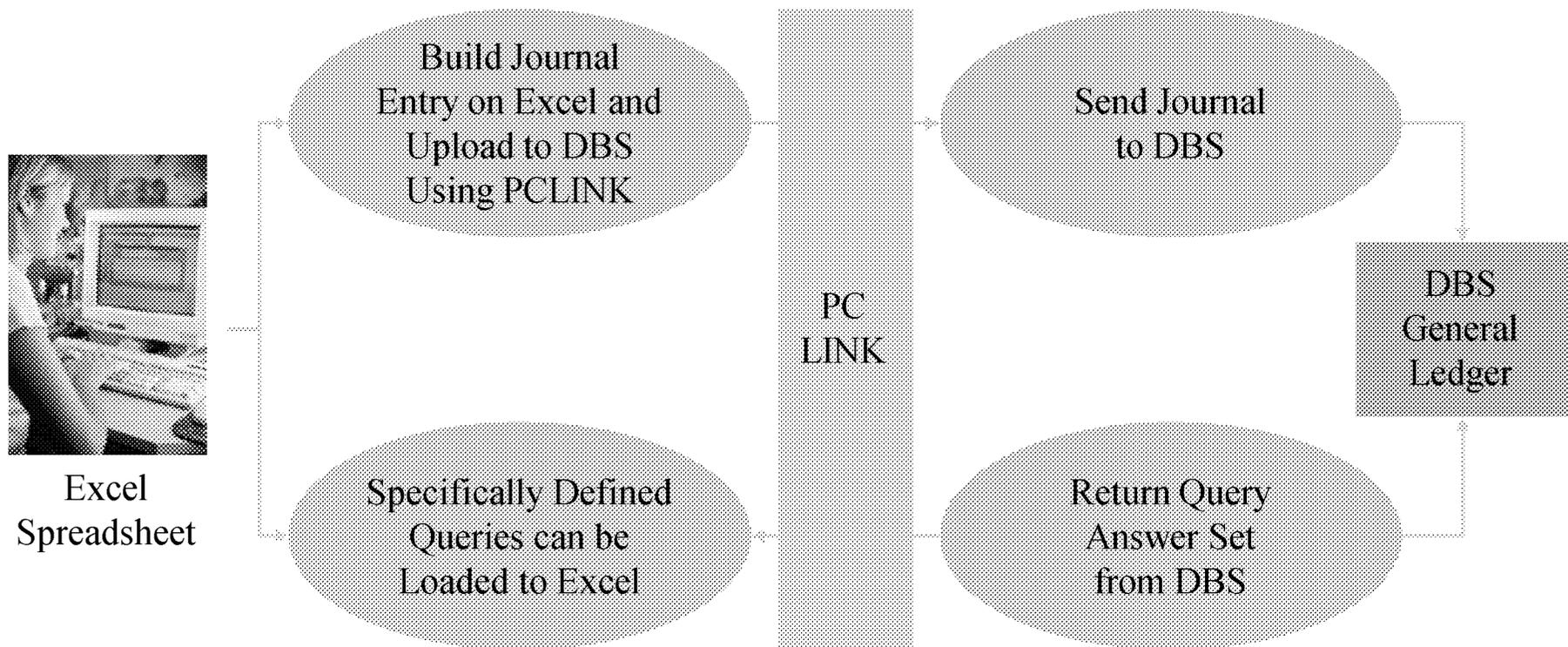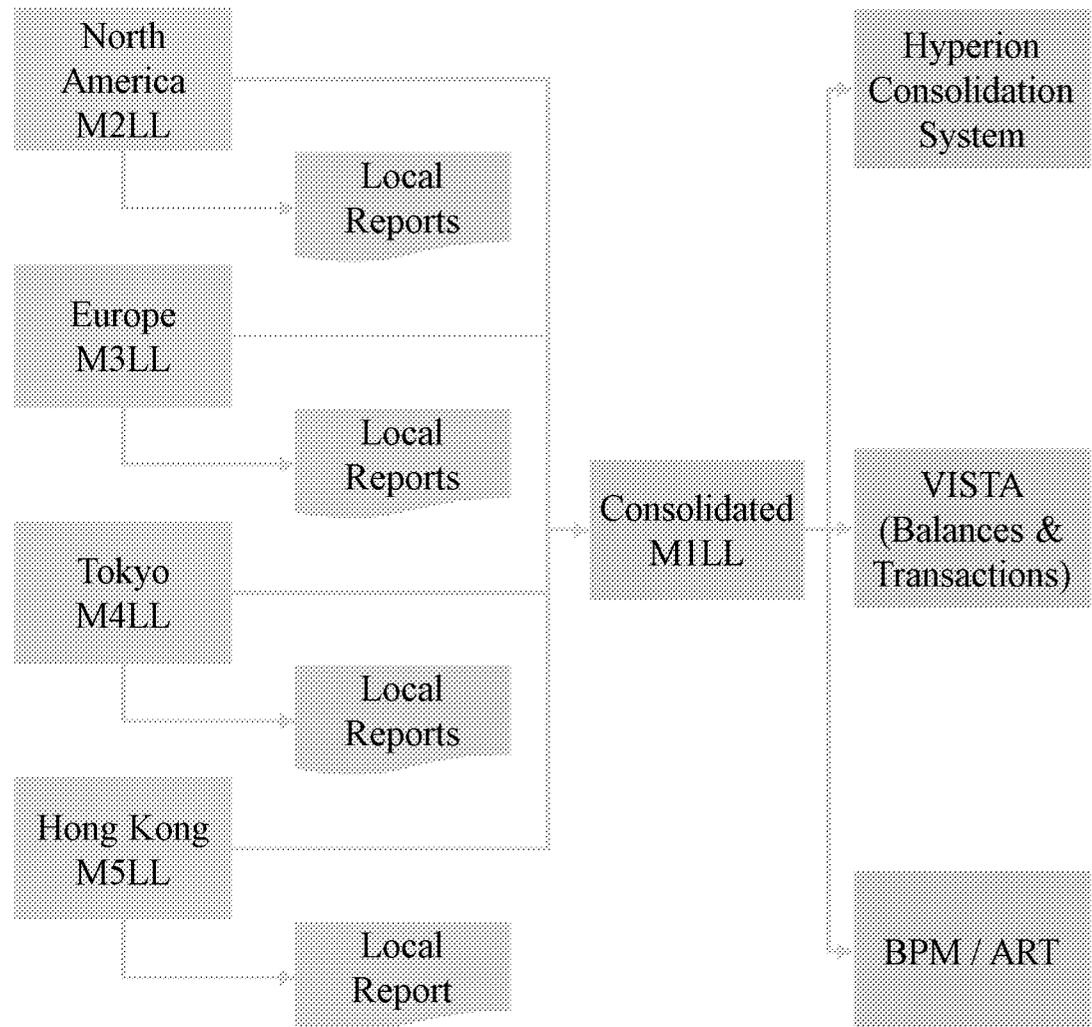
Features

◆ **Input Security**

- Legal Entity Specific

- Entry Type Specific

- Attached to User ID

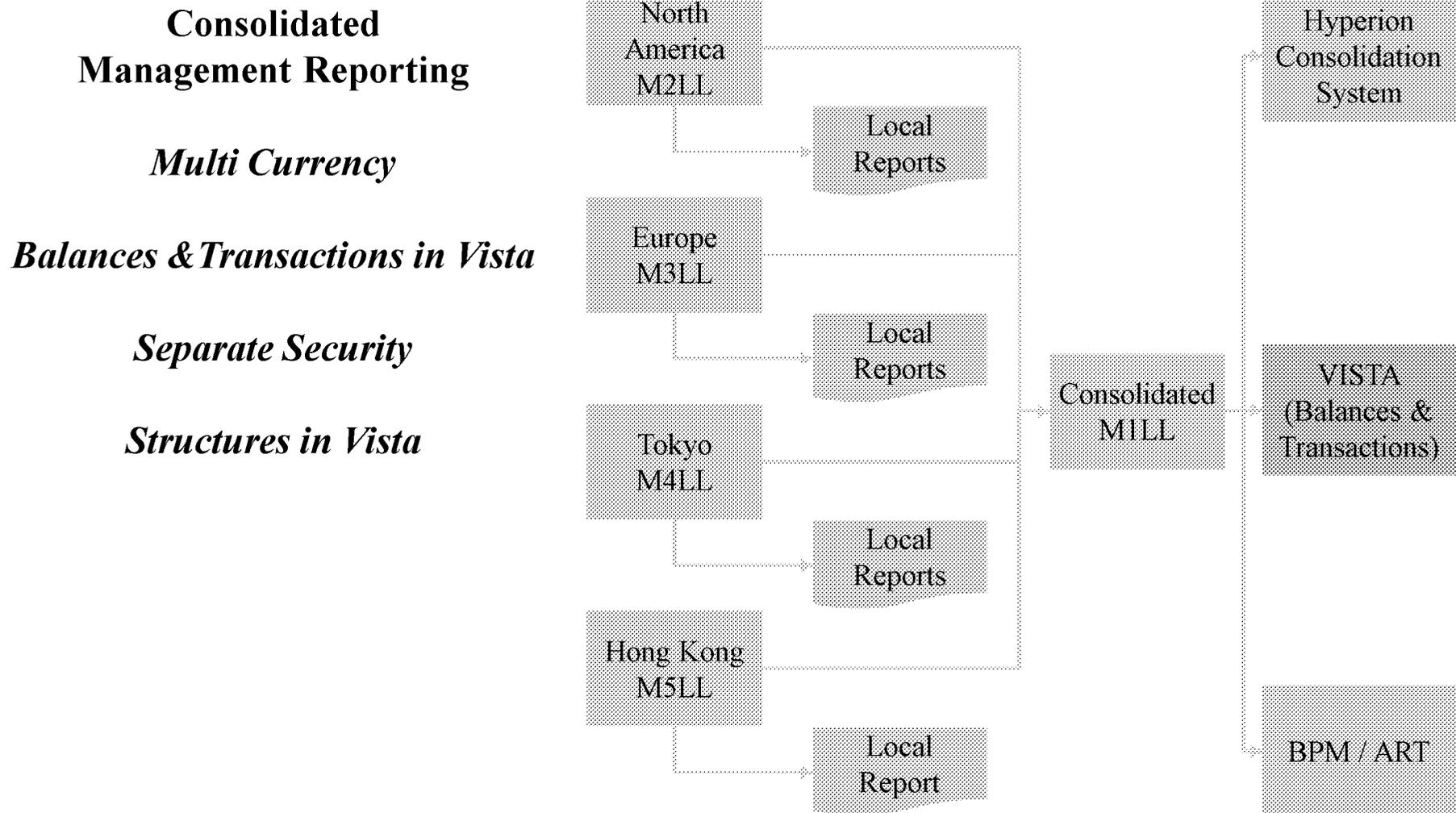# Reporting

Reporting

Stand Alone Legal Entity

Region Specific Queries and Infopac

Multi-Currency

Balances and Transactions

No Structures

Reporting

**Consolidated
Management Reporting**

Multi Currency

Balances &Transactions in Vista

Separate Security

Structures in Vista

Processing Environment

Approximate times for Vista Essbase Availability

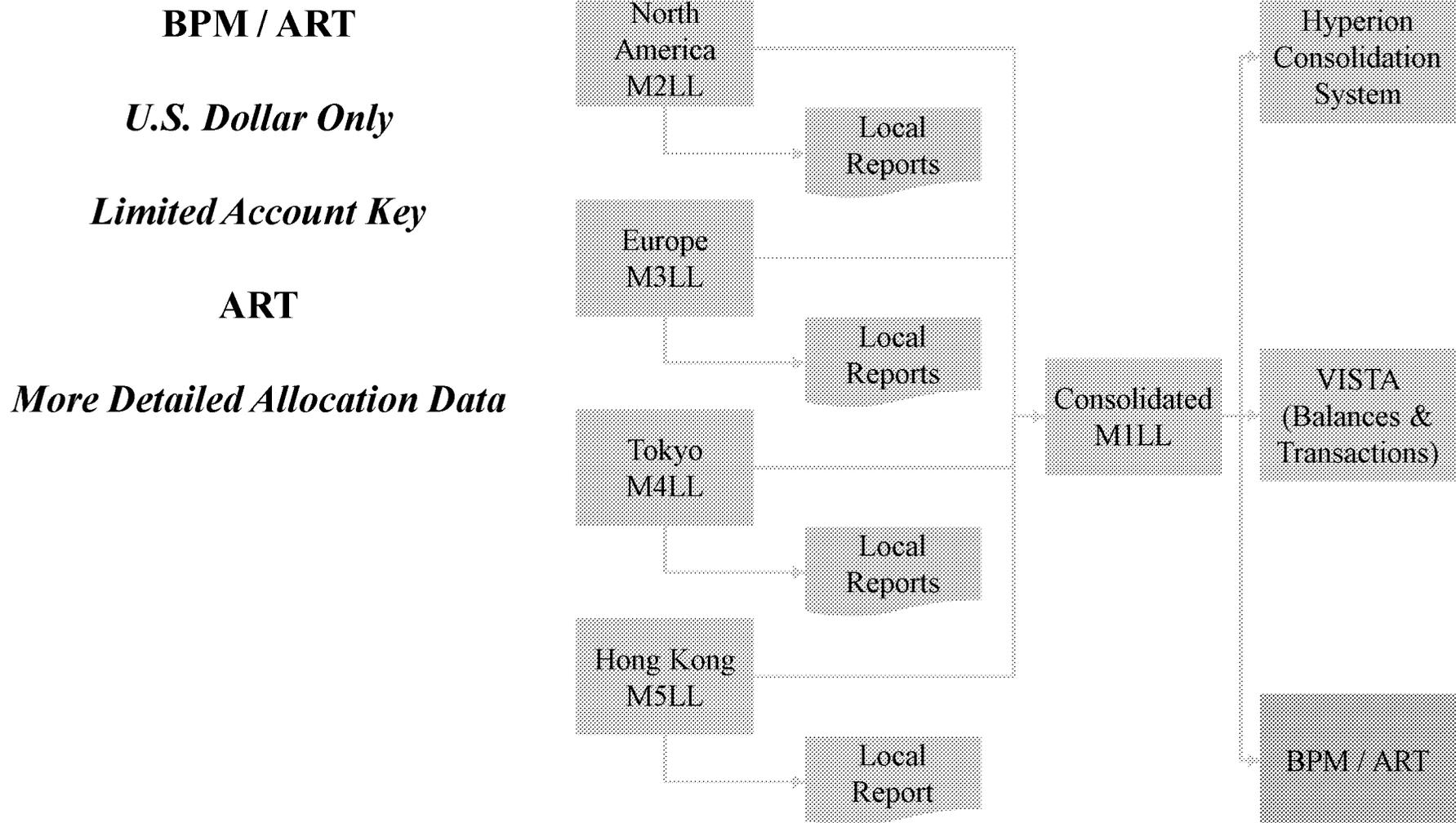◆ **During Month End**

   – Essbase1_Prod   1am

   – Essbase1_DR   7am

◆ **During Month End – Closing Days 2 - 8**

   – Essbase1_Prod   12am

   – Essbase1_DR   6am

Note:All NY times.

Reporting

BPM / ART

U.S. Dollar Only

Limited Account Key

ART

More Detailed Allocation Data
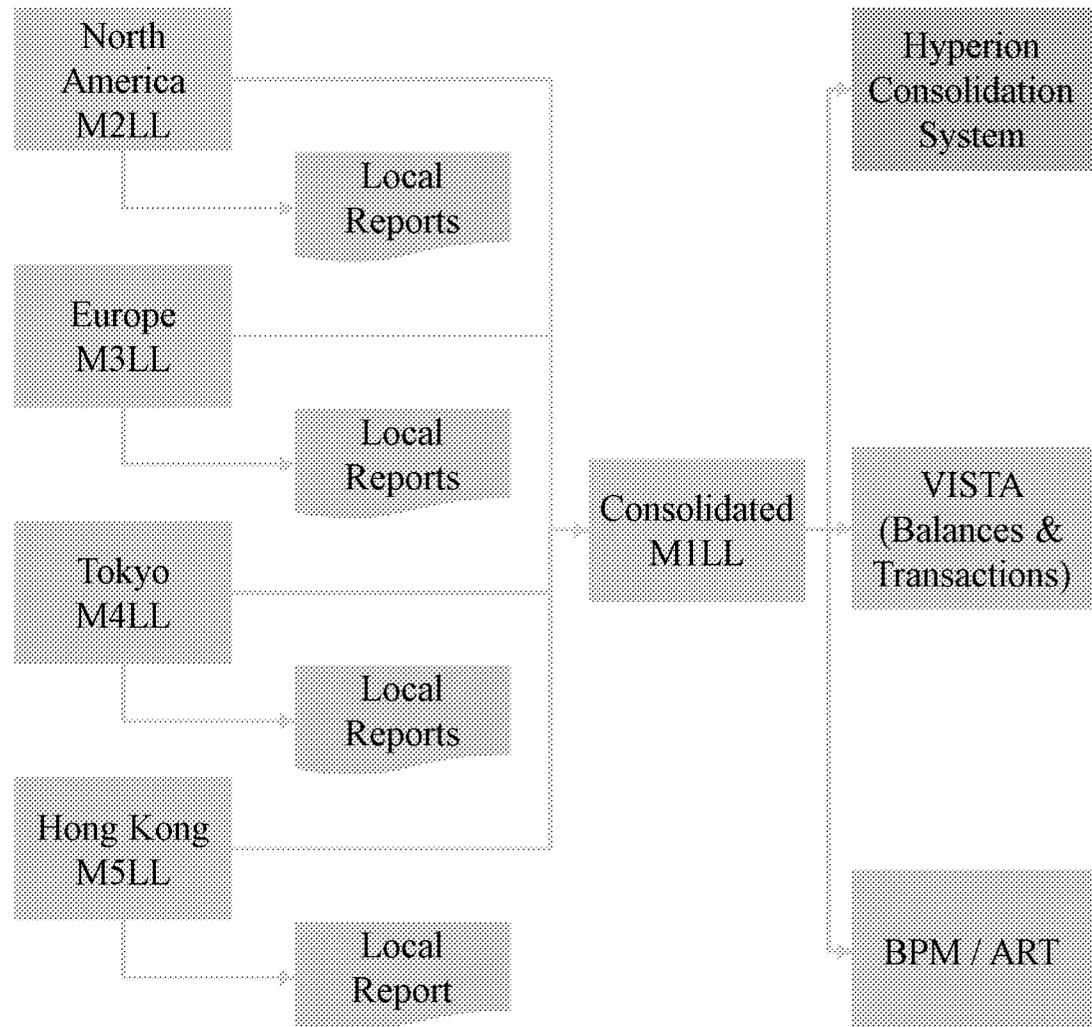
Reporting

Consolidated Legal Entity Reporting

U.S. Dollar Only

Summary Account Level

Limited Account Key

Separate Security

Appendix

Structure Directory		
Element	Structures	Top of Structure
ENTRYTYPE	ET Legal Entity	10
	ET Local	26
	ET Segment / Management Reporting	50
	ET Regulatory	24
	ET Statistics	80
SRCCODE	SC All	2T2
	SC Tax	66T

Appendix

Structure Directory		
Element	**Structures**	**Top of Structure**
LEGLENTITY	LE Functional Currency	9999
	LE Consolidation	P099
	LE Tax	5555
ACCOUNT	AC BPM	170000
	AC Allocation	150000
	AC BS 10Q	74000SUM
	AC PL 4 Page	89000SUM
	AC Statistics	99999

Appendix

Structure Directory		
Element	Structures	Top of Structure
MGTCODE	MC BPM	00001
	MC Geographic	04000
	MC Legal Entity	90010
	MC Regional	14000
	MC Tax	35000
	MC International	90032