**Structural and Design Document of Journal Entry Store Procedure**

JE (SP\_ExportJurnalLedger) procedure call with 4 parameters and their list and sequence is in below.

@LeaseQueue\_ VARCHAR(MAX),

@PRM\_Start\_GL Varchar(15),

@PRM\_End\_GL Varchar(15),

@ColumnList NVarchar(200)

In this SP we used some temporary tables and their list in below, couples of them are used for Amortization calculation and other used for JE.

1. #TempLease
2. #Secheduletbl
3. #AllLease
4. #Operating\_JE
5. #Operating\_JEFinal
6. #GLAccountsCostCenters
7. #TempLeaseGLAccounts
8. #TempCompanyAccounts

Top 3 used for load data requested Leases against specific Batch Id and generate Amortization.

Other used for JE preparation.

Let’s we study Lease Id & Classification CURSOR code, this cursor iterate with Lease Id and its classification. On each iteration of specific Lease, it prepare Amortization and adds its record in table **#Secheduletbl**.

Begin

DECLARE Lease\_CURSOR CURSOR FOR

SELECT LeaseId,ClasscificationId from #TempLease;

OPEN Lease\_CURSOR

FETCH NEXT FROM Lease\_CURSOR -- Lease id & Classification Cursor Start

INTO @LeaseId,@ClasscificationId;

WHILE @@FETCH\_STATUS = 0

BEGIN

--Amortization Preparation Start

if(@ClasscificationId = 'FinanceLease')

EXECUTE dbo.sp\_lease\_model\_fn @LeaseId,@PRM\_Start\_GL,@PRM\_End\_GL,'','','','',0;

else if(@ClasscificationId = 'OperatingLease')

EXECUTE dbo.sp\_lease\_model\_op @LeaseId,@PRM\_Start\_GL,@PRM\_End\_GL,'','','','',0;

--Amortization Preparation End

We already prepared a separate document against its flow and structure that’s why we are not going to depth in this document because here our focus is JE.

--JE Preparation Start

if(@ClasscificationId = 'FinanceLease')

EXECUTE dbo.sp\_jurnal\_ledger\_fn @LeaseId,1;

else if(@ClasscificationId = 'OperatingLease')

EXECUTE dbo.sp\_jurnal\_ledger\_op @LeaseId,1;

--JE Preparation Start

FETCH NEXT FROM Lease\_CURSOR INTO @LeaseId,@ClasscificationId; --fetch next record

END

-- Lease id & Classification Cursor End

CLOSE Lease\_CURSOR --close and deallocate

After call JE store procedure either Finance or Operating lease id, JE Cursor (Loop) starts to create Journal entries of a lease.

**JE Cursor (Loop)**

JE Cursor Loads amortization into memory of a lease and then iterate each row on base of a single Year Month.

**Why need JE Cursor?**

As JE prepare again Year Month of Lease and then almost 10 GLs have to prepare again each month of Amortization without amortization iteration on base Year Month it’s not possible to prepare JE.

DECLARE JE\_CURSOR CURSOR FOR

SELECT SDate,SMonth,cl.KeyName as ClasscificationId,ISNULL(ROUB,0.0),ISNULL(ROUAssetEOP,0.0),ISNULL(CashAPLeasePaymentBOM,0.0),ISNULL(LTliabilityB,0.0),ISNULL(Amortization,0.0),ISNULL(ROUAsset,0.0),ISNULL(InterestExpense,0.0),ISNULL(LTliabilityInt,0.0),

ISNULL(RentExpenseforVarLPayment,0.00),ISNULL(OtherPLAccounts,0.0),ISNULL(OtherBSAccounts,0.0),ISNULL(LTliabilityPaymentBOM + LTliabilityPaymentEOM+LTliability,0.00),ISNULL(STliability,0.00),ISNULL(CashAPLeasePaymentEOM+CashAPVariableLeasePayment +CashAPNoneLeasePayment,0.00),

ISNULL(LTliabilityPaymentBOM,0.00), ISNULL(LTliabilityPaymentBOM + LTliabilityPaymentEOM + LTliability,0.00),ISNULL(LTliabilityEOP,0.00),ISNULL(STliabilityEOP,0.00)

FROM #Secheduletbl le Inner Join classifications cl ON cl.id = le.ClasscificationId

AND cl.KeyName = 'FinanceLease' and le.leaseId = @lease\_id

AND SDate <= CASE When le.RStatus IN ('ORG','REV','FRZ') AND ((Select lc.statusId From lease lc Where lc.ParentLeaseID = le.LeaseId and StatusId = 0) = 0 OR (Select lc.statusId From lease lc Where lc.ParentLeaseID = le.LeaseId and StatusId = 3) = 3)

Then (Select SUBSTRING(convert(nvarchar(max),lc.EndDate, 23), 1, 7) From lease lc Where lc.ID = le.LeaseId)

Else ISNULL(SUBSTRING(convert(nvarchar(max),DATEADD(month,1,le.RTransactionDate), 23), 1, 7),SDate) End

order by SDate asc;

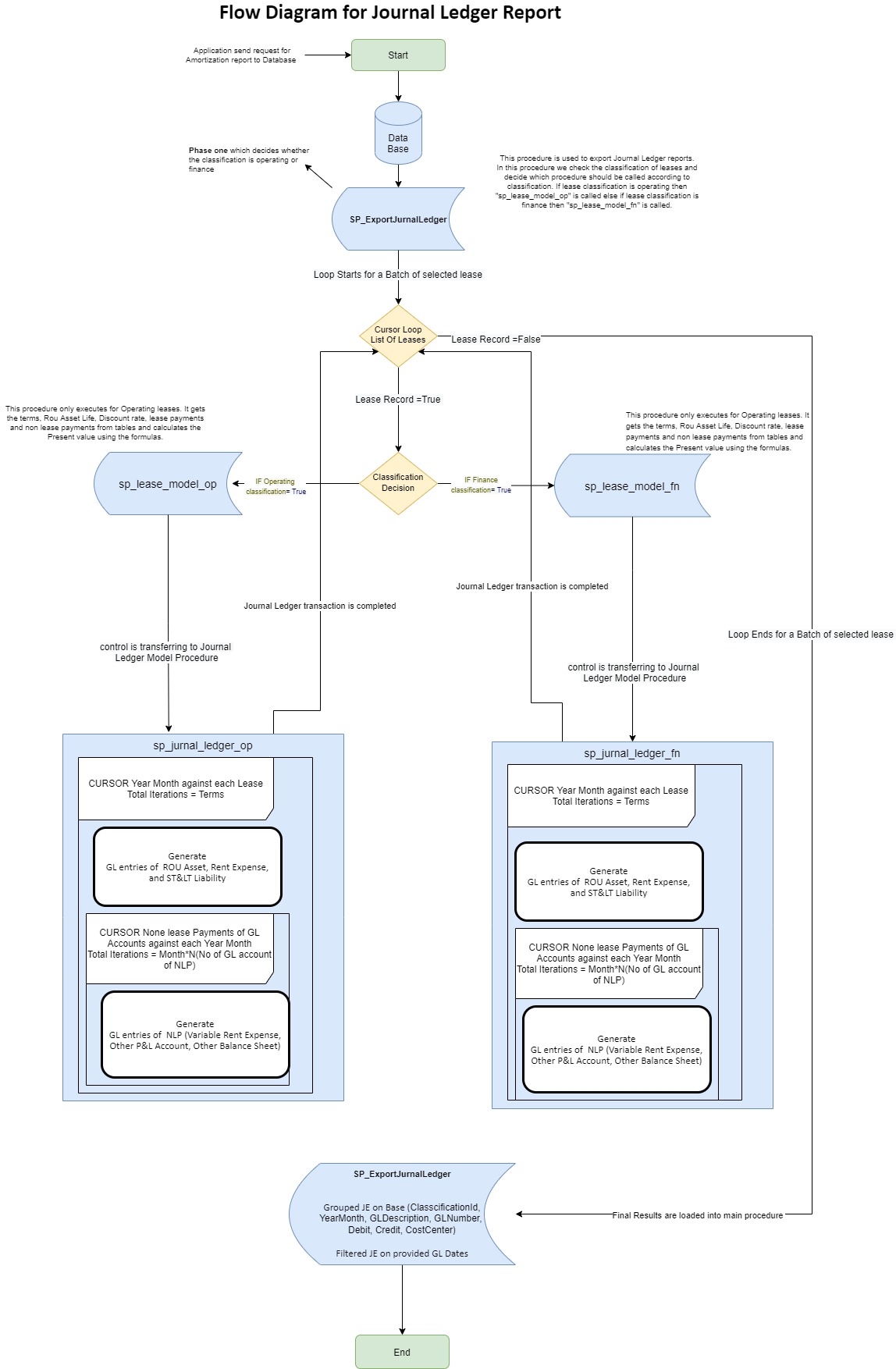
OPEN JE\_CURSOR

**How can find Total Iteration of JE Cursor?**

Total Iteration of JE Cursor is directly proportional with lease N number of terms if revision not happen if there is revision then depends Amortization generated Year Month total rows.

**Total iteration of JE Cursor = N lease Terms or Revision total Amort Rows**

**Before start JE store procedure structural and code view, let’s have a look on its flow chart.**

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1. **GL ROU Asset**

GL ROU Asset account used to store ROU Asset value of amortization again ROU Asset GL number and its description.

---ROU Asset JE preparation start

Select @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''), @JournalEntryNo = JurnalEntryNo from #GLAccountsDescription Where AccountFlag = 'ROUAsset';

if @SMonth = 1 ---ROU Asset of Beginning in first month

Begin

Select @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''), @JournalEntryNo = JurnalEntryNo from #GLAccountsDescription Where AccountFlag = 'ROUAsset';

if((@ROUB) <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@ROUB,@ROUB,'Credit','1','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@ROUB,0.00,@ROUB,'Debit','1','',Null,Null);

---ROU Asset value except first month

Set @ROUAsset = (@Rent\_Expense\*-1) - @LTliabilityInt;

if(@ROUAsset <= 0)

begin

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@ROUAsset,@ROUAsset,'Credit','7','',Null,Null);

end

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@ROUAsset,0.00,@ROUAsset,'Debit','7','',Null,Null);

---ROU Asset JE preparation End

If we study the ROU Asset code then in first month of lease, SP add ROU Asset of Beginning and other than first its store ROU Asset value in GL.

If ROU Asset value is positive then adds in Debit and in case of Negative it adds in credit column of JE.

1. **GL Amortization Expense (Finance)**

GL Amortization Expense only used for finance lease to store Amort Expense column value against a single month of Amort.

Further Amortization expense value could be spilt into 10 cost centers with different percentage of allocation and their sum would be 100%.

Begin --- GL Amortization\_Expense preparation start

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name,

Case When(Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then 0.00 Else (Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)) End AS Debit,

Case When (Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then (Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,

(Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)),

Case When (Round(@Amortization\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit

,'6'+'.'+Convert(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END),'', GLCC.Sequence,'AmortizationExpense' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'AmortizationExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

Set @FixedAmount = @Amortization\_Expense - (Select ISNULL(SUM(SUBJE.OPValues),0.00) From #Operating\_JE AS SUBJE Where SUBJE.YearMonth = @SDate AND SUBJE.LeaseMonth = @SMonth AND SUBJE.LeaseNo = @lease\_id AND SUBJE.AccountType = 'AmortizationExpense');

For Amortization expense cost center of sequence of 1, added separate TSQL to remove rounding difference.

Here 6 is Journal Entry sequence which used to set order by in last results.

--- Subtract 1 value from 9th cost center to adjust rounding issue

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name, Case When @FixedAmount <= 0 Then 0.00 Else @FixedAmount End AS Debit, Case When @FixedAmount <= 0 Then @FixedAmount Else 0.00 End AS Credit, @FixedAmount

, Case When @FixedAmount <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit,'6','', GLCC.Sequence,'AmortizationExpense' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'AmortizationExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence = 1

ORDER BY GLCC.Sequence ASC;

END --- GL Amortization Expense preparation End

1. **GL Lease Expense (Operating)**

GL Lease Expense only use for operating lease to store Amort Rent Expense column value against a single month of Amort.

Further Lease expense value could be spilt into 10 cost centers with different percentage of allocation and their sum would be 100%.

---GL Lease Expense preparation start

Begin

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name,

Case When(Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)) <= 0 Then 0.00 Else (Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)) End AS Debit,

Case When (Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)) <= 0 Then (Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,

(Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)),

Case When (Round(@Rent\_Expense\* (GLCC.CCPercentage/100.00),2)) <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit

,'6'+'.'+Convert(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END),'', GLCC.Sequence,'OperatingLeaseExpense' FROM #GLAccountsCostCenters AS GLCC

Left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'OperatingLeaseExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

For Lease expense cost center of sequence 1, added separate TSQL to remove rounding difference.

Here 6 is Journal Entry sequence which used to set order by in last results.

--- Subtract 1 value from 9th cost center to adjust rounding issue

Set @FixedAmount = @Rent\_Expense - (Select ISNULL(SUM(SUBJE.OPValues),0.00) From #Operating\_JE AS SUBJE Where SUBJE.YearMonth = @SDate AND SUBJE.LeaseMonth = @SMonth AND SUBJE.LeaseNo = @lease\_id AND SUBJE.AccountType = 'OperatingLeaseExpense');

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name, Case When @FixedAmount <= 0 Then 0.00 Else @FixedAmount End AS Debit, Case When @FixedAmount <= 0 Then @FixedAmount Else 0.00 End AS Credit, @FixedAmount

, Case When @FixedAmount <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit,'6','', GLCC.Sequence,'OperatingLeaseExpense' FROM #GLAccountsCostCenters AS GLCC

Left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'OperatingLeaseExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence = 1

ORDER BY GLCC.Sequence ASC;

END

--GL Lease Expense preparation End

1. **GL Interest Expense (Finance)**

GL Interest Expense only use for operating lease to store Amort Interest Expense column value against a single month of Amort.

Further Interest expense value could be spilt into 10 cost centers with different percentage of allocation and their sum would be 100%.

----GL Interest Expense Preparation Start

Begin

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name,

Case When(Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then 0.00 Else (Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)) End AS Debit,

Case When (Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then (Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,

(Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)),

Case When (Round(@Interrest\_Expense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit

,'8'+'.'+Convert(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END),'',GLCC.Sequence,'InterestExpense' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'InterestExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

For Interest expense cost center of sequence 1, added separate TSQL to remove rounding difference.

Here 6 is Journal Entry sequence which used to set order by in last results.

--- Subtract 1 value from 9th cost center to adjust rounding issue

Set @FixedAmount = @Interrest\_Expense - (Select ISNULL(SUM(SUBJE.OPValues),0.00) From #Operating\_JE AS SUBJE Where SUBJE.YearMonth = @SDate AND SUBJE.LeaseMonth = @SMonth AND SUBJE.LeaseNo = @lease\_id AND SUBJE.AccountType = 'InterestExpense');

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name, Case When @FixedAmount <= 0 Then 0.00 Else @FixedAmount End AS Debit, Case When @FixedAmount <= 0 Then @FixedAmount Else 0.00 End AS Credit, @FixedAmount

, Case When @FixedAmount <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit,'8','',GLCC.Sequence,'InterestExpense' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'InterestExpense'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence = 1

ORDER BY GLCC.Sequence ASC;

END

----GL Interest Expense Preparation End

1. **GL Cash / Accounts Payable**

GL Cash / Accounts Payable is used for revision lease, this used for both base and transition leases.

--GL Cash Payable preparation Start

Select @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''), @JournalEntryNo = JurnalEntryNo from #GLAccountsDescription Where AccountFlag = 'CashAP';

---transition work start

IF(@TermFirst =0 AND (@RevLeaseStatus ='REV' OR (@RevLeaseStatus = 'FRZ' AND @ParentID != '')))

Begin

Set @Payable = @Payable + @CashAPLeasePaymentBOM

END

ELSE

BEGIN

if(@LeaseStartDate <= @ApplicationDate)

Set @Payable = @Payable + @CashAPLeasePaymentBOM

else if (@SMonth <> 1)

Set @Payable = @Payable + @CashAPLeasePaymentBOM

END

---transition work end

if(@Payable <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@Payable,@Payable,'Credit','46','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@Payable,0.00,@Payable,'Debit','46','',Null,Null);

---GL Cash Payable preparation End

1. **ST Lease Liability**

ST Lease Liability is used to store Amort ST Lease Liability column value against a single month of Amort.

---GL ST Liability preparation Start

Select @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''),@JournalEntryNo = JurnalEntryNo from #GLAccountsDescription Where AccountFlag = 'STLeaseLiability';

if @SMonth = 1

Begin

IF(@RevLeaseStatus ='REV' OR (@RevLeaseStatus = 'FRZ' AND @ParentID != ''))

BEGIN

if((@STliability)<= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,(@STliability),(@STliability),'Credit','45','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',(@STliability),0.00,(@STliability),'Debit','45','',Null,Null);

END

ELSE

BEGIN

if(@STliability <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@STliability,@STliability,'Credit','45','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@STliability,0.00,@STliability,'Debit','45','',Null,Null);

END

END

ELSE

BEGIN

if(@STliability <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@STliability,@STliability,'Credit','45','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@STliability,0.00,@STliability,'Debit','45','',Null,Null);

END

---GL ST Liability preparation End

1. **LT Lease Liability**

LT Lease Liability is used to store Amort ST Lease Liability column value against a single month of Amort.

---GL LT Liability preparation Start

Select @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''),@JournalEntryNo = JurnalEntryNo from #GLAccountsDescription Where AccountFlag = 'LTLeaseLiability';

IF(@TermFirst =0 AND (@RevLeaseStatus ='REV' OR (@RevLeaseStatus = 'FRZ' AND @ParentID != '')))

BEGIN

if((@LTliability) <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,(@LTliability),(@LTliability),'Credit','44','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',(@LTliability),0.00,(@LTliability),'Debit','44','',Null,Null);

END

ELSE

Begin

if(@LTliability <= 0)

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@LTliability,@LTliability,'Credit','44','',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@LTliability,0.00,@LTliability,'Debit','44','',Null,Null);

End

---GL ST Liability preparation End

1. **Deferred Rent/Prepaid Rent(Asset)**

Deferred Rent/Prepaid Rent (Asset) is a transition lease account which also known as GL incentive Accounts for Transaction Lease Asset. The value of this asset account is collected from GL Accounts for Incentives which was recorded by user from application this value is always recorded as credit value in journal ledger report only for the beginning of the month. AS shown in given code.

IF(**Lease Start Date Is Less Then Equals To Initial Application Date**)

BEGIN

Insert into #Operating\_JE

SELECT @SDate,@SMonth,@ClasscificationId,GLI.LeaseId,@LeaseTitle,

CA.CustomerGLDescription, CA.GLNumber,'',0.00, GLI.Amount \* -1,

GLI.Amount \* -1,'Credit','3','',Null,Null

FROM GLAccountsForIncentives GLI, AccountTypes AT, #TempCompanyAccounts CA

WHERE GLI.GLAccountId = CA.Id AND CA.AccountTypeId = AT.Id

AND AT.Id = '1A574A21-172D-48AB-9579-B279700A41C7' AND LeaseId = @lease\_id;

END

1. **Deferred Rent/Accrued Rent (Liability)**

Deferred Rent/Prepaid Rent (Liability) is a transition lease account which also known as GL incentive Accounts for Transaction Lease Liability. The value of this account is collected from GL Accounts for Incentives Table which was recorded by user from application this value is always recorded as Debit value in journal ledger report only for the beginning of the month. AS shown in given code.

IF(**Lease Start Date Is Less Then Equals To Initial Application Date**)

BEGIN

Insert into #Operating\_JE

Select @SDate,@SMonth,@ClasscificationId,GLI.LeaseId,@LeaseTitle,

CA.CustomerGLDescription,CA.GLNumber,'',GLI.Amount,0.00,GLI.Amount,'Debit','2','',Null,Null

FROM GLAccountsForIncentives GLI, AccountTypes AT, #TempCompanyAccounts CA

WHERE GLI.GLAccountId = CA.Id AND CA.AccountTypeId = AT.Id

AND AT.Id = 'ECB5A129-A4E5-4D8B-8415-5CCEF9F76231' AND LeaseId = @lease\_id;

END

1. **Gain/Loss Account**

Gain/Loss Account is used for revision lease this account is a re measuring Liability as an adjustment to ROU Asset for revision lease we record –Ve value as debit and +Ve as credit as shown in below code.

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

SELECT @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name,

CASE WHEN(ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)) <= 0 THEN 0.00 ELSE (ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)) End AS Debit,

CASE WHEN (ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)) <= 0 THEN (ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,

(ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)),

CASE WHEN (ROUND(@GainLossAccount \* (GLCC.CCPercentage/100.00),2)) <= 0 THEN 'Credit' ELSE 'Debit' End AS Credit\_Debit

,'12'+'.'+CONVERT(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END)

,'',GLCC.Sequence,'GainLoss'

FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON L.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

AND CA.id = GLCC.GLAccountId

AND GLCC.AccountType = 'GainLoss'

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

1. **Suspense Account for Transferring Balances**

Suspense Account is used for revision lease this account is a re measuring balance of previous lease for revision lease. –Ve value recorded as debit and +Ve as credit it only be recorded for the first month of the selected lease as shown in below code.

IF(Lease term Equals To 1 AND Lease Revision Status Equals To 'REV' OR (Lease Revision Status Equals To 'FRZ' AND Lease Parent Id NOT Equals To '')))

BEGIN

SET @SuspenseAccount=((@RevROUAssetEOP\*-1) - @RevLTliabilityEOP - @RevSTliabilityEOP);

SELECT @CustomerGLDescription = ISNULL(CustomerGLDescription,'') , @GLNumber = ISNULL(GLNumber,''), @JournalEntryNo = JurnalEntryNo

FROM #GLAccountsDescription

WHERE AccountFlag = 'Suspense Account for Transferring Balances';

IF(@SuspenseAccount <= 0)

Insert INTO #Operating\_JE VALUES(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',0.00,@SuspenseAccount,@SuspenseAccount,'Credit',@JournalEntryNo,'',Null,Null);

Else

INSERT INTO #Operating\_JE VALUES(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@CustomerGLDescription,@GLNumber,'',@SuspenseAccount,0.00,@SuspenseAccount,'Debit',@JournalEntryNo,'',Null,Null);

END

1. **Variable Lease Expense**

Variable lease expense is a non-lease payment expense. Non-lease payments also use cost centers which can varies from 0 to 100% A payment stream can have max 10 cost centers and also lease can have multiple variable lease expense accounts.

**Variable Lease Expense Cursor (Loop)**

Variable Lease Expense Cursor Loads all cost center, accounts and payments of a lease into memory and then iterate each row on base of a single Year-Month to record each entry.

**Why need Variable Lease Expense Cursor?**

As a multiple cost centers for Variable Lease Expense need iterative calculation for Year Month of Lease and then almost 10 GL cost centers could be added against a single account. To record cost centers and multiple accounts as a group a loop is required.

**How can find Total Iteration of Variable Lease Expense Cursor?**

Total Iteration of Variable Lease Expense Cursor is directly proportional with N number accounts used against a Lease

A code snippets is shown below:

--preparation of Variable lease expense is started

Further Variable Lease expense value could be spilt into 10 cost centers with different percentage of allocation and their sum would be 100%.

WHILE @@FETCH\_STATUS = 0 --while there is a loaded record, keep processing

BEGIN

Set @JournalEntryNo = Convert(NVarchar ,@SeqCount)

IF(@SMonth = 1 AND @ReCount=0)

BEGIN

Set @ReCount= @ReCount+1;

END

BEGIN

INSERT INTO #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

SELECT @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,

CA.CustomerGLDescription,CA.GLNumber,CCC.Name,

CASE WHEN(ROUND(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)) <= 0 THEN 0.00 ELSE (Round(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)) End AS Debit,

CASE WHEN (ROUND(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then (ROUND(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,

(Round(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)),

CASE WHEN (ROUND(@VariableRentExpense \* (GLCC.CCPercentage/100.00),2)) <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit

,@JournalEntryNo+'.'+CONVERT(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END),'',GLCC.Sequence,'Variable Rent Expense'

FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON l.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

Inner Join AccountTypes AS AT ON AT.Id = CA.AccountTypeId

AND AT.Id = '7063F5DB-9E33-43A7-AA8C-209B3589B063'

AND GLCC.GLAccountId = CA.Id

AND CA.CompanyId = L.CompanyId

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.GLAccountId = @GLACCT\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

For variable Lease expense cost center of sequence 1, added separate TSQL to remove rounding difference.

Here 10 is Journal Entry sequence which used to set order by in last results.

--- Subtract 1 value from 9th cost center to adjust rounding issue

Set @FixedAmount = @VariableRentExpense - (Select ISNULL(ISNULL(SUM(SUBJE.OPValues),0.00),0.00) From #Operating\_JE AS SUBJE WHERE SUBJE.YearMonth = @SDate AND SUBJE.LeaseMonth = @SMonth AND SUBJE.LeaseNo = @lease\_id AND SUBJE.AccountType = 'Variable Rent Expense' AND GLDescription = @VCustomerGLDescription AND GLNumber = @VGLNumber);

Insert into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

Select @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,CA.CustomerGLDescription,CA.GLNumber,CCC.Name, Case When @FixedAmount <= 0 Then 0.00 Else @FixedAmount End AS Debit, Case When @FixedAmount <= 0 Then @FixedAmount Else 0.00 End AS Credit, @FixedAmount

, Case When @FixedAmount <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit,@JournalEntryNo,'',GLCC.Sequence,'Variable Rent Expense' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON l.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

Inner Join AccountTypes AS AT ON AT.Id = CA.AccountTypeId

AND AT.Id = '7063F5DB-9E33-43A7-AA8C-209B3589B063'

AND GLCC.GLAccountId = CA.Id

AND CA.CompanyId = L.CompanyId

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.GLAccountId = @GLACCT\_id

AND GLCC.Sequence = 1

ORDER BY GLCC.Sequence ASC;

End

Set @SeqCount = @SeqCount + 1;

FETCH NEXT FROM LRentExpense\_CURSOR INTO @VCustomerGLDescription,@VGLNumber,@VariableRentExpense,@GLACCT\_id --fetch next record

END

CLOSE LRentExpense\_CURSOR --close and deallocate

DEALLOCATE LRentExpense\_CURSOR;

1. **Other P&L Account**

Other P&L Account is a non-lease payment expense. Non-lease payments also use cost centers which can varies from 0 to 100% A payment stream can have max 10 cost centers and also lease can have multiple Other P&L Account accounts.

**Other P&L Account Cursor (Loop)**

Other P&L Account Cursor Loads all cost center, accounts and payments of a lease into memory and then iterate each row on base of a single Year-Month to record each entry.

**Why need Other P&L Account Cursor?**

As a multiple cost centers for Other P&L Account need iterative calculation for Year Month of Lease and then almost 10 GL cost centers could be added against a single account. To record cost centers and multiple accounts as a group a loop is required.

**How can find Total Iteration of Other P&L Account Cursor?**

Total Iteration of Other P&L Account Cursor is directly proportional with N number of accounts used against a Lease

A code snippets is shown below:

--preparation of Other P&L Account is started

WHILE @@FETCH\_STATUS = 0 --while there is a loaded record, keep processing

BEGIN

SET @JournalEntryNo = CONVERT(NVarchar ,@SeqCount);

IF(@SMonth = 1 AND @PlCount=0)

BEGIN

SET @PlCount= @PlCount+1;

END

BEGIN

INSERT Into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

SELECT @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@PLCustomerGLDescription,@PLGLNumber,CCC.Name,

CASE WHEN(ROUND(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)) <= 0 THEN 0.00 ELSE (ROUND(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)) END AS Debit,

CASE WHEN (ROUND(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)) <= 0 Then (Round(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)) Else 0.00 End AS Credit,(ROUND(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)),

CASE WHEN (ROUND(@OtherPLAccountsType\* (GLCC.CCPercentage/100.00),2)) <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit

,@JournalEntryNo+'.'+Convert(nvarchar, CASE WHEN ISNULL(GLCC.Sequence,0)>1 THEN GLCC.Sequence - 1 ELSE GLCC.Sequence END),'',GLCC.Sequence,'Other P&L Account'

FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON l.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

Inner Join AccountTypes AS AT ON AT.Id = CA.AccountTypeId

AND AT.Id = '820FC676-486D-49C1-99C9-6AB783851EA1'

AND GLCC.GLAccountId = CA.Id

AND CA.CompanyId = L.CompanyId

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.GLAccountId = @GLACCT\_id

AND GLCC.Sequence <> 1

ORDER BY GLCC.Sequence ASC;

For Other P&L Account cost center of sequence 1, added separate TSQL to remove rounding difference. Here 20 is Journal Entry sequence which used to set order by in last results.

--- Subtract 1 value from 9th cost center to adjust rounding issue

SET @FixedAmount = @OtherPLAccountsType - (Select ISNULL(SUM(SUBJE.OPValues),0.00) From #Operating\_JE AS SUBJE Where SUBJE.YearMonth = @SDate AND SUBJE.LeaseMonth = @SMonth AND SUBJE.LeaseNo = @lease\_id AND SUBJE.AccountType = 'Other P&L Account' AND GLDescription = @PLCustomerGLDescription AND GLNumber = @PLGLNumber);

INSERT into #Operating\_JE(YearMonth ,LeaseMonth ,ClasscificationId ,LeaseNo , LeaseName , GLDescription ,GLNumber , CostCenter ,Debit ,Credit , OPValues , Debit\_Credit ,

JurnalEntryNo ,ConcatenateNO,ALSEQ,AccountType)

SELECT @SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,

CA.CustomerGLDescription,CA.GLNumber,CCC.Name, Case When @FixedAmount <= 0 Then 0.00 Else @FixedAmount End AS Debit, Case When @FixedAmount <= 0 Then @FixedAmount Else 0.00 End AS Credit, @FixedAmount

, Case When @FixedAmount <= 0 Then 'Credit' Else 'Debit' End AS Credit\_Debit,@JournalEntryNo,'',GLCC.Sequence,'Other P&L Account' FROM #GLAccountsCostCenters AS GLCC

left join CustomizationCostCenters AS CCC ON ccc.Id = GLCC.CostCenterId

Inner Join #AllLease AS L ON l.Id = GLCC.LeaseId

Inner Join #TempCompanyAccounts AS CA ON CA.CompanyId = L.CompanyId

Inner Join AccountTypes AS AT ON AT.Id = CA.AccountTypeId

AND AT.Id = '820FC676-486D-49C1-99C9-6AB783851EA1'

AND GLCC.GLAccountId = CA.Id

AND CA.CompanyId = L.CompanyId

AND CA.CustomerId = CASE WHEN CCC.CustomerId IS NULL THEN CA.CustomerId ELSE CCC.CustomerId END

AND L.Id = @lease\_id

AND GLCC.GLAccountId = @GLACCT\_id

AND GLCC.Sequence = 1

ORDER BY GLCC.Sequence ASC;

End

Set @SeqCount = @SeqCount + 1;

FETCH NEXT FROM LPLAccounts\_CURSOR INTO @PLCustomerGLDescription,@PLGLNumber,@OtherPLAccountsType,@GLACCT\_id --fetch next record

END

CLOSE LPLAccounts\_CURSOR --close and deallocate

DEALLOCATE LPLAccounts\_CURSOR;

1. **Other Balance Sheet Account**

Other Balance Sheet Account is a non-lease payment expense. This Non-lease payments account have no cost centers. A payment stream can be added multiple times in a single lease

**Other Balance Sheet Account Cursor (Loop)**

Other Balance Sheet Account Cursor Loads all accounts and payments of a lease into memory and then iterate each row on base of a single Year-Month to record each entry.

**Why need Other Balance Sheet Account Cursor?**

As a multiple Other Balance Sheet Accounts need iterative calculation for Year Month and multiple accounts needs to be recorded as a group for that a loop is required.

**How can find Total Iteration of Other Balance Sheet Account Cursor?**

Total Iteration of Other Balance Sheet Account Cursor is directly proportional with N number of accounts used against a lease

A code snippets is shown below:

WHILE @@FETCH\_STATUS = 0 --while there is a loaded record, keep processing

BEGIN

SET @JournalEntryNo = Convert(NVarchar ,@SeqCount)

IF(@SMonth = 1 AND @BlCount=0)

Begin

SET @BlCount= @BlCount+1;

End;

IF(@OtherBalanceSheetAccounts <= 0)

INSERT INTO #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@BSCustomerGLDescription,@BSGLNumber,'',0.00,@OtherBalanceSheetAccounts,@OtherBalanceSheetAccounts,'Credit',@JournalEntryNo,'',Null,Null);

else

Insert into #Operating\_JE Values(@SDate,@SMonth,@ClasscificationId,@lease\_id,@LeaseTitle,@BSCustomerGLDescription,@BSGLNumber,'',@OtherBalanceSheetAccounts,0.00,@OtherBalanceSheetAccounts,'Debit',@JournalEntryNo,'',Null,Null);

SET @SeqCount = @SeqCount + 1;

FETCH NEXT FROM LBalance\_CURSOR INTO @BSCustomerGLDescription,@BSGLNumber,@OtherBalanceSheetAccounts --fetch next record

END

CLOSE LBalance\_CURSOR --close and deallocate

DEALLOCATE LBalance\_CURSOR;