



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	08	GENERAL LEDGER, ADJUSTMENTS AND CLOSING	Effective Date	7/1/2015
Sub-section	01	STAR Ledgers	Revision Date	3/31/2015
SAM Ref	n/a			

BACKGROUND

The STAR System will contain multiple ledgers intended to be used for different purposes as determined by the State Controller’s Office.

Ledger Name	Function
Actuals	Primary general ledger for the State’s financial activity. Data will be loaded from multiple modules into the ACTUALS ledger.
CAFR Actuals Ledger (CAL)	Limited special purpose ledger to be used only for creating the State’s Comprehensive Annual Financial Report (CAFR) using Generally Accepted Accounting Principles
AFR Actuals Ledger (AL)	Limited special purpose ledger to be used only for creating the State’s Annual Fiscal Report (AFR) using a budgetary basis of reporting
StandAlone Ledger (SAL)	Multi-purpose ledger available to agencies for the purpose of creating financial statements other than the CAFR and AFR
Commitment Control Ledger (KK)	Control ledger to be used for controlling and administering budgetary-based spending for the State

POLICIES

1. The **Actuals ledger** shall function as the State’s primary general ledger for the purpose of recording financial activity for all State agencies. Modules will capture detailed information that shall be loaded to the Actuals ledger daily.

Financial activity shall be recorded to the modules whenever possible rather than to the Actuals ledger. Routine reconciliations shall be completed between the Actuals ledger and modules.

Access to the Actuals ledger and modules shall be limited to state employees requiring access for assigned duties. Periods shall be opened and closed in the Actuals ledger and modules as determined by the State Controller’s Office. The Actuals ledger shall be closed annually.

2. The **CAFR ledger** shall be used for the sole purpose of creating the State’s CAFR. Financial activity recorded in the CAFR ledger shall be limited to that required for the purpose of creating the CAFR using methods designated by the State Controller’s Office. Access shall be limited to state employees responsible for CAFR-related duties during designated time periods. The CAFR ledger shall be closed annually.



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	08	GENERAL LEDGER, ADJUSTMENTS AND CLOSING	Effective Date	7/1/2015
Sub-section	01	STAR Ledgers	Revision Date	3/31/2015
SAM Ref	n/a			

- The **AFR ledger** shall be used solely for the purpose of creating the State’s AFR. Access shall be limited to employees of the State Controller’s Office responsible for AFR-related duties during time periods determined by the State Controller’s Office. The AFR ledger shall be closed annually.
- The **Stand-Alone ledger** shall be used for the purpose of creating financial reports other than the State’s CAFR and AFR. This ledger is intended to be used for creating financial statements that are not able to be generated from pre-established reports from the Actuals ledger, modules or Business Intelligence reports. Access to the ledger shall be granted by request to the State Controller’s Office and be limited to agencies that have a confirmed business-related need.

Access shall be limited to state employees responsible for financial reporting. Each agency using this ledger shall annually create and post closing entries for each fund for which the ledger is used.

- The **Commitment Control ledger** shall be used for the purpose of controlling and administering budget-based spending for the State as determined by enactment of the biennial budget and other applicable laws.