

Introduction

In current state, the colleges have two options for processing retro distributions: Direct Retro and Budget Retro. Budget Retro requests are triggered from the Department Budget Table in the same as you would when entering a change funding row. Budget Retros are processed nightly by the Shared Services Commitment Accounting team. Direct Retro processing as delivered has a more complex front-end and many end users find it extremely difficult to use. It is common for organizations to develop solutions that help the front-end feel user friendly with edits/audits to ensure the requestor makes minimal mistakes. The OneUSG group of schools that are live in production have been using both solutions. After months of using this delivered functionality, a Retro Distribution Commitment Accounting workshop convened on 2/25/19 with the objective to:

- Define pain points
- Understand process inefficiencies and
- Define requirements for a simplified Retro Distribution solution

This document summarizes the fit/gap analysis and ultimately provides recommendations regarding the current state of Commitment Accounting Direct Retro operations.

This assessment is focused on the following objectives:

Look at functionality, both delivered and customized, with the intent to:

- a) Review options and, at the same time,
- b) Identify areas where we can simplify and stabilize
- c) Keep customizations when no comparable delivered solution is available
- d) Compliment customizations by utilizing delivered tables and pages

GL Retro Distributions Current State

Navigation:

Setup HCM / Product Related / Commitment Accounting / Budget Information / Department Budget Table USA

Direct Retro:

Payroll for North America / Payroll Distribution / Commitment Accounting USA / Process Direct Retro Dist

Requirement Gap:

- Budget Retros can overlay Direct Retros
- Shared Services cannot review large Budget Retros during processing
- Accounting Date Being Assigned with Payroll Calendar impacts Effort Reporting and Grant Close Out
- Ability to do Budget Retros are limited for a position when their department changes
- Colleges would like to be able to direct retro by percentage or amount
- Colleges would like to mass process Direct Retros for Students and Temps
- Direct Retro setup is complex for moving partial expense dollars off of a combo code
- Colleges cannot process multiple Direct Retros in a day when multiple accounts for a payroll have unique criteria
- Separate retros are required when multiple account codes are involved
- Unable to move the position with the retro distribution

Future State Options Overview

Opportunity #1: Express Direct Retro (Georgia Tech Enhanced Solution) Non-Commitment Accounting

This Express Direct Retro solution is driven by employee and pay period. It moves amounts based on the GL account for each combination code. It has built in edits and audits to ensure that redistribution ties back to payroll. It is also driven by change amounts and allows a near real-time preview of the requested change. Because this process is driven by employee, it doesn't support mass request capabilities. However, this process supports redistributing multiple pay periods with built-in aggregate hash totals for the current distribution. This process is considered a bolt-on that doesn't not directly interface with Commitment Accounting. Additional Audits and reporting will need to be created, plus business processes and existing reports will need to be modified to ensure the integrity of data produced reconciles back to Commitment Accounting. When we turn on this solution, we need to turn off delivered Budget and Direct Retro functionality.

Past Pay Period Project Change

Name: Jon Smith

Selection FY: 2018

Criteria:

ID: 999999 Rcd#: 0 FTE: 1.000000

Accounting Period(s): Thru:

Pay Period End Date(s): Thru:

Monthly Employee Cost Detail

Select

Find View All		First 1 of 1 Last
Project 2506Q71	Amount	19,293.17
Distribution:		
Account 511100	Amount	19,293.17
Distribution: Salaries-Reg Faculty w/Benefit		
		Use This Proj/Acct

Confirm Transfer: **Selected Total:** 19,293.17

From Project: 2506Q71

To Project: 2506R03 AMERICAN HEART ASSOC

From Account: 511100 Salaries-Reg Faculty w/Benefit

Justification **Apply**

Edit ChartFields

*Amount:

Redistributed Total: 15,000.00

Pros

- When Multiple Months are Being Updated
 - Payroll expenses are aggregated at the account and combination code level for an employee
 - Applies Proration Logic
- Has a built-in thresholds for redistributing sponsored grants
- Ideal for institutions with Accounting in the Colleges
 - Has built-in hash totals showing current distribution for the timeframe selected
 - Has audits on the page to ensure the entries tie to Payroll
 - Has built-in review capabilities
- Provides a simple front-end for redistributing entire paychecks
- Supports retros on retros
- Would support "near real time" reporting upon final approval
- Simple to move specific amounts
 - Tax/Ded are prorated for you
- Allows for high level review and adjustments
- Fringe follows earnings
- Can split distributions
- Provides "real time" update of personal services balances
- Supports retro accounting for all "expense" related entries in PERS_SERV_BOR including: Payroll Adjustments, Benefits Accounting, GTRI Accounting, Direct Bill, Tuition Remission and Flat Rate Fringe

Cons

- No spreadsheet upload capabilities; therefore, limited to reviewing/editing one position/one chartstring at a time
- Requires development
- Doesn't interface with existing Commitment Accounting core processes:
 - Existing Queries and Reports will have to be Examined
 - Additional audits will need to be created
 - Reconsider any process that currently utilizes Budget Actuals since the data will no longer be reliable
 - Maintain a set of clone tables
- Business Process Redesign Needed
 - Shared Services and Institutional Accounting Processes will have to be reviewed and streamlined
 - Impact to encumbrance balances and a redesign of current-state processing to accommodate this
 - Retro Distribution business process will need to be redesigned
 - Funding business process will need to be redesigned

- Total Cost of Ownership Should be Considered since Payroll Adjustment is custom development
 - Maintenance of multiple solutions
 - Support of multiple solutions
 - Maintenance of Accounting solutions outside of Commitment Accounting
 - Support of Accounting solutions outside of Commitment Accounting
 - Training
- Because the transaction is less detail oriented, potential issues with getting Grants moved just right, particularly for less-trained end users
- Fringe redirect rules have to be applied manually

Timeline to Implement:

Can be implemented mid-year if budget and direct retros are turned off

Opportunity #2: Express Direct Retro (Georgia Tech Enhanced Solution) integrated with Commitment Accounting

Currently Georgia Tech's solution for Express Direct Retro is a stand-alone process that doesn't integrate with Commitment Accounting. However, the front end and underlying structure can be built into HCM with Commitment Accounting delivered tables. The objective of this opportunity is to leverage delivered Commitment Accounting while enhancing the experience of the requestor and addressing the known pain points. This will eliminate impact to encumbrance issues created with implementing a non-Commitment Accounting Direct Retro solution. It will also greatly reduce gaps in business processes and delivered Commitment Accounting reports. Because end user pain points are being addressed, the most impact is to ITS and the cost of supporting this solution vs the cost of supporting a solution that sits atop Commitment Accounting. When we turn on this solution, we need to turn off delivered Budget and Direct Retro functionality.

Past Pay Period Project Change

Name: Jon Smith ID: 999999 Rcd#: 0 FTE: 1.000000 Monthly Employee Cost Detail

Selection FY: 2018 Accounting Period(s): 7 Thru: 7 Select

Criteria: Pay Period End Date(s): Thru:

Project	Amount
2506Q71	19,293.17

Account	Amount
511100	19,293.17

Salaries-Reg Faculty w/Benefit

Selected Total: 19,293.17

Confirm Transfer: From Project: 2506Q71 To Project: 2506R03 AMERICAN HEART ASSOC

From Account: 511100 Salaries-Reg Faculty w/Benefit *Amount: 15,000.00

Redistributed Total: 15,000.00

Pros

- Address the known pain points while enhancing delivered functionality
- Seamlessly integrate this solution into the module that OneUSG chose as its solution for accounting and encumbrances
- Inherit all of the Pros of Opportunity # 1: Express Direct Retro (Georgia Tech Enhanced Solution)

Cons

- No spreadsheet upload capabilities; therefore, limited to reviewing/editing one position/one chartstring at a time
- Requires development – Development effort will be complicated as it will have to co-exist with PeopleSoft delivered functionality
- Extensive regression testing required as the functionality will have to work in conjunction with PeopleSoft delivered processes
- Total Cost of Ownership Should be Considered since Payroll Adjustment is custom development
 - Maintenance
 - Support
 - Training
- Because the transaction is less detail oriented, potential issues with getting Grants moved just right, particularly for less-trained end users
- Doesn't support special fringe rules
- Benefits Accounting, Direct Bill, Tuition Remission and Flat Rate Fringe and GTRI Accounting would not be included in the scope of this solution

Timeline to Implement:

Can be implemented mid-year if budget and direct retros are turned off

Opportunity #3: Payroll Adjustment Expansion (Benefits Accounting solution)

The Payroll Adjustment Expansion solution is an HCM process that is available now. It is currently in use as a tool for booking benefits adjustments. This process creates journal adjustment entries directly to the PERS_SERV_BOR and HR Accounting Line tables and can do so in mass. There is no request preview however a preview is available once the data has saved to the PERS_SERV_BOR and HR Accounting Line tables. The simplified request page provides a journal look and feel however the proration of earnings, fringe and tax redistributions will be handled manually in that fringe rules are not automatically applied. To turn on this solution, we need to turn off delivered Budget and Direct Retro functionality.

GL Journal Line Number	Journal Line Status	Empl ID	Distribution Type Name	Deduction Code	Monetary Amount	Account	Fund Code	Department	Program Code	Class Field	Project	Budget Reference	Journal Line Reference	Journal Line Description
1	No Errors		EE Deduct		0.00									

Pros

- Simple – Available Now
- No custom staging table to rebuild and audit
- Supports Retros on Retros
- Spreadsheet upload - Can touch a lot of positions/checks at once
- Looks like a journal which will make the more accounting-oriented end users feel more comfortable
- Minimal Training since most institutions use the functionality to make benefits adjustments
- Support Continuous Audit Reporting
- Payroll Actuals, Encumbrance Calculation are unchanged
- Solution posts directly into PERS_SERV_BOR which would support "near real time" reporting upon final approval
- Can be utilized when Flat Rate Fringe and Tuition Remission Processes are Added to OneUSG Connect

Cons:

- Requires development to meet full set of requirements

- Not ideal for institutions with Accounting in the Colleges and the Units since the system behaves more like a journal entry
 - Doesn't prevent multiple users from modifying the same record at the same time
 - Doesn't have audits on the page to ensure the entries tie to Payroll
 - Requestor can accidentally touch a lot of positions/checks at once, especially if miskeyed
 - Does have review capabilities
- Redistribution is manual:
 - Proration of earnings, taxes and deduction redistributions will be handled manually
 - Redistribution of entire paychecks will require entering multiple lines for each account manually
- Since this process doesn't interface with existing Commitment Accounting core processes:
 - Existing Queries and Reports will have to be Examined
 - Additional audits will need to be created
 - Reconsider any process that currently utilizes Budget Actuals since the data will no longer be reliable
- Business Process Redesign Needed
 - Shared Services and Institutional Accounting Processes will have to be reviewed and streamlined
 - Impact to encumbrance balances and a redesign of current-state processing to accommodate this
 - Institutions Need the ability to upload spreadsheets without Shared Services Intervention
 - Retro Distribution business process will need to be redesigned
 - Funding business process will need to be redesigned
- Total Cost of Ownership Should be Considered since Payroll Adjustment is custom development
 - Maintenance of multiple solutions
 - Support of multiple solutions
 - Maintenance of Accounting solutions outside of Commitment Accounting
 - Support of Accounting solutions outside of Commitment Accounting
 - Training

Timeline to Implement:

Can be implemented mid-year if budget and direct retros are turned off

Proposals

Proposal Summary #1 (Short-Term): Decide on a Solution to the Direct Retro Pain Points for Year End Close

Option 1:

Utilize the existing Payroll Adjustment Page

Enter Benefit Adjustment

Processing Option: [dropdown] Execute

Business Unit: 98000 *Long Description: [text area] Journal Header: Edit Req'd
Transaction ID: NEXT 254 characters remaining Status: Online Entry
Journal Date: 03/05/2019 Payroll Adjustment Source: [text field] User ID: [text field]

GL Journal Line Number	Journal Line Status	Empl ID	Deduction Code	Distribution Type	Name	Monetary Amount	*Account	Fund Code	Department	Program Code	Class Field	Project	Budget Reference	Journal Line Reference	Journal Line Description
1	No Errors		EE Deduct			0.00									

Pros:

- Quick solution for fiscal year end close
- Simple to use
- Solution exists today

Cons:

- Will not address all requirements
- Will need to process centrally with requests from the units
- Direct Retro and Budget Retro will not be turned off so can overlay any requested processes from this page
- Journal information written to the PERS_SERV_BOR table is not detailed by payroll
- Delivered Commitment Accounting reports and the KK Ledger will not reconcile for these transactions

Gaps Addressed:

- Spreadsheet upload will need to be modified to accommodate the requested enhancements and to accommodate CSV files
- Add Support for UGA Chartfields (PC Business Unit, Activity ID, Operating Unit and Chartfield 1)
- Query / Report Development are required in order to get data extracted in a format that facilitates upload into Payroll Adjustment

Option 2:

Continue using delivered Direct Retro and delivered Budget Retro functionality.

Pros:

- No development required. Business as usual

Cons:

- Will not address any of the current pain points discussed
- Training issues or issues with the product will delay redistributions

Gaps Addressed:

NONE

Recommendation:

Option 1 implemented with Augusta University (Cohort 5)

Timeline to Implement:

- Can be enhanced to allow the colleges to begin utilizing in time for fiscal year end close
- Low Cost of Entry for immediate short-term Deploy

Proposal Summary #2 (Long-Term): Consider the solution where we can address all requirements and, at the same time address the Direct Retro pain points

Option 1:

Implement Express Direct Retro (Georgia Tech) while integrating this solution into the Commitment Accounting module.

Pros

- Address current state pain points using delivered functionality
- Will eliminate impact to encumbrances created with implementing a non-Commitment Accounting Direct Retro solution
- This will greatly reduce gaps in business processes and delivered Commitment Accounting reports
- Address current state pain points using delivered functionality
- Inherit all of the Pros of Opportunity #1: Express Direct Retro (Georgia Tech Enhanced Solution)

Cons

- No spreadsheet upload capabilities; therefore, limited to reviewing/editing one position/one chartstring at a time
- Requires development
- Doesn't support special fringe rules
- Does not support custom accounting functionality including: Benefits Reconciliation, Direct Bill, GTRI Accounting, Flat Rate Fringe and Tuition Remission
- Does not support for all accounting entry sources – Only Payroll Actuals

Option 2

Implement Express Direct Retro (Georgia Tech) with no integration into the Commitment Accounting module.

Pros

- Can redistribute multiple accounting periods at a time
- Delivered with hash totals and aggregate functionality
- Provides a simple front-end for redistributing entire paychecks
- Fringe follows earnings
- Easy to redistribute specific amounts
- Provides support for all accounting entry sources – Not just payroll actuals

Cons

- No spreadsheet upload capabilities; therefore, limited to reviewing/editing one position/one chartstring at a time
- Requires development
- Doesn't support special fringe rules
- Will impact accuracy of encumbrances; therefore, Budget Actuals will not be reliable
- Will create gaps in business processes and delivered Commitment Accounting reports
- Additional audits will need to be created to ensure reconciliation between this process and Commitment Accounting
- Delivered Commitment Accounting reports and the KK Ledger will not reconcile for these transactions

Gaps for Option 1 and 2:

Requirement	
1.	Should be transaction driven
2.	Should be able to retro by percentage and Amount
3.	Should be able to retro expenses to a new position
4.	Should have workflow functionality
5.	Should have row-level security and to ensure combo code is secured by HR department if needed
6.	Should be able to attach supporting documentation
7.	Need a process to be able to create input file in the format needed for this page (e.g. combo, date range, grant, employee/position, HR/FIN department, wild Carding, etc.)
8.	Need locking functionality so that the same position cannot be requested at the same time. You will receive an error message if a Direct Retro is already in process for the selected payroll

Requirement	
9.	Need Grant end date logic:
	You cannot redistribute to an expired grant
	Grant end date should default in from HP Fund Source table
	Grant end date should not be editable
10.	Should have ability to reclass other chartfields
11.	Include fields:
	Position Number
	Paygroup field
12.	Ensure the page uses the delivered Commitment Accounting Valid Combo lookup
13.	Should validate that distribution exists for the 'From' data on the Pay End Date selected:
	Position Number
14.	Should ensure redistributions aren't requested for reversed paychecks
15.	The 'To' combination code must be valid and active as of the earliest pay period begin date of the move
	The source data should be the Personal Services Data table
16.	Should Write the proper Journal ID
17.	The accounting date will be the date the transaction is processed upon final approval
18.	Query / Report Development are required in order to get data extracted in a format that facilitates upload into Payroll Adjustment
19.	Reflect accurately mid pay-period adjustments
20.	Search criteria - Needs to be able to select account range
21.	Can redistribute additional pay accounts

Option 3

Implement an expansion to the current HCM Payroll Adjustment Process

Pros

- Can be utilized when Flat Rate Fringe and Tuition Remission Processes are Added to OneUSG Connect
- Has mass upload capabilities
- Looks like a journal entry page
- Support Continuous Audit Reporting
- No custom staging table to rebuild and audit

Cons

- Not ideal for institutions with Accounting in the Colleges and the Units since the system behaves more like a journal entry
- Redistribution is manual

- Will impact accuracy of encumbrances; therefore, Budget Actuals will not be reliable
- Will create gaps in business processes and delivered Commitment Accounting reports
- Additional audits will need to be created to ensure reconciliation between this process and Commitment Accounting

Gaps

Requirement	
1.	Should be transaction driven
2.	Should be able to retro by percentage and Amount
3.	Should be able to retro expenses to a new position
4.	Should provide 'Review' functionality
5.	Should be able to change a transaction until the Review proves accurate
6.	Should have workflow functionality
7.	Should have row-level security and to ensure combo code is secured by GL department if needed
8.	Should have row-level security and to ensure combo code is secured by HR department if needed
9.	Should be able to attach supporting documentation
10.	Should be able to redistribute by Pay End Date
11.	Should show current distribution
12.	Should to validate amounts on the transaction trues up to the current distribution
13.	Page should audit so that the transaction balances by employee/account
14.	Need a process to be able to create input file in the format needed for this page (e.g. combo, date range, grant, employee/position, HR/FIN department, wild Carding, etc.)
15.	Need locking functionality so that the same position cannot be requested at the same time. You will receive an error message if a Direct Retro is already in process for the selected payroll
16.	Need Grant end date logic:
	You cannot redistribute to an expired grant
	Grant end date should default in from HP Fund Source table
	Grant end date should not be editable
17.	Should limit to current fiscal year unless sponsored projects
18.	Should have ability to reclass other chartfields
19.	Don't include the following fields:
	Budget Reference
	Journal Line Reference
20.	Include fields:
	Employee Record Number
	Position Number
	Pay End Date
	Operating unit
	Activity ID
	PC Business Unit
	Chartfield1
	Paygroup Field
21.	Ensure the page uses the delivered Commitment Accounting Valid Combo lookup
22.	Should validate that distribution exists for the 'From' data on the Pay End Date selected:
	Position Number
	Employee ID
	Employee Record Number
	Account
	Combination Code

Requirement	
23.	Should have functionality to Journal line copy down
24.	Should not be able to redistribute payroll expenses if the pay period doesn't exist for an employee
25.	Should ensure redistributions aren't requested for reversed paychecks
26.	The 'To' combination code must be valid and active as of the earliest pay period begin date of the move
27.	You can only redistribute for payrolls that have processed through GL
28.	The source data should be the Personal Services Data table
29.	Should Write the proper Journal ID
30.	Should bundle and send general ledger nightly
31.	Only redistribute expenses
32.	The accounting date will be the date the transaction is processed upon final approval
33.	Spreadsheet upload will need to be modified to accommodate the requested enhancements and to accommodate CSV files
34.	Query / Report Development are required in order to get data extracted in a format that facilitates upload into Payroll Adjustment
35.	Aggregate the display of Current Detail over accounting period or accounting period range
36.	Aggregate the display of Current Detail over pay period end or pay period end range
37.	Aggregate the display of Current Detail over Accounts, Earnings, Deductions and Taxes
38.	Should be able to prorate dollar amount redistributions between multiple pay periods
39.	Reflect accurately mid pay-period adjustments
40.	Search criteria - Needs to be able to select account range

Recommendation

Option 2 and Option 3 implemented with Georgia Tech (Cohort 6)

Appendix A: Full Requirements

	Requirement	Express Direct Retro (Georgia Tech)	Payroll Adjustment Expansion (Benefits Adjust)
1.	Should be transaction driven	x	x
2.	Should be able to retro by percentage and Amount	x	x
3.	Should be able to retro expenses to a new position	x	x
4.	Should provide 'Review' functionality	✓	x
5.	Should be able to change a transaction until the Review proves accurate	✓	x
6.	Should have workflow functionality	x	x
7.	Should have row-level security and to ensure combo code is secured by GL department if needed	✓	x
8.	Should have row-level security and to ensure combo code is secured by HR department if needed	x	x
9.	Should ensure combo code is secured by company	✓	✓
10.	Should be able to attach supporting documentation	x	x
11.	Should be able to redistribute by Pay End Date	✓	x
12.	Should show current distribution	✓	x
13.	Should to validate amounts on the transaction trues up to the current distribution	✓	x
14.	Page should audit so that the transaction balances by employee/account	✓	x
15.	Need a process to be able to create input file in the format needed for this page (e.g. combo, date range, grant, employee/position, HR/FIN department, wild Carding, etc.)	x	x
16.	Need locking functionality so that the same position cannot be requested at the same time. You will receive an error message if a Direct Retro is already in process for the selected payroll	x	x
17.	Need Grant end date logic:		
	You cannot redistribute to an expired grant	x	x

Requirement		Express Direct Retro (Georgia Tech)	Payroll Adjustment Expansion (Benefits Adjust)
	Grant end date should default in from HP Fund Source table	x	x
	Grant end date should not be editable	x	x
18.	Should limit to current fiscal year unless sponsored projects	✓	x
19.	Should have ability to reclass other chartfields	x	x
20.	Don't include the following fields:		
	Budget Reference	✓	x
	Journal Line Reference	✓	x
21.	Include fields:		
	Employee Record Number	✓	x
	Position Number	x	x
	Pay End Date	✓	x
	Operating unit	Not Applicable	x
	Activity ID	Not Applicable	x
	PC Business Unit	Not Applicable	x
	chartfield1	Not Applicable	x
	Paygroup field	x	x
22.	Ensure the page uses the delivered Commitment Accounting Valid Combo lookup	x	x
23.	Should validate that distribution exists for the 'From' data on the Pay End Date selected:		
	Position Number	x	x
	Employee ID	✓	x
	Employee Record Number	✓	x
	Account	✓	x
	Combination Code	✓	x
24.	Should have functionality to Journal line copy down	Not Applicable	x

	Requirement	Express Direct Retro (Georgia Tech)	Payroll Adjustment Expansion (Benefits Adjust)
25.	Should not be able to redistribute payroll expenses if the pay period doesn't exist for an employee	✓	✗
26.	Should ensure redistributions aren't requested for reversed paychecks	✗	✗
27.	The 'To' combination code must be valid and active as of the earliest pay period begin date of the move	✗	✗
28.	Users may not overlap date ranges for an employee within the same redistribution	✓	✓
29.	You can only redistribute for payrolls that have processed through GL	✓	✗
30.	The source data should be the Personal Services Data table	✗	✗
31.	Should Write the proper Journal ID	✗	✗
32.	Should bundle and send general ledger nightly	✓	✗
33.	Only redistribute expenses	✓	✗
34.	Should be able to redistribute at the combo code level	✓	✓
35.	The accounting date will be the date the transaction is processed upon final approval	✗	✗
36.	Spreadsheet upload will need to be modified to accommodate the requested enhancements and to accommodate CSV files	Not Applicable	✗
37.	Query / Report Development are required in order to get data extracted in a format that facilitates upload into Payroll Adjustment	✗	✗
38.	Aggregate the display of Current Detail over accounting period or accounting period range	✓	✗
39.	Aggregate the display of Current Detail over pay period end or pay period end range	✓	✗
40.	Aggregate the display of Current Detail over Accounts, Earnings, Deductions and Taxes	✓	✗
41.	Should be able to prorate dollar amount redistributions between multiple pay periods	✓	✗
42.	Would like ability to do multiple retros on one day	✓	✓

	Requirement	Express Direct Retro (Georgia Tech)	Payroll Adjustment Expansion (Benefits Adjust)
43.	Reflect accurately mid pay-period adjustments	✘	✘
44.	Search criteria - Needs to be able to select account range	✘	✘
45.	Can redistribute additional pay accounts	✘	✓