



UNIVERSITY SYSTEM
OF GEORGIA

Commitment Accounting AA & EDR TRAINING

Participant Guide

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Version 1

Participant Guide

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Activity 1 – Create an EDR by amount

Navigation: MSS Self Service > Retro Distribution Request (TILE)

1. Select the Retro Option **Earnings Only**.
2. Input the search criteria (Position, Empl ID, Check Nbr, Pay End Dt, etc.)
3. Click the **Search** button.
4. Click the  next to the Search Keys tab to expand to view chartfield values.
5. Select the line(s) you want to redistribute by checking the box next to the line number.
6. Click **Next**.
7. Verify the **Accounting Date**. Update requires **BOR CA RETRO ADMIN** role.
8. Click the **Charfield Details** button to change the combination code to redistribute to.
9. Enter the **amount** to move from the **Original Combo Code** to the **New Combo code**.
10. You may attach supporting documents to this EDR (optional).
11. Select a **Cost Transfer Justification** for this EDR (required).
12. Enter **Comments** (optional).
13. Click **Submit** (Save ad hoc saves the transaction so you can complete later).
14. Click **OK** on the submit confirmation.
15. You may add an ad hoc approver or reviewer by scrolling down and clicking the “+” next to the listed approver(s) (Approvers must have the approver role).



Activity 2 – Approve/Deny an EDR

Navigation: MSS> Review/Approve EDR (TILE)

1. Select the Approval Status **Pending**.
2. Select the Funding Change Complete to **Not Processed**.
3. Click **Search**.

NOTE: This displays all transactions needing approval whether they need your approval or another approver.

4. Select the transaction to approve.
5. Click **Approve** or **Deny**.

NOTE:

- If the transaction is denied, comments must be entered.
- The update process is required to be completed successfully to release the locks on both approved and denied transactions.

Approve/Deny EDR using notification flag.



1. Click **notification flag**.
2. Select EDR transaction to approve.
3. Click **Approve** or **Deny**.

NOTE:

- If the transaction is denied, comments must be entered.
- The update process is required to be completed successfully to release the locks on both approved and denied transactions.
- To go to the next in list, click the flag again to proceed to the next EDR awaiting your approval.



Activity 3 – EDR Reconciliation

Navigation: Reporting Tools> Query> Query Manager/Query Reviewer

This reconciliation should be performed after the EDR update process is completed.

PERS_SERV_BOR (PSB) to HR_ACCTG_LINE (HRA)

1. Open Query **BOR_CA_EDR_PSB_VS_HRA**.
2. Enter criteria on prompts (all criteria are optional except for Business Unit)
3. PSB transactions are displayed along with HRA transactions for Employee/Position/Check Number, Pay End Date, and Accounting Date.
4. Verify the accounts, combination codes, and amounts.

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W |
|-------|---------|----------|--------------|--------------------|----------|-------------|----------|----------|-------------|-----------|------------------|--------------------|----------------|-------------|-------------|-------------|----------|----------|-------------|-----------|------------|----------------|
| Unit | ID | Position | Combo Code | PSB-Pay Period End | PSB-Acct | PSB-Dept ID | PSB-Proj | PSB-Fund | PSB-Program | PSB-Class | PSB-Expended Amt | PSB-Earnings, Tax. | PSB-Acctg Date | HRA-GL Unit | HRA-Account | HRA-Dept ID | HRA-Proj | HRA-Fund | HRA-Program | HRA-Class | HRA-Amount | HRA-Acctg Date |
| 51000 | 5114889 | 10007847 | 511630000FOP | 9/30/2019 | 521100 | 1630000 | | 10600 | 16500 | 11000 | 3995.90 | RET_ERN | 10/23/2019 | 51000 | 521100 | 1630000 | | 10600 | 16500 | 11000 | 3995.90 | 10/23/2019 |
| 51000 | 5114889 | 10007847 | 511591000GOP | 9/30/2019 | 521100 | 1591000 | | 10000 | 16500 | 11000 | -3995.90 | RET_ERN | 10/23/2019 | 51000 | 521100 | 1591000 | | 10000 | 16500 | 11000 | -3995.90 | 10/23/2019 |
| 51000 | 5842795 | 10006369 | 511420000FOP | 7/27/2019 | 524100 | 1420000 | | 10600 | 15400 | 11000 | 280.50 | RET_ERN | 10/23/2019 | 51000 | 524100 | 1420000 | | 10600 | 15400 | 11000 | 280.50 | 10/23/2019 |
| 51000 | 5842795 | 10006369 | 511691000R00 | 7/27/2019 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -280.50 | RET_ERN | 10/23/2019 | 51000 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -280.50 | 10/23/2019 |
| 51000 | 5842795 | 10006369 | 511401050YOP | 7/27/2019 | 524100 | 1401050 | | 16000 | 15100 | 11000 | 464.00 | RET_ERN | 10/23/2019 | 51000 | 524100 | 1401050 | | 16000 | 15100 | 11000 | 464.00 | 10/23/2019 |
| 51000 | 5842795 | 10006369 | 511691000R00 | 7/27/2019 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -464.00 | RET_ERN | 10/23/2019 | 51000 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -464.00 | 10/23/2019 |
| 51000 | 1890205 | 10006369 | 511111300GOP | 7/27/2019 | 524100 | 1111300 | | 10000 | 11100 | 11000 | 58.00 | RET_ERN | 10/23/2019 | 51000 | 524100 | 1111300 | | 10000 | 11100 | 11000 | 58.00 | 10/23/2019 |
| 51000 | 1890205 | 10006369 | 511691000R00 | 7/27/2019 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -58.00 | RET_ERN | 10/23/2019 | 51000 | 723100 | 1691000 | 101 | 20000 | 16700 | 61000 | -58.00 | 10/23/2019 |

EDR to check

5. Open Query **BOR_CA_EDR_RECONC_TO_CHECK**.
6. Enter criteria on prompts (all criteria are optional except for Business Unit).
7. Validate that the EDR moved from the original check to the selected combination code.

Records Query Expressions Prompts Fields Criteria Having Dependency Transformations View SQL Run

Business Unit = 51000, Check No=1658365

View All | Rerun Query | Download to Excel | Download to XML

First 1-6 of 6 Last

| Unit | Report ID | Transaction Type | ID | Name | Position | Combo Code | Pay Period End | Acct | Dept ID | Project | Fund | Program | Class | Expended | Date | Earnings, Tax. | Check No | Journal | Acctg Date |
|------|-----------|------------------|------|------|----------|--------------|----------------|--------|---------|---------|-------|---------|-------|----------|------------|----------------|----------|------------|------------|
| 1 | I | 36384527 | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 522100 | 1430000 | | 10000 | 15500 | 11000 | 943.35 | 08/02/2019 | REG | 1658365 | P000732066 | 08/02/2019 |
| 2 | I | 36384527 | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 551100 | 1430000 | | 10000 | 15500 | 11000 | 58.48 | 08/02/2019 | SU E | 1658365 | P000732066 | 08/02/2019 |
| 3 | I | 36384527 | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 551200 | 1430000 | | 10000 | 15500 | 11000 | 13.67 | 08/02/2019 | SU Q | 1658365 | P000732066 | 08/02/2019 |
| 4 | I | 36384527 | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 552200 | 1430000 | | 10000 | 15500 | 11000 | 87.17 | 08/02/2019 | D1ORPL | 1658365 | P000732066 | 08/02/2019 |
| 5 | I | | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 522100 | 1430000 | | 10500 | 15500 | 11000 | 943.35 | 10/23/2019 | RET_ERN | 1658365 | EDR1910231 | 10/23/2019 |
| 6 | I | | PIEX | | 10007803 | 511430000GOP | 07/27/2019 | 522100 | 1430000 | | 10000 | 15500 | 11000 | -943.35 | 10/23/2019 | RET_ERN | 1658365 | EDR1910231 | 10/23/2019 |

EDR to Journal Entry

After journal generation, validate the journal matches the EDR amounts and combination codes.


1. Open **BOR_CA_EDR_JOURNAL_ENTRY**.
2. Enter Business Unit and Accounting Date.
3. Compare query results to Journal Entry online.



Activity 4 – Create an EDR by percent

Navigation: MSS Self Service > Express Direct Retro > Retro Distribution Request

The percent option is only available if your institution has elected to use the percent method for redistributions.

1. Select the Retro Option **Earnings Only**.
2. Input the search criteria (Position, Empl ID, Check Nbr, Pay End Dt, etc.)
3. Click the **Use Percent** checkbox to the right to change to percent.
4. Click the **Search** button.
5. Click the  next to the Search Keys tab to expand to view charfield values.
6. Select the line you want to redistribute by checking the box next to the line number. All lines for a particular paycheck should be selected if using percent method.
7. Click **Next**.
8. Verify the **Accounting Date**. Update requires **BOR CA RETRO ADMIN** role.
9. Click the **Charfield Details** button to change the combination code to redistribute to.
10. Enter the **percentage** to move from the **Original Combo Code** to the **New Combo code**. If the paycheck has more than one earnings line, all lines must equal 100% in total.
NOTE: If you only want to move one line of a paycheck, all lines must be selected. Change the combination code and/or account and enter the percentage of the total paycheck to redistribute on this line. For the other lines, it is not necessary to update combination code and/or account, simply fill in the percentage of the paycheck for these additional lines.
11. You may attach supporting documents to this EDR (optional).
12. Select a **Cost Transfer Justification** for this EDR.
13. Enter **Comments** (optional).
14. Click **Calculate**. Verify the amounts calculated.
15. Click **Submit**.
16. Click **OK** on the submit confirmation.
17. You may add an ad hoc approver or reviewer by scrolling down and clicking the “+” next to the listed approver(s) (Approvers must have the approver role).



Activity 5 – Approve/Deny an EDR

Review Activity 2 – Approve/Deny an EDR



Activity 6 – EDR Reconciliation

Review Activity 3 – EDR Reconciliation



Activity 7 – Redistribute items from Suspense

Redistribute items from Suspense using AA

Navigation: *Reporting Tools*> *Query*> *Query Manager/Viewer*

1. Run Query **BOR_CA_EDR_DATA_FOR_EDR** to excel and filter by GL account 599500 to determine details of suspense items to redistribute.

Navigation: *BOR Customizations*> *BOR General Ledger*> *Enter Accounting Adjustments*

2. Enter **Cost Transfer Justification** (required).
3. Enter **Long Description** (required).
4. Enter **EMPLID** (required).
5. Select **Distribution type**.
6. Enter **Pay Period End Date** (required).
7. **Pay Run ID**, **Pay Group**, **Position Number**, and **Check Number** are optional fields. It is recommended to enter as much information as possible in these fields.
8. Enter the **Combination Code** where this charge should be distributed.
9. Enter the **Monetary Amount** (as a debit).
10. Enter the six-digit GL **Account** this should have distributed to.
11. Click the "+" next to Line Number to add a line.
12. Enter **EMPLID** (required).
13. Select **Distribution type**.
14. Enter **Pay Period End Date** (required).
15. **Pay Run ID**, **Pay Group**, **Position Number**, and **Check Number** are optional fields. It is recommended to enter as much information as possible in these fields.
16. Enter the **Combination Code** of the original distribution.
17. Enter the **Monetary Amount** (as a credit).

18. Enter **Account** 599500 (This entry is reversing the original distribution off the suspense account).

NOTE: If the combination code is the only change, then the original account should be entered on both lines (assuming it is the correct account).

19. Add an **attachment** (optional).

20. Click **Save**.

21. Select **Validate** under Processing Option, Click **Execute**.

NOTE: User may also delete the AA using the Processing Option.

22. Once the AA is approved, it is ready to journal generate.

EDR Query, Tables, and Security Roles

Below are all the queries written to provide users with EDR information. Not all criteria are required.

BOR_CA_EDR_APPR_NOT_PROCESSED

This query provides a list of EDRs that are approved but did not process. It is important to review the date to ensure there is not a processing issue with an EDR.

Criteria: Business Unit (required)

BOR_CA_EDR_DATA_FOR_EDR

This query provides detail information in which to perform EDRs. Similar to the BOR_CA_DATA_FOR_RETRO query provided information to perform the now decommissioned Direct Retros.

Criteria: Business Unit (required), Employee ID, Position Number, Pay End Date, and Check Number which are optional.

BOR_CA_EDR_DENIED_LOCKED

This query provides a list of Denied transactions that are still locked.

Criteria: Business Unit (required)

BOR_CA_EDR_LOCKS

This query will display all transactions that are locked by EDR.

Criteria: Business Unit (required)

BOR_CA_EDR_NOT_APPROVED

This query will display all pending approval transactions. This should be reviewed monthly for aged EDR transactions.

Criteria: Business Unit (required)

BOR_CA_EDR_STATUS

This query lists all EDRs and their status'.

Criteria: Business Unit (required), Pay Period End Date and employee ID (both optional).

BOR_CA_EDR_PSB_VS_HRA

This query displays both the PSB and HRA entries related to EDRs on the same page for easy validation.

Criteria: Business Unit (required), Employee Id, Position Number, Pay End Date, and Accounting Date which are optional.

BOR_CA_EDR_RECONC_TO_CHECK

This query displays the original payroll expenses with the EDR transactions for verification.

Criteria: Business Unit (required), Employee Id, Pay End Date, and Check Number which are optional.

BOR_CA_EDR_JOURNAL_ENTRY

This query displays what the journal should look like in finance.

Criteria: Business Unit and Accounting Date (required).

DECOMMISSIONED RETRO QUERIES:

A complete list of decommissioned queries will follow.

EDR Tables:

PERS_SERV_BOR- Where EDR transactions are posted
BOR_REDIST_HDR- The search criteria for a transaction
BOR_REDIST_BEF- Original data
BOR_RDIST_AFT- After EDR data
BOR_REDIST_LCK- transactions that are locked

SECURITY ROLES FOR EDR:

BOR CA RETRO ADMIN- This role can enter EDRs, change the combo code and GL account.
BOR CA RETRO ACCTDT- This role can enter EDRs, change the combo code and Accounting Date.
BOR CA RETRO PROCESSING- This role can enter EDRs and change the combo code.
BOR CA RETRO PROCESSING SSC- This role is for SSC only.



FYE EDR Scenarios

SCENARIO 1: *It is July 10th of the new fiscal year. There was an off-cycle paycheck that posted to the current year instead of the prior year. What do I do?*

- Since the hard-close date has not passed, you can do an EDR dated June 30th of the prior year and move the paycheck from current year to prior year. (role BOR_CA_RETRO_ADMIN needed).
- 1.a. *What if the hard-close date has passed?*
 - As long as you have not turned in your Annual Financial Report (AFR) to the central office, you can unclose the year, file a ticket with SSC to extend the Fiscal Year to the current date, and perform the same EDR as above.
 - Remember, if you need the year opened again, you will need to document the who, what, when and why of your decision to reopen the year.
- 1.b *What if I have turned in my AFR?*
 - You should contact the central office and determine if they will allow you to resubmit your AFR. If you are allowed, follow the same procedures as in 1.a.

SCENARIO 2: *It is July 10th of the new fiscal year. There was an off-cycle paycheck that posted to the prior year instead of the current year. What do I do?*

- Since the hard-close date has not passed, you can do an EDR dated in July of the current year and move the paycheck from prior year to current year.
 - Questions 1.a. and 1.b. apply here as well.

SCENARIO 3: *What happens if I performed an EDR and forgot to change the date to the prior year? Now I have the original off cycle in the current year and the EDR in the current year.*

- OPTION 1: Perform an accounting adjustment for double the amount (for EDR correction and the original entry) and change the accounting date to the prior year.
- OPTION 2: Perform two EDRs. One to correct the previous EDR and one to correct the original entry.

SCENARIO 4: *What happens if I need to perform an EDR on an expired grant for the previous year?*

- EDRs do validate the grant end date. Currently, you can move funds from an expired grant, but cannot move funds to an expired grant. You must be within the hard-close date.

NOTE: A change request has been entered for a post 5.2 release to be able to move money to and from an expired grant.



Other Scenarios:

Scenario 1: The original amount is an odd amount (1300.75) and I want to split 50/50%. If it rounds to two digits, where does the extra penny go?

The extra penny will be taken from the last line of the distribution. Example: If you split \$1300.75 50/50, you will have two amounts for \$650.375. The first line will be \$650.38 and the next line will calculate as \$650.37.

Scenario 2: I created an EDR by percent and I keep getting an error that the distribution does not equal 100%. The line I entered is 100%. I didn't want to change the other line. What went wrong?

The percentage option calculates the entire paycheck, not just by line. When considering two different lines on a paycheck (REG & OVT), you have to calculate the percent of each line based on the total amount of both lines.

Scenario 3: I've performed several EDRs on the same person and check and performed an accounting adjustment as well. I've queried the PSB table and now my original check for the combination code and account is a negative number. What do I do?

Query the PSB table by employee ID for the pay period end (PPE) of the paycheck and download to excel. Sort the entries by PPE, account, and combination code. Sum these by PPE, account and combo to get your totals for each line. Go through each total by account/combo and write down to the side what entries need to be made for each line to correct the issue. The correcting entries you've written down should be your new EDR (This would also be a good attachment to upload for documentation of the entry).

Example:

Original Paycheck: \$500 to 521100 and combination code A

EDR 1: \$250 to Combo B

EDR 2: \$250 to Combo C

AA: \$250 to combo B account 512100, \$250 to combo C account 521100

Here's what the entries look like after all is posted:

| 521100-Combo A | 521100 Combo B | 521100- Combo C | 512100 Combo B |
|----------------|----------------|-----------------|----------------|
| \$500 | \$250 | \$250 | \$250 |
| \$(250) | | \$250 | |
| \$(250) | | \$250 | |
| \$(500) | | | |

Entry should be \$250 to Combo C, and \$250 to Combo B account 512100.

Correcting Entries:

| 521100-Combo A | 521100 Combo B | 521100- Combo C | 512100 Combo B |
|----------------|----------------|-----------------|----------------|
| \$500 | \$250 | \$250 | \$250 |
| \$(250) | | \$250 | |
| \$(250) | | \$250 | |
| \$(500) | | | |

- DR 521100 Combo A \$500 (to bring account/combo to \$0)
- CR 521100 Combo B \$250 (to bring account/combo to \$0. EDR 1 didn't change the account)
- CR 521100 Combo C \$250 (to have total of \$250)

Scenario 4: A person in my department performed an AA on an employee. I want to reverse this entry, what do I do?

You can perform an accounting adjustment to reverse the original entry or perform an EDR by amount to reverse the AA (You can actually pick the AA lines in EDR).

AA versus EDR Comparison and Uses

| Accounting Adjustments (AA) | Express Direct Retro (EDR) |
|--|---|
| Free form to enter adjustments- No prompts or data given to user to assist with data entry | Search results dependent on criteria, will allow users to select information for redistribution |
| Allows GL account number changes | Allows GL account number changes |
| Changes by amount only | Changes by amount and percent |
| Not related to Commitment Accounting Tables | Not related to Commitment Accounting Tables |
| Posts to PERS_SERV_BOR table | Posts to PERS_SERV_BOR table |
| Allows mass changes with spreadsheet upload for many positions/employees | Allows redistribution of more than one paycheck by EMPLID or Position |
| Can impact queries if not all fields are entered | All fields are automatically filled in |
| No validation | Validation at each line of the paycheck |
| Requires one level of approval | May require more than one level approval depending on workflow setup |
| Does not lock positions/employees | Locks by user selection: Retro type, Position or Employee, check number, and pay end date |
| No prior configuration | Can configure purge days, fund date restrictions, retro options, and effective date changes |
| Can redistribute any account number | Only earnings and fringe accounts, and suspense |
| Does not directly tie to paycheck | Ties directly to paycheck |
| Will allow over allocation of paycheck | Will not allow over allocation of paycheck |
| Enter both a debit and credit | Enter changes only if by amount |
| Will allow redistribution to an expired grant | Will allow, but gives warning regarding funding end date |

| Accounting Adjustments (AA) | Express Direct Retro (EDR) |
|--|--|
| Redistribute items from suspense | Redistribute items from suspense |
| Redistribute items which requires account number change (ex. CWSP to Institutional Student Asst) | Redistribute items which requires account number change (ex. CWSP to Institutional Student Asst) |
| Mass changes from spreadsheet or file | Redistribute all paychecks for an employee or position |
| Correcting liability accounts | Redistribute a partial amount from one or more paychecks |
| Redistribute paychecks from one combo to another | Redistribute paychecks from one combo to another |

EDR Tips

- When creating an EDR by percent, all lines for the paycheck **MUST** be selected. Redistribution is the percentage of the entire paycheck. Make sure you have calculated your percent of the entire paycheck.

Scenario: A paycheck has two earnings lines, one for REG and one for OVT. You only want to change the REG line, change the combination code, and split 50/50 for redistribution. The system will take into consideration the OVT line and put 100% of the entire paycheck to the new combination code if no percentage is entered in the OVT line. Each line must have a percentage whether you want to move it to a new combo code or not.

Example of EDR entries:

Paycheck = REG \$1500 (Combo A) and OVT \$481 (Combo B)

REG only is moved to Combo C at 50% and Combo D at 50%.

The system will calculate \$1981 to be redistributed 50/50 to combo C and D respectively assuming no percentage was entered on the OVT line. Although nothing was entered on the OVT line, it is part of the entire paycheck and is therefore included in the calculated percentage.

“T” account view:

| | | |
|--------------------|----------------------|----------------------|
| OVT Combo B | REG (Combo A) | Original transaction |
| \$481 \$481 | \$1500 \$1500 | |
| REG (Combo C) | REG (Combo D) | EDR Entries |
| \$990.50 | \$990.50 | |

The percentage to keep OVT at \$481 (unchanged) would be to calculate the percentage by dividing \$481 by \$1981 ($481/1981 = 24.28\%$).

This also applies to Fringe Only option.

NOTE: Amount does not present this issue.

EDR Status Matrix:

| Approval Status | Processed Status | Work Flow Status | Comments | Lock? |
|-----------------|------------------|------------------|--|----------|
| A | N | S | Approved, Waiting for EDR update process | Engaged |
| P | N | N | EDR was saved ad hoc, not submitted | Engaged |
| A | Y | S | EDR Update process has been run, ready to Journal Generate | Released |
| D | N | S | Denied, Waiting for EDR update process | Released |
| D | N | N | EDR was cancelled by user | Released |

Approval Status:

A = Approved

D = Denied or cancelled (depends on Work Flow Status)

P = Pending (not submitted)

Processed Status:

Y = EDR process has run

N = EDR process has not run

Work Flow Status:

S = Submitted

N = Not available (EDR has been cancelled)