

Payroll Reconciliation Using Core-CT EPM

Last Updated: August 2018

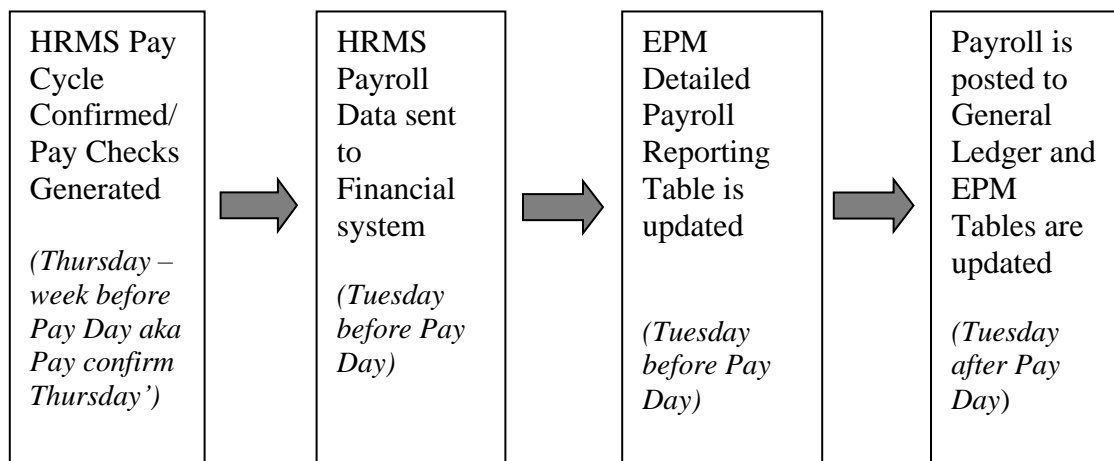
Overview

Core-CT EPM is instrumental in reconciling payroll expenditures. Core-CT is not one system but rather three systems integrated into one. Understanding the data integration between HRMS, Financials and EPM in Core-CT is key to accurately reconciling agency payroll expenditures. This job aid was designed to assist users in doing so. It is not intended to dictate your role but rather identify reports designed to extract and reconcile HR and Financial payroll data from EPM.

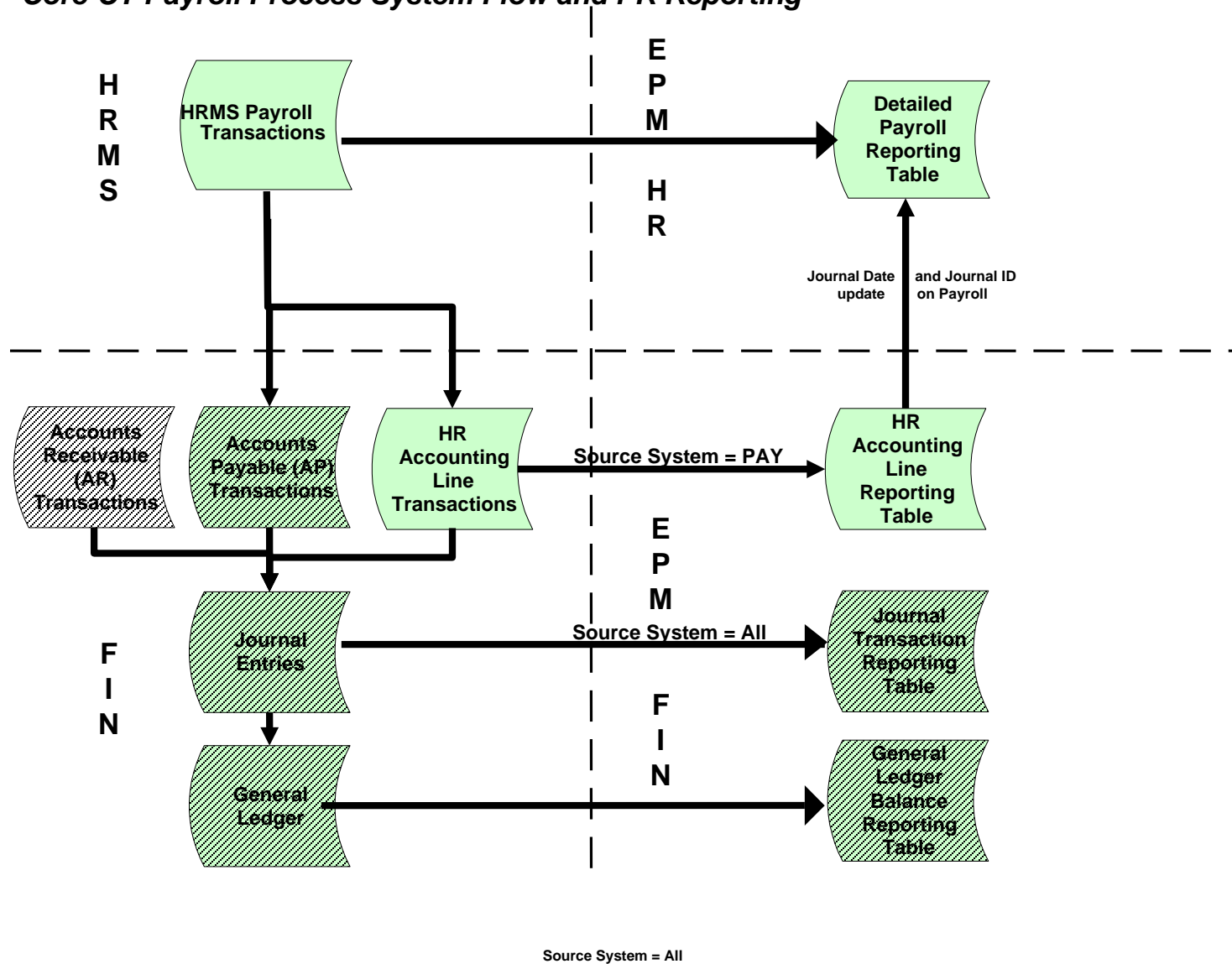
The perspective of this job aid addresses payroll from three basic foundations:

- confirmed payroll
- payroll corrections
- Payroll costs charged to and or from another agency.

STATE OF CONNECTICUT PAYROLL INTEGRATION PROCESS FLOW



Core-CT Payroll Process System Flow and PR Reporting



Since payroll happens over a 4 week cycle, it is important to understand when events occur during that time. First, a week is defined as Friday to Thursday. Weeks 1 and 2 is the working period. The last day of week 2 (Thursday) employees are asked to submit their timesheets (electronically or on paper). Timesheets are approved on the first day of week 3 (Friday). Confirm Thursday is the last day of week 3. Payroll is distributed on the last day of week 4.

Example:



- June 12, 2015 (Week 1) = Day 1 of the working period (Friday)
- June 25, 2015 (Week 2) = Last day of the working period (Thursday) OR **Pay End Date**
- July 2, 2015 (Week 3) = Confirm (Thursday) for Pay Period End Date June 25
- July 10, 2015(Week 4)= Post to General Ledger (Friday) - Pay **Check Date** becomes Journal Date

Data Mapping and Definitions

HRMS Field Name	FIN Field Name	EPM Field Name	Field Definition
PAY_END_DT	N/A	PAY_END_DT	Payroll data is reported by pay end date. Pay end date must be used in the payroll reports/queries to accurately retrieve data.
CHECK_DT	JOURNAL_DATE	CHECK_DT, JOURNAL_DATE	The paycheck date in payroll is the journal date in general ledger. The paycheck date determines the Financial Accounting Period in General Ledger. Exceptions: Pay groups S41, S42, 4S1, 4S2, and L44. Date the Journal is posted in General Ledger.

ACCT_CD	Chartfields represented individually	ACCT_CD	In Core-CT, Account Codes used in HRMS map to Chart of Account combinations in the Financials system. Combo codes make up a combination of DEPTID, FUND_CODE, SID and Project or Program code
DEPTID	N/A	DEPTID	The DEPTID in HRMS is the department, division or unit governing agency budgetary decisions, which an employee is assigned.
DEPTID_CF	DEPTID	CTW_DEPTID_CF	Identifies the financial management organizational entity associated with a particular financial transaction.

HOW TO USE THIS JOB AID

General Use of EPM Queries in this Job Aid

Payroll Query:

- **CT_CORE_GL_PAYROLL_PAY_PERIOD**

This query utilizes a version of the EPM reporting table, CTW_DETPAYFN_VW - Detail Payroll FN view, specifically developed for use by agency financial staff displaying all payroll charges to a single financial business unit, whether or not the charges are incurred by an agency employee.

Financial Query:

- **CT_CORE_GL_PR_RECONCILIATION**

This query uses the EPM reporting table, CTW_JRNL_TRN, the repository for all detailed GL journal entries, specifying the journal date (payroll check date) and account list mapped to payroll charges. The user should keep in mind the fringe charges will net to zero when the fringe allocation process is executed and the monies moved to the appropriate Office of the State Comptroller liability accounts.

Reconciliation Steps

Run both query 1 and 2. With the exception of the fringe accounts, the fund/account combination should balance between each query. If there is a difference, please use the list of dependencies below as research guidelines.

Report Dependencies

Report Users need to consider the following timing of events in Core-CT and other activities in their efforts to reconcile Payroll costs between the HRMS and Financials Systems:

- Prior period adjustments in HRMS will be reflected in the current pay cycle. HRMS prior period adjustments may include reversed paychecks, off cycle checks and use of inactive account codes (HRMS combination codes).
- Adjustments to the General Ledger (Spreadsheet Journals (SSJs), etc.) are not reflected in either HRMS or the EPM Detailed Payroll or HR Accounting Line tables.
- Adjustments to the General Ledger are reflected in the EPM Journal Transaction and GL Balance Reporting tables.
- Payroll data is available in CORE-CT bi-weekly (not daily) based upon the payroll confirmation cycle.
- The GL Fringe Allocation process runs on a bi-weekly schedule, the Saturday after the check date for the entries associated with that check date; payroll entries coded to accounts 50410, 50420, 50430, 50441, 50442, 50460, 50471, 50472, 50473, 50474, and 50475 will net to 0. An additional fringe account code, 60690 was added to payroll processing October 2008.
- Pay special attention to the account codes used in the payroll queries and reconcile to the general ledger totals using only these accounts.
- Certain non-reportable payroll earnings codes do not map to the accounts specified in the HRMS job aid, https://www.core-ct.state.ct.us/hr/payroll/payroll_jobaids.htm/Account Mapping Document
- Employees who are members of the special paygroups: 4S2, 4B5, 4BA, 7B5, 8B5, BY4, BY5, BY7, BY8, L44, 4L4, S41, S42, or 4S1, will have a different payroll reporting cycle (pay end date) than the pay end date used to execute the suggested queries. Please identify these employees or groups of employees to facilitate your reconciliation,
- Be aware of any special payroll arrangements used by your agency such as Memoranda of Understanding or bill back practices for overtime charges.

Next Steps if the payroll does not balance

Check the general ledger entries for journals not starting with PAY. The journals starting w/PAY are batch generated during the payroll production process. Run one of the following EPM queries to identify the outlying charge:

1. If the journal ID starts w/AP, execute **CT_CORE_FIN_AP_VCHR_FRM_JRN** to identify the accounts payable transaction.
2. All other journals, use **CT_CORE_JOURNAL_ID_INFORM**

Helpful EPM Job Aids

HRMS Payroll/EPM Calendar for current fiscal year:

https://www.core-ct.state.ct.us/epm/pdf/hrms_prl_gl_clndr_fy2021.pdf

EPM Bi-weekly table refresh schedule:

https://www.core-ct.state.ct.us/epm/pdf/biweekly_sked.pdf

HRMS User Website to see how HR Earnings Codes map to GL Account ChartFields:

https://www.core-ct.state.ct.us/hr/payroll/doc/account_mapping.doc

CHART OF PAYROLL ACCOUNT CHARTFIELDS AND DESCRIPTIONS

<u>Account Chartfield</u>	<u>Account Description</u>
50110	Salaries & Wages-Full Time
50120	Salaries & Wages-Temporary
50130	Salaries & Wages-Contractual
50140	Salaries & Wages-Student Labor
50150	Salaries & Wages-Part Time
50160	Longevity Payments
50170	Overtime
50180	Differential Payments
50190	Accumulated Leave
50200	Graduate Assistants
50210	Meal Allowance
50220	Cooperative Ed(Co-Op) Students
50410	Group Life Insurance
50420	Medical Insurance
50422	Grad Assist Medical Ins
50423	OPEB Employer Share
50430	Unemployment Compensation
50441	FICA
50442	Medicare Taxes
50460	Worker Compensation Awards
50471	SERS
50472	ARP

<u>Account Chartfield</u>	<u>Account Description</u>
50473	Teachers Retirement System
50474	Judges & Comp Commissioners
50475	Other Statutory
50476	SERS Tier 4 Employer DC Match
50500	Employee Death Benefits-Dependents
50510	Buy Back Option
50511	Fringe Benefits-Interim
50515	Pension Payments to Retirees
50600	Payroll Suspense
50710	Employee Allow & Reportable Payments
50711	Distribution Pool Participants
50713	Pool Share Transactions
50720	Employee Non-Reportable Payments
50730	Fees Paid To Employees
50731	CT TRANSCRIPTS-SENTENCING
50740	Interest Penalty-Payroll Awards
50750	Education & Training For Employees
50760	Tuition Reimbursement
50780	In-State Travel
50790	Out-Of-State Travel
50800	Mileage Reimbursement