Functional Specification Documentation
Cost Allocation

PricewaterhouseCoopers GHRS

Version No.: 2.0
Date: 03-August -16

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1. Cost Allocation

1.1   Requirements

- To automate the calculation and posting of JV/other PwC Entities recoverable expenses
- Auto posting at month-end
    - Button to Post to Source (LLP)
    - Button to Post to Target (JV's or LLP Entities)

- System to generate report with the list of expenses allocated to JV for verification and posting.
- Program should have 2 options for user to choose when running the program:
    - Option 1: Cost Allocation 'Proposal' (to perform review prior to actual posting)
    - Option 2: Cost Allocation 'Posting' (to post cost allocation billing transaction in the system based on locked report)
- Selection parameters
    - Date range (usually should be current month, full month)
    - Holding OU range or individual or selected OUs (From/To)
    - GL account range (From/To)

1.2   Functions
- Program will summarize amount allocated to JV based on **distribution rule or direct posting into 'holding OU'** and generate posting entries in LLP , Private Limited entities and JV entities.
- Post the accounting entries in the system for LLP via creation of Journal Entry
- Post the accounting entries in the system for Private Limited entities via creation of Journal Entry
- Preview, Print and Generate excel file post with accounting entries for JV entities via creation of Journal Entry. Allow editing before posting.

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1.3 Set-up and configurations

- Need to set up one Post-Bill reversal account with '9999' per group of expenses i.e 71171000
- Map Intercompany Non-Trade GL account to Target Entities
    Update Chart of Accounts field   OACT.Details = OPRC.U_AB_ENTITY

Chart of Account Table

Cost Center (Operating Unit) Table

- Customized add-on program with UI (user interface). Add-on to be incorporated in Addon-02 (Text file generation)
- UI will have 3 tabs (screen)
  - Tab 1 - Distribution list report with below format header (Source : AP Invoice, AP credit Memo and Journal Entries)
    - SAP Invoice number (system generated number)
    - Vendor invoice number
    - Vendor Invoice date (optional)
    - SAP Posting date
    - GL accounts
    - GL description
    - Vendor name
    - Journal remark
    - Invoice amount (full amount)
    - Distributed amount (amount allocated based on distribution rule)
    - Purchasing Department (optional, if there is no PO -> default as 'AP team')

  - Tab 2 - Summary report to display total by GL and by Operating unit (JV's / LLP's Entities)

Expenses	Total Bill	LLP	'JV 1' OU '470'	'Entity' OU
Marketing Events (GL-73131100)	1,000	600	300	100
IT Other (G_-72141300)	3,000	1,800	900	300
Total	**4,000***	**2,400**	**1,200**	**400**

  - Tab 3 - Options to Post summary GL and Operating unit and create Journal Entry in LLP (Source) .
    - OPE Control Account to use in JE for LLP (source entity) :

13161400	CASH MOVEMENT CLEARING ACCOUNT

    - GL use to Credit amount in JV's entities (Target entities):

21132000	ACCRUED EXPENSES - OTHERS

LLP Entities:

Dr/Cr. OPE Control Account | 13161400 |

Cr/Dr. Post-Bill Account (xxxx-**9999**) OU = JV1 OU **470**

Program to aggregate net balance of the expenses from GL that have the same first 4 digits and post to xxxx9999 account)

Dr OPE Control Account 1,200		
	Cr 73139999	300
	Cr 72149999	900

JV Entities:

Dr/Cr. Expenses (as per LLP **incurred**) OU = **default the original OU**

Cr/Dr. LLP AP | 21132000 |

Dr 73131300	300	
Dr 72141300	900	
	Cr LLP AP	1,200

*Note : Target JV's entity is mapped using the cost center table udf : OPRC.U_AB_ENTITY

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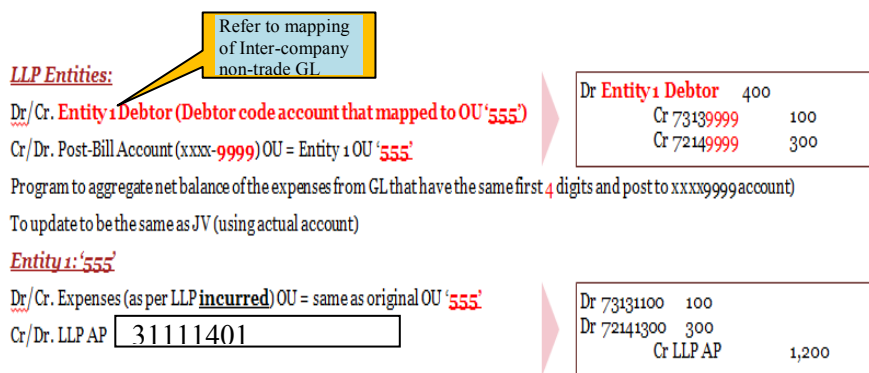Phone: +65.6221-7405 Fax: +65-6221-7408

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o Options to Post summary GL and Operating unit to create Journal Entry in JV's/LLP Entities(Target)

▪ Debtor GL Account to use in JE for LLP (source entity) : Entity
Mapped OACT.Details = OPRC.U_AB_ENTITY

▪ GL use to Credit amount in LLP's entities (Target entities):

31111401	PWC LLP - SINGAPORE (NON-TRADE)

Refer to mapping of Inter-company non-trade GL

LLP Entities:

Dr/Cr. **Entity 1 Debtor** (Debtor code account that mapped to OU '555')

Cr/Dr. Post-Bill Account (xxxx-**9999**) OU = Entity 1 OU '555'

Program to aggregate net balance of the expenses from GL that have the same first 4 digits and post to xxxx9999 account)

To update to be the same as JV (using actual account)

Entity 1: '555'

Dr/Cr. Expenses (as per LLP **incurred**) OU = same as original OU '555'

Cr/Dr. LLP AP | 31111401 |

```
Dr Entity 1 Debtor    400
    Cr 73139999        100
    Cr 72149999        300
```

```
Dr 73131100    100
Dr 72141300    300
    Cr LLP AP        1,200
```

*Note : Target LLP's entity is mapped using the cost center table udf : OPRC.U_AB_ENTITY

1.4   Process Details

- Run Cost Allocation program
  - o Go to Customization – Cost Allocation

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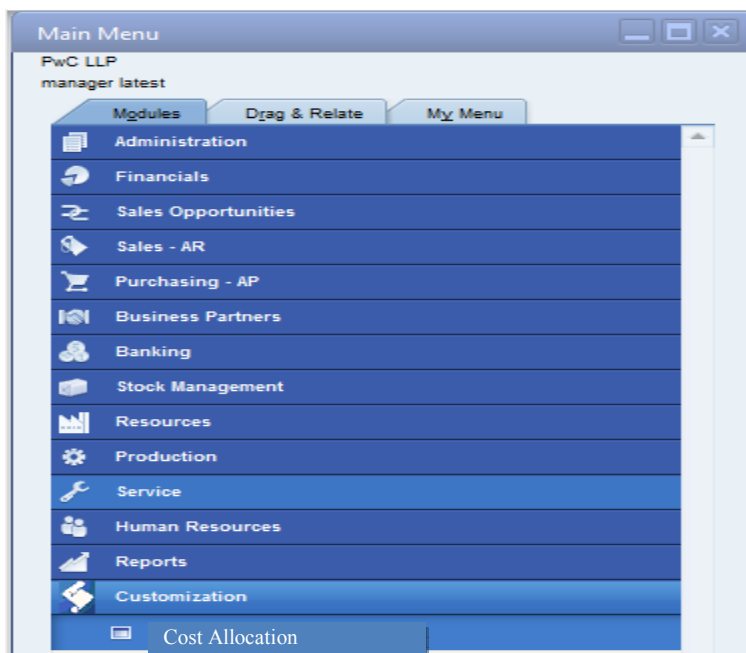
- Generate Report (Tab 1)

Month : _____   To Month : _____
Distribution Rule From : _____ ODistribution Rule To : _____
GL Account From : _____ GL Account To : _____

SAP Invoice number (system generated number)	Vendor invoice number	Vendor Invoice date (optional)	SAP Posting date	GL accounts	GL description	Vendor name	Journal remark	Invoice amount (full amount)	Distributed amount (amount allocated based on distribution rule)	Purchasing Department (optional, if there is no PO -> default as 'AP team')
OPCH.DocNum	OPCH.NumAtCard	OPCH.TaxDate	OPCH.PostingDate	PCH1.AcctCod	OACT.Description	OPCH.CardNam	OPCH.JrnlMemo	PHC1.Total	PCH1.OcrCode3	OPOR.SlpCode
OJDT.DocNum	OJDT.Ref 2	OJDT.TaxDate	ODJT.PostingDate	JDT11.AcctCod	OACT.Description	JDT.CardName	JDT1.JrnlMemo	JDT1.Total	JDT1.OcrCode3	JDT1.SlpCode

- Generate Summary Report per JV's / LLP's entities per Operating Unit based on distribution rule used (Tab 2) .

Expenses	Total Bill	LLP	'JV 1' OU '470'	'Entity' OU
Marketing Events (GL-73131100)	1,000	600	300	100
IT Other (GL-72141300)	3,000	1,800	900	300
Total	4,000*	2,400	1,200	400

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- Print / generate excel file for reference (Tab 3)
  For review and editing before posting

From Month : _____   To Month : _____
Operating Unit From : _____ Operating Unit To : _____
GL Account From : _____ GL Account To : _____

G/L Acct / BP Code (JDT1.GL)	G/L Acct/BP Name (JDT1.BPName)	OU_BU Budget(JDTorPCH1.U_OU_BU_BUDGET)	Project(JDTorPCH1.Project)	Operating Unit (OU) (JDT1.OCrCode3)	Operating Unit Name (JDT1.OCrCode3)	New OU / Dist.Rule	Amount (JDT1.Debit/Credit Amount)	Remarks (JDT1.Line Remarks)	Business Unit (BU) (JDT1.OCrCode2)	Line of Service (LOS) (JDT1.profitCode)	Partner (JDT1.U_AB_PARTNER Name)	GST Code (JDT1.VatGroup)
72151210				52470		(to updated by end user before posting, if null use column Operating Unit (OU) to post to target entity)	904.43	GHRS-AUDIO CONF CALL-6/2016				
72151210				52488			64.56	GHRS-AUDIO CONF CALL-6/2016				
72151210				52490			140.08	GHRS-AUDIO CONF CALL-6/2016				
72151210				52498			1,963.74	GHRS-AUDIO CONF CALL-6/2016				
72151210				52488			103.65	GHRS-AUDIO CONF CALL-6/2016				
72151210				52470			1,658.44	GHRS-AUDIO CONF CALL-6/2016				
72151210				52480			808.48	GHRS-AUDIO CONF CALL-6/2016				
72151210				52490			642.64	GHRS-AUDIO CONF CALL-6/2016				
72151210				52497			82.92	GHRS-AUDIO CONF CALL-6/2016				
72151210				52498			331.69	GHRS-AUDIO CONF CALL-6/2016				
72151210				52499			248.76	GHRS-AUDIO CONF CALL-6/2016				
72151230				52488			12.69	GHRS-TELELOG CHG-6/16				
72151230				52470			202.99	GHRS-TELELOG CHG-6/16				
72151230				52480			98.96	GHRS-TELELOG CHG-6/16				
72151230				52490			78.66	GHRS-TELELOG CHG-6/16				
72151230				52497			10.15	GHRS-TELELOG CHG-6/16				
72151230				52498			40.60	GHRS-TELELOG CHG-6/16				
72151230				52499			30.45	GHRS-TELELOG CHG-6/16				
72151220				52470			98.09	GHRS-OVERSEA CALL-6/2016				
72151220				52480			70.49	GHRS-OVERSEA CALL-6/2016				
72151220				52490			270.03	GHRS-OVERSEA CALL-6/2016				
72151220				52497			10.69	GHRS-OVERSEA CALL-6/2016				
72151220				52498			133.45	GHRS-OVERSEA CALL-6/2016				
72151220				52499			53.68	GHRS-OVERSEA CALL-6/2016				
72141120				52488			0.68	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
72141120				52470			10.82	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
72141120				52480			5.27	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
72141120				52490			4.19	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
72141120				52497			0.54	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
72141120				52498			2.16	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				
Total							8,083.98	GHRS-STARHUB#7000-SW-E INTERNET SVC FOR 6/2016				

- Button to Post LLP Journals and flag original (source) document via updating OPCH.Indicator field in AP Invoice and OJDT.Indicator field Journal Entries document to "Posted" to avoid double entry.
- Allow cancellation of posted JE via reversal entries and update OPCH.Indicator field in AP Invoice and OJDT.Indicator field in Journal Entries   document to 'Null or Empty' for re-processing.

- Button to Post JV's or LLP's entities Journals.

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