Harvard Contingent Labor Financial Procedures
March 19, 2018

1. Requisitioning
   - When using non-sponsored funds, hiring managers may requisition a contingent worker online in Fieldglass when the estimated spend is below $10,000 with no further approval.
     - Each chart of accounts “org” will have a designated owner/approver and a proxy (optional).
       - For requisitions with a value of $10,000 or more, the Fieldglass system will trigger org-level approval.
     - Each chart of accounts “tub” will have a designated owner/approver and a proxy (optional).
       - For requisitions with a value of $250,000 or more, the system will trigger a second, tub-level approval.
   - For all requisitions using sponsored funds (federal or non-federal), regardless of amount, the hiring manager is required to obtain approval online in Fieldglass by selecting a checkbox in the requisition. This will ensure the invoice is routed to an approver regardless of the dollar amount.
     - Fieldglass system reports will be available to aid local finance and OSP in monitoring compliance with this zero dollar threshold for sponsored funds. The Yoh Program Management Office (PMO) will also check for compliance during its routine review of each requisition.
   - Given that transactions less than $10,000 can be requisitioned and approved by the same individual, they should be reviewed after they paid to ensure to detect any errors or problems, for reasonableness of the amounts paid, and for variance from the original budget. The reviewer should be someone other than the original requisitioner, with similar or higher administrative authority.

2. Time Approval
   - Contingent workers (regardless of FLSA exemption status) will be required to submit hours worked and reimbursable expenses incurred (if any) online in Fieldglass each week. Hours and expenses more than 30 days old will not be accepted by Harvard.
   - A hiring manager or a designated timesheet approver must review and approve time reported each week. Approval of the weekly timesheet will trigger payment to Yoh.
     - Weekly timesheets should be reviewed and approved by an individual with first-hand knowledge of the hours worked.
     - As a best practice and where it is operationally feasible, the timesheet approver should be different from the hiring manager. To monitor this segregation of duties, local finance offices should regularly review the Requisitioner = Timesheet Approver report in Fieldglass.

3. Work Orders
   - Once a contingent worker is selected and the terms of the engagement are mutually agreed upon (by the hiring manager and the supplier), the system creates a work order to formalize the agreement.
   - If there is a work order revision in which a) the tub/org segments of the costing are changed or b) the value of the work order is increased over $10K or c) the fund is changed to sponsored (and marked via checkbox), then re-approval will be re-triggered.
4. Coding

- Harvard (Oracle) will transmit all active, valid chart-of-accounts (CoA) code combinations (called CCIDs) to Fieldglass daily to enable accurate, pick-list driven coding for selection by users.
  - Only CCIDs for tubs enrolled in the MSP will be transmitted or made available for costing selection, and only combinations that include one of these four object codes will be transmitted.
    1. 8221 -- Contingent Labor MSP Services Purchased
    2. 7658 -- Contingent Labor MSP Travel Reimbursed (optional, for units that wish to track CW expenses separately from services)
    3. 1140 -- Capital WIP (Equip, Debt-financed, WIP)
    4. 6811 -- Capital CIP (Equip >=$5000)
  - Costing strings will be validated in two real time calls to Oracle, when:
    1. A user submits a timesheet, expense sheet, miscellaneous invoice, or credit/debit memo; and
    2. When the Hiring Manager or Timesheet Approver approves that item and it is being sent to Oracle for payment by Harvard.

- Hiring Managers (requisitioners) in Fieldglass can select any valid CoA code combination that appears in the system.
  - Their picklist will default to their “home” tub, though other valid chart values/combinations may be searched and selected.
    1. To minimize coding errors, the importance of using the correct costing will be emphasized in training.
    2. For transactions of $10,000 and above, approvers can review and ask for changes to coding as needed.
  - Financial reports of all transactions will be available on demand in Fieldglass to monitor coding accuracy, including use of coding by users outside their “home” tub (i.e., cross-tub charges).

5. Data transmission to Oracle

- The invoice sent to Harvard (Oracle AP and GL) by Yoh (Fieldglass) will include a clear description of the charge, with invoice and work order numbers that enable easy cross-reference to additional, detailed information about the transaction in Fieldglass. This “row” of data will be sent to the Harvard data warehouse and will be reportable in the same way as other paid invoices.
  - The Yoh financial team will regularly run a report to ensure that the aggregate dollar value of all timesheets, expense sheets, miscellaneous invoices, and credit/debit memos approved in Fieldglass by Harvard reconcile to the payments remitted to Yoh during the same period. When differences are discovered, they will initiate resolution through the Yoh PMO with relevant Harvard personnel.
  - Monitoring of successful daily invoice data transmission from Fieldglass to Oracle A/P should be performed by Harvard and Yoh.
6. Corrections and Adjustments
- Corrections, adjustments and reallocations of costs or costing (coding) will be done exclusively in Fieldglass, with the net results re-transmitted to Oracle. This will enable accurate and complete reporting from Fieldglass. Manual correcting journal entries (to object codes 8221, 7658, 1140, and 6811) will not be allowed in the General Ledger. Note that capital charges to 1140 and 6811 will move to the final asset object code without manual adjustment.

7. Accruals
- All accruals related to charges in Fieldglass should be recorded in the Oracle General Ledger, in object code 8220. Those accruals should be reversed out of 8220 in the next/appropriate period. When the actual charge comes from Fieldglass in the following month(s), it will be recorded in object code 8221.

8. User Access Controls/Required Training
- Access requests for users in Phase 1 tubs were gathered from HR Authorized Requestors (HRARs) as part of the initial implementation and will be uploaded to Fieldglass for April 2018 go live.
  - Hiring managers are required to take ROPPA training, and strongly urged to take Fieldglass training, prior to using the system. This training will automatically be assigned to them in the Harvard Training Portal (HTP) as part of the implementation. The system access may be withdrawn by the HRAR if ROPPA training is not completed by June 30, 2018.
  - For future phases of the roll out, the HRAR will request access for users in their tub from HUIT Client Services, and a mass upload will be done.
    - As with Phase I, hiring managers are required to take ROPPA training, and strongly urged to take Fieldglass training, prior to using the system. It will automatically be assigned to them in the HTP. System access may be withdrawn if ROPPA training is not completed within 3 months of go live for each tub.
- On-demand reports may be run from the HTP to track individuals who have completed training. A review should be performed periodically by each tub to identify those individuals who have Fieldglass access, but have not completed required or recommended training, and to take appropriate follow-up actions.
- Once the University has fully implemented the program, the HRAR will confirm individuals with the hiring manager role have completed the ROPPA training prior to requesting Fieldglass access for them.