PMR Request for "Prepaid Solution"

1. Issue

In Tririga payments are accounted for based on the payment Due Date (contractual cashflow) however when a payment is made prior to the payment Due Date, users require the system to consider the payment a 'Prepayment' and account for it based on the when the actual payment is made.

| Scenario | | Example | | | | | |
|-------------------------|----------------|----------|-----------------------|--------------|--|--|--|
| Payment Processing | Payment Timing | Due Date | Payment Processing | Payment Made | | | |
| First Half of the Month | Prepayment | March | February | February | | | |
| End of the Month | Prepayment | March | January | February | | | |

2. Details

- Application: Business Application IBM TRIRIGA.
- Application Version: 10.5.3.5
- Platform Version: 3.6.0.2
- Priority: Severity 2
- Is user impacted? Yes
- Is Production Environment is impacted? Yes

PAYMENTS

3. Ability to capture "**Post Type Duration**" to calculate the Create a new field to determine the "**Projected Date**" that will be auto calculated by the system and used in place of "Due Date" for accounting functionality.

If Post Type selected as "Pre-Payment or Post- Payment then display new field 'Post Type Duration'

- Integer
- Editable
- Non mandatory

If Post Type selected as "Current Month payment" "Post Type Duration" will default to 0.

| Generate Payment Schedule: 111 | | لا ا |
|--|-----------------------------------|--|
| General Workflow Instance Associations | | Create Schedule(s) x |
| * Charge Amount Basis | | - |
| Amount Per Basis \$.00 U | S Dollars Contract Rentable | 0 square-feet |
| Payment Schedule | Add J Calcu | late Amounts Generate Schedule(s) Remove |
| 0 total found | | Show: 10 T |
| From Date To Date Amount Con | tract Rentable Cost / Unit (Year) | Period Amount Annual Amount |
| No data to display | | |
| Processing Rules | | |
| Processed Mode Process Payments | Process Period | େ ସ୍ |
| Post Type Current Month Payment | Post Type Duration | |
| Cash Cost C Post Payment | | Find Clear |
| Cash Cost Code II Pre-payment | Cash Cost Code | |
| Expense Cost Code | | Find Clear |
| Expense Cost Code ID | Expense Cost Code | |
| Accrual Cost Code | | Find Clear |

- If Post Type = 'Pre-payment', then "Projected Date" will be equal to "Due Date" Less [x]
 1 month/1week
- If Post Type = 'Post Payment', then "Projected Date" will be equal to "Due Date" Plus
 [x] 1 month/1week
- If 'Current Month Payment, then "Projected Date" will be populated with same value as "Due Date"

4. Insert new column on the PLI, "Projected Date" beside the Due Date column.

| Real Estate Lease: 10000 | 18-0-Demo_Lease_SSR | | | | | | | 📢 Actr To Booker | na 🔒 me | 0 N0 | |
|--|--|-------------------------|-----------------------|-----------------------------|------------------------------|----------|--------------------|-----------------------|--------------------|------|--|
| Central Details Localizes Counce, Option & Sense Payments Accounting Space Like Agreement History Sammary Services Council Se | | | | | | | | | | | |
| (Optional): Setup and rev | (Optional): Setup and review payment schedules, payments, and payment processes. | | | | | | | | | | |
| Accounting Summary | | | | | | | | | | | |
| Accounting Start Date 11/06/2019 Accounting End Date 11/05/2021 | | | | | | | | | | | |
| Deferred Liability Balance 5.00 US bollars | | | | | | | | | | | |
| Are payments made X days in Advance? | | | | | | | | | | | |
| Are payments made X days in Arrear? | | | | | | | | | | | |
| Payment Schedules Payments Payments Payment Instructions Payment Process | | | | | | | | | | | |
| | | | | | | | | | | | |
| Payments | | | | | | | | | | | |
| Related Reports -S010C1- | | Payments - Projected (a | a) | | | | | | | | |
| | Apply Filters Clear Fil | les | | | | | | | | | |
| 1 Due Date | Projected Date | Payment Type | Accounting Type | Expected Cash Before Tax | Expected Cash with Tex | Status | Hinimum Payment | triLikely#inPayment#U | Adjustm Adjustm | | |
| aquait | Aquait | Containe | Contains | Cuntaine | | Containe | | | | | |
| 11/06/2019 | | Bent | Accounts Payable (AP) | 58.000.00 | | | \$8,000.00 | | | 5.00 | |
| 12/06/2019 | | Pent | Accounts Payable (AP) | \$8.000.00 | \$8,000.00 | | 58.000.00 | | | 5.00 | |
| 01/06/2020 | | Bent | Accounts Payable (AP) | \$8.000.00 | \$8,000.00 | | 58.000.00 | | | 5.00 | |
| 02/06/2020 | | Bent | Accounts Payable (AP) | 58.000.00 | 58.000.00 | Active | 58.000.00 | 58.00 | 1.00 | 5.00 | |

- Add a column labeled as "Projected Date", beside the 'Due Date' column.
- This column will map to the "Projected Date" field present on each Payment Line
- Projected Date will be added to all Related Reports on the Payments sub-tab

5. RE Invoice

New column will be added "Projected Date" to display projected date.

ACCOUNTING

- 6. Pre-payment: **Projected Date prior to the Accounting Start Date**.
- Payment line items with 'Payment Summary' Type = Rent and 'Include in Amortization' = true, created with projected date(s) prior to Accounting Start Date, should be excluded from NPV calculation and instead populated in the Rental Prepayments field in the accounting tab in the Accounting details section.
- Only Post payments with projected date extending past accounting end date but due date before accounting end date will be **included in the NPV calculation**,

NOTE. On initial creation if accounting start date is changed, when user clicks "Recalculate NPV or Calculate lease treatment" Rental Prepayments would be updated and sum of payments prior to the new accounting start date would be populated.

MODIFICATIONS

- 7. Ability to accurately account for "Projected Date" for payment adjustments.
- When Adjust Payment is performed on a Payment Schedule, the Post Type and Post Type Duration values should be copied to the newly created Payment Schedule(s) when Update Action is "Update or Split Payment Schedules.
- Payment Line Items should be created with Projected Date based on Post Type and Post Type Duration values.
- If catch up payment is generated for retrospective updates the catch up payment entry produced would be created with today's date, Post Type = Same Period and Due Date will equal Projected Date.

Journal Entries and Lease Period Balance

- 8. Ability to generate lease event JE's on initial implementation¹ and record correctly in Lease Period Balance.
- Add two new Trigger Subtypes: "PrePaid Adjustment" and "Prepaid Adjustment Remeasurement"
- Add new JE's with the new Trigger Subtypes below:

¹ These one-time JE's are only needed if apply the solution to existing leases. For new implementation, these JE's will not be required.

| Lease | e Journal En | ntry Setups | | | | | | | Add | Delete Activate |
|--------|----------------|---|----------------------|-----------------------------|---------------------|----------------------|---|---|--------------|-------------------------------------|
| Relate | ed Reports | -Select- | Lease Jour | nal Entry Setups | | | | | | 1 bener 1 mentar |
| > | 1 /8 | | | | | | D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | Show |
| | ID | Journal Name | Business Unit | Journal Entry Lease Type | Accounting Standard | Lease Classification | Debit Account Code | Credit Account Code | Trigger Type | Trigger Sub Type |
| | Contains | | Contains | Contains | Contains | Contains | Contains | Contains | Contains | Contains |
| | <u>1001162</u> | 842 - Prepaid Solution ADJ: Interest Expense True-up | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Operating | <u>Operating Rent Expense</u> <u>- Real Estate</u> | <u>Operating Lease</u> <u>Liability Systematic</u> (<u>Noncurrent)</u> | Lease Event | Prepaid Adjustment |
| | <u>1001163</u> | 842 - Prepaid Solution ADJ: Interest Expense True-up | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | <u>Finance</u> | <u>Interest Expense -</u> <u>Finance Leases - Real</u> <u>Estate</u> | <u>Finance Lease Liability</u> <u>Systematic</u> (Noncurrent) | Lease Event | Prepaid Adjustment |
| | <u>1001164</u> | 842 - Prepaid Solution ADJ: Amortization Expense True-up | <u>Valmart Japan</u> | <u>Real Estate Lease</u> | GAAP (FASB) | Operating | <u>Operating Rent Expense</u> - Real Estate | Accumulated Amortization Operating Leases - Non- Systematic | Lease Event | Prepaid Adjustment |
| | <u>1001165</u> | 842 - Prepaid Solution ADJ: Amortization Expense True-up | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Finance | Amortization Expense Finance Leases-Real Estate | Accum Amort Finance Leases - Non- Systematic | Lease Event | Prepaid Adjustment |
| | <u>1001952</u> | 842 - Prepaid Solution ADJ: Recognize Principal Reduction | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Operating | <u>Operating Lease</u> Liability Systematic (Noncurrent) | A/P Clearing - Leases | Lease Event | Prepaid Adjustment |
| | <u>1001953</u> | 842 - Prepaid Solution ADJ: Recognize Principal Reduction | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Finance | Finance Lease Liability Systematic (Noncurrent) | A/P Clearing - Leases | Lease Event | Prepaid Adjustment |
| | <u>1001954</u> | 842 - Prepaid Solution ADJ: Adjust Accrued Interest | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Operating | Accrued Interest on Operating Lease Liabilities | <u>Operating Lease</u> Liability Systematic (Noncurrent) | Lease Event | Prepaid Adjustment |
| | 1001955 | 842 - Prepaid Solution ADJ: Adjust Accrued Interest | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Finance | Accrued Interest on Finance Lease Liabilities | Finance Lease Liability Systematic (Noncurrent) | Lease Event | Prepaid Adjustment |
| | <u>1001956</u> | 842 - Prepaid Solution ADJ: Adjust Asset and Liability | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Operating | <u>Right-of-Use Assets</u> <u>Operating Leases - Real</u> <u>Estate</u> | Operating Lease Liability Systematic (Noncurrent) | Lease Event | Prepaid Adjustment Remeasurement |
| | <u>1001957</u> | 842 - Prepaid Solution ADJ: Adjust Asset and Liability | <u>Walmart Japan</u> | Real Estate Lease | GAAP (FASB) | Finance | <u>Right-of-Use Assets</u> <u>Finance Leases - Non-</u> Systematic | Finance Lease Liability Systematic (Noncurrent) | Lease Event | Prepaid Adjustment Remeasurement |

New JE configuration inputs:

- Note. Transaction Group and Calculation Inputs for each.

| Lease Journal Entry Setup: 1001162 | 📇 Prinz 🕜 Help | | | | | | | | |
|--|--------------------------------|--|--|--|--|--|--|--|--|
| General Segments Natifications Notes & Booments System Wainflow Instance Associations | Revise More 🔍 🗴 | | | | | | | | |
| (Required): Create a Journal Entry Setup record. | | | | | | | | | |
| B General | | | | | | | | | |
| ID 1001162 Status Active | | | | | | | | | |
| Journal Name 842 - Prepaid Solution ADJ: Interest Expense True-up | | | | | | | | | |
| Details | | | | | | | | | |
| <u>Business Unit</u> Walmart Japan | | | | | | | | | |
| Journal Entry Lease Type Real Estate Lease Lease Classification Operating | | | | | | | | | |
| * Accounting Standard GAAP (FASB) Record Journal * | | | | | | | | | |
| Accounting Type Accounts Payable (AP) Payment Timing | | | | | | | | | |
| Trigger Type Lease Event Trigger Sub Type Prepaid Adjustment | | | | | | | | | |
| Journal Entry Period Current Open Period Journal Entry Recording Standard (AAR (PASB) Local Less Classification | | | | | | | | | |
| Auto-keverse Local Reporting Adjustment Local Reporting Adjustment Local Report Loc | | | | | | | | | |
| Local Reporting Augustment — The second seco | | | | | | | | | |
| netratación orogi recitado doren Debit functional Account Interest Expense Credit Functional Account Long Term Lesse Liability Transfer/Other | | | | | | | | | |
| Debit Prior Classification | | | | | | | | | |
| | | | | | | | | | |
| Debit Account Code Gredit Account Code | | | | | | | | | |
| Name Operating Rent Eupense - Real Estate Name Operating Rent Eupense - Real Estate | | | | | | | | | |
| <u>Service Code</u> 0005501010 <u>Service Code</u> 0002501000 | | | | | | | | | |
| Calculation | | | | | | | | | |
| Amount - Input01-Input02 | | | | | | | | | |
| E Calculation Inputs | | | | | | | | | |
| Issaid State | show: 10 * | | | | | | | | |
| Cc Calculation Name Calculation Lease Calculation Source Calculation Period Trom Calculation Cumulative From Period Source Field Name Option | Use Cst Workflow Prefix? | | | | | | | | |
| ± InputD1 Interest.Expense Lease Einance/Operating.Schedule Current.Closed.Period Q N/A triinterestAmountHU | | | | | | | | | |
| - Input02 Interest.Expense Lease Latest.History Finance/Operating Schedule Current.Closed Period Q N/A triinterestAmountNU | | | | | | | | | |
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| Revise Nore a | | | | | | | | | |
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| ease Journal Entry Setup: 1001164 | | | | | | | 📇 Print 😗 H |
|---|-------------------------------|----------------------------|-----------------------|--|--------------------------------|---------------------|--------------------------------|
| General Segments Notifications Notes & Documents System W | orkflow Instance Associations | | | | | | Revise Hore x |
| Required): Create a Journal Entry Setup record. | | | | | | | |
| General | | | | | | | |
| ID 1001164 | | | | Status Active | | | |
| Journal Name 842 - Prepaid Solution ADJ: Amortization Expense T | 'rue-up | | | | | | |
| Details | | | | | | | |
| Business Unit Walmart Japan | | | | | | | |
| * Journal Entry Lease Type Real Estate Lease | | | | Lease Classification Oper- | ating | | |
| Accounting Standard GAAP (FASB) | | | | Record Journal | | | |
| Accounting Type Accounts Payable (AP) | | | | Payment Timing | | | |
| Trigger Type Lease Event | | | | Trigger Sub Type Prep. | aid Adjustment | | |
| Journal Entry Period Current Open Period | | | Journa | Entry Recording Standard GAAS | (FASB) | | |
| Auto-Reverse | | | | Local Lease Classification | | | |
| Local Reporting Adjustment | | | | | | | |
| Transaction Group Amortization Exp | | | | | | | |
| Debit Functional Account Amortization Expense | | | | Credit Functional Account Accu | mulated Amortization | | |
| Debit Prior Classification | | | | Credit Prior Classification | | | |
| Debit Account Code | | | | Credit Account Code | | | |
| Name Operating Rent Expense - Real Estate | | | | Name Accumulated Amortizat | ion Operating Leases - Non-Sys | tematic | |
| Service Code 0005501010 | | | Ser | vice Code 0001551514 | | | |
| Calculation | | | | | | | |
| Amount = Input01-Input02 | | | | | | | |
| Calculation Inputs | | | | | | | |
| S Export 2 total found | | | | | | | show: 10 |
| Calculation Name Og Input | Calculation Lease | Calculation Source | Calculation Period | Nth Period From Calculation Period | Cumulative From Period | Source Field Name | Use Cst Workflov Prefix? |
| Input01 Amortization Expense | Lease | Finance/Operating Schedule | Current Closed Period | | 0 N/A | triSLDepreciationNU | |
| Input02 Amortization Expense | Lease Latest History | Einance/Operating Schedule | Current Closed Period | | 0 N/A | triSLDepreciationNU | |
| | | | | | | | |
| Revise More x | | | | | | | |

| ease Journal Entry Setup: 1001952 | | | | | | | 👼 Print 😗 He |
|--|-------------------|--------------------------|--------------------|--|------------------------|-------------------|--------------------------------|
| General Segments Notifications Notes & Documents System Workflow Instance Associations Review Interview In | | | | | | | |
| Required): Create a Journal Entry Setup record. | | | | | | | |
| General | | | | | | | |
| D 1001952 | | | | Status Active | | | |
| Journal Name 842 - Prepaid Solution ADJ: Recognize Principal Reduction | | | | | | | |
| Details | | | | | | | |
| Business Unit Walmart Japan | | | | | | | |
| Journal Entry Lease Type Real Estate Lease | | | | Lease Classification Operation | ating | | |
| Accounting Standard GAAP (FASB) Record Journal | | | | | | | |
| Accounting Type Accounts Payable (AP) | | | | Payment Timing | | | |
| Trigger Type Lease Event | | | | * Trigger Sub Type Prepa | aid Adjustment | | |
| Journal Entry Period Current Open Period | | | Journa | Entry Recording Standard GAAP | P (FASB) | | |
| Auto-Reverse | | | | Local Lease Classification | | | |
| Local Reporting Adjustment | | | | | | | |
| Transaction Group Reclass/Other | | | | | | | |
| Debit Functional Account Long Term Lease Liability Transfer/Other | | | | Credit Functional Account | | | |
| Debit Prior Classification | | | | Credit Prior Classification | | | |
| Debit Account Code | | | = | Credit Account Code | | | |
| Name Operating Lease Liability Systematic (Noncurrent) | | | | Name A/P Clearing - Leases | | | |
| Service Code 0002509003 | | | Ser | rvice Code 0002162051 | | | |
| Calculation | | | | | | | |
| Amount - Input01 | | | | | | | |
| Calculation Inputs | | | | | | | |
| Second 1 total found | | | | | | | show: 10 |
| Calculation Name Dr Input | Calculation Lease | Calculation Source | Calculation Period | Nth Period From Calculation Period | Cumulative From Period | Source Field Name | Use Cst Workflov Prefix? |
| Input01 PLI Prepayment | Lease | Lease Accounting Details | N/A | 9 | 0 N/A | cstPLIPrePaidNU | Plenki |
| | | | | | | | |
| Revise More 🗠 🗴 | | | | | | | |
| | | | | | | | |

| Lease Journal Entry Setup: 1001952 | | | | | | | 📇 Print 🛛 Help | |
|--|--|--------------------------|--------------------|--|------------------------|-------------------|---------------------|--|
| General Segments Notifications Notes & Documents System Workflow In | nstance Associations | | | | | | Revise More 🗉 🗴 | |
| (Required): Create a Journal Entry Setup record. | | | | | | | | |
| General | | | | | | | | |
| | | | | Chattan Latita | | | | |
| ID 1001952 Journal Name 842 - Prepaid Solution ADJ: Recognize Principal Reduction | | | | Status Active | | | | |
| | | | | | | | | |
| Details | | | | | | | | |
| <u>Business Unit</u> Walmart Japan | | | | | | | | |
| Journal Entry Lease Type Real Estate Lease | | | | Lease Classification Oper- | ating | | | |
| Accounting Standard GAAP (FASB) | | | | Record Journal 🦉 | | | | |
| Accounting Type Accounts Payable (AP) | | | | Payment Timing | | | | |
| Trigger Type Lease Event | | | | Trigger Sub Type Preparation | | | | |
| Journal Entry Period Current Open Period | Journal Entry Recording Standard GAAP (FASB) | | | | | | | |
| Auto-Reverse | | | | Local Lease Classification | | | | |
| Local Reporting Adjustment | | | | | | | | |
| Transaction Group Reclass/Other | | | | | | | | |
| Debit Functional Account Long Term Lease Liability Transfer/Other | | | | Credit Functional Account | | | | |
| Debit Prior Classification | | | | Credit Prior Classification | | | | |
| Debit Account Code | | | 8 | Credit Account Code | | | | |
| Name Operating Lease Liability Systematic (Noncurrent) | | | | Name A/P Clearing - Leases | | | | |
| Service Code 0002509003 | | | 5 | ervice Code 0002162051 | | | | |
| Calculation | | | | | | | | |
| Amount - Input01 | | | | | | | | |
| Calculation Inputs | | | | | | | | |
| S Expert 1 total found | | | | | | | Show: 10 * | |
| Ca Calculation Name | Calculation Lease | Calculation Source | Calculation Period | Nth Period From Calculation | Cumulative From Period | Source Field Name | Use Cst | |
| Og Input | | | | Period | | | Workflow Prefix? | |
| + Input01 PLI Prepayment | Lease | Lease Accounting Details | N/A | | 0 <u>N/A</u> | cstPLIPrePaidNU | | |
| | | | | | | | | |
| Revise More X | | | | | | | | |
| | | | | | | | | |
| i | | | | | | | | |

| General Segment Nationalisity Setup Record. Required): Create a Journal Entry Setup record. Image: Create a Journal Entry Setup record. |
|---|
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| |
| ID 1001954 Status Active Journal Rame 842. Prepaid Solution ADJ: Adjust Accrued Interest. |
| |
| Betails Betails Business Unit Valuant: Japan Journal Entry Lesse Type Resis Existe Lasse Journal Entry Lesse Type Resis Existe Lasse Accounting Standard GAAP (XSB) Counted Entry Period Adjustment Journal Entry Record period Journal Entry Record Interest Journal Entry Record Lesse Classification Counter Standard GAAP (XSB) Account Reporting Standard GAAP (XSB) Account Reporting Standard GAAP (XSB) Transaction Group Reclass Other Debit functional Account Long Term Lesse Lability Transfer/Other |
| Binlines linit Walmart Japan Ourmal Entry Lease Type Preis List Lease Accounting Type Accounts Payabe (JP) Accounting Type Acc |
| |
| Accounting Standard GAAP (KSB) Record Journal Record Reco |
| Accounting Type Accounts Psychie (AP) Finger Accounts Psychie (AP) Trigger Type Lease Event Trigger Type Lease Event Journal Entry NeuroLing Standard (DAA) (NGB) Auto-Reverse II Local Lease Classification Termsaction Group Recited (Other Provide) Termsaction Group Recited (Other Provide) Credit Functional Account Long Term Lease Lability Transfer/Other |
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| tournal Entry Period Current Open Period Journal Entry Recording Standard GAUP (7430) Auto-Reverse U Local Reporting Adjustment U Temsaction Group Reclass/Other Temsaction Group Reclass/Other Orebit Functional Account Long Term Lesse Lability Transfer/Other |
| Auto-Reverse Local Lease Classification Local Lease Classification Local Reporting Adjustment II Transaction Group RecisivOther Debit Functional Account Long Term Lease Liability Transfer/Other Credit Functional Account Long Term Lease Liability Transfer/Other |
| Local Reporting Adjustment Transaction Group Reclass/Other Debt Truncional Account Long Term Lesse Liability Transfer/Other Credit Functional Account Long Term Lesse Liability Transfer/Other |
| Transaction Group Reclass/Other Debit Functional Account Long Term Lease Liability Transfer/Other Credit Functional Account Long Term Lease Liability Transfer/Other |
| Debit Functional Account Accrued Interest Balance Transfer/Other Credit Functional Account Long Term Lease Liability Transfer/Other |
| |
| Debit Prior Classification |
| |
| B Debit Account Code E Credit Account Code |
| Name Accrued Interest on Operating Lease Liabilities Name Operating Lease Liability Systematic (Noncurrent) |
| Service Code 000221100 Service Code 0002599003 |
| B Calculation |
| Amount - input01 |
| Calculation Inputs |
| ♦ East total food the state of |
| Ca Calculation Name Calculation Lesse Calculation Source Calculation Period Nth Period Trom Calculation Cumulative From Period Source Field Name Use Calculation Cumulative From Period North |
| of input venoa venoa Preto. Pretoz |
| ± Input01 Accrued Interest Balance Lease Latest History Finance/Operating Schedule Current Clozed Period 0 N/A triAccruedInterestBalanceHU |
| |
| Revise Hore x |
| |

| Lease Journal Entry Setup: 1001956 | | | | | | | 🚔 Print 🚱 Help |
|---|-------------------------|----------------------------|-------------------------------|---|----------------------------|----------------------|-----------------------|
| | | | | | | | Revise Hore x |
| General Segments Notifications Notes & Documents System Workfile | w Instance Associations | | | | | | Revise More X |
| (Required): Create a Journal Entry Setup record. | | | | | | | |
| General | | | | | | | |
| ID 1001956 | | | Stat | us Active | | | |
| * Journal Name 842 - Prepaid Solution ADJ: Adjust Asset and Liability | | | | | | | |
| Details | | | | | | | |
| Business Unit Walmart Japan | | | | | | | |
| Journal Entry Lease Type Real Estate Lease | | | | Lease Classification Oper | ating | | |
| Accounting Standard GAAP (FASB) | | | | Record Journal 🗹 | | | |
| Accounting Type Accounts Payable (AP) | | | | Payment Timing | | | |
| ★ Trigger Type Lease Event | | | | Trigger Sub Type Prep | | | |
| Journal Entry Period Current Open Period | | | Journal En | try Recording Standard GAAI | P (FASB) | | |
| Auto-Reverse | | | Lo | cal Lease Classification | | | |
| Local Reporting Adjustment | | | | | | | |
| Transaction Group Remeasurements | | | | | | | |
| Debit Functional Account Gross ROU Asset | | | | dit Functional Account Long | Term Lease Liability | | |
| Debit Prior Classification | | | Cre | dit Prior Classification | | | |
| Debit Account Code | | | ≡ Cre | dit Account Code | | | |
| Name: Right-of-Use Assets Operating Leases - Real Estate | | | | Name Operating Lease Liabili | ty Systematic (Noncurrent) | | |
| Service Code 0001551014 | | | Service | Code 0002509003 | | | |
| Calculation | | | | | | | |
| Amount - Input01-Input02 | | | | | | | |
| Calculation Inputs | | | | | | | |
| | | | | | | | |
| Exect 2 total found Ca Calculation Name | Calculation Lease | Calculation Source | Calculation Period | Nth Period From Calculation | Cumulative From Deriod | Source Field Name | show: 10 * Use Cst |
| Og Input | Curculation Lease | Calculation Jource | Calculation Period | Period | Candidate From Period | Joan Co Treva Harrey | Workflow Prefix? |
| Input01 Gross ROUA | Lease | Finance/Operating Schedule | Modification Effective Period | | 0 N/A | triGrossAssetValueNU | |
| : Input02 Gross.ROUA | Lease Latest History | Finance/Operating Schedule | Modification Effective Period | | 0 <u>N/A</u> | triGrossAssetValueNU | |
| | | | | | | | |
| Revise Hore x | | | | | | | |
| | | | | | | | |

 Add new Functional Accounts to Lease period Balance Records: Long Term Lease Liability Transfer/Other Accrued Interest Balance Transfer/Other

| Rint (| | | | | | | | | e Period Balance: 1031097 |
|---------------------------------|-------------|-------|--|--------------|----------------|---|-----------|---------------------------------|--|
| Save Save & Close Hore | | | | | | Workflow Instance Associations | System \ | Journal Entry Transaction Group | eneral Future Line Items Journal Entries |
| Variable Lease | Japan Yen | JPYO | Variable Adjustment Amt Adjustment | Japan Yen | JPYD | Variable Adjustment Amt JE | Japan Yen | JPYO | Variable Lease Payment |
| | | | | | | | Japan Yen | JPYO | Rent Expense |
| | | | | | | | Japan Yen | JPYO | P & L Book Expense |
| Amortization | Japan Yen | JPY0 | Amortization Expense Adjustment | Japan Yen | JPYO | Amortization Expense JE | Japan Yen | JPYO | Amortization Expense |
| Accumulated Amo | Japan Yen | JPYO | Accumulated Amortization Adjustment | Japan Yen | JPYO | Accumulated Amortization JE | Japan Yen | JPYO | Accumulated Amortization |
| | | | | | | | Japan Yen | JPYO | Accumulated Amortization Prior Period |
| Interest | Japan Yen | JPY0 | Interest Expense Adjustment | Japan Yen | JPYO | Interest Expense JE | Japan Yen | JPYO | Interest Expense |
| Ren | Japan Yen | JPYO | Rent Accrual Adjustment | Japan Yen | JPYO | Rent Accrual JE | Japan Yen | JPYO | Accrual |
| Accrued | Japan Yen | JPYO | Accrued Liability Adjustment | Japan Yen | JPYO | Accrued Liability JE | Japan Yen | JPYO | Accrued Liability |
| Principal R | Japan Yen | JPYO | Principal Reduction Adjustment | Japan Yen | JPYO | Principal Reduction JE | Japan Yen | JPYO | Principal Reduction |
| Interest R | Japan Yen | JPYO | Interest Reduction Adjustment | Japan Yen | JPYO | Interest Reduction JE | Japan Yen | JPYO | Interest Reduction |
| Accrued Interest | Japan Yen | | Accrued Interest Balance Adjustment | | JPYO | Accrued Interest Balance JE | Japan Yen | | Accrued Interest Balance |
| | | | | | | | Japan Yen | | Accrued Interest Balance Prior Period |
| Accrued Interest Re | Japan Yen | JPY0 | Accrued Interest Re-Balance Adjustment | Japan Yen | JPYO | Accrued Interest Re-Balance JF | Japan Yen | | Accrued Interest Re-Balance |
| Long Term Lease | Japan Yen | JPYO | Long Term Lease Liability Adjustment | Japan Yen | JPYO | Long Term Lease Liability JE | Japan Yen | | Long Term Lease Liability |
| | Japan Yen | JPYO | Long Term Lease Liability Prior Period Reversal | | JPY0 | Long Term Lease Liability Auto Reversal JE | Japan Yen | | Long Term Lease Liability Prior Period |
| Long Term Liability Re | Japan Yen | JPYO | Long Term Liability Re-Balance Adjustment | Japan Yen | JPYO | Long Term Liability Re-Balance JE | Japan Yen | | Long Term Lease Liability Re-Balance |
| Short Term Lease | Japan Yen | | Short Term Lease Liability Adjustment | Japan Yen | JPYO | Short Term Lease Liability JE | Japan Yen | | Short Term Lease Liability |
| | Japan Yen | | Short Term Lease Liability Prior Period Reversal | | JPY0 | Short Term Lease Liability Auto Reversal JE | Japan Yen | JPY0 | Short Term Lease Liability Prior Period |
| | | | | | | | Japan Yen | JPYO | Net Asset Value |
| Gross As | Japan Yen | JPYO | Gross Asset Value Adjustment | Japan Yen | JPYO | Gross Asset Value JE | Japan Yen | | Gross Asset Value |
| 0107713 | oopon ren | 0,10 | | copen ren | 0110 | | Japan Yen | | Gross Asset Value Prior Period |
| | | | | | | | Japan Yen | | Liability Value |
| | Japan Yen | IPYO | FMV Adjustment | Japan Yen | JPY307.269.078 | FMV JE | Japan Yen | | Endonity raide |
| (| Japan Yen | | Gain/Loss JE | Japan Yen | | Gain/Loss Adjustment | Japan Yen | | Gain / Loss |
| | Suparren | 5010 | Sum cost of | superior ren | 5110 | Game cost Adjustment | Japan Yen | | Net Equity |
| 3 | Japan Yen | IPYO | Incentive Adjustment | Japan Yen | JPYO | Incentive JE | Japan Yen | | Incentive |
| | Subau ven | | incentive Aujukinent | Subau ren | 57.10 | incontro se | Japan Yen | | Incentive Prior Period |
| Im | Japan Yen | JPYO | Impairment Adjustment | Japan Yen | JPY0 | Impairment JE | Japan Yen | | Impairment |
| Prepaid Rent | Japan Yen | | Prepaid Rent Expense Adjustment | Japan Yen | JPY14,526,525 | Prepaid Rent Expense JE | Japan Yen | JPY14,526,525 | Prepaid Rent Expense |
| Prepaid Kent | Japan ren | JETU | Prepaio Rent Expense Aujustinent | Japan ren | 34114,520,525 | Prepaid Kent Expense Sc | Japan Yen | | Prepaid Rent Expense Prior Period |
| Initial Di | Japan Yen | 10.40 | Initial Direct Cost Adjustment | Japan Yen | JPY0 | Initial Direct Cost JE | Japan Yen | | Initial Direct Cost |
| initial Di | sobert tell | 5610 | and a birect cost Adjustment | Japan Yen | JPYO | Accrued Liability Prior | Japan Yen | | Initial Direct Cost Prior |
| Impairment | Japan Yen | 10.40 | Impairment Reserve Adjustment | | | Impairment Reserve JE | Japan Yen | | Impairment Reserve |
| impairment | Japan ten | JPTU | impairment Reserve Adjustment | Japan ten | JPTU | impairment Reserve JE | Japan Yen | | Impairment Reserve Prior Period |
| Long Term Lease Liability Tra | Japan Yen | IPYO | Long Term Lease Liability Transfer/Other Adjust | Japan Yen | IPY0 | Long Term Lease Liability Transfer/Other JE | | | ong Term Lease Liability Transfer/Other |
| Accrued Interest Balance Transf | | | Accrued Interest Balance Transfer/Other Adjustment | | | Accrued Interest Balance Transfer/Other JE | Japan Yen | | Accrued Interest Balance Transfer/Other |

Note: Additional consideration will be required to address impact to historical report solution. Additional journal entries and functional accounts would be required to be reflected in LPB as well as Rollforward report.

Processing Non Fixed Rent Journal Entries

- 9. Ability to process monthly journal entries for non-fixed rent payments.
- In the Process Lease Journal entries form
 Complete 'General' Section and Create Draft
 Name: Specify "Non-Fixed Rent" JE's and the fiscal period
 BU: select BU
 Lease Search Scope : select "By selected Leases"

Fiscal Period : auto-populated

Process Type: select Period and Lease Event(JE's)

- Add new section underneath General Section " Non Fixed Rent Process
- Add Boolen field "Process Non-Fixed Rent JE's" and dropdown field "Post Type"

| Business Unit | ease Journal 1 Check 1 checkb | the "Process Non-Fixed Rent" ox |) | Created Date/Time 10/29/2020 1 • Fiscal Period | Select "Post Type" If Payment Timing of non fixed rent PLI's is Arrears – select Post Payment If Payment Timing of non fixed rent PLI's is Advanced – select Prepayment If Payment Timing of non fixed rent PLI's is in the Current |
|----------------------------------|--|--|-----------------|---|--|
| Lease Search Scope By | Selected Lease(s) | | T | Process Type Period and Le | If Payment Timing of non fixed rent PLI's is in the Current |
| Non-Fixed Rent P | rocess | | | | month – select Same Month Payment |
| Process Non-Fixed Rent | JEs 🗹 | | | Post Type Same Month Payment | |
| | | | | | |
| | | | | Post Payment | |
| E Leases | | | | Pre-payment | Fiel Renove |
| Ø total found | | | | Same Month Payment | Show: 10 * |
| 0 I ID | Name | Lease Type | Status | | Accounting Type |
| No data to display | | | | | |
| Create Draft x | | | | | |
| (Required): Create Process Lease | 8 Documents System Workflow Instance Journal Entry. | e Associations | | | 🦉 fran 🕫 anay Count-Bant 1 a |
| = General | | | | | Click Find > a pop-up window with |
| ID | | Status | Created Date/1 | ime 10/29/2020 16:57:07 | |
| Business Unit 8004 - | xed Rent JEs - October 2020 | | P Q • Fiscal Pe | ried 2021 - 09 | leases will display |
| Lease Search Scope By Sele | | | | ype Period and Lease Event JE(s) | |
| | | | - | | |
| | | | | OK Exect | Carea * |
| | 1278 total found Apply filters Gase filters | | | UK Export Show | |
| 1 Asset Lease or Real Esta | | Name | Status | Accounting Type | |
| Containe | Containa | Contains | Containe | Custaine | A Fiel Remove |
| Real Estate Lease | 1000048 | CA-RE-1008 Walmart Super Centre - Pylon Sign - (Low Value Lease) | Active | Accounts Pavable (AP) | |
| Real Estate Lease | 1000057 | Lease for Master Aproenent 1000247171 | Active | Accounts Receivable (AR) | |
| Beal.Estate.Lease | 1000258 | 1079 BRANPTON W CANADIAN NAT'L INSTITUTE FOR-Good To Go | Active | Accounts Receivable (AR) | |
| Beal.Estate.Lease | 1000122 | 1154 - T.4 - Hamilton - Benson Tires | Active | Accounts Receivable (AR) | |
| E Real Estate Lease | 1000126 | 1014-ANTIGONISH PEPSI COMMISSION -PEPSI VENDING | Terminated | Accounts Receivable (AR) | |
| Real Estate Lease | 1000128 | 1022-WINKLER-PEPSI COMMISSION-PEPSI VENDING | Expired | Accounts Receivable (AR) | |
| Eeal Estate Lease | 1000130 | 1045 SAINT ROUMALD - PEPSI COMMISSION - PEPSI VENDING | Expired | Accounts Receivable (AB) | |
| Davi Crista Labia | 3000322 | 1563.WARNERSHIT DEDGLOOMINEGON/DEDGLIEDING | Taminatad | Accounts Receivable (AR) | 10.00 |

- Follow existing process to select leases and Retrieve/Issue journal entries. The system should then generate a monthly journal entry on each lease for the payment line item(s) that are non-fixed rent and that have the post type selected by the user.

| | Home My Report | s Requests Projects Tasks Space Maintenan | ce Sustainability Inventory | Contracts Pr | ocurement Portfolio | Tools | |
|------|--------------------------|--|---------------------------------|---------------|-----------------------------|------------------------------|--------------------|
| | | Requests Le | ases Agreements Contracts P | | vables Contract Set Up | Financials + | |
| Home | e > Contracts > Financia | is > Process Lease Journal Entries | | | Open In New | Window 🚺 Add to Bookm | iarks [My Bookmai |
| | | | | | | | (Q Popup View |
| | | | | | | A | d Delete For |
| | Reports -Select- | | | | | | |
| | | Process Lease Journal Entries | | | | | Show: 50 |
| | ID | Andy Filters Clear Filters Name | Business Unit | Fiscal Period | Lease Search Scope | Process Type | Status |
| | Contains | Contains | Contains | Contains | Contains | Contains | Contains |
| | 1000000 | Feb - 2020 Monthly close JE batch | 8004 - Wal-Mart Canada Corp | 2021 - 01 | All Real Estate Leases only | Period and Lease Event JE(s) | Draft |
| | 1000001 | Feb 2020 Monthly Close - Lease 20129 62556 9865 | B004 - Wal-Mart Canada Corp | 2021 - 01 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 1 | 1000002 | Feb - 2020 Monthly close JE batch for 8 Leases 05122020 | B004 - Wal-Mart Canada Corp | 2021 - 01 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 8 | 1000003 | March - 2020 Monthly Close JE Batch | B004 - Wal-Mart Canada Corp | 2021 - 02 | By Selected Lease(s) | Period and Lease Event JE(s) | <u>Draft</u> |
| 3 | 1000004 | March - 2020 Monthly Close JE Batch - Lease 146975 (7763) | B004 - Wal-Mart Canada Corp | 2021 - 02 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 0 | 1000005 | Feb 2020 Monthly Close - Lease 146978 | 8004 - Wal-Mart Canada Corp | 2021 - 01 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 3) | 1000006 | March - 2020 Monthly Close JE Batch - Lease 146978 | B004 - Wal-Mart Canada Corp | 2021 - 02 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 0 | 1000007 | Feb 2020 Monthly Close - Lease 22164, 9262, 18877, 9844, 20535 | B004 - Wal-Mart Canada Corp | 2021 - 01 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 3 | 1000008 | March 2020 Monthly Close - Lease 22164, 9262, 18877, 9844 | B004 - Wal-Mart Canada Corp | 2021 - 02 | By Selected Lease(s) | Period and Lease Event JE(s) | <u>Draft</u> |
| 3 | 1000009 | April - 2020 Monthly Close JE Batch | B004 - Wal-Mart Canada Corp | 2021 - 03 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| | 1000010 | May - 2020 Monthly Close JE Batch | B004 - Wal-Mart Canada Corp | 2021 - 04 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 8 | 1000011 | May - 2020 Monthly Close Lease 19212 | B004 - Wal-Mart Canada Corp | 2021 - 04 | By Selected Lease(s) | Period and Lease Event JE(s) | Draft |
| 0 | 1000012 | June - 2020 Monthly Close - Stores 7793, 6001 and 1169 | B004 - Wal-Mart Canada Corp | 2021 - 05 | By Selected Lease(s) | Period and Lease Event JE(s) | Completed |
| 0 | 1000013 | June - 2020 Monthly Close JE Batch | (| 1 | | Period and Lease Event JE(s) | Completed |
| | 1000014 | 3102 Lease Event JE Batch - June | Record will be pre | esent in lis | t view | Lease Event JE(s) | Completed |
| 9 | 1000015 | June - 2020 Lease Event Entries JE Batch store 3034 | with 'Completed' | ctato | | Period and Lease Event JE(s) | Completed |
| 3 | 1000016 | July - 2020 Monthly Close Exc 10555, 12888, 1000449, 20222, 20794 | with completed | state. | | Period and Lease Event JE(s) | Completed |
| 1 | <u>1000018</u> | August - 2020 Monthly Close JE Batch | | 2021-07 | by selected cease(5) | Period and Lease Event JE(s) | Completed |
| 3 | 1000019 | September - 2020 Monthly Close JE Batch | Mart Canada Corp | 2021 - 08 | By Selected Lease(s) | Period and Lease Event JE(s) | Completed |
| 3 | 1000020 | October - 2020 Monthly Close JE Batch Exc 146975, 23808, 17098, 21 | 207 5004 - Wal-Mart Canada Corp | 2021 - 09 | By Selected Lease(s) | Period and Lease Event JE(s) | Completed |
| | 1000021 | Non-Fixed Rent JEs - October 2020 | B004 - Wal-Mart Canada Corp | 2021 - 09 | By Selected Lease(s) | Period and Lease Event JE(s) | Completed |