FINANCIAL INFORMATION SYSTEM

FIS Standard Curriculum:

Basic Controlling Reporting

Course Objectives

This course will help you:

- Understand the purpose and components of Controlling

- Distinguish the features and functionalities of common Controlling reports

- Access and generate common Controlling reports

- Determine which department/project incurred an activity
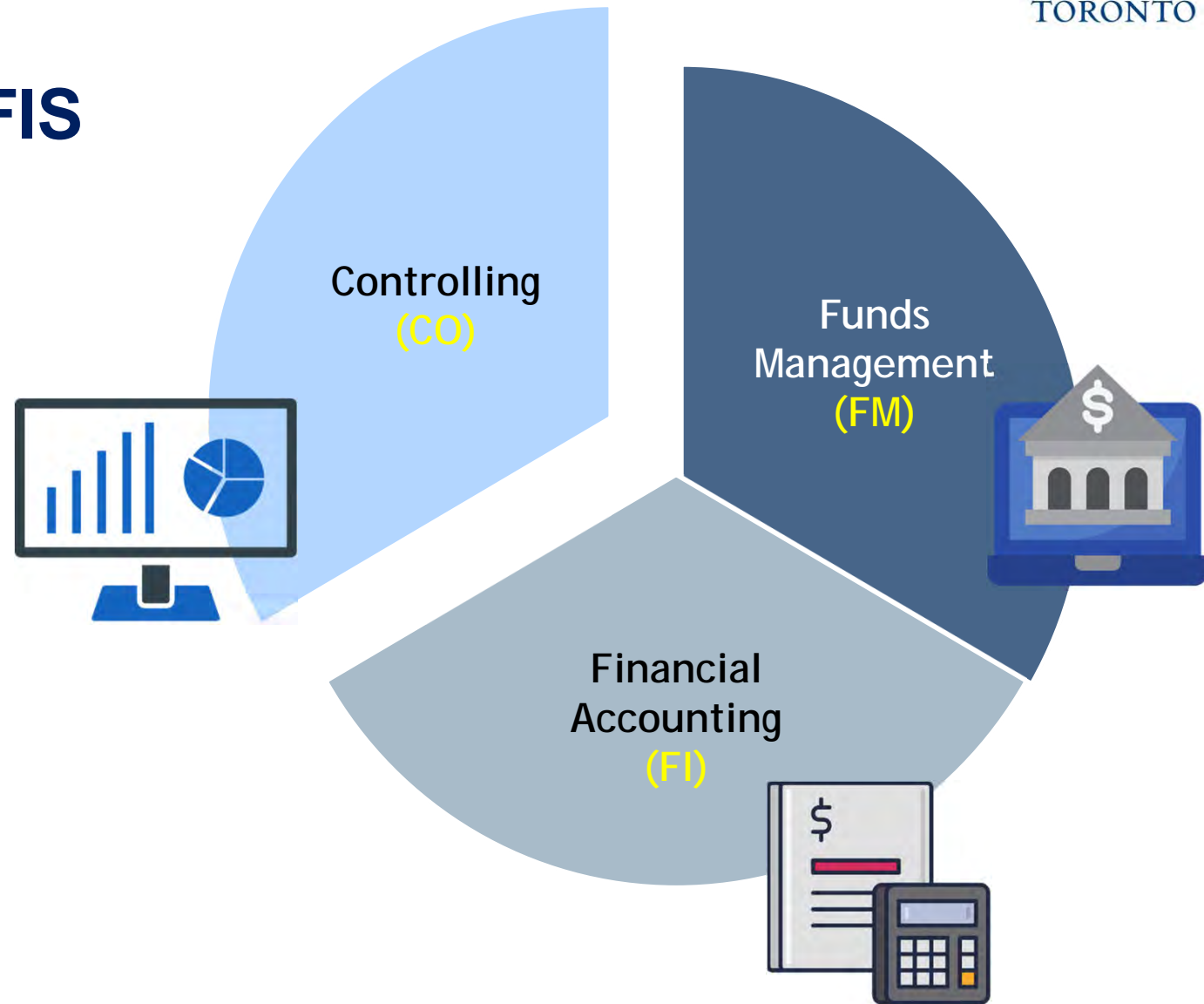
Course Map

- **Overview of Controlling (CO)**

- **Purpose of Controlling Reporting:**

  o Three Key Questions to be Answered

- **Controlling Reports used to Answer Key Questions**

  o Cost Center (CC) Funding

    ✓ CC Funding by Allocation

    ✓ CC Funding by User

  o Cost Center w/o IO: Plan & Actuals

  o Cost Center with IO: Plan & Actuals

  o Cost Centers: Actual Line Items

- **Report Features**

Overview of Controlling

Review the Components of FIS

The **Financial Information System (FIS) is made up of 3 components that have unique functions.**

Controlling
(CO)

Funds
Management
(FM)

Financial
Accounting
(FI)

To learn more or review each component and their associated account codes, **please see the FIS Overview course material**.

Overview of Controlling (CO)

Controlling enables you to **report on planned spending,** and **compare it to actual revenue** and **expense postings** for a specific department, program or project at the general ledger level of detail.

It is similar to FM, but with an important difference – **no spending control** (i.e., Funds Availability Checking).

The purpose of Controlling is to answer the question:

> **Which department/project incurred the activity?**

Controlling – Account Codes

There are two main account codes used in CO:

- **Cost Centers (CC)**

- **Internal Orders (IO)**

	Cost Center	Internal Order
Brief description	• **five digit number** starting with a **1** *or* **2** (departmental) or **six digit number** starting with a **2** (Principal Investigator) • Represents the **organizational unit or program** that initiated a financial transaction	• a **six digit number** • May represent an **organizational unit or program** that initiated a financial transaction
Periodic Reporting	• **Fiscal year** based (May 1 thru April 30)	• **Non-Fiscal year** based (any start or end date, annual or "life to date")
Hierarchy	• grouped to **reflect the organizational structure** at U of T	• **no hierarchy of its own**, is linked to an organizational unit through its settlement to a Cost Center
Planning	• fiscal year basis	• fiscal year basis **or** overall

Note: Cost Centers are **structured** in a **hierarchy** of **Nodes and Groups** that are similar to the department's Funds Center hierarchy (FM).

Reflecting the Organizational Structure : Cost Centers

To **facilitate planning and reporting**, Cost Centers are grouped using CC Nodes and CC Groups.

CC Node:

- reflect the **organizational structure** at U of T
  (similar to FM hierarchy)

CC Group:

- assigned to each CC Node, and allows an organizational unit to arrange its Cost Centers to **meet departmental planning** and **reporting requirements**

The **Cost Center hierarchy** is **organized** according to **reporting** and **planning requirements of individual units.**
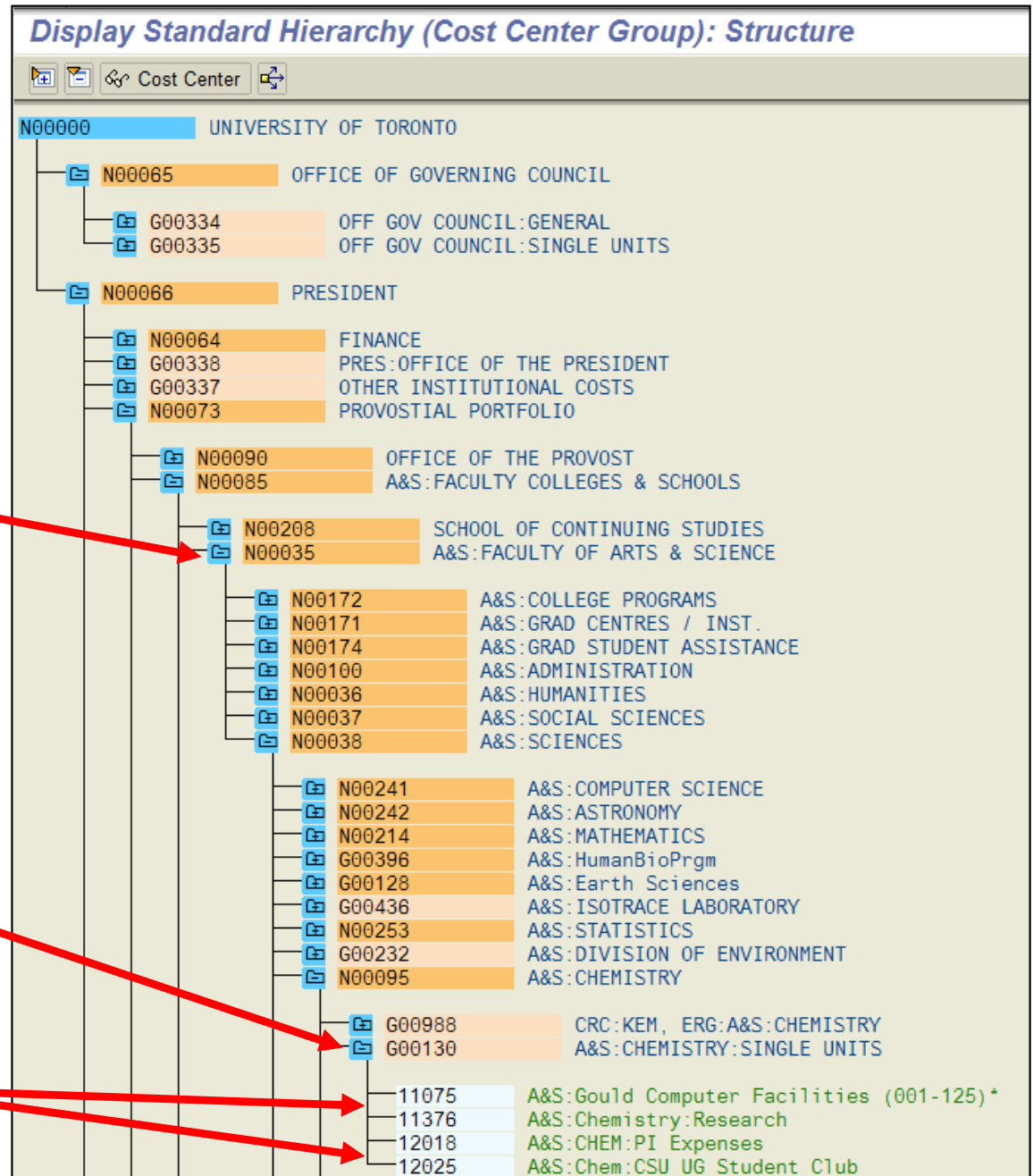
Reflecting the Organizational Structure : Cost Centers (cont'd)

**Example
Cost Center Hierarchy**
(Academic)

Display Standard Hierarchy (Cost Center Group): Structure

Cost Center

N00000	UNIVERSITY OF TORONTO
N00065	OFFICE OF GOVERNING COUNCIL
G00334	OFF GOV COUNCIL:GENERAL
G00335	OFF GOV COUNCIL:SINGLE UNITS
N00066	PRESIDENT
N00064	FINANCE
G00338	PRES:OFFICE OF THE PRESIDENT
G00337	OTHER INSTITUTIONAL COSTS
N00073	PROVOSTIAL PORTFOLIO
N00090	OFFICE OF THE PROVOST
N00085	A&S:FACULTY COLLEGES & SCHOOLS
N00208	SCHOOL OF CONTINUING STUDIES
N00035	A&S:FACULTY OF ARTS & SCIENCE
N00172	A&S:COLLEGE PROGRAMS
N00171	A&S:GRAD CENTRES / INST.
N00174	A&S:GRAD STUDENT ASSISTANCE
N00100	A&S:ADMINISTRATION
N00036	A&S:HUMANITIES
N00037	A&S:SOCIAL SCIENCES
N00038	A&S:SCIENCES
N00241	A&S:COMPUTER SCIENCE
N00242	A&S:ASTRONOMY
N00214	A&S:MATHEMATICS
G00396	A&S:HumanBioPrgm
G00128	A&S:Earth Sciences
G00436	A&S:ISOTRACE LABORATORY
N00253	A&S:STATISTICS
G00232	A&S:DIVISION OF ENVIRONMENT
N00095	A&S:CHEMISTRY
G00988	CRC:KEM, ERG:A&S:CHEMISTRY
G00130	A&S:CHEMISTRY:SINGLE UNITS
11075	A&S:Gould Computer Facilities (001-125)*
11376	A&S:Chemistry:Research
12018	A&S:CHEM:PI Expenses
12025	A&S:Chem:CSU UG Student Club

Cost Center
Node

Cost Center
Group

Individual Cost
Centers

Cost Elements (CE)

A **Cost Element (CE)** is a numeric code representing the G/L number within Controlling.

Characteristics of a CE:

- same account numbers as G/L numbers (six digit number)

- exists for *revenue* and *expense* items

- grouped into **Cost Element Groups** similar to the CI hierarchy

- enables **planning** at the **Cost Element level** so planned and actual expenses can be compared

Controlling Reporting

Purpose of Controlling Reporting

Controlling Reports answer the following questions:

- Which **budget** (FC or FC/Fund) was the financial transaction posted to?

- How does the **plan compare to actual financial activity**?

- What financial transactions have been **recorded against** the Cost Center / Internal Order?

Common Controlling Reports Used to Answer Key Questions

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	• ZF06 - CC Funding • ZF07 - CC Funding **by Allocation** • ZF08 - CC Funding **by User**	• ZSO3 - CC **w/o** IO: Plans & Actuals • ZSO1 - CC **with** IO: Plans & Actuals	• KSB1 - **CC:** Actual Line Items • KOB1 - **IO:** Actual Line Items
To which budget (FC or FC/Fund) was the financial transaction posted?			
How does the plan compare to the actual financial activity?			
What financial transactions have been recorded against the CC / IO?			

Cost Center Funding Report

Used to:

- view all postings to Cost Centers or Internal Orders by **Cost Element** and **FM account**

Provides:

- **subtotals** by Cost Element or FM account

Can be run:
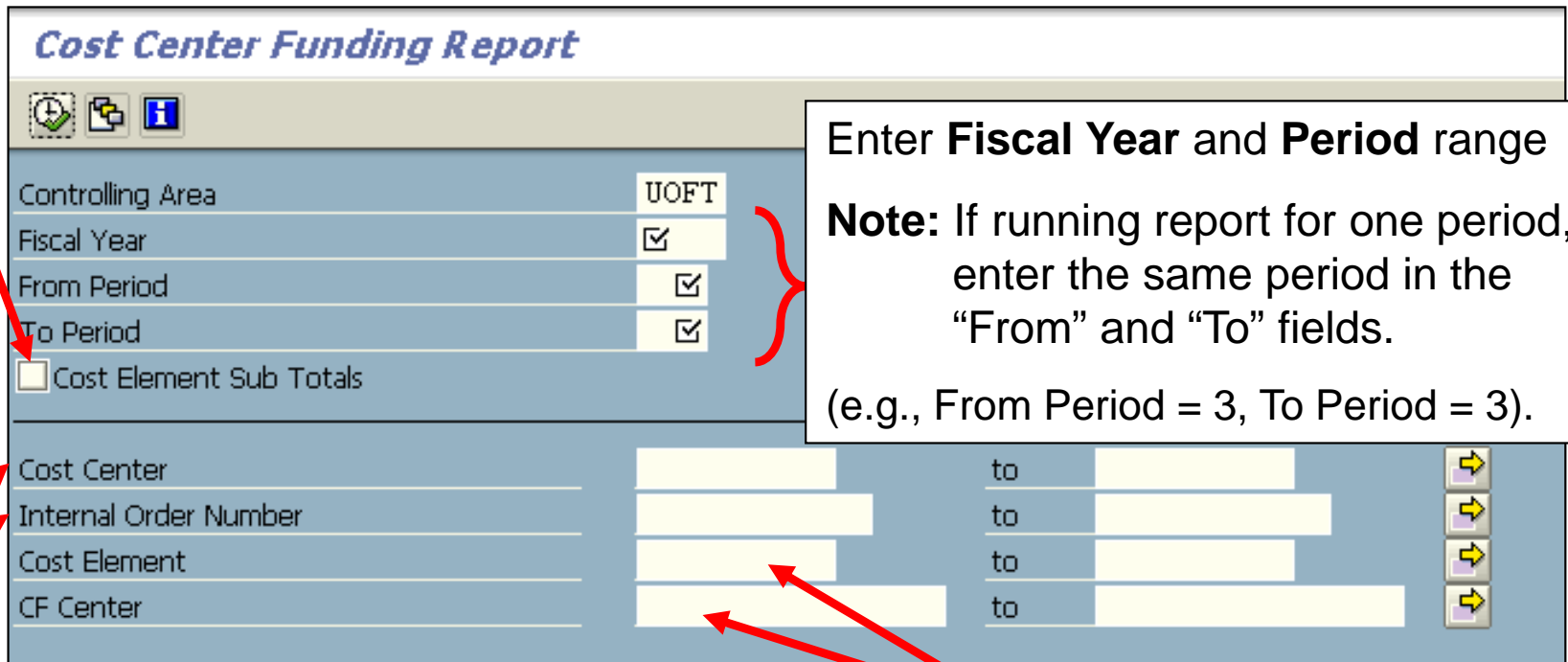
- for **a single** or a **range of periods** within a fiscal year
- for one or more:
    - Cost Centers
    - Internal Orders
    - Cost Elements
    - Funds Centers

- by exception (i.e., can omit individual or a range of accounts)

Cost Center Funding Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center Funding

Transaction Code: ZF06

Select the **Cost Element Sub Totals** checkbox to subtotal by Cost Element.

Cost Center Funding Report

Controlling Area		UOFT
Fiscal Year		☑
From Period		☑
To Period		☑
☐ Cost Element Sub Totals		

Cost Center		to	
Internal Order Number		to	
Cost Element		to	
CF Center		to	

Enter **Fiscal Year** and **Period** range

Note: If running report for one period, enter the same period in the "From" and "To" fields.

(e.g., From Period = 3, To Period = 3).

It is **required** to enter Cost Center **or** Internal Order

Enter **Cost Element(s)** and/or **Fund Center** to expand or narrow report output

Cost Center Funding Report

Output Screen:

Subtotals will appear here if "**Cost Element Sub Totals**" checkbox was selected in previous screen

subtotal by FM account

double click on any document line to drill down to the Document Overview

Cost Center Funding Report

University of Toronto

University of Toronto

Cost Center User Report
Fiscal Period: 2019 / 001 to 012
Controlling Area: UOFT

Page : 1
Program : ZFIR022B /QNA
User : PARAMRAM
Date : 07/05/19
Time : 16:40

Cost Center: 11723   APSC:E&CE Research

CF CTR	Fund	Element	Actual Amount	Doc ID	Allocation	Post	Line Item Text
100494	408584	825500	114.98	1000522852	20190409	09.04.2019	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	497.95	1000522852	20190409	09.04.2019	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	101.78	1000522852	20190409	09.04.2019	transf.charges from Nserc MC to Equip.MM
100494	408584	825500	1,661.75	1000522852	20190409	09.04.2019	transf.charges from Nserc MC to Equip.MM
Total Element		825500	2,376.46				
100494	408584	837200	560.01	1000522852	20190409	09.04.2019	transf.charges from Nserc MC to Equip.MM
Total Element:		837200	560.01				
Total:		408584	2,936.47				
201787		837200	505.28	1000522783	20190409	09.04.2019	copy usage CommGrp recovery DH
Total Element:		837200	505.28				
Total:			505.28				

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Cost Center Funding by Allocation Report

Used to:
- organize all postings to Cost Centers or Internal Orders by **Allocation** (a.k.a., Assignment)

Provides:
- subtotals by Allocation/Assignment

Can be run:
- using the **same criteria as Cost Center Funding Report**, with the addition of:
  - a **single** allocation
  - a **range** of allocations
  - **multiple** allocations

Notes:
- Allocation/Assignment field is **case** and **space sensitive**, and is only useful if **meaningful text** or **codes** are used

- All other features and report layouts are similar to the **Cost Center Funding** report with the exception of *subtotaling by Allocation*

Cost Center Funding by Allocation Report (cont'd)

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SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) -> Cost Center Funding by Allocation

Transaction Code: ZF07

Cost Center Funding By Allocation Report

Controlling Area	UOFT
Fiscal Year	☑
From Period	☑
To Period	☑

Enter **fiscal year** and **period** range

		to	
Cost Center		to	
Internal Order Number		to	
Cost Element		to	
CF Center		to	
Allocation		to	

Same selection criteria as the Cost Center Funding Report

Enter **Allocation**/Assignment criteria in this field. You can enter:
- single allocation
- range of allocations **OR**
- multiple allocations

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Cost Center Funding by Allocation Report (cont'd)

Output Screen:

Subtotaled by Allocation

double click **anywhere** on document line to drilldown to **Document Overview**

Cost Center User Report

Used to:
- organize all postings to Cost Centers or Internal Orders by the **AMS User ID** of the individual who processed the transaction

Provides:
- subtotals by Fund Center or Fund Center/Fund

Can be run:
- using the **same criteria as the Cost Center Funding Report**, with the addition of:
  - **single, range** or **multiple** User IDs
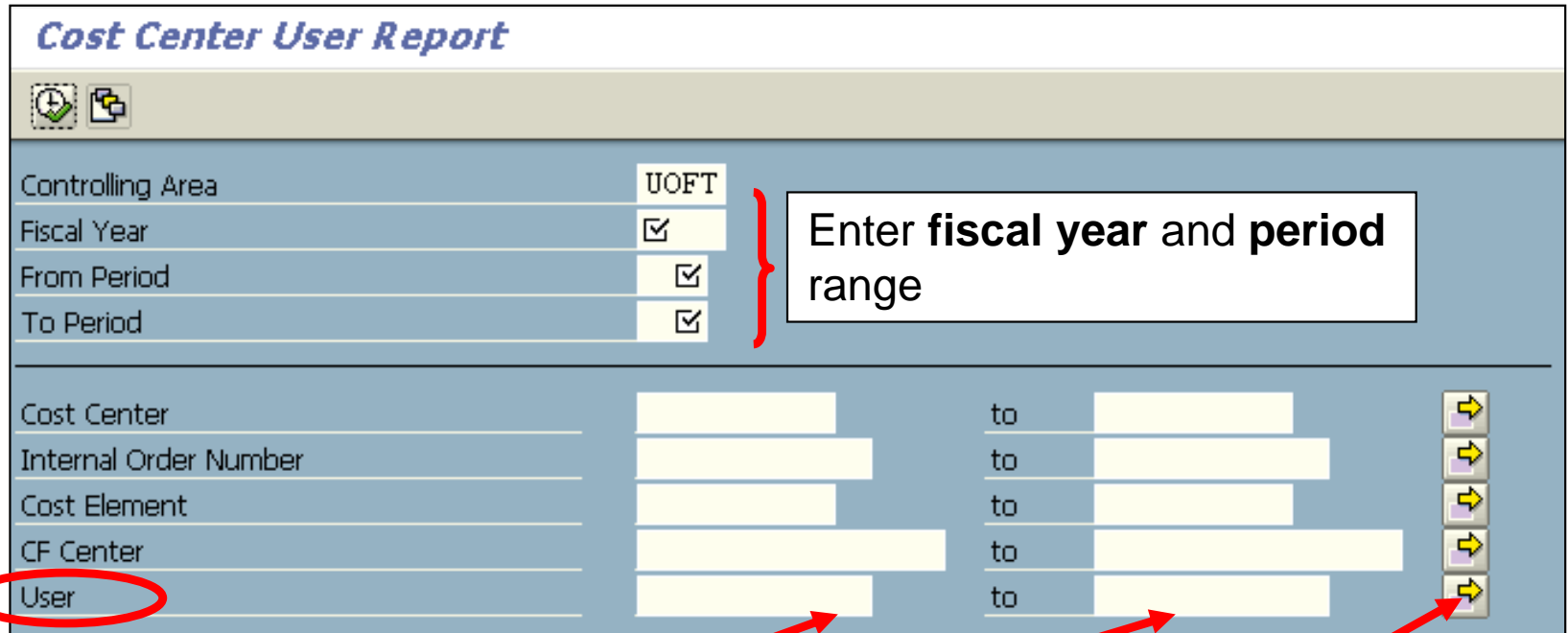
Note:
- All other features and report layouts are similar to the **Cost Center Funding** report **with the addition of the User ID column**

Cost Center User Report (cont'd)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center User

Transaction Code: ZF08

Cost Center User Report

Controlling Area	UOFT
Fiscal Year	☑
From Period	☑
To Period	☑

Enter **fiscal year** and **period** range

Cost Center		to	
Internal Order Number		to	
Cost Element		to	
CF Center		to	
User		to	

Same selection criteria as the Cost Center Funding Report

Enter user criteria in these fields.

You can enter:
- a **single** User ID
- **range** of User IDs, **and/or**
- **multiple** Users IDs

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Cost Center User Report (cont'd)

Output Screen:

Subtotals by FC or FC/F combo

double click on a document line to drilldown to **Document Overview**

Questions Answered by Common Controlling Reports

	• ZF06 - CC Funding • ZF07 - CC Funding **by Allocation** • ZF08 - CC Funding **by User**
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓
How does the plan compare to the actual financial activity recorded on a summary and detailed level?	
What financial transactions have been recorded against the CC / IO?	✓

Cost Center Without Internal Orders: Plan & Actuals Report

Used to:

- compare **Cost Center plans** to **actual revenues** and **expenses** (both summary and detailed view)

Provides:

- summary totals by Cost Element and Cost Center
- variance between plan and actuals in absolute value and as a percentage

Can be run:

- for **single** or **range of periods**
- by **Cost Center Group** or **Node**
- for **single, range** or **multiple CCs**
- for specific plan versions
  (i.e., "0" = Current plan or "1" = Original plan)

Enables:

- Excel view using Office Integration

Cost Center Without Internal Orders: Plan & Actuals Report (cont'd)

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SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → UofT: CC w/o IO: Plan & Actuals

Transaction Code: ZSO3

- "0" = Current Plan **(default)**
- "1" = Original plan

Expand or narrow desired output by selecting:

- CC Groups
- CC values
- range of CCs
- multiple CCs and/or Cost Elements

CC w/o IO: Plan & Actuals: Selection

Data Source...

Selection values

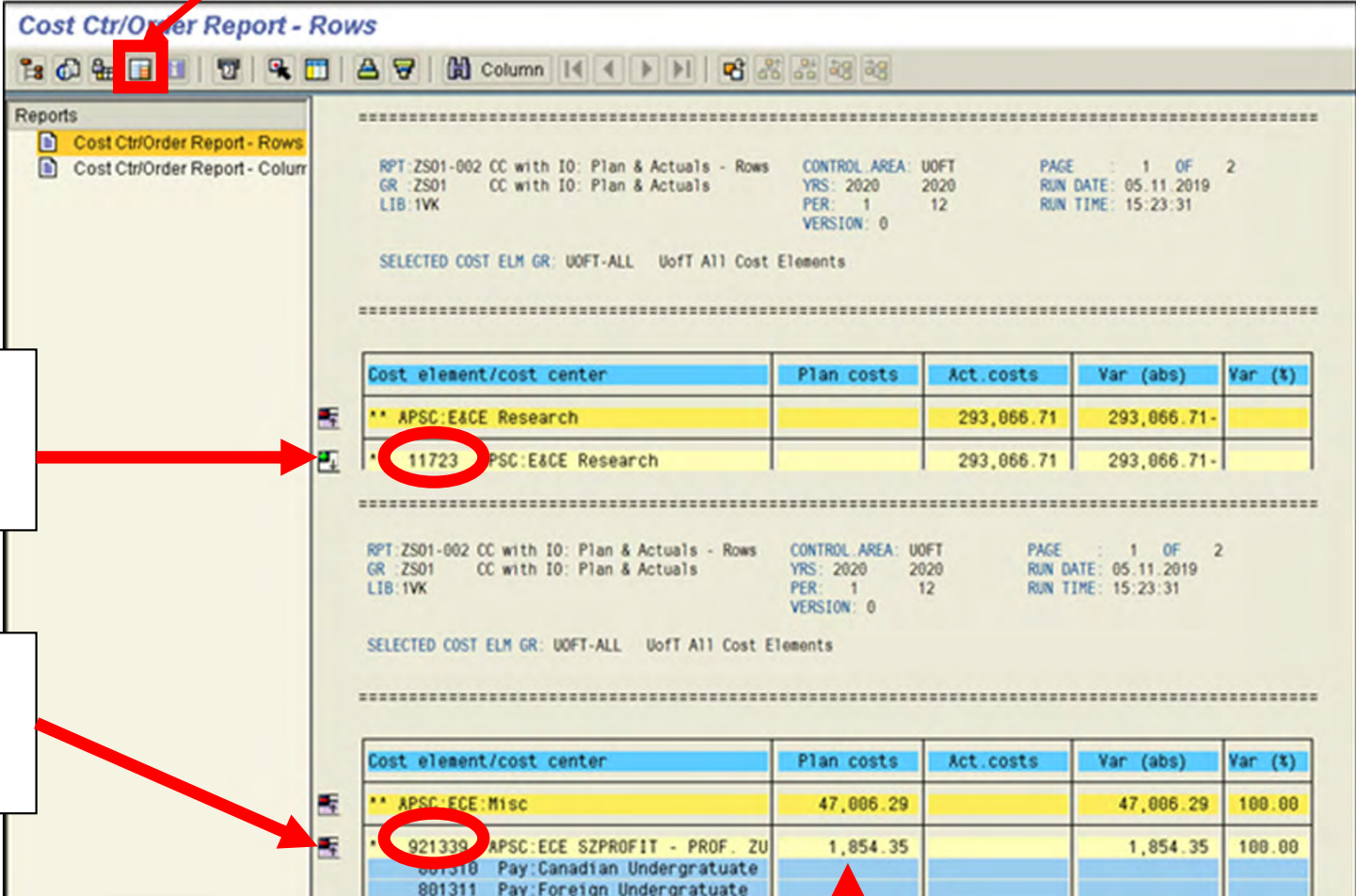| Controlling Area | UOFT |
Fiscal Year	
From Period	
To Period	
Plan Version	0

Enter **fiscal year** and **period** range

Selection groups

Cost Center Group				
Or value(s)		to		
Cost Element Group	UOFT-ALL			
Or value(s)		to		

Cost Center Without Internal Orders: Plan & Actuals Report (cont'd)

Output Screen:

data can be viewed in Excel via **SAP Office Integration**

Select columns and sort data **ascending** or **descending**

default view is Plan / Act / Variance by Cost Element & Cost Center

select to display alternate view of **Summary Totals by Cost Element** for the entire range of Cost Centers selected.

Expand or collapse each group of Cost Elements

double click on any Cost Element item to drilldown to the **detailed line item reports**

Troubleshooting Excel with AMS/SAP

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Cost Center With Internal Orders: Plan & Actuals Report

Used to:

- compare **CO Plan** and **Actual** revenues and expenses in a summary or detailed view

Provides:

- summary totals by Cost Element, Cost Center and Internal Order
- variance between plan and actuals in absolute value and as a percentage

Can be run by:

- single or range of periods
- Cost Center Group or Node
- single, range or multiple CCs
- Cost Element Group
- single Internal Order
- Order Group
- for specific plan versions (i.e., "0" = current plan, "1" = original plan)

Notes:

- If the Selection Criteria is not correctly defined, **all** UofT **Cost Centers** or **Internal Orders** will be included in the report

    o **To avoid this**, enter an Internal Order (or Internal Order Group) as well as the corresponding Cost Center (or Cost Center Group).

Cost Center With Internal Orders: Plan & Actuals Report (cont'd)

UNIVERSITY OF TORONTO

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → UofT: CC with IO: Plan & Actuals

Transaction Code: ZSO1

CC with IO: Plan & Actuals: Selection

Data Source...

Selection values

Controlling Area	UOFT
Fiscal Year	
From Period	
To Period	
Plan Version	0

Selection groups

Cost Center Group			
Or value(s)		to	
Cost Element Group	UOFT-ALL		
Or value(s)		to	
Order Group			
Or value(s)		to	

Identical to the **Cost Center w/o Internal Orders: Plans & Actuals** Report

MUST specify:
CC Group *or*
CC value(s)

AND

Order Group *or* Order value(s)

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Cost Center With Internal Orders: Plan & Actuals Report (cont'd)

Output Screen:

data can be viewed in Excel via **SAP Office Integration**

provides plan/actual costs and variance data for **Cost Center**

provides plan/actuals and variance data for **Internal Orders**

double click any Cost Element item to drilldown to detailed line item reports

Troubleshooting Excel with AMS/SAP

Questions Answered by Common Controlling Reports

	- ZF06 - CC Funding - ZF07 - CC Funding **by Allocation** - ZF08 - CC Funding **by User**	- ZSO3 - CC **w/o** IO: Plans & Actuals - ZSO1 - CC **with** IO: Plans & Actuals
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓	✓
How does the plan compare to the actual financial activity recorded?		✓
What financial transactions have been recorded against the CC / IO?	✓	✓

Cost Centers: Actual Line Items

Used to:
- show all **actual** transaction line items posted to a Cost Center

Provides:
- a **detailed list** of line items sorted by Fund Centers

Can be run:
- for **single, range** or **multiple** Cost Centers
- for **Cost Center Groups** or **Nodes**
- for a **single, range** or **multiple** Cost Elements
- by Cost Element Group
- for multiple fiscal years

Cost Centers: Actual Line Items (cont'd)
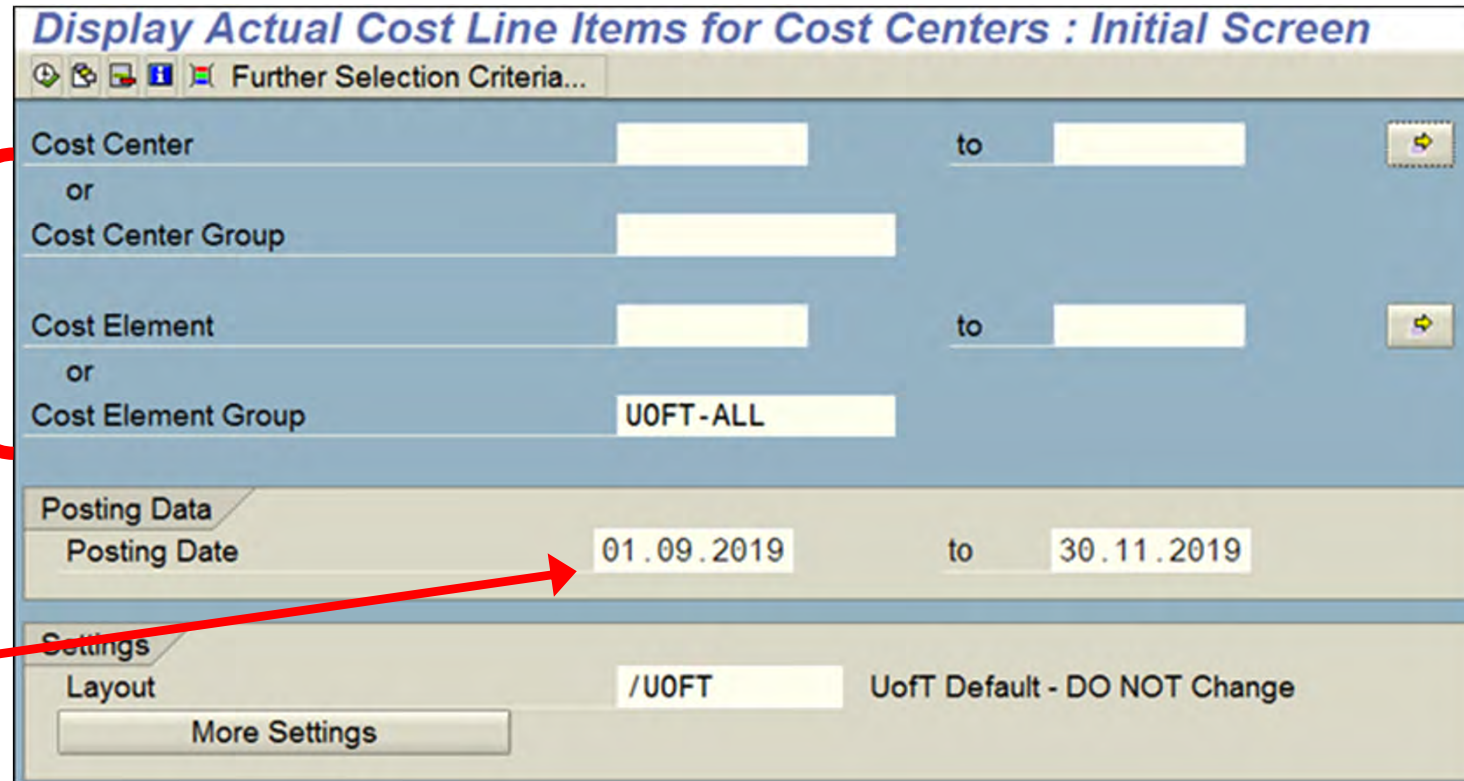
SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Line Items → Cost Centers: Actual Line Items

Transaction Code: KSB1

Expand or narrow output by:

- **Cost Center/CC Group**

- **Cost Element/Cost Element Group**

Generate report output for **single posting date** or **over multiple years**

Display Actual Cost Line Items for Cost Centers : Initial Screen

Further Selection Criteria...

Cost Center		to	
or			
Cost Center Group			
Cost Element		to	
or			
Cost Element Group	UOFT-ALL		

Posting Data

Posting Date	01.09.2019	to	30.11.2019

Settings

Layout	/UOFT	UofT Default - DO NOT Change

More Settings

Internal Order version of this line item report:

SAP Menu Path: Accounting → Controlling → Internal Order → Information Systems → Reports for Internal Orders → Line Items → Orders: Actual Line Items

Transaction Code: KOB1
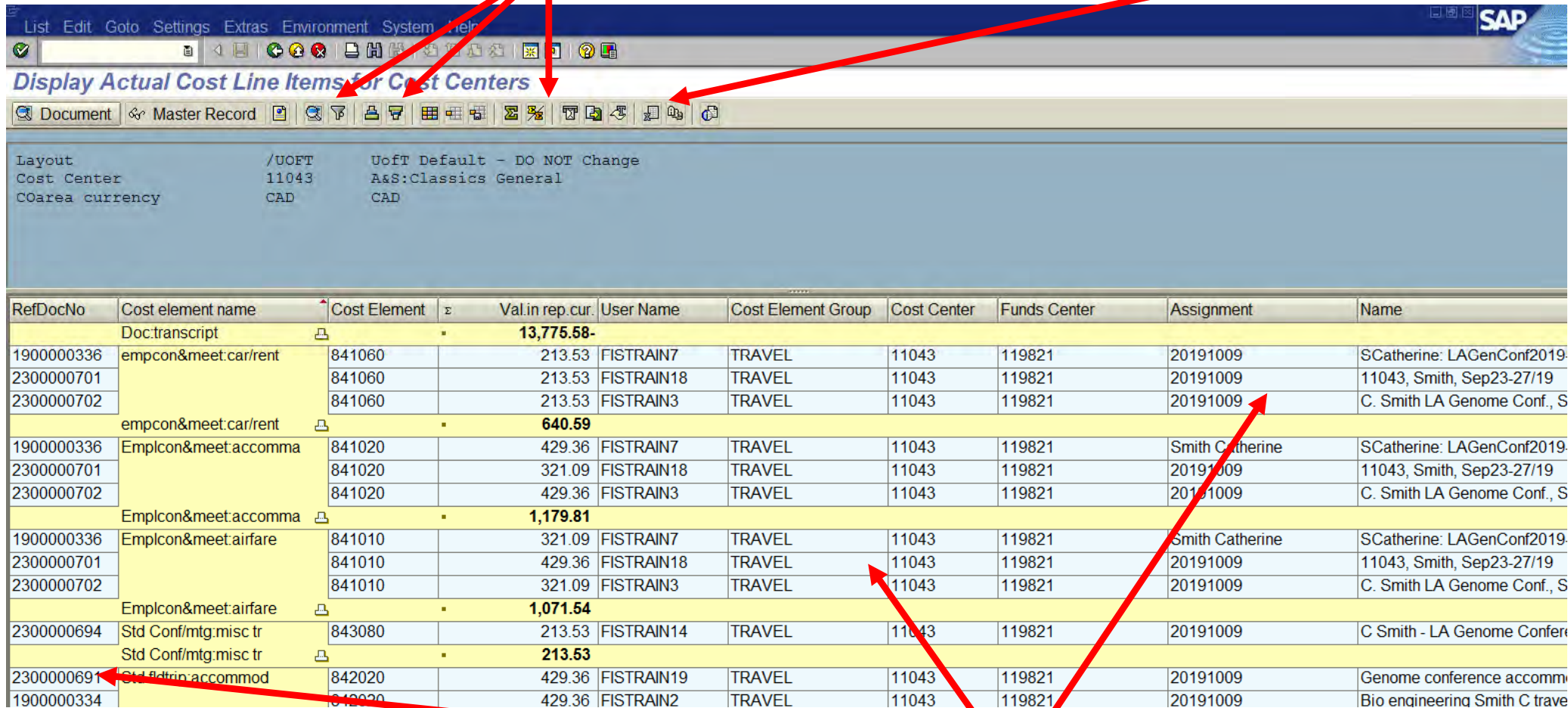
Cost Centers: Actual Line Items (cont'd)

Output Screen:

Sort, Filter or Subtotal data

download output to Excel

Resources:
- **Reference Guide:** Line Item Functionality
- **Simulation:** How to Create Custom Line Item Reports

double click **anywhere** on a line item to drilldown to **Document Overview**

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Questions Answered by Common Controlling Reports

	• ZF06 - CC Funding • ZF07 - CC Funding **by Allocation** • ZF08 - CC Funding **by User**	• ZSO3 - CC **w/o** IO: Plans & Actuals • ZSO1 - CC **with** IO: Plans & Actuals	• KSB1 - **CC:** Actual Line Items • KOB1 - **IO:** Actual Line Items
Which budget (FC or FC/Fund) was the financial transaction posted to?	✓	✓	✓
How does the plan compare to the actual financial activity recorded?		✓	
What financial transactions have been recorded against the CC / IO?	✓	✓	✓

Course Objectives

Review:

- Understand the purpose and components of Controlling

- Distinguish the features and functionalities of common Controlling reports

- Access and generate common Controlling reports

- Determine which department/project incurred an activity

Web Documentation

- **Reference Guides**

- **Knowledge Centre**
  - **Troubleshooting Excel with SAP/AMS**

- **Financial Forms**

- **Policy & Documentation**

NEED HELP?

https://easi.its.utoronto.ca/ams-help-form/

Help is a facility for all AMS subsystems:

- Use the WEB form found at the above address
- Select the appropriate AMS module
   (e.g., FIS: FAST Team)
- Complete all the information required on the form
- Click on the **Send it!** button

**Mail box is monitored Monday to Friday
9:00 a.m. - 5:00 p.m.**

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FIS Standard Curriculum Evaluation:
http://finance.utoronto.ca/fast/fis-training/course-evaluation-fis-training/
FAST website:
http://finance.utoronto.ca/fast/