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.

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)**

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

**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)
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 \textit{revenue} and \textit{expense} items

• grouped into \textbf{Cost Element Groups} similar to the CI hierarchy

• enables \textbf{planning} at the \textbf{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

<table>
<thead>
<tr>
<th></th>
<th>ZF06 - CC Funding</th>
<th>ZF07 - CC Funding by Allocation</th>
<th>ZF08 - CC Funding by User</th>
<th>ZS03 - CC w/o IO: Plans &amp; Actuals</th>
<th>ZS01 - CC with IO: Plans &amp; Actuals</th>
<th>KSB1 - CC: Actual Line Items</th>
<th>KOB1 - IO: Actual Line Items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>To which budget (FC or FC/Fund) was the financial transaction posted?</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td><strong>How does the plan compare to the actual financial activity?</strong></td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td><strong>What financial transactions have been recorded against the CC / IO?</strong></td>
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<td></td>
</tr>
</tbody>
</table>
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)
Select the **Cost Element Sub Totals** checkbox to subtotal by Cost Element.

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

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).

Enter **Cost Element(s)** and/or **Fund Center** to expand or narrow report output.
### Output Screen:

Subtotals will appear here if “Cost Element Sub Totals” checkbox was selected in previous screen.

<table>
<thead>
<tr>
<th>Cost Center: 11723</th>
<th>APSC:ECE Research</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GF CTR Fund</strong></td>
<td></td>
</tr>
<tr>
<td>Element</td>
<td>Actual Amount</td>
</tr>
<tr>
<td>100494 408584</td>
<td>825500</td>
</tr>
<tr>
<td>100494 408584</td>
<td>825500</td>
</tr>
<tr>
<td>100494 408584</td>
<td>825500</td>
</tr>
<tr>
<td>100494 408584</td>
<td>825500</td>
</tr>
<tr>
<td><strong>Total Element</strong></td>
<td>837200</td>
</tr>
<tr>
<td>100494 408584</td>
<td>837200</td>
</tr>
<tr>
<td><strong>Total Element</strong></td>
<td>837200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>408584</td>
</tr>
<tr>
<td>201781 837200</td>
<td>505.28</td>
</tr>
<tr>
<td><strong>Total Element</strong></td>
<td>837200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

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

subtotal by FM account.
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:
  o a single allocation
  o a range of allocations
  o 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)

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

Same selection criteria as the Cost Center Funding Report

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

Enter **Allocation/Assignment** criteria in this field. You can enter:
• single allocation
• range of allocations **OR**
• multiple allocations
Cost Center Funding by Allocation Report (cont’d)

Output Screen:

Cost Center Funding By Allocation Report

<table>
<thead>
<tr>
<th>Allocation: McKay Survey</th>
</tr>
</thead>
<tbody>
<tr>
<td>CF CTR</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>100818</td>
</tr>
<tr>
<td>100818</td>
</tr>
<tr>
<td>100818</td>
</tr>
<tr>
<td><strong>Total:</strong> McKay Survey</td>
</tr>
</tbody>
</table>

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:
    o 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
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

Same selection criteria as the Cost Center Funding Report

Enter fiscal year and period range

Enter user criteria in these fields.

You can enter:
- a single User ID
- range of User IDs, and/or
- multiple Users IDs
Cost Center User Report Report (cont’d)

Output Screen:

Subtotals by FC or FC/F combo

double click on a document line to drill down to Document Overview
<table>
<thead>
<tr>
<th>Questions Answered by Common Controlling Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
</tr>
<tr>
<td>How does the plan compare to the actual financial activity recorded on a summary and detailed level?</td>
</tr>
<tr>
<td>What financial transactions have been recorded against the CC / IO?</td>
</tr>
</tbody>
</table>
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)**

**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

Enter **fiscal year** and **period range**
Cost Center Without Internal Orders: Plan & Actuals Report (cont’d)

Output Screen:

Data can be viewed in Excel via SAP Office Integration.

Default view is Plan / Act / Variance by Cost Element & Cost Center.

Select columns and sort data ascending or descending.

Expand or collapse each group of Cost Elements.

Double click on any Cost Element item to drill down to the detailed line item reports.

Troubleshooting Excel with AMS/SAP.
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
  - 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)

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

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

Output Screen:

Data can be viewed in Excel via SAP Office Integration.

- Double click any Cost Element item to drilldown to detailed line item reports.

Output Screen provides plan/actual costs and variance data for Cost Center.

Output Screen provides plan/actuals and variance data for Internal Orders.

Troubleshooting Excel with AMS/SAP
### Questions Answered by Common Controlling Reports

<table>
<thead>
<tr>
<th>Question</th>
<th>ZF06 - CC Funding</th>
<th>ZF07 - CC Funding by Allocation</th>
<th>ZF08 - CC Funding by User</th>
<th>ZSO3 - CC w/o IO: Plans &amp; Actuals</th>
<th>ZSO1 - CC with IO: Plans &amp; Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
<td>☑</td>
<td></td>
<td></td>
<td>☑</td>
<td>☑</td>
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<td>☑</td>
<td></td>
<td></td>
<td>☑</td>
<td>☑</td>
</tr>
</tbody>
</table>
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

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

#### Display Actual Cost Line Items for Cost Centers

<table>
<thead>
<tr>
<th>RefDocNo</th>
<th>Cost element name</th>
<th>Cost Element</th>
<th>Val in rep cur.</th>
<th>User Name</th>
<th>Cost Element Group</th>
<th>Cost Center</th>
<th>Funds Center</th>
<th>Assignment</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1900000330</td>
<td>empcon&amp;meet:confrent</td>
<td>841060</td>
<td>213.53</td>
<td>FISTRAIN7</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>SCatherine, LAGenConf2019</td>
</tr>
<tr>
<td>230000701</td>
<td>empcon&amp;meet:accommod</td>
<td>841020</td>
<td>429.36</td>
<td>FISTRAIN7</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>C. Smith LA Genome Conf, S</td>
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<td>429.36</td>
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<td>119021</td>
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<tr>
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<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>Smith Catherine, LAGenConf2019</td>
</tr>
<tr>
<td>230000701</td>
<td>empcon&amp;meet:accommod</td>
<td>841010</td>
<td>429.36</td>
<td>FISTRAIN18</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>C. Smith LA Genome Conf, S</td>
</tr>
<tr>
<td>230000702</td>
<td>empcon&amp;meet:accommod</td>
<td>841010</td>
<td>429.36</td>
<td>FISTRAIN3</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>C. Smith LA Genome Conf, S</td>
</tr>
<tr>
<td>2300000694</td>
<td>Std Confmtg:misc tr</td>
<td>843080</td>
<td>213.53</td>
<td>FISTRAIN14</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>C Smith - LA Genome Conference</td>
</tr>
<tr>
<td>2300000691</td>
<td>Std Confmtg:misc tr</td>
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<td>429.36</td>
<td>FISTRAIN19</td>
<td>TRAVEL</td>
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<td>119021</td>
<td>20191009</td>
<td>Genome conference accommodation</td>
</tr>
<tr>
<td>1900000334</td>
<td>Std Confmng:accommod</td>
<td>842020</td>
<td>429.36</td>
<td>FISTRAIN2</td>
<td>TRAVEL</td>
<td>11043</td>
<td>119021</td>
<td>20191009</td>
<td>Bio engineering Smith C travel</td>
</tr>
</tbody>
</table>

#### 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**
### Questions Answered by Common Controlling Reports

<table>
<thead>
<tr>
<th>Question</th>
<th>ZF06 - CC Funding</th>
<th>ZSO3 - CC w/o IO: Plans &amp; Actuals</th>
<th>KOB1 - IO: Actual Line Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
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<td>How does the plan compare to the actual financial activity recorded?</td>
<td></td>
<td>✓</td>
<td></td>
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<tr>
<td>What financial transactions have been recorded against the CC / IO?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

- **KF06** - 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
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.
# FAST Team Contacts

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Contact Information</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager</td>
<td>Chris Dimitriadis</td>
<td><a href="mailto:chris.dimitriadis@utoronto.ca">chris.dimitriadis@utoronto.ca</a></td>
<td>946-3153</td>
</tr>
<tr>
<td>Senior Business Analyst</td>
<td>Nusrath Mohiuddin</td>
<td><a href="mailto:nusrath.mohiuddin@utoronto.ca">nusrath.mohiuddin@utoronto.ca</a></td>
<td>978-4042</td>
</tr>
<tr>
<td>Business Analyst</td>
<td>Tasleem Hudani</td>
<td><a href="mailto:tas.hudani@utoronto.ca">tas.hudani@utoronto.ca</a></td>
<td>946-3291</td>
</tr>
<tr>
<td>Business Analyst</td>
<td>Wah-Ming Wong</td>
<td><a href="mailto:wahming.wong@utoronto.ca">wahming.wong@utoronto.ca</a></td>
<td>978-1151</td>
</tr>
<tr>
<td>Senior Business Analyst (Training)</td>
<td>Rames Paramsothy</td>
<td><a href="mailto:rames.paramsothy@utoronto.ca">rames.paramsothy@utoronto.ca</a></td>
<td>978-4675</td>
</tr>
<tr>
<td>Business Analyst (Training)</td>
<td>Krista Ounpuu</td>
<td><a href="mailto:krista.ounpuu@utoronto.ca">krista.ounpuu@utoronto.ca</a></td>
<td>976-3291</td>
</tr>
</tbody>
</table>

### FIS Standard Curriculum Evaluation:


### FAST website: