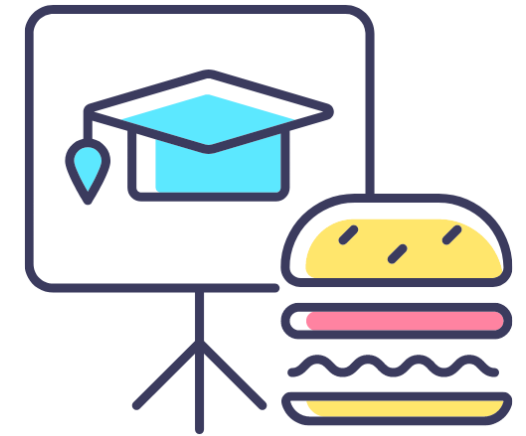# UNDERSTANDING COST CENTERS, INTERNAL ORDERS AND THE ASSIGNMENT FIELD FOR REPORTING IN FIS

Monthly Lunch & Learn Series presented by the **FAST Team**

May 2025

PRESENTER

RAMES PARAMSOTHY
SENIOR BUSINESS ANALYST (TRAINING)

Financial Advisory Services & Training (FAST)

AGENDA

- Defining Cost Centers, Internal Orders

- Using the Assignment field effectively

- Deciding between the Cost Center, Internal Order and Assignment field

- Reports that bring in CCs and IOs

- Reports used with the Assignment field

L&L HOUSEKEEPING

- The presentation is recorded and will be available to view on the [Lunch & Learn site](#).
- Please turn off your camera and mic
- The chat will open for your post any questions, which will be addressed at the end.
- There will be time for Q&A after the presentation

WHAT ARE COST CENTERS AND INTERNAL ORDERS?

Cost Centers and Internal Orders are account codes in FIS that allow you to report on planned spending and compare it to actual revenue and expense postings for a specific department, program or project. Reporting is available down to the general ledger level of detail.

Key differences between the two accounts are outlined below:

	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

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CONTROLLING – ACCOUNT GROUPING

The Cost Centers are organized in a hierarchy of Nodes and Groups to facilitate planning and reporting.

Departments determine their desired hierarchy based on their **reporting** and **planning requirements**.
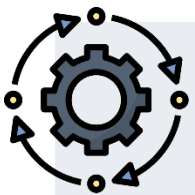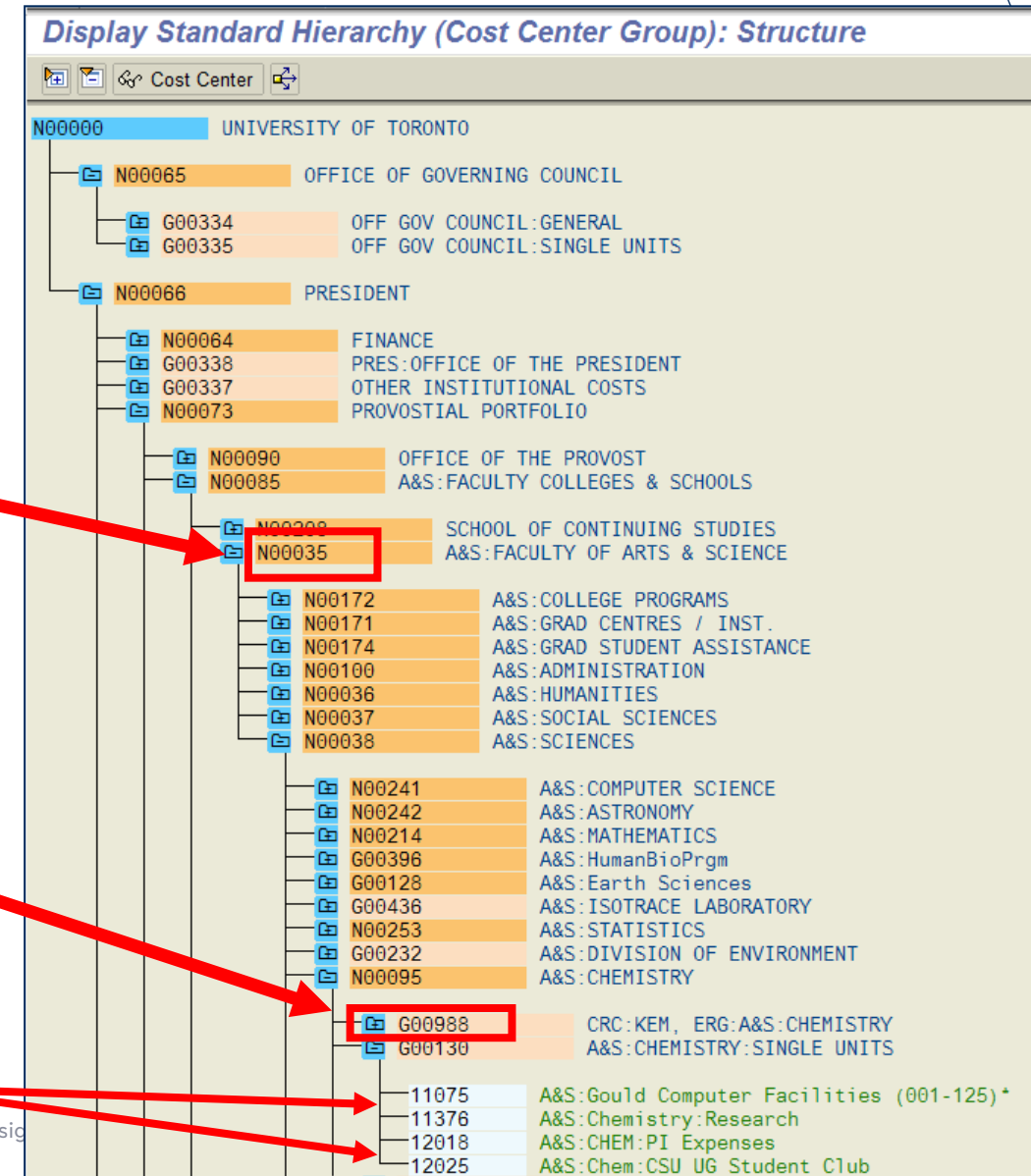
Watch this Simulation to Learn how to Locate your Cost Center Group Hierarchy

Example Cost Center Hierarchy (Academic)

Cost Center **Node**

Cost Center **Group**

Individual **Cost Centers**

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
N00308		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

2025   Understan...   ...and the Assig...

WHY USE COST CENTERS AND INTERNAL ORDERS

Cost Centers: are typically used for tracking ongoing, fiscal year-based activities (i.e. May 1st to April 30th).

Internal Orders: are used for short term activity tracking or for long term non-fiscal year-based activities.

When posting transactions either a Cost Center OR Internal Order is used, but not both. The risk of posting to both is inaccurate and possible duplicate reporting.

[Click here to read the Knowledge Centre article](#) on this topic.

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WHAT IS THE ASSIGNMENT FIELD?

The Assignment field is a reporting tool used to organize all postings to Cost Centers or Internal Orders by a case and space sensitive Assignment (a.k.a., Allocation), regardless of the general ledger.

Read this Knowledge Centre article to learn more.

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Which one is just right in your situation?

	Cost Centers	Internal Orders	Assignment Field
Can you make a plan?	**Yes** (based on fiscal year)	**Yes** (can be based on fiscal year or longer)	**No**
Can you create your own?	**No**	**No**	**Yes**
Can you edit after the transaction has been posted?	**No**	**No**	**Yes** (but they are CASE and SPACE sensitive)
Reporting Period (based on fiscal year)?	Based on fiscal year	Independent of fiscal year	N/A

📖🔍 [Read this Knowledge Centre article](#) to learn more.

FIS Reports to use

There are variety of FIS reports that enable you to gain insights from the data tracked using the Cost Centers, Internal Orders and Assignment field.

Planning and Analysis reports:
- **ZSO1** – CC with IO: Plan & Actuals report
- **ZSO3** – CC without IO: Plan & Actuals report

Line-Item reports:
- **ZF07** – Cost Center Funding by Allocation report
- **KSB1** – Cost Center: Actuals Line Items report
- **KOB1** – Orders: Actuals Line Items report
- **ZFIR079** – FI Postings Line Items report
- **ZFIR079A** – All Postings Line Items report (includes commitments)

Knowledge Centre articles on reporting.

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Plan vs. Actuals Reports

The **ZSO1 – CC with IO: Plan & Actuals** and the **ZSO3 – CC without IO: Plan & Actuals reports** provide a comparison of Controlling (CO) Plans to actual revenues and expenses and analyze the variances.

These reports do not include any amounts related commitments (reserves).

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**

Cost Centre Report - Rows

Reports
- Cost Centre Report - Rows
- Cost Center Report - Columns

```
RPT:ZSO3-02A CC w/o IO: Plan & Actuals     CONTROL.AREA: UOFT       PAGE      :    1  OF      2
GR :ZSO3      CC w/o IO: Plan & Actuals     YRS: 2020    2020        RUN DATE: 05.11.2019
LIB:1VK                                     PER:    1      12        RUN TIME: 15:19:16
                                            VERSION: 0

SELECTED COST ELM/GR: UOFT-ALL   UofT All Cost Elements
SELECTED COST CTR/GR: 11040..1104Cost Center Group
```

Cost element/cost center	Plan costs	Act.costs	Var (abs)	Var (%)
** Academic Stipend Expense				
800119 Course stipend:General				
** Academic Other Salary Expenses	3,967		3,967	100.00
800230 Comp:Ac:Guest Lecture Fee				
800752 Salary:CDN-Graduate	3,967		3,967	100.00
** Administrative Salary Expenses				
800423 Comp:Admin:BilledToUofT				
** Fringe Benefits Expenses				
800970 Fringe Bene Ext Payr				
** HRIS - Student Compensation	76,705	14,333	62,371	81.31
801330 Pay:CDN-Post Doc Fel	75,246	14,333	60,913	80.95
801331 Pay:Fgn-Post Doc Fel	1,458		1,458	100.00
*** Equipment				
821420 Equip:Copiers:Leased				
*** Supplies & Services Summary	3,719		3,719	100.00
** Office Supply expenses				
825000 Supplies:General				
825600 Printed Material/pub				
825800 Office Supplies				

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ALLOCATION REPORTS – COST CENTER FUNDING BY ALLOCATION

Cost Center Funding By Allocation Report

Allocation: Mc Kay Survey)

CF CTR	Fund	Cost Center Element	Actual Amount	Doc ID	Post	Line Item Text
100818	11040	835060	63.56	2100000100	12.09.2019	PCFISTRAIN0908

Total: Mc Kay Survey) 63.56

University of Toronto

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

Page :   1   of 5
Program :   ZFIR022B /QNA
User :   PARAMRAM
Date :   07/05/19
Time :   16:40

Allocation: McKay Survey

CF CTR	Fund	Cost Center Element	Actual Amount	Doc ID	Post	Line Item Text
100818	11040	835060	63.41	2100000096	12.09.2019	Postage for McKay Survay
100818	11040	835060	63.41	2100000092	06.08.2019	Reimb Casey Fistrain Exp Stationery July
100818	11040	835060	63.41	2100000087	16.07.2019	Postage Mc Kay Survey

Total: McKay Survey 190.23

Subtotaled by Allocation

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

LINE ITEMS REPORTS

Line-Item reports, such as ZFIR079/ZFIR079A, or KSB1/KOB1 provide users with flexibility to create the report that best meets their needs using filters, subtotal and other features.

The output lists all the transactions that fit the criteria, typically subtotalled by GL Account by default, but can also be subtotalled by Cost Center or Internal Order.

Users can rearrange columns, filter, subtotal, hide columns and bring in hidden columns such as the **Assignment field.**