

Report Summary

The objective of this suite of reports is to provide the user with a consistent series of monthly statements available to Faculty (or equivalent) Unit Heads and their financial officers, with a self-service delivery model that supports the dissemination of “official” results. The report is intended for users with unit-level financial responsibilities having query access to all funds within a given Organization code. The report is generated based on the users’ query rights in the data warehouse as well as the parameters entered at run time. This comprehensive report draws from many data sources including Budget system data. Therefore, the user must have rights to the Banner [Finance system](#) and the Banner [Budget system](#) as well as the [data warehouse](#).

The report displays summaries for all Fund Types under a Faculty/Unit/Department ORG code (excluding Trust funds and capital construction projects under the responsibility of Facilities Development). Columns are grouped by Fund type code level 1 (Unrestricted, Restricted, Plant, etc.) and Fund type code level 2 (1A, 2C, 9X, etc).

The report has three levels of drill down capabilities. The first is departmental Org level, the second is Fund code level and the third is to the Account code level.

Data Warehouse Views

FB_TRANS_DETAILS
FG_FUND_HIER_YEARLY
FG_ORGN_HIER_YEARLY
FG_PERIOD_OPERATING_STATEMENT
FE_ENDOW_PROFILE
FG_TRANSACTION_DET_OPERATING
FG_PERIOD_OPERATING_STATEMENT

Prompting Query Fields

INPUT FISCAL PERIOD: Use 2 digits to identify the fiscal period to query.

INPUT FISCAL YEAR: Use 2 digits to identify the fiscal year to query.

INPUT ORGANIZATION CODE: Use 5 digits to identify the organization code to query. Organization code will accept an organization code or an organization rollup code.

INPUT BY ORGANIZATION LEVEL: Select one of the six organization levels from the dropdown list. Once selected, the selected organization level will automatically be populated in the subsequent field.

Column Definitions

- Operating/University Allocation: Defined as fund type = 1A (ongoing operations funded by university allocation)
- Operating/ Self-Financing: Defined as fund type = 1B (ongoing self-financing operations)
- Other Unrestricted Funds: Defined as fund type = 1C to 1F
 - 1C = Special Purpose/ Self-Financing
 - 1D = Clearing Funds
 - 1E = Unrestricted Grants GA
 - 1F = Unrestricted Grants RRF
- Student Awards: Defined as fund type = 2A to 2E
 - 2A = Medals
 - 2B = Prizes
 - 2C = Scholarships
 - 2D = Bursaries
 - 2E = Fellowships
- Research Grants & Contracts: Defined as fund type = 2F, 2G & 2M
 - 2F = Research Grants (VPRIR)
 - 2G = Other Research Funding
 - 2M = Research Contracts (VPRIR)
- Non-Research Grants & Service Contracts: Defined as fund type = 2H
- Non-Research Restricted Misc: Defined as fund type = 2I
- Non-Research Gifts & Bequests: Defined as fund type = 2J
- Non-Research Endowment Funded: Defined as fund type = 2K
- Plant Funds: Defined as fund type starting with '9'. Features only those funds under the Faculty/Unit's control and jurisdiction, such as capital start-up portion of compacts, residual capital equipment & donations/other revenue being collected by the Faculty/Unit for a future capital project. Active construction projects, under the responsibility of Facilities Development, are excluded
- Endowment Funds: Defined as fund type starting with '6'. Includes the donated capital held in perpetuity by the University and used to generate annual income

Row Definitions

University Allocation

- Opening Allocation: May 1st approved budget consisting of Opening budget-salary (APRS) and Opening budget-non salary (APRN) as well as Merit carry forward (BFMT) for salary expenses in fiscal year 11 and prior. This figure is static throughout the fiscal year
- Additional Budget Allocation re: SalPol: Budget allocations relating to salary policy (SAPO), including the academic anomaly exercise (ANOM). This figure may fluctuate throughout the fiscal year subject to additional budget allocations.
- Additional Budget Allocation re: Benefits: Temporary budget allocation to cover actual benefit costs (recorded in account type 6D) by central administration. This figure may fluctuate throughout the fiscal year subject to additional budget allocations.
- Other Budget Transfers: Includes mid-year allocations, adjustments and inter-fund budget transfers for salary expenses & transfers with accounts starting with 6, 7 & 8
- Non-Operating Budget: Budget for non-operating (non 1A/1B) funds, excluding prior year budget carry forward (recorded in accounts 700421, 700422, 700428) and Internal Sales recorded in account rollup = 7005
- Letter of Guarantee: Authorization of a temporary over-expenditure (recorded in account 700679) renewable at the beginning of each fiscal year.
- Total Allocation: Opening Allocation + Additional Budget Allocation re: SalPol + Additional Budget Allocation re: Benefits + Other Budget Transfers + Non-Operating Budget + Letter of Guarantee

Revenue

- External Revenue: Actual sales and recoveries from external parties, recorded in accounts starting with '5'. Excludes accounts 500122 = Rev From Endowments – General, 500008 = Rev From Endowments –Retroactive and 500009 = Gifts & Bequests Revenue
- Internal Recoveries: Actual sales and recoveries from other units/funds, recorded in account rollup 7005 - Internal Sales
- Endowment Spendable Income: Funds receiving income distribution based on MIP units held by corresponding endowment capital funds, recorded in accounts 500122 and 500008 across all fund types
- Gift & Bequest Revenue: Donations received by DARs and recorded in account 500009 across all fund types.

Consolidated Faculty/Unit Financial Reports

- Total Revenue: External Revenue + Internal Recoveries + Endowment Spendable Income + Gift & Bequest Revenue

Expenses

Salary Expenses

- Tenure Track Staff: Account Code 3 is one of
 - 60001 = Tenure Track Academic Salaries
 - 60037 = Tenure Track Librarian Salaries.
- Other Academic Staff: Account Code 3 is one of
 - 60002 = Non Tenure Track Teaching Salaries
 - 60003 = Academic Professional Salaries
 - 60004 = Academic Research Salaries And Paym
 - 60005 = Academic - Other Payments
 - 60036 = Non Tenure Non-Teaching Salaries.
- Other Academic Payments: Account Code is one of
 - 600008 = Acad. Honoraria
 - 600010 = Acad Spec(GFT/Settlements/RyIt/Bonus
 - 600092 = Special Early Ret-Academic
 - 600095 = Academic Settlements - Ret Allow
 - 600150 = Academic - Emeritus Professors
 - 600151 = Academic-Post Retired Professors
 - 600153 = Academic - Nil Salary Appointment
 - 600167 = Academic Stipends.
- Student Payments: Payments to students, Account Code 3 is one of
 - 60006 = Student Salaries
 - 60007 = Post-Doctoral Fellows Salaries
 - 60008 = Graduate Students Salaries
 - 60009 = Undergraduate Students Salaries
 - 60028 = Undergraduate Student Aid – Can
 - 60029 = Graduate Student Aid – Can
 - 60030 = Undergraduate Student Aid – Foreign
 - 60031 = Graduate Student Aid – Foreign
 - 60043 = Student Aid
 - 60040 = Undergrad Student Research Stipends
 - 60041 = Graduate Student Research Stipends
 - 60042 = Post Doc Fellow Research Stipends
- Administrative Staff: Administrative and support staff salaries, Account Code is one of
 - 600018 = Managerial Salaries
 - 600019 = Professional
 - 600020 = Technicians
 - 600021 = Clerical

Consolidated Faculty/Unit Financial Reports

600558 = Contingencies - Non-Academic Salary
600168 = Administrative Stipends
600023 = Overtime
600024 = Casual and One Time (Trades excl.)
600025 = Subject Payments
600026 = Premia
600027 = Non Academic Other Payments
600139 = Overtime - Bronfman Building
600140 = Seniority Premium
600141 = Sick Pay Recovery
600142 = Chargeable Overtime
600143 = Overtime for Floods & Fire
600146 = Trades, Casual, One Time Payments
600149 = Pay Equity
600172 = Trades and Services Other Payments
600169 = Senior Admin & Executive Appointment
600170 = Senior Admin Stipends
600171 = Senior Admin & Executive Other Pmts

- Trades Staff: Account Code is 600022= Trades and Services
- Other Salary Payments: Includes account roll-up
 - 60012 = Pension Payments
 - 60013 = Deferred Compensation Payments
 - 60026 = Special Early Retirement Settlement
 - 60027 = Settlements & Retiring Allowances
 - 60032 = Internal Clearing Accounts
 - & all other salary payments not included in rows above
- Benefits: Defined as account type = 6D
- Total Salary Expenses = Tenure Track Staff + Other Academic Staff + Other Academic Payments + Student Payments + Administrative Staff + Trades Staff + Other Salary Payments + Benefits

Non-Salary Expenses

- Materials, Supplies & Publications: Includes account roll-up
 - 70001 = Materials & Supplies
 - 70011 = Books & Publications
 - OR account code
 - 770001 = Materials & Supplies Internal Sales
 - 770017 = Books & Publications Internal Sales
- Transfers to Partner Institutions: Includes account roll-up
 - 70079 = Advances To Other Institutions
 - 70082 = Salaries Paid to External Entities

Consolidated Faculty/Unit Financial Reports

- Contract Services: Includes account roll-up
 - 70034 = Contract ServicesOR account code
 - 770027 = Contract Services Internal Sales
 - 770900 = Multi Media Services Internal Sales
- Professional Fees: Includes account roll-up
 - 70027 = Professional FeesOR account code
 - 770046 = Professional Fees Internal Sales
- Travel: Includes account roll-up
 - 70022 = Travel
 - 70071 = Accountable AdvancesOR account code
 - 770038 = Parking on Campus Internal Sales
 - 770512 = Travel Internal Sales
- Building Occupancy Costs: Includes roll-up account
 - 70002 = Repairs/Maintenance
 - 70003 = Renovations
 - 70028 = Rental Expense
 - 70031 = Insurance
 - 70037 = LoansOR account code
 - 770002 = Repairs/Maintenance Internal Sales
 - 770026 = Rental Expense Internal Sales
 - 770054 = Insurance Internal Sales
 - 770479 = Renovations - Internal Sales
- Costs of Goods & Services Rendered: Includes account roll-up
 - 70073 = Cost Of Goods Sold
- Tuition: Includes account roll-up
 - 70070 = Tuition Expense
- Energy: Includes account roll-up
 - 70032 = UtilitiesOR account code
 - 770032 = Utilities Internal Sales
- Other Non-Salary Expenses: General Operating expenses such as account roll-up
 - 70004 - Printing & Stationery
 - 70005 - Postage, Freight, Shipping, Courier
 - 70007 - Computer Charges
 - 70008 - Communications

Consolidated Faculty/Unit Financial Reports

70009 - Telephone Equipment/Services
70010 - Photocopying
and all other non-salary expenses not included in this section

- Capital Purchases: Includes account roll-up
70056 = Equipment Expenditures
OR account code
770056 = Equipment Expenditure Internal Sales
770600 = Security Equipment Internal Sales
- Interest & Bank Charges: Includes account roll-up
70061 = Cost Of Borrowing
70062 = Credit Card Bank Fees
70063 = Debit Card Bank Fees
70064 = Other Bank Fees
70075 = Short Term Interest Distribution
70076 = Legal Fees Estates and Trusts
70077 = Royal Bank Service Charges
- Miscellaneous: Includes roll-up account code
70006 = Miscellaneous
- Total Non-Salary Expenses = Materials, Supplies & Publications + Transfers to Partner Institutions + Contract Services + Professional Fees + Travel + Building Occupancy Costs + Costs of Goods & Services Rendered + Tuition + Energy + Other Non-Salary Expenses + Capital Purchases + Interest & Bank Charges + Miscellaneous

Transfers & Commitments

- Inter Fund Transfers: Transfers between funds using account codes starting with 8
- Commitments (Non-Salary): Defined as the sum of encumbrances (purchase orders, invoices or manual entries) and reservations (purchase requisitions). Includes account codes starting with 7 & 8
- Commitments (Salary): Defined as the sum of encumbrances (outstanding appointments). Using account codes starting with 6
- Total Transfers & Commitments: Inter Fund Transfers + Commitments (Non-Salary) + Commitments (Salary)

Summary of Cumulative Balance

- Prior Year Carry Forward: Represents remaining spending power from prior year includes account roll-up 70041 = Prior Year Budgets (700421 = Previous Year Balance Forward, 700422 = Cumulative Surplus/Deficit & 700428 = Inception-To-Date Balance Forward). For a detailed

Consolidated Faculty/Unit Financial Reports

explanation of carry forward rules by Fund Type please read Financial Services' Knowledge Base article [Budget Carry Forward](#) and the Information Bulletin within the article.

- Current Year Surplus/ (Deficit) = Total Funding + Total Revenue – Total Expenses (including Transfers & Commitments)
- Total Accumulated Surplus/ (Deficit) = Prior Year Carry Forward + Current Year Surplus/ (Deficit)