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_TRANSDETAILS
FG_FUND_HIERYEARLY
FG_ORGN_HIERYEARLY
FG_PERIODOPERATINGSTATEMENT
FE_ENDOWPROFILE
FG_TRANSACTIONDETOPERATING
FG_PERIODOPERATINGSTATEMENT

Prompting Query Fields

INPUT_FISCALPERIOD: Use 2 digits to identify the fiscal period to query.

INPUT_FISCALYEAR: Use 2 digits to identify the fiscal year to query.

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

INPUT_BY_ORGANIZATIONLEVEL: 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.


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.
• 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/Rylt/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
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
• Contract Services: Includes account roll-up
  70034 = Contract Services
  OR account code
  770027 = Contract Services Internal Sales
  770900 = Multi Media Services Internal Sales

• Professional Fees: Includes account roll-up
  70027 = Professional Fees
  OR account code
  770046 = Professional Fees Internal Sales

• Travel: Includes account roll-up
  70022 = Travel
  70071 = Accountable Advances
  OR 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 = Loans
  OR 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 = Utilities
  OR 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, Courrier
  70007 - Computer Charges
  70008 - Communications
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
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)