

FAST Finance Reporting How-To Sheets

How do I interpret a 'Summary by Account Detail' Report?

This how-to sheet outlines the steps required to:

- Explain how to interpret the financial data in the most commonly used Finance Reporting report (i.e. Summary by Account Detail). This report contains data from the operating statement for a given period.

This how-to sheet does not:

- Outline how to generate a 'Summary by Account Detail' report. [Generating a 'Summary by Account Detail' report is explained in other how-to sheets.](#)

Definition of index:

- An index is a short code for the Fund and Organization (called 'Orgn' in FAST) portions of the [FOAPAL accounting string](#).
- For example,
 - Departmental Index: 100000 498 becomes D498
 - Ancillary Index: 120000 621 becomes A621
 - Research Index: 315774 166 becomes 315774

TIP:

- If you do not know which index you have access to, review the [Financial Authority and Access Management \(FAAM\) Tool](#) resources.

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- | | |
|--|--|
| 1. This how-to sheet begins in a 'Summary by Account Detail' report. | The steps to generate the 'Summary by Account Detail' report are listed in the 'How do I find the operating statement for an index?' how-to sheet. |
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- Typically, the 'Summary by Account Detail' report will appear this way.

The report may have fewer columns depending on the parameters chosen.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	26,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab./Chemical/Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip./Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

- Report tabs:**

'Filter Options': Use this tab to change the report options.

'Report Results': Displays the actual report data based on the chosen options.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Nov-2019 Month Actual	Nov-2019 YTD Actual	O/S Commitments	Budget Available	Budget Fav/Unfav
Direct Expenditures								
710000	Office Supplies	3,000	0	0	238	0	(238)	U
710012	Other Supplies	0	0	0	2,068	2,257,740	(2,259,808)	U
711001	Printing Costs & Supplies	1,000	0	0	0	0	0	U
712002	Postage Expense	2,000	0	0	0	0	0	U
712003	Courier & Freight Charges	500	0	0	0	0	0	U
716900	Staff Development Costs	1,000	0	0	858	0	(858)	U

4. Quick filters:

Use quick filters to choose common reports (e.g. 'Quarterly Trend') or view a specific period.

The screenshot shows the 'Finance Reporting Summary by Acct Detail' interface. A green box highlights the 'Quick Filters' section at the top, which includes a dropdown for 'Current Year' and a dropdown for 'Period' set to 'Jul-2019 (Open)'. Below the filters, the report title is 'Chart = M | Fund = 100000 Regular Operating Fund | Orgn = 482 Business Operations'. The main table displays financial data for various account titles, including Labor and Direct Expenditures, with columns for Adjusted Base Budget, Adjusted Fiscal Budget, Jul-2019 Month Actual, Jul-2019 YTD Actual, O/S Commitments, YTD Total Activity, Budget Available, and Budget Fav/Unfav.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

5. This row displays the filter options used to generate the data.

The screenshot shows the same 'Finance Reporting Summary by Acct Detail' interface. A green box highlights the 'Filter Options' section at the top, which includes 'Filter Options', 'Report Results', 'Help', and '+ More'. Below the filters, the report title is 'Chart = M | Fund = 100000 Regular Operating Fund | Orgn = 482 Business Operations'. The main table displays financial data for various account titles, including Labor and Direct Expenditures, with columns for Adjusted Base Budget, Adjusted Fiscal Budget, Jul-2019 Month Actual, Jul-2019 YTD Actual, O/S Commitments, YTD Total Activity, Budget Available, and Budget Fav/Unfav.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

6a. Select columns explained:

'Adjusted Base Budget':

The **'Adjusted Base Budget'** is the original [base budget](#) plus any [base budget adjustments](#) made in the current [fiscal year](#).

'Adjusted Fiscal Budget':

The original [fiscal budget](#) adjusted for any current year budget adjustments. So, **'Adjusted Fiscal Budget'** is the original base budget, plus any budget adjustments that are applicable only for the given year, and therefore will not be reflected in the budget in the following year.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

6b. Select columns explained:

'Jul-2019 YTD Actual': The year to date actual revenue/ expenses incurred from the fiscal year start date (May 1st) to date for the selected period.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

6c. Select columns explained:

'O/S Commitments': The financial commitments made but not yet paid out/ reported on. For example, payroll commitments are calculated as the expected remaining payroll costs from the current period to the end of the fiscal year (April 30th).

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	L
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	L
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% L
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% L
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	L
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	L
710012	Other Supplies	0	0	0	0	80	80	(80)	L
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	L
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	L
712002	Postage Expense	12,280	0	0	0	0	0	0	L
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	L
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	L
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	L
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	L
716900	Staff Development Costs	1,000	0	0	0	0	0	0	L
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	L
719100	Travel - General Costs	9,000	0	0	0	0	0	0	L
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	L
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	L
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	L
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	L
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	L
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% L
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% L
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% L
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% L

6d. Select columns explained:

'Budget Available': The amount that a given account is over or underspent.

Tip: Brackets (e.g. (1,530)) indicated an over expenditure.

Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Labor									
611200	Administrative P/T Salaries	73,816	0	0	9,648	13,125	22,773	(22,773)	U
611201	Adm. P/T-leaves, replace...	13,000	0	0	4,272	21,360	25,632	(25,632)	U
	Subtotal	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
	Total Labor	86,816	0	0	13,920	34,485	48,405	(48,405)	0% U
Direct Expenditures									
710000	Office Supplies	28,920	0	0	1,447	83	1,530	(1,530)	U
710008	Lab,Chemical,Water Treatm...	0	0	0	43	0	43	(43)	U
710012	Other Supplies	0	0	0	0	80	80	(80)	U
711000	Photocopying Charges & Su...	2,000	0	0	0	0	0	0	U
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	U
712002	Postage Expense	12,280	0	0	0	0	0	0	U
712003	Courier & Freight Charges	1,000	0	0	29	0	29	(29)	U
713000	Telephone Equipment Rentals	8,000	0	0	0	0	0	0	U
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	U
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

7. Remember! Transactional level data can be viewed by clicking on blue numbers.

For example, \$0 budget was allocated to 'Networking/ Reception Expenditures'. You may want to view exactly what was charged to this budget item.

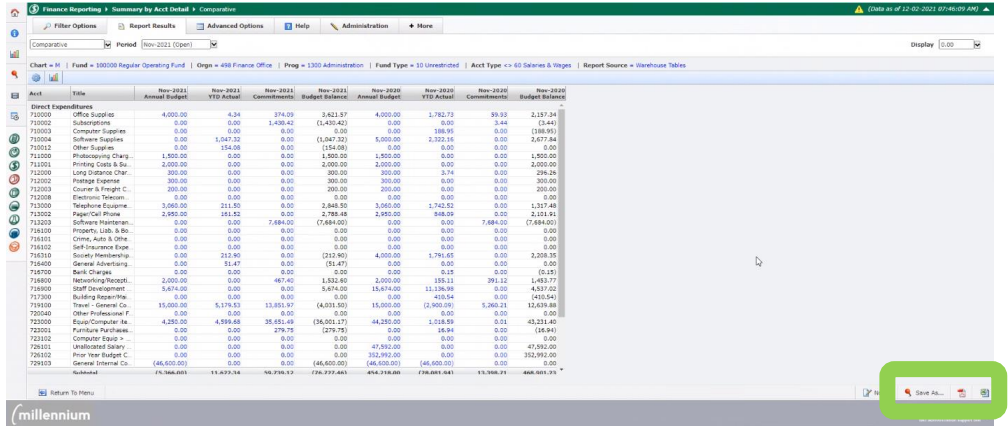
Acct	Title	Adjusted Base Budget	Adjusted Fiscal Budget	Jul-2019 Month Actual	Jul-2019 YTD Actual	O/S Commitments	YTD Total Activity	Budget Available	Budget Fav/Unfav
Direct Expenditures									
716800	Networking/Reception Expe...	0	0	5,171	5,171	0	5,171	(5,171)	U
716900	Staff Development Costs	1,000	0	0	0	0	0	0	U
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	U
720040	Other Professional Fees	10,000	0	0	1,082	15,612	16,694	(16,694)	U
723000	Equip/Computer items <\$10...	0	0	0	39	0	39	(39)	U
723001	Furniture Purchases < \$10,0...	0	0	0	0	43	43	(43)	U
726101	Unallocated Salary Saving/(...	5,810	0	0	0	0	0	0	U
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	U
	Subtotal	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total Direct Expenditures	46,510	0	5,171	8,163	15,919	24,081	(24,081)	0% U
	Total All Expenses	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U
	Total Revenues Less Expenses and Transfers	133,326	0	5,171	22,083	50,404	72,487	(72,487)	0% U

8. The following tools are available on the bottom left-hand side of your screen:

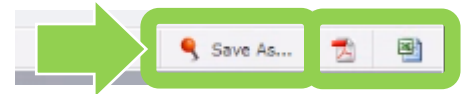
Pinned report icon: Pin reports that you use often to easily return to them ([“How do I create a pinned report?” how-to sheet](#)).

Excel Icon: Export the data to a Microsoft Excel file.

PDF Icon: Generate a PDF (.pdf) version of the report.



(larger view)



What next?

- Visit the [FACTS' FAST Finance Reporting tools and support page](#) to find more how-to sheets.
- Questions about the system? Email financial.systems@carleton.ca