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 **F**und and **O**rganization (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.

Last updated November 11, 2025.

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.

2. Typically, the 'Summary by Account Detail' report will appear this way.

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

| | Filter Options | | Report Results | | ? Help | + More | | | |

Current Year ▼ Period Jul-2019 (Open) ▼

Chart = M | Fund = 100000 Regular Operating Fund | Orgn = 482 Business Operations

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, replaceme...	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 Treatmt...	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	
711001	Printing Costs & Supplies	2,500	0	0	0	0	0	0	
712002	Postage Expense	12,280	0	0	0	0	0	0	
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	
713200	Equipment Maintenance	1,000	0	0	0	0	0	0	
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	
717300	Building Repair/Maintenance	0	0	0	352	100	452	(452)	U
719100	Travel - General Costs	9,000	0	0	0	0	0	0	
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	
729103	General Overhead Recoveries	(35,000)	0	0	0	0	0	0	
	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

3. **Report tabs:**

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

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

Current Year

| | Filter Options | | Report Results | | ? Help | + More | | | |

Current Year ▼ Period Nov-2019 (Open) ▼

Chart = M | Fund = 100000 Regular Operating Fund | Orgn = 481 Research Financial Services | Acct Type <> 60 Salaries & Wages

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	
712002	Postage Expense	2,000	0	0	0	0	0	
712003	Courier & Freight Charges	500	0	0	0	0	0	
716900	Staff Development Costs	500	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.

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

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.

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.

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).

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.

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.

Tip: For each transaction a 'document number' is generated. Knowing the document number prefix can be useful.

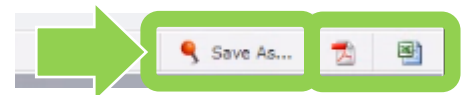8. **The following tools are available on the bottom left-hand side of your screen:**

   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