



LOS ANGELES UNIFIED SCHOOL DISTRICT
CONTROLLING
REFERENCE MANUAL

7/24/2019

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FOREWORD

The Legacy Replacement Program project implemented the SAP software, which integrates various business functions such as Payroll, Controlling, Finance, Budget, and Procurement.

This manual is a guide to the major components of the Controlling (CO) module. Its goal is to assist the Job Cost end users in various Responsible Sections.

ORDER MANAGER

Overview

In the Controlling module, the Internal Order is a cost collector and a tool for planning, monitoring, and reporting transactions. Internal Orders monitor the costs related to a specific service provided, and depending on the allocation strategy, costs may be distributed to various cost objects periodically.

Internal Orders are created either as Special or Standing. Special Orders incur costs that are for a specific service and are short-term, whereas Standing Orders are set up for repetitive services and are long-term.

The transaction for creating and changing an Internal Order can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Master Data → Order Manager
Transaction Code	KO04
Business Role	RC445-Cost Accountant, or RC448-Job Cost Accountant

Order Type

An Order Type controls the information important for managing Internal Orders. One of the functions is to determine the attributes for the Internal Order. This includes the layout of the Internal Order master data and the default fields when a new Internal Order is created. For example, Special Internal Orders (External Bill), requires specific fields to be populated before an Internal Order number is systematically generated.

An Internal Order is assigned to an Order Type according to their purpose or activity, whether it's special or standing. Each Order Type is set with a specific prefix and some fields are configured to manage the internal order.

Display Internal Order: Master data

Settlement Rule

Order: 808000071231 Order type: FO03 Facilities - Special External Bill

Description: PUC - PURCHASE OF 100 CUBICLE HOLDERS

The following list is a sample of order types created for the ITD and Transportation sections:

JOB COST SECTION	ORDER TYPE	INTERNAL ORDER PREFIX	DESCRIPTION
ITD	IT01	805xxxx	ITD - Special
ITD	IT02	4000xxxx	ITD - Standing
ITD	IT08	805xxxx	ITD - Special External Bill
TRAN	PT01	801xxxx	Pupil Transportation - Special External
TRAN	PT02	1010xxxx	Pupil Transp - Standing HTS Routes
TRAN	PT06	800xxxx	Pupil Transportation - Special Internal

The layout of the tabs may differ for each Order Type, but the purpose is similar:

- Assignments Tab – Identifies the Responsible Job Cost Section, the Requesting Cost Center (school/office), Requesting WBS (if necessary), and allocation method based on the Requesting Functional Area
- Control Data – Displays the Order status
- Period-End Closing – Costing sheets are selected. Investment profiles are assigned for capital Internal Orders
- General Data – Additional information relating to the Internal Order are entered. Other fields are utilized for custom enhancements

Order System Status

Whether an order is created as Special or Standing, the life cycle of an Internal Order are defined with the following system statuses:

- CRTD - Created (at LAUSD, new Internal Orders go directly to REL status)
- REL - Released
- TECO - Technically Completed
- CLSD - Closed

In addition to the statuses listed above, an Internal Order may have other stages during its life cycle, which provide additional information:

- LKD – Locked
- SETC - Settlement Rule created
- GMPS - Goods Movement posted
- AUC – Asset Under Construction

An Internal Order may include several stages depending on the type of service is performed. For example, the system status for the following Special Internal Order states “REL AUC GMPS LKD SETC.” While in Release status, a Settlement rule was created, Goods Movement, and Asset Under Construction. The LKD, locked, status is to ensure that no additional transactions will be posted.

Order: 808000075862 Order type: FO02 Facilities: Special Jobs

Description: Remove & Replace Kitchen Equip

Assignments Control data Prd-end closing General data

Status

System status: REL AUC GMPS LKD SETC Tech. comple

Allowed transacts.

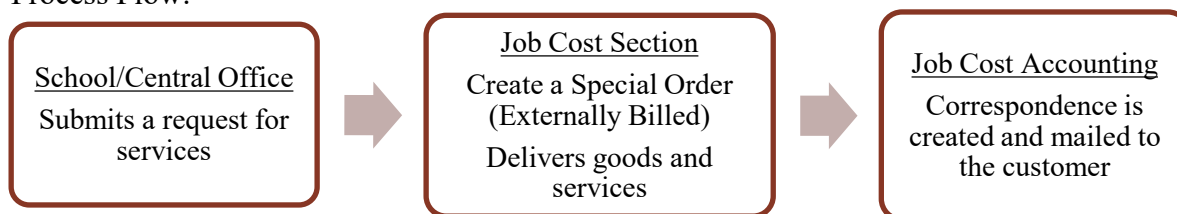
Note: The system status is listed alphabetically, not necessarily by transaction.

A. Create an Internal Order.

1. Special Order (Externally Billed)

Special Internal Orders are created when a Job Cost Section provides service that will be invoiced to a customer. A customer may be a school, central office, or an external agency. The responsible Job Cost Section reviews all costs posted to the Internal Order, and requests the Job Cost Accounting Unit to run the Job Cost Accounts Receivable (A/R) Billing Program to generate a correspondence (invoice).

Process Flow:



To create a Special Internal Order, select the correct Order Type.

Note: A separate job aid is available for creating Special Order (Externally Billed).

ASSIGNMENTS TAB: Special Order (Externally Billed)

The Internal Order assignment information is entered.

The screenshot shows the SAP 'Create Internal Order: Master data' interface. The 'Assignments' tab is selected, displaying various fields for order assignment. The 'Company Code' is set to '1000' and 'LAUSD'. The 'Object Class' is set to 'Overhead'. The 'Responsible CCtr' field is empty. The 'User Responsible' field is empty. The 'Requesting CCtr' field is empty. The 'Tax Jurisdiction' field is empty. The 'External order no.' field is empty. The 'Requesting WBS' field is empty. The 'Requesting Functional Area' field is empty. The 'Order' field is empty. The 'Description' field contains 'Bus Trip'. The 'Order type' is set to 'PT01'.

FIELD	DESCRIPTION	USER ACTION
Order	Special Order numbers are system generated. A prefix is assigned to each Order Type	None.
Description	Brief narrative of the order	Information entered in the long text field will appear on the correspondence.
Responsible Cost Center	Job Cost Section creating the Order and responsible for providing the service	Job Cost Section's Cost Center
Requesting Cost Center	Responsible Cost Center	The non-Job Cost location code of the Responsible Cost Center
External Order No.	Free field.	Optional
Requesting Functional Area	Job Cost A/R Billing Functional Area specific to the division.	Transportation: 0000-3600-15701 M&O: 0000-8100-15702 ITD: 0000-7700-15703

CONTROL DATA TAB: Special Order (Externally Billed)

The Responsible Section will be able to change the system status of an Internal Order.

The screenshot displays the 'Create Internal Order: Master data' window in SAP. The 'Control data' tab is selected, showing the following details:

- Order type:** PT01 (Pupil Transportati...)
- Description:** Bus Trip
- Status:**
 - System status: REL
 - User status: UNBL
 - Status number: 10
- Control data:**
 - Order category: 1
 - Internal Order (Controlling)
 - Statistical order: ☐
 - Plan-integrated order: ☒
 - Revenue postings: ☒
 - Commitment update: ☒

The left sidebar shows the 'Personal worklist' with a table containing columns for Order, Type, and Description.

In addition to the System Status, the USER STATUS is also defined. The Job Cost Accounts Receivable Billing program refers to these two statuses for billing and generating an invoice.

SYSTEM STATUS	USER STATUS	DESCRIPTION (User Status)	USER ACTION
REL	UNBL	Unbilled.	No change.
TECO	BILL	Ready for Billing	The Job Cost A/R Billing Program selects Internal Orders with TECO status for processing.
CLSD LKD	BILL	Ready for Billing	After the Job Cost A/R Billing Program is run, and the Internal Order balance is zero, the System Status will automatically be changed to “CLSD LKD”.
TECO	BNCL	Billed not Closed	If the Internal Order balance is not zero after billing, process a Manual Reposting to clear the remaining balance in KOB1. Then manually change the System Status to “CLSD LKD”.

Note: The LKD status will not allow additional postings such as payroll adjustments.

PERIOD-END CLOSING TAB: Special Order (Externally Billed)

Select the Costing Sheet for the Section. Based on the Costing Sheet, the Non-Productive and/or Indirect Overhead will be applied to the internal orders.

The Costing Sheets define the overhead rates to be applied to direct costs; the conditions in which the overhead is applied; and, the overhead calculation.

The screenshot shows the 'Create Internal Order: Master data' window with the 'Period-end closing' tab selected. The 'Order' field is empty, and the 'Order type' is 'PT01'. The 'Description' field contains 'Bus Trip'. The 'Period-End Closing' section includes fields for 'Results Analysis Key', 'Costing Sheet', and 'Overhead Key'. The 'Settlement to One Receiver' section includes fields for 'Settlement cost elem', 'Cost center', and 'G/L account'. The left sidebar shows a 'Find by' dropdown with 'Order' selected, and a 'Personal worklist' table with columns 'Order', 'Type', and 'Description'.

GENERAL DATA TAB: Special Order (Externally Billed)

All other pertinent information relating to Special Orders are entered in this tab.

The screenshot shows the 'Create Internal Order: Master data' window with the 'General data' tab selected. The 'Order' field is empty, and the 'Order type' is 'PT01'. The 'Description' field contains 'Bus Trip'. The 'General data' section includes fields for 'Section', 'Branch', 'Job Requested by', 'Job Category', 'Estimated Costs', 'Processing group', 'Requested Date', 'Nature of Job', 'Job Start Date', 'Job End Date', 'Billing Amount', 'Customer', 'External Bill Note', 'Revenue Fun.Area', 'A/R Billed', and 'Project AVC Check'. The left sidebar shows a 'Find by' dropdown with 'Order' selected, and a 'Personal worklist' table with columns 'Order', 'Type', and 'Description'.

FIELD	DESCRIPTION	USER ACTION
Section	Name of Responsible Section	Systematically populated based on the Responsible Cost Center from the Assignment Tab.
Requested Date	Date field	Optional
Branch	Name or code of Branch	Optional
Nature of Job	Free text field	Optional
Job Requested by	Person requesting the service	Optional
Job Start/End Date	Date field	Optional
External Billed	Indicator the Order is external billed	Box is checked
SAP Job Category	Identify the Internal Order job category, which defines characteristics of the Internal Order that have significance to users, processes, etc.	Select from the list of job categories by section.
Vehicle Type	For Transportation Services Division only. Rate to bill the bus miles.	Select the vehicle type.
Billing Amount	Free field	Optional
Customer	Either a School, Office, or External Organization that will be billed for the service	Enter a valid customer number (T-code XD03)
External Bill Note	Special instructions for billing	Optional
Revenue Func. Area	Functional Area for Job Cost A/R Billing. The Goal and Function would be "0000".	0000-0000-157xx

After entering the necessary data, click the Save button. The system will generate the next available Special Internal Order number.

2. Special Order (Internally Billed)

The other type of Special Internal Order is created for services that will be internally billed, which are paid for by District schools or central offices. The funding source is defined in the Requesting Functional Area and Requesting Cost Center in the Assignment tab.

Types of Special Orders (Internally Billed):

- a. Capitalized Internal Order - Capital Orders monitor costs which can be capitalized and settled to fixed assets by creating an Investment Profile in the Internal Order master data.

Refer to the BASE Training website for additional job aid for Capital Internal Order creation .

- b. Direct Bill – The Requesting Functional Area is a non-Seller program. The Standardized Account Code Structure (SACS) requires that the Function is “8500” (Facilities Acquisition and Construction) for Buildings and Improvements of Buildings. Incorrect postings will be rejected at the County (LACOE) and State (CDE) levels and LAUSD will have to correct all of these postings.
- c. Other Allocation Method (standard and custom) – The Requesting Functional Area is a Seller program.

The difference between the Externally and Internally billed Special Orders is the Order Type configuration:

- Externally billed requires a customer number and Revenue Functional Area
- The External Billed field is flagged
- User Status is displayed in the Control Data tab for externally billed orders
- CO Plan and Funded Programs are created for internally billed orders

ASSIGNMENTS TAB: Special Order (Internally Billed)

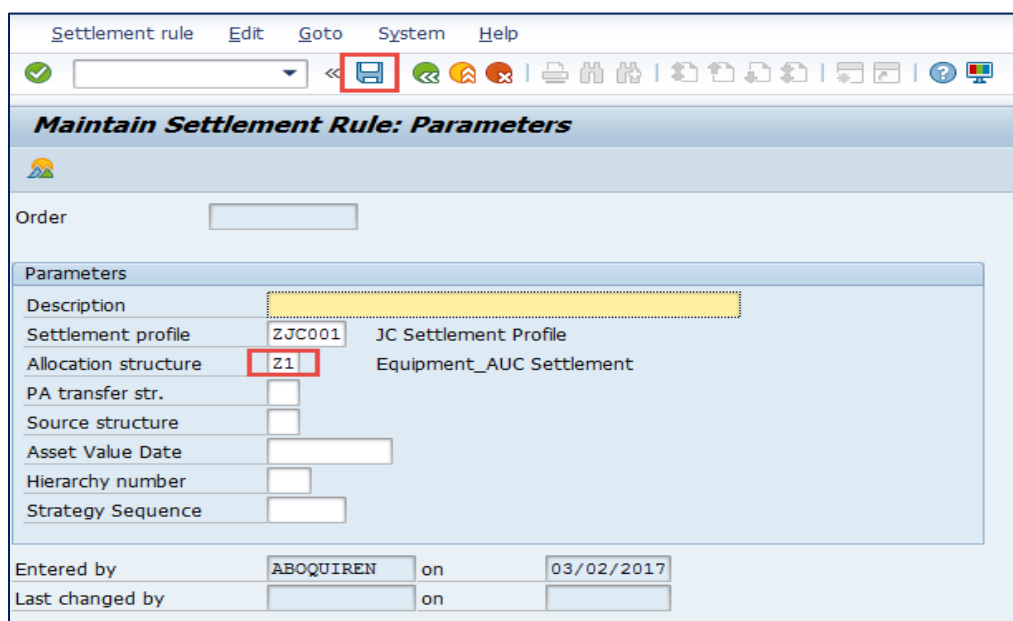
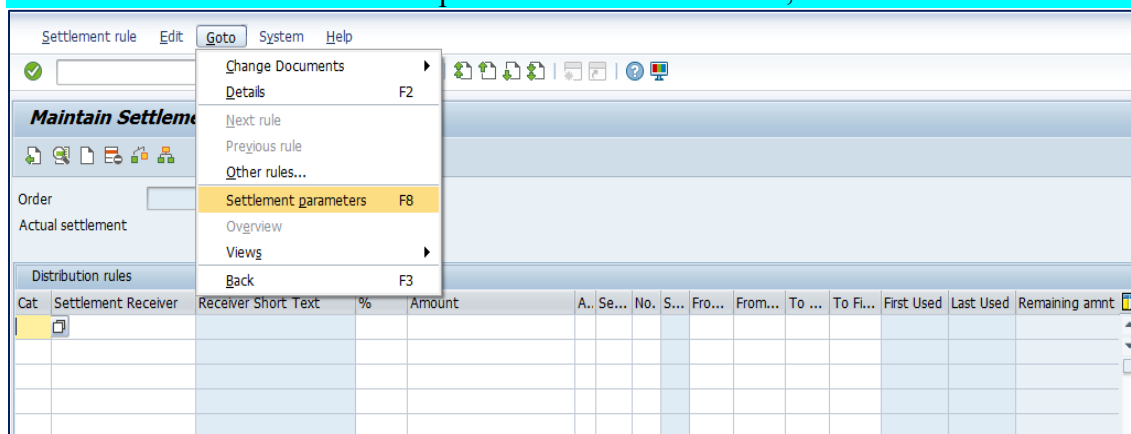
The information entered is similar to the Special Order (Externally Billed).

For internal orders that will be settled to either a WBS or AUC, the Settlement Rule is updated.

The screenshot shows the SAP 'Create Internal Order: Master data' interface. The 'Settlement Rule' tab is active and highlighted with a red box. The form contains the following fields and data:

- Order type:** F002
- Description:** (empty field)
- Facilities - Special Jobs:** (dropdown menu)
- Assignments tab:**
 - Controlling Area:** 1000
 - Company Code:** 1000
 - Plant:** (empty field)
 - Object Class:** Overhead (dropdown menu)
 - Responsible Cctr:** (empty field)
 - User Responsible:** (empty field)
 - Requesting Cctr:** (empty field)
 - Tax Jurisdiction:** (empty field)
 - External order no.:** (empty field)
- Requesting WBS:** (empty field)
- Requesting Functional Area:** (empty field)

Enter the values and select the respective allocation structure, GOTO → Settlement Parameters



CONTROL DATA TAB: Special Order (Internally Billed)

The Responsible Section will be able to change the system status of an Internal Order. The User status is not displayed.

PERIOD END CLOSING TAB: Special Order (Internally Billed)

Select the Costing Sheet for the Section. Based on the Costing Sheet, the Non-Productive and/or Indirect Overhead will be applied to the Orders.

The Costing Sheets define the overhead rates to be applied to direct costs; the conditions in which the overhead is applied; and, the overhead calculation.

a. Capitalized Internal Order

Settlement for Internal Orders to AUC (Asset Under Construction) requires an Investment Profile to be selected in the Investment Management Section. Once an Investment Profile has been selected, SAP will guide you through the AUC creation.

Click on the Investment Profile field to select the respective AUC Investment profile.

The screenshot shows the 'Create Internal Order: Master data' window. The 'Investment Management' section is expanded, showing the 'Investment profile' field. A list of investment profiles is displayed on the right, including 'Model with AuC, summary settlement', 'Model for depreciation simulation only', 'Model with line item settlement of AuC', 'AUC for Buildings', and 'AUC for Equipment'. The 'AUC for Equipment' profile (Z10001) is highlighted.

A window will appear to create the asset.

The dialog box titled 'Create assets under construction' contains the following text: 'There is no asset under construction for the order or WBS element. Do you want to create the required assets under construction now?'. The 'Yes' button is highlighted.

Refer to the Base Training website for guidance in creating an asset.

After the asset master data is completed, return to the internal order master data.

Create Asset: Master data

Asset values

Order: 80800007488 Drinking Water Quality Program -Remediat
 Asset: INTERN-00003 0 Drinking Water Quality Program -Remediat
 Class: 945001 CONSTRUCTION IN PRO... Company Code: 1000

General Time-dependent Allocations Origin Deprec. Areas

Interval from 01/01/1900 to 12/31/9999

Cost Center: 1704101 TARZANA EL

Plant:
 Location:
 Room:
 Personnel Number:
 Fund: 215-9010
 Functional Area: 0000-8500-14742
 Grant: NOT_RELEVANT ☐

LAUSD attributes

Active Cost Center:

GENERAL DATA TAB: Special Order (Internally Billed)

FIELD	DESCRIPTION	USER ACTION
Section	Name of Responsible Section	Systematically populated based on the Responsible Cost Center from the Assignment Tab.
Requested Date	Date field	Optional
Branch	Name or code of Branch	Optional
Nature of Job	Free text field	Optional
Job Requested by	Person requesting the service	Optional
Job Start/End Date	Date field	Optional
SAP Job Category	Identify the Internal Order job category, which defines characteristics of the Internal Order that have significance to users, processes, etc.	Select from the list of job categories by section. For non-Capital Orders, select an appropriate SAP Job Category that ends with an "N".
Vehicle Type	For Transportation Services Division only. Rate to bill the bus miles.	Select the vehicle type.

a. Capitalized Internal Order

The Job Category ending with a “C” (e.g. XXXC) identifies the Internal Order to be capitalized.

Display Internal Order: Master data

Settlement Rule

Order: 805000007194 Order type: IT01 ITD - Special

Description: Bancroft MS Extend phone lines, modify PA

Assignments Control data Prd-end closing **General data**

General data

Section	ITDT	Requested Date	
Branch		Nature of Job	
Job Requested by	Dave Brown	Job Start Date	08/19/2014
Job Category	MRBC	Job End Date	12/31/2015
Estimated Costs	17,138.15	USD	<input type="checkbox"/> External Billed
Processing group	0		

Job Category: MRBC MO-Repair of Building

Dynamic Update Route

Route/ Trip Number

Vehicle Type

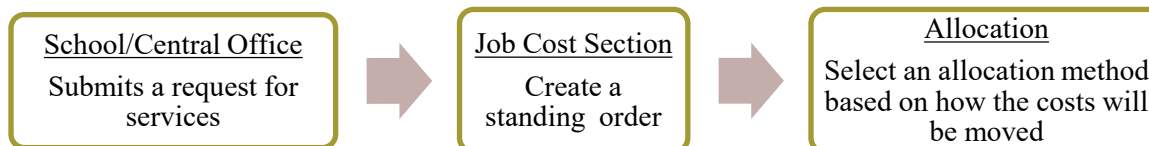
3. Standing Orders (Internally Billed)

Standing Orders are created for recurring services and are utilized long-term. A predetermined numbering scheme is entered in the Order field. The numbering scheme for Standing Orders has been established and are procedurally controlled by each Responsible Job Cost Section.

Costs are distributed based on one of the Allocation methods:

1. Direct Bill
2. Activity Type
3. Settlement
4. Assessment
5. Custom Allocation

Process Flow:



To create a Standing Order, select the correct Order Type.

ASSIGNMENTS TAB: Standing Orders (Internally Billed)

The Internal Order assignment information is entered.

FIELD	DESCRIPTION	USER ACTION
Order	Standing Order numbers are pre-determined. A prefix is assigned to each Order Type.	Enter the Internal Order number.
Description	Brief narrative of the Order	
Responsible Cost Center	Section creating the Order	Section Cost Center
Requesting Cost Center	Cost Center	Cost Center of the School/Office
External Order No.	Free field.	Optional
Requesting WBS	WBS Element	Typically standing Internal Orders are not setup with WBS Element
Requesting Functional Area		Direct Billing: Non-Seller program All others: Seller program

CONTROL DATA TAB: Standing Orders (Internally Billed)

Similar to Special Internal Orders, the responsible Job Cost Section will be able to change the system status of an Internal Order.

PERIOD-END CLOSING TAB: Standing Orders (Internally Billed)

Select the Costing Sheet for the Section. Based on the Costing Sheet, the Non-Productive and/or Indirect Overhead will be applied to the Orders.

The Costing Sheets define the overhead rates to be applied to direct costs; the conditions in which the overhead is applied; and, the overhead calculation.

GENERAL DATA TAB: Standing Orders (Internally Billed)

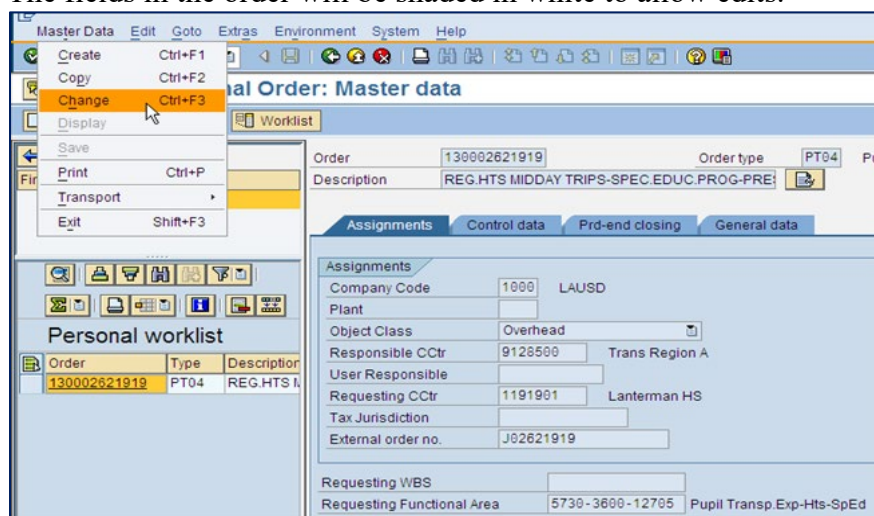
All other pertinent information relating to standing orders are entered in this tab.

FIELD	DESCRIPTION	USER ACTION
Section	Name of Responsible Section	Systematically populated based on the Responsible Cost Center from the Assignment Tab.
Requested Date	Free text field.	Date of Internal Order created
Branch	Name or code of Branch	
Nature of Job	Free text field.	Optional
Job Requested by	Free text field.	Optional
Job Start/End Date	Free text field.	Optional
SAP Job Category	Identify the Internal Order job category, which defines characteristics of the Internal Order that have significance to users, processes, etc.	Select from the list of job categories by Section. Typically these are job categories that end in "N"
Dynamic Update Route	For Transportation Services Division only. Used for HTS jobs	
Route/Trip Number	For Transportation Services Division only. Used for HTS jobs	
Vehicle Type	For Transportation Services Division only. Overhead Bus miles.	Select the applicable Vehicle Type

B. Change Internal Order

The attributes of an Internal Order may be changed for numerous reasons. To edit the information, select the tab and enter the changes. Then click the Save button to retain the updates.

To retrieve the Internal Order to be modified, from the menu bar, click Master Data → Change. The fields in the order will be shaded in white to allow edits.



Note: The Requesting WBS field cannot be updated/changed once the Internal Order has actual and commitment postings.

C. Display Order

End-users may view existing Internal Order master data. The attributes of the Order provide more information and may assist with questions regarding Controlling-related transactions.

The transaction for displaying an Internal Order can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Master Data → Order Manager
Transaction Code	KO03
Business Role	RC444-CO Display

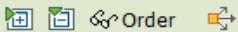
For Job Cost end-users, an option to view Internal Orders in mass is available. The transaction for displaying Internal Orders collectively can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Reports → Display Internal Order (Mass)
Transaction Code	KOK3
Business Role	RC446-Cost Analyst

D. Order Groups

Internal Orders provide a way to track expenditures, and Order Types control the attributes of an Internal Order, such as numbering and field displays. An Internal Order group is a collection of Internal Orders put together to serve some meaningful purpose or use.

Order groups can be utilized in the various allocation methods, running reports, or overhead calculations.

Display Order Group: Structure	
	
AMVEH00020	VEHICLE - SUP-80% CAFE-10% NEWMAN-10%
110000000301	0300301 1994 4X2 TRACTOR UNIT
110000000302	0300302 1994 4X2 TRACTOR UNIT

The transactions for creating, changing, and displaying an Internal Order group can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Master Data → Create Internal Order Group, or Change Internal Order Group, or Display Internal Order Group
Transaction Code	KOH1 (Create), KOH2 (Change), and KOH3 (Display)
Business Role	RC445-Cost Accountant RC444-CO Display

E. Mass Changes for Internal Orders

SAP provides end users with the capability to make changes on multiple Internal Orders.

The transaction for mass changing statuses of multiple Internal Orders can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Master Data → Automatic collective processing
Transaction Code	KOK4
Business Role	RC445-Cost Accountant RC448-Job Cost Accountant

KOK4 Input Screen:

Automatic Collective Processing for Internal Orders

Selection variant:

Functions to be executed:
No function selected

Processing:
☒ Test Run
☐ Detail List
☐ Background Processing
☐ Create order group

Group:
 Name:

Function selection

The transaction for mass changing master data fields of multiple Internal Orders can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Master Data → Manual collective processing
Transaction Code	KOK2
Business Role	RC445-Cost Accountant RC448-Job Cost Accountant

KOK2 Input Screen:

Collective Processing for Internal Orders: Initial screen

Selection variant Jobs master data -Section:0631

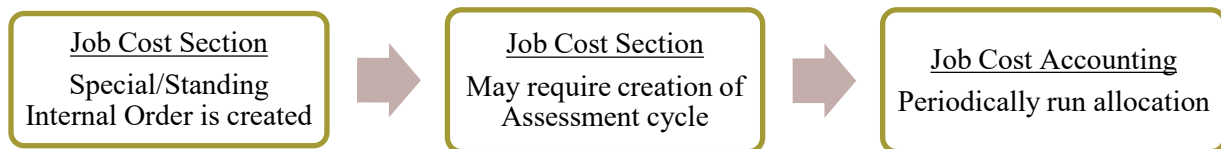
ALLOCATION METHODS

Overview

An Internal Order is the cost object that is utilized to plan, collect, and settle costs of a particular activity or task. An allocation is the process of distributing costs from one cost object to another. Each responsible Job Cost Section determines which allocation method to move costs.

With the exception of the Direct Bill method, the other allocation methods transfer cost from the Internal Order to other cost objects and funding sources when the allocation process is periodically run. With the exception of Distribution method, which allocates costs from the cost center to other cost objects.

Process Flow:



Cost Element

A Cost Element records and identifies costs incurred for a specific use. Those Cost Elements assist in identifying where the costs occurred. There are two types of Cost Elements: Primary and Secondary.

- a. **Primary Cost Elements**
The costs incurred in Primary Cost Elements originate outside of the Controlling module (CO). These Cost Elements correspond to GL accounts in Finance (FI).
- b. **Secondary Cost Elements**
Secondary Cost Elements are used to allocate cost for internal activities (in the CO module). Because of reporting compliance requirements, LAUSD uses GL Accounts that correspond to Secondary Cost Elements. However, the alphabetical suffix of the Secondary Cost Element is omitted in FI.

Summary of suffix letters currently in use:

Suffix Letter	Description	Secondary Cost Element Sample
O	Overhead	220046O (Transportation Non-Prod)
M	Assessment	430091M (Curricular Trip-Assessment)
S	Settlement	390287S (JC-Settle-Benefits)
T	Activity	430004T (JC-Reprographics Svcs)

A. Direct Bill

The Direct Bill allocation is utilized for Internal Orders with a single funding source. The Requesting Functional Area and Requesting Cost Center in the Internal Order master data are defined with a non-Seller program and non-Job Cost Cost Center, respectively.

The labor, fringe, material, and overhead costs are posted directly to the natural GL accounts of the funding source.

Sample Internal Order Master Data (Direct Bill):

Display Internal Order: Master data

Settlement Rule

Order: 130002822014 Order type: PT04 Pupil Transportati...

Description: SPC. ED - GRADUATION NIGHT

Assignments Control data Prd-end closing General data

Assignments

Company Code: 1000 LAUSD

Plant:

Object Class: Overhead

Responsible Cctr: 9128500 Transportation-Job Cost

User Responsible:

Requesting Cctr: 1201401 ALBION ELEMEN

Tax Jurisdiction:

External order no.: J02822014

Requesting WBS:

Requesting Functional Area: 5770-3600-12797 Pupil Transp Exp-Aux-SE-O

The Requesting Functional Area is a non-seller program

Sample CO postings in KOB1: The Requesting Functional Area displays the non-Seller program from the Internal Order master data.

Display Actual Cost Line Items for Orders										
<div> Document Master Record </div>										
Layout			/AGNES KOB1 Primary cost posting							
Order			130002622014 REG.HTS MIDDAY TRIPS-SPEC.EDUC							
Report currency			USD US Dollar							
DocumentNo	Year	Created on	Functional Area	Per	Order	Cost Ele	Cost element name	z	Val.in RC	D/C
118134119	2013	03/17/2013	5730-3600-12705	8	130002622014	220041	Transport Sal-Reg		78.88	D
118134119	2013	03/17/2013	5730-3600-12705	8		220043	Transport Sal-OT		39.44	D
118139569	2013	05/15/2013	5730-3600-12705	8		220047	Transport-JC-Labor		1.44	D
118134119	2013	03/17/2013	5730-3600-12705	8		320201	PERS - Classified		12.01	D
118134119	2013	03/17/2013	5730-3600-12705	8		330201	Social Sec-Classfd		17.24	D
118134119	2013	03/17/2013	5730-3600-12705	8		330202	Medicare-Classified		4.03	D
118134119	2013	03/17/2013	5730-3600-12705	8		350201	Unemploy Insur-Class		3.06	D
118134119	2013	03/17/2013	5730-3600-12705	8		360201	Workers Comp - Class		3.08	D
118139569	2013	05/15/2013	5730-3600-12705	8		390207	Other Bene-Job Cost		0.52	D
118139569	2013	05/15/2013	5730-3600-12705	8		430027	Pupil Tran-JC Mat		1.64	D
118138185	2013	04/30/2013	5730-3600-12705	8		510004	Subagmnts-Bus Svcs		63.94	D
300000607	2013	03/28/2013	5730-3600-12705	8		220046O	TRANSPORT-JC- N PR...		25.20	D
300000607	2013	03/28/2013	5730-3600-12705	8		390246O	OTH BEN-TRAN-JC-NP		3.94	D
									254.42	
									254.42	

B. Activity Allocation

Activity Types

Activity Types are used to describe various forms of services that are performed at a Cost Center. The responsible Cost Center pre-determines the rate as the cost basis for a specific activity.

Summary of Activity Types currently in place:

Activity Type	Secondary Cost Element	Description (Cost Element)
REPRO1	430004T	JC-Reprographics Svcs
TBD	430091T	JC-Curricular Trips
TBD	430092T	JC-Truck Operations
TBD	430093T	JC-Activity Alloc

C. Settlement

Settlement is one of the month-end processes to periodically move costs from one cost collector to a receiver object. This type of cost movement is Statiscal, i.e. has no budgetary impact.

There are basically two types of Settlement:

1. Internal Order Settlement to WBS (Work Breakdown Structure)
2. Internal Order Settlement to AUC (Asset Under Construction)

Settlement Rule

The Settlement Rule is defined in the Internal Order master data, which determines the sender's costs to be settled to which receiver. When a value is entered in the Requesting WBS field, the settlement rule should be populated. In addition, the Settlement Profile, Allocation Structure, Job Cost Category, and Asset Shell are setup.

Display Internal Order: Master data

Settlement Rule

Order: 807300002314 Order type: IT07 ITD Proj Supp, QA, PM, Infrast

Description: Marlton School AV/PA Intercom QA

Assignments Control data Prd-end closing General data

Display Settlement Rule: Overview

Order: 807300002314 Marlton School AV/PA Intercom QA

Actual settlement

Distribution rules														
Cat	Settlement Receiver	Receiver Short Text	%	Amount	A.. Se...	No.	S...	Fro...	From...	To ...	To Fl...	First Used	Last Used	Re
WBS	I-703078-05-000-99	2012 LM PKG 2A - MARLTON SCHOO	100.00	0.00	PER	1		0		0		011/2015	002/2017	

Allocation Structure

A tool utilized by the Settlement and Assessment allocation methods. The Allocation Structure defines allocation postings in the receiver cost objects.

One of the following Allocation Structures is selected for settlement:

Allocation Structure	Description
Z1	Equipment AUC Settlement
Z2	All Non AUC Settlement
Z3	Building AUC Settlement

D. Assessment

Both the Primary and Secondary Cost Elements are summarized to a specific Secondary Cost Element for Assessment allocation, which is posted to the Receiver(s) defined in the Assessment Segment.

Note: The Assessment method is currently the method utilized by the Job Cost Sections. Refer to the job aid for the creation Assessment Cycle and Segments.

The original cost elements are summarized and displayed by selecting one of the following allocation structures:

Allocation Structure	Description
Z5	Non-TRAN - Summary Assessment
Z6	TRAN Detailed Assessment
Z7	Tran Bus Maint Assessment
Z8	All Other Assessment (Non-Transportation)
Z9	Transportation Summary Assessment

Display Actual Assessment Cycle: Segment

Controlling Area: 1000 LAUSD
Cycle: TK0005 TRUCK OPERATIONS-SUPPORT SVCS
Segment Name: 56750000 TRCK OPS-SUPPORT SVCS:56750000 ☐ Lock indicator

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

Assessment CEle
Allocation structure: Z8 All Other Assessment

Sender values
Sender rule: Posted
Share in %: 100.00
☒ Actual value origin ☐ Plan value

Receiver tracing factor
Receiver rule: Variable
Var. portion type: Actual S
Scale Neg. Tracing Factors: No scalar

Allocation Structure for Settlement/Assessment (1) 11 Entries...

Restrictions

AS* Text

- A1 CO allocation structure
- A2 No split
- A3 Projects Allocation Structure
- Z1 Equipment_AUC Settlement
- Z2 All Non_AuC Settlement
- Z3 Buildings_AUC Settlement
- Z5 Non-TRAN - Summary Assessment
- Z6 TRAN Detailed Assessment
- Z7 Tran Bus Maint Assessment
- Z8 All Other Assessment
- Z9 Transportation Assessment

Settlement

Assessment

Iterative Indicator

When the Iterative indicator is flagged, the sender/reciever relationship is repetitive. The costs will be allocated periodically. If the Cumulative indicator is selected, the costs from the previous period will be included in the current period assessment.

Display Actual Assessment Cycle: Header Data

First segment

Controlling Area: 1000 LAUSD
Cycle: PT0008 Status: Saved
Start Date: 07/01/2013 To: 12/31/9999
Text: BOARD MEMBER/ESC/SUPT

Indicators

- ☒ Iterative
- ☐ Cumulative
- ☐ Cumulated Opt
- ☐ Derive Fund/FArea/Grt
- ☐ Derive Func. Area
- ☐ Derive Funds
- ☐ Derive Grant

Field Groups

- ☒ Object Currency
- ☐ Transaction Currency

Cycles and Segments

Cycles and Segments are utilized to perform automated allocations, mainly for the Distribution and Assessment allocations. Cycles define the automated allocations, and are comprised of Segments.

Cycles are valid for a period of time. A Segment is assigned to a Cycle, and each Segment determines the Sender and Receivers' relationship and distribution methods.

Display Actual Assessment Cycle: Segment

Controlling Area: 1000 LAUSD
Cycle: PT0008 BOARD MEMBER/ESC/SUPT
Segment Name: 4100018001 11735_LD NORTHEAST ☒ Lock indicator

Segment Header Senders/Receivers Sender Values Receiver Tracing Factor

Sender and Receiver Values

The Sender is a cost collector in which the costs will be allocated to various receivers, such as Cost Centers, Functional Areas, or Internal Orders. The Sender is mainly the Internal Order. The Functional Area is typically a Seller program stated in the Internal Order master data. There can be one or many Receivers. Receivers are the final funding lines where postings should reside. For multiple Receivers, a Statistical Key Figure can be created to define the distribution.

Display Actual Assessment Cycle: Segment

Controlling Area: 1000 LAUSD
Cycle: PT0008 BOARD MEMBER/ESC/SUPT
Segment Name: 4100018001 11735_LD NORTHEAST ☒ Lock indicator

Segment Header Senders/Receivers Sender Values Receiver Tracing Factor

	From	To	Group
Sender			
Order	140041000180		
Cost Center			
Functional Area			
Fund			
Grant			
WBS Element			
Cost Element			
Receiver			
Order			
Cost Center	1018001		
Functional Area	0000-3600-11735		
Fund	010-7230		
Grant			
Cost Object			
WBS Element			

Statistical Key Figures

Statistical Key Figures (SKFs) are created when it is not possible to use any other conventional method or measure to arrive at the shared costs to be allocated to Cost Centers. SKFs are the statistical basis for cost allocation using assessment. SKF is a unit of measurement that can represent square footage, pupil count, number of trash bins, etc.

There are mainly two types of Statistical Key Figures:

1. Fixed – The proration does not change from period to period.
2. Total Values – The proration changes from period to period

E. Distribution

The setup for a Distribution cycle and segment is similar to an Assessment. However, only Primary cost elements are moved from the cost center to a cost object, therefore an allocation structure is not defined.

F. Manual Reposting

In the CO module, a Manual Reposting (MR) is a manual cost allocation, transferring costs from one cost object to another cost object, which is similar to a journal voucher (JV). However, unlike a JV, the debit and credit signs are not considered. Regardless of the amount to be transferred, the value is classified either as the Sender or Receiver.

Both the primary and secondary cost elements can be reposted manually. The Sender is generally an internal order and the Receiver is either an Internal Order, Cost Center, or a WBS.

The Job Cost Accounting Sections may process a manual reposting for the following reasons:

- Clear Seller programs, Unfunded internal orders, job cost center balances
- Move costs from one period to another period
- Change in the Requesting Functional Area of internal order master data

PLANNING

Overview

Job Cost Sections can create CO Plans for Special Internal Orders. The main goal of a plan is to set aside funds for a specific task or scope of work. In LAUSD, this CO Plan is entered in Version 0 or the “Operational” plan version. Amounts entered here interface to Funds Management (FM) to create budget allocations for the Internal Order. Another function of a CO Plan is to create a historical reference of budget allocation created for the Internal Order. This CO Plan is entered in Version 1 or the “Original” plan version.

Process Flow:



A CO Plan is created either using a custom CO Plan interface or entered directly into SAP. The custom interface is a scheduled job or can be run manually. After the CO Plans are created, another custom interface is run to transfer the budget from the COFE funded program to the Internal Order funded program.

The transaction to enter a CO Plan directly into SAP can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Process Transaction → Update Planned Amounts for Internal Order
Transaction Code	KPF6
Business Role	RC450 Job Cost Planner or RC445 Cost Accountant

The transaction to display a CO Plan can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Information → Display Planned Amounts for Internal Order
Transaction Code	KPF7
Business Role	RC445 Cost Accountant

Funded Program

The Funded Program is part of the FM Account string in the Funds Management (FM) module. The CO Plan utilizes the Funded Program as a budgetary control to keep track of projects at the internal order level. Funded Programs is a tool for integrating various SAP modules, such as Grants Management (GM), Controlling (CO), and Project System (PS) with FM.

The budget address for the encumbered funds are appropriated in cost element, 430008, and the expenditures are posted in the natural cost elements.

Sample Funded Program with a WBS:

Display Annual Values of Control Objects			
Details Documents			
Control Objects Data: Annual Values			
FM Area	1000 (USD)	Grant	<Space>
Fiscal Year	2017	Fund	010-0000
Control Ledger	Y1	Funds Center	YYYYY84
		Commitment Item	430008
		Functional Area	YYYY-YYYY-10219
		Funded Program	I70400903000805000009109
Hierarchy of Control Objects - Budget Addresses - Posting Addresses			
▼ I70400903000805000009109	Consumable ...	Consumed Amt	Available Amt
▼ NOT_RELEVANT/010-0000/1134101/430008/0000-8500-10219/I70400903000805000009109	7,715.27	2,878.57	4,836.70
▼ NOT_RELEVANT/010-0000/1134101/430001/0000-8500-10219/I70400903000805000009109	7,715.27		
	0.00		

Sample Funded Program without an WBS:

Control Objects Data: Annual Values			
FM Area			
1000 (USD)			
Fiscal Year			
2016			
Control Ledger			
Y1			
Grant			
<Space>			
Fund			
010-0000			
Funds Center			
1211001			
Commitment Item			
430008			
Functional Area			
YYYY-YYYY-13027			
Funded Program			
JOB808000068997			
Hierarchy of Control Objects - Budget Addresses - Posting Addresses			
▼ JOB808000068997	Consumable ...	Consumed Amt	Available Amt
▼ NOT_RELEVANT/010-0000/1211001/430008/0000-8100-13027/JOB808000068997	20,623.94	40.20	20,583.74
▼ NOT_RELEVANT/010-0000/1211001/430012/0000-8100-13027/JOB808000068997	20,623.94		
▼ NOT_RELEVANT/010-0000/1211001/430007/0000-8100-13027/JOB808000068997	0.00		
	0.00		

Funded Programs are created either with a custom program, which automatically runs after the successful run of the custom job that creates special internal orders, or executed manually.

The transaction to create and display a Funded Program can be accessed by selecting one of the following navigation options:

Portal Path	Funds Management → Manage Master Data → Create or Change Funded Program
Transaction Code	FMMDAUTO
Business Role	RF602 Job Cost Funded Program Creator

The attributes of an existing Funded Programs can be displayed.

The transaction to display a Funded Program can be accessed by selecting one of the following navigation options:

Portal Path	Funds Management → Manage Master Data → Display Funded Program
Transaction Code	FMMEASURED
Business Role	RF557-FI Display RF806-AP General Display

Planning Profiles

Planning Profiles are groups of Planning layouts that allow differing levels of detail displayed in the CO Plan entry screen. The most basic Profile and Layout display the Cost Element and Plan amount fields.

PLANNING LAYOUT	DESCRIPTION
Z-401JC01	Orig – Cost Element
Z-401JC04	Adj – Cost Element
Z-401JC07	Est – Cost Element
Z-402JC01	ActyPln - Orig
Z-402JC04	ActyPln - Adj
Z-402JC07	ActyPln - Est

Note: The Planning layout for Activity Plan are currently not utilized.

The transaction to create CO Plans can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Process Transactions → Update Planned Amounts for Internal Orders
Transaction Code	KPF6
Business Role	RC445-Cost Accountant RC450-Job Cost Planner

Planning Cost Elements/Activity Inputs Change: Initial screen

Layout: Z-401JC01 Orig - Cost Element

Variables

From Period: 1 July
To Period: 12 June
Fiscal Year: 2017

Order:
to:
or group:
Fund:
Functional Area:

Cost Element:
to:
or group: COPLAN PLANNING COST ELEMENT GROUP

Entry

☒ Free ☐ Form-Based

SAP KPF6 sapqrx-2tp INS

The transaction to display a CO Plans can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Manage Information → Display Planned Amounts for Internal Order
Transaction Code	KPF7
Business Role	RC445-Cost Accountant RC446-Cost Analyst

Planning Cost Elements/Activity Inputs Display: Overview screen

Line Items

Period: 1 To: 12
 Fiscal Year: 2016
 Order: 808000068997 P&I NEW MARQUEE REMOVE EXISTING WALL M...
 Functional Area: 0000-8100-13027 General Fund Sch Program
 Fund: 010-0000 GF-Unrestricted

Cost Elem...	Text	Original	Dis...	Estimated	Difference
430008	JC Encumb-Spec Job	20,623.94	1	0.00	20,623.94-
*Cost Elem	Total	20,623.94		0.00	20,623.94-

Position...

SAP KPF7 sapqrx-2tp INS

The CO Plan are copied to the FM module using a custom interface, ZCOEH1012, which run hourly.

For a complete reference, training materials and job aids for CO Plans are available at the BASE Training Center website.

OVERHEAD

Overview

Overhead is the cost required to run a business or operation but cannot be directly attributed to any specific activity or service. At LAUSD, Overhead recoveries are run for each Responsible Section's Indirect and Non-Productive Cost. Indirect Costs are related to a Section's supervisory and support costs that cannot be directly attributed to a job. Non-productive Costs, on the other hand, are related to a Section's absences and labor that are not attributable to serving students and staff directly.

At the end of each posting period, when all salaries and benefits, and other expenses have been posted to the Internal Order, overhead is run. Overhead is posted based on the Costing Sheets selected in the Period-End tab of the Internal Order master data.

The transaction for displaying Costing Sheets can be accessed by selecting one of the following navigation options:

Portal Path	Controlling → Period End Closing → Maintain Costing Sheets
Transaction Code	S_ALR_87005104
Business Role	RC445-Cost Accountant

Costing Sheet

The costing sheet is the basis for overhead calculation. Each Job Cost Section is responsible for determining the overhead rate and to which Internal Order overhead will be applied.

Components of a Costing Sheet

- Base - The base contains the cost elements on which overhead is to be calculated.
- Overhead Rate – Identifies which Order Types to apply the overhead percentage
- Credit – Stores the credit Internal Order which the overhead is allocated and the Cost Element to be credited

Display View "Costing sheets": Overview															
<div> <div> <div>Dialog Structure</div> <div> <div>Costing sheets</div> <div> <div>Costing sheet rows</div> <ul style="list-style-type: none"> Base Overhead rate Credit </div> </div> </div> <div> <div>Costing Sheets</div> <table> <tr> <th>Costing Sheet</th><th>Description</th></tr> <tr> <td>142403</td><td>M&O 1424 - OPER S2-NP+Indire</td></tr> <tr> <td>142404</td><td>M&O 1424 - OPER S2 - NP Only</td></tr> <tr> <td>142501</td><td>M&O 1425 - S2-NP+Ind INACTIVE</td></tr> <tr> <td>142502</td><td>M&O 1425 - S2-NP Only INACTIVE</td></tr> <tr> <td>142601</td><td>M&O 1426 - OPN1-NP+IndINACTIVE</td></tr> <tr> <td>142602</td><td>M&O 1426 - OPN1-NP INACTIVE</td></tr> </table> </div> </div>		Costing Sheet	Description	142403	M&O 1424 - OPER S2-NP+Indire	142404	M&O 1424 - OPER S2 - NP Only	142501	M&O 1425 - S2-NP+Ind INACTIVE	142502	M&O 1425 - S2-NP Only INACTIVE	142601	M&O 1426 - OPN1-NP+IndINACTIVE	142602	M&O 1426 - OPN1-NP INACTIVE
Costing Sheet	Description														
142403	M&O 1424 - OPER S2-NP+Indire														
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142601	M&O 1426 - OPN1-NP+IndINACTIVE														
142602	M&O 1426 - OPN1-NP INACTIVE														

Overhead Cost Elements

Secondary Cost Elements with a suffix of the letter “O” are overhead postings. This includes both Non-productive and Indirect Overhead postings for labor, fringe benefits, and other expenses.

The Credit Internal Orders for overhead are assigned to Order Types UIND and VONP.

Display View "Credit": Overview

Dialog Structure

Costing sheets

Costing sheet rows

Base

Overhead rate

Credit

Controlling Area

1000

LAUSD

Credit

D32

1460-IN ClsSupv, Adm

Credit

Valid to	OrGp	Fxd %	Cost Center	Fund	Functional Area	Grant	Order	Business Pro...
12/31/9999		*		010-0000	0000-8100-99795	NOT_RELEVANT	210099991460	

Overhead Calculation

Indirect and Non-Productive Overhead recovery participation is determined by the Costing Sheet assigned to an Internal Order. However, across all Sections, the Overhead is calculated by the equation:

$$\text{Base Cost} \times \text{Overhead Rate} = \text{Overhead Recovery Amount}$$

For more details on Costing Sheets and Overhead Calculation, the job aid “Anatomy of a Costing Sheet” can be accessed in the BASE Training Center website.

PERIOD(MONTH)/YEAR END CLOSING

Overview

The month/year end closing is a process that includes activities necessary to complete the monthly or yearly accounting entries to fairly present an entity's financial position. The General Accounting Section sends out a schedule comprised of activities necessary in closing the period.

Job Cost Section

Each Job Cost Section is responsible for reviewing all costs posted to the internal order and adjust any incorrect transactions. Monthly/Year End closing activities may include the following:

- Ensure internal orders are correctly created (ex. Investment profiles, System Status, Costing Sheets, Requesting Functional Area)
- Review the Assessment cycles and segments
- Clear WIP, Indirect, Non-Productive, and Unfunded programs
- Provide a functional area to clear residual balances
- Prepare manual reposting

Job Cost Accounting Section

The Job Cost Accounting Section oversees all closing activities and informs General Accounting the status of the tasks assigned.

Month End Closing

- Run Overhead when all employee salaries, benefits, and other expenses have been posted.
- Execute standard (Assessment) and custom allocations
- Process Activity Allocation
- Execute Settlement of actual costs to either WBS or AUC.
- Manual Repostings are processed to clear residual balances

Year End Closing

In addition to the month-end tasks, other activities are executed to close the current fiscal year.

- Job Material Transfers
- Review WIP, Substitution, Unrecovered balances
- Physical Inventory
- Transportation Section Processes – Contract Daily Bus Reports, Incomplete A/R, Job Cost AR Billing program
- Clear WIP, Indirect, Non-Productive, Unfunded, and Seller programs
- Manual Reposting

CONTROLLING TRANSACTION CODES & REPORTS

<i>INTERNAL ORDERS:</i>	
KOB1	Orders: Actual Line Items
KOB2	Orders: Commitment Line Items
S_ALR_87012995	List: Orders
S_ALR_87012993	Orders: Actual/Plan/Variance
KO04	Order Manager
KOH1	Create Order Group
KOH2	Change Order Group
KOH3	Display Order Group
KOK2	Collective Processing for Internal Order
KOK3	Collective Display for Internal Orders
KOK4	Automatic Collective Processing for Internal Order
KOK5	Master Data List of Orders
<i>COST ELEMENT:</i>	
KA03	Display Cost Element
KAH1	Create Cost Element Group
KAH2	Change Cost Element Group
KAH3	Display Cost Element Group
<i>COST CENTER:</i>	
KS03	Display Cost Center
KS13	Display Cost Center
KSB1	Display Actual Cost Line Items for Cost Centers
KSB2	Display Commitment Line Items for Cost Centers
<i>ALLOCATIONS:</i>	
S_ALR_87005742	Create a Assessment cycle
KSU3	Display Assessment cycle
ZCO_ALLOC	Displays cycles
<i>PLANNING:</i>	
KABL	Planning Report
KPF6	
KPF7	
FMMDAUTO	
S_ALR_87013019	List_Budget/Actual/Commitments

CONTROLLING JOB AIDS AND MANUALS

For a more comprehensive guidance, additional job aids and manuals are available at the BASE Training website.