

Chapter 10: Internal Cost Allocations

This chapter explains secondary cost elements and internal cost allocations. In this chapter you will learn:

- What secondary cost elements are and how they are used to track internal postings such as service center purchases, transactions within JHU, and transactions between JHU and JHHS.
- How cost element numbering conventions may be used to identify service center, intra- and inter-entity transactions.
- Which BW reports and ECC transaction codes are most useful when reconciling secondary cost elements (SCE's).

Overview of Secondary Cost Elements

Secondary Cost Elements Explained

At Johns Hopkins, there are many situations where business units purchase services or supplies from another unit, or where costs are initially paid by one unit and redistributed across many business units. For example, you may purchase services from Design and Publications or supplies from the Core Store. You may be charged for telephone expenses, for post docs' medical insurance or to fund sponsored cost overruns. In situations such as these, where financial transactions occur within and between Hopkins entities, the postings are recorded using *secondary cost elements*, as opposed to primary cost elements. By posting JH internal activity to secondary cost elements instead of primary cost elements, the SAP system simplifies annual financial statement preparation and allows us to easily exclude internal activity from the ledgers.

To reconcile postings to secondary cost elements, you should understand the following:

- types of business activity that post to secondary cost elements.
- numbering conventions used when posting to secondary cost elements.
- SAP transactions that may be used to post secondary cost allocations.

Types of Business Activity Posting as Secondary Costs

At the Johns Hopkins institutions secondary cost elements are used for postings related to:

1. Service Center purchases.
2. Revenue and expense transfers *within* JHU business areas (intra-entity).
3. Revenue and expense transfers *between* JHU and JHHS (inter-entity)
4. Overhead allocations

Numbering Conventions for Secondary Cost Postings

Understanding the numbering conventions used when posting secondary costs will simplify the account reconciliation process. There are distinct numbering conventions for Intra-entity transfers, Inter-entity transfers, and Service Center postings.

Table 1. Intra-Entity - Secondary Cost Elements

Number	Description and Blocking Ranges
94xxxx	Intra-Entity Revenue <ul style="list-style-type: none"> ■ 940000 - 940099 Patient ■ 940100 - 940199 Tuition ■ 940200 - 940299 Sponsored ■ 940300 - 940399 Contrib.Rev ■ 940400 - 940499 Investment ■ 940500 - 940599 Other Rev. ■ 940600 - 940699 Affiliates
96xxxx	Intra-Entity Expense <ul style="list-style-type: none"> ■ 960100 - 960199 Salaries ■ 960200 - 960299 Fringe Benefits ■ 960300 - 960399 Supplies ■ 960400 - 960799 Services ■ 960800 - 960810 Bad Debt ■ 960820 - 960829 Depreciation ■ 960830 - 960834 Interest Expense ■ 960835 - 960839 Principal Expense ■ 960840 - 960849 Travel ■ 960900 - 960949 Other ■ 960950 - 960999 Other1
90xxxx	Other Revenue and Expenses

Intra-Entity Cost Allocations

Intra-entity allocations are those transactions that occur entirely *within* either the Johns Hopkins University or the Johns Hopkins Health System legal entities. The Johns Hopkins University is comprised of business areas 100-399, and business area 920, while the Health System consists of business area 400-926, excluding 920. Intra-entity postings use number ranges for revenue transfers (94*), expense transfers (96*) and miscellaneous transfers (90*).

Additionally, each number range contains sub-ranges to provide further granularity. For example, the range 940100-940199 is used to record tuition related intra-entity revenue transfers.

Inter-Entity Cost Allocations

Inter-entity allocations are those transactions such as the Joint Administrative Agreement or other “billings” within the Hopkins enterprise that occur *between* the Johns Hopkins University and the Johns Hopkins Health System legal entities.

Table 2. Inter-Entity Secondary Cost Elements Ranges

Number	Description and Blocking Ranges
981xxx	JHU Payment to JHHS - JAA ■ 981000 - 981099 Payout Endowment ■ 981100 - 981199 Purchased Svcs. - Salaries ■ 981200 - 981299 Purchased Svcs. - Fringe Benefits ■ 981300 - 981399 Purchased Svcs. - Supplies ■ 981400 - 981499 Purchased Services ■ 981500 - 981599 Interest ■ 981925 - 981949 Other Revenue
985xxx	JHU Payment to JHHS - Billed, Non JAA ■ 985000 - 985002 Other Revenue ■ 985100 - 985199 Purchased Svcs. - Salaries ■ 985200 - 985299 Purchased Svcs. - Fringe Benefits ■ 985300 - 985399 Purchased Svcs. - Supplies ■ 985400 - 985499 Purchased Services ■ 985900 - 985924 Subgrant to JHHS ■ 985925 - 985949 Other Revenue
991xxx	JHHS Payment to JHU - JAA ■ 991000 - 991099 Payout Endowment ■ 991100 - 991199 Purchased Svcs. - Salaries ■ 991200 - 991299 Purchased Svcs. - Fringe Benefits ■ 991400 - 991499 Purchased Services

Table 2. Inter-Entity Secondary Cost Elements Ranges

Number	Description and Blocking Ranges
995xxx	JHHS Payment to JHU - Billed, Non JAA ■ 995000 - 995025 JHHS Pay JHU Other Revenue ■ 995100 - 995199 Purchased Svcs. - Salaries ■ 995200 - 995299 Purchased Svcs. - Fringe Benefits ■ 995300 - 995399 Purchased Services ■ 995400 - 995499 Purchased Services ■ 995900 - 995999 Purchased Svcs., Subaward
97xxxx	Miscellaneous Revenue/Expense ■ 970000-970002 Utilities ■ 970003-970008 Telephone - Telesoft (JHHS) ■ 970009 Utilities - Leases ■ 970010 HEBCAC ■ 970012-970014 Facilities - Maximo (JHHS) ■ 970015 Rent ■ 970016-970019 Intrastaff ■ 970020-979999 Other

Internal Service Providers (Service Centers)

An Internal Service Provider provides materials and services to internal JHU customers using rate schedules established at the start of each fiscal year. Purchases made from internal service providers post to G/L accounts in the 92xxxx number range. As shown in Table 3 numbering conventions exist to distinguish between purchases of services and supplies, as well as purchases made from JHU and JHHS service centers. Purchases made from JHU service centers fall within the 921000-922999 range, with supplies being allocated to the 921000-921199 range, and service purchases falling into the 921200-922999 range.

Service Center purchases will *always* flip to a revenue (492*) or expense (692*) commitment item in BW reports (shown later in Displays 10-1 and 10-5). In these cases, the SAP G/L value will be 92*, and the commitment item will always be 492xxx or 692xxx.

Table 3. Secondary Cost Elements for Internal Service Center Purchases

Number	Description	Debits & Intra-Entity Credits	Inter-Entity Credits
	Purchases from JHU		Revenue to JHU
921xxx	921000 - 921199 JHU Supplies	692300 - Supplies	492600 - Affiliates
922xxx	921200 - 922999 JHU Services	692400 - Services	492600 - Affiliates
	Purchases from JHHS		Supplies Expense to JHU
924xxx	924000 - 924199 JHHS Supplies	692300 - Supplies	692300 - Supplies
	924200 - 924899 JHHS Services	692400 - Services	692400 - Services
	924900 - 924950 JHHS Other	692400 - Services	692400 - Services

Note, in some instances, converted balances were posted to commitment items using the 49xxxx or 69xxxx numbering convention. These are not secondary cost postings, as they always use a number range other than 492xxx and 692xxx.

For more information on the secondary costs element blocking ranges, and to get a list of current secondary cost elements, please see *Secondary Cost Elements in SAP (as of 12/31/2011)* at:

<http://www.sapathopkins.org/support-contact-list-2/>

Transactions Used to Post Secondary Costs

KB15N Uploads

Transfers via KB15N uploads are the most frequently used method for posting secondary charges. In this format, users submit Excel spreadsheets to the Accounts Receivable Inter-Entity Shared Services unit detailing the transfers. Inter-Entity reviews, approves and processes all transfers between JHU and JHHS and JHU Service Centers using the 92xxxx Secondary Cost Element Range. The e-mail contains both the sender and receiver contacts so that both parties are aware of the transaction being processed. Inter-Entity posts approved transfers to SAP using the KB15N transaction in SAP.

Users can identify these postings when the document number is 14xxxxxxxx and the “Created By” person is an Accounts Receivable Inter-Entity staff member. A listing of the AR shared service staff members can be found at:

http://finance.jhu.edu/depts/ga/ga_staff.html

If the transfer is between University cost objects and the secondary cost element is in the 94xxxx or 96xxxx series, the KB15N should be sent to JHU General Accounting. The KB15N should never be used for correcting charges on Sponsored accounts. See Chapter 11, *Expense Transfers* for more information.

Non-Recurring Cost Allocation, Intra-Entity

The non-payroll cost transfer transaction (ZSGM_COST_TRANSFER) is used to process transfers in SAP. Users may initiate four types of transfers using this transaction. Expense, revenue and equipment transfers all post to primary cost elements, while *non-recurring cost allocations post to secondary cost elements*.

Non-recurring cost allocations may be used by: 1) service centers to post original charges for services such as copier, fax, telephone or van charges, or 2) to redistribute expenses to another cost object when, for example, one department purchases all lab supplies and then disburses the expenses to appropriate departmental cost objects.

All postings using this transaction have a 10-digit document number of the format 14xxxxxxxx. Postings to sponsored accounts are approved by the Financial Research Compliance department in the JHU Finance Office. Postings involving

sponsored accounts can be identified by reviewing the “Created By” field in the Revenue and Expense detail report. The user name of the Research Compliance staff who approved the transfer will be listed in the “Created By” fields. A current listing of Research Compliance staff members is available at:

<http://ssc.jhu.edu/sponsoredprojects/contact.html>

Postings that do not involve sponsored accounts are approved within each division. These transfers involving non-sponsored accounts will have “Created By” values of the divisional/departmental users who submitted and/or approved the transfers. The exception to this would be 94xxxx, revenue postings. If these are initiated through KB15N’s, on the CO Allocations report, you will see the name of a staff member from JHU Finance, General Accounting. If a non-recurring cost allocation involving a 94xxxx SCE is processed at the divisional level, it will generally route to General Accounting staff for approval.

The non-recurring cost allocation allows users to enter descriptive text explaining the transfer. Users are encouraged to use this functionality whenever possible as it will simplify account reconciliation in the future.

For additional information explaining how to enter descriptive text so that it displays on your BW reports, please see the Non-Payroll Cost Transfer job aid located at:

<http://orchid.hosts.jhmi.edu/hopkinsone/welcome/non-payrollcost.ppt>

Internal Service Providers

There is a custom SAP transaction that was created as an online replacement to the legacy M&S form. This transaction may be used by service center staff to process charges for purchases made from the service center. Secondary postings created using this transaction can be identified as follows:

- Document number is of the format 14xxxxxxxx.
- Created by the person placing the order, or by Service Center staff
- This transaction is managed by ARSS Inter-Entity.

School of Medicine Costing Sheets

Costing sheets are processed each month by JHU General Accounting staff to record clinical revenue, clinical trials and gift taxes to cost objects in the School of Medicine business areas (170-175 and 920). This activity may be identified as follows:

- Document number is of the format 13xxxxxxxx.
- Posts to secondary cost elements 940201, 940007, 940305, 940306, 960919
- Maintained by School of Medicine Divisional Business Office (DBO)
- Questions regarding flagging of cost objects for costing-sheet related taxes should be directed to School of Medicine DBO, and not General Accounting.

Essential Information for Reconciliation of Secondary Cost Elements

Useful BW Reports and ECC Transactions

To reconcile secondary cost allocations, use the following BW reports and ECC transactions.

- **BW Revenue & Expense Summary and Detail Reports** - the sponsored and non-sponsored revenue and expense summary and detail reports provide inception-to-date and year-to-date totals and monthly detail for all activity, including secondary cost postings. The sponsored and non-sponsored detail reports are quite helpful in reconciling secondary cost elements provided certain Free Characteristics, which aid in reconciliation, are added.
 - In the case of Service Center charges, the Commitment Item in non-sponsored or Sponsored Class in the sponsored, will start with a 6, while the G/L Account will begin with a 9. You will not be able to reconcile and/or transfer these kinds of charges without seeing the G/L account.
 - In the detail reports (both sponsored and non-sponsored) adding free characteristics, such as *CO Header Text* and *Created By* will supply needed information. Used in conjunction with fields such as *Reference Doc Number* and *Item Text*, many times users are able to get the information needed without pulling the *CO Allocations* report.
- **CO Allocations Report** - this BW report includes the sending and receiving cost objects, the transfer amount, descriptive header text and the userid of the person who initiated the transfer. This report is very useful when reconciling non-recurring cost allocations for the following reasons:
 - the report includes, if added as a Free Characteristic, the sending and receiving cost object, which can be helpful in identifying where/how the charge originated.
 - the report includes the userid of the person who initiated the transfer, while the detail report lists the userid of the person who approved the transfer. This can be very useful, as it allows users to identify transfers initiated by their own staff, as opposed to those initiated by other units.
- **KSB5** - this ECC transaction allows users to obtain detail for a specific transaction using the reference document number from the BW report.
- **ZSGM_COST_TRANSFER** - this ECC command allows users to drill to specific detail and explanatory text related to cost transfers.

Account Reconciliation Example - Sponsored

Sponsored Summary Report

Reconciling monthly activity for sponsored cost objects can begin by reviewing the *Sponsored - Financial Summary* report. Display 10-1 shows this report as of August, 2007 for a specific sponsored program. The report has been filtered to show only secondary cost elements, and it clearly shows the different types of secondary cost postings. To filter in this manner, right-click on the G/L account label and enter the range 900000-999999 as shown in Display 10-2.

Sponsored Rev-Exp Summary									
Toggle Nav Block		Variable Screen	Printing	Bookmark	No. of Rows	No. of Columns	Email	New Window	Exceptions/Conditions
Rows Commitment item G/L Account 900000..999999 Sponsored Program									
Columns SPR 910 Key Figure Structure Previous TotalRev/Expense, Current PeriodRev/Exp, Total Revenue or Expense									
Free Characteristics									
Sponsored Program	G/L Account	Commitment item	Previous Total Rev/Expense	Current Period Rev/Exp	Total Revenue or Expense				
90030253	JHEN/921256	JHEN/692400		\$ 3,043.40	\$ 3,043.40				
	JHEN/921299	JHEN/692400	\$ 90.00	\$ 160.00	\$ 250.00				
	JHEN/940201	JHEN/940201	\$ 618.00	\$ 4,263.54	\$ 4,881.54				
	JHEN/960441	JHEN/960441		\$ 600.00	\$ 600.00				
	JHEN/970020	JHEN/970020		\$ 118.00	\$ 118.00				
	JHEN/970023	JHEN/970023		\$ 240.00	\$ 240.00				
	JHEN/985412	JHEN/985412	\$ 737.67	\$ 76.78	\$ 814.45				
Overall Result			\$ 1,445.67	\$ 8,501.72	\$ 9,947.39				

Display 10-1. Sponsored Summary - Filtered for Secondary Cost Elements

On this report, we see examples of the various types of secondary postings, with examples of service center purchases where the G/L account “flips” to an expense commitment item, and intra- and inter-entity transactions where the G/L account field label and the commitment are identical.

❶ The two entries shown in this section are for purchases made from service centers. Notice in the display that the G/L accounts fall within the 92xxxx range as expected, and that the commitment items have “flipped” to an expense category, 692400.

❷ This section shows totals for a variety of secondary postings. These are all intra- or inter-entity postings, so the G/L account and commitment item numbers are identical. The first entry, for G/L 940201, reflects intra-entity revenue transfer totals, while the \$600 to 960441 is for intra-entity expense transfers. Postings to 970020 and 970023 reflect miscellaneous inter-entity expenses, while the \$814.45

on 985412 reflects inter-entity billings for purchases from JHHS. To view detail for the month's secondary cost postings, right click on the G/L Account label, and select *Goto > Sponsored - Financial Detail*.

Description of Filter Values

[] to

Display 10-2. Filtering for Secondary Cost Elements

Monthly Detail and CO Allocations Reports

Using the sponsored summary information displayed above is more for informational purposes to demonstrate the 'flip' that occurs when SCE's are used for postings. To reconcile the postings, one could run either a sponsored detail report from BW or a CO Allocations report, each of which provides users the transaction detail needed to reconcile internal cost allocations. Display 10-3 shows a more recent monthly detail report for a sponsored program. You can see that there are a variety of postings to SCE's for the month of February, 2012.

Take me to [BW Report Center](#)

The following report has been sent to you:

Sponsored Class	G/L Account	Reference Doc Number	Created By	Item Text	Posting Date	CO Header Text	FEB 2012 Revenue and Expense
641400 Telecommunications	JHEN970003 UTIL TELEPHONE LOCAL	1400679982	FIAUTO	LOCAL CALLS	02/25/2012	ALLOCATIONS FROM TELESOFT	\$ 0.30
	JHEN970004 UTIL TELEPH LONG DST	1400679982	FIAUTO	LONG DISTANCE	02/25/2012	ALLOCATIONS FROM TELESOFT	\$ 0.33
	JHEN970005 UTIL TELEPH NETWORK	1400679982	FIAUTO	NTS CHARGES	02/25/2012	ALLOCATIONS FROM TELESOFT	\$ 16.00
	JHEN970008 UTIL TELEPHONE EOPT	1400679982	FIAUTO	COMMON TELECOM CHARGES	02/25/2012	ALLOCATIONS FROM TELESOFT	\$ 4.60
					VERIZON EQUIPMENT CHARGES	02/25/2012	ALLOCATIONS FROM TELESOFT
	Result						\$ 69.73
654014 Student Health Insur	JHEN960306 STUDENT MEDICAL INS	1400682385	MELLIS1	MED INS - ORDONEZ ALVARO	02/29/2012	170 883 MEDNSCHGBK 0212 C. WILLIAMS	\$ 256.00
		1400682391	MELLIS1	0202UHSFEE-ORDONEZ ALVARO	02/29/2012	170 887 UHS FEES AND ADJS 0212 C. WILLIAMS	\$ 37.50
	Result						\$ 293.50
691500 Service Center	JHEN921200 DESIGN & PUBLICATION	1400675936	SMOBYR1	ADDITIONAL 9.5 DELIVERY CHARGES FOR EACH PDG	02/14/2012	COST TRANSFER 000000000146622	\$ 19.00
		1400675937	SSTEWAR5	REMAINING CHARGES FOR IMAGING SERVICES	02/14/2012	COST TRANSFER 000000000146624	\$ 900.00
	JHEN921271 CORE BIOPRODUCTS	1400674124	FIAUTO	P838994 - CORE STORE 2/1-2/3/2012 CUST#P102065	02/03/2012	CORE STORE	\$ 19.05
		1400677782	FIAUTO	L8840433 - CORE STORE 2/13-2/17/2012 CUST#P102065	02/17/2012	CORE STORE	\$ 54.40
		1400679867	FIAUTO	P842408 - CORE STORE 2/20-2/24/2012 CUST#P102065	02/24/2012	CORE STORE	\$ 19.05
	JHEN921294 RESEARCH HISTOL	1400672903	YZHOU14	CRAN HISTOLOGY CHARGES JAN 2012	02/03/2012	COST TRANSFER 000000000145705	\$ 26.40
	JHEN921316 CRB II	1400676159	SSTEWAR5	ANMAL CARE CRB2 JAN2012 JAN	02/16/2012	COST TRANSFER 000000000146811	\$ 796.56
	JHEN921317 BSL3	1400676113	YZHOU14	JAN ANMAL CARE BSL3 JAN 2012	02/14/2012	COST TRANSFER 000000000146596	\$ 53.36
		Result					\$ 1,889.82
	Overall Result						\$ 2,253.05

Display 10-3. Sponsored Revenue and Expense Detail - Non-Recurring Cost Allocations

Transaction detail from the sponsored detail report is shown in Display 10-3 while the CO Allocations report for the same transactions is shown in Display 10-5. Let's first review the internal cost allocations posted to the Sponsored Detail report and later compare this report to the CO Allocations report, to demonstrate how both are useful during reconciliation.

1. First, we'll note that the field CO Header Text has been added to the report, which is very useful because it provides more insight as to origination of the posting. For example, while the reconciler would know (by using the Inter-Entity Secondary Cost Elements Ranges table) that transactions posting to 97XXXX were Miscellaneous Revenue/Expense postings from JHHS, the user would see that these are for telecom charges from the Item Text, but would not know that Telesoft was the originator of the charges, unless the CO Header Text field had been added.
2. Typically 14 docs uploaded by ARSSC Inter-Entity staff members are initiated by the department using KB15N's and are for services. The Student Medical Insurance charges (G/L 960306/Sponsored Class 654014) are an example of this. Normally, 96xxxx charges on Sponsored accounts are initiated through Non-Recurring Cost Allocations, as shown below in Display 10-4. The CO Header Text shows the cost transfer number and because it is a sponsored account, it was approved by Sam Mobry from Financial Research Compliance.

Sponsored Class	G/L Account	Reference Doc Number	Created By	Item Text	Posting Date	CO Header Text	Amount	
640300	Contractual Services	JHEN/960400 SERVICES	1400365109	SMOBYR1	MUST CCT PHONE CHARGES 07/09	08/31/2009	Cost Transfer 000000000079127	\$ 520.05
Result							\$ 520.05	
Overall Result							\$ 520.05	

Display 10-4. Typical Intra-Entity 96xxxx Charges are posted by NPCT (Non-Recurring Cost Allocation)

3. Now, going back to Display 10-3, we will look at postings to 921200, 921294, 921316, and 921317. These postings can be processed through 92xxxx interfaces, or KB15n's. These particular Service Center charges have been posted through non-recurring cost allocations. Again, we know this because the CO Header Text field allows us to see the cost transfer/journal transfer number that originated the charges, and we see the JHED ID in the Created By field are all names of staff in Financial Research Compliance. The cost transfer numbers will allow us to drill down using transaction code ZSGM_COST_TRANSFER for further research.
4. Charges to 921271 are also Service Center Charges, but are processed directly by the Core Store, as referenced in the CO Header Text field, through a 92xxxx interface. We know this is an interface by the FIAUTO in the Created By field.

So, postings created by FIAUTO are typically done by a service center using an interface, whereas postings that show Created By ARSSC Inter-Entity Staff members are posted by KB15N's, and postings showing Cost Transfer numbers, along with Financial Research Compliance staff members as *Approvers* are non-recurring cost allocations (these to a sponsored internal order), which route to Compliance as part of workflow.

If you are reconciling a non-sponsored cost object, you will not see the names of Financial Research Compliance staff as they are not a part of workflow for non-sponsored accounts. Keep in mind that the Created By field in Sponsored Detail populates with the *Approver* and not the actual *Initiator*.

Order	Cost Element	CO Document Number	Created By	CO Doc Line Item Text	CO Header Text	Partner Cost Center	Partner Order	Amount
90039477	921200 DESIGN & PUBLICATION	1400675936	CE02RSHARM10	ADDITIONAL 9.5 DELIVERY CHARGES FOR EACH FDG	COST TRANSFER 000000000146622	#	80023536	19.00
		1400675937	CE02RSHARM10	REMAINING CHARGES FOR IMAGING SERVICES	COST TRANSFER 000000000146624	#	80023536	900.00
Result								
921271	CORE BIOPRODUCTS	1400674124	FIAUTO	P838994 - CORE STORE 2/1-2/3/2012 CUST#P102065	CORE STORE	#	80012329	19.05
		1400677782	FIAUTO	LB840433 - CORE STORE 2/13-2/17/2012 CUST#P102065	CORE STORE	#	80012329	54.40
		1400679667	FIAUTO	P842408 - CORE STORE 2/20-2/24/2012 CUST#P102065	CORE STORE	#	80012329	19.05
Result								
921294	RESEARCH HISTOL	1400672903	JHELEQ1	CRAIN HISTOLOGY CHARGES JAN 2012	COST TRANSFER 000000000145705	#	80012316	26.40
921316	CRB II	1400676159	LDOMINA1	ANIMAL CARE CRB2 JAN2012 JAIN	COST TRANSFER 000000000146811	#	80012326	798.56
921317	BSL3	1400676113	LDOMINA1	JAIN ANIMAL CARE BSL3 JAN 2012	COST TRANSFER 000000000146595	#	80012326	53.36
960306	STUDENT MEDICAL INS	1400682385	MELLIS1	MED INS - ORDONEZ ALVARO	170 883 MEDNSCHGBK 0212 C. WILLIAMS	#	80014656	256.00
		1400682391	MELLIS1	1202UHSFEE-ORDONEZ ALVARO	170 887 UHS FEES AND ADJS 0212 C.WILLIAMS	#	80006371	37.50
Result								
970003	UTIL TELEPHONE LOCAL	1400679982	FIAUTO	LOCAL CALLS	ALLOCATIONS FROM TELESOFT	5850020020	#	0.30
970004	UTIL TELEPH LONG DST	1400679982	FIAUTO	LONG DISTANCE	ALLOCATIONS FROM TELESOFT	5850020020	#	0.33
970005	UTIL TELEPH NETWORK	1400679982	FIAUTO	NTS CHARGES	ALLOCATIONS FROM TELESOFT	5850020010	#	16.00
970008	UTIL TELEPHONE EQPT	1400679982	FIAUTO	COMMON TELECOM CHARGES	ALLOCATIONS FROM TELESOFT	5850020020	#	4.60
				VERIZON EQUIPMENT CHARGES	ALLOCATIONS FROM TELESOFT	5850020020	#	48.50
Result								
								53.10
Result								2,253.05

Display 10-5. CO Allocations Report

The CO Allocations report is simply another view of the same transactions, which users may find more helpful. The differences are the Created By field shows the JHED ID of *Initiator*, along with the sending and receiving cost objects, if added as free characteristics.

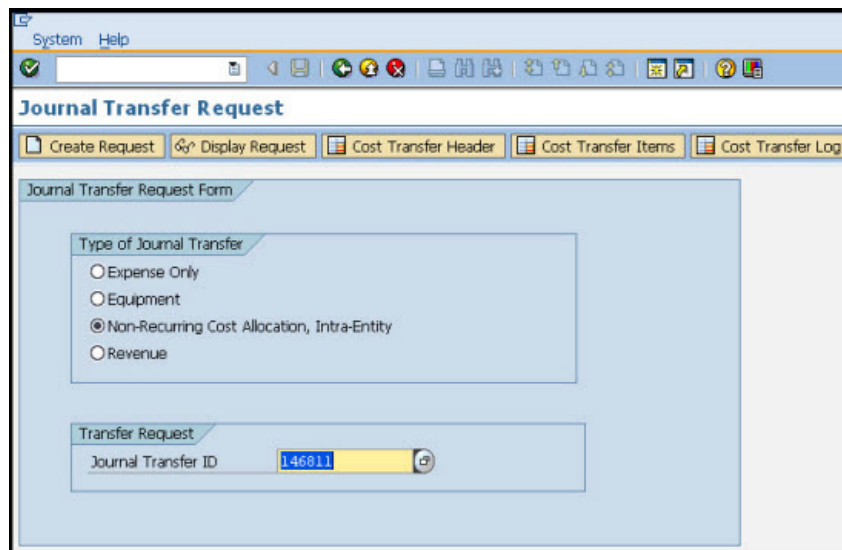
- CO Document Number is the same as Reference Doc Number from the Sponsored Detail. Item Text has become CO Doc Line Item Text, Created By field is now the *Initiator* and not the *Approver* of the transaction, and you can see Partner Cost Center and Partner Order.
- By using JHED to research the JHED ID's in the Created By field, you can now contact the initiator if the charge is unfamiliar, or if additional documentation is needed. If the animal charges to 921316 and 921317, for instance, are unfamiliar, you can use the JHED ID, LDOMINA1, in JHED, to see that the contact is Laura Domina, an Administrative Program Coordinator, with Financial Management for Oncology, and contact her. If you are familiar with these charges, have backup documentation, and recognize this as a typical monthly posting, you can check it off as a valid expense during reconciliation.
- From the CO Allocations report, you can also see the Partner Cost Center, or Partner Internal Order, or the other side of the transaction. While the

sponsored program 90039477 is being charged (is the receiver), the credit is going to (the sender) 80012326..

Using ECC to Research Internal Cost Allocations

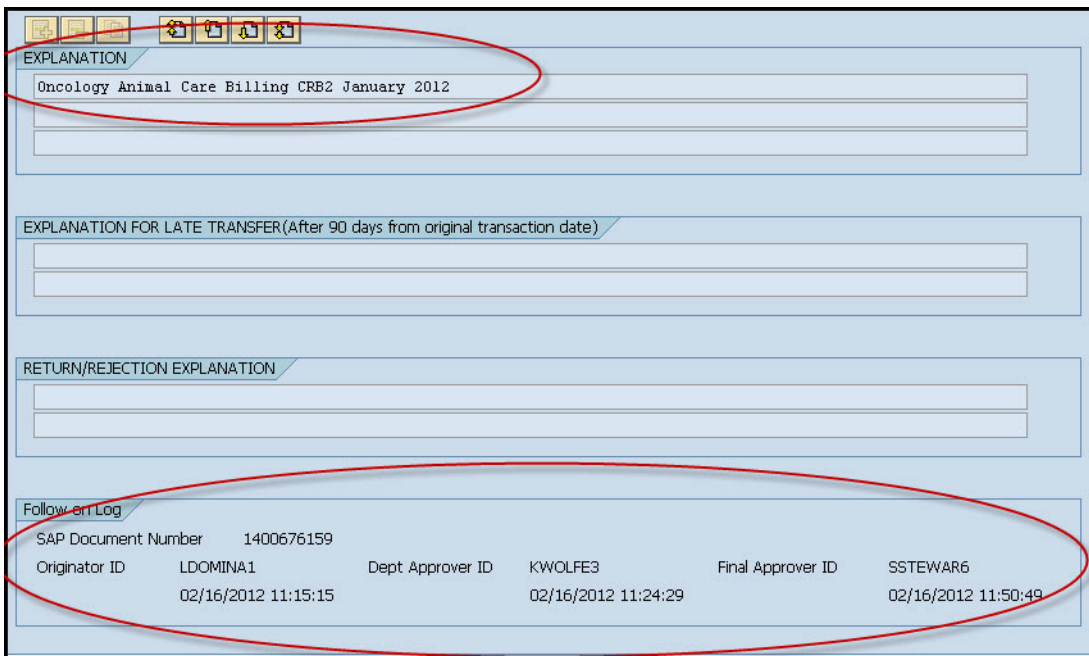
Whether you choose to reconcile internal cost allocations with the monthly detail report or the CO Allocations report, you may want more information about the original transaction. If you do not bring in some of the Free Characteristics referred to earlier in the reporting section, you may not have all of the information that you need in order to validate the expense. Another method of researching these postings, is to drill down on the original transaction, using either the ZSGM_COST_TRANSFER or KSB5 tcodes in ECC.

- **ZSGM_COST_TRANSFER** - this tcode can be helpful in seeing more information about the non-recurring cost allocation. If, for example, you want more information about Doc Number 1400676159, for Animal Care charges in the amount of \$798.56, you could use the Cost Transfer number (146811) to find out more details (see Display 10-6 below). You will only find this number from CO Header Text in BW or while using KSB5 in ECC.



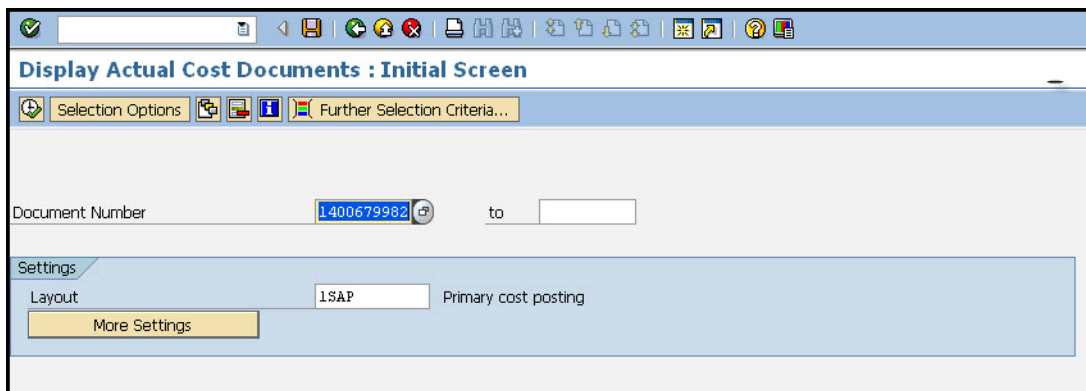
Display 10-6. Using ZSGM_COST_TRANSFER to Drill Down in ECC

In Display 10-7 you can clearly see the explanation given by the originator is Oncology Animal Care Billing CRB2 January 2012. You also see that LDOMINA1 initiated the non-recurring cost allocation, and that it was approved in the department by KWOLFE3, and because it is posting to a sponsored program, it ended with approval in Financial Research Compliance with SSTEWAR6.



Display 10-7. Further Explanation shown on Journal Transfer

- KSB5 - Assume, for example, you are not familiar with any of the Telecommunications charges (97xxxx) and wanted to know who to contact regarding them. If you had not pulled CO Header Text into the report you were using to reconcile (Monthly Detail report or CO Allocations report), you could enter the Doc Number 1400679982 using KSB5 as shown below in Display 10-8.



Display 10-8. Using KSB5 from ECC

From here, you can see the charge (completed by FIAUTO) was actually an interface by Telesoft.

DocumentNo	Doc. Date	Document Header Text	RT RefDocNo	User Name	Rev Rvd
1400679982	01/31/2012	Allocations from TELESOFT		FIAUTO	

Display 10-9. Allocations from TELESOFT uploaded through an interface

If you need contact information about this, or other transactions that are uploaded through an interface, you can go to the Transaction Contact List found on the ARSSC Inter-Entity website:

http://ssc.jhmi.edu/Inter_Entity/DataFiles/SAP_transaction_contacts.html

Telesoft is the first contact listed with the a name and telephone number for a Julie Baird.

SAP REFERENCE	DESCRIPTION	G/L, SCE, CO, BA	FORMAT	CONTACT	PHONE
14XXXXXXXXX	Telephone Local and Long Distance- TELESOFT	97003-97008	TELESOFT	Julie Baird	410-735-7688
14XXXXXXXXX	Jmt Facilities- MAXIMO	970012-970014, 4800310308	MAXIMO	Cheryl Robinson	410-955-9030
14XXXXXXXXX	SOM Facilities/Maintenance- MAXIMO	970012-970014	MAXIMO	Wanda Hock	410-955-3323
14XXXXXXXXX	SPH Facilities- MAXIMO	970012-970014	MAXIMO	Christopher James	410-955-3329
14XXXXXXXXX	IHBMC Facilities- MAXIMO	970012-970014	MAXIMO	Dadene Morozoff	410-550-1082

Display 10-10. Contact Information for Telesoft using Transaction Contact List

Additional Resources

Links to other resources you may find helpful:

Accounts Receivable Shared Service Center: Inter-entity team

http://ssc.jhu.edu/Inter_Entity/index.html

Inter-entity FAQ

http://ssc.jhu.edu/Inter_Entity/faq_inter.html