

Summary of reports based on SAP transaction FBL1N - Vendor Line Items

Transaction FBL1N lists **all vendor line items** posted for a client or **open items** (documents that are not closed). It can display documents from more than one vendor account cross-company code in a list.

We present standard analysis for Open items which represents Payables (Invoices that are not paid). This report is used to control monthly results, to understand purchase balances and to support cash flow forecast. Standard comments are provided to explain variances.

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Other reports can be prepared per Group Companies, to present Discounts, balances with Related Parties, Payment Block. The same reports can be prepared for **All items** posted in a period. As a controlling activity we can present wrong Due Dates that are before the Posting Date. Analytics can be used to present Payments term: Actual vs Target and develop a Cash Flow model.

1 Balance per GL account

The balance per GL (General Ledger) account is the starting point to analyze payables because is reflected in the Financial Statements. As a controlling activity we can provide a reconciliation with amounts from Trial Balance.

Total payable balance at 31-March-2020 is presented in mil RON and percentage of the balance per external suppliers.

** Amounts are in '000 RON*

No	G/L Account	Balance Payables		Trial Balance.	
		31-Mar-20	Weight %	31.01.2019	Difference
1	40110000	Internal suppliers			
2	40120000	External suppliers			
3	40130000	Intercompany suppliers			
4	40140000	Tax duty			
5	44600000	Customs duties			
6	54200000	Advances for personal			
		Total	_____	_____	

2 Document currency

This analysis is used to evaluate balances in foreign currency and risks/exposure to exchange rates variances.

Percentage of invoices in EUR is calculated from total balance amount and reevaluation can be performed with budget rates.

No	Document currency		Balance Payables		
			Document Currency	Local Currency	Weight
1	CHF	Swiss Franc			
2	CNY	Chinese Renminbi			
3	EUR	European Euro			
4	RON	Romanian Leu			
5	USD	United States Dollar			
		Total		_____	

3 Due Invoices and Aging

Due invoices represent those who should have been paid, invoices with a Due Date prior to the balance data that is 31.03.2020. We calculate as a indicator the weight of due invoices in total payable balance.

<i>* Amounts are in '000 RON</i>		31-Mar-2020	
Account Payables	Due	Not Due	Total
Total Balance			
Weight			

For due invoices we present the aging per days interval.

As an indicator is important to investigate due invoices of +90 days and this can be monthly indicator.

<i>* Amounts are in '000 RON</i>		Balance Payables	
Due Interval (Days)	31-Mar-20	Weight %	
1 to 30			
31 to 60			
61 to 90			
90+			
Total			

4 Posting Key and Document Type

* Amounts are in '000 RON

			Balance Payables		
No	Posting Key		31-Mar-20	Weight	document
1	21	Credit memo			
2	27	Clearing			
3	31	Invoice			
4	34	Other payables			
5	36	Payment difference			
6	37	Other clearing			
		Total			

The **posting key** describes the type of transaction which is entered in a line item and can be used for analysis.

We present payables per each posting key to be used as reference, as an example Credit memo Payment differences should be approved and investigated.

* Amounts are in '000 RON

			Balance Payables		
No	Document Type		31-Mar-20	Weight	document
1	AB	Accounting document			
2	DZ	Customer payment			
3	KA	Vendor document			
4	KG	Vendor credit memo			
5	KH	Vend invoice direct post			
6	KI	Vendor document			
7	KL	Vendor debit memo			
8	KR	Vendor invoice			
9	KS	Reversal Vendor Document			
10	KX	Vendor document			
11	RE	Invoice - gross EU			
12	RM	EDI invoices			
13	SA	G/L account document			
14	SB	G/L account posting			
15	ZE	Invoice - gross non EU			
		Total			

The **document type** classifies the accounting documents and is important to analyze them or to approve certain amounts.

Balances, weights and number of documents are used to monitor and control payable amounts.

Document Type can be used also to split Invoices form EU and non UE.

Other reports can be prepared to show more details, as an example invoices send via EDI.

5 Terms of Payment

Payment term is defined in the master record of vendors and it is used in purchase orders / invoices to calculate Due Dates. For controlling purposes, we can use minim and maxim function to see if the system calculates correctly. High amount for average payment days (Due Date - Posting Date) should be investigated.

TOTAL

* Amounts in '000 RON

No	Terms of Payment	Balance Payables			
		31-Mar-20	Weight	Average Payment Days	Count document
PT01	15th of the following month				
PT02	Payable immediately Due net				
PT03	Within 10 days Due net				
PT04	Within 30 days Due net				
PT05	Within 45 days Due net				
PT06	Within 60 days Due net				
PT07	Within 120 days Due net				
PT08	Within 90 days Due net				
PT09	Before 25 of the next month				
PT10	Within 30 days 2 % cash discount				
PT11	Within 60 days 2 % cash discount				
PT12	Within 60 days 3% cash discount				
PT13	Within 45 days 3 % cash discount				
missing					
Total					

6 Vendors (Supplier Account) and KPI

This is the most important analysis because we have an overview of all suppliers. As a KPI indicator we defined: Balance (Due and Not Due), Payment Days, Intercompany. The list is sorted in descending order based on balance amount. Other data can be integrated as currency, document type. For Vendor master data please see report **S_ALR_87012086 - Vendor List**.

TOTAL

* Amounts are in '000 RON

			31-Mar-20					
x	No	Supplier Code and Name	Balance	% Weight	Due	Not Due	Payment Days	Intercom pany
1	1	10000000 Company Name 01						
2	2	10000001 Company Name 02						
1	3	10000002 Company Name 03						
2	4	10000003 Company Name 04						
1	5	10000004 Company Name 05						
2	6	10000005 Company Name 06						
1	7	10000006 Company Name 07						
2	8	10000007 Company Name 08						
1	9	10000008 Company Name 09						
2	10	10000009 Company Name 10						
1	11	10000010 Company Name 11						
2	12	10000011 Company Name 12						
1	13	10000012 Company Name 13						
2	14	10000013 Company Name 14						

7 Country Key

Is important to know the total number of countries from where we have suppliers.
As an indicator we can use the wight for first countries from accounts payables balance.

* Amounts are in '000 RON

			31-Mar-20	
No	Country Key	Account Payables	Weight %	Documents
1	DE	Germany		
2	RO	Romania		
3	GB	United Kingdom		
4	CH	Switzerland		
5	AT	Austria		
6	CN	China		
7	IT	Italy		
8	FR	France		
9	HU	Hungary		
10	US	USA		
11	ES	Spain		
	missing			
	Total			

8 Username

Amounts per user is used to analyze who posted the amounts and can be used as a KPI for employees.

Names and other details (as department) can be added form transaction SOBN01.

As an indicator we can use **total number of users** and to focus on first users with high balances and to investigate negative balances

Generic users are used to post automatically invoices from purchasing module.

* Amounts in '000 RON

		31-Mar-20		
No	User name	Account Payables	Weight	Documents
1	Generic User 01			
2	User 01			
3	Generic User 02			
4	User 02			
5	User 03			
6	User 04			
7	User 05			
8	User 06			
	Total			

9 Offsetting account

This report is used to understand from where the balances is generated (what type of of purchases or accounting posting). Also, can be used for controlling purposes to analyze strange correspondences or negative balances. In this report we present only the amounts for Offsetting account type **S = GL Account**

* Amounts are in '000 RON

31-Mar-20

No	Offsetting account GL Account	Account Payables
1	Trade debts - suppliers	
2	Services performed by third parties	
3	Other tangible assets	
4	Other material expenses	
5	Transport of goods and personnel	
6	Maintenance and repairs	
7	Technical installations and machines	
8	Raw materials	
9	Prepayments	
10	Rent	
11	Inventories	
12	Other expenses	
13	Telecommunications	
14	Energy and water	
	Total	-

10 Cash Flow Forecast and Payment Discount

In this analysis we present payment required for the next month and next 5 weeks. We present also suppliers with cash discount percentage rate (applied to the shortest payment period) to assess the impact.

	31-Mar-20	Payment January 2020	Payment Week 01 2020	Payment Week 02 2020	Payment Week 03 2020	Payment Week 04 2020	Payment Week 05 2020
Total amounts in '000 RON	Account Payables	-					

Discount Percent	Supplier Code	Supplier Name	31-Mar-20		
			Account Payables	Discount amount	Weight %
2%		Total			
	10000001				
	10000002				
	10000003				
	10000004				
	10000005				
3%	10000006	Total			
	10000007				
	10000008				
	10000009				
	10000010				
	10000011				
	10000012				
	10000013				
	10000014				
	10000015				
	10000016				
	10000017				
	10000018				
	10000019				
		Total Payment Discount			