Budget to Actual Report

SAP Transaction
ZBUDACT

Purpose
To report available budget;
verify postings (budget, actual revenue, and actual expense);
verify encumbrances;
reconcile monthly actual postings;
compare prior year expenditures to current year expenditures;
and look at Reserve Balances (Fund Balance).

PRODUCED BY THE SAP TRANSACTION ZBUDACT, the **Budget to Actual Report** is widely used on campus to view account information and to accomplish many budget-related and reconciliation tasks. The report provides a big-picture view of your account during a specified time period, displaying budgeted amounts and actual amounts, with the capacity to drill down through several layers to examine a variety of details. Actuals can also be compared to previous years and multi-year funds can view both actuals and budget with the running total of all prior years broken out.

SAP maintains a tremendous amount of data and is quite flexible in the amount and level of detail it can provide. To learn the basics of running and using reports and using selection criteria to access the data you need, see **Report Fundamentals** and **Terminology** on the **Budget Office website**.

Running Budget to Actual

Execute the command ZBUDACT in SAP.

Define the criteria for your report:

Fiscal Year (required): Use a four-digit year.

Period From/To (both required): Enter any span within the fiscal year (Sept = 1; Aug = 12; include 13 & 14 to capture end-of-year accounting postings).

Fund (not required): Single and multiple selections can be used here.

Funds Center (may be required): Single and multiple selections can be used here or you can leave this blank *only* if you are entering a Funded Program instead.

Commitment Item (may be required): Single and multiple selections can be used here, or you can leave this blank *only* if you are entering a Commitment

Budget to Actual - Default Pre-Filled Criteria

Item Group instead. Click 🔲 for a list of possible commitment items (see Appendix B).

Commitment Item Group (may be required): You can leave this blank *only* if you are entering a Commitment Item instead. Click 🔲 for a list of possible commitment item groups (see Appendix C).

Functional Area: Not commonly used.

Funded Program (may be required): Single and multiple selections can be used here or you can leave this blank *only* if you are entering a Funds Center instead.

Layout: Enter or choose a specific layout (click 🔲 to see choices) or leave blank for the default.
- *Fiscal Year Funds:* Use default layout.
- *Multi-Year Funds:* Use layout /00MULTIYR.
- *Two-Year Actuals Comparison:* Use layout /00TWOYRCOM.

Specific ranges help identify commitment item types:

Budgetary Commitment Items always begin with 6*

- 64XXXX identifies a revenue budget
- 67XXXX identifies an expense budget

Posting Commitment Items are equivalent to the General Ledger (GL) Account

- 4XXXXX identifies actual revenue
- 7XXXXX identifies an actual expense

Commitment Items or Groups may roll up into a Control Line Group

Refer to Terminology or the Appendices for further info.

Click Execute to produce the Budget to Actual Report.

Reviewing the Budget to Actual Results

The columns in the Budget to Actual Report are either Master Data columns (described in Terminology) or **Numerical Columns** defined below.

Master Data Columns
- *Fund*
- *Fund Name*
- *Fund Center*
- *Fund Center Name*
- *Functional Area*
- *Functional Area Name*
- *Funded Program*
- *Funded Program Description*
- *Commitment Item Group*
- *Commitment Item*
- *Commitment Item Name*

➡Notice that the Budget to Actual Report is subtotaled by Commitment Item Group. Most commitment item groups are also the budget control lines. The primary exception to this is the Operating control line, which is made up of multiple commitment item groups—most commonly: Student Wages, M&O, Travel, and Capital. Budget is controlled by the total amount of all the commitment item groups combined.

Example: You may be overspent in one or more commitment item group within the Operating control line, but as long as the totals of all groups are positive, then your "budget" is positive (in this case, $4808).

Commitment Item	Spellout	Budget Amount	Spent	Balance
670140	Student Wages	1,000.00	1,223.00	(223.00)
671000	Travel	-	205.00	(205.00)
672000	M&O	15,500.00	8,764.00	6,736.00
673000	Capital	-	1,500.00	(1,500.00)
670000	**Overall Operating**			**4,808.00**

Numerical Columns Defined

APY Budget	The total of budget from all prior years. No drilldown available.
Original Budget	The original budget for the fiscal year entered in the selection criteria. There is drilldown to budget detail.
Budget Adjustments	Budget adjustments made in the fiscal year entered in the selection criteria. There is drilldown to budget detail.
Revised Budget	The Original Budget plus Budget Adjustments. No drilldown available.
Total Budget	All Prior Years' Budget plus the Revised Budget. No drilldown available.
APY Actual	The total of actuals from all prior years. No drilldown available.
Current Period Actuals	This column is populated only if there are any postings in the "To" period of the selection criteria. There is drilldown to the actual documents.
Current YTD Actuals	Year-to-date actuals for the fiscal year entered in the selection criteria, cumulative for the span of periods chosen. There is drilldown to the actual documents.
Reserved	The total of encumbered documents either from vacant positions or from purchase requisitions. There is drilldown to the actual documents.
Encumbrances	The total of encumbered documents from filled positions, purchase orders, or funds commitments. There is drilldown to the actual documents.
Total Encumbrances	Reserved plus Encumbrances. No drilldown available.
Available Balance	Calculated by taking Total Budget and subtracting APY Actuals, Current YTD Actuals, and Total Encumbrances. No drilldown available.
Prior Year Actuals	The total spent in the previous fiscal year during the period(s) entered in the selection criteria, broken down by GL account. No drilldown available.
PYA CYA Difference	Prior Year Actuals minus Current YTD Actuals. No drilldown available.

Analyzing Budget to Actual Data

First, determine the purpose of your analysis. The main uses of the Budget to Actual Report are to:

    1 - **Determine your available budget balance by commitment control lines.**
    2 - **Determine if a specific document or transaction has posted.**
    3 - **Reconcile posted documents to budget entries or other records (eg, QuickBooks, etc).**
    4 - **Compare actuals from previous years to each other or to current-year actuals.**
    5 - **Look at Reserve Balances or your Fund Balance.**

➔ **1 - Determine your available budget balance by commitment control lines.**

Each yellow subtotal line summarizes all entries above it. To determine budget balance look at the Available Balance column.

> Remember, in order to view an accurate budget balance you must enter *all periods* of the entire fiscal year in the selection criteria (*Period 1* to *Period 14* will capture end-of-year accounting postings).

➔ **2 - Determine if a specific document or transaction has posted.**

Locate the appropriate commitment item or GL account of the document you seek. If you're checking budget postings, you would use the Budget Adjustment column and if you're checking actual revenue or expense postings, go to the Current YTD Actual or Current Period column. From each of these columns you can drill down to the actual posted items.

➔ **3 - Reconcile posted documents to budget entries or other records (eg, QuickBooks, etc).**

For a normal reconciliation:

    Total Budget – APY Actuals – Current YTD Actuals – Total Encumbrances = Available Budget

Original Budget and Budget Adjustment columns can be verified using drilldown or FMEDDW.

Current YTD and Current Period Actuals can be verified using drilldown and/or the following reports:
- All Postings Program (ZFMRP_RFFMEP1AX)
- Salary Fringe Report (SFISALFRINGE) – for payroll-related payments.

Reserved column can be verified using drilldown and/or the following reports:
- Open Encumbrance Report (ZOPEN_ENCUMBRANCE)
- All Postings Program (ZFMRP_RFFMEP1AX)
- Salary Reconciliation (ZFM_SAL_RECON) – for payroll-related payments.

Encumbered column can be verified using drilldown and/or the following reports:
- Open Encumbrance Report (ZOPEN_ENCUMBRANCE)
- All Postings Program (ZFMRP_RFFMEP1AX)
- Salary Reconciliation (ZFM_SAL_RECON) – for payroll-related payments.

➔ **4 - Compare actuals from previous years to each other or to current YTD actuals.**

Be sure to enter the desired *periods* in the selection criteria. Choose (or create) a layout that includes only Current Period Actual or Current YTD Actual and Prior Year Actual. Try layout /00TWOYRCOM.

➔ **5 - Look at Reserve Balances or your Fund Balance.**

In the selection criteria enter the fiscal year, *all periods* (1-14), the specific fund desired, Fund Center 1040999999, and Commitment Item 390100. **Delete anything from the commitment item group.** Execute the transaction. The Available Balance column tells you the current available balance in reserves.

Additional Information

The Budget to Actual report can be used for inquiries beyond those mentioned here—this is not an exhaustive inventory of its applications.

Commitment Item Groups
By choosing specific commitment item groups, you can more efficiently analyze your data. See Appendix C for a complete list of groups you can use with Budget to Actual.

Hiding, Showing, & Moving Columns
As with most SAP reports, you can hide and show hidden columns by right-clicking on a column and selecting either hide or show. Moving columns is as simple as dragging and dropping.

Related SAP Transactions (See **How-To Documents** online)
- SFISALFRINGE – Salary Fringe Report (to view salary actual and overtime expenditures)
- ZFM_SAL_RECON – Salary Encumbrance Reconciliation Report (to view salary encumbrances)
- FMEDDW – Drilldown for Budget Entry Documents
- ZFMRP_RFFMEP1AX – All Postings
- ZOPEN_ENCUMBRANCE – Current Open Encumbrance Report

Appendices

Appendix A: Budgetary Control Groups

Revenue	**640000**
Operating	**670000**
Faculty Salaries	**670080**
Graduate Student Salaries	**670081**
Faculty Awards	**670082**
Faculty Adjunct	**670084**
Undergraduate Instructional Assistants	**670090**
Staff Salaries	**670100**
Staff Awards	**670101**
Staff Salaries - Hourly	**670103**
Workstudy	**670141**
Overtime	**670190**
Hazardous Duty	**670200**
State Longevity	**670220**
Lump Sum Term Payouts	**670230**
Death Benefits	**670240**
Fringe Benefits	**670400**
Administrative Overhead	**672100**
Utilities	**675000**

Appendix B: Commitment Items

Budgetary Commitment Items always begin with 6*
- 64XXXX identifies a revenue budget
- 67XXXX identifies an expense budget

Posting Commitment Items are equivalent to the General Ledger (GL) Account
- 4XXXXX identifies actual revenue
- 7XXXXX identifies an actual expense

Right-click inside the shaded area and choose >Worksheet Object >Open to open a spreadsheet with all available commitment items and their relationship to budget control:

	Budgetary Commitment Item	Po... Com...	Description	Commitment Item Group
Revenue	**640000**		**Revenue**	28REVENUE
Operating	67...		...rating	660001 - Total Operating
Faculty Salaries	6...			

*This worksheet is partially complete and can be accessed from the Budget Office website in its present state. When it's finished we'll embed the link in this PDF—until then, please look online under the **Budget Related** section for **Commitment Item Lookup Tables Rolled Up**.*

Appendix C: Commitment Item Groups

00BUDALL	**Expense Commitment Items**
00BUDREVEX	**Revenue & Expense Commitment Items**
00BUDWEXCP	**Expense Only - Excludes Fringe, Work Study, & State Longevity**
00BUDXFRWO	**Expense Only - Excludes Fringe And Work Study**
04FACADJ	**Faculty Salaries Adjunct**
00FACSAL	**Faculty Salaries**
99FAC_AD_T	**Faculty & Adjunct Salaries Combined**
09FACTOTAL	**Faculty Salaries Total Budget**
01FACGRAD	**Graduate Student Salaries**
10STAFFSAL	**Staff Salaries**
21FRINGE	**Fringe Benefits**
660000	**Total Personnel Budget and Costs**
660050	**Total Personnel Costs - w/o Fringe, Work Study, & State Longevity**
660051	**Total Personnel Costs - w/o Fringe And Work Study**
660001	**Total Operating Budget and Costs**
28REVENUE	**Revenue**
10STAFFSGI	**Staff Salaries Group Item**
10STAFHRLY	**Staff Salaries Hourly**
10STASALRE	**Staff Salaries Review**
11STAFAWRD	**Staff Awards**
12UNIVLONG	**University Longevity**
14COMPOT	**Compensatory - Overtime Pay**
15HAZDUTY	**Hazardous Duty Pay**
16STLONG	**State Longevity Pay**
20STLONG	**State Longevity**
27UTIL	**Utilities**
28ADMINOH	**Administrative Overhead**

22STUDWAGE	**Student Wages**
23TRAVEL	**Travel**
23WORKSTUD	**Student Wages - Work Study Matching**
24OPER	**Maintenance & Operating**
26CAPITAL	**Capital**
660002	**Total Revenue**
02FACAWARD	**Faculty Salaries - Awards**
03FACRESAD	**Faculty Salaries Reserve - Adjunct Faculty**
05FACSUMRS	**Faculty Salaries - Summer Reserve**
06FACNEW05	**Faculty Salaries - 20 New '08 Positions**
07FACNEW06	**Faculty Salaries - 20 New '06 Positions**
07FACNEW07	**Faculty Salaries - 20 New '07 Positions**
08FACUNDER	**Faculty Salaries - Undergraduate Students**
09FACNP	**Faculty New Program**
09FACSALRE	**Faculty Salaries Review**
09FACSAV	**Faculty Salaries - Salary Savings**
17LUMPSUM	**Lump Sum Termination Pay**
18TERDEATH	**Termination Pay - Death Benefits**
19SALDIEM	**Compensatory or Salary Per Diem**