Example: Unrestricted Account

For condensed overview of potential issues with expenditures and revenue see Checklist for Common Transactions and Document Types (Attachment A of the After the Fact Review Guidance)

NOTE: Knowing how to use the Business Warehouse to its full capability is vital to saving you time, and avoiding mistakes that can cost your department money. If anything in this template is something you cannot do, is unclear or difficult for you to do, Business Warehouse training is available. BUworks offers training courses (See link below) on how to use the Business Warehouse with courses designed for beginners, intermediate and expert users. Even the most experienced user benefits from such training courses as there are typically subject matter experts at the sessions and the group dynamic can facilitate additional learning.

Procedures

1. Run "Unrestricted Budget to Actual by FC - GL/CI Detail" for your respective fund center, funded program, etc....

(Training Link)





2. Unrestricted Budget to Actual by FC – GL/CI Detail

FY 2016 Budget Per. 01-01	FY 2016 Actuals Per. 01-01	FY 2016 Commitments Per. 01-01	FY 2016 Total (Actual + Commitment)	FY 2016 Unexpended Budget w/ Commitments	FY 2016 Unexpended Budget w/o Commitments	FY 2016 % Budget Expended w/ Commitments	FY 2015 Final Budget	FY 2015 Final Actuals	FY 2015 Actuals Per. 01-01
368,325	21,939.86	3,427.70	25,367.56	342,957.44	346,385.14	6.9	357,275	331,967.34	27,961.35

a) Compare Total Budget to the Total of Actuals and Commitments and investigate material differences. Most likely these differences would not appear until the second half of the fiscal year, especially in the last quarter of the fiscal year. Early resolution of these differences will assist in the year-end close out process in June/July.

Unrestricted Budget to Actual by FC - GL/CI Detail

	FY 2016 Budget Per. 01-01	FY 2016 Actuals Per. 01-01	FY 2016 Commitments Per. 01-01	FY 2016 Total (Actual + Commitment)	FY 2016 Unexpended Budget w/ Commitments	FY 2016 Unexpended Budget w/o Commitments	FY 2016 % Budget Expended w/ Commitments	FY 2015 Final Budget	FY 2015 Final Actuals	FY 2015 Actuals Per. 01-01
Overall Result	368,325	21,939.86	3,427.70	25,367.56	342,957.44	346,385.14	6.9	357,275	331,967.34	27,961.35

b) Compare the Year-to-Date Actuals for the current year against the same period as last year. Generally, the actuals tend to trend the same year over year, so any material difference, should be investigated. In some cases, this may be due to timing (e.g.: a purchase was made a month earlier this year as compared to last year), but this should be confirmed.

3. An effective review and reconciliation process should generally happen every month. In order to view the fiscal period you are interested in, you would click on the triangle to open up the Actuals column.

File	Edit View Favorites Tools Help					-	
	Columns Budget and Actual structure-New FM Rows				FY 2016 Budget ≜= Per. 01-01	FY 2016 Actuals == Per. 01-01	FY 2016 Commitments ≜= Per. 01-01
	Revenue/Expense	Revenue/Expense ±	GL/Commitment item ≞		\$	\$	\$
	 GL/Commitment item 	Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)	
	▼ Free characteristics	Expense	500210	EXEMPT FULL TIME	220,800	18,400.00	
	Amount type		500540	TEMP/CAS EES-NE		2,040.00	
	 Business area 		510010	SUPPLIES	44,000	27.25	0.00
	 Department Activity 		510030	CONS SUPPL-OFFICE		18.72	0.02
	 Fiscal Period/Year 		511500	TELECOMM EQUIPMENT	2,300		
	Fiscal year		511900	POST & MAIL SVC	50,000	2,227.85	
	Fiscal Year Variant		513000	REPROCTN & PRTG	4,000		
	FM Statistical Indicator		513500	TRAVEL - DOMESTIC	8,000		
	Functional area		513910	MTG EXP-STF/BUS MTGS	2,000		0.00
	Funded Dearrom		515000	CNTR SVCS-OTHER	25,000	224.69	168.93
	Funded Program		516200	SOFTWARE LICENSE	20,000		
	Funded Program Type Fund Purpose		519999	UNCLASSIFIED EXPENSE		1.35	
	Funds Center		890100	ISR: CATERING			3,257.75
	Fund Type		893690	FMP: SIGN			1.00
	* Grant		Result		376 100	22 939 86	3 427 70

nable Screen Open Save As Displa	yAs Table	Info Print Vers	ion Export to Microsoft Exc	el Export to PDI	Filter Setting	s	
 Columns Budget and Actual structure-New FM Row s 				►FY 2016 Budget == Per. 01-01	►FY 2016 Actuals ** Per. 01-01	* FY 2016 Actuals == Per. 01	FY 2016 Commitme Per. 01-0
 Revenue/Expense 	Revenue/Expense 🛓	GL/Commitment item		\$	\$	\$	
 GL/Commitment item 	Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)	(1,000.00)	
 Free characteristics 	Expense	500210	EXEMPT FULL TIME	220,800	18,400.00	18,400.00	
 Amount type 		500540	TEMP/CAS EES-NE		2,040.00	2,040.00	
 Business area 		510010	SUPPLIES	44,000	27.25	27.25	
Department Activity		510030	CONS SUPPL-OFFICE	D	analysis Area 72	18.72	
- Fiscal Period/Tear		511500	TELECOMM EQUIPMENT	2,300			
• Fiscal year		511900	POST & MAIL SVC	50,000	2,227.85	2,227.85	
Fiscal Year Variant		513000	REPROCTN & PRTG	4,000			
- Finistical indicator		513500	TRAVEL - DOMESTIC	8,000			
 Functional area Fund 		513910	MTG EXP-STF/BUS MTGS	2,000			
Eunded Program		515000	CNTR SVCS-OTHER	25,000	224.69	224.69	
Funded Program Type		516200	SOFTWARE LICENSE	20,000			
Eund Purpose		519999	UNCLASSIFIED EXPENSE		1.35	1.35	
Funds Center		890100	ISR: CATERING				3
 Fund Type 		893690	FMP: SIGN				
		Docutt		376 100	22 020 86	22 030 86	1

4. Reviewing Detailed Activity

In order to review revenue and expense activity at the same time, you would click on the overall results column. If the overall results column is not visible in your view, you would perform the following steps:

a)

 Columns Budget and Actual structure-New EM 						FY 2016 Budget ≜=	FY 2016 Actuals	FY 2016 Commitments
 Row s 						Per. 01-01	Per. 01-01	Per. 01-01
Revenue/Expense	Revenue/Expense ≞	GL/Commitment	titem ≞			\$	\$	
 GL/Commitment item 	Revenue	420030	R	ECEIPTS	AND CREDITS	(7,775)	(1,000.00)	
 Free characteristics 	Expense	500210	E	XEMPT F	ULL TIME	220,800	18,400.00	
 Amount type 		500540	Т	EMP/CA	S EES-NE		2,040.00	
 Business area 		510010	S	UPPLIES	;	44,000	27.25	0.0
 Department Activity 		510030	С	ONS SU	IPPL-OFFICE		18.72	0.0
 Fiscal Period/Year 	Back	•	Т	ELECON	IM EQUIPMENT	2,300		
 Fiscal year 	Goto	•	P	OST&N	ALL SVC	50,000	2,227.85	
 Fiscal Year Variant 	Filter	•	R	EPRDCT	N & PRTG	4,000		
 FM Statistical Indicator 	Change Drilldov	vn 🕨	т	RAVEL	- DOMESTIC	8.000		
Functional area	Distribute and E	Export 🕨	M	ITG EXP	-STF/BUS MTGS	2.000		0.0
• Fund	Save View		C	NTR SV	CS-OTHER	25,000	224 69	168.9
Funded Program			S	OFTWA	RELICENSE	20,000		
Funded Program Type	Properties	•	Characte	eristic	SIFIED EXPENSE	20,000	1.35	
Fund Purpose	Calculations an	d Translations	Data Cell					3 257 7
Funds Center	Documents	N	All Data (Cells	N			1 (
- Fund Type	Son Revenue/	Result	AXIS			376 100	22 939 86	3 427 7
• Unit		TOOUR				010,100	22,000.00	0,1211
Ome								

Place cursor in grey area next to results and right click on "Properties" and then "Characteristic".



Change Display Results to "Always".

	ad pro portad pri obd		DAAL OLGUNATION	nepoting non	DEX WE	eo - One.s m	-						
Edit View Favorites Tools Help							_						
 Columns Budget and Actual structure-New FM Rows 				▶ FY 2016 Budget #* Per. 01-01	FY 2016 Actuals ≜= Per. 01-01	FY 2016 Commitments ≜ Per. 01-01							
 Revenue/Expense 	Revenue/Expense	GL/Commitment item a		\$	\$	\$							
 GL/Commitment item 	Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)								
 Free characteristics 	Expense	500210	EXEMPT FULL TIME	220,800	18,400.00								
 Amount type 		500540	TEMP/CAS EES-NE		2,040.00								
 Business area 		510010	SUPPLIES	44,000	27.25	0.00							
 Department Activity 		510030	CONS SUPPL-OFFICE		18.72	0.02							
 Fiscal Period/Year 		511500	TELECOMM EQUIPMENT	2,300									
 Fiscal year 		511900	POST & MAIL SVC	50,000	2,227.85								
 Fiscal Year Variant 		513000	REPROCTN & PRTG	4.000									
 FM Statistical Indicator 		513500	TRAVEL - DOMESTIC	8,000			Г						
 Functional area 					513910	MTG EXP-STF/BUS MTGS	2,000		0.00	0			
• Fund					515000 516200 519999		5	515000	CNTR SVCS-OTHER	25.000	224.69	168.93	
Funded Hogram						516200	SOFTWARELICENSE	20.000					
Funded Program Type						519999	519999 U	UNCLASSIFIED EXPENSE		1.35			
Europe Contor		890100	ISR: CATERING			3.257.75							
Eund Tuna		893690	EMP SIGN			1.00							
• Grant		Result		376 100	22 939 86	3 427 70							
. 163				000.005	21,000.00	0,427.70							

With your cursor on the Actuals balance of the "Overall Result" row, right click and Go A new tab will open in the BW with the results.

5. Bring data into a spreadsheet and review for reasonableness using Guidelines for After-The-Fact-Review Follow up on transactions that are incorrect.

Transaction Detail - Actuals w/ Pay Detail (Auth. Users)

																Amount		
Funds Center		Funded Program	GL/Con	nmitment item	Posting date	Text		Document type	FI doc.number	FSR/ISR Number	Vendor	Vendor Invoice	PO Number	SC Number	Doc Control No	\$	Transaction is okay?	If not okay, status:
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	420030	RECEIPTS AND CREDITS	7/31/2015	Sample work 123	DR	Customer Invoice	123456788	#	-	-	-	-	-	(1,000.00)	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500210	EXEMPT FULL TIME	07/31/2015	U12345678 AMY ADAMS	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	8,000.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500210	EXEMPT FULL TIME	07/31/2015	U98765432 SALLY SMITH	Y2	Payroll Posting	Not assigned	#	-	-	•	•	•	10,000.00	No	Sally Smith left BU in May 2015 but was not terminated in SAP, working with HR and Payroll to resolve overpayment.
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/17/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	•	-	-	-	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/24/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	-	-	-	•	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/31/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510010	SUPPLIES	07/27/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5111234567	#	Office Depot, Inc.	1234567890	8500123456	1000448011	XML Invoice	27.26		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPL-OFFICE	07/25/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5110234568	#	Office Depot, Inc.	2345678901	8500123456	1000448011	XML Invoice	10.23		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPL-OFFICE	07/27/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5111234567	#	Office Depot, Inc.	3456789012	8500123456	1000448011	XML Invoice	8.49		
123456789	ANY DEPARTMENT	FUNDED PROGRAM NR	511900	POST & MAIL SVC	07/30/2015	Item Description	YM	BUMC Mail	1002123456	#	-	-	-	-	-	0.51		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	511900	POST & MAIL SVC	07/30/2015	Item Description	ZM	Mailroom	1002234567	#	-	-	-	-	-	818.37	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	07/30/2015	CNTR SVCS EXAMPLE	SA	G/L ACCOUNT DOCUMENT	1002345678	#	-	-	-	-	-	1,500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	07/16/2015	Page After Page	YP	P. Card	1001123456	#	B2BWHLS TR	-	-	-	12345	75.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	519999	UNCLASSIFIED EXPENSE	07/24/2015	SAMPLE INVOICE FOR PAYMENT	KR	Vendor Invoice	1900123456	#	Special Ven	987654	-	-	678910	1,000.00	Yes	
Overall Result																21,939.86		+

6 Review commitments

Edit View Favorites Tools Help							
Columns Budget and Actual structure-New FM Rows				FY 2016 Budget ** Per. 01-01	FY 2016 Actuals = Per. 01-01	FY 2016 Commitments * Per. 01-01	• F TC (4 O
 Revenue/Expense 	Revenue/Expense	GL/Commitment item ▲		\$	\$	\$	
 GL/Commitment item 	Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)		
 Free characteristics 	Expense	500210	EXEMPT FULL TIME	220,800	18,400.00		
 Amount type 		500540	TEMP/CAS EES-NE		2,040.00		
 Business area 		510010	SUPPLIES	44,000	27.25	0.00	
 Department Activity 		510030	CONS SUPPL-OFFICE		18.72	0.02	
 Fiscal Period/Year 		511500	TELECOMM EQUIPMENT	2,300			
 Fiscal year 		511900	POST & MAIL SVC	50,000	2,227.85		
Fiscal Year Variant		513000	REPROCTN & PRTG	4,000			
FM Statistical Indicator		513500	TRAVEL - DOMESTIC	8,000			
Functional area		513910	MTG EXP-STF/BUS MTGS	2,000		0.00	
* Funded Program		515000	CNTR SVCS-OTHER	25,000	224.69	168.93	
Funded Program Type		516200	SOFTWARE LICENSE	20,000			
Eund Purpose		519999	UNCLASSIFIED EXPENSE		1.35		
Funds Center		890100	ISR: CATERING			3,257.75	
Fund Type		893690	FMP. SIGN			1.00	
Grant		Result		376,100	22,939.86	3,427.70	
• Unit	Overall Result			368,325	21,939.86	3.427.70	

Right click on the results bar and select Goto "Transaction Detail - Commitments"

7. Bring data into a spreadsheet and review for reasonableness using Guidelines for After-The-Fact-Review Follow up on transactions as warranted.

														Amount		
Funds Center		Funded Program	GL/Commit	ment item	Posting date	Text	FI doc.number	FSR/ISR Number	Vendor	Vendor Invoice	PO Number	SC Number	Doc Control No	\$	Transaction is okay?	lf not okay, status:
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	890100	ISR Catering	7/1/2015	abc 1235	Not assigned	9041234567	-		-	-		3,257.75	yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	893690	FMP: SIGN	7/1/15	abc 5678	Not assigned	9045678901		-				1.00	yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPLIES - OFFICE	7/1/15	abc 9201	Not assigned	#	vendor 123		8615437890	35678901		0.02	no	contact Sourcing to close purchase order
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	11/10/2014	abc 1234	Not assigned	#	Iron Mountain Inc.		8612345978	123456789		168.93	yes	
Overall Result	veral Result												3,427.70			