

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

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.

Budget to Actual - Default Pre-Filled Criteria

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:

$$\text{Total Budget} - \text{APY Actuals} - \text{Current YTD Actuals} - \text{Total Encumbrances} = \text{Available Budget}$$

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

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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	Pos Com	Description	Commitment Item Group
Revenue	640000		Revenue	28REVENUE
Operating	67		Operating	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
00BUDREVEEX	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
09FACALRE	Faculty Salaries Review
09FACSAV	Faculty Salaries - Salary Savings
17LUMPSUM	Lump Sum Termination Pay
18TERDEATH	Termination Pay - Death Benefits
19SALDIEM	Compensatory or Salary Per Diem