

Introduction

Process and Trigger

Execute this report to display the budget and actuals for one or more grants from the period of award start through whatever date is specified at runtime. The report provides a snapshot of budget, income/expense actuals, payroll actuals, and commitments and includes unexpended budget and percent of budget expended.

Drill-down is available to view the following detail data: (1) expenses, (2) commitments, (3) payroll information, and (4) budget entries.

Another set of reports – the Faculty Grants Management reports – are available on the BUworks Reporting tab (see references in the Reports section below). The **Budget vs Actuals** report and the associated detail reports differ from the Faculty GM reports in several ways. Two primary differences are the former reports allow basic Business Warehouse functionality – including the ability to filter data, sort/group data, and add subtotals – and the availability of free characteristics.

Prerequisites

None

Menu Path

BUworks Central portal → Reporting → Accounting (FI) → Grants Management (Distributed) → Budget vs. Actuals

Transaction

None

Tips and Tricks

- This report displays life-to-date data for all grants to which you have access. Report data will include the date on which each award became active through whatever period is specified.
- Drill-down capability is available from this report to view:
 - Expense detail in the report *Grant Document for Expenditures*.
 - Commitment detail in the report *Grant Document for Commitments*.
 - Budget detail in the report *Grant Budget Details*.
 - Payroll detail in the report *Employee Labor Distribution by Grant*.
- When drilling down to one of the detail reports, the cursor must be positioned in a cell in the Key Figure area – either one of the row entries or in a yellow Result (subtotal) cell.
- Boston University (BU) fiscal year runs from July through June. Thus, period 001 corresponds to July, period 002 to August, etc. Note that Fiscal Period is represented as a 3-digit number.
- Document Control Number is extracted from selected Financial Affairs forms, e.g., disbursement requests, and entered into SAP by Accounts Payable staff. This control number is available in these drill-down reports: *Transaction detail – Actuals*, *Transaction Detail – Commitments*, and *Transaction Detail – Budget Entries*.

- When drilling from the Budget vs Actual report to the Employee Labor Distribution by Grant report, the results displayed may not match those in the Salaries and Wages Sponsored Class. This potential discrepancy is described in the section of this document that addresses the Employee Labor Distribution by Grant report.
- Instructions calling for a mouse right-click can be executed on a Macintosh computer with a one-button mouse by holding down the **CTRL** key while clicking.

Reports

Additional Grants reports include:

- [How to Run - GM Faculty Grant Reporting](#)
- [How to Run - GM Faculty Grant Expense Detail](#)

Several how-to Business Warehouse Help Guides are available online.

Procedure

Step Name	Description of Step
Step 1: Click to start the report.	Click on the Portal link in the path above to start the Budget vs Actual report. The <i>Variable Entry</i> screen is displayed.
Step 2: Specify the selection criteria	Use the Variable Entry screen to define the parameters to execute the report.
Step 3: Drill-down to report details, as necessary: Grant Document for Expenditures Grant Document for Encumbrances Employee Labor Distribution by Grant Grant Budget Details	Drill-down reports provide additional detail information.
Appendix: Selected Definitions – Key Figures and Characteristics	Definitions of variables used in the Budget vs Actuals summary report and detail drill-down reports.

Executing the Report

Click on the Portal link to start the **Budget vs Actual** report. The **Variable Entry** screen is displayed.

Enter selection criteria via the **Variable Entry** screen.

General Variables			
Variable	Current Selection	Description	
* Fiscal Year/Period	012/2012	012/2012	
Fund			
Sponsor Award Number			
Award Status			
Sponsor			
LOC			
Funds Center			
Sponsored Program			
PI/ CO-PI			
Grant			

OK **Check**

This report displays activity for the fiscal period or periods specified for **Fiscal Period/Year**, the only required field.

The **Fiscal Period/Year** field is initially populated with the current fiscal period by default.

To run the report, specify only a single period. To specify a **Fiscal Year/Period** other than the current one, refer to the online document [BW How to - Specify Report Dates](#).

Report data can be restricted further by specifying other variables including **Fund Center**, **Sponsored Program**, **PI**, etc.

Click **OK** to run the report.

Sample Output – Initial View¹

Budget vs. Actuals

Variable Screen | Open | Save As... | Display As: Table | Info | Print Version | Export to Microsoft Excel | Edit

Columns: Budget/Actual

Funds Center: Grant:

Free Characteristics: AWA Code: Award # Award Title Award Type Award Begin Date

Characteristics and Free Characteristics

Key Figures

	Cum Budget	Cum Commencement	Cum Expenditures	Total (Exp+Comm)	% Budget (Exp+Comm)	Available Budget (Exp+Comm)	Period Expenditures
			012/2012				012/2012
101	129,274.00	0.00	90,808.74	90,808.74	70.28	38,465.26	1,838.04
102	1,999,999.00	1,837,455.42	83,307.94	1,720,763.36	86.04	279,235.64	
103	50,000.00	0.00	43,394.20	43,394.20	86.79	6,605.80	3,508.16
104	59,999.95	59,999.95	59,999.95	100.00			
105	34,999.00	34,999.00	34,999.00	100.00			
106	3,200.00	3,200.00	3,200.00	100.00			
107	75,000.00					75,000.00	
108	4,200.00						
109	108,000.00						
110	60,300.00						
111	10,000.00						
112	10,000.00						
113	18,189.90	302.48	11,921.12	12,223.60	79.84	3,936.30	
114	10,000.00		10,000.00	10,000.00	100.00		
115	9,681.53		9,681.53	9,681.53	100.00		
116	25,000.00		18,490.03	18,490.03	73.96	6,509.97	

Highlighted cells indicate budgets are at or near over-expenditure for the current period.

The initial report display includes ten characteristics, or data fields. The data in the initial view are sorted and grouped by Fund Center, with additional information provided by the characteristics Grant, Sponsor Award number, Grant validity dates, Sponsor and PI. The report's key figures (concrete, measurable quantities that are objects of business analysis and are described by characteristics within the report) are based on the Budget and Actual structure.

It is possible to remove any of the characteristics in the initial display by dragging them out of the report.

Characteristics commonly added to the report (added by dragging them from the free characteristics list into the analysis area) include Sponsored Program and Sponsored Class.

¹ The data in this document have been deliberately obscured.

Drilling Down to Additional Detail



The scope of the information displayed via drill-down is determined by the position of the cursor when the drill-down process is begun. For example, the cursor can be positioned on an individual cell or one of the yellow result (subtotal) cells. Note that the column containing the cell being drilled *from* must correspond to the detail report drilled *to*. For example, the cursor must be positioned in the **Cum Expenditures** column in order to display expense data via the **Grant Document for Expenditures** report. Failure to be positioned in the correct column will result in a *No Data Available* message.

The areas below demonstrate some of the possibilities for cursor positioning when drilling-down.

Grant	Sponsored Prg	Sponsored Class	PI	Cum Budget	Cum Commencement	Cum Expenditures	Total(Exp+Comm)	% Budget(Exp+Comm)	Available Budget (Exp+Comm)	Period Expenditures-01/2012
				\$	\$	\$	\$	%	\$	\$
		02 SALARIES & WAGES		97,732.00					97,732.00	
		03 FRINGE		8,362.00					8,362.00	
		04 RES SUP & MIN EQU		13,273.00					12,386.45	
		06 TRAVEL DOMESTIC		83,695.00					77,562.08	
		08 SUBAWARDS		1,698,181.00	1,626,037.08	72,147.92	1,698,185.00	100.00	(4.00)	11,418.34
		13 OTHER CONT SVS				736.55	736.55	0.00	(736.55)	
		26 PUBLICATION COSTS		8,000.00					8,000.00	
		30 OFFICE SUPPLIES			0.00	1,055.63	1,055.63	0.00	(1,055.63)	
		33 OTHER DIRECTS		12,999.88					12,999.88	
		35 F&A		77,756.12		16,701.20	16,701.20	21.48	61,054.92	2,824.49
		Result		1,999,999.00	1,626,037.08	97,550.77	1,723,587.85	86.18	276,411.15	14,242.83

Drill-down to View Expense Detail

It is possible to drill-down from the Grants Management **Budget to Actual** report to display detailed expense entries via the **Grant Document for Expenditures** report.

Drill-down Example

Cum Budget _Δ	Cum Commitments _Δ	Cum Expenditures _Δ 012/2012	Total(Exp+Comm) _Δ	% Budget(Exp+Comm) _Δ	Available Budget (Exp+Comm) _Δ
\$	\$	\$	\$	%	\$
97,732.00					97,732.00
8,362.00					8,362.00
13,273.00	0.00	886.55	886.55	6.68	12,386.45
83,695.00		6,022.92	6,022.92	7.20	77,672.08
1,698,181.00	1,626,037.08	72,147.92	1,698,185.00	100.00	(4.00)
		736.55	736.55	0.00	(736.55)
8,000.00					8,000.00
	0.00	1,055.63	1,055.63	0.00	(1,055.63)
12,999.88					12,999.88
77,756.12		16,701.12			
1,999,999.00	1,626,037.08	97,550.12			

1. Position the cursor on a cell in the **Cum Expenditure** or the **Period Expenditures** column for which you want more detail.
2. Right-click on that cell to display the **context** menu.
3. Release the mouse button and slide the cursor down to **Goto**.
4. Click on **Grant Document for Expenditures**.

Reference Doc.Number	DocumentType	Posting date	Commitment	Sponsored Class	Item text	Created on	Expenditures
1000062584	YP	10/19/2011	510010	Office Supplies	Field Supplies	10/19/2011	484.56
					Field supplies	10/19/2011	31.54
					Laser Tags	10/19/2011	69.24
1000080686	YP	11/16/2011	510010	Office Supplies	RQ472 Climbing equipment	11/16/2011	321.87
5105609795	RE	09/28/2011	510010	Office Supplies	#	09/28/2011	148.42
Overall Result							1,055.63

Drill-down to View Commitment Detail

It is possible to drill-down from the Grants Management **Budget to Actual** report to display detailed expense entries via the **Grant Document for Encumbrances** report.

Drill-down Example

Cum Budget _Δ	Cum Commitments _Δ	Cum Expenditures _Δ 012/2012	Total(Exp+Comm) _Δ	% Budget(Exp+Comm) _Δ	Available B (Exp+Comm)
\$	\$	\$	\$	%	\$
97,732.00					97,732.00
8,362.00					8,362.00
13,273.00	0.00	886.55	886.55	6.68	12,386.45
83,695.00		6,022.92	6,022.92	7.20	77,672.08
1,698,181.00	1,626,037.08	72,147.92	1,698,185.00	100.00	(4.00)
		736.55	736.55	0.00	(736.55)
8,000.00					8,000.00
	0.00				(1,055.63)
12,999.88					12,999.88
77,756.12					
1,999,999.00	1,626,037.08				

1. Position the cursor on a cell in the **Cum Commitments** column for which you want more detail.
2. Right-click on that cell to display the **context** menu.
3. Release the mouse button and slide the cursor down to **Goto**.
4. Click on **Grant Document for Encumbrances**.

Reference Doc.Number	Reference Post.Line	Value type	Posting date	Commitment	Created by	Created on	Commitments
4500000653	1	Actual	09/15/2011	517510	FOUNDATION	09/15/2011	25,000.00
			03/22/2012	517510	FOUNDATION	03/22/2012	-1,086.18
			05/09/2012	517510	FOUNDATION	05/09/2012	-1,641.19
			05/25/2012	517510	FOUNDATION	05/25/2012	-1,702.29
			06/11/2012	517510	FOUNDATION	06/11/2012	-1,104.05
	2	Actual	09/15/2011	517520	FOUNDATION	09/15/2011	299,910.00
4500000654	1	Actual	09/15/2011	517510	FOUNDATION	09/15/2011	25,000.00
			05/22/2012	517510	FOUNDATION	05/22/2012	-25,000.00
	2	Actual	09/15/2011	517520	FOUNDATION	09/15/2011	974,064.00

Drill-down example: commitments

Drill-down to View Payroll Detail by Grant

It is possible to drill-down from the Grants Management **Budget to Actual** report to display detailed expense entries via the **Employee Labor Distribution by Grant** report.

Important: results displayed in this report may *not* match those in the **Salaries and Wages Sponsored Class**.

This discrepancy may occur under any of the following circumstances:

- Legacy grants (the grant existed prior to 6/30/2011; grant numbers beginning with 501 or 551 indicate the grant was originally tracked in the legacy (pre-SAP) system)
 - Expenses were logged sometime prior to 6/30/11
- Non-legacy grants
 - Journal entries were necessary to correct legacy salary
 - Journal entries were used to correct overpayments
 - Stipends were processed through Payroll

Drill-down Example

Cum Budget	Cum Commitments	Cum Expenditures 01/2/2012	Total(Exp+Comm)	% Budget(Exp+Comm)	Available Budget (Exp+Comm)
\$	\$	\$	\$	%	\$
68,046.00	0.00	64,676.67	64,676.67	95.05	3,369.33
4,342.00		6,574.96		151.43	(2,232.96)
27,310.00	0.00	6,907.62			
19,000.00		4,159.47			
		1,626.47			
		311.42			
(1,000.00)					(1,000.00)

- Back
- Goto
- Change Drilldown
- Broadcast and Export
- Save View
- Personalize Web Application
- Grant Budget Details
- Grant Document for Expenditures
- Grant Document for Encumbrances
- Employee Labor Distribution by Grant

- Position the cursor on a cell in the **Cum Expenditures** column for which you want more detail.
- Right-click on that cell to display the **context** menu.
- Release the mouse button and slide the cursor down to **Goto**.
- Click on **Employee Labor Distribution by Grant**.

Grant	Employee	Wage Type	Organizational Unit	Fiscal Year/Period	Amount
					\$
Drill-down example: labor distribution					
		2635 GRAD SM Salaried	Not assigned	001/2012	522.22
				002/2012	3,655.54
				003/2012	522.22
				Result	4,699.98
		2681 GRAD AY FX Salaried	Not assigned	003/2012	1,523.70
				004/2012	2,031.60
				005/2012	2,031.60
				006/2012	2,539.50
				007/2012	2,059.81
				008/2012	2,144.44
				009/2012	2,680.55
				010/2012	2,144.44
				011/2012	2,144.44
				Result	19,300.08
		2685 GRAD SM FX Salaried	Not assigned	012/2012	3,216.65
		Result			27,216.71
		1060 Regular Salary-Casual Ex	020202C2	010/2012	3,680.00
Overall Result					30,896.71

Drill-down to View Detailed Budget Entries

It is possible to drill-down from the Grants Management **Budget to Actual** report to display detailed expense entries via the **Grant Document for Expenditures** report.

Drill-down Example

Cum Budget	Cum Commitments	Cum Expenditures 01/2/2012	Total(Exp+Comm)	% Bu
\$	\$	\$	\$	
97,732.00				
8,362.00				
13,273.00	0.00	886.55	886.55	
83,695.00		6,022.92	6,022.92	
1,698,181.00	1,626,037.08	72,147.92	1,698,185.00	
		736.55	736.55	
8,000.00				
12,999.88				
77,756.12				

1. Position the cursor on a cell in the **Cum Budget** column for which you want more detail.
2. Right-click on that cell to display the context menu.
3. Release the mouse button and slide the cursor down to **Goto**.
4. Click on **Grant Budget Details**.

Grant	Sponsored Program	Sponsored Class	Line Item	Created on	Budget
	Primary Account	Subawards			\$
Drill-down example: budget entries					
			007	01/23/2012	75,000.00
			008	01/23/2012	259,743.00
			018	01/23/2012	347,975.00
			028	01/23/2012	347,017.00
			039	01/23/2012	345,400.00
			048	01/23/2012	323,046.00
Overall Result					1,698,181.00

Selected Definitions – Budget vs Actuals Report

Key Figures	Description
Cum Budget	Cumulative budget through current period (includes adjustments for current fiscal year).
Cum Commitments	Cumulative commitments through current period. Note that commitments do not include unspent salary unless manually encumbered via funds reservation.
Cum Expenditures	Cumulative expenditures through current period.
Total	Calculation shows total expenditures plus commitments through specified period.
% Budget	Calculation shows percentage of budget accounted for by expenditures plus commitments through specified period. Highlighting indicates budget amounts at or nearing over-expenditure.
Available Budget	Calculation shows budget amount remaining when adjusted by expenditures plus commitments.
Period expenditures	Expenditures for period specified.

Characteristic	Description
Award Status	Status of award – indicators include Approved Award, Pre-Close, Hold, and Close
Award #	This internal reference number is used to store the grantor's reference number. Reports sent to the grantor include this number. In the case of a sub award, this field would capture the number associated with the sub award to BU. The award number issued to the prime institution would be captured elsewhere.
Fiscal Period/Year	Fiscal month and year. The BU Fiscal Year runs from July 1 through June 30. Thus, July is the first fiscal period and is represented as period 001 in SAP. August is period 002, and so forth.
Fund	Moneys which are managed separately for specific purposes. There are two major types of funds: (1) Internal Funds – Sources of money internal to the University; (2) External Funds – Sources of money external to the University – Sponsors. Financial data is separated by funds so that certain activities can be performed or objectives achieved in accordance with special regulations, restrictions, or limitations. A fund is not hierarchical. The Fund is the lowest level at which a balance sheet can be created.
Funds Center (Cost Center)	An organizational unit within a Financial Management area to which budget can be assigned; used to collect costs in an organizational unit such as a Boston University department.
Fund Type for GM	Indicates Internal or External funding source.
Grant	An object used to maintain details describing the terms and conditions of the funding and administration of a sponsored award and related cost sharing. It is used to report and bill external sponsors: (1) Records all pertinent data associated with the grant or contract for financial purposes; (2) Tracks the status of the award or project; (3) Corresponds with an awarding document from a sponsor (i.e. grant, contract, cooperative agreement, fixed

	price agreement, etc.); (4) Groups the “buckets” together with detailed revenue and expenditure accounts for sponsor funds and cost sharing funds. The first two numbers of the grant represent the grant type, e.g., 50 – Federal; 55 – Non-Federal; 95 – MOA. Grant has a parent/child relationship with associated Sponsored Programs (the children).
Lifecycle Status	Indicates status of grant – Award, Closing or Closed.
Sponsor Award #	Sponsor's number assigned to an awarded grant; the external reference number assigned by the sponsor.
Grant Valid from	"Period authorized to spend" - start date. Grant Valid from and to dates define the period for which spending has been authorized. For example, if we have received two years of a five year NIH award, these dates would span a two year period.
Grant Valid to	"Period authorized to spend" - end date. Grant Valid from and to dates define the period for which spending has been authorized. For example, if we have received two years of a five year NIH award, these dates would span a two year period.
Order	An internal order is a type of cost collector used for budgetary monitoring and reporting of revenues and expenses separately from a cost center. Internal orders are used for specific works, typically with a finite cycle.
PI	Principal Investigator - the primary researcher responsible for a grant and/or Sponsored Program.
Project Start Dt	Grant validity period represents the time during which a grant is valid. The start date of a grant project period (including any pre-award authorization period). Note: this field is derived from the project start date at the parent level in KCRM.
Project End Dt	Grant validity period represents the time during which a grant is valid. The end date of the grant project period, defined as the current budget period plus any unfunded periods, including possible option years, unless the submission of a proposal is required to trigger the option years. Note: this field is derived from the project end date at the parent level in KCRM.
SP Funds Center	Fund Center associated with a Sponsored Program.
Sponsor	A Sponsor/Business Partner is an object used to maintain the financial and administrative details such as sponsor's name, contract information, fiscal year, currency and billing instructions. A Sponsor/Business Partner Customer is an object used to maintain the financial and administrative details such as sponsor's name, contact information, fiscal year, currency, and billing instructions. The entity provides financial assistance in the form of a grant, contract, agreement, etc. It will generate a Customer of the same number in the Accounts Receivable component of SAP for billing purposes. Its terms are used interchangeably in the GM module. Example: NIH, NSF, Gates Foundation, Ford Motor Company. Sponsor data includes both key and text.
Sponsor Award Number - SP	This external reference number is used to store the grantor's reference number. Reports sent to the grantor include this number. In the case of a sub award, this field would capture the number associated with the sub award to BU. The award number issued to the prime institution would be captured elsewhere.
Sponsored Class	This is a type of Financial Classification in the Grants Management (GM) Component which represent a sponsor's expense and revenue classification. In the context of GM, Object Code is the legacy term for Sponsored Class.

Sponsored Prg	The sponsored program is a tool for grouping costs to satisfy the sponsor's view and reporting needs. It defines, in the sponsor's view and terms, a program to be funded. Sponsored Programs represent the “buckets” of budget and expenses allocated among the Principal Investigator (PI), co-PIs, sub-contracts, cost share, etc. Sponsored Programs have a parent/child relationship with associated grants (the parent).
Sponsored Program Type	The Sponsored Program (funded program) type is used to categorize funded programs by common characteristics, such as common business processes (grant types). The program type is relevant for search functionality and in selection criteria for reporting and programs.
SP Valid from	Sponsored Program: the effective date of the current budget period - as defined by the sponsor - for each sponsored program within a grant. Note: period duration is commonly one year, but is not always; the date depends on the nature of the specific award.
SP Valid to	Sponsored Program: the end date of the current budget period - as defined by the sponsor - for each sponsored program within a grant. Note: period duration is commonly one year, but is not always; the date depends on the nature of the specific award.
Value type	Identifies the FM document value types for transactions that will be allowed in the posting period or subdivision of a valuation category in split valuation.

Selected Definitions – Grant Document for Expenditures

Characteristic	Description
Commitment Item	A type of financial classification in Funds Management (FM). Commitment Items are linked to the GL Account in Finance (FI) and the revenue and cost elements in Controlling (CO). With this linkage, transactions posted to the GL account or revenue or cost elements are automatically posted to FM. These are components that represent budget classifications of revenues and expenditures in a hierarchy. Commitment Items are used to split budgets according to contents and business transactions, affecting liquidity into revenue items and expenditure items.
Created On	Date of actual creation (typically the same as the posting date)
Document Type	Key that identifies to which group of documents this document will be assigned. Documents of the same type contain common information. Examples of document types include ZJ (for original charges to a grant account) and JK (indicates a cost transfer from one account to another)
Item text	Free text field describing an actual revenue or expense; field may be populated from multiple sources, e.g., PO description or p-card purchase description
Posting Date	Date the financial transaction was posted in the GM module
Reference Doc Number	SAP document number

Selected Definitions – Grant Document for Encumbrances Report

Characteristic	Description
Business Area	Generally corresponds to the Personnel Area. Values include Charles River Campus, Medical Research Campus, NEIDL, Subsidiaries, and Treasury.
Completion Indicator	Commitment completion status such as completed or not complete
Created by	Logon name of user or SAP process ID associated with commitment creation
Created on	Date of commitment creation (typically the same as the posting date)
Reference Doc Number	SAP document number

Selected Definitions – Employee Labor Distribution by Grant Report

Characteristic	Description
Employee Group	The classification of employees into groups in order to define workgroups at BU. Employee groups is used to perform Payroll, Time and Benefits decisions.
Employee Subgroup	A subdivision of an Employee Group which is used to complete the BU personnel structure maintained within SAP. This helps to identify whether an Employee is Salary/Hourly or Full-time/Part-time. Employee subgroup is defined by two characters, alpha-numerical code.
Wage Type	Code assigned to a payment or deduction.

Results and Next Steps

None