

**Instruction for
Budget-to-Actual Variance Report
(General Fund)**

For the purpose of Quarterly Review

Log-in BI to extract the data.

- Choose General Fund > Financial Summary Report > Accounting Period > Go
- **Accounting Period: 6-Dec for the second quarter**
- Account group (label #6): **exclude Benefits, Revenue, and Work-Study**
-

ORACLE Interactive Dashboards AD HOC CAPITAL OUTLAY **GENERAL FUND** GRANTS AND CONTRACTS TRUST FUND UCorp/SF State FDN

GENERAL FUND Welcor

Cabinet Division Department Group Department **Financial Summary Report** Actual GL Detail MTD Actual GL Detail YTD Open Commitment Detail Activity Report - MTD Detail Activity Report - YTD Department Summary Report

SELECTIONS

SAN FRANCISCO STATE UNIVERSITY

Business Unit: San Francisco State University Fiscal Year: 2015 **Accounting Period: 06 - December** Cabinet: Division: Department Group: Department: **Fund: NG001 - General Support & Student Fees** **Go**

Account Group: 'Salary, Work S... Dept ID: Account: Class: Program: Project: **Go**

Financial Summary Report by PS Account

- Once you get the data, scroll down to “Financial Summary Report by Other Chartfield”, and select “download data”

Financial Summary Report by Other ChartField													
Financial Summary Report by Other ChartField													
Business Unit = San Francisco State University, Fiscal Year = 2014, Accounting Period = 12 - June, Fund = NG001 - General Support & Student Fees													
Time run: 6/4/2015 6:19:31 PM													
Select By: Dept ▼													
Dept ^	Account ^	Account Description	Original Budget	Revised Budget	MTD Amount	YTD Amount	Open PO's	Open REQ's	MTD PO	MTD REQ	Available	% Available	Financial Status
	601201	MPP/Supervisory	226,152.00	244,437.00	0.00	192,693.00	0.00	0.00	0.00	0.00	51,744.00	21%	●
	601290	MPP Salaries- Lump Sum Vacatio	0.00	7,141.00	0.00	7,140.59	0.00	0.00	0.00	0.00	0.41	0%	●
	601300	Support Staff Salary	395,160.00	395,160.00	0.00	371,036.49	0.00	0.00	0.00	0.00	24,123.51	6%	●
	601302	Temporary Help	38,436.00	16,333.00	0.00	0.00	0.00	0.00	0.00	0.00	16,333.00	100%	●
	601303	Student Assistant	3,950.00	3,950.00	0.00	912.00	0.00	0.00	0.00	0.00	3,038.00	77%	●
	601395	STAFF SALARIES-LUMP SUM VACATI	0.00	152.00	0.00	151.55	0.00	0.00	0.00	0.00	0.45	0%	●
	602001	Gf Workstudy On Camp	0.00	16,200.00	0.00	14,742.80	0.00	0.00	0.00	0.00	1,457.20	9%	●
	604001	Telephone	0.00	1,095.52	82.28	1,284.52	0.00	0.00	0.00	0.00	-189.00	-17%	●
	606001	Travel In State	0.00	2,000.00	0.00	1,801.47	0.00	0.00	0.00	0.00	198.53	10%	●
	613001	Contractual Services	0.00	31,756.10	0.00	17,563.63	0.00	0.00	0.00	0.00	14,192.47	45%	●
	619800	Non-Deprec Equipment-Non Instr	0.00	2,500.21	0.00	2,500.21	0.00	0.00	0.00	0.00	0.00	0%	●
	660002	Printing	0.00	34.80	0.00	34.80	0.00	0.00	0.00	0.00	0.00	0%	●
	660003	Supplies And Service	0.00	27,000.00	0.00	15,303.37	26,840.00	0.00	0.00	0.00	-15,143.37	-56%	●
	660009	Professional Development	0.00	0.00	0.00	1,050.00	0.00	0.00	0.00	0.00	-1,050.00		●
	660805	Budget Adjustments	18,000.00	1,840.00	0.00	0.00	0.00	0.00	0.00	0.00	1,840.00	100%	●
	660813	Reprographics	0.00	1.50			0.00	0.00	0.00	0.00	943.65	63%	●
	660846	Cost recovery-expenses	0.00	13			0.00	0.00	0.00	0.00	0.00	0%	●
			681,698.00	751,23			26,840.00	0.00	0.00	0.00	97,488.85	13%	97488.85
Grand Total			681,698.00	751,23			26,840.00	0.00	0.00	0.00	97,488.85	13%	97488.85

- Below is the report download from BI before format.

Dept	Account	Account Description	Original Budget	Revised Budget	MTD Amount	YTD Amount	Open PO's	Open REQ's	MTD PO	MTD REQ	Available	% Available	Financial Status
2021 - Office	601201	MPP/Staff Salary	308,496.00	308,496.00	25,708.25	77,124.75	-	-	-	-	231,371.25	75.00	231,371.25
2021 - Office	604001	Telephone	9,000.00	9,000.00	370.79	1,365.08	-	-	-	-	7,634.92	84.83	7,634.92
2021 - Office	606001	Travel In State	33,500.00	33,500.00	2,866.77	9,349.58	-	-	-	-	24,150.42	72.09	24,150.42
2021 - Office	613805	Reprographic Expenses	-	-	93.68	320.91	-	-	-	-	(320.91)		(320.91)
2021 - Office	619905	Leased Equipment	-	-	165.00	514.47	1,435.60	-	-	-	(1,950.07)		(1,950.07)
2021 - Office	660001	Postage and Freight	600.00	600.00	54.93	182.38	-	-	-	-	417.62	69.60	417.62
2021 - Office	660003	Supplies And Service	37,636.00	37,636.00	205.50	74,564.06	-	-	-	-	(36,928.06)	(98.12)	(36,928.06)
2021 - Office	660090	Other expense	1,325,000.00	1,325,000.00	-	1,776.93	-	-	-	-	1,323,223.07	99.87	1,323,223.07
2021 - Office	660813	Reprographics	1,200.00	1,200.00	-	-	-	-	-	-	1,200.00	100.00	1,200.00
2021 - Office	660846	Cost recovery-expenses	-	-	-	1,020.00	-	-	-	-	(1,020.00)		(1,020.00)
2021 - Office	660890	Membership Dues	130,000.00	130,000.00	-	-	-	-	-	-	130,000.00	100.00	130,000.00

- One you have the report downloaded, format the data based on the template below:

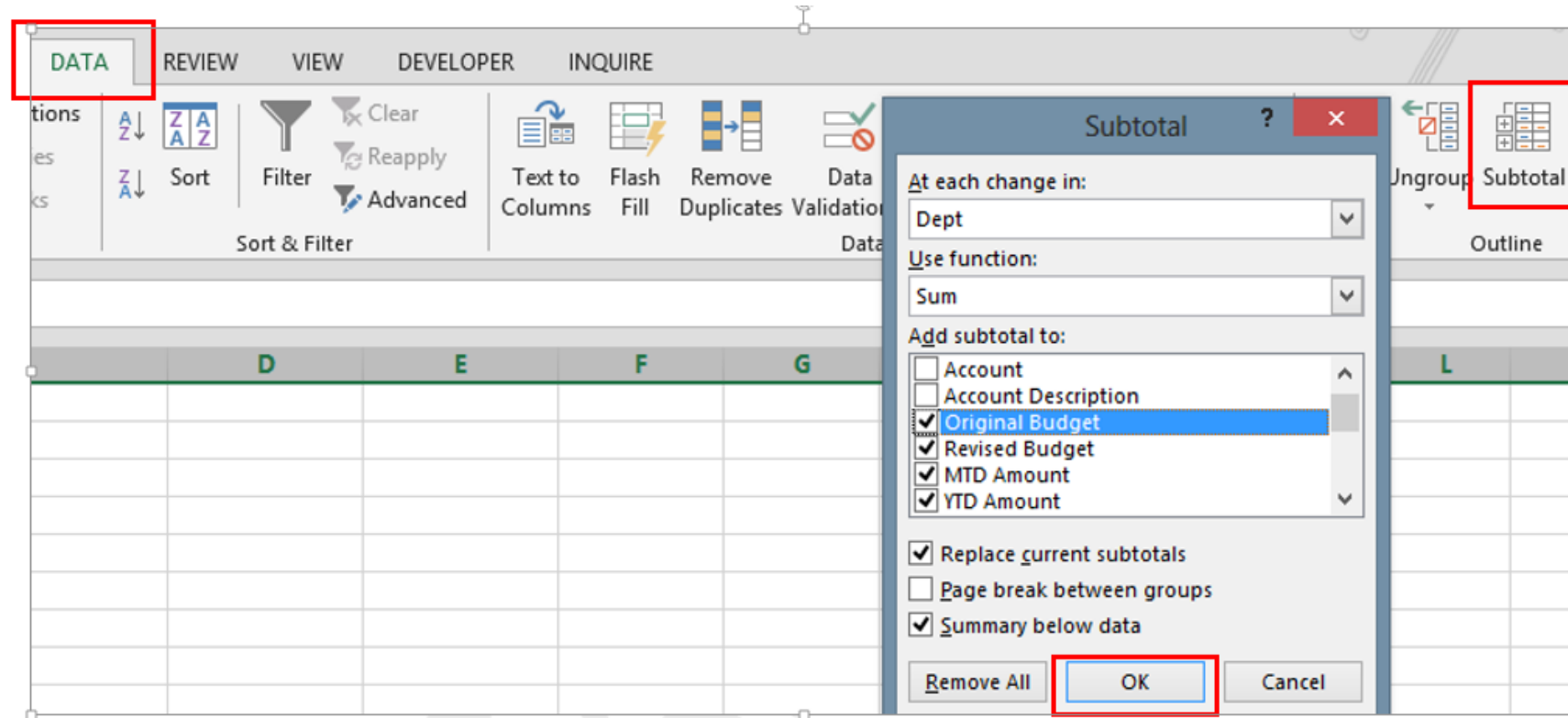
1. Delete the following columns (high-lighted in yellow); MTD Amount, MTDPO, MTD REQ, Available, % Available, Financial Status
2. Insert a column (high-lighted in green) for Account Type before Account Column (group all accounts 601xxx for Salaries, and greater than 604xxx for Operating Expenses)
3. Insert a column (high-lighted in green) for YTD Budget between Revised Budget and YTD Amount
4. Insert a column (high-lighted in green) for YTD Variance and YTD Variance % between YTD Amount and Open PO's Column
5. Insert 4 columns (high-lighted in green) right after Open REQ's for Projection(from Jan – Jun'16), Total Year Activity, Projection Year-end Over/Under, and YE Variance % Columns
6. Insert 2 rows below the header row for calculation/formula label

	Insert column					Insert column	Delete		Insert column	Insert column			Insert column	Insert column	Insert column	Insert column	Delete	Delete	Delete	Delete	Delete
Dept	Account Type	Account	Account Description	Original Budget	Revised Budget	YTD Budget	MTD Amount	YTD Amount	YTD Variance	YTD Variance %	Open PO's	Open REQ's	Projection fr. Jan-Jun'16	Total Year Activity	Projection Year-end Over/under	YE Variance %	MTD PO	MTD REQ	Available	% Available	Financial Status
				a	b	c		d	e	f	g	h	i	j	k	l					
						c=b/12*6			e=c-d	f=e/c				j=d+i+g+h	k=b-j	l=k/b					
1000 - Office	Salaries	601030	President	308,496	315,191		26,266	157,597			-	-					-	-	157,594	50	157,594
1000 - Office	Salaries	601822	Executive Auto Allow	12,000	12,000		1,000	6,000			-	-					-	-	6,000	50	6,000
1000 - Office	Operating Expenses	604001	Telephone	9,000	9,000		474	2,896			-	-					-	-	6,104	68	6,104
1000 - Office	Operating Expenses	606001	Travel In State	33,500	33,500		1,930	16,512			-	-					-	-	16,988	51	16,988
1000 - Office	Operating Expenses	606002	Travel Out Of State	-	-		1,039	1,218			-	-					-	-	(1,218)		(1,218)
1000 - Office	Operating Expenses	613805	Reprographic Expenses	-	-		24	494			-	-					-	-	(494)		(494)
1000 - Office	Operating Expenses	619905	Leased Equipment	-	-		144	945			1,005	-					(144)	-	(1,950)		(1,950)
1000 - Office	Operating Expenses	660001	Postage and Freight	600	600		17	267			-	-					-	-	333	56	333
1000 - Office	Operating Expenses	660003	Supplies And Service	37,636	37,636		7,445	82,437			-	-					-	-	(44,801)	(119)	(44,801)
1000 - Office	Operating Expenses	660090	Other expense	1,325,000	125,000		306	3,042			-	-					-	-	121,958	98	121,958
1000 - Office	Operating Expenses	660812	Insurance Payment	-	-		-	120			-	-					-	-	(120)		(120)
1000 - Office	Operating Expenses	660813	Reprographics	1,200	1,200		-	-			-	-					-	-	1,200	100	1,200
1000 - Office	Operating Expenses	660846	Cost recovery-expenses	-	-		-	1,020			-	-					-	-	(1,020)		(1,020)
1000 - Office	Operating Expenses	660890	Membership Dues	130,000	130,000		-	41,329			-	-					-	-	88,671	68	88,671

- Calculation:

1. YTD Budget = Revised Budget / 12 * 6 (12 = twelve months, 6 periods: July, August, September, October, November, and December)
2. YTD Variance = YTD Budget – YTD Amount
3. YTD Variance % = YTD Variance / YTD Budget
4. Projection = project from period 7 (January) to period 12 (June)
5. Total Year Activity = YTD Amount + Projection
6. Projection Year-end Over/Under = Revised Budget – Total Year Activity – Open PO's – Open REQ's
7. YE Variance % = Projection Year-end Over/Under / Revised Budget

- After forecasting (Projected Expenditures), subtotal the following columns by using the “Grouping Subtotal” function (see pasted screenshot below for Subtotal Function). Check each box that corresponds to the following items in the dialog box:
 - Original Budget
 - Revised Budget
 - YTD Budget
 - YTD Amount (Actuals Expenses)
 - YTD Variance
 - YTD Variance %
 - Open PO's
 - Open REQ's
 - Projected Expenditure From January 2016 to June 2016
 - Total Year Activity
 - Projected Year-end Over/Under
 - YE Variance %



YTD Variance % and YE Variance % format to percentages. Delete any #DIV/0!
Format cells by number, decimal places 0 and use 1000 separator for all cells with dollar amounts.

- Once the Subtotal Function has been executed, use the tool on the left of the spreadsheet to condense by level 2 (department level) to see the figures at division/department level total.

	1	2	3	A	B
	1	Dept			Accou
+	37	6115 - Human Resources Total			
+	47	6117 - CMS-Human Resources Total			
+	56	6118 - Employee University Total			
-	57	Grand Total			
	58				

- Delete all subtotal and grand total percentages. Manually input the formula for the subtotal and grand total percentage.

Here is the finalized sample template:

Dept	Account Type	Account	Account Description	Original Budget	Revised Budget	YTD Budget	YTD Amount	YTD Variance	YTD Variance %	Open PO's	Open REQ's	Projection fr. Jan-Jun'16	Total Year Activity	Projection Year-end Over/under	YE Variance %
				a	b	c	d	e	f	g	h	i	j	k	l
						c=b/12*6		e=c-d	f=e/c				j=d+i+g+h	k=b-j	l=k/b
1000 - Office of Management Total				1,857,432	664,127	332,064	313,877	18,187	-58%	1,005	-	332,064	645,940	17,182	-29%
Grand Total				1,857,432	664,127	332,064	313,877	18,187	-58%	1,005	-	332,064	645,940	17,182	-29%

Notes: the number presented in the report are for illustration purpose only. Neither the actual expenditures nor the projected expenditures represented the current status of the departments indicated on the report.