



BUDGETING FOR “A” FUNDS

Education and General
Unrestricted Operating Funds

What does the Budget Office do?

Budget Development

Budget Execution

Budget Analysis and Reporting

Budget Planning



System Overview

Flagship Institution

USC Columbia

Schools of Medicine

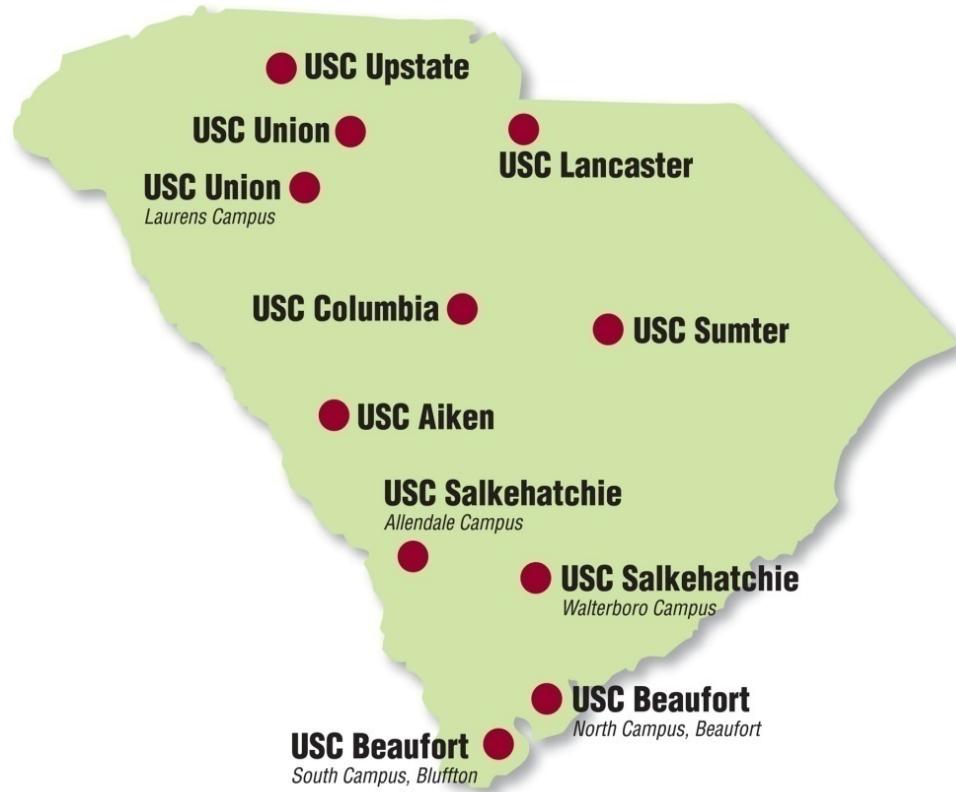
USC SOM Columbia
USC SOM Greenville

Comprehensive Institutions

USC Aiken
USC Beaufort
USC Upstate

Palmetto College Institutions

USC Lancaster
USC Salkehatchie
USC Sumter
USC Union



What is a budget?



BUDGETING

A DECISION-MAKING PROCESS IN WHICH MANAGEMENT DANGLES LESS-THAN-ADEQUATE
RESOURCES OVER OUR HEADS TO SEE WHICH OF US BEGS MOST CONVINCINGLY.

Why do we need to budget?

The University budget and unit budgets are spending plans that:

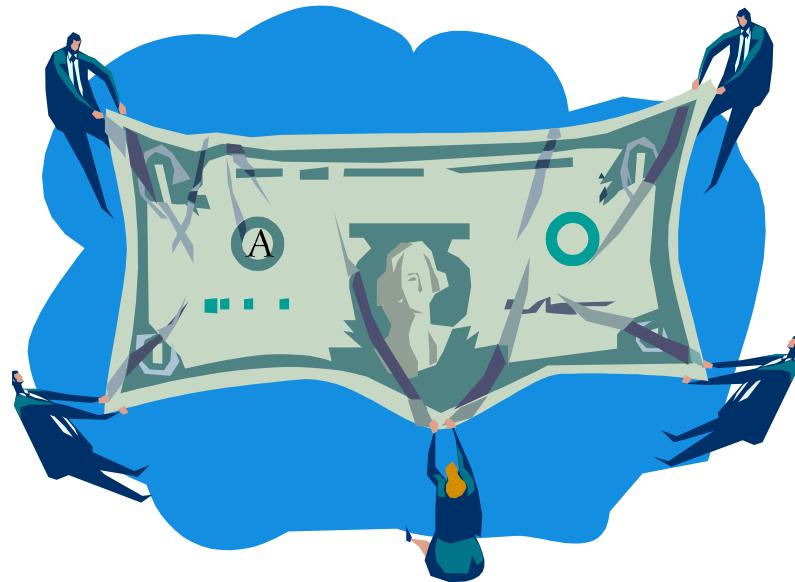
- Determine sources of funds
- Allow maximum use of resources
- Control spending
- Coordinate activities to meet goals & objectives
- Serve as a communication tool

Why do we need to budget?

State Law

Accreditation Standards

Board Bylaws

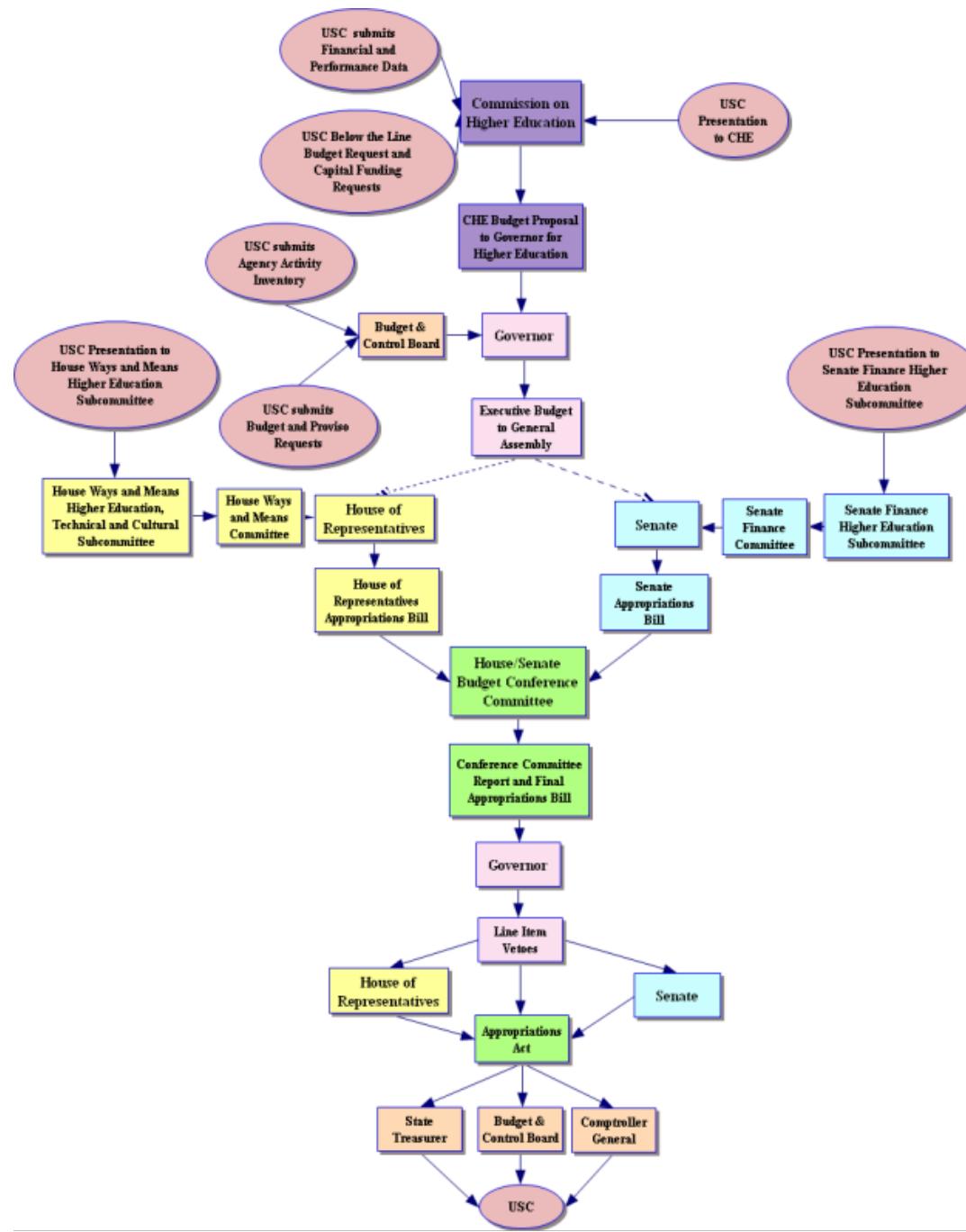




State and USC Internal Budget Development Process



Overview of State Budget Process



The Basics

- Fiscal year
- A Funds
 - Operating/General
 - E & G
- Academic Unit/Service Unit
- Sources & Uses
- Budget vs. Actual
- Carryforward

<http://busfinance.admin.sc.edu/budget/default.asp>

University of South Carolina – Columbia Campus

A Funds Operating Budget FY19

UNIVERSITY OF SOUTH CAROLINA COLUMBIA FY 2019 <u>PROPOSED</u> UNRESTRICTED CURRENT FUNDS SUMMARY								
<u>RESOURCES:</u>	A Funds	B Funds	C Funds	D Funds	E Funds	R Funds	S Funds	TOTAL
<u>Revenue:</u>								
Tuition and Fees	606,462,977	0	0	6,189,789	21,834,885	0	0	634,487,651
State Appropriations	122,923,657	0	0	0	0	0	0	122,923,657
Grants, Contracts and Gifts	1,511,681	0	0	7,450	24,651,350	79,100	0	26,249,581
Sales and Service of Educ. & Other Sources	11,599,338	0	0	2,091,831	12,659,169	68,725	320,000	26,739,063
Sales and Service of Auxiliary Enterprise		71,225,824	141,004,712	0	0	0	0	212,230,536
Total	742,497,653	71,225,824	141,004,712	8,289,070	59,145,404	147,825	320,000	1,022,630,488
<u>Transfers:</u>								
Transfers-In	26,851,657	0	203,120	1,940,500	14,434,979	581,500	6,171,100	50,182,856
Transfers-Out	(10,318,040)	(17,116,690)	(17,515,565)	(825,000)	(37,338,386)	(30,000)	(79,600)	(83,223,281)
Net Transfers	16,533,617	(17,116,690)	(17,312,445)	1,115,500	(22,903,407)	551,500	6,091,500	(33,040,425)
Prior Year's Fund Balance	134,000,000	18,851,384	31,753,063	7,889,639	68,139,914	1,532,726	358,498	262,525,224
TOTAL RESOURCES	893,031,270	72,960,518	155,445,330	17,294,209	104,381,911	2,232,051	6,769,998	1,252,115,287
<u>USES:</u>								
<u>Educational and General Expenditures:</u>								
Instruction	345,108,517	0	0	0	5,506,945	0	172,298	350,787,760
Research	14,292,478	0	0	0	11,701,115	0	5,854	25,999,447
Public Service	3,540,984	0	0	0	3,264,285	0	439,033	7,244,302
Academic Support	47,449,311	0	0	15,491	2,215,557	0	545,705	50,226,064
Student Services	26,775,411	0	0	8,526,978	6,656,322	0	1,052,946	43,011,657
Institutional Support	130,577,904	0	0	0	6,132,221	0	4,117,454	140,827,579
Operation and Maintenance of Plant	66,259,325	0	0	0	7,986	0	0	66,267,311
Scholarships and Fellowships	125,027,340	0	0	0	1,858	642,409	0	125,671,607
Total	759,031,270	0	0	8,542,469	35,486,289	642,409	6,333,290	810,035,727
Auxiliary Expenditures	0	54,123,029	116,951,551	0	0	0	0	171,074,580
TOTAL USES	759,031,270	54,123,029	116,951,551	8,542,469	35,486,289	642,409	6,333,290	981,110,307
Fund Balance	134,000,000	18,837,489	38,493,779	8,751,740	68,895,622	1,589,642	436,708	271,004,980

Tuition and Fees



- Academic Tuition
- Must be approved by BOT
- Department Fee Revenue
- Must be approved by BOT

Revenues collected from students for regular courses provided in the fall, spring, and summer terms used to support the program needs of the academic operating budgets of the University.

Resident Undergraduate Cost per Semester

Academic Years 2017/2018 to 2018/2019

UNIVERSITY OF SOUTH CAROLINA COLUMBIA
Resident Undergraduate Student Estimated Cost Per Semester
2017-2018 and 2018-2019

	Academic Year 2017-2018	Dollar Change	Academic Year 2018-2019
Required Tuition and Fees:			
I. Total Resident Undergraduate Tuition			
-Educational & General	5,061.50	165.00	5,226.50
-Bond Debt Service	319.50	0.00	319.50
-Renovation Reserve	40.00	0.00	40.00
-Transportation Fee	28.00	0.00	28.00
-Wellness Center	105.00	0.00	105.00
-Student Activities	87.00	0.00	87.00
-Student Health Center	184.00	6.00	190.00
-Computer Fee	40.00	0.00	40.00
-Student Union	10.00	5.00	15.00
-Student Recreation	4.00	1.00	5.00
-Athletics Activity	52.00	0.00	52.00
Total Resident Undergraduate Tuition	<hr/> 5,931.00	<hr/> 177.00	<hr/> 6,108.00
II. Technology Fee	<hr/> 200.00	<hr/> 0.00	<hr/> 200.00
Total Required Tuition and Fees	6,131.00	177.00	6,308.00
Other Student Costs:			
Average University Housing Cost - Suites ⁽¹⁾	3,464.00	134.00	3,598.00
14 Meal Plan ⁽²⁾	1,630.00	57.00	1,687.00
Average Book Cost ⁽³⁾	522.00	11.00	533.00
⁽¹⁾ Based on weighted average costs for housing in FY18 and FY19.			
⁽²⁾ Provided by Aramark. In Fall 2018, Minimum meal plan changed to 14 Meal Plan.			
⁽³⁾ Estimate by the USC Financial Aid Office.			

Budget Development

SOURCES / REVENUE

Academic Unit

Base Budget
Carryforward
Tuition Revenue (Summer)
Fee Revenue
Sales & Service Revenue
Other Revenue
Private Gifts

Service Unit

Base Budget
Carryforward
Fee Revenue
Sales & Service Revenue
Other Revenue

Variables (Academic Units)

Identify the variables that affect your ability to generate resources. Variables to consider with tuition, for example, are as follows:

- **What courses did we teach last year?**
- **What level of student participation credit hours did we have in each of these courses?**
- **Will we offer these same courses next year?**
- **Will we offer new courses next year?**
- **Will changes in the academic tuition rate impact my unit's revenue generation?**
- **Will residency mix remain consistent?**
- **Will changes in the course requirements for students in this discipline impact my unit's participation and is that impact short-term or long-term in nature?**

Budget Development

USES / EXPENSES

<p><u>Personnel</u></p> <p>Full-time (Classified, Unclassified, Administrative, Faculty)</p> <p>Part-Time (Staff, Graduate Assistants, Student, Faculty)</p> <p>Fringe Benefits (General Fund vs. Department Paid)</p>	<p><u>Fixed Costs</u></p> <p>Rents</p> <p>Insurance</p> <p>Tuition Abatements</p>
<p><u>Contractual Services</u></p> <p>Travel</p> <p>Telephone Utilities</p> <p>Repair Services</p> <p>Printing</p>	<p><u>Equipment</u></p> <p>Library Books</p> <p>Computers</p> <p>Non-Capital (\$500 to \$4,900)</p>
<p><u>Supplies and Materials</u></p> <p>Office</p> <p>Educational</p> <p>Postage</p> <p>Maintenance</p> <p>Data Processing</p>	<p><u>Offset to Expenditures</u></p> <p>Intra-Institutional Transfers</p> <p>Personnel</p> <p>Contractual Services</p> <p>Supplies</p>

Personnel

- How many full-time positions?
- Are all positions budgeted at full salary?
- Are any positions vacant?
- Is the vacancy temporary or permanent?
- Will these positions be filled?
- Salary level?
- Leave buyouts?
- TERI Impact?



Fringe Benefit Rates (Covered by Unit)

Fringe Benefits (Effective 07/01/2018 - 12/31/2018)

A.	State Retirement	20.61%
B.	FICA (Social Security)	7.65%
C.	Unemployment Compensation	.01%
D.	Worker's Compensation	.55%
	Total	28.82%

Health Insurance (Covered by Unit)

Health Insurance (all rates effective 01/01/2018 - 12/31/2018)

Health insurance: twelve-month appointment

Coverage Type	State Health Plan	Dental	Total Per Month (12 mo. appt.)	Total Annual
Employee Only	\$ 378.50	\$ 13.48	\$ 391.98	\$ 4,704
Employee / Spouse	\$ 746.26	\$ 13.48	\$ 759.74	\$ 9,117
Employee / Child	\$ 579.02	\$ 13.48	\$ 592.50	\$ 7,110
Full Family	\$ 933.44	\$ 13.48	\$ 946.92	\$ 11,363

The Big Question

Are resources sufficient to support an increase in uses?

Budgeted Sources
- Budgeted Uses
Bottom Line



The “bottom line” must be zero. The goal is to accomplish a balanced budget where uses do not exceed resources.

Budget Development

Budget Building Practice/ Handout

Budget Execution

Budget

This is a plan!

And this carries out the plan!

Budget

-Actual

Available Balance

Actual

- Payroll Charges
- General Ledger Journals
- Payments on Purchase Orders/Travel Authorizations
- Vouchers
- IIT's
- Deposits (Cash Receipts)

Budget Office Reports

UNIVERSITY OF SOUTH CAROLINA Unrestricted Current Funds Review For the period ended May 31, 2018										
CL016 - HUMAN RESOURCES										
	Year-to-Date (05/31/2018)			Prior Year YTD (05/31/2017)			Prior Year YE (06/30/2017)	Variance		
	Budget	Actuals	% of Budget	Budget	Actuals	% of Budget		Incr/(Decr)	% Change	% PY of YE
RESOURCES										
Allocations (excl. CFWD)	4,720,494	4,720,494	100.00%	4,314,201	4,314,201	100.00%	4,395,281	406,293	9.42%	98.16%
Tuition and Fees	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
State Appropriations	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Grants, Contracts and Gifts	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Sales & Service	8,280	5,756	69.52%	280	508	181.54%	649	5,248	1032.40%	78.30%
Revenue	8,280	5,756	69.52%	280	508	181.43%	649	5,248	1033.07%	78.27%
Transfers										
Transfers in	3,000	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Transfers out	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Transfers In/Out	3,000	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Total Resources	4,731,774	4,726,250	99.88%	4,314,481	4,314,709	100.01%	4,395,930	411,541	9.54%	98.15%
USES										
Personnel	3,300,224	2,979,877	90.29%	3,387,068	2,816,907	83.17%	3,120,538	162,971	5.79%	90.27%
Fringe	1,052,396	1,025,720	97.47%	990,027	902,208	91.13%	987,767	123,512	13.69%	91.34%
Total Personnel and Fringe	4,352,620	4,005,597	92.03%	4,377,095	3,719,115	84.97%	4,108,305	286,482	7.70%	90.53%
Services	715,529	609,473	85.18%	1,079,509	826,978	76.61%	933,155	(217,505)	-26.30%	88.62%
Travel	13,000	16,831	129.47%	16,900	5,786	34.24%	8,364	11,044	190.87%	69.18%
Utilities	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Supplies	65,796	62,651	95.22%	75,430	54,371	72.08%	75,052	8,280	15.23%	72.44%
Rents & Fixed Charges	23,829	30,527	128.11%	29,422	28,482	96.80%	37,702	2,045	7.18%	75.54%
Contingencies	893,800	-	0.00%	152,834	-	0.00%	-	-	0.00%	0.00%
Equipment	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Renovations	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Debt Service	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Other Charges	-	-	0.00%	-	-	0.00%	-	-	0.00%	0.00%
Non-Personnel Expenditures	1,711,954	719,482	42.03%	1,354,095	915,617	67.62%	1,054,273	(196,135)	-21.42%	86.85%
Contras & Recoveries	(823,265)	(600,365)	72.92%	(975,776)	(807,123)	82.72%	(854,411)	206,757	-25.62%	94.47%
Total Uses	5,241,309	4,124,714	78.70%	4,755,414	3,827,609	80.49%	4,308,167	297,105	7.76%	88.85%
Change in Fund Balance	(509,535)	601,536	-118.06%	(440,933)	487,100	-110.47%	87,763	114,436	23.49%	555.02%
Beginning Fund Balance	509,535	509,535	100.00%	440,933	440,933	100.00%	440,933	68,602	15.56%	100.00%
Ending "A" Funds Balance	-	1,111,071	0.00%	-	928,033	0.00%	528,696	183,038	19.72%	175.53%
Recap										
Budget				4,731,774						
Current Expenses				4,124,714						
% Budget Expended				87.17%						
Resources				4,731,774						
Budgeted Uses				5,241,309						
Budgeted Uses Unexpended				1,116,595						

Budget Office Reports

UNIVERSITY OF SOUTH CAROLINA
 GL Yearly Comparison - Unrestricted Current Funds
 Year-to-Date as of August 31, 2017

CL025 - HONORS COLLEGE												BUDGET	ACTUAL	VARIANCE		
	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	3-Yr Average	5-Yr Average	10-Yr Average			
BUDGET (All 3s)	2,080,710	1,987,413	2,098,045	2,517,684	2,722,413	3,355,737	3,677,092	3,481,920	3,287,688	3,897,721	3,555,776	3,540,032	2,910,642	4,008,530	4,008,530	0
Tuition and Fees	1,348,699	1,457,242	1,808,890	831,013	988,808	1,003,115	1,040,808	1,079,870	1,547,065	1,766,392	1,464,442	1,287,450	1,287,190	1,765,463	1,150,083	(615,380)
State Appropriations											0	0	0	0	0	0
Grants, Contracts and Gifts	1,586	3,084	1,904	405	4,743	497	0	9,155	5,753	1,300	5,403	3,341	2,843	1,500	0	(1,500)
Sales & Service	(1,840)	(2,425)	1,235	(500)	110,394	46,986	4,407	0	0	5,555	1,852	11,390	16,381	5,555	0	(5,555)
Total Revenue	1,348,445	1,457,901	1,812,029	830,918	1,103,945	1,050,598	1,045,215	1,089,025	1,552,818	1,773,247	1,471,697	1,302,181	1,306,414	1,772,518	1,150,083	(622,435)
Total Personnel	1,064,193	1,065,574	1,213,658	1,287,608	1,468,816	1,562,654	1,827,030	1,989,553	2,028,688	2,374,444	2,130,895	1,956,474	1,588,222	2,348,896	345,955	2,002,941
Total Fringe	227,242	241,939	277,304	291,828	328,039	364,965	441,707	495,620	522,110	642,224	553,318	493,325	383,298	572,000	113,342	458,658
PS & Fringe Expenses Subtotal	1,291,435	1,307,513	1,490,962	1,579,436	1,796,855	1,927,619	2,268,737	2,485,173	2,550,798	3,016,668	2,684,213	2,449,799	1,971,520	2,920,896	459,297	2,461,599
Fringe %	21.35%	22.71%	22.85%	22.66%	22.33%	23.36%	24.18%	24.91%	25.74%	27.05%	25.97%	25.22%	24.13%	24.35%	32.76%	22.90%
General Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	692,596	0	692,596
Contractual Services	1,294,895	902,688	1,008,371	993,318	1,122,987	1,207,656	1,418,465	1,400,377	1,547,380	1,642,600	1,530,119	1,443,295	1,253,874	2,053,101	34,260	2,018,841
Supplies	65,101	42,564	57,066	64,510	87,655	97,313	149,483	105,826	61,171	104,891	90,629	103,737	83,558	99,405	7,758	91,647
Fixed Costs	21,939	37,846	33,006	32,566	27,941	30,180	25,624	29,180	10,101	28,737	22,672	24,764	27,712	15,050	942	14,108
Contingency											0	0	0	0	0	0
Equipment and Books	0	0	83	0	357	11,220	647	1,013	587	0	533	2,693	1,391	0	0	0
Renovations	0	0	0	50	8,780	0	0	0	0	0	0	0	0	0	0	0
Debt Costs											0	0	0	0	0	0
Other Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT's	(3,200)	(119)	(2,500)	(6,572)	(7,722)	(7,500)	(5,240)	(453)	(3,800)	(7,500)	(3,918)	(4,899)	(4,461)	0	0	0
Operating Expenses Subtotal	1,378,735	982,979	1,096,026	1,083,872	1,239,998	1,338,869	1,588,979	1,535,943	1,615,439	1,768,728	1,640,037	1,569,592	1,362,957	2,860,152	42,960	2,817,192
Total Expenses	2,670,170	2,290,492	2,586,988	2,663,308	3,036,853	3,266,488	3,857,716	4,021,116	4,166,237	4,785,396	4,324,250	4,019,391	3,334,476	5,781,048	502,257	5,278,791
Transfers In	200,004	200,004	200,004	0	0	0	0	0	0	0	0	0	60,001	0	0	0
Transfers Out	(693,700)	(966,000)	(1,013,964)	0	0	0	0	0	0	0	0	0	(267,366)	0	0	0
Total Net Transfers	(493,696)	(765,996)	(813,960)	0	0	0	0	0	0	0	0	0	(207,365)	0	0	0
ENDING "A" FUNDS BALANCE	265,289	388,826	509,126	685,294	789,505	1,139,847	864,591	549,829	674,269	885,572	703,223	822,822	675,215	0	4,656,356	4,656,356

Budget Office Reports

USC Columbia Campus
Fall "A" Fund Review
For the Period Ending 10/31/2017

Unit Name and Number:

CL040 - College of Engineering and Computing

A Fund Resources and Uses	Budget 10/31/2017	Actuals YTD 10/31/2017	% of Budget	Actuals 10/31/2016	Change from 10/31/2016	
					Dollar Change	% Change
Resources:						
General Fund Only (31000)	\$ -	\$ -		\$ -	\$ -	0.00%
State Appropriation (31500/31525)	\$ -	\$ -		\$ -	\$ -	0.00%
Budget Cut (31510)	\$ -	\$ -		\$ -	\$ -	0.00%
Carryforward (31533/31534)	\$ 2,993,543	\$ 2,993,543		\$ 2,280,748	\$ 712,795	31.30%
Columbia Unit Base Budget (31900)	\$ 21,992,143	\$ 21,992,143		\$ 20,924,586	\$ 1,067,557	5.10%
One Time within responsibility (36400/36500)	\$ -	\$ -		\$ -	\$ -	0.00%
One Time outside responsibility (363XX/368XX)	\$ 753,476	\$ 753,476		\$ 452,825	\$ 300,651	66.40%
Permanent within responsibility (37400/37500)	\$ -	\$ -		\$ -	\$ -	0.00%
Permanent outside responsibility (373XX/378XX)	\$ 432,142	\$ 432,142		\$ 1,040,180	\$ (608,038)	-58.50%
Subtotal 3's	\$ 26,171,304	\$ 26,171,304		\$ 24,698,339	\$ 1,472,965	6.00%
Tuition, Fee and Departmental Revenue (4XXXX)	\$ 9,748,263	\$ 4,351,251	44.60%	\$ 3,561,263	\$ 789,988	22.20%
Net Transfers (81XXX/86XXX)	\$ -	\$ -	0.00%	\$ 93,125	\$ (93,125)	-100.00%
Total Resources	\$ 35,919,567	\$ 30,522,555	85.00%	\$ 28,352,727	\$ 2,169,828	7.70%
Uses:						
Personal Services - All (51XXX)	\$ 19,453,366	\$ 6,637,440	34.10%	\$ 6,191,988	\$ 445,452	7.20%
Fringe Benefits (519XX)	\$ 6,369,503	\$ 1,875,924	29.50%	\$ 1,600,505	\$ 275,419	17.20%
Total Personal Services and Fringe	\$ 25,822,869	\$ 8,513,364	33.00%	\$ 7,792,493	\$ 720,871	9.30%
Expenditures (5000X)	\$ 7,429,209	\$ -	0.00%	\$ -	\$ -	0.00%
Contractual Services (52XXXX)	\$ 629,964	\$ 467,455	74.20%	\$ 253,877	\$ 213,578	84.10%
Supplies (53XXX)	\$ 649,491	\$ 672,179	103.50%	\$ 388,135	\$ 284,044	73.20%
Fixed Costs (54XXX) exc. Fringe	\$ 251,480	\$ 429,649	170.80%	\$ 429,089	\$ 560	0.10%
Contingency (55XXX)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Equipment/Books (56XXXX)	\$ 1,158,005	\$ 417,156	36.00%	\$ 15,126	\$ 402,030	2657.90%
Renovations (57XXX)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Other Charges (59XXX)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
IIT's (6XXXX)	\$ (21,451)	\$ (26,820)	125.00%	\$ (101,594)	\$ 74,774	-73.60%
Subtotal Other Uses	\$ 10,096,698	\$ 1,959,619	19.40%	\$ 984,633	\$ 974,986	99.00%
Total Uses	\$ 35,919,567	\$ 10,472,983	29.20%	\$ 8,777,126	\$ 1,695,857	19.30%
Balance	\$ -	\$ 20,049,572		\$ 19,575,601	\$ 473,971	
Revenue		FY2018 Base Budget	Budget Office Change	Unit Change	Total Budget 10/31/17	General Ledger
Fees (4016X/4017X/40100)	\$ 7,825,100	\$ -	\$ 388,415	\$ 8,213,515	\$ 3,987,052	\$ (4,226,463)
Tuition (401X0)	\$ 680,000	\$ -	\$ 1,584	\$ 881,584	\$ 80,975	\$ (600,609)
Prior Year Summer Tuition (40126)	\$ 115,000	\$ -	\$ -	\$ 115,000	\$ 110,271	\$ (4,729)
	\$ 8,820,100	\$ -	\$ 389,999	\$ 9,210,099	\$ 4,178,298	\$ (5,031,801)

Budget Office Reports

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Russell, Kevin

RUSSELKR@mailbox.sc.edu as of 08/20/2018 15:50

RUSSELKR

Reports

- [GL Dashboard](#)

GL Dashboard's intent is to provide a one stop shop, if you are not sure where to start, start here. This report can provide titles for departments, funds, grants - listing of PIs, co-PIs, approvers - current and available balance using budget to actual comparison - detailed monthly statement of transactions ... More functionality is planned in future either added to this report or as a separate report. NOTE: This report currently only provides balance information, but does allow you to drill down to the GL Activity Report which has detail.

- [GL Summary](#)

GL Summary's intent is to provide a more advanced reporting view to allow users to filter, group and burst summary data. Also providing drill down to the GL Activity Report which has detail.

- [GL Activity](#)

GL Activity's intent is to provide the same versatility as found in the GL Summary but at a detailed PeopleSoft transaction (journal) level. Also attempting to provide drill down capability when available into PeopleSoft to view further information on each transaction. Note when a paper-clip icon displays, it is indicating that there is a supporting attachment on that transaction.

- [Budget Office: Budget to Actual with Prior Year](#)

Budget Office report of Budget to Actual with Prior Year Period. Most meaningful for A accounts, it provides a high-level balance of Budget, Actual, Percent of Budget Remaining, Prior Year Period Actual and Change, difference between current and prior year period actuals in dollars and percent.

Basic Training Videos

- [What is finance intranet?](#)

- [Where is finance intranet?](#)

- [How do I access finance intranet?](#)

- [Not sure where to start?](#)

- [Start with chartfield value.](#)

- [Start with legacy dept. fund.](#)

- [Who is on my grant team?](#)

- [Who is on my activity team?](#)

- [Who are my approvers for non-grants?](#)

- [What is my grant's balance?](#)

- [What is my non-grant balance?](#)

- [What is the detail behind my balance?](#)

- [What was my prior period balance?](#)

- [How do I bookmark and share?](#)