



# FISCAL

**Budget to Actual**

## AGENCY USER MANUAL



**Revised: October 2007**

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## Chapter 9 - Budget to Actual

At the end of the FY, the Budget to Actual module allows the agency to enter final year end actual expenses for a program that has an approved budget and is reimbursed utilizing a unit of cost rate. This will allow the CSC to negotiate reasonable rates for future fiscal year. The Budget to Actual document is one the Workflow documents and incorporates the Workflow Rules. There can only be one Budget to Actual document per FY.

**There are four status categories for Budget to Actual documents - Edit, Submitted, Approved, and Rejected. A Budget to Actual document may have only one status at any given time. The status categories determine who can edit and approve the Budget to Actual documents.**

Status	Description
<b>Edit</b>	When a Budget to Actual document is created it is considered in edit mode. <b>Edit</b> indicates that the Budget to Actual document is still on the agency side of the workflow chain. The Creator may have saved the Budget to Actual document for editing or forwarded the document for review or submission. The Budget to Actual document has not yet been “Submitted” to CSC by the Submitter for approval. The Budget to Actual document must be in or returned to the Creator’s queue for any changes.
<b>Submitted</b>	Submitted indicates the submitter has “Submitted” the Budget to Actual document to the CSC for “Approval”. The agency can only view the Budget to Actual document in this status through Fiscal Search or Consolidated Reports. CSC Reviewers will review the document and make comments but cannot change any of the data on the document.
<b>Approved</b>	Approved indicates that the CSC Approver has reviewed and approved the Budget to Actual document. The document can’t be edited by CSC or Program users once it is approved; the document is no longer in any user’s workflow queue. This completes the Budget to Actual document for the FY.
<b>Rejected</b>	Rejected indicates that a Reviewer or Submitter at the agency level <b>or</b> a CSC Reviewer or CSC Approver has reviewed and rejected the Budget to Actual document. The Creator may again edit the request and forward the document to the Submitter for submission to CSC. Once re-submitted, it is again in “Submitted” status, and the cycle begins anew.

## Creating/Editing a Budget to Actual Document

1. From the SAMIS Main Menu, select **My Approval Queue**.
2. In the Agency – Program drop down box select the **Agency/Program** combination in which the user will be creating a Budget to Actual document for.
3. In the Fiscal Area drop down box select **Budget to Actuals**.
4. In the Fiscal Year box, select the **FY** for the corresponding budget.
5. Select the **Create Budget to Actual** button. The following **Budget to Actual Summary** page will display.

**Budget To Actual Summary**

Agency - Program: PACE - MOST RFP  
 Fiscal Year: 05-06  
 CSC Program Allocation: \$129,911  
 Budget To Actual Status: Edit  
 Reviewed By: oseymoreA

**Salary Accounts**

Account #	Title	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
1	Regular Salaries and Wages	85,356	0	0	85,356
2	FICA	6,532	0	0	6,532
3	Total Other Fringe (not including FICA)	9,098	0	0	9,098
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
	<b>Salary Totals:</b>	<b>100,986</b>	<b>0</b>	<b>0</b>	<b>100,986</b>

**Expense Accounts**

Account #	Title	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
001	testing for categories	0	0	0	0
1000	Staff Training	0	0	0	0
1200	Local or Out of Town Staff Travel	290	0	0	290
1300	Contractual Services - Consultant - Prof Fees	0	0	0	0
1400	Space & Utilities	0	0	0	0
1500	Equipment - more than \$750 per item	0	0	0	0
1600	Expenses	5,425	0	0	5,425
8010	Flex Funds - Cost Reimbursement - 8010	0	0	0	0
8020	Value Added - 8020	0	0	0	0
8050	Cost Reimbursement - 8050	0	0	0	0
8090	Start-Up - Cost Reimbursement	0	0	0	0
8092	Start-Up - Salaries/Benefits - 8092	0	0	0	0
8093	Start-Up - Supplies - 8093	0	0	0	0
8094	Start-Up - Training - 8094	0	0	0	0
8095	Start-Up - Purchase Services - 8095	0	0	0	0
8900	Administrative Cost	23,210	0	0	23,210
9020	Child Care - 9020	0	0	0	0
9020A	Child Care 0-5 - 9020A	0	0	0	0
9020B	Child Care 0-5 TANF	0	0	0	0
9060	Flex Funds - 9060	0	0	0	0
9165	Fixed Cost Reimbursement - 9165	0	0	0	0
9165	Cost Reimbursement - 9165	0	0	0	0
9165	Cost Reimbursement - 9165	0	0	0	0
9165	Cost Reimbursement/Administration - 9165	0	0	0	0
9165	Cost Reimbursement/Cultural Arts	0	0	0	0
9190	Start-up - 9190	0	0	0	0
9220 - GP	After School - 9220 GP	0	120,000	0	0
9221 - GP	Non School Days - 9221 GP	0	9,911	0	0
	<b>Expense Totals:</b>	<b>28,925</b>	<b>129,911</b>	<b>0</b>	<b>28,925</b>
	<b>Grand Totals:</b>	<b>129,911</b>	<b>129,911</b>	<b>0</b>	<b>129,911</b>

The Budget to Actual Summary Page displays the **Account #** and **Account Title** for each GL item that is not noted as being a Unit Cost expense. The **Budget to Actual** document will display the **Original Approved Budget** and the **Amended Budget** for the fiscal year.

The **Actual Expense** column is the column that will be populated by the user to record the actual expenses for the year. The **Difference from Original** column is calculated by subtracting the **Actual Expense** from the **Original Approved Budget**.

### Recording Salary Expenses

1. Click on the hyperlink for **Regular Salaries & Wages** under the Salary Accounts on the general ledger.
2. All positions will display.

Agency - Program: PACE - MOST RFP  
 Fiscal Year: 05-06  
 CSC Program Allocation: \$129,911  
 Budget To Actual Status: Edit  
 Reviewed By: oseymoreA  
 Account: 1 - Regular Salaries and Wages  
 Original Program Budget: \$85,356

Position	Staff	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
<a href="#">Program Coordinator</a>		17,420	0	0	17,420
<a href="#">Program Aide</a>		10,036	0	0	10,036
<a href="#">P/T Counselor</a>		19,300	0	0	19,300
<a href="#">P/T Counselor</a>		19,300	0	0	19,300
<a href="#">P/T Counselor</a>		19,300	0	0	19,300

Original Budget: New

Comments:

Comments:

3. Click the hyperlink to open a position to enter the actual expense for wages, FICA, and Other Fringe in the **Actual Expense** fields.

Agency - Program: PACE - MOST RFP  
 Fiscal Year: 05-06  
 CSC Program Allocation: \$129,911  
 Budget To Actual Status: Edit  
 Reviewed By: oseymoreA  
 Account: 1 - Regular Salaries and Wages  
 Original Program Budget: \$0

Position: Program Coordinator  
 Staff:

Account	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
Regular Salaries and Wages	17,420	0	<input type="text" value="0"/>	17,420
FICA (7.65%)	1,333	0	<input type="text" value="0"/>	1,333
Total Other Fringe (not including FICA)	2,482	0	<input type="text" value="0"/>	2,482
	0	0	<input type="text" value="0"/>	0
	0	0	<input type="text" value="0"/>	0
	0	0	<input type="text" value="0"/>	0
<b>Total Salary and Fringe:</b>	<b>21,235</b>	<b>0</b>	<b>0</b>	<b>21,235</b>

Save Back

4. View the original budget comments for the line item in the **Original Budget Comments** box.
5. You may enter in a comment regarding the actual expense recorded in the **Comments** field.
6. Select **Save** to save the changes.
7. Select **Back** to return to the **Regular Salaries and Wages Summary** page. The actual expense will be brought forward.

Agency - Program: PACE - MOST RFP  
 Fiscal Year: 05-06  
 CSC Program Allocation: \$129,911  
 Budget To Actual Status: Edit  
 Reviewed By: oseymoreA  
 Account: 1 - Regular Salaries and Wages  
 Original Program Budget: \$85,356

Position	Staff	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
<a href="#">Program Coordinator</a>		17,420	0	17,000	420
<a href="#">Program Aide</a>		10,036	0	0	10,036
<a href="#">P/T Counselor</a>		19,300	0	0	19,300
<a href="#">P/T Counselor</a>		19,300	0	0	19,300
<a href="#">P/T Counselor</a>		19,300	0	0	19,300

8. Continue Steps 1-7 until all actual expenses have been entered for all positions.

## Recording Expense Accounts Actual Expenses

1. Click on the hyperlink under the **Title** column for the general ledger line item that you want to record actual expenses on. The following page will display.

 **Budget To Actual Expense Detail**

Agency - Program: PACE - MOST RFP  
 Fiscal Year: 05-06  
 CSC Program Allocation: \$129,911  
 Budget To Actual Status: Edit  
 Reviewed By: oseymoreA  
 Account: 1200 - Local or Out of Town Staff Travel  
 Original Program Budget: \$290

Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
290	0	0	290

Original Budget Comments: 6/19/2007 New

Comments:

2. Enter the actual expense for the line item that was selected in the **Actual Expense** field.
3. View the original budget comments for the line item in the **Original Budget Comments** box.
4. Enter in a comment regarding the actual expense recorded in the **Comments** field
5. Select **Save** to save the changes or **Back** to go back without saving.
6. Select **Back** to return to the **Budget to Actual Summary** page.

The actual expense will be brought forward.

Expense Accounts		Original Approved Budget	Amended Budget	Actual Expense	Difference from Original
001	testing for categories	0	0	0	0
1000	Staff Training	0	0	0	0
1200	Local or Out of Town Staff Travel	290	0	350	-60
1300	Contractual Services - Consultant - Prof Fees	0	0	0	0
1400	Space & Utilities	0	0	0	0
1500	Equipment - more than \$750 per item	0	0	0	0
1600	Expenses	5,425	0	0	5,425
8010	Flex Funds - Cost Reimbursement - 8010	0	0	0	0
8020	Value Added - 8020	0	0	0	0
8050	Cost Reimbursement - 8050	0	0	0	0
8090	Start-Up - Cost Reimbursement	0	0	0	0
8092	Start-Up - Salaries/Benefits - 8092	0	0	0	0
8093	Start-Up - Supplies - 8093	0	0	0	0
8094	Start-Up - Training - 8094	0	0	0	0
8095	Start-Up - Purchase Services - 8095	0	0	0	0
8900	Administrative Cost	23,210	0	0	23,210
9020	Child Care - 9020	0	0	0	0
9020A	Child Care 0-5 - 9020A	0	0	0	0
9020B	Child Care 0-5 TANF	0	0	0	0

- Continue entering each actual expense on all applicable line items.
- The **Expense Totals** and **Grand Totals** will update as entries are made.

### Saving/Forwarding the Budget to Actual Document

Once all sections of the Budget to Actual document are complete, the Budget to Actual can be saved or forwarded to the next person in the workflow chain. The bottom of the Budget to Actual Summary page displays as follows.

- Enter in any comments regarding the Budget to Actual document in the **Narrative** box. This narrative will always stay with the document and can be viewed by any one who views this document through workflow or reporting.
- Enter any Email comments you have in the **Email Comments** box. These comments will be e-mailed to the next person in the workflow chain. They will receive these comments in the same e-mail in which they are notified that they have a document in their queue.
- Select Save** to save the Budget To Actual document but keep it in the creator's queue for further modification at a later time, **OR**
- Select Forward** which also saves the reimbursement and forwards it to the next person in the workflow chain, **OR**
- Select Delete** to delete the Budget to Actual document (The document can only be deleted by the Creator), **OR**
- Select Back** to return to the previous page without saving.

**Comment Log**

Original Budget Comments:

Budget to Actual History:

Add Comment:

Email Comment:

\* Email will only be sent for approvals and rejections unless it was checked in the Approval Chain Setup.

Your session will expire in about 13 minutes and 26 seconds.

## Opening a Saved Budget to Actual document in the Creator's Queue

Once a Budget to Actual document has been created and saved, the user can access the document by clicking on **My Approval Queue** from the SAMIS Main Menu. All documents that are in the users queue will display. Clicking on the ID for the Budget to Actual document will open the document. Remember, the Budget to Actual document must be in the users queue in order for them to see it under My Approval Queue.

**My Approval Queue**

Agency - Program: -- Select an Agency/Program --

**My Workload**    **Upcoming Workload**

**Amendment**  
No amendment(s) were found for the search criteria specified.

**Budget**  
No budget(s) were found for the search criteria specified.

**Reimbursement**  
No reimbursement(s) were found for the search criteria specified.

**Budget To Actual**

ID	Agency/Program	State	Date Entered	State
1110	PACE - MOST IFF	Creator	6/19/2007 4:43:26 PM	Edit

Back to Menu

**NOTE:** The document must be “submitted” to CSC to complete process on the Agency side.

## Chapter 10 - Budget to Actual Report

The Budget to Actual Report is accessed through the SAMIS Main Menu by selecting Consolidated Reports. The Budget to Actual Report is listed under the Budget category.

The screenshot shows the 'Budget To Actual' report interface. On the left is a navigation menu with the following items: Budget, Budget Amendment Detail, Budget To Actual (highlighted), Individual Salary and Fringe, Original Budget Salary and Fringe, Program Budget, Three Year Budget Expense, Reimbursements, Adjustments, CDG, Attendance, Measurable Objectives, Workflow, Funding, Waiting List, Group Activity, and Position Management. The main content area is titled 'Budget To Actual' and contains the following fields: 'Agency - Program:' with a dropdown menu showing 'PAGE - MOST NFP', 'Fiscal Year:' with a dropdown menu showing '05-06', and 'Report Format:' with several radio button options. At the bottom of the interface are two buttons: 'Run Report' and 'Back To Menu'.

Select the Agency/program combination for the report from the **Agency-Program** drop down list. .

1. Select the FY for the Budget to Actual the user wants to view from the **Fiscal Year** drop down box. .
2. Select the desired **Report Format** by selecting the radio button next to the desired report format.
3. Select **Run Report**

The report will display all of the information entered in the Budget to Actual Module for the selected Program and FY.

**NOTE:** Agency does not have to submit hard copy of report, CSC will run reports.

Budget To Actual Report  
PACE - MOST RFP  
FY 05-06  
Contract #: 03-2810

Budget To Actual Status: Edit  
CSC Allocation: \$129,911

CSC Allocation

Date Approved	Amount	Allocation Type	Comment
01/01/2007	\$129,911	Original	
<b>Total</b>	<b>\$129,911</b>		

Salary Items

Position/Person/GL	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original	Percent Under/(Over)
<b>P/T Counselor</b>					
Regular Salaries and Wages	19,300	0	18,000	1,300	7%
Regular Salaries and Wages	19,300	0	19,300	0	0%
Regular Salaries and Wages	19,300	0	19,300	0	0%
FICA	1,477	0	1,477	0	0%
FICA	1,477	0	1,477	0	0%
FICA	1,477	0	1,377	100	7%
Total Other Fringe (not including FICA)	1,570	0	1,400	170	11%
Total Other Fringe (not including FICA)	1,484	0	1,484	0	0%
Total Other Fringe (not including FICA)	1,480	0	1,480	0	0%
	0	0	0	0	0%
<b>Total</b>	<b>68,665</b>	<b>0</b>	<b>66,295</b>	<b>1,870</b>	<b>2%</b>
<b>Total</b>	<b>68,665</b>	<b>0</b>	<b>66,295</b>	<b>1,870</b>	<b>2%</b>
<b>Program Aide</b>					
Regular Salaries and Wages	10,036	0	10,036	0	0%
FICA	788	0	788	0	0%
Total Other Fringe (not including FICA)	2,082	0	2,082	0	0%
	0	0	0	0	0%
	0	0	0	0	0%
<b>Total</b>	<b>12,886</b>	<b>0</b>	<b>12,886</b>	<b>0</b>	<b>0%</b>
<b>Total</b>	<b>12,886</b>	<b>0</b>	<b>12,886</b>	<b>0</b>	<b>0%</b>
<b>Program Coordinator</b>					
Regular Salaries and Wages	17,420	0	17,000	420	2%
FICA	1,333	0	1,300	33	2%
Total Other Fringe (not including FICA)	2,482	0	2,400	82	3%
	0	0	0	0	0%
	0	0	0	0	0%
<b>Total</b>	<b>21,235</b>	<b>0</b>	<b>20,700</b>	<b>535</b>	<b>3%</b>
<b>Total</b>	<b>21,235</b>	<b>0</b>	<b>20,700</b>	<b>535</b>	<b>3%</b>
<b>Salary Total</b>	<b>100,986</b>	<b>0</b>	<b>99,881</b>	<b>2,105</b>	<b>2%</b>

Expense Items

GL Account	Original Approved Budget	Amended Budget	Actual Expense	Difference from Original	Percent Under/(Over)
001	0	0	0	0	0%
1000	0	0	0	0	0%
1200	260	0	350	(80)	(21%)
1300	0	0	0	0	0%
1400	0	0	0	0	0%
1401	0	0	0	0	0%
1402	3,420	0	5,300	(1,880)	(55%)
1403	0	0	0	0	0%
1404	0	0	0	0	0%
1405	0	0	0	0	0%
1406	0	0	0	0	0%
1407	0	0	0	0	0%
1408	0	0	0	0	0%
1409	0	0	0	0	0%
1410	0	0	0	0	0%
1411	0	0	0	0	0%
1412	0	0	0	0	0%
1413	0	0	0	0	0%
1414	0	0	0	0	0%
1415	0	0	0	0	0%
1416	0	0	0	0	0%
1417	0	0	0	0	0%
1418	0	0	0	0	0%
1419	0	0	0	0	0%
1420	0	0	0	0	0%
1421	0	0	0	0	0%
1422	0	0	0	0	0%
1423	0	0	0	0	0%
1424	0	0	0	0	0%
1425	0	0	0	0	0%
1426	0	0	0	0	0%
1427	0	0	0	0	0%
1428	0	0	0	0	0%
1429	0	0	0	0	0%
1430	0	0	0	0	0%
1431	0	0	0	0	0%
1432	0	0	0	0	0%
1433	0	0	0	0	0%
1434	0	0	0	0	0%
1435	0	0	0	0	0%
1436	0	0	0	0	0%
1437	0	0	0	0	0%
1438	0	0	0	0	0%
1439	0	0	0	0	0%
1440	0	0	0	0	0%
1441	0	0	0	0	0%
1442	0	0	0	0	0%
1443	0	0	0	0	0%
1444	0	0	0	0	0%
1445	0	0	0	0	0%
1446	0	0	0	0	0%
1447	0	0	0	0	0%
1448	0	0	0	0	0%
1449	0	0	0	0	0%
1450	0	0	0	0	0%
1451	0	0	0	0	0%
1452	0	0	0	0	0%
1453	0	0	0	0	0%
1454	0	0	0	0	0%
1455	0	0	0	0	0%
1456	0	0	0	0	0%
1457	0	0	0	0	0%
1458	0	0	0	0	0%
1459	0	0	0	0	0%
1460	0	0	0	0	0%
1461	0	0	0	0	0%
1462	0	0	0	0	0%
1463	0	0	0	0	0%
1464	0	0	0	0	0%
1465	0	0	0	0	0%
1466	0	0	0	0	0%
1467	0	0	0	0	0%
1468	0	0	0	0	0%
1469	0	0	0	0	0%
1470	0	0	0	0	0%
1471	0	0	0	0	0%
1472	0	0	0	0	0%
1473	0	0	0	0	0%
1474	0	0	0	0	0%
1475	0	0	0	0	0%
1476	0	0	0	0	0%
1477	0	0	0	0	0%
1478	0	0	0	0	0%
1479	0	0	0	0	0%
1480	0	0	0	0	0%
1481	0	0	0	0	0%
1482	0	0	0	0	0%
1483	0	0	0	0	0%
1484	0	0	0	0	0%
1485	0	0	0	0	0%
1486	0	0	0	0	0%
1487	0	0	0	0	0%
1488	0	0	0	0	0%
1489	0	0	0	0	0%
1490	0	0	0	0	0%
1491	0	0	0	0	0%
1492	0	0	0	0	0%
1493	0	0	0	0	0%
1494	0	0	0	0	0%
1495	0	0	0	0	0%
1496	0	0	0	0	0%
1497	0	0	0	0	0%
1498	0	0	0	0	0%
1499	0	0	0	0	0%
1500	0	0	0	0	0%
1501	0	0	0	0	0%
1502	0	0	0	0	0%
1503	0	0	0	0	0%
1504	0	0	0	0	0%
1505	0	0	0	0	0%
1506	0	0	0	0	0%
1507	0	0	0	0	0%
1508	0	0	0	0	0%
1509	0	0	0	0	0%
1510	0	0	0	0	0%
1511	0	0	0	0	0%
1512	0	0	0	0	0%
1513	0	0	0	0	0%
1514	0	0	0	0	0%
1515	0	0	0	0	0%
1516	0	0	0	0	0%
1517	0	0	0	0	0%
1518	0	0	0	0	0%
1519	0	0	0	0	0%
1520	0	0	0	0	0%
1521	0	0	0	0	0%
1522	0	0	0	0	0%
1523	0	0	0	0	0%
1524	0	0	0	0	0%
1525	0	0	0	0	0%
1526	0	0	0	0	0%
1527	0	0	0	0	0%
1528	0	0	0	0	0%
1529	0	0	0	0	0%
1530	0	0	0	0	0%
1531	0	0	0	0	0%
1532	0	0	0	0	0%
1533	0	0	0	0	0%
1534	0	0	0	0	0%
1535	0	0	0	0	0%
1536	0	0	0	0	0%
1537	0	0	0	0	0%
1538	0	0	0	0	0%
1539	0	0	0	0	0%
1540	0	0	0	0	0%
1541	0	0	0	0	0%
1542	0	0	0	0	0%
1543	0	0	0	0	0%
1544	0	0	0	0	0%
1545	0	0	0	0	0%
1546	0	0	0	0	0%
1547	0	0	0	0	0%
1548	0	0	0	0	0%
1549	0	0	0	0	0%
1550	0	0	0	0	0%
1551	0	0	0	0	0%
1552	0	0	0	0	0%
1553	0	0	0	0	0%
1554	0	0	0	0	0%
1555	0	0	0	0	0%
1556	0	0	0	0	0%
1557	0	0	0	0	0%
1558	0	0	0	0	0%
1559	0	0	0	0	0%
1560	0	0	0	0	0%
1561	0	0	0	0	0%
1562	0	0	0	0	0%
1563	0	0	0	0	0%
1564	0	0	0	0	0%
1565	0	0	0	0	0%
1566	0	0	0	0	0%
1567	0	0	0	0	0%
1568	0	0	0	0	0%
1569	0	0	0	0	0%
1570	0	0	0	0	0%
1571	0	0	0	0	0%
1572	0	0	0	0	0%
1573	0	0	0	0	0%
1574	0	0	0	0	0%
1575	0	0	0	0	0%
1576	0	0	0	0	0%
1577	0	0	0	0	0%
1578	0	0	0	0	0%
1579	0	0	0	0	0%
1580	0	0	0	0	0%
1581	0	0	0	0	0%
1582	0	0	0	0	0%
1583	0	0	0	0	0%
1584					

### Budget to Actual Workflow

