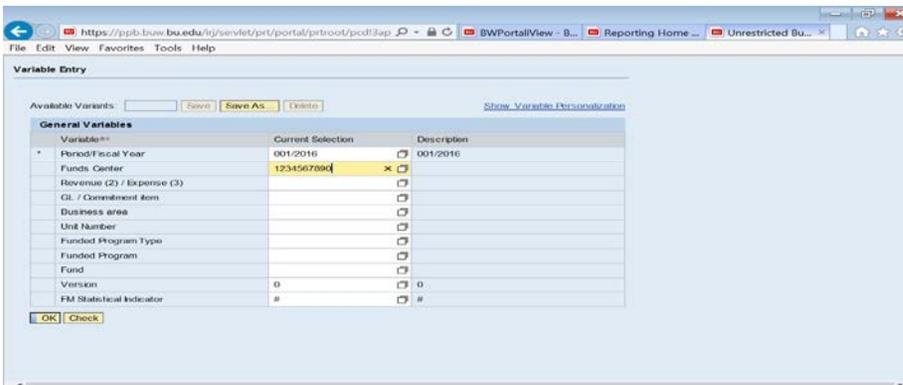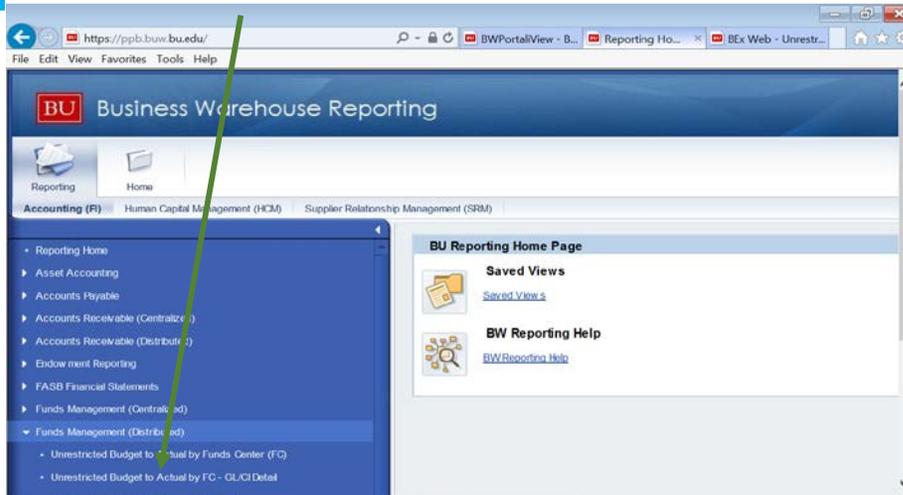**Example:** Unrestricted Account
For condensed overview of potential issues with expenditures and revenue see Checklist for Common Transactions and
Document Types (Attachment A of the After the Fact Review Guidance)

NOTE: Knowing how to use the Business Warehouse to its full capability is vital to saving you time, and avoiding mistakes
that can cost your department money. If anything in this template is something you cannot do, is unclear or difficult for you to
do, Business Warehouse training is available. BUworks offers training courses (See link below) on how to use the Business
Warehouse with courses designed for beginners, intermediate and expert users. Even the most experienced user benefits
from such training courses as there are typically subject matter experts at the sessions and the group dynamic can facilitate
additional learning.

(Training Link)

Procedures

1. Run "Unrestricted Budget to Actual by FC - GL/CI Detail" for your respective fund center, funded program, etc.…

2. **Unrestricted Budget to Actual by FC – GL/CI Detail**

	FY 2016 Budget Per. 01-01	FY 2016 Actuals Per. 01-01	FY 2016 Commitments Per. 01-01	FY 2016 Total (Actual + Commitment)	FY 2016 Unexpended Budget w/ Commitments	FY 2016 Unexpended Budget w/o Commitments	FY 2016 % Budget Expended w/ Commitments	FY 2015 Final Budget	FY 2015 Final Actuals	FY 2015 Actuals Per. 01-01
Overall Result	368,325	21,939.86	3,427.70	25,367.56	342,957.44	346,385.14	6.9	357,275	331,967.34	27,961.35

a) Compare Total Budget to the Total of Actuals and Commitments and investigate material differences. Most likely these differences would not appear until the second half of the fiscal year, especially in the last quarter of the fiscal year. Early resolution of these differences will assist in the year-end close out process in June/July.

Unrestricted Budget to Actual by FC – GL/CI Detail

	FY 2016 Budget Per. 01-01	FY 2016 Actuals Per. 01-01	FY 2016 Commitments Per. 01-01	FY 2016 Total (Actual + Commitment)	FY 2016 Unexpended Budget w/ Commitments	FY 2016 Unexpended Budget w/o Commitments	FY 2016 % Budget Expended w/ Commitments	FY 2015 Final Budget	FY 2015 Final Actuals	FY 2015 Actuals Per. 01-01
Overall Result	368,325	21,939.86	3,427.70	25,367.56	342,957.44	346,385.14	6.9	357,275	331,967.34	27,961.35

b) Compare the Year-to-Date Actuals for the current year against the same period as last year. Generally, the actuals tend to trend the same year over year, so any material difference, should be investigated. In some cases, this may be due to timing (e.g.: a purchase was made a month earlier this year as compared to last year), but this should be confirmed.

3. An effective review and reconciliation process should generally happen every month. In order to view the fiscal period you are interested in, you would click on the triangle to open up the Actuals column.

Template D: Basic Template

4. Reviewing Detailed Activity

In order to review revenue and expense activity at the same time, you would click on the overall results column. If the overall results column is not visible in your view, you would perform the following steps:

a)

Place cursor in grey area next to results and right click on "Properties" and then "Characteristic".

b)

			▸ FY 2016 Budget ▴▴ Per. 01-01	▸ FY 2016 Actuals ▴▴ Per. 01-01	▸ FY 2016 Commitments ▴▴ Per. 01-01	◂ FY 2 Tota (Act Com
			$	$	$	
				(1,000.00)		
				18,400.00		
				2,040.00		
				27.25	0.00	
				18.72	0.02	
				2,227.85		
					0.00	
				224.69	168.93	
				1.35		
					3,257.75	
					1.00	
				22,939.86	3,427.70	

Change Display Results to "Always".

c)

			▸ FY 2016 Budget ▴▴ Per. 01-01	▸ FY 2016 Actuals ▴▴ Per. 01-01	▸ FY 2016 Commitments▴▴ Per. 01-01	◂ FY 2 Totall (Actu Comm
Revenue/Expense ▴	GL/Commitment item ▴		$	$	$	
Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)		
Expense	500210	EXEMPT FULL TIME	220,800	18,400.00		
	500540	TEMP/CAS EES-NE		2,040.00		
	510010	SUPPLIES	44,000	27.25	0.00	
	510030	CONS SUPPL-OFFICE		18.72	0.02	
	511500	TELECOMM EQUIPMENT	2,300			
	511900	POST & MAIL SVC	50,000	2,227.85		
	513000	REPRDCTN & PRTG	4,000			
	513500	TRAVEL - DOMESTIC	8,000			
	513910	MTG EXP-STF/BUS MTGS	2,000		0.00	
	515000	CNTR SVCS-OTHER	25,000	224.69	168.93	
	516200	SOFTWARE LICENSE	20,000			
	519999	UNCLASSIFIED EXPENSE		1.35		
	890100	ISR: CATERING			3,257.75	
	893690	FMP: SIGN			1.00	
	Result		376,100	22,939.86	3,427.70	
Overall Result			368,325	21,939.86	3,427.70	

With your cursor on the Actuals balance of the "Overall Result" row, right click and Go
A new tab will open in the BW with the results.

5. Bring data into a spreadsheet and review for reasonableness using Guidelines for After-The-Fact-Review
Follow up on transactions that are incorrect.

Transaction Detail – Actuals w/ Pay Detail (Auth. Users)

Funds Center		Funded Program	GL/Commitment item		Posting date	Text		Document type	FI doc.number	FSR/ISR Number	Vendor	Vendor Invoice	PO Number	SC Number	Doc Control No	Amount $	Transaction is okay?	If not okay, status:
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	420030	RECEIPTS AND CREDITS	7/31/2015	Sample work 123	DR	Customer Invoice	123456788	#	-	-	-	-	-	(1,000.00)	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500210	EXEMPT FULL TIME	07/31/2015	U12345678 AMY ADAMS	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	8,000.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500210	EXEMPT FULL TIME	07/31/2015	U98765432 SALLY SMITH	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	10,000.00	No	Sally Smith left BU in May 2015 but was not terminated in SAP, working with HR and Payroll to resolve overpayment.
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/17/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/24/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	500540	TEMP/CAS EES-NE	07/31/2015	U87654321 TODD JONES	Y2	Payroll Posting	Not assigned	#	-	-	-	-	-	500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510010	SUPPLIES	07/27/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5111234567	#	Office Depot, Inc.	1234567890	8500123456	1000448011	XML Invoice	27.26		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPL-OFFICE	07/25/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5110234568	#	Office Depot, Inc.	2345678901	8500123456	1000448011	XML Invoice	10.23		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPL-OFFICE	07/27/2015	MSMITH 07/22/2015 09:28	RE	Invoice - Gross	5111234567	#	Office Depot, Inc.	3456789012	8500123456	1000448011	XML Invoice	8.49		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	511900	POST & MAIL SVC	07/30/2015	Item Description	YM	BUMC Mail	1002123456	#	-	-	-	-	-	0.51		
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	511900	POST & MAIL SVC	07/30/2015	Item Description	ZM	Mailroom	1002234567	#	-	-	-	-	-	818.37	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	07/30/2015	CNTR SVCS EXAMPLE	SA	G/L ACCOUNT DOCUMENT	1002345678	#	-	-	-	-	-	1,500.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	07/16/2015	Page After Page	YP	P. Card	1001123456	#	B2BWHLS TR	-	-	-	12345	75.00	Yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	519999	UNCLASSIFIED EXPENSE	07/24/2015	SAMPLE INVOICE FOR PAYMENT	KR	Vendor Invoice	1900123456	#	Special Ven	987654	-	-	678910	1,000.00	Yes	
Overall Result																21,939.86		

6 Review commitments

Revenue/Expense ▲	GL/Commitment item ▲		FY 2016 Budget Per. 01-01 $	FY 2016 Actuals Per. 01-01 $	FY 2016 Commitments Per. 01-01 $	FY 2 Tota (Actu Comr
Revenue	420030	RECEIPTS AND CREDITS	(7,775)	(1,000.00)		
Expense	500210	EXEMPT FULL TIME	220,800	18,400.00		
	500540	TEMP/CAS EES-NE		2,040.00		
	510010	SUPPLIES	44,000	27.25	0.00	
	510030	CONS SUPPL-OFFICE		18.72	0.02	
	511500	TELECOMM EQUIPMENT	2,300			
	511900	POST & MAIL SVC	50,000	2,227.85		
	513000	REPRDCTN & PRTG	4,000			
	513500	TRAVEL - DOMESTIC	8,000			
	513910	MTG EXP-STF/BUS MTGS	2,000		0.00	
	515000	CNTR SVCS-OTHER	25,000	224.69	168.93	
	516200	SOFTWARE LICENSE	20,000			
	519999	UNCLASSIFIED EXPENSE		1.35		
	890100	ISR: CATERING			3,257.75	
	893690	FMP: SIGN			1.00	
	Result		376,100	22,939.86	3,427.70	
Overall Result			368,325	21,939.86	3,427.70	

Right click on the results bar and select Goto "Transaction Detail - Commitments"

7. Bring data into a spreadsheet and review for reasonableness using Guidelines for After-The-Fact-Review
Follow up on transactions as warranted.

Funds Center		Funded Program	GL/Commitment item		Posting date	Text	FI doc.number	FSR/ISR Number	Vendor	Vendor Invoice	PO Number	SC Number	Doc Control No	Amount $	Transaction is okay?	If not okay, status:
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	890100	ISR Catering	7/1/2015	abc 1235	Not assigned	9041234567	-	-	-	-	-	3,257.75	yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	893690	FMP: SIGN	7/1/15	abc 5678	Not assigned	9045678901	-	-	-	-	-	1.00	yes	
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	510030	CONS SUPPLIES - OFFICE	7/1/15	abc 9201	Not assigned	#	vendor 123		8615437890	35678901		0.02	no	contact Sourcing to close purchase order
123456789	ANY DEPARTMENT	FUNDED_PROGRAM_NR	515000	CNTR SVCS-OTHER	11/10/2014	abc 1234	Not assigned	#	Iron Mountain Inc.	-	8612345978	123456789	-	168.93	yes	
Overall Result														3,427.70		