User Guide: Budget Holder Reports

Budget Holders have access to four primary reports that provide details on current spend against budgets. These are:

A. Main Summary
B. Cost Centre Summary
C. Project Summary
D. Work Order Summary

These reports contain links to more detailed breakdowns, allowing users to drill down into individual transactions and view scanned invoice images where available.

Users will only be able to see codes for which they have been granted permission. If you believe there are codes missing, please contact fbpstaff@aber.ac.uk.

This guide will focus on the *Main Summary* to demonstrate functionality, which is similar across all reports.

Accessing the Reports

Access the reports through Aber People, the same portal used for booking annual leave, viewing payslips, and approving tasks. Link below:

Homescreen menu - Unit4 ERP

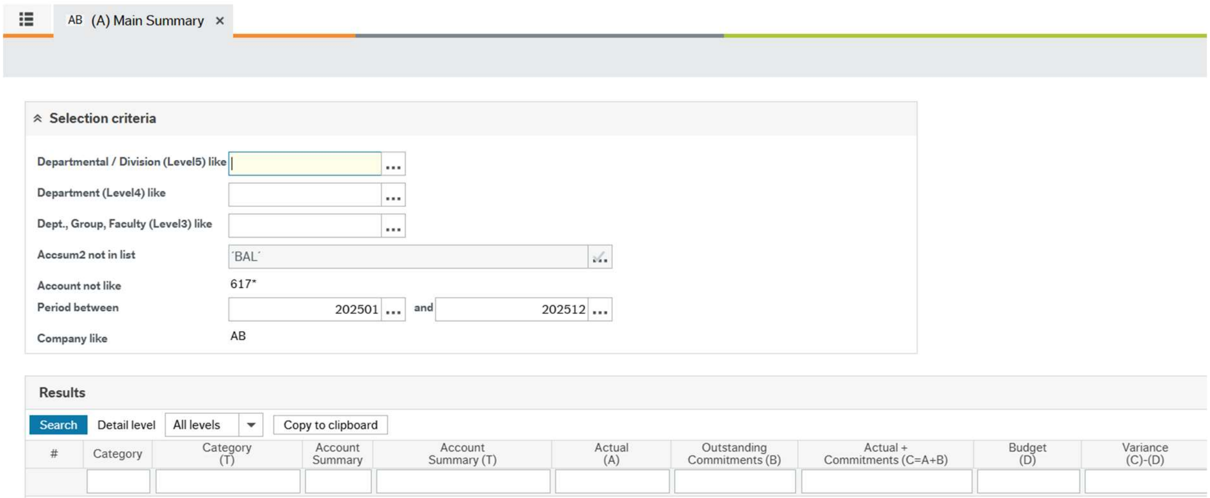
From the main menu on the left-hand side of the homescreen, you can access the reports as follows:

Reports > Finance > Budget Holder Reports

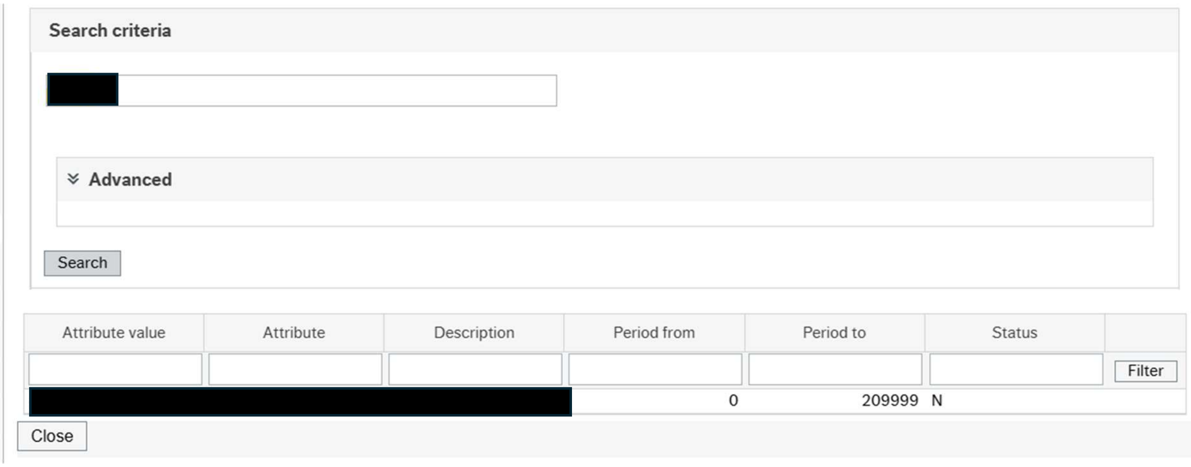
Main summary report A will bring up all departmental, cost centre, project and work order data that you have permissions for. Alternatively reports B, C or D can be used to look at specific data.

Running a Report

- To view all areas for which you have permission, click the Search button (will bring up department level date)
- To filter results, use the hierarchy filters at the top of the screen, Level 5 (Department) or Level 4 (Parent Department).
- If you're unsure of the code, click the search icon at the end of the field to open a search tab.



Search by entering keywords or leave the field blank and click **Search** to return all values. Double-click a code to select it.

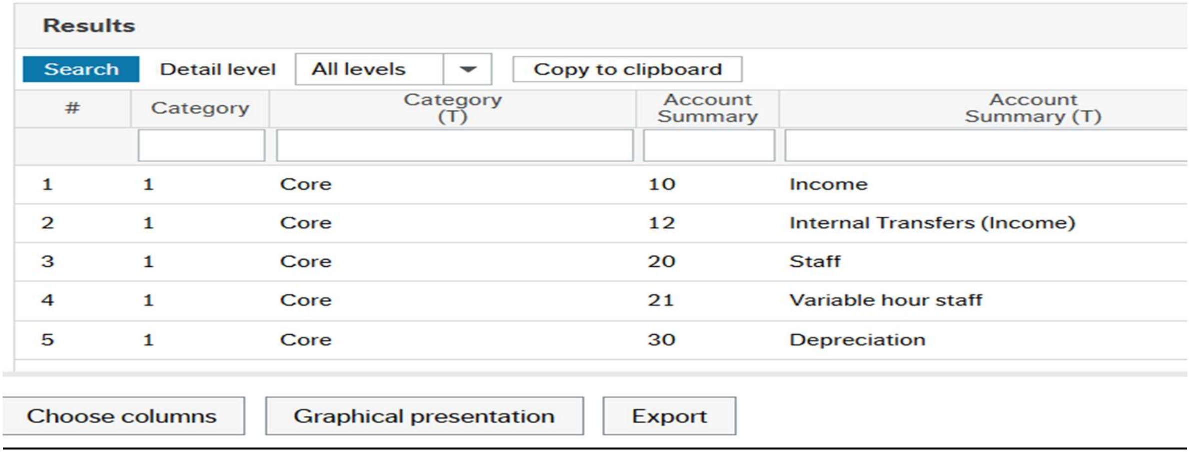


The report defaults to the current financial year. To view previous years, amend the period fields.

You must enter both a **From** and **To** period. To include year-end adjustments, add **Period 13**.

Each period relates to a month (period 1 August through to period 13 Year end adjustments)

There is also an export function that produces an Excel spreadsheet. If you click the export button below.



Then click ‘Browser [.xlsx]’ this will create a downloaded version of the report which you will be able to find in your downloads.

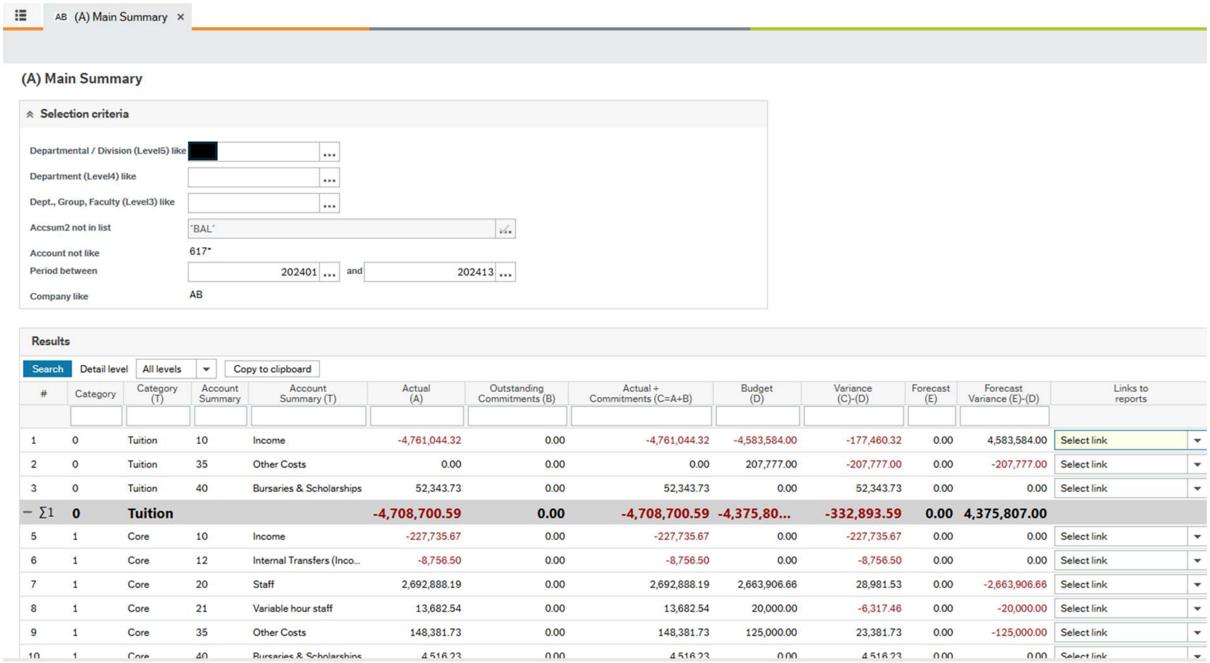
Understanding the Report Output.

The Main Summary displays data for all accessible codes, broken down by **Project Type**, such as:

- Tuition
- Core
- Donations
- Discretionary Funds
- Research
- Own-Funded Research
- Other Services Rendered
- Earmarked Grants
- Capital

Only categories with transactions or budgets will appear.

Each project type is broken down further by Account grouping (Acc Summary) e.g. Income, Staff Costs, Other Costs.


AB (A) Main Summary ×

(A) Main Summary

Selection criteria

Departmental / Division (Level5) like	[redacted]
Department (Level4) like	
Dept., Group, Faculty (Level3) like	
Accsum2 not in list	'BAL'
Account not like	617*
Period between	202401 and 202413
Company like	AB

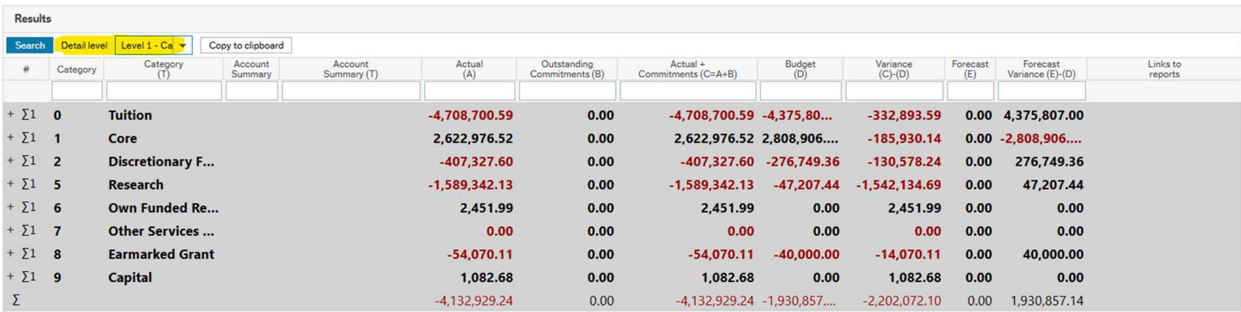
Results

Search | Detail level | All levels | Copy to clipboard

#	Category	Category (T)	Account Summary	Account Summary (T)	Actual (A)	Outstanding Commitments (B)	Actual + Commitments (C=A+B)	Budget (D)	Variance (C)-(D)	Forecast (E)	Forecast Variance (E)-(D)	Links to reports
1	0	Tuition	10	Income	-4,761,044.32	0.00	-4,761,044.32	-4,583,584.00	-177,460.32	0.00	4,583,584.00	Select link
2	0	Tuition	35	Other Costs	0.00	0.00	0.00	207,777.00	-207,777.00	0.00	-207,777.00	Select link
3	0	Tuition	40	Bursaries & Scholarships	52,343.73	0.00	52,343.73	0.00	52,343.73	0.00	0.00	Select link
− Σ1	**0**	**Tuition**			**-4,708,700.59**	**0.00**	**-4,708,700.59**	**-4,375,80...**	**-332,893.59**	**0.00**	**4,375,807.00**	
5	1	Core	10	Income	-227,735.67	0.00	-227,735.67	0.00	-227,735.67	0.00	0.00	Select link
6	1	Core	12	Internal Transfers (Inco...	-8,756.50	0.00	-8,756.50	0.00	-8,756.50	0.00	0.00	Select link
7	1	Core	20	Staff	2,692,888.19	0.00	2,692,888.19	2,663,906.66	28,981.53	0.00	-2,663,906.66	Select link
8	1	Core	21	Variable hour staff	13,682.54	0.00	13,682.54	20,000.00	-6,317.46	0.00	-20,000.00	Select link
9	1	Core	35	Other Costs	148,381.73	0.00	148,381.73	125,000.00	23,381.73	0.00	-125,000.00	Select link
10	1	Core	40	Bursaries & Scholarships	4,516.23	0.00	4,516.23	0.00	4,516.23	0.00	0.00	Select link

Subtotals are provided for each project type.

To view only subtotals, adjust the **Detail Level** dropdown.


Results

Search | Detail level | Level 1 - Ca | Copy to clipboard

#	Category	Category (T)	Account Summary	Account Summary (T)	Actual (A)	Outstanding Commitments (B)	Actual + Commitments (C=A+B)	Budget (D)	Variance (C)-(D)	Forecast (E)	Forecast Variance (E)-(D)	Links to reports
+ Σ1	**0**	**Tuition**			**-4,708,700.59**	**0.00**	**-4,708,700.59**	**-4,375,80...**	**-332,893.59**	**0.00**	**4,375,807.00**	
+ Σ1	**1**	**Core**			**2,622,976.52**	**0.00**	**2,622,976.52**	**2,808,906....**	**-185,930.14**	**0.00**	**-2,808,906....**	
+ Σ1	**2**	**Discretionary F...**			**-407,327.60**	**0.00**	**-407,327.60**	**-276,749.36**	**-130,578.24**	**0.00**	**276,749.36**	
+ Σ1	**5**	**Research**			**-1,589,342.13**	**0.00**	**-1,589,342.13**	**-47,207.44**	**-1,542,134.69**	**0.00**	**47,207.44**	
+ Σ1	**6**	**Own Funded Re...**			**2,451.99**	**0.00**	**2,451.99**	**0.00**	**2,451.99**	**0.00**	**0.00**	
+ Σ1	**7**	**Other Services ...**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
+ Σ1	**8**	**Earmarked Grant**			**-54,070.11**	**0.00**	**-54,070.11**	**-40,000.00**	**-14,070.11**	**0.00**	**40,000.00**	
+ Σ1	**9**	**Capital**			**1,082.68**	**0.00**	**1,082.68**	**0.00**	**1,082.68**	**0.00**	**0.00**	
Σ					-4,132,929.24	0.00	-4,132,929.24	-1,930,857....	-2,202,072.10	0.00	1,930,857.14	

The report displays the following columns:

- **(A) Actuals**
  Displays only registered invoices and transactions that have been processed.
- **(B) Outstanding Commitments**
  Shows purchase orders that have not yet been invoiced. These are the responsibility of the budget holder to monitor and manage, as they impact overall budget availability.
- **(C) Actuals + Commitments**
  Represents the **Total Committed Spend**, a combination of actual spend and outstanding commitments.
- **(D) Budget**
  The allocated budget for the selected reporting periods.
- **Variance (C – D)**
  The difference between the **Total Committed Spend** and the **Budget**, indicating whether spending is over or under budget.

- **(E) Forecast**
  The projected spend for the full financial year.

- **Forecast Variance (E – D)**
  The difference between the **Forecasted Spend** and the **Budget**, showing expected over- or underspend by year-end.

Note: Forecasts always show data for the full year, even if your period range is shorter.

How to Interpret the Reports for Budgeting Purposes

These reports should be reviewed by budget holders **every month** to help monitor spending and stay within budget. When reading the reports, keep in mind the following points:

1. **Look at Variances**
   - A *variance* is the difference between what has been spent or committed and what was budgeted.
   - A positive variance means you are over budget; a negative variance means you are under budget.
2. **Monthly Budget Split**
   - Unless you know of a specific spending pattern for your area, assume the annual budget is spread evenly across the year.
   - This means each month should be compared to **1/12th of the total budget**.
   - For example, if the annual budget is £120,000, the monthly budget is £10,000.
3. **When Expenditure is Not Evenly Spread**
   - Some areas may have costs that fall at certain times of the year (e.g., start-of-year subscriptions, seasonal activity, or equipment purchases).
   - If you are aware of these patterns, take them into account when reviewing variances, as spending may be higher in some months and lower in others.
4. **Forecasts**
   - Forecasts show the projected total spend for the year. This helps you see if, by year-end, you are likely to be under or over budget.
   - Pay particular attention if the forecast suggests an overspend, as this will need action.
5. **Action for Budget Holders**
   - If you see significant negative variances, check the detail by drilling down into the data.
   - Review outstanding commitments (purchase orders not yet invoiced) as they can explain why funds appear spent.
   - Speak to your Finance Business Partner if you are unsure or if you believe the budget profile should be adjusted.

Drilling Down into Data

The reports display actuals and budgets for the selected periods, along with the remaining balance. It also includes the forecasted spend for the full year and highlights any variance between the forecast and the annual budget.

If the selected period range covers only part of the year (e.g., Periods 1–3), the profiled budget will reflect only those specific periods. However, the forecast will still represent the full year.

To view a breakdown for a specific row, click the **Links** menu at the end of that row, where you'll find five available options.

- Breakdown by Account Summary
- Breakdown by Work Order
- Breakdown by Work Order and Account Summary
- GL Transactions (This is a full transaction list)
- Outstanding Commitments

Results

Search | Detail level | All levels | Copy to clipboard

#	Category	Category (T)	Account Summary	Account Summary (T)	Actual (A)	Outstanding Commitments (B)	Actual + Commitments (C=A+B)	Budget (D)	Variance (C)-(D)	Forecast (E)	Forecast Variance (E)-(D)	Links to reports
1	0	Tuition	10	Income	-4,761,044.32	0.00	-4,761,044.32	-4,583,584.00	-177,460.32	0.00	4,583,584.00	Select link
2	0	Tuition	35	Other Costs	0.00	0.00	0.00	207,777.00	-207,777.00	0.00	-207,777.00	Select link
3	0	Tuition	40	Bursaries & Scholarships	52,343.73	0.00	52,343.73	0.00	52,343.73	0.00	0.00	Breakdown by Account Summa...
- Σ1	**0**	**Tuition**			**-4,708,700.59**	**0.00**	**-4,708,700.59**	**-4,375,80...**	**-332,893.59**	**0.00**	**4,375,807.00**	Breakdown by Work Order Breakdown by Work Order and ... GL Transactions
5	1	Core	10	Income	-227,735.67	0.00	-227,735.67	0.00	-227,735.67	0.00	0.00	Outstanding Commitments

Select the type of breakdown you'd like to view, for example, **Breakdown by Work Order**. Please note that if you choose to view transactions from a high-level starting point where a large volume of data is expected, it may take some time to load the results. In such cases, it's often more efficient to drill down further before selecting a transaction list.

In the screenshot below, the **£148,381.76** under *Other Expenditure* is broken down by work order.

Results

Search | Detail level | All levels | Copy to clipboard

#	Work Order	Work Order (T)	Actual (A)	Outstanding Commitments (B)	Actual + Commitments (C=A+B)	Budget (D)	Variance (C)-(D)	Forecast (E)	Forecast Variance (E)-(D)	Links to reports
1	[redacted]		701.27	0.00	701.27	0.00	701.27	0.00	0.00	Select link
2			0.00	0.00	0.00	125,000.00	-125,000.00	0.00	-125,000.00	Select link
3			49,138.62	0.00	49,138.62	0.00	49,138.62	0.00	0.00	Select link
4			-643.30	0.00	-643.30	0.00	-643.30	0.00	0.00	Select link
5			87.40	0.00	87.40	0.00	87.40	0.00	0.00	Select link
6			164.20	0.00	164.20	0.00	164.20	0.00	0.00	Select link
7			20,268.00	0.00	20,268.00	0.00	20,268.00	0.00	0.00	Select link
8			11,457.51	0.00	11,457.51	0.00	11,457.51	0.00	0.00	Select link
9			56,399.26	0.00	56,399.26	0.00	56,399.26	0.00	0.00	Select link
10			2,549.80	0.00	2,549.80	0.00	2,549.80	0.00	0.00	Select link
11			530.95	0.00	530.95	0.00	530.95	0.00	0.00	Select link
12			-1,387.31	0.00	-1,387.31	0.00	-1,387.31	0.00	0.00	Select link
13			4,179.45	0.00	4,179.45	0.00	4,179.45	0.00	0.00	Select link
14			475.88	0.00	475.88	0.00	475.88	0.00	0.00	Select link
15			289.00	0.00	289.00	0.00	289.00	0.00	0.00	Select link
16			4,171.00	0.00	4,171.00	0.00	4,171.00	0.00	0.00	Select link
Σ			**148,381.73**	**0.00**	**148,381.73**	**125,000.00**	**23,381.73**	**0.00**	**-125,000.00**	

Click a Work Order number to view details such as:

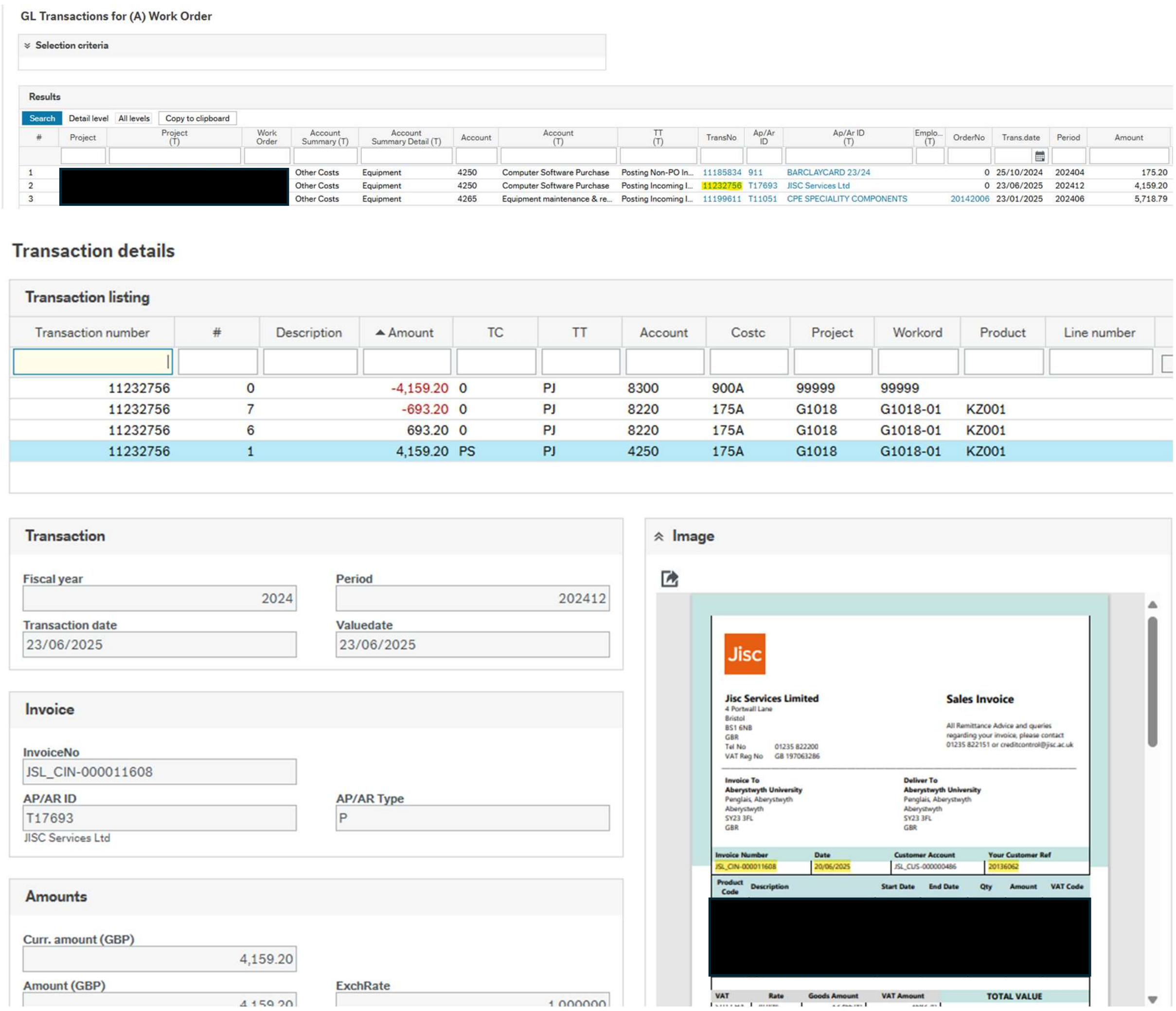
- Person responsible – Work Order Manager
- Project dates – Start and End
- Other metadata (based on your menu settings)

To drill down further for a specific work order, select a transaction list from the **Links** column on the right.

Payroll Note: If you lack permission for payroll transactions, that report will return no results.

Viewing Invoice Images

If a transaction type (TT) is listed as an invoice, you can click on the transaction number to view a scanned image.



To navigate back, click the **report name** at the top of the screen or use the **back arrow**.

Other Reports

The **Cost Centre Summary**, **Project Summary**, and **Work Order Summary** function similarly, differing only in their summary starting point.

Any queries, please contact your Finance Business Partner.