EXPENDABLE FUND BALANCE

What is Expendable Fund Balance?
- Your cumulative net fund balance available for spending
- Includes operating surplus/deficit and any carryforward
- Balance excludes non-expendable funds

How is Expendable Fund Balance different from Oracle Cash Balance?

<table>
<thead>
<tr>
<th>Oracle Cash Balance</th>
<th>Workday Expendable Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Based on PTAO and revenue project linkage in the Grants Accounting (GA) module</td>
<td>Based on selected worktags from individual transactions and comes directly from the General Ledger (GL)</td>
</tr>
<tr>
<td>Showed “owning” organization</td>
<td>Shows Cost Center from actual transaction (known as “incurring” organization in Oracle)</td>
</tr>
<tr>
<td>Included more transactions</td>
<td>Some transactions may not appear on the report*</td>
</tr>
<tr>
<td>No Grant Balances</td>
<td>Grant balances appear in aggregate with (blank) Designated values, (blank) Gift values, and Sponsored Programs Funds listed in the report.</td>
</tr>
</tbody>
</table>

Basis of Accounting
Expendable Fund Balance is modified accrual accounting at the cost center level based on the Ledger Account and various account posting rules of Workday. *Therefore, some ledger accounts/transactions are specifically excluded from the report. These include:
- Ledger Accounts that are intended for Central Use only.
- Ledger Accounts that would unnecessarily delay the fund balance impact of revenue or expenses.

Report Parameters
The Expendable Fund Balance Summary report may be run for the following individual (or combination of) worktags:
- Cost Center or Cost Center Hierarchy (do not use Business Unit)
- Designated or Designated Hierarchy
- Gift or Gift Hierarchy
- Assignee
- Program or Program Hierarchy
- Activity or Activity Hierarchy
- Loan

For individual Grant balances – use the Grant Balance Available report in Workday.