

Amount Available Calculations

The first table lists six methods used by the Finance System to calculate Amount Available. The second table shows which calculation is used on a fund-by-fund basis because the method can vary by fund. These tables are adapted from the [Calculating Amount Available Step-by-Step Guide](#).

Method	Amount Available Calculation	Notes
1	For Actuals (Beginning Net Assets + Net Asset Adjustments* + Revenue + Deferred Revenue** – Encumbrances [Projects only])	<ul style="list-style-type: none"> Beg Net Assets are a positive # unless in deficit, then a negative # Revenues are a positive # Expenses are a negative #
2	For Actuals (Beginning Net Assets + Net Asset Adjustments* + Revenue – Expenses)	<ul style="list-style-type: none"> Ignore Period 0 Revenue and Expenses Beg Net Assets are a positive # unless in deficit, then a negative # Revenues are a positive # Expenses are a negative #
3	For Actuals (Beginning Net Assets + Net Asset Adjustments* + Revenue – Expenses) – FY Encumbrances	<ul style="list-style-type: none"> Beg Net Assets are a positive # unless in deficit, then a negative # Revenues are a positive # Expenses are a negative #
4	For Expenses (Budget – Actuals – FY Encumbrances) [Programs]	<ul style="list-style-type: none"> If Budget exceeds the sum of Actuals and Encumbrances, then the amount available is a positive # If Budget is less than the sum of Actuals and Encumbrances, then the amount available is a negative #
5	For Actuals (Beginning Net Assets + Net Asset Adjustments* + Revenue – Expenses – FY Encumbrances) + CUF Available Balance	<ul style="list-style-type: none"> Beg Net Assets are a positive # unless in deficit, then a negative # Revenues are a positive # Expenses are a negative #
6	For Expenses (Budget – Actuals – Total Encumbrances) [Projects]	<ul style="list-style-type: none"> If Budget exceeds the sum of Actuals and Encumbrances, then the amount available is a positive # If Budget is less than the sum of Actuals and Encumbrances, then the amount available is a negative #
* Net Asset Adjustments include Cash Transfer Roll-ups & Re-Orgs (all Q accts except 199900) ** Deferred Revenue includes account range 150200 – 150301		

Fund Code	Available Resource Basis (ARB)	Amount Available Calculation Method
10	Budget (BL)	4
10	Net Asset (NA)	3
20, 28, 29	Budget (BL)	4
20, 28, 29	Net Asset (NA)	3
26	Net Asset (NA)	3
26	Budget (BL)	4
30, 31 (AR Types <i>not</i> 5 & 6)	Not yet subject to Expenditure Control	6
30, 31 (AR Types 5 & 6)	Not yet subject to Expenditure Control	2
34	Net Asset (NA)	5
34	Budget (BL)	4
72, 78	Net Asset (NA)	3
72, 78	Budget (BL)	4
80	Net Asset (NA)	3
80	Budget (BL)	4
All	Exempt (EX)	Calculations are not done for EX SpeedTypes