

2022-24 Budget Guidelines

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1. OPERATING TARGET

For 2022, Senate has set an operating expenditure target of 2020 actuals + 2.8%.

All areas have been asked to report on their ability to achieve this result.

To compensate for significant revenue movement since 2020 the following adjustments to local expenditure targets have been recommended by FPA:

- Expenditure envelopes to be adjusted in-line with marginal teaching cost increases or savings which should be ~25% of fees received.
- Changes in Research Block Grant funding (+ve & -ve) should be passed on to operating units @ 50% of gross (the other 50% will be absorbed in the Contribution Charge).
- Units should be allowed to spend up to 75% of any additional trading revenue received or correspondingly save that amount if trade has declined.

Modelling has confirmed that these adjustments will not compromise our ability to deliver the overall outcome required by Senate.

2. BUDGET PERIOD

The budget review period will cover 2021 through until the end of 2024.

The draft budget submissions to be reviewed by the Provost should include 2021 Period 9 actuals.

3. BUDGET SUBMISSION DEADLINES

Operating areas are required to have finalized their **draft budgets** using data set **FYR** in the Reportal by close of business on **Tuesday 12 October 2021**.

It is each operating area's responsibility to review the data in the Reportal to ensure that it is as expected.

Review meetings with the Provost will be held between 18 and 28 October 2021. The format of the commentary and reports to be provided by each operating area is outlined in '2022-24 Budget Commentary Template'.

Papers must be provided directly to all attendees by each major area 72-hours in advance of their meeting.

Reportal data set **BUD** is used to load a **final/approved budget**. The deadline for operating areas to load a final/approved budget **will not be known until after the draft budget submissions are reviewed**.

4. ENTERING YOUR BUDGET

Budgets are prepared at a divisional level using the Forecast Workbook and consolidated for higher level reporting and analysis by being uploaded to the Reportal.

The Forecast Workbook and associated User Guides are available on the Finance and Business Services Webpage at:

<https://coo.uq.edu.au/operational-areas/finance/finance-resources/budgeting-forecasting-and-reporting/budgeting-and-forecasting-workbook>

5. WHAT TO BUDGET FOR

Operating areas are required to budget for their expected **total income and expenditure across all sources of funding using only non-generic Level-6 budget accounts** (see 'Appendix A').

A separate budget is required for all unique chartstring combinations that are being used to manage any material volume of activity. As a general guide this includes: (i) recurrent operating activities, and (ii) all established grants and corpus allocations.

Where activity is expected but cannot be easily separated into unique chartstrings (e.g. new grants are anticipated but have not yet been contracted) it is acceptable to forecast for this at a summary level. It is also acceptable to provide a consolidated forecast where immaterial amounts of activity are being tracked at the unique chartstring level (e.g. AC&A project activity).

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Summary budgets are entered in the [Forecast Workbook](#) using a combination of operational unit and budget fund codes (see 'Appendix B') delineated into either non-project [000000] or budget project [999999] activity.

6. BUDGETING FOR EXTERNAL REVENUE

6.1 Commonwealth Government Operating Grants:

This category should reconcile to the [Contribution Model](#) with adjustment for any additional special purpose funding reported under account 400300. For the 2022-24 Draft Budget the amount of CGS and SCC being distributed to each operating area will be based on pre-Job Ready Graduates (JRG) rates as reflected in the [PBI Load & Income Model](#).

The budget must be entered using the following accounts on the 'Transfers' tab of the [Forecast Workbook](#):

- Commonwealth Government Subsidy (CGS) - 400100
- Student Contribution Charge (SCC) - 400200
- Other Commonwealth - 400300 (*for specific purpose funding not included in the Contribution Model*)

CGS and SCC will be budgeted in combination with FC#101 Operating.

6.2 Research Block Grants (RBG):

This category should reconcile to the [Contribution Model](#). For the Draft 2022-24 Budget the total funding pool less off-the-top allocations to DVCRI, will be distributed as earned. That is, the safety net in place since 2017 has now expired.

The budget must be entered using the following accounts on the 'Transfers' tab of the [Forecast Workbook](#):

- Research Support Program (RSP) - 401105
- Research Training Program (RTP) - 401106

RBG is budgeted by operating areas in combination with FC#101 Operating.

6.3 Student Services & Amenities Fee (SSAF):

The estimate for Student Services & Amenities Fees will be provided by Financial Planning & Analysis based on the latest iteration of PBI's [Load & Income Model](#). The budget is entered under the following account on the 'Transfers' tab of the [Forecast Workbook](#):

- Student Services & Amenities Fees (SSAF) - 401201

SSAF is budgeted in combination with FC#151 Student Services & Amenities Fund.

6.4 Student Tuition Fees:

This category should reconcile to the [Contribution Model](#) with adjustment for any additional short form teaching income reported under account 403400. The amount of gross fees will be consistent with PBI's [Load & Income Model](#).

The budget must be entered using the following accounts on the 'Transfers' tab of the [Forecast Workbook](#):

- Domestic Full Fee-Paying Fees - 403100 (*this will be a gross amount from 2022*)
- International Full Fee-Paying Fees - 403200 (*this will be a gross amount from 2022*)
- Tuition Waivers & Adjustments - 403300 (*this will include International RHD fee waivers, off-shore discounts, and partnerships discounts from 2022*)
- Local estimates of other teaching income - 403400 (*eg. ICTE, CPD, VET, EdX*)

Tuition fees derived from the Load & Income Model are budgeted in combination with FC#101 Operating. Other teaching income (account 403400) will normally be budgeted in combination with FC#606 Continuing Education.

6.5 Research Income:

Contract and Grants Accounting provide a schedule of known grant/project allocations to help with budgeting for these accounts. In addition to budgeting for known/contracted grant income, operating areas are required to provide a speculative forecast outlining what additional success they anticipate.

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The budget for research income will normally be entered on the 'Transfers' tab of the Forecast Workbook and be entered in combination with a #400 Research series fund code (e.g 411 LP - ARC Linkage Projects, 473 Australian Local Government, etc.).

7. BUDGETING FOR INTERNAL TRANSFERS

Note that all internal transfers must be budgeted on the 'Transfers' tab of the Forecast Workbook.

7.1 Budget Contributions and Operating Allocations:

The following allocations must reconcile to the Contribution Model or Central Allocation Schedule:

- UQ Contributions Revenue for Central Funding Allocations - 521200
- UQ Contributions Revenue for Institute Support Allocations - 521200
- UQ Contribution Expense - 591200

Central Funding Allocations to central portfolios are to be budgeted in combination with FC#999 Corporate. Central Funding Allocation distributed to faculties or institutes are to be budgeted in combination with FC#101 Operating or FC#126 University Overheads. UQ Contribution charges are to be budgeted in combination with FC#101 Operating.

7.2 Service Cost Recovery:

The service cost recovery for Finance, HR and IT costs will be coded as follows:

- UQ Shared Services Revenue claimed by the support function - 521100
- UQ Shared Services Expense charged to operating areas - 591100

The recovery journal will be processed only once per year in Period 12 (December). Service costs can be recovered from any detail (i.e. non-budget level) fund code provided that this allowed by the activity being charged.

7.3 Other Internal Transfers:

These need to reconcile as follows:

- UQ Wide Transfers - Will not reconcile to 0 at a portfolio level but must do so at UQ level. Only *confirmed* cross-portfolio transfers should therefore be budgeted.
- Portfolio Transfers - Must reconcile to 0 at a portfolio level at total fund group level. That is, it is recognised that transfers occur across fund groups so these will not balance to 0 at a fund group level but must do so at total funds.
- Division Transfers - Must reconcile to 0 at a division level at total fund group level. That is, it is recognised that transfers occur across fund groups so these will not balance to 0 at a fund group level but must do so at total funds.

For more detail on the use of internal accounts please see:

<https://coo.uq.edu.au/files/4817/internal-transfer-exchange-reimbursement.pdf>

8. BUDGETING FOR EXPENDITURE

8.1 Salaries & Wages:

It is expected that users will utilise the 'Staff Plan' functionality of the Forecast Workbook to complete their salary forecasts. The 'Staff Plan' incorporates the latest salary rates, salary band increment increases and automatically phases cost across an appointee's period of employment.

To enable better analysis of salary costs it is important to avoid using generic names or codes for position number and employee number when entering budget details in the 'Staff Plan'. If generic names and employee numbers are used any subsequent reportable variance will be consolidated and the detail lost.

In the absence of a current EBA annual pay-rises of 2.0% (compounding) have been used for salary calculations in the Forecast Workbook.

Note that Conjoint employees can be included on the Staff Plan.

8.2 Major Contract Payments:

To better manage major contract payments, particularly their timing, it is recommended that these be budgeted on the 'Transfers' tab of the [Forecast Workbook](#). Typical categories of activity where this standard is applied include:

- Capital and bulk equipment purchases;
- Minor Works;
- Major service or consulting agreements;
- Collaborative payments.

9. TIMING OF BUDGET CONTRIBUTIONS & ALLOCATIONS

The distribution and recovery of funds using the following "controlled" accounts will be budgeted in Period 12 (December - i.e. once per year):

Account	I&E Category
400100	Commonwealth Gov't Subsidy
400200	Student Contribution Charge
401105	Research Support Program
401106	Research Training Program
403100	Domestic
403200	International
403300	Tuition Adjustments
521100	UQ Shared Services Revenue
591100	UQ Shared Services Expense
521200	UQ Contributions Revenue
591200	UQ Contributions Expense
521500	Portfolio Shared Services Revenue
591500	Portfolio Shared Services Expense
521600	Portfolio Contribution Revenue
591600	Portfolio Contribution Expense

521800	Division Shared Services Revenue
591800	Division Shared Services Expense
521900	Division Contribution Revenue
591900	Division Contribution Expense

Note that budgets should not be entered against project [999999] for these accounts as [999999] cannot be used to post actual transactions.

10. INTERNAL FUNDING SCHEMES

10.1 Availability of Strategic Funding Schedules:

Schedules of VC, DVCR and Provost strategic funding commitments are forwarded each quarter to operating areas by FPA. These should be referenced when formulating the budget against the Internal Schemes Fund Group Sub Category at account 521300 UQ Operating Transfers Revenue.

Budgeting of revenue and expenditure should only be entered for known/approved commitments. Any subsequently approved strategic funding allocations can be updated through the forecast review process. Wherever possible, budgeting should be done at the unique chart string / project code level.

10.2 Projects Funded in Arrears (FIA):

Revenue should reflect the amount of reimbursement expected during the year. In most cases this will be the same as forecast expenditure for the project. FIA projects are required to use one of the following fund codes: 296, 297, 298, or 299. External revenue **cannot** be receipted into an FIA project using FC#296-299.

10.3 Co-contributions to Externally Funded Projects:

Fund Code 155 Contractual Co-contributions is being discontinued. This means that no new projects should be budgeted with this code. Existing projects that use FC#155 can continue to do so. Moving forward, the standard internal scheme fund codes will be used in lieu of FC#155, i.e.:

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- 296 UQ Contribution - Academic Awards
- 297 UQ Contribution - Academic Fellowships
- 298 UQ Contribution - Academic Projects
- 299 UQ Contribution - Strategic Initiatives

The project code used in combination with 296-299 should be the same as that used for the tied externally funded portion of the grant. Any unspent balance attached to these fund codes is preserved (i.e. carried forward) until needed. This is the same rule that applies to FC#155.

10.4 Research Stimulus Package (RSP) Projects:

Budgeted revenue should reflect the total amount of RSP funding committed for the particular year. RSP projects are required to use one of the following fund codes: 296, 297, 298, or 299. They are not subject to funding in arrears. Any unspent balance will be carried forward until it can be utilized (within reason).

10.5 Strategic Operational Support:

Revenue should reflect the total amount of strategic funding committed for the particular year. Because it is a condition of these special awards that operational support will always be fully spent in the same year that it is distributed it does not have to be tracked and reimbursed using a dedicated project.

11. BUDGET REPORTING GROUPS

'Budget Reporting Groups' have been introduced as part of 2022-24 budget preparation process as a way of beginning to address future challenges. These challenges, as defined by UQ Senate, and the University's Senior Executive Team, require us to give greater attention to:

- industry and community partnerships;
- income diversification;
- and how best to control marginal expenditure (or savings).

Engaging with this expanded focus was not supported by the existing fund code reporting structure. In particular, the traditional narrow focus on activity captured by the "General Operating" sub-fund group would have left far too much critical activity "out of scope".

It should be noted that the 'Budget Reporting Groups' are a reporting construct. They will not change how fund codes are used day-to-day. They do not determine if the accumulated balance of a chartstring combination should be carried forward for future use.

The two most significant differences between the 'Fund Group' and 'Budget Reporting Group' structure are: (i) "Consultancy" has been rolled up into the budget "Operating" group, and (ii) "Other Restricted" fund codes have been re-distributed so that they sit alongside similar activities in the budget report group structure. For example, FC#608 "Non-Research Other" (which now that consultancy has been stripped out should realistically only be capturing major operating agreements) has been brought into the "Other Operating" budget sub-group.

Further details of where fund codes sit under the 'Budget Reporting Group' structure are detailed in "Appendix C".

12. BUDGET I&E REPORTING CATEGORIES

The standard reports developed for the 2022-24 budget are being used to trial a modified I&E structure. The revised structure is exploring ways to:

- make it easier to analyse expenditure trends;
- make it easier to isolate specific costs for comparison with external cost drivers;
- differentiate between internal transfers that reflect an expense as opposed to income depending on the 'context'.

APPENDIX - A

Budget Accounts

EXTERNAL REVENUE		
Level	Account	I&E Category
L6	Budget Accounts are L6 non-Generic	
L5	400000	GOV'T OPERATING GRANTS
L6	400000	Gov't Operating Grants (Generic)
L6	400100	Commonwealth Gov't Subsidy
L6	400200	Student Contribution Charge
L6	400300	Other Commonwealth
L6	400400	State & Local Government
L5	401000	RESEARCH BLOCK GRANTS
L6	401000	Research Block Grants (Generic)
L6	401105	Research Support Program
L6	401106	Research Training Program
L5	401200	STUDENT AMENITIES FEES
L6	401200	Student Amenities Fees (Generic)
L6	401201	Student Amenities Fees
L5	403000	STUDENT TUITION FEES
L6	403000	Tuition Fees Undefined (Generic)
L6	403100	Domestic
L6	403200	International
L6	403300	Tuition Adjustments
L6	403400	ICTE, CPD, SFC & VET Fees
L5	404000	RESEARCH INCOME
L6	404000	Research Income (Generic)
L6	404100	ARC
L6	404200	NHMRC
L6	404300	Commonwealth Research - Other
L6	404400	Queensland State Research
L6	404500	Other Research Income
L6	404600	Refund of Grant Income

L5	410000	SCHOLARSHIPS & DONATIONS
L6	410000	Scholarships & Donations (Generic)
L6	410100	Allocation of Investment Returns
L6	410200	Scholarships & Prizes
L6	410300	Donations & Bequests
L5	412000	COMMERCIAL SERVICES
L6	412000	Commercial Services (Generic)
L6	412100	Professional Services
L6	412500	Other Services
L6	412700	Fees and Charges
L6	412900	Gatton
L5	415000	OTHER INCOME
L6	415000	Other Income (Generic)
L6	415100	Other Income
L6	415200	Other Projects

INTERNAL TRANSFERS		
Level	Account	I&E Category
L6	Budget Accounts are L6 non-Generic	
L5	521000	UQ WIDE TRANSFERS REVENUE
L6	521000	UQ Wide Transfers Revenue (Generic)
L6	521100	UQ Shared Services Revenue
L6	521200	UQ Contributions Revenue
L6	521300	UQ Operating Transfers Revenue
L6	521400	Project Transfers Revenue
L5	521010	UQ WIDE TRANSFERS EXPENSE
L6	521010	UQ Wide Transfers Expense (Generic)
L6	591100	UQ Shared Services Expense
L6	591200	UQ Contributions Expense
L6	591300	UQ Operating Transfers Expense
L6	591400	Project Transfers Expense
L5	521004	PORTFOLIO TRANSFERS REVENUE
L6	521004	Portfolio Transfers Revenue (Generic)
L6	521500	Portfolio Shared Services Revenue
L6	521600	Portfolio Contribution Revenue
L6	521700	Portfolio Transfers Revenue

L5	521014	PORTFOLIO TRANSFERS EXPENSE
L6	521014	Portfolio Transfers Expense (Generic)
L6	591500	Portfolio Shared Services Expense
L6	591600	Portfolio Contribution Expense
L6	591700	Portfolio Transfers Expense
L5	521007	DIVISION TRANSFERS REVENUE
L6	521007	Division Transfers Revenue (Generic)
L6	521800	Division Shared Services Revenue
L6	521900	Division Contribution Revenue
L6	522100	Division Transfers Revenue
L6	522200	Division Project Margin Revenue
L5	521017	DIVISION TRANSFERS EXPENSE
L6	521017	Division Transfers Expense (Generic)
L6	591800	Division Shared Services Expense
L6	591900	Division Contribution Expense
L6	592100	Division Transfers Expense
L6	592200	Division Project Margin Expense

EXPENDITURE		
Level	Account	I&E Category
L6	Budget Accounts are L6 non-Generic	
L5	600000	ACADEMIC SALARIES NON-CASUAL
L6	600000	Academic Non-Casual (Generic)
L6	600100	Salaries - Academic
L5	600300	ACADEMIC SALARIES CASUAL
L6	600300	Academic Casual (Generic)
L6	600301	Salaries - Academic Casual
L5	601000	GENERAL SALARIES NON-CASUAL
L6	601000	General Non-Casual (Generic)
L6	601100	Salaries - General
L5	601300	GENERAL SALARIES CASUAL
L6	601300	General Casual (Generic)
L6	601301	Salaries - General Casual

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L5	650000	OTHER EMPLOYMENT COSTS
L6	650000	Other Employment Costs (Generic)
L6	650500	Appointment, Allowance & Other
L6	650600	Contract Staff & Reimbursements
L5	660000	STAFF DEVELOPMENT
L6	660000	Staff Development (Generic)
L6	660100	Staff Development
L5	701000	GENERAL OPERATING EXPENSES
L6	701000	Operating Expenses (Generic)
L6	701100	Consumables
L6	701200	Utilities
L6	701300	Motor Vehicle Expenses
L5	703000	PROFESSIONAL & SERVICE CHGS
L6	703000	Professional & Services (Generic)
L6	703100	Consultants
L6	703200	Other Service Charges
L5	704000	EQUIPMENT - CAPITALISED
L6	704000	Equipment - Capitalised (Generic)
L6	705100	Capitalised Equipment
L5	705000	EQUIPMENT - NON CAPITALISED
L6	705000	Equip't - Non Capitalised (Generic)
L6	705300	Minor Equip't (incl. Lease/Rental)
L6	705400	Minor Works & Fac' Maintenance
L5	707000	TRAVEL
L6	707000	Travel (Generic)
L6	707100	Travel - Domestic
L6	707200	Travel - International
L5	717000	HOSPITALITY
L6	717000	Hospitality (Generic)
L6	717100	Hospitality Events & Gifts
L5	726000	SCHOLARSHIPS
L6	726000	Scholarships (Generic)
L6	726200	Scholarship Stipends

L6	726300	Tuition Fee Waivers
L6	726400	Other Support (incl. Travel)
	0	
L5	727000	COLLABORATIVE PROJECTS
L6	727000	Collaborative Projects (Generic)
L6	727100	Collaborative Project Payments
L5	728000	OTHER EXPENSES
L6	728000	Other Expenses (Generic)
L6	728100	Marketing & Advertising
L6	728200	Other Expenses
L6	728300	Project Close Adjustment
L5	729000	UNDEFINED PROJECT EXPENSES
L6	729000	Undefined Expenses (Generic)
L6	729100	Undefined Project Expenses
L5	850000	DEP'N AMORTIS'N & IMPAIRMENT
L6	850000	Dep'n Amortis'n & Imp'm't (Gen')
L6	850100	Depreciation
L6	850500	Amortisation
L6	850600	Impairment Losses
L6	850700	Assets Disposed

APPENDIX - B

Fund Sub-Group Budget Codes

Fund Group	Fund Sub Group (Budget Level)
Operating	100 General Operating
	126 University Overheads
	200 Internal Schemes
	250 Other Operating
Restricted	400 Research Projects
	300 Corpus
	500 Scholarships
	240 Consultancy
	600 Other Restricted
Capital	800 Capital Projects
Corporate	900 Corporate Summary

APPENDIX - C

Differences Between Budget Reporting Groups & Fund Groups

Fund Code	Fund Description	Fund Group	Fund Sub-group	Fund Sub-group (Central)	Budget Reporting Group	Budget Reporting Sub-group
126	University Overheads	Operating	University Overheads	University Overhead Funds	Operating	General Operating
128	Aus Learning / Teaching Council	Restricted	Other Restricted	Other Restricted	Operating	General Operating
142	Diversity & Structural Adj Fnd	Restricted	Other Restricted	Other Restricted	Operating	General Operating
147	HE Participation & Partnership	Restricted	Other Restricted	Other Restricted	Operating	General Operating
150	Promotion of Excell Lrn & Tch	Restricted	Other Restricted	Other Restricted	Operating	General Operating
151	Student Services & Amenities	Restricted	Other Restricted	Other Restricted	Operating	General Operating
152	Restricted - CFO Approved	Restricted	Other Restricted	Other Restricted	Operating	Internal Schemes
154	Normalisation of Rest Projects	Restricted	Other Restricted	Other Restricted	Corporate	Corporate Summary
155	Contractual Co-Contributions	Restricted	Other Restricted	Other Restricted	Operating	Internal Schemes
240	Consultancies	Restricted	Consultancy	Other Restricted	Operating	Consultancy
241	Consultancies	Restricted	Consultancy	Other Restricted	Operating	Consultancy
242	Consultancy Overheads	Restricted	Consultancy	Other Restricted	Operating	Consultancy
467	Research Infrast - Non HERDC	Restricted	Other Restricted	Other Restricted	Restricted	Research Projects
484	Research Donation and Gifts	Restricted	Other Restricted	Research Project Result	Restricted	Research Projects
600	Other Funds - Non Research	Restricted	Other Restricted	Other Restricted	Operating	Other Operating
601	Non Research Donations	Restricted	Other Restricted	Other Restricted	Operating	Other Operating
605	Non Research Publications	Restricted	Other Restricted	Other Restricted	Operating	Other Operating
608	Non Research Other	Restricted	Other Restricted	Other Restricted	Operating	Other Operating
609	Research Donations	Restricted	Other Restricted	Other Restricted	Restricted	Research Projects
611	Insurance Claims - Research	Restricted	Other Restricted	Other Restricted	Corporate	Corporate Summary
620	Consultancy Type 1 Projects	Restricted	Consultancy	Other Restricted	Operating	Consultancy
621	Consultancy Type 2 Projects	Restricted	Consultancy	Other Restricted	Operating	Consultancy
622	Consultancy Type 2 Surplus	Restricted	Consultancy	Other Restricted	Operating	Consultancy
623	Consultancy Type 3 Activity	Restricted	Consultancy	Other Restricted	Operating	Consultancy
931	Research - Revenue in Advance	Restricted	Other Restricted	Other Restricted	Corporate	Corporate Summary

APPENDIX - D

Reports to Help with Budgeting

Finance specific budget review reports can be found in the following Reportal directories:

[Standard Reports / Finance / Review Meetings / Budget Review / Current Review]

[Contribution Model]

- Awards by Student - to analyse RHD cohort by Faculty / School.
- HDR Completions Award - to analyse RHD cohort by Faculty / School.
- Research Income Detail – will help with estimating RBG. This report present 2018 – 2020 Research Income per HERDC Categories

[Standard Reports]

- Multi-Year Forecast (with Budget Group)
- Consolidated Income and Expenditure (with Budget Group)
- Trend Report (with Budget Group)
- Monthly Spread (with Budget Group)
- Staff per Record Type Report (with Budget Group)
- Salary and FTE – Current Yr vs Current Yr+1 (with Budget Group)

PBI Load and Income Model reports can be found in the following Reportal directory:

[Standard Reports / Student / Load and Income Projections / 2022].

The report that will be of most use are:

- 1.1p 2022 Budget Load Targets and Variance
- 2.0p 2022 Budget