

Integrating actuals into the planning cycle is usually a zoo. Financial and operating results are spread across multiple databases. Actual results and plan detail are at different levels. Lack of underlying volumes and rates make meaningful causal analysis difficult. You want apples to apples. Too often you get fruit salad.

With today's more intensive focus on driver based planning and key performance indicators, this timely white paper will help management and FP&A staff think through the issues for better actual versus plan analysis: reporting on actuals and plan line items below natural class accounts; getting a handle on activity driver relationships with units, rates and amounts; capturing volume and rate impacts underlying plan variances; and calculating actual/plan operational metrics for conversion rates. Alight Planning is financial planning and analysis software that lets you build and maintain a solid infrastructure for fully integrating actuals and plan using driver based planning and reporting.

Integrating Actuals into Financial Plans

By Rand Heer



PJ Jerome is president of Marquesa, a software company developing information tools for small and mid-sized companies. The company is entering the second quarter of its fiscal year. To date, reporting of actuals against the company's financial plan has been through *Excel®* using simple

worksheets that match general ledger totals to comparable data from the financial plan.

For example, the following is the basic reporting on current month actuals versus plan for revenues:

A typical monthly revenue report computes variances for natural class revenue accounts.

	Jan Act Amount	Jan Plan Amount	Variance Amount
Gross Sales			
USA			
Software USA [200]	\$ 112,900	\$ 105,000	\$ 7,900
Services USA [210]	\$ 43,500	\$ 25,500	\$ 18,000
Total USA	\$156,400	\$130,500	\$25,900
International			
Software Intl [300]	\$ 154,755	\$ 151,000	\$ 3,755
Services Intl [310]	\$ 109,221	\$ 97,500	\$ 11,721
Total International	\$263,976	\$248,500	\$15,476
Total Gross Sales	\$420,376	\$379,000	\$41,376
Deductions	\$ 22,766	\$ 15,000	\$ 7,766
Net Sales	\$397,610	\$364,000	\$33,610

A typical monthly expense report computes variances for natural class expense accounts.

	Jan Act Amount	Jan Plan Amount	Variance Amount
Operating Expenses			
Administration			
Compensation [100]	\$ 31,100	\$ 32,700	\$ 1,600
PR Taxes & Benefits [105]	\$ 9,102	\$ 7,149	\$ (1,953)
Travel & Entertainment [120]	\$ 950	\$ 1,500	\$ 550
Facilities Costs [125]	\$ 16,500	\$ 15,250	\$ (1,250)
Communications [130]	\$ 4,545	\$ 5,620	\$ 1,075
Office & Other Supplies [135]	\$ 4,300	\$ 4,180	\$ (120)
Services [140]	\$ 2,100	\$ 2,518	\$ 418
Miscellaneous Expenses [199]	\$ 700	\$ 7,280	\$ 6,580
Total Administration	\$ 69,297	\$ 76,197	\$ 6,900
Marketing			
Compensation [100]	\$ 9,700	\$ 17,000	\$ 7,300
PR Taxes & Benefits [105]	\$ 9,102	\$ 4,241	\$ (4,861)
Travel & Entertainment [120]	\$ -	\$ 5,000	\$ 5,000
Marketing Expenses [150]	\$ 34,734	\$ 26,240	\$ (8,494)
Total Marketing	\$ 53,536	\$ 52,481	\$ (1,055)
Sales			
Compensation [100]	\$ 42,100	\$ 42,435	\$ 335
PR Taxes & Benefits [105]	\$ 4,551	\$ 13,195	\$ 8,644
Travel & Entertainment [120]	\$ 13,700	\$ 25,500	\$ 11,800
Total Sales	\$ 60,351	\$ 81,130	\$ 20,779
Development			
Compensation [100]	\$ 63,500	\$ 80,600	\$ 17,100
PR Taxes & Benefits [105]	\$ 9,102	\$ 24,418	\$ 15,316
Total Development	\$ 72,602	\$ 105,018	\$ 32,416
Depreciation & Interest			
Depreciation [170]	\$ 2,927	\$ 3,365	\$ 438
Interest Expense [175]	\$ 1,400	\$ 1,250	\$ (150)
Total Depreciation & Interest	\$ 4,327	\$ 4,615	\$ 288
Total Operating Expenses	\$260,113	\$319,441	\$59,328
Income Taxes			
Federal & State Income Tax	\$ -	\$ -	\$ -
Total Income Taxes	\$ -	\$ -	\$ -
Total Expenses	\$292,963	\$382,996	\$90,033

The monthly package also includes formats for comparable quarter-to-date, year-to-date data and details from the CRM system for unit sales by products by region.

What bothers PJ is that financial reporting and analysis take too much time, results in too little analysis, does not provide meaningful insight into performance issues, and does not directly impact future forecasts. The monthly operations review consumes nearly two weeks including the time the finance staff spends preparing and presenting the reports, going back to various databases and spreadsheets to answer follow-up questions from PJ and the management team, and adjusting the forecast based on their findings.

In fact, PJ usually cuts the process short herself. She knows she can continue asking questions, but at some time point, typically after two or three late nights by the FP&A staff and a lot of grumbling, she simply stops. Her choice is this: burn out her staff or go short on the information. She chooses the latter.

The problems with integrating actuals

PJ’s problem isn’t unique. Financial planning staffs everywhere spend endless hours with databases, spreadsheets and other tools integrating actual and plan data for reporting and preparing rolling forecasts.

Here are the problems:

- ▶ **Financial and operating results are spread across multiple databases.** Versatile Excel is typically the focal point for integration and reporting. Nonetheless, managing imports to Excel and normalizing data structures consume major FP&A and IS resources and can even increase the risk of producing incorrect data.
- ▶ **Actual and plan detail are at different levels.** Actuals financial data is readily available from the GL at the natural class account level; lower level actuals detail is typically a one off research project. By contrast, budgets and rolling forecasts are usually developed with line items below the natural class account level, e.g., Travel Asia Customers, Travel Conferences, etc.

	Jan Act Amount	Jan Plan Amount
Travel & Entertainment [120]		
Travel Asia Customers		\$ 2,500
Travel Conferences		\$ 1,500
Travel Customer Entertainment		\$ 500
Travel Miscellaneous		\$ 500
Total Travel & Entertainment [120]	\$ 4,215	\$ 5,000

Actual T&E is tracked at an account level, while the budget is developed at a detailed level.

- ▶ **There is a lack of underlying activity drivers.** It's not just about the dollars. Meaningful planning and analysis requires digging into the underlying drivers and rates that cause dollars to be spent. For example, call center headcount and salaries are substantially driven by call levels. Too often the driver data for either or both actual and plan are not available or too difficult to pull together from disparate databases.
- ▶ **Actual and plan structures get out of sync.** New products, cost centers and accounts are frequently added to the chart of accounts. Rolling forecasts result in new line items being added to the planning application. Maintaining actual and plan structures to keep data in sync is the job that everyone hates and a resource sinkhole. It's also the root of most data integrity issues—bad maintenance means bad numbers and incompatible comparisons.
- ▶ **Actual data has no impact on forecasts and plan.** Once actual performance is understood, the forecast must be adjusted accordingly. Often there is no easy way to incorporate the findings of the PJ's analysis. For example, PJ realizes a delay in the new version of software has caused a shortfall in sales the last couple of months. PJ expects the trend to continue until the software is finally released in three months time. It's not as easy as changing just one or two numbers. At the very least, software sales, advanced upgrades, services sales, cost of goods sold, discounts and commissions will all need to be recalculated and updated.

What FP&A needs

What the financial planning and analysis staff needs to do its job and answer questions is laid out in the statements below. These examples include the essential components of a definitive integration of actuals with plan.

This is what the FP&A staff needs: actual and plan below natural class accounts; underlying volume and rate detail for line items with reconciliation to the GL; variance analysis including volume/rate causal analysis; an easy way of incorporating actual data into the forecast and automated maintenance of everything.

	Jan Actual			Jan Plan			Variance			Causal		
	Units	Rate	Amount	Units	Rate	Amount	Units	Rate	Amount	Units	Rate	Amount
Gross Sales												
USA												
Software USA [200]												
Software Licenses	20	\$4,625	\$ 92,500	30	\$3,000	\$ 90,000	(10)	\$ 1,625	\$ 2,500	\$ (30,000)	\$ 32,500	\$ 2,500
Advanced Upgrades	16	\$1,219	\$ 19,500	10	\$1,500	\$ 15,000	6	\$ (281)	\$ 4,500	\$ 9,000	\$ (4,500)	\$ 4,500
Software USA Plug			\$ 900						\$ 900	\$ 900	\$ -	\$ 900
Total Software USA [200]			\$ 112,900			\$ 105,000			\$ 7,900	\$ (20,100)	\$ 28,000	\$ 7,900
Services USA [210]												
Consulting	70	\$ 136	\$ 9,525	150	\$ 150	\$ 22,500	(80)	\$ (14)	\$ (12,975)	\$ (12,000)	\$ (975)	\$ (12,975)
Training	23	\$1,457	\$ 33,500	18	\$1,500	\$ 27,000	5	\$ (43)	\$ 6,500	\$ 7,500	\$ (1,000)	\$ 6,500
Services USA Plug			\$ 475						\$ 475	\$ 475	\$ -	\$ 475
Total Services USA [210]			\$ 43,500			\$ 49,500			\$ (6,000)	\$ (4,025)	\$ (1,975)	\$ (6,000)
Total USA			\$156,400			\$154,500			\$ 1,900	\$ (24,125)	\$26,025	\$ 1,900

	Jan Actual			Jan Plan			Variance			Causal		
	Units	Rate	Amount	Units	Rate	Amount	Units	Rate	Amount	Units	Rate	Amount
Operating Expenses												
Administration												
Compensation [100]												
President	1.00	\$ 12,225	\$ 12,225	1.00	\$ 12,000	\$ 12,000	-	\$ (225)	\$ (225)	\$ -	\$ (225)	\$ (225)
IS Manager	-	\$ 6,000	\$ -	1.00	\$ 5,500	\$ 5,500	1.00	\$ (500)	\$ 5,500	\$ 6,000	\$ (500)	\$ 5,500
Controller	-	\$ 10,000	\$ -	1.00	\$ 10,000	\$ 10,000	1.00	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
VP Finance	1.00	\$ 11,500	\$ 11,500	1.00	\$ 10,000	\$ 10,000	-	\$ (1,500)	\$ (1,500)	\$ -	\$ (1,500)	\$ (1,500)
Accountant	2.50	\$ 3,670	\$ 9,175	1.50	\$ 4,000	\$ 6,000	(1.00)	\$ 330	\$ (3,175)	\$ (3,670)	\$ 495	\$ (3,175)
IS Staff	2.00	\$ 4,912	\$ 9,824	3.00	\$ 5,000	\$ 15,000	1.00	\$ 88	\$ 5,176	\$ 4,912	\$ 264	\$ 5,176
Office Manager	1.00	\$ 6,200	\$ 6,200	-	\$ 5,000	\$ -	(1.00)	\$ (1,200)	\$ (6,200)	\$ (6,200)	\$ -	\$ (6,200)
Compensation [100] Plug			\$ (3,917)						\$ 3,917	\$ 3,917	\$ -	\$ 3,917
Total Compensation [100]	7.50	\$ 6,001	\$ 45,007	8.50	\$ 6,882	\$ 58,500	1.00	\$ 13,493	\$ 13,493	\$ 14,959	\$ (1,466)	\$ 13,493
Total Administration	7.50	\$ 6,001	\$ 45,007	8.50	\$ 6,882	\$ 58,500	1.00	\$ 13,493	\$ 13,493	\$ 14,959	\$ (1,466)	\$ 13,493

Actual and plan line items below natural class accounts

How people think is how people should be able to plan. Invariably, that means planning structures need to include the capability for any user to add line items below natural class accounts. Letting managers plan below the account level encourages more detailed and relevant data, more meaningful and logical thinking, and capture of information that would otherwise be lost in non-linked spreadsheets or scratch notes.

The same mentality should carry over to reporting of actuals. For the most important items, for example, detail of product sales and headcount, actuals reports should be set up to capture the relevant line item detail from the CRM, personnel or other databases. For the financially sensitive items, the GL alone should not drive the level of detail for planning or be the only source for actuals reporting.

	Jan Act Amount	Jan Plan Amount	Variance Amount
Marketing			
Compensation [100]	\$ 18,076	\$ 17,000	\$ (1,076)
PR Taxes & Fees [100]	\$ 4,587	\$ 4,241	\$ (346)
Travel & Entertainment [120]	\$ 4,215	\$ 5,000	\$ 785
Marketing Expenses [150]			
Fixed Marketing Campaigns	\$ 26,500	\$ 15,000	\$ (11,500)
Trade Shows	\$ 5,670	\$ 2,600	\$ (3,070)
Public Relations	\$ 2,564	\$ 5,000	\$ 2,436
Variable Marketing	\$ -	\$ 8,625	\$ 8,625
Marketing Expenses [150] plug	\$ (179)	\$ -	\$ 179
Total Marketing Expenses [150]	\$ 34,555	\$ 31,225	\$ (3,330)
Total Marketing	\$ 61,433	\$ 57,466	\$ (3,967)

Align Planning supports plan and actual line items below revenue, expense and balance sheet accounts.

Modeling for driver based planning and actual reporting

Every line item in a plan and each corresponding actual financial result potentially have an underlying relationship waiting to be modeled. The simplest expression of this when planning is:

$$\text{units} * \text{price/cost} = \text{dollar amount}$$

$$10 \text{ heads} * \$100 \text{ supplies per head} = \$1,000 \text{ for supplies}$$

Where underlying drivers are important to identify, an automatic planning structure should be available in the format: Units * Rate = Amount. Units and rate are the input assumptions.

For actuals, the driver formulation using units and rates is often reversed.

$$\text{dollar amount} / \text{units} = \text{price or cost}$$

$$\$1,200 \text{ supplies actuals} / 8 \text{ heads actual} = \$150 \text{ average supplies per head}$$

To provide comparable data for variance analysis, an actuals modeling structure should be available in the format Amount / Units = Rate. Units and amount are typically the “inputs”; rate is the calculated value as, for example, calculating average selling price from units and amount.

In summary, to give management and the FP&A staff complete flexibility, the planning and reporting system should support:

- a) an optional underlying structure for units, rate and amount for any line item;
- b) linking any unit or rate to any other unit, rate or amount in the plan or actuals reporting;
- c) calculating units, rate and amount in any format—e.g. $U * R = A$; $A / U = R$; and $A / R = U$;
- d) independent linking and calculations for actuals and plan—i.e. each one should be able to have a different formulation;

	Units	Rate	Jan Act Amount	Units	Rate	Jan Plan Amount
Gross Sales						
USA						
Software USA [200]						
Software Licenses	88	\$2,069	\$ 182,055	100	\$3,500	\$ 350,000
Advanced Upgrades	-	\$ -	\$ -	60	\$1,500	\$ 90,000
Subscription Updates	105	\$ 6	\$ 650	100	\$ 20	\$ 2,000
Software USA [200] plug			\$ 283,083			
Total Software USA [200]			\$ 465,788			\$ 442,000
Services USA [210]						
Consulting	499	\$ 157	\$ 76,800	500	\$ 150	\$ 75,000
Tech Support	\$ 62	18548%	\$ 11,500	\$ 70	15%	\$ 11
Training	72	\$ 375	\$ 27,000	65	\$1,500	\$ 97,500
Services USA [210] plug			\$ 44,707			
Total Services USA [210]			\$ 160,007			\$ 172,511
Total USA			\$625,795			\$614,511

Align Planning meets all criteria for driver based planning and reporting. Units, rate and amount are supported across the board. Any URA can be linked to any other URA anywhere in plan or actuals.

Financial and operational variances

The most fundamental FP&A activity is comparing actual and plan data and computing the variance between them. The payoff is the insights that the comparisons give us – typically one of three stories:

- 1) What targets are we hitting and what are we missing, e.g., sales for specific products, headcount, spending items, capital utilization, etc. Variance analysis gives us information we can act upon to change behaviors and refocus current resources.
- 2) What important assumptions underlying future plans are being proved or disproved from current experience – e.g. product mix, utilization rates, efficiencies, etc. Variance analysis gives us information we can use to tune forecasts and underlying strategies.
- 3) What problems do we have in our accounting and/or planning systems that are generating bad or false information – e.g. CRM sales statistics not tying with the GL, expense budget errors and omissions, etc. Further research on variances often reveals system deficiencies.

The exciting result of planning and reporting with units, rates and amounts (URA) is that traditional variance analysis and its benefits are now extended to *operational activities* as well as financial impacts. Fundamental “rates” of the business – e.g. customer conversion rates, productivity rates, utilization rates, any type of activity measure – all are revealed: in actuals as performance measures; in planning as key assumptions that can be examined and adjusted in light of actual results.

In the example below, URA laid the groundwork for getting a handle on such operational measures as Sales Per Head, Sales Per Rep, Consulting Hours Utilization, and Customer Acquisition Cost.

Key Measures	Type	Path	Jan Act	Jan Plan
Activity Levels				
Software Licenses	Units	Rev~USA~Software USA	88	100
Consulting	Units	Rev~USA~Services USA	489	500
Training	Units	Rev~USA~Services USA	72	65
Total Headcount	Units	HC	22.00	44.80
Sales per Head	Amt	Conn~Activity Measures	\$ 472,912	\$ 231,030
Sales per Rep	Amt	Conn~Activity Measures	\$ 3,468,020	\$ 739,295
Customer Avg Sales	Amt	Conn~Activity Measures	\$ 9,852	\$ 8,625
Customer Acquisition Cost	Amt	Conn~Activity Measures	\$ 2,671	\$ 1,487
Consulting Hrs w/ Utilization	Rate	Conn~Productivity	141%	70%
Tech Support Hours	Amt	Conn~Productivity	-	355.0
QA Technicians	Rate	Conn~Productivity	60%	80%

Align Planning’s Key Measures interface lets you view and change actual and plan financial data and activity metrics in one window.

Causal variance analysis

Perhaps the biggest benefit of planning and reporting with URA is causal analysis, the mother of all variance analyses that is practiced in many Fortune 500 companies.

Causal analysis answers the generic question: how much of the total dollar variance amount is due to a variance in the underlying volumes versus a variance in the underlying rate. The following are examples of specific questions – including some PJ keeps asking – that are answered only by causal analysis.

Integrating Actuals into Financial Plans

“The total variance in sales for Product A is \$40,500. How much of that variance is because unit volume was higher or lower versus a higher or lower selling price?”

“Headcount is up 10% over last month. What’s the financial impact of the headcount increase excluding salary adjustments?” (Hint: heads are the units; salaries are the rate.)

“Consulting staff utilization is 65% versus plan of 80%. How much of this variance is due to a difference in billable hours versus higher or lower consulting heads in the plan?” (This is a tougher one to think through.)

Alight Planning includes “intelligent operator” columns which can be added to reports. A Causal operator column automatically computes the volume and rate variance for each line item. Shaded cells in the actual and plan columns are inputs, or in the case of actuals, imported values from other data sources. Non-shaded cells are either calculations or links to other line items. Note in the data columns: for plan the algorithm is $U * R = A$; for actuals it’s $A / U = R$.

	Jan Act			Jan Plan			Causal		
	Units	Rate	Amount	Units	Rate	Amount	Units	Rate	Amount
Gross Sales									
USA									
Software USA									
Software Licenses	20	\$ 4,625	\$ 92,500	30	\$ 3,000	\$ 90,000	\$ (30,000)	\$ 32,500	\$ 2,500
Advanced Upgrades	16	\$ 1,219	\$ 19,500	10	\$ 1,500	\$ 15,000	\$ 9,088	\$ (1,588)	\$ 4,500
Subscription Updates	68	\$ 10	\$ 650	30	\$ 20	\$ 600	\$ 760	\$ (710)	\$ 50
Total Software USA			\$ 112,650			\$ 105,600	\$ (20,240)	\$ 27,290	\$ 7,050
Services USA									
Consulting	70	\$ 136	\$ 9,525	150	\$ 150	\$ 22,500	\$ (12,000)	\$ (975)	\$ (12,975)
Tech Support	\$ -	0%	\$ 11,500	\$ 73,920	15%	\$ 11,088	\$ (11,088)	\$ 11,500	\$ 412
Training	23	\$ 1,457	\$ 33,500	20	\$ 1,500	\$ 30,000	\$ 4,500	\$ (1,000)	\$ 3,500
Total Services USA			\$ 54,525			\$ 63,588	\$ (18,588)	\$ 9,525	\$ (9,063)
Total USA			\$167,175			\$169,188	\$ (38,828)	\$36,815	\$ (2,013)

The power of causal analysis is demonstrated in the example above from Marquesa. The total variance for the USA sales is an unfavorable \$2,013. Maybe not a big deal. However, the devil is in the details:

- ▶ There is an unfavorable variance of \$30,000 due to lower Software License sales. The causal analysis formula for this volume variance is: (20 units actual - 30 units plan) * \$3,000 plan price.
- ▶ There is an offsetting favorable variance of \$32,500 due to a higher actual price for Software Licenses. The causal analysis formula for this rate variance is: (\$4,625 actual price - \$3,000 plan price) * 20 actual units.

With no effective causal analysis available, the management at Marquesa would not be able to identify the financial impact of software license sales being down or that something funny was happening in pricing, both important business issues. In fact, there are material variances worth analyzing for nearly all of the USA line items.

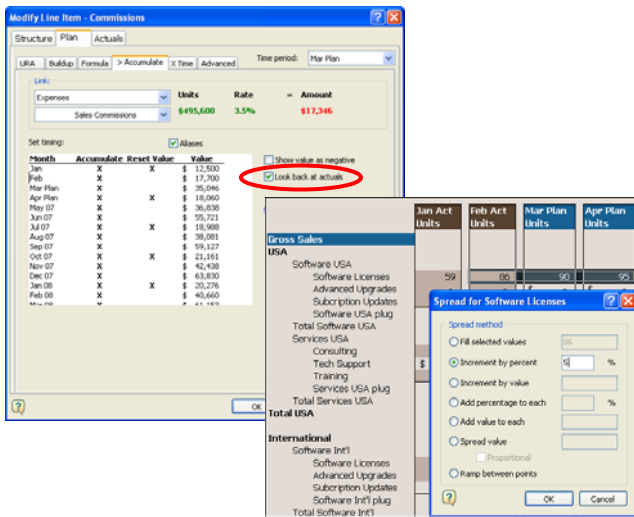
The Marquesa example here demonstrates how causal analysis can be a huge tool for the FP&A staff whose main job is to explain what’s going on in the numbers.

The ability to leverage actuals

Integrating actuals does not stop at understanding actual performance. Once variances in past months are understood, the forecast must be updated and fine-tuned to incorporate any new insights resulting from the analysis.

There must be an easy and intuitive way to incorporate the latest actual data and its impact into the most current forecast. In the Marquesa example, the shortfall in current sales not only changes the current subscriber base, but may lead to a change in expectations for future software, service and training sales as well as related expenses such as cost of goods sold, commissions, etc.

Alight forecast and plan data can be driven from actuals data by using either the “look back at actuals” or Spread features.



Alight provides true integration with actuals.

Reporting on and analyzing actuals is not a new or unique concept. Almost all products will allow you to look at variances at a high level. However, only Alight Planning allows you to easily import, fully analyze and then leverage your actuals, all in one application.

▶ **Alight delivers a broad range of capabilities for importing actuals.** Actuals may be imported from multiple disparate sources at any level of detail using any combination of underlying units, rates and amounts.

▶ **Alight files incorporate planning and reporting.** Whether a strategic plan, budget or rolling forecast, the Alight plan file drives the reporting structure for defining line items, assumptions, and use of underlying units and rates. As such, imported actuals data is forced to conform to an equivalent, comparable structure at the line item level within natural class accounts. This substantially increases the level of meaningful analysis.

▶ **Reconcile to the GL.** Whether actuals data is available for a particular line item or not, Alight ensures integrity of the rollup to actual financials by automatically creating a system line item that literally plugs the difference between the sum of actual line items and the imported GL account total.

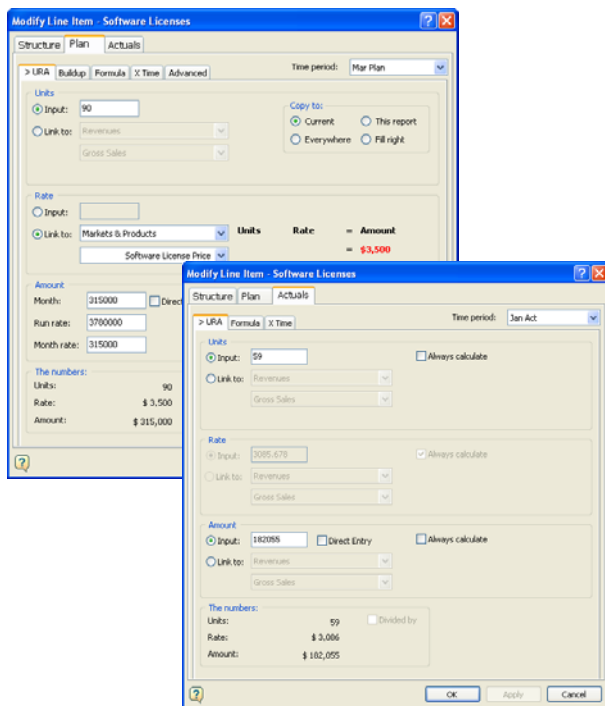
	Jan Act Amount	Jan Plan Amount	Variance Amount
Services [140]			
Legal Fees Base	\$ 650	\$ 1,000	\$ 350
Accounting Fees	\$ 1,100	\$ 1,000	\$ (100)
Payroll Service	\$ 350	\$ 518	\$ 168
Services [140] plug	\$ (150)		\$ 150
Total Services [140]	\$ 1,950	\$ 2,518	\$ 568

Shaded cells are input/imported fields including the account totals. In the example, Services Plug is a system line item that automatically reconciles the imported GL total for account 140.

▶ **Actual and plan data share a common structure.** Both plan and actuals share the same common structure, i.e., line item name, rollup information, dimensionality, formats and notes. Each line item has an optional plan and actuals interface for managing links, inputs and other elements.

- ▶ **Alight supports unique actual and plan models by line item.** Keeping actuals and plan data apples to apples for URA is facilitated by letting the user structure different URA links and data calculations for each data type. For example, a plan line item may be structured $U * R = A$; the same line item for actuals may be calculated as $R = A / U$.

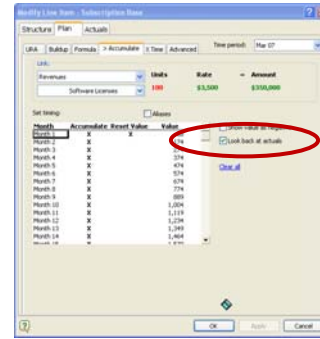
Alight Planning allows unique modeling for actual data vs plan data by line item. In this example, Plan is $U * R = A$, Actual is $R = A / U$.



- ▶ **Alight plans and forecasts make the most of actuals data.** Don't stop once the variance analysis is completed. Alight provides the tools to leverage actual data when building a plan or forecast.

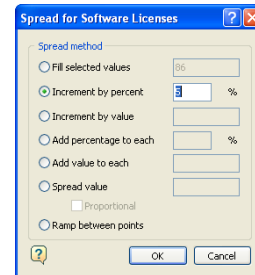
Take advantage of Alight's robust integration of actuals by creating models which "look back at actuals" for data drivers. For example, the subscriber base for forecasted periods can be linked to sales data from actual periods or commissions can be based on actual sales data.

Alight Planning allows forecast and plan data to "look back at actuals" for data drivers.



- ▶ **Use actual data to jump start the plan or forecast.** Alight allows the spreading of data from actual time periods to planned time periods using a variety of options. Using the Spread tool, you can spread a range of data, e.g., utilities for one line item or many, from actual to end of year with just a couple of clicks.

In Alight, you can leverage actual data while using the Spread feature to modify any range of plan and actual input data.



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