

## Account Analysis Report

The Account Analysis Report was developed in response to customer requests for a method to distinguish account balances on the Trial Balance by Budget Year. Prior to the Financials upgrade, the Budget Year chartfield provided this capability but was not available in PeopleSoft 8.8.

The Account Analysis Report provides expense and revenue account balances by budget period and should be used to assist with the reconciliation of the Trial Balance (which shows the sum of all budget years) to the Budget Comparison Report (which shows only the current budget year expenses). In addition, since account balances on the Trial Balance are taken from the General Ledger Actuals Ledger and account balances on the Account Analysis Report are taken from the Commitment Control Budget Ledgers, a reconciliation of these reports will assist in identifying variances between the Budget and General Ledger.

Listed below are suggested steps on how to use the Account Analysis Report. Depending on your reconciliation techniques, you may choose to change the order of these steps or employ other methods as fits your business practice.

<b><u>STEP 1</u></b>	<b>Identify variance by comparing account totals on the Trial Balance and the Account Analysis Report.</b>
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Bus Unit: 40400 Fiscal Yr 2007 From Period 001 To 011	State Of Georgia Audits and Accounts, Dept of Account Analysis by Business Unit From 2006-07-01 To 2007-05-31 General Ledger Report	Report ID: GL404052A Print Date: 05/29/2007 Page 7 PS Id: GLS4052X
Acct Descr	Budget Period	Expense/Revenue
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640002 TRAVEL - MEALS	2007	66,102.65
TOTAL: 640002		66,102.65

Bus Unit: 40400 Ledger: ACTUALS Fiscal Yr 2007 From Period 001 To 011	State Of Georgia Audits and Accounts, Dept of Trial Balance by Business Unit From 2006-07-01 To 2007-05-31 General Ledger Report	Report ID: GL404044M Print Date: 06/06/2007 Page 16 PS Id: GLS4042X				
Acct Descr	Beginning Balance	Transactions	Transactions	Ending Balance	Encumbrance	Ending Balance
Src YYYYMM Jnrl	w/o Encumbrance	Debit	Credit	w/o Encumbrance	Balance	w/ Encumbrance
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640002 TRAVEL - MEALS						
AP		66,737.77	696.12			
AR		0.00	30.00			
TOTAL: 640002	0.00	66,737.77	726.12	66,011.65	0.00	66,011.65

The variance identified for account 640002 is:

Account	Account Analysis Report	Trial Balance	Variance
640002	66,102.65	66,011.65	91.00

<b>STEP 2</b>	<p><b>Determine which source (Trial Balance or Account Analysis Report) is correct by comparing the totals to the source transactions in the modules. This step will provide detail at the individual source transaction level (voucher id, item id, etc.)</b></p> <ul style="list-style-type: none"> <li>To validate the <b>Account Analysis Report</b> totals by account run the <b>0GL075_ACCT_ANALYSIS_DETAIL</b> query.</li> <li>To validate the <b>Trial Balance Report</b> totals by account run the <b>Combined Detail Report</b>. The <b>Output Data File</b> version (GG report) will allow you to export to Excel for easy comparison to the detail obtained from the Account Analysis detail Query. You may also use any of the existing module queries that provide the same detail. ( i.e. 0AP005, 0AR008, 0AR009)</li> </ul>
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The Combined Detail Report pulls data from the respective module tables and provides detail for the summarized totals on the Trial Balance. The total for the 640002 account on the Combined Detail Report displayed below in Excel agrees with the Trial Balance account total.

The **0GL075\_ACCT\_ANALYSIS\_DETAIL** query pulls data from the Budget Detail\_EX Ledger (expense information) and Detail\_EN Ledger (encumbrance information) providing detail transactions for the summarized account totals on the Account Analysis Report. The query displayed below agrees with the Account Analysis account total.

COMBINED DETAIL REPORT				0GL075_ACCT_ANALYSIS_DETAIL			
Src	Acct	Refld1	Amount	Unit	Account	Amount	Voucher
AP	640002	00035491	119.00	40400	640002	30.00	00033790
AP	640002	00035492	119.00	40400	640002	35.00	00033784
AP	640002	00035497	21.00	40400	640002	56.00	00033903
AP	640002	00035498	21.00	40400	640002	69.00	00033908
AP	640002	00035499	119.00	40400	640002	5.00	00033908
AP	640002	00035500	85.00	40400	640002	35.00	00034113
AP	640002	00035501	29.00	40400	640002	72.00	00034112
AP	640002	00035509	112.00	40400	640002	35.00	00034114
AP	640002	00035511	21.00	40400	640002	28.00	00034115
AP	640002	00035513	91.00	40400	640002	35.00	00034135
			<b>66,011.65</b>				<b>66,102.65</b>

<b>STEP 3</b>	<b>Compare the results of the report and query to identify the actual transaction that is the source of the variance.</b> It is helpful to use Excel functionality to narrow search results (i.e. data/sort, pivot table, auto filter, and sub-totals).
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The Excel auto filter function was used to display the results below and compare Refld1 numbers from the Combined Detail report to the 0GL075 query. This comparison helps to determine which transaction is the source of the variance.

**COMBINED DETAIL REPORT**

**0GL075\_ACCT\_ANALYSIS\_DETAIL**

Src	Acct	Refld1	Amount
AP	640002	00034755	91.00
AP	640002	00034768	91.00
AP	640002	00034771	91.00
AP	640002	00034833	91.00
AP	640002	00034837	91.00
AP	640002	00034874	91.00
AP	640002	00034879	91.00
AP	640002	00034880	91.00
AP	640002	00034881	91.00
AP	640002	00034884	91.00
AP	640002	00035189	91.00
AP	640002	00035190	91.00
AP	640002	00035349	91.00
AP	640002	00035494	91.00
AP	640002	00035513	91.00

Unit	Account	Voucher	Amount
40400	640002	34755	91.00
40400	640002	34768	91.00
40400	640002	34771	91.00
40400	640002	34833	91.00
40400	640002	34837	91.00
40400	640002	34874	91.00
40400	640002	34879	91.00
40400	640002	34880	91.00
40400	640002	34881	91.00
40400	640002	34884	91.00
40400	640002	35189	91.00
40400	640002	35190	91.00
40400	640002	35349	91.00
40400	640002	35494	91.00
40400	640002	35513	91.00
40400	640002	35530	91.00

The results above identify voucher # 35530 has posted to the Budget Ledger but is not reflected on the Actuals Ledger.

<b>STEP 4</b>	<b>Research and take corrective action as necessary.</b> Notify SAO of any corrective action that cannot be resolved by the agency.
<b>STEP 5</b>	<b>Reconcile the Trial Balance to the Budget Comparison Report.</b> Once you have completed steps 1 thru 4 to identify and correct differences between the Trial Balance and the Account Analysis, you will be able to use the 2007 budget period line on the Account Analysis Report to identify the 2007 amount in the summarized totals on the Trial Balance. Compare that figure to the YTD expenses on the Budget Comparison Report.
<b>STEP 6</b>	Use the <b>Computed Surplus by Budget Year</b> section on the Account Analysis Report to provide the Budget year breakdown of the computed surplus figure on the <b>Balance Sheet Report</b> .