Program Based Budgeting Training
Characteristics of Commonly Used Reports
June 2010

State Accounting Office
of Georgia
Fiscal Leadership for Georgia

Report	Common Uses	What does it include?	How it is different from other reports listed?	How should the report not be used?
0BD27 PBCR Budget Query	To reconcile the general ledger and budget reports on a monthly basis. Provides more detail level information than is available in the PBCR (GLS4008X) report.	Budget Revenue Expenditures Encumbrances	Combines both revenue and expenditure data to detail available funds	Not a replacement for the Trial Balance
0BD10 Budget Query	Provides summary total amounts for different programs and accounts in to compare budget to expenses in a business unit

Filtering "DETAIL%" will return all expenditures and encumbrances for budget year

Real-time quick current year budget check, Verify changes after amendments have been made, identify and correct budget errors that occur in AP, PO & GL | Summary balances from detail expenditure and encumbrance ledgers by program, fund source, project, and account.

Ledgers available are ALLOT, PROGRAM, DEPTSUM, ORG, REVEST and DETAIL. | This report only includes one budget year.

Doesn't include the FS type data field that the BD27 & BD31 have.

Doesn't include any balance sheet account information. Is best used for Budget and EX/EN ledgers. Not the best source of information about Revenue. | This report should not be used to identify incorrect budget years because it will only include one year. |
| **0BD031 BCR Summary Query** | Budgetary Compliance monthly reconciliation.

Analysis of C/Y & P/Y actual funds available. Identify budget year errors that need to be corrected for revenue & expense. It should be used in conjunction with the GL76 series of reports to identify fund errors as well. | Original Annual Operating Budget, Final Annual Operating Budget, Current Revenue and Expenditures (including encumbrances), Prior Year Revenue/Expense Fund Balance | • Includes prior year activity
• Adds Fiscal Year to Input Prompts
• Does not include ledger source
• Is not real-time. It is populated by the month end data dump. | This report is not real-time. It should not be used to monitor daily activity. |
| **GLS4008X Program Budget Comparison Summary** | Used to track budgetary compliance throughout the year

Used to capture the "original" budget for the year end budgetary statements. | Original and Adjusted Budget Revenue Expenditures Encumbrances | Report not a Query. Budget queries don't give you the "original" budget only the "final" balances as amended throughout the year.

Only includes OPB Programs (NONE1) excluded.

Excludes balance sheet information | This report only shows one budget year of activity. |

Report	Common Uses	What does it include?	How it is different from other reports listed?	How should the report not be used?
			Excludes adjustments to fund balance	
GL080_TB_44 Trial Balance Query	Used to monitor General Ledger balances at a summarized level Provides a quick method to analyze GL activity over the Fiscal Year for a specific class, program, fund source, business unit, etc. (query is same information provided on GL 44 reports) Balance previous night's posted data	Beginning Balance Debits Credits Encumbrances	Does not contain budget information (only General Ledger) Does not provide the details for General Ledger transactions (only summarized data)	Should not be used to review Agency's budgets Not ideal for tracking expenditures related to a specific budget year (Query contains activity related to all Budget Years for a specific Fiscal Year) Should not be used when detailed information is needed, such as voucher #, JZ #, etc.)
BDS4006X Budget Comparison Report PDF	Used to verify that the correct fund source has been used for each project number	AOB, and Adjusted AOB O/S Monthly Encumbrances Monthly Expenses Monthly Expenses and Enc. YTD Encumbrances YTD Expenses Total YTD Expenses Remaining AOB	Similar to GLS4006X but includes descriptions for Orgs, Projects, Programs and Funding Sources (depending on how it is ordered) 0BD010 is usually missing some of these descriptions (names) Can't separate the data by subclass like you can in the queries	
GLS4006X (GLxxx045C) Budget Comparison Report Document Direct	Used to verify that the correct fund source has been used for each project number	Adjusted AOB Monthly Expenses YTD Encumbrances YTD Expenses Remaining AOB	Similar to the BDS4006X report but certain columns are hidden so that this report will work well in Document Direct. Includes descriptions for Orgs, Projects, Programs and Funding Sources (depending on how it is ordered) 0BD010 is usually missing some of these descriptions (names)	

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0BD019 Tree Queries	Provides details on hierarchy of a chartfield (Org, Project or Funding Source. Also for Account and Program) This detail can be used with other data to "rollup" a chartfield for analysis. (ex. Rollup funding sources to the FS_TYPE level) Review trees so that periodic changes can be made	Parent/child relationships between values of a chartfield	No transactional data is here	Cannot be used to analyze transactional activity
0GL076 Extract Queries	Provides details of all transactions posted to the General Ledger during the Fiscal Year Used to research the specifics about a transaction (i.e. voucher #, journal ID, etc.) Month-end reconciliations w/ BD31 query & year-end financial statement preparation Used for analysis and to create reports with drill down capabilities.	Detailed transaction information such as vendor names,	Does not provide information related to the agency's budget (only general ledger activity) Does not provide beginning balances for accounts (ex: Cash balance from prior Fiscal Year—Query only shows current years activity) Only information from one Fiscal Year at a time	Should not be used to review Agency's budget Not ideal for tracking expenditures related to a specific budget year (Query contains activity related to all Budget Years for a specific Fiscal Year) This report will not work to verify daily activity. It is not real time