



## Financial Review Division FAQ DE 46 Submissions

1. **What is the DE 46 Actual Report and where did that data come from?**
  - a. The DE 46 Actual Report and Error Checking Report is the LEA's General Ledger data in basically a TRIAL BALANCE format. Most ERP Accounting software has the ability to create/extract the general ledger data (or budget data) into the specified file layout required by GaDOE for the DE 46. The sections for each FUND are Balance Sheet, Expenditures, and Revenues. At the end of each fund is a validation pages that checks:
    - b. Total debits = Total credits
    - c. Total Assets = Total Liabilities and Fund Balances
    - d. The sum of fund balance accounts (07XX) = control total for Fund Balance (0004)
    - e. Last year's ending fund balance (0004) = this year's beginning fund balance (0001)
2. **What is the DE 46 Budget Report and where does that data come from?** The DE 46 Budget file/report is data that is extracted from the LEAs budget data. The Budget data is collected from the LEA for the initial Board approved budget for all budgeted funds and the for the Final Amended Budget. The file only contains BUDGETED expenditures and BUDGTED revenues for each fund reported and the control totals for beginning and ending fund balance for each fund and adjustments to beginning fund balance. It contains the same validation page as the ACTUAL report at the end of each fund. NOTE: There is no Error Checking for the DE 46 Budget File.
3. **My DE 46 is uploaded, and I am getting a message that says, "File Extract Failed".** Here are some possibilities:
  - a. The wrong fiscal year file was uploaded. (i.e. FY 2024 instead of FY 2025).
  - b. The uploaded file was manually modified. Rows were modified and the row length is now incorrect. Each row MUST be 64 characters or spaces in length. A text editor can help find this issue quickly showing the "end of row". Review the DE 46 data file layout document for more information > [DE46 file layout.xls \(gadoe.org\)](#)
4. **I have Errors, Warnings Requiring Explanations, and Warnings.** What should I work on first?
  - a. **Errors** MUST be resolved before the file can be submitted and signed off. These are critical issues that must be corrected on your General Ledger before you close the fiscal year. Once the issues are resolved on your General ledger, a new file must be resubmitted, that is error free, in order to complete the submission.



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- b. **Warnings Requiring Explanation** should be addressed next. These should be investigated and resolved to the extent practical and possible. Any unresolved warnings requiring explanation **MUST** be explained and submitted. Then a GaDOE Financial Review team member must sign off as 'Admin Approved' for the superintendent to signoff.
  - c. **Warnings** should be reviewed last to see if they are applicable to the district and need further corrections within the General Ledger.
  - d. Here is a list of common errors and warnings. [FY 25 Listing of Errors and Warnings - Updated 7-15-24.xlsx \(gadoe.org\)](#)
5. **I have uploaded my DE 46 file, and now I don't see the UPLOAD button anymore.**  
The UPLOAD tab will "disappear" until the recently uploaded file goes through the validation process. Once validation is complete, then you can upload the next DE 46 file.
6. **I have uploaded the DE 46 file, and I have no errors. Am I finished?**  
NO. The process is not complete. There are additional steps. Financial Review has published on its website a list of DE 46 Transmission Statuses, what each status means, and what needs to be done to fully complete the transmission and sign off process. The Superintendent **MUST** sign off by the posted deadline, for the LEA to be considered complete and compliant in each DE 46 file upload process (DE 46 Actual, DE 46 Initial Budget, DE46 Final Budget). See the DE46 Transmission Status guide here> [DE 46 New Transmission Portal Definitions 9.28.20.pdf \(gadoe.org\)](#)
7. **My Superintendent does not have a "Sign Off" button, but the DE 46 is error free and I as the Financial Review Coordinator have signed off.**
  - a. The problem occurs when the Superintendent's portal security profile has a role conflict. This is because there are two conflicting roles assigned. They have "Superintendent – Financial Review" and "District Coordinator – Financial Review". The "District Coordinator – Financial Review" must be **requested** to be **removed** from the Superintendent's user profile by the LEA's portal security officer and approved by GaDOE Financial Review. Then the Superintendent will be able to see and access the "Sign Off" button for the DE 46. It may take some time to accomplish this, please check your roles before the final day of the deadline.
8. **My SNP Office doesn't see the DE 46 column data on the DE 106/DE 46 Comparison Report.** What should I do? For the DE 106/DE 46 Report to be reconciled, the DE 46 must be uploaded to either Error Checking during the fiscal year after the monthly DE 106 is submitted or during the transmission cycle from July – September for the ACTUAL data.



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Communication between the district's SNP office and finance office is crucial to reconcile these two reports. It is best practice to conduct a monthly reconciliation. To accomplish this, the finance office must upload a DE 46 file to ERROR CHECKING after the SNP office submits their DE 106 file.

9. **Total All Transfers does not Balance.** What is the best portal report to run to find out what is the difference? The ideal report to run from the portal Financial Review Application reports menu is "Analysis Reports\TOTAL ALL FUNDS". This can be ran for the Actuals or Budget. The last page will give you a total of Transfers In and Transfers Out. These amounts should agree.
10. **I am getting an error message on the DE 46 that my Fund 100 is out of balance, but my General Ledger/Trial Balance for Fund 100 is in balance.** Please check your Fund 199 or any other Fund which rolls/is mapped to Fund 100 for an out of balance condition. If on PCG, please run the DE 396 Error Report.
11. **I am getting errors for invalid account combinations for grants that have been approved by the GaDOE Program Manager in the Con App.** Unfortunately, the Consolidated Application accounts are not linked (directly) to DE 46 Chart of Accounts. Every attempt is made to ensure program managers have the best information available. However, with the numerous grants awarded, it is difficult to ensure every available combination of accounts is set up in the Code Relationships for the DE 46 or the correct code relationships have been set up and approved in the Consolidated Application. Solutions include:
  - a. frequent uploads of Error Checking to find invalid combinations
  - b. adding new code relationships (when applicable) by GaDOE Financial Review
  - c. budget amendments by the LEA and approved by program manager
  - d. adding new account combinations in the Con App
12. **I have run the DE 46 Actual Sign Off Report, but my federal fund balances do not equal zero.** What should I do?
  - a. Check to see if there was a beginning fund balance.
  - b. Ensure that current year revenues equal current year expenditures.
  - c. Determine if any prior year revenues or expenditures have been posted incorrectly and make adjusting entries.
  - d. Clear up any beginning fund balances (negative or positive) by analyzing your general ledger by fund and program for the previous year(s). Either refund positive grants to GaDOE or transfer negative balances to the General Fund, if applicable. All adjustments for prior year should be posted to 0799 (adjustments to beginning fund



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balance, control account 0002). SNP fund balance adjustments should be posted to 0740.

**13. My DE 46 Final Budget does not tie to the final expenditures for the fiscal year. What should I do?** There is no state requirement that actual expenditures tie to the final budget. Budget management is based on your local board policy and practice. Variances in the budget to actual expenditures may be subject to audit and/or subject to question by the local board. Best practice is budget amendments as major changes occur during the year in the Board's initially approved budget. NOTE: Re-advertisement and public hearings are not required for budget amendments once the initial budget has been duly advertised and Board approved.

**14. I am now error free, and I have reviewed my warnings. What should I do?**

**RUN THE REPORTS! RUN THE REPORTS! RUN THE REPORTS!**

This cannot be emphasized enough! Prior to submitting, please run the DE 46 Analysis Reports (Budget or Actual) as applicable, for All Funds, and TOTAL All funds. Additionally, please run the ACTUAL SIGN OFF REPORT and BUDGET SIGN OFF REPORT, before and after the superintendent signs off.

Before the superintendent signs off, please review these reports to ensure they reflect General Ledger or Budget data in your accounting software. If you are satisfied with what you as the Financial Coordinator have submitted, you should request that your superintendent, sign off on the report(s). Then run the final reports with the superintendent sign off date and time stamp and save the PDF files for your records.

**15.** For additional information the DE 46 Transmission User Guide can be found here > [Financial Review – DE046 Transmission User Guide \(district\) \(gadoe.org\)](#). There is a wealth of information on our [Financial Review website home page](#). **Please see the section entitled “TRANSMITTING DATA”.**