



ORACLE
NETSUITE

Financial Statements Guide



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Financial Statements

- [Financial Statements Overview](#)
- [Available Financial Statements](#)
- [Financial Report Builder](#)
- [OneWorld Financial Statements](#)

Financial Statements Overview

You can access financial statements, including income statements, balance sheets, and cash flow statements, at Reports > Financial and at Reports > Banking/Budgeting. For a list of NetSuite standard financial statements, see [Available Financial Statements](#).

You can use the Financial Report Builder to customize standard financial statements to meet your business reporting needs. For information, see [Financial Report Builder](#).



Important: To access Financial Report Builder training resources, see the [SuiteAnalytics: Financial Reports and Searches](#) page at NetSuite SuiteTraining.

Financial statements differ in the following respects from other NetSuite reports that include financial data:

- Financial statements group data by **financial sections**.

Each section is a subset of financial data for which separate filters, grouping, and sorting can be defined. The use of sections allows more fine-grained organization of data than is available for other types of reports.

Standard financial statement section data is filtered and grouped by accounts. You can modify the filtering, grouping, and display formats of custom financial statement section data.

Financial sections can be reused across reports. The same section filter criteria can be used in multiple layouts, while section data is grouped and displayed differently.

For more information, see [Financial Statement Sections](#).

- Financial statements store report characteristics in **layouts**.

A financial statement layout is a set of definitions for financial sections and rows. This includes report rows, row order and hierarchy, section filter criteria, calculating summary amounts methods, row labels, and text, line, and background formatting options.

Layouts can be shared, to provide a consistent look among related reports. Reports with shared layouts display the same rows but can have different sets of columns and different filters.

A standard layout is provided for each type of standard financial statement for each country. When you customize a financial statement, its standard layout is duplicated to provide a custom layout that you can edit. Most of your customizations, other than changes to columns and filters, are stored as part of this custom layout.

For more information, see [Financial Statement Layouts](#).

- Financial statements have a unique customization interface, the Financial Report Builder.

The Financial Report Builder includes the column and filter customization functions of the Report Builder, as well as many other capabilities. For more information, see [Financial Report Builder](#).

If you use NetSuite OneWorld, you can run and customize separate financial statements for each subsidiary. For more information, see [OneWorld Financial Statements](#).

The currency used for financial statements is the base currency of the company. If you use NetSuite OneWorld, it is the base currency of the subsidiary selected as the Subsidiary Context. Like other reports, values in financial statement results are rounded to the currency precision determined by the format of the company currency. In NetSuite OneWorld, values in financial statements results are rounded to the currency precision determined by the format of the subsidiary base currency. This rounding applies to currency values and non-currency values, including formula column values.

Permissions and Roles

You need the Financial Statements permission to run financial statement reports. Additionally, you need the Report Customization permission to customize these reports in the Financial Report Builder or to change the layouts assigned to them.

The following standard NetSuite roles include both permissions:

- Accountant
- Accountant (Reviewer)
- CEO
- CEO (Hands Off)
- CFO

If you do not have necessary permissions, contact your account administrator. For more information, see the help topic [Giving Access to Financial Statements](#).

If employee information is masked and you require this information, contact your account administrator.

Available Financial Statements

The following financial statement reports are available in NetSuite:

- **Income Statements**
 - [Income Statement Report](#)
 - [Income Statement Detail Report](#)
 - [Comparative Income Statement Report](#)
 - [Multi-Book Income Statement Report](#)
 - [Multi-Book Income Statement Detail Report](#)
 - [Budget Income Statement Report](#)
 - [Budget Income Statement Detail Report](#)
 - [Budget vs. Actual Report](#)
- **Balance Sheets**
 - [Balance Sheet Report](#)
 - [Balance Sheet Detail Report](#)
 - [Comparative Balance Sheet Report](#)
 - [Multi-Column Balance Sheets](#)
 - [Multi-Column Balance Sheets](#)
 - [CTA Balance Audit Report](#)
- **Cash Statements**
 - [Cash Flow Statement Report](#)
 - [Cash Statement Report](#)
 - [Cash Statement Detail Report](#)

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

For information about viewing report results, see the help topic [Working with Report Results](#).

For information about running consolidated financial statements, see [OneWorld Financial Statements](#).

For information about customizing financial statements, see [Financial Report Builder](#).

For information about other financial reports that are not financial statements, such as the trial balance report, see the help topic [Financial Reports](#).

Income Statements

The following income statement reports are available:

- [Income Statement Report](#)
- [Income Statement Detail Report](#)
- [Comparative Income Statement Report](#)
- [Multi-Book Income Statement Report](#)
- [Multi-Book Income Statement Detail Report](#)
- [Budget Income Statement Report](#)

- [Budget Income Statement Detail Report](#)
- [Budget vs. Actual Report](#)

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

For information about other financial reports that are not financial statements, such as the trial balance report, see the help topic [Financial Reports](#).

Income Statement Report

The Income Statement report shows income, expenses, and net income for a specific period of time.

The standard Income Statement includes the following rows:

- **Ordinary Income/Expense** (header row)
 - **Income** (financial section)
 - **Cost of Sales** (financial section)
 - **Gross Profit** (formula row)
 - **Expense** (financial section)
- **Net Ordinary Income** (summary row)
- **Other Income and Expenses** (header row)
 - **Other Income** (financial section)
 - **Other Expenses** (financial section)
- **Net Other Income** (summary row)
- **Net Income** (formula row)

Header and summary rows are linked. Each summary row is calculated either through a sum of child row amounts or through a specified formula. The Net Income row is a formula row that sums Net Ordinary Income with Net Other Income. Standard Income Statement section data is selected based on account type and is grouped by account.

You can customize the Income Statement in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. For information see [Financial Statement Rows](#) and [Editing a Financial Statement Section](#).

You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and, if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. You can set formatting options for each row. For more information, see [Financial Report Builder](#). Be aware that the Allow Web Query option is not available for this report.

Also, you can add a Percent of Expense or Percent of Income column to your Income Statement. See [Adding a Percent of Income Column to an Income Statement](#).

To see the Income Statement report:

Go to Reports > Financial > Income Statement.

A message appears indicating that your report is loading. The status bar in the footer of the report indicates the progress as your report loads. Click Cancel Report next to the status bar to stop the report from loading.

In the footer of the report, select from filter lists to refilter report data. You also can select from the Column list to display report amounts by an additional dimension, including time period, class,

department, location, or, if you are using NetSuite OneWorld, subsidiary. Click the More arrow button to display all footer lists. For more information, see the help topic [Setting Report Footer Options](#).

Note: Inactive classes, departments, locations, and subsidiaries are available as filters to provide historical reporting and to avoid unbalanced totals.

The Report by Period user preference determines whether report data is calculated by date range or by period. This preference is available at Home > Set Preferences on the Analytics subtab. To display this report's data by date range, set this preference to Never. To display this report's date range by period, set this preference to All Reports or to Financials Only. For more information, see the help topic [Choosing a Date or Period Range for a Report](#).

The Income Statement report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Income Statement by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name to view General Ledger report data for the account. The data in the **General Ledger Balance** column may vary from data in the Income Statement Amount column. This difference occurs because the **Amount** column is the account balance from the specified report period only, while the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Income Statement Detail Report

The Income Statement Detail report shows individual transactions for a specified time period for each income and expense account and the totals for each account and category.

The standard Income Statement Detail report includes the same rows as the standard Income Statement.

To see the Income Statement Detail report:

Go to Reports > Financial > Income Statement > Detail.

The Income Statement Detail report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Income Statement Detail by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name to view General Ledger report data for the account. The data in the **General Ledger Balance** column may vary from data in the Income Statement Detail Amount column. This difference occurs because the **Amount** column is the account balance from the specified report period only, but the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Comparative Income Statement Report

The Comparative Income Statement report summarizes and compares income and expenses across two or more specified time periods. You can use this report to compare your company's performance with

previous years. This comparison helps you to measure your company's progress and to make future projections.

This report includes an Amount column that defaults to the current date range or period and a Comparative Amount column that defaults to the last year or last fiscal year. When you change the date or period in the Date footer filter to change the date or period for Amount column data, the range for the Comparative Amount column changes accordingly because it has a relative alternate range defined. For an explanation of alternate date ranges, see the help topic [Adding Time-Based Comparison Columns to Reports](#).

The standard Comparative Income Statement report includes the same rows as the standard Income Statement.

To see the Comparative Income Statement report:

Go to Reports > Financial > Comparative Income Statement.

The Comparative Income Statement report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Comparative Income Statement by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name to view General Ledger report data for the account. The data in the **General Ledger Balance** column may vary from data in the **Comparative Income Statement Amount** column. This difference occurs because the **Amount** column is the account balance from the specified report period only, but the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Multi-Book Income Statement Report

The Multi-Book Income Statement report enables you to compare the income and expenses for a specific period of time for two different accounting books. This comparison is useful for reconciling one accounting book against another.

In the report footer, from the Accounting Book 1 and Accounting Book 2 lists, select the accounting books for which the report is to display data, or accept the default accounting books. The data that displays includes automatically calculated accounts such as Net Income. Data appears in the Amount (Book 1) and Amount (Book 2) columns. Any difference appears in the Difference column.

Note: If the currencies between the accounting books are different, the Difference column is blank.

The standard Multi-Book Income Statement report includes the same rows as the standard Income Statement.

To see the Multi-Book Income Statement report:

Go to Reports > Financial > Multi-Book Income Statement.

The Multi-Book Income Statement report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If this

preference is not enabled, you can create a custom cash basis Multi-Book Income Statement report by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name in the Accounting Book 1 column to access General Ledger report data for the account. The data in the **Balance** column may vary from data in the Multi-Book Income Statement **Amount** column. This difference occurs because the **Amount** column is the account balance from the specified report period only, while the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Three key performance indicators (KPIs), Income, Expenses, and Profit, can be added to your dashboard to provide at-a-glance views of totals from the Multi-Book Income Statement report. For more information about KPIs, see the help topic [Setting Up the Key Performance Indicators Portlet](#).

Multi-Book Income Statement Detail Report

The Multi-Book Income Statement Detail report shows individual transactions for a specified time period for each income and expense account associated with two different accounting books. It also shows the totals for each account and category.

The standard Multi-Book Income Statement Detail report includes the same rows as the standard Multi-Book Income Statement.

To see the Multi-Book Income Statement Detail report:

Go to Reports > Financial > Multi-Book Income Statement > Detail.

The Multi-Book Income Statement Detail report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Multi-Book Income Statement Detail report is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Multi-Book Income Statement Detail report by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name in the Accounting Book 1 column to access General Ledger report data for the account. The data in the **Balance** column may vary from data in the Multi-Book Income Statement Detail **Amount** column. This difference occurs because the **Amount** column is the account balance from the specified report period only, while the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Budget Income Statement Report

The Budget Income Statement enables you to view a specific budget for income, cost of goods sold, and expense accounts in the same format as your income statement, including your projected net income per that budget.

Because budgets are set up by period, this report does not display budget data accurately if the Report by Period preference is set to Never. If your report's budget columns are displaying zeros, go to Home > Set Preferences, and on the Analytics subtab, set the Report by Period preference to All Reports, or to Financials Only.

The standard Budget Income Statement report includes the same rows as the standard Income Statement.

You can customize the Budget Income Statement report in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. You can set formatting options for each row. For more information, see [Financial Report Builder](#). The Allow Web Query option is not available for this report.



Note: Custom segments are not included in the Budget and Financial fields of the Financial Report Builder for budget-related reports.

To see the Budget Income Statement:

Go to Reports > Banking/Budgeting > Budget Income Statement.

The Budget Income Statement report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Budget Income Statement by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Budget Income Statement Detail Report

The Budget Income Statement Detail report enables you to view budgeted amounts for income, cost of goods sold, and expenses, including projected net income, for a specific time period. This report includes individual transactions, and totals for each account and category.

Because budgets are set up by period, this report does not display budget data accurately if the Report by Period preference is set to Never. If your report's budget columns are displaying zeros, go to Home > Set Preferences, and on the Analytics subtab, set the Report by Period preference to All Reports, or to Financials Only.

The standard Budget Income Statement report includes the same rows as the standard Income Statement.

You can customize the Budget Income Statement Detail report in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. For more information, see [Financial Report Builder](#). The Allow Web Query option is not available for this report.

To see the Budget Income Statement Detail report:

Go to Reports > Banking/Budgeting > Budget Income Statement > Detail.

The Budget Income Statement Detail report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Budget Income Statement Detail by

enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Budget vs. Actual Report

The Budget vs. Actual report combines an income statement with a budget income statement for the same set of criteria including both dollar and percentage comparisons between the two. This report enables you to analyze budgeted and actual financials to determine how closely your income and expenses compare to those you originally budgeted.

You can use this report to compare budgeted and final amounts associated with your statistical accounts. For example, you can enter a budget for the headcount statistical account that specifies the number of new employee requisitions for the Sales Department in the upcoming financial year. To view the comparison, customize the report by inserting a row or section for your statistical account. You can view the report for the total amount as well as by classification segments defined in your budget. For more information, see the help topics [Using Statistical Accounts](#) and [Budgets in NetSuite](#).

Because budgets are set up by period, this report does not display budget data accurately if the Report by Period preference is set to Never. If your report's budget columns are displaying zeros, go to Home > Set Preferences, and on the Analytics subtab, set the Report by Period preference to All Reports, or to Financials Only.

The standard Budget vs. Actual report includes the same rows as the standard Income Statement, with columns for amount, budget amount, dollars that the amount is over budget, and amount as a percentage of budget.

You can customize the Budget vs. Actual report in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. For more information, see [Financial Report Builder](#). The Allow Web Query option is not available for this report.

To see the Budget vs. Actual report:

Go to Reports > Banking/Budgeting > Budget vs. Actual.

The Budget vs. Actual report may be run on a cash basis. The Cash Basis Reporting preference applies to all standard reports that support cash basis reporting. This preference is on the General tab under General Ledger at Setup > Accounting > Preferences > Accounting Preferences. If the preference is enabled, the Income Statement Detail is on a cash basis rather than an accrual basis. If this preference is not enabled, you can create a custom cash basis Budget vs. Actual by enabling the Cash Basis option on the More Options page of the Financial Report Builder. See the help topic [Setting Up Cash Basis Reporting](#).

Note: Click an Account Name to view General Ledger report data for the account. The data in the **General Ledger Balance** column may vary from data in the **Budget vs. Actual Amount** column. This difference occurs because the **Amount** column is the account balance from the specified report period only, while the **Balance** column is a running account balance that includes the amount from the prior period as a beginning balance.

Balance Sheets

The following balance sheet reports are available:

- [Balance Sheet Report](#)
- [Balance Sheet Detail Report](#)
- [Comparative Balance Sheet Report](#)
- [Multi-Book Balance Sheet Report](#)
- [Multi-Book Balance Sheet Detail Report](#)
- [Multi-Column Balance Sheets](#)

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

For information about other financial reports that are not financial statements, such as the trial balance report, see the help topic [Financial Reports](#).

Balance Sheet Report

The Balance Sheet lists your company's assets, liabilities, and equity.

The standard Balance Sheet includes the following rows, which correspond to account types (see the help topic [Account Types](#)):

- **ASSETS (header row)**
 - Current Assets (header row)
 - Bank (financial section)
 - Accounts Receivable (financial section)
 - Unbilled Receivable (financial section)
 - Other Current Asset (financial section)
 - Total Current Assets (summary row)
 - Fixed Assets (financial section)
 - Other Assets (financial section)
- **Total ASSETS (summary row)**
- **LIABILITIES & EQUITY (header row)**
 - Current Liabilities (header row)
 - Accounts Payable (financial section)
 - Credit Card (financial section)
 - Other Current Liability (financial section)
 - Total Current Liabilities (summary row)
 - Long Term Liabilities (financial section)
 - Equity (header row)
 - Equity (financial section)
 - Retained Earnings (header row)
 - Total Retained Earnings (summary row)
 - Net Income (referenced row from Income Statement)
 - Cumulative Translation Adjustment (financial section)
(OneWorld accounts with multi-currency enabled only)
 - Total Equity (summary row)

■ **Total LIABILITIES & EQUITY** (summary row)

Header and summary rows are linked. Each summary row is calculated either through a sum of child row amounts or through a specified formula. Standard section data are selected based on account type and are grouped by accounts. For more information, see [Financial Statement Sections](#).

For NetSuite OneWorld, consolidated balance sheet reports use a special account called Cumulative Translation Adjustment (CTA) to achieve balance when there is more than one currency. This account is necessary because the rate types of the accounts on the balance sheet differ. This results in different rates being used and can cause an imbalance. The CTA is also used wherever consolidation across accounts with different rate types occurs, such as the consolidated trial balance. For more information, see [Cumulative Translation Adjustment \(CTA\) Overview](#).

Note: All balance sheet accounts checked with "Eliminate Intercompany Transaction" are used exclusively for intercompany posting. Consequently, you cannot post a non-intercompany balance to an Other Current Asset account IF the account is marked "Eliminate Intercompany Balance." In this case, you must have separate balance sheet accounts to post intercompany and non-intercompany transactions. The impacted balance sheet accounts include A/R, A/P, Other Current Asset (excluding inventory account), Other Current Liability, Long Term Liability, Other Asset, Deferred Expense, and Deferred Revenue. Further, the elimination Journal Entry is automatically reversed in the beginning of next period; therefore, the month-end auto-elimination will be calculated using the latest exchange rate, and on top of the total open balance of the account.

You can customize the Balance Sheet in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. You can set formatting options for each row. You can also add and define columns for the report. For more information, see [Financial Report Builder](#). Be aware that the Allow Web Query option is not available for this report.

Warning: Do not remove the original Amount column during customization. If you do so and add it back later, you cannot drill down on the data in the Amount column that you added.

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

The Report by Period user preference determines whether report data is calculated by date range or by period. This preference is available at Home > Set Preferences, on the Analytics subtab. To display this report's data by date range, set this preference to Never. To display this report's date range by period, set this preference to All Reports, or to Financials Only. For more information, see the help topic [Choosing a Date or Period Range for a Report](#).

The Total Bank Balance key performance indicator (KPI) can be added to your dashboard to provide at-a-glance views of totals from the Balance Sheet report. For more information about KPIs, see the help topic [Setting Up the Key Performance Indicators Portlet](#).

To see the Balance Sheet report:

Go to Reports > Financial > Balance Sheet.

A message appears indicating that your report is loading. The status bar in the footer of the report indicates the progress as your report loads. You can click Cancel Report next to the status bar to stop the report from loading.

In the footer of the report, you can select from filter lists to refilter report data. You also can select from the Column list to display report amounts by an additional dimension, including time period, class, department, location, or, if you are using NetSuite OneWorld, subsidiary. Click the More arrow button to display all footer lists. For more information, see the help topic [Setting Report Footer Options](#).

Note: Inactive classes, departments, locations, and subsidiaries are available as filters to provide historical reporting and to avoid unbalanced totals.

Balance Sheet Detail Report

The Balance Sheet Detail report shows the starting balance at the beginning of a specified time period, transactions entered in the account for the time period you select, and the ending balance as of the report end date.

The standard Balance Sheet Detail report includes the same rows as the standard Balance Sheet.

Note: All balance sheet accounts checked with "Eliminate Intercompany Transaction" are used exclusively for intercompany posting. Consequently, you cannot post a non-intercompany balance to an Other Current Asset account IF the account is marked "Eliminate Intercompany Balance." In this case, you must have separate balance sheet accounts to post intercompany and non-intercompany transactions. The impacted balance sheet accounts include A/R, A/P, Other Current Asset (excluding inventory account), Other Current Liability, Long Term Liability, Other Asset, Deferred Expense, and Deferred Revenue. Further, the elimination Journal Entry is automatically reversed in the beginning of next period; therefore, the month-end auto-elimination will be calculated using the latest exchange rate, and on top of the total open balance of the account.

To see a Balance Sheet Detail report:

Go to Reports > Financial > Balance Sheet > Detail.

Comparative Balance Sheet Report

The Comparative Balance Sheet report compares the category and worth of each account across two or more specified time periods. You can use this report to compare your company's performance with previous years. This comparison helps you to measure your company's progress and to make future projections.

This report includes an Amount column that defaults to the current date range or period, and a Comparison Amount column that defaults to the last year or last fiscal year. You select a value in the As Of list in the report footer to change the date or period for Amount column data. The date of the Comparison Amount column changes automatically because it is defined by a alternate range that is relative to the Amount column date. For more information about comparison columns, see the help topic [Adding Time-Based Comparison Columns to Reports](#).

The standard Comparative Balance Sheet report includes the same rows as the standard Balance Sheet.

To see the Comparative Balance Sheet report:

Go to Reports > Financial > Comparative Balance Sheet.

Multi-Book Balance Sheet Report

The Multi-Book Balance Sheet report enables you to compare the assets, liabilities, and equity associated with two different accounting books. This comparison is useful for reconciling one accounting book against another.

In the report footer, from the Accounting Book 1 and Accounting Book 2 lists, select the accounting books for which the report is to display data, or accept the default accounting books. The data that displays includes automatically calculated accounts such as Net Income. This data appears in the Amount (Book 1) and Amount (Book 2) columns. Any difference appears in the Difference column.



Note: The difference is not calculated if the currency in the Book 1 and Book 2 columns is different.

The standard Multi-Book Balance Sheet report includes the same rows as the standard Balance Sheet.

To see the Multi-Book Balance Sheet report:

Go to Reports > Financial > Multi-Book Balance Sheet.

The Report by Period user preference determines whether report data is calculated by date range or by period. This preference is available at Home > Set Preferences, on the Analytics subtab. To display this report's data by date range, set this preference to Never. To display this report's date range by period, set this preference to All Reports, or to Financials Only. For more information, see the help topic [Choosing a Date or Period Range for a Report](#).



Warning: If you select **Accounting Period** from the **Column** list, the report includes a column for each period from the beginning of your NetSuite data through the current period. This selection can cause the report to exceed the maximum number of permitted columns, which may return an error. To avoid this issue, select an alternate period in the footer filter or on the Filters page of the Financial Report Builder. Alternatively, instead of selecting a column dimension of **Accounting Period**, add columns with the specific alternate period ranges you want to display on the Edit Columns page of the Financial Report Builder.

Multi-Book Balance Sheet Detail Report

The Multi-Book Balance Sheet Detail report shows the starting and ending balances for the period of time specified on the report. It also shows transactions entered in the account for the time period you select for the two specified accounting books.

The standard Multi-Book Balance Sheet Detail report includes the same rows as the standard Balance Sheet.

To see a Multi-Book Balance Sheet Detail report:

Go to Reports > Financial > Multi-Book Balance Sheet > Detail.

Multi-Column Balance Sheets

A multi-column balance sheet enables you to compare account balances for the selected reporting period with account balances for previous reporting periods and to include columns for the sum of all debits and credits posted to each account within a selected reporting period. NetSuite enables you to customize the standard balance sheet report to produce a multi-column balance sheet.

Customization options for the Balance Sheet Report enable you to comply with different international legal requirements by adding columns to the report using the Financial Report Builder. For example, in addition to the account balances for the selected reporting period shown in the standard report, you can display columns for the previous period balance, the total debits, and the total credits. The same options are available for the Trial Balance Report using the Report Builder.

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

To create a multi-column balance sheet report:

1. Go to Reports > Financial > Balance Sheet, and wait for the standard report to load.
2. Click **Customize** to open the Financial Report Builder.
3. In the **Name** field, enter a new name for the report, such as **Multi-Column Balance Sheet**.
4. Click **Edit Columns**. For more information, see [Financial Report Builder Edit Columns Page](#).
The Report Preview displays the single **Amount** column from the standard report. This column is automatically selected.
5. Change the **Column Label** from **Amount** to **Closing Balance**.
Do not remove the original Amount column.
6. Add a column for the opening balance as follows:
 - a. In the Add Fields area, open the **Financial** folder and select **Amount**.
 - b. Move the new column to the left of the Closing Balance column, and change the **Column Label** from **Amount** to **Opening Balance**.
 - c. In the **Alternate Period Range Type** list, select **Relative to report date**. Additional options appear below the list.
 - d. Check the **Cumulative Value** box.
 - e. In the **Alternate Period Range** list, select **Last Period**.
7. Add a column for the total debits as follows:
 - a. In the Add Fields area, open the **Financial** folder and select **Amount (Debit)**.
 - b. Move the new column to the left of the Closing Balance column, and change the **Column Label** if desired.
 - c. In the **Alternate Period Range Type** list, select **Relative to report date**. Additional options appear below the list.
 - d. Clear the **Cumulative Value** box.
 - e. In the **Alternate Period Range** list, select **This Period**.
8. Add a column for the total credits as follows:
 - a. In the Add Fields area, open the **Financial** folder and select **Amount (Credit)**. This adds a new column to the right of the Closing Balance column.
 - b. Move the new column to the left of the Closing Balance column, and change the **Column Label** if desired.
 - c. In the **Alternate Period Range Type** list, select **Relative to report date**. Additional options appear below the list.
 - d. Clear the **Cumulative Value** box.
 - e. In the **Alternate Period Range** list, select **This Period**.
9. Click **Save**.

Cash Statements

The following cash statement reports are available:

- [Cash Flow Statement Report](#)

- [Cash Statement Report](#)
- [Cash Statement Detail Report](#)

For information about customizing the organization of a cash flow statement, see [Customizing Cash Flow Statement Account Sections](#).

For information about the permissions required to view and customize financial statements, see [Permissions and Roles](#).

For information about other financial reports that are not financial statements, such as the trial balance report, see the help topic [Financial Reports](#).

Cash Flow Statement Report

The Cash Flow Statement report shows how your company's cash position has changed over a period of time, so you can assess your company's current financial position and set goals for its future. This report is also useful for investment and credit decisions.

This report includes activities that affect the cash balance during the selected time period, including operating, investing, and financing activities. Operating activities begin with the net income amount referenced from the Income Statement, and include adjustments for changes in account balances that affect available cash. Amounts for all of the activities are summed to arrive at the net change in cash for the period. Cash amounts at the beginning and end of the period are referenced from the [Cash Statement Report](#).

The standard Cash Flow Statement includes the following rows:

- Operating Activities (header row)
 - Net Income (referenced row from Income Statement)
 - Adjustments to Net Income (header row)
 - Accounts Receivable (financial section)
 - Unbilled Receivable (financial section)
 - Inventory Asset (financial section)
 - Other Current Asset (financial section)
 - Accounts Payable (financial section)
 - Payroll Liabilities (financial section)
 - Sales Tax Payable (financial section)
 - Other Current Liabilities (financial section)
 - Total Adjustments to Net Income (summary row)
- Total Operating Activities (summary row)
- Investing Activities (header row)
 - Fixed Asset (financial section)
 - Other Asset (financial section)
- Total Investing Activities (summary row)
- Financing Activities (header row)
 - Long Term Liabilities (financial section)
 - Opening Balance Equity (financial section)
 - Other Equity (financial section)

- Total Financing Activities (summary row)
- **Net Change in Cash for Period (formula row)**
- **Cash at Beginning of Period (referenced row from Cash Statement)**
- Effect of Exchange Rate on Cash (financial section)
(OneWorld accounts with multi-currency enabled only)
- **Cash at End of Period (formula row)**

Header and summary rows are linked. Each summary row is calculated either through a sum of child row amounts or through a specified formula. Standard section data are selected based on account type and are grouped by accounts.


For NetSuite OneWorld with multi-currency enabled, consolidated cash flow statement reports include an Effect of Exchange Rate on Cash row. This row adjusts for the effects of rate differences in cash flow statement accounts for the period. This adjustment ensures the cash flow statement's Cash at End of Period is consistent with the balance sheet's Bank or cash equivalent. This row is a calculated amount that accounts for the related amount in the Cumulative Translation Adjustment (CTA) account used in the consolidated balance sheet. Generally no postings are made for exchange rate adjustment amounts included in this row. Exchange rate adjustment postings, when they do occur, are made to the CTA account. The adjustment calculated for the Effect of Exchange Rate on Cash row adds or subtracts any CTA amount as necessary.

You can customize the Cash Flow Statement in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. You can set formatting options for each row. For more information, see [Financial Report Builder](#). Be aware that the Allow Web Query option is not available for this report.

To see the Cash Flow Statement:

Go to Reports > Financial > Cash Flow Statement.

A message will appear indicating that your report is loading. The status bar in the footer of the report indicates the progress as your report loads. You can click Cancel Report next to the status bar to stop the report from loading.

 **Note:** If you create a custom Cash Flow Statement that includes custom sections, its value for the Cash at Beginning of Period row is likely to be incorrect, unless you create a custom Cash Statement that shares these custom sections and make that custom Cash Statement the referenced report for the Cash at Beginning of Period row. See [Customizing Cash Flow Statement Account Sections](#).

Customizing Cash Flow Statement Account Sections

The standard Cash Flow Statement's Cash at Beginning of Period row references the Total Cash row in the standard Cash Statement. Consequently, if you create a custom Cash Flow Statement that includes changes to standard account sections, it is likely to have an incorrect value for Cash at Beginning of Period because the Total Cash value referenced from the Cash Statement does not include the added/changed sections.

To avoid this issue you must create a custom Cash Statement that shares the Cash Flow Statement's added/changed sections, and define this custom Cash Statement as the reference report for your custom Cash Flow Statement's Cash at Beginning Period row.

See the following example to get a better understanding of how to match up Cash Flow Statement and Cash Statement section customizations, to maintain an accurate value for the Cash at Beginning of Period row.

Example Cash Flow Statement Customization

This example provides steps for customizing the Cash Flow Statement to reflect non-cash additions and deductions to Net Income, such as depreciation and amortization.

1. Customize the Cash Flow Statement to add an Expense section.
 - a. Go to Reports > Financial > Cash Flow Statement and click **Customize** after the report loads.
 - b. On the Financial Report Builder Edit Layout page, set the **Name** to **Custom Cash Flow Statement**.
 - c. In the Layout section, expand the **Adjustments to Net Income** item, and select the row directly below it.
 - d. From the **Add Row/Section** list, select **Add Financial Section**.
 - e. In the popup, choose **Create New Section**, and click **OK**.
 - f. Set **Header Label** to be **Expense**, **Child Of** to be **Adjustments to Net Income**, and **Display** to be **Can not Expand**.
 - g. On the **Section** subtab, click **Share Section**.
 - h. For the **Section Name/ID**, enter **Expense Section**.
 - i. Set section criteria. Check the **Use Expressions** box. Select **Account Name** from the **Filter** list, choose **Depreciation Expense**, select **Or** from the **And/Or** list, and click **Add**. Select **Account Name** from the **Filter** list, choose **Amortization Expense**, select a blank from the **And/Or** list, and click **Add**.
 - j. Click **Save**.
2. Customize the Cash Statement to add an Expense section.
 - a. Go to Reports > Banking/Budgeting > Cash Statement > Customize Summary.
 - b. On the Financial Report Builder Edit Layout page, set the **Name** to **Custom Cash Statement**.
 - c. In the Layout section, select the row directly below the **Cash Accounts**.
 - d. From the **Add Row/Section** list, select **Add Financial Section**.
 - e. In the popup, choose **Use Existing Shared Section**, for **Section Name/ID** enter **Expense Section**, and click **OK**.
 - f. For **Header Label** enter **Expense**, and for **Child Of** enter **Cash Accounts**.
 - g. Click **Save**.
3. Set the Custom Cash Flow Statement's Cash at Beginning of Period Row to reference the new Custom Cash Statement.
 - a. Go to Reports > Saved Reports > Custom Cash Flow Statement > Customize.
 - b. On the Financial Report Builder Edit Layout page, select the **Cash at Beginning of Period** row.
 - c. Select the **Custom Cash Statement** from the **Report** list, select **Total Cash** from the **Row** list, and click **Save**.

Cash at Beginning of Period now includes expense accounts added to the Expense Section.

Cash Statement Report

The Cash Statement report lists available cash as of a selected time period. Cash Statement data can be useful for providing reference data for other financial statements, like the [Cash Flow Statement Report](#).

The standard Cash Statement includes cash in bank accounts as well as undeposited funds. It includes the following rows:


- Cash Accounts (header row)
 - Bank Accounts (financial section)
 - Undeposited Funds (financial section)
- Total Cash (summary row)

The header and summary rows are linked. Each summary row is calculated either through a sum of child row amounts or through a specified formula. Standard section data are selected based on account and are grouped by accounts.

You can customize the Cash Statement in the Financial Report Builder. You can add, reorder, and change the hierarchy of rows. You can use dynamic criteria other than account type for section data, including account name, account number, class, department, location, and if you are using NetSuite OneWorld, subsidiary. In addition to account type, you can group section data by class, department, location, and if you are using NetSuite OneWorld, subsidiary. You can set formatting options for each row. For more information, see [Financial Report Builder](#). Be aware that the Allow Web Query option is not available for this report.

To see the Cash Statement report:

Go to Reports > Banking/Budgeting > Cash Statement.

 **Note:** If you create a custom Cash Flow Statement that includes custom sections, its value for the Cash at Beginning of Period row is likely to be incorrect, unless you create a custom Cash Statement that shares these custom sections and make that custom Cash Statement the referenced report for the Cash at Beginning of Period row. See [Customizing Cash Flow Statement Account Sections](#).

Cash Statement Detail Report

The Cash Statement Detail report lists available cash as of a selected time period in greater detail than the Cash Statement report.

The standard Cash Statement Detail report includes the same rows as the standard Cash Statement.

To see the Cash Statement report:

Go to Reports > Banking/Budgeting > Cash Statement > Detail.

Financial Report Builder

You can use the Financial Report Builder to customize NetSuite financial statements, including their columns, filters, sorting, and audience. The Financial Report Builder's most significant feature is the Edit Layout page. The Edit Layout page provides you with fine-grained control of your customized financial statements. In addition to report-level and column-level customizations, you can make edits per section or row. Sections are subsets of financial data, typically filtered and grouped by account type.

On the Edit Layout page, you can customize the data that is included in a financial statement. The data is determined through dynamic section-level filtering based on account type, account name, account number, class, department, location, or subsidiary. The order of the data is determined through section-level sorting and grouping by account type, class, department, location, or subsidiary.

You can define how to calculate results for report summary rows, either by totalling or by a more complex formula that you define. You can add formula rows that display calculated figures based on your stored data. You also have extensive editing tools to alter the look of each row or section in your report, including the labeling and text style.

All customizations on an Edit Layout page are saved as a custom layout that can be shared by multiple custom financial statements. A layout is a set of definitions for a financial statement's rows and sections.

After you have saved a custom financial statement, it is available on the Saved Reports page. For more information, see the help topic [Sharing Custom Reports with Other Users](#).

See the following topics for more details:

- To start the Financial Report Builder, see [Accessing the Financial Report Builder](#).
- For details about the contents of each Financial Report Builder page, see [Financial Report Builder Interface](#).
- For more explanation of layouts and how to customize them, see [Financial Statement Layouts](#).
- For more explanation of sections and how to customize them, see [Financial Statement Sections](#).
- For instructions for customizing rows, see [Financial Statement Rows](#).
- You need both the Financial Statements permission and the Report Customization permission to customize reports in the Financial Report Builder. If you do not have necessary permissions, contact your account administrator. See the help topic [Giving Access to Financial Statements](#) for more information.
- If you use NetSuite OneWorld, you can use the Financial Report Builder to create separate custom financial statements per subsidiary. Specialized country-specific layouts are provided for each subsidiary's financial statements. For more information, see [OneWorld Financial Statements](#).

To access Financial Report Builder training resources, see the [SuiteAnalytics: Financial Reports and Searches](#) page at NetSuite SuiteTraining.

Accessing the Financial Report Builder

You can access the Financial Report Builder in any of the following ways:

- Run a financial statement, and on its results page, click **Customize**.
This is the recommended method for customizing OneWorld financial statements to assure selection of the correct subsidiary context and layout. For more information, see [OneWorld Financial Statements](#).

- Go to Reports > New Financial Report, and select a financial statement type from the New Financial Report - Select Financial Statement page.
- Go to Reports > Report Overview. In the **Saved Reports, Financial**, or **Banking/Budgeting** lists, click **Customize** for a report that uses the Financial Report Builder. For a list of reports that use the Financial Report Builder, see [Available Financial Statements](#).
- Go to Reports > Financial > Row Layout Assignment. Click **Customize** next to a standard financial statement, or click **Edit** next to a custom financial statement.

The Financial Report Builder opens on the Edit Layout page. If editing functions are not enabled on the Edit Layout page, see [Making a Layout Editable in the Financial Report Builder](#).

Financial Report Builder Interface

The Financial Report Builder interface includes the following pages:

■ Edit Layout

This page includes the primary financial statement customization tasks. The layout outline provides an overview of financial sections and rows and includes tools for adding, deleting, and reordering sections and rows. In the outline, you can change hierarchy and grouping, edit row labels, modify selection criteria for section data, and set row-level formatting options. Your changes are stored in a custom layout that can be shared by multiple financial statements. You can click the Preview Layout button for a quick view of the report structure and formatting without data.

For more information, see:

- [Financial Report Builder Edit Layout Page](#)
- [Financial Statement Sections](#)
- [Financial Statement Rows](#)

■ Edit Columns

This page includes the same functions as the Report Builder Edit Columns page with the following additional capabilities:

- The ability to add budget fields as financial statement columns
- The ability to define dimension columns for data, including class, department, location, time period, and subsidiary if you are using NetSuite OneWorld

For more information, see [Financial Report Builder Edit Columns Page](#).

■ Filters

This page includes the same functions as the Report Builder Filters page. These filters apply to the whole report, while the grouping and selection criteria defined on the Edit Layout page filter data for specific sections. For more information, see [Financial Report Builder Filters Page](#).

Financial statements, like other reports, include lists in their results page footers that enable you to filter results for a single report instance. Click the More arrow button to display all filters.

■ Sorting

This page includes the same functions as the Report Builder Sorting page. You should set up sorting by ordering rows and defining sort order for sections on the Edit Layout page instead of this Sorting page. Sorting options defined on the Edit Layout page override any sorting set on the Sorting page. For more information, see [Financial Report Builder Sorting Page](#).

■ More Options

This page includes the same functions as the Report Builder More Options page, except it does not include the Allow Web Query option. Here, you can define an audience for a custom financial

statement and set report-level format options. For more information, see [Financial Report Builder More Options Page](#).

Like the Report Builder, the Financial Report Builder includes a Preview button that enables you to preview a custom financial statement before saving it. The Preview Layout button on the Edit Layout page lets you preview the report's hierarchy and formatting.

Be sure to save frequently to avoid losing edits.

Financial Report Builder Edit Layout Page

Most financial statement customization tasks are available on the Edit Layout page of the Financial Report Builder. When you customize a financial statement, you are likely to spend the majority of your time on this page.

This page includes a Layout outline that displays the order and hierarchy of all financial statement rows. In this outline, you also can add, move, and delete financial sections and rows as necessary. Fields in the right pane of this page correspond to the row selected in the Layout outline and marked with a pencil icon.

Financial Report Builder More

Edit Layout **Edit Columns** **Filters** **Sorting (Optional)** **More Options** **Preview** **Save**

Name * Custom Income Statement Layout Custom Income Statement Layout(US) **Edit Layout** **Preview Layout**

LAYOUT Add Row/Section...

- Ordinary Income/Expense
 - Income
 - Cost Of Sales**
 - Gross Profit
 - Expense
- Net Ordinary Income
- Other Income and Expenses
 - Other Income
 - Other Expense
- Net Other Income
- Net Income

Account Section: Cost Of Sales

Header Label * Cost Of Sales ☒ Display Row

Total Label ☒ Display Row

Child Of Ordinary Income/Expense

Display Expanded

Group By Account ☒ Show Hierarchy

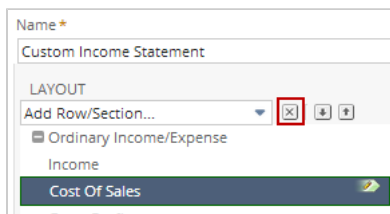
Then By ☒ Show Hierarchy

Marker

Section	Format	Account Order
Section Name/ID		<input type="button" value="Edit Criteria"/>
Cost Of Sales		
* FILTER		* DESCRIPTION
Account Type		is Cost of Goods Sold

- When you create a new financial statement, the initial layout is a duplicate of the standard layout for selected type of financial statement. When you edit an existing custom financial statement, the initial layout is the custom layout for the custom financial statement when it was created or last edited.
- If you are using NetSuite OneWorld, the layout displayed in the Financial Report Builder is based on the subsidiary context you last selected. The selected subsidiary context is displayed at the top of the page. To customize a layout for a different subsidiary context:
 1. Rerun the financial statement.

2. Select the desired subsidiary context from the footer dropdown list.
 3. Click Refresh.
 4. Click Customize to restart the Financial Report Builder. See [OneWorld Financial Statements](#).
- You can select another layout from the dropdown list. If editing functions are not enabled on the Edit Layout page after this selection, you need to click the Edit Layout button. See [Making a Layout Editable in the Financial Report Builder](#).
 - To view the standard and custom financial statement layouts, go to Reports > Financial > Financial Row Layouts. See [Financial Row Layouts Page](#).
 - You cannot rename a layout on the Edit Layout page. To rename a layout, go to Reports > Financial > Financial Row Layouts and enable editing. See [Renaming a Custom Financial Statement Layout](#).
 - To add a financial section or row, select a row type from the **Add Row/Section...** dropdown list in the Layout outline. The row is added above the currently selected row.
 - To move a financial section or row, select it in the Layout outline. Then click the up arrow or down arrow buttons, or drag and drop it to desired place.
 - To delete a financial section or row, select it in the Layout outline, and click the delete button.



- For more information about Edit Layout page tasks:
 - [Creating a Custom Financial Statement Section](#)
 - [Editing a Financial Statement Section](#)
 - [Editing Financial Statement Header and Summary Rows](#)
 - [Editing a Financial Statement Formula Row](#)
 - [Editing a Financial Statement Reference Row](#)
 - [Editing a Financial Statement Text Row](#)
 - [Setting Financial Statement Formatting Options](#)
- To quickly view the appearance of the layout, without data, click the Preview Layout button.

Previewing a Financial Statement Layout

The Edit Layout page of the Financial Report Builder includes a Preview Layout button that you can click to view the financial statement without data.

Financial Row	Account	Class	Department	Location
<ul style="list-style-type: none"> Ordinary Income/Expense <ul style="list-style-type: none"> Income <ul style="list-style-type: none"> 4000 - Sales <ul style="list-style-type: none"> 4002 - Sales - Merchandise <ul style="list-style-type: none"> Sales - Merchandise - No Class - No Department - Warehouse - East Coast Sales - Merchandise - No Class - No Department - Warehouse - West Coast Sales - Merchandise - New Customer - No Department - No Location - Sales - Merchandise - New Customer - No Department - Warehouse - East Coast Sales - Merchandise - Repeat Customer - No Department - No Location - Sales - Merchandise - Repeat Customer - No Department - Warehouse - East Coast Sales - Merchandise - Retail Store Business - No Department - No Location - Sales - Merchandise - Retail Store Business - No Department - Warehouse - East Coast Sales - Merchandise - Web Store Business - No Department - No Location - Sales - Merchandise - Repeat Customer - Sales - Warehouse - East Coast 4004 - Sales - Service <ul style="list-style-type: none"> Sales - Service - New Customer - No Department - No Location - Sales - Service - Repeat Customer - No Department - No Location - Sales - Service - Retail Store Business - No Department - No Location - Sales - Service - Web Store Business - No Department - No Location - Cost Of Sales Gross Profit Expense <ul style="list-style-type: none"> 6010 - Advertising <ul style="list-style-type: none"> Advertising - Retail Store Business - No Department - No Location - Advertising - No Class - Sales - No Location - 6040 - Bank Service Charges <ul style="list-style-type: none"> Bank Service Charges - No Class - No Department - No Location - 6085 - Furniture & Fixtures Expense <ul style="list-style-type: none"> Furniture & Fixtures Expense - No Class - No Department - No Location - Furniture & Fixtures Expense Retail Store Business - No Department - No Location - Furniture & Fixtures Expense Retail Store Business Sales - No Location - 6120 - Meals & Entertainment <ul style="list-style-type: none"> Meals & Entertainment - No Class - No Department - No Location - Meals & Entertainment - No Class - Admin - No Location - 				

This function enables you review the appearance of the report more quickly than if you had to wait for data to return. You can view the actual accounts and confirm that financial section criteria are correct.

The Financial Report Builder also includes a Preview button that you can click to run the report with data before saving it.

Important: Be sure to save your custom financial statement in a timely manner, to avoid losing edits made on the Edit Layout page.

Financial Report Builder Edit Columns Page

On the Edit Columns page of the Financial Report Builder, you can make changes to the columns for a custom financial statement.

Financial Report Builder Custom Balance Sheet More

Edit Layout
Edit Columns
Filters
Sorting (Optional)
More Options
Preview
Save

Name *
Custom Balance Sheet

SEARCH FIELDS

ADD FIELDS
Add Formula Field

- Budget
- Financial
- Budget and Financial

Report Preview

View Columns By
Total

Financial Row	Amount
Financial Row 1	
Financial Row 2	\$40000.00
Financial Row 3	\$30000.00
Financial Row 4	\$20000.00
Financial Row 5	\$10000.00
Total	\$100000.00

Move Left
Move Right
Remove Column

Financial: Amount

Column Label
Amount

Drop Decimals ☐

Divided by 1000 ☐

Display Negative Numbers
Parentheses example: (123)

Negatives in Red ☐

Summary
None

Add Grand Total ☒

Add % of Total Column ☐

Alternate Period Range Type
None

HELP

The functions available on this page are similar to those available on the Report Builder Edit Columns page, as described in [Adding, Removing, or Reordering Report Columns](#). Additional capabilities include:

- [Adding a Percent of Expense Column to an Income Statement](#)
- [Adding a Percent of Income Column to an Income Statement](#)
- [Adding Budget Columns to Financial Statements](#)
- [Adding Persistent Matrix Columns to Financial Statements](#)

Avoid selecting values related to time from the View Columns By dropdown list for reports that use the Subsidiary Context of Subsidiary (Consolidated).

Note: If you remove the original Amount column, you cannot drill down on the data in the Amount column that you add later.

Most of your financial statement customizations are likely to be made to rows, and so are done on the [Financial Report Builder Edit Layout Page](#).

Column values in financial statement results are rounded to the currency precision, as determined by the format of the company currency, or in NetSuite OneWorld, by the format of the subsidiary base currency. This rounding applies to currency values and non-currency values, including formula column values.

Warning: For performance reasons, a report cannot include more 30 data columns. If you try to add a 31st column on the Edit Columns page, you will receive an error. Report results may include more than 30 columns because of persistent matrix columns defined in the View Columns By list. See [Adding Persistent Matrix Columns to Financial Statements](#).

Adding a Percent of Expense Column to an Income Statement

You can customize an income statement to include a column that displays the calculated percent of expense for each total row in a selected amount column. This column is added to the right of the amount column.

The following formula is used to calculate % of Expense:

% of Expense = (Amount / Total Expense) * 100 [rounded to the nearest 2 decimal places]

By default, Total Expense is the value of the original Expense section of your Income Statement report, because an Expense marker is set on this section. The default Total Expense value excludes the Cost of Goods and Other Expense sections.

Note: If you want to use a different row as the basis for the % of Expense calculation, you need to set the Marker field to Expense for that row. This marker can only be set for one row at a time. If you want to include a total of multiple rows in the % of Expense calculation, you can add a formula row to compute this total and set its Marker field to Expense.

Financial Report Builder More

Edit Layout
Edit Columns
Filters
Sorting (Optional)
More Options
Preview
Save

Name * Layout Edit Layout Preview Layout

LAYOUT

Add Row/Section...

- Ordinary Income/Expense
 - Income
 - Cost Of Sales
 - Gross Profit
 - Expense**
- Net Ordinary Income
- Other Income and Expenses
 - Other Income
 - Other Expense
- Net Other Income
- Net Income

Account Section: Expense

Header Label * ☒ Display Row

Total Label ☒ Display Row

Child Of

Display

Group By ☒ Show Hierarchy

Then By ☒ Show Hierarchy

Marker

Section Format • Account Order

Section Name/ID Edit Criteria

* FILTER	* DESCRIPTION
Account Type	is Expense

To add a Percent of Expense column to your Income Statement:

1. Display the income statement in the Financial Report Builder. See [Accessing the Financial Report Builder](#).
2. Determine the row that should have a marker for use as the Total Expense value.
 - If you want to base the Total Expense value on the default Expense section, skip to step 5.
 - If you want to base the Total Expense value on another Income Statement row, skip to step 4.
 - If you want to base the Total Expense value on a computation of multiple row values, you need add a formula row before you can set the marker. Go to step 3.
3. To add a formula row computing Total Expense based on multiple row values:
 1. Select the row below the place where you want to add a new formula row, and select **Add Formula Row** from the **Add Row/Section...** list. This changes the layout area to the right to Formula Row.
 2. Enter a name for the new row in the **Formula Label** field.
 3. To exclude this row's values from report results, clear the **Display Row** box.
 4. Use the formula builder to enter an expression that computes a total for all of the sections and rows to be included in the Total Expense value. Add each section or row value on a separate line. For each line:
 - Select an operator. In most cases it will be addition (+) or possibly subtraction (-).
 - Select opening parentheses if needed.
 - In the **Type** field, indicate whether the value is a constant number (**Constant**) or a value from another section or row (**Row**). You will most likely select **Row** here.
 - In the **Value** field, select a section or row, or enter a constant value.
 - Select closing parentheses if needed, and click **OK**.
 5. Review the expression displayed at the top of the formula builder for correctness, and make adjustments as necessary.

Following is an example layout of a formula row used for Total Expense in the % of Expense calculation:

Formula Row: Calculated Expense

Formula Label ☐ Display Row

Child Of

Marker

Format

Font 8 pt ☐ ☐ ☐

Line Dotted 1 pt ☐

Row Color

☒ Show Currency

☐ Reverse Sign

Prefix

Suffix

Formula

[Calculated Expense] = + [Other Expense] + [Cost Of Sales] + [Expense]

* OPERATOR	PARENS	* TYPE	* VALUE	PARENS
+		Row	Other Expense	
+		Row	Cost Of Sales	
+		Row	Expense	

4. On the Financial Report Builder Edit Layout page, set the **Expense** marker on the row to be used as the Total Expense value for the % of Expense calculation.
 1. In the outline, select the row.
 2. Ensure the **Marker** field is set to **Expense**.
 3. Click **OK** in the warning dialog.
5. After you have set the marker for the Total Expense value, you can add the % of Expense column on the Edit Columns page.
 1. Click the **Edit Columns** link.
 2. In the Report Preview pane, select an amount column.
 3. When the amount column is highlighted, check the **Add % of Expense Column** box.
6. Click **Save**.

Adding a Percent of Income Column to an Income Statement

You can customize an income statement to include a column that displays the calculated percent of income for each total row in a selected amount column. This column is added to the right of the amount column.

The following formula is used to calculate % of Income:

% of Income = (Amount / Total Income) * 100 [rounded to the nearest 2 decimal places]

By default, Total Income is the value of the original Income section of your Income Statement report, because an Income marker is set on this section. The default Total Income value excludes the Other Income section.

Note: If you want to use a different row as the basis for the % of Income calculation, you need to set the **Marker** field to **Income** for that row. This marker can only be set for one row at a time. If you want to include a total of multiple rows in the % of Income calculation, you can add a formula row to compute this total, and set its **Marker** field to **Income**.

The screenshot shows the 'Financial Report Builder' interface. On the left, a 'LAYOUT' pane lists various account sections, with 'Income' selected. The main area is titled 'Account Section: Income' and contains several configuration fields:

- Name ***: Custom Income Statement 2
- Layout**: Custom Income Statement Layout(US)
- Header Label ***: Income (with a checked 'Display Row' box)
- Total Label**: (empty) (with a checked 'Display Row' box)
- Child Of**: Ordinary Income/Expense
- Display**: Expanded
- Group By**: Account (with a checked 'Show Hierarchy' box)
- Then By**: (empty) (with a checked 'Show Hierarchy' box)
- Marker**: Income (highlighted with a red box)

At the bottom, there is a table with columns 'FILTER' and 'DESCRIPTION':

* FILTER	* DESCRIPTION
Account Type	is Income

To add a Percent of Income column to your Income Statement:

1. Display the income statement in the Financial Report Builder.
2. Determine the row that should have a marker for use as the Total Income value.
 - If you want to base the Total Income value on the default Income section, skip to step 5.
 - If you want to base the Total Income value on another Income Statement row, skip to step 4.
 - If you want to base the Total Income value on a computation of multiple row values, you need add a formula row before you can set the marker. Go to step 3.
3. To add a formula row computing Total Income based on multiple row values:
 1. Select the row below the place where you want to add a new formula row, and from the **Add Row/Section...** list select **Add Formula Row**.
 2. Enter a name for the new row in the **Formula Label** field.
 3. To exclude this row's values from report results, clear the **Display Row** box.
 4. Use the formula builder to enter an expression that computes a total for all of the sections and rows to be included in the Total Income value. Add each section or row value on a separate line. For each line:
 - Select an operator. In most cases it will be addition (+) or possibly subtraction (-).

- Select opening parentheses if needed.
 - In the **Type** field, indicate whether the value is a constant number (**Constant**) or a value from another section or row (**Row**). You will most likely select **Row** here.
 - In the **Value** field, select a section or row, or enter a constant value.
 - Select closing parentheses if needed, and click **OK**
5. Review the expression displayed at the top of the formula builder for correctness, and make adjustments as necessary.

Following is an example layout of a formula row used for Total Income in the % of Income calculation:

Formula Row: Calculated Income

Formula Label * ☐ Display Row

Child Of

Marker

Format

Font 8 pt ☐ ☐ ☐

Line Dotted 1 pt ☐

Row Color

☒ Show Currency

☐ Reverse Sign

Prefix

Suffix

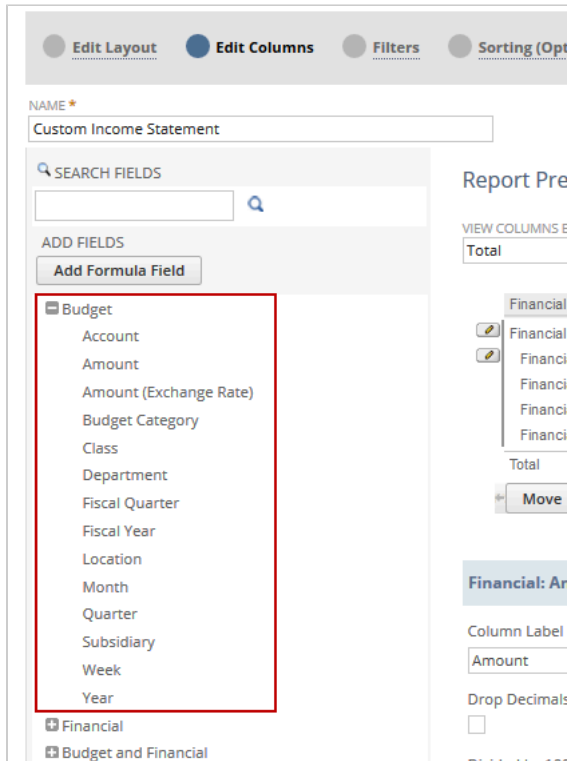
Formula

[Calculated Income] = + [Net Ordinary Income] + [Net Other Income]				
* OPERATOR	PARENS	* TYPE	* VALUE	PARENS
+		Row	Net Ordinary Income	
+		Row	Net Other Income	

4. On the Financial Report Builder Edit Layout page, set the **Income** marker on the row to be used as the Total Income value for the % of Income calculation.
1. In the outline, select the row.
 2. Ensure the **Marker** field is set to **Income**.
 3. Click **OK** in the warning dialog.
5. After you have set the marker for the Total Income value, you can add the % of Income column on the Edit Columns page.
1. Click the **Edit Columns** link.
 2. In the Report Preview pane, select an amount column.
 3. When the amount column is highlighted, check the **Add % of Income Column** box.
6. Click **Save**.

Adding Budget Columns to Financial Statements

On the Financial Report Builder Edit Columns page, budget fields are available as columns to add to all financial statements. You can add budget fields, along with corresponding fields from the Financial folder, to provide budget vs. actual values in your financial statements.



In addition to the Budget folder, a Budget and Financial folder also is available on the Edit Columns page. This folder includes fields corresponding to some of the fields in the Financial folder, but that include both budget and actual values.

NAME *

Custom Income Statement

SEARCH FIELDS

ADD FIELDS

Add Formula Field

- Budget
- Financial
- Budget and Financial**
 - Select From Subfolders Below
 - Account (Line)
 - Class
 - Customer/Job
 - Department
 - Item
 - Location
 - Subsidiary

Report Preview

VIEW COLUMNS BY

Total

Financial

Financial

Financial

Financial

Financial

Total

Move

Financial: Ar

Column Label

Adding Persistent Matrix Columns to Financial Statements

For reports other than financial statements, the only method for adding matrix columns to reports is to select from the Column list in the report footer. For details, see the help topic [Adding Matrix Columns to Reports](#). Matrix columns added through this method apply only to the current report, so you need to repeat the selection each time you run the report.

On the Financial Report Builder Edit Columns page, the View Columns By list enables you to select a dimension to be used for matrix columns that persist whenever a custom financial statement is run. Total is the default dimension.

Report Preview

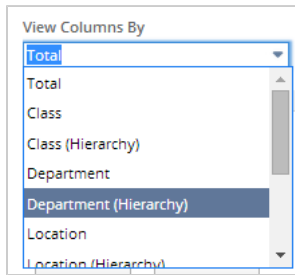
View Columns By

Location

Financial Row	Amount
Financial Row 1	
Financial Row 2	\$40000.00
Financial Row 3	\$30000.00
Financial Row 4	\$20000.00
Financial Row 5	\$10000.00
Total	\$100000.00

Move Left Move Right Remove Column

The data for the selected dimension can be displayed in separate columns for each dimension value or in a hierarchical manner with child values grouped under parent values within the same columns. To display data hierarchically, select a (Hierarchy) option in the View Columns By list. In NetSuite OneWorld, avoid selecting values related to time from the View Columns By list for reports that use the Subsidiary Context of Subsidiary (Consolidated).



Financial Report Builder Filters Page

On the Filters page of the Financial Report Builder, you can make changes to the filters for a custom financial statement. The functions available in this page are the same as those available in the Report Builder Filters page. For details, see the help topic [Report Customization](#). The Financial Report Builder Filters Page includes the added capability of filtering by budget field values in any financial statement.

- If you select a column from the Budget folder, the filter you define is applied to budget values only.
- If you select a column from the Financial folder, the filter is applied to actual values only.
- If you select a column from Budget and Financial subfolders, the filter is applied to both budget and actual values.

Financial Report Builder More

☐ Edit Layout
 ☐ Edit Columns
 ☒ **Filters**
☐ Sorting (Optional)
 ☐ More Options

Name*
Custom Balance Sheet

SEARCH FIELDS

ADD FIELDS

- Budget
- Financial
- Budget and Financial

Choose Filters

* REPORT COMPONENT	* FIELD	VALUE	SHOW IN FILTER REGION
Budget , Financial	Period	<input checked="" type="checkbox"/> Filter: Before End of Period Range: This Period Periods: Jun 2014	Yes <input type="checkbox"/>
Budget , Budget and Financial , Financial	Class	<input checked="" type="checkbox"/> Filter: equal to - All -	Yes <input checked="" type="checkbox"/>
Budget , Budget and Financial , Financial	Department	<input checked="" type="checkbox"/> Filter: equal to - All -	Yes <input checked="" type="checkbox"/>
Budget , Budget and Financial , Financial	Location	<input checked="" type="checkbox"/> Filter: equal to - All -	Yes <input checked="" type="checkbox"/>
Budget , Budget and Financial , Financial	Item	<input checked="" type="checkbox"/> Filter: equal to - All -	Yes <input checked="" type="checkbox"/>
Budget , Budget and Financial , Financial	Customer	<input checked="" type="checkbox"/> Filter: equal to - All -	Yes <input checked="" type="checkbox"/>

HELP

For most custom financial statements, you do not need to use this page. You can define grouping and selection criteria for financial sections on the [Financial Report Builder Edit Layout Page](#) to perform the

filtering that you require. For information, see [Financial Statement Sections](#). The Filters page is available if you need to define filters that apply to the whole report rather than to particular sections.

Note: Financial statements, like other reports, include lists in their results page footers that enable you to filter results for a single report instance.

Financial Report Builder Sorting Page

Important: For financial statements, you should define sorting at the row and financial section level on the [Financial Report Builder Edit Layout Page](#) rather than on the Sorting page.

On the Sorting page of the Financial Report Builder, you can make changes to the sorting for a custom financial statement. The functions available in this page are the same as those available in the Report Builder Sorting page. For details, see the help topic [Sorting Data on Reports](#). The Financial Report Builder Sorting page includes the added capability of sorting by budget field values in any financial statement.

On the Financial Report Builder Edit Layout page, you can reorder rows and define grouping and sort order for financial sections based on accounts, class, department, location, or if you are using NetSuite OneWorld, subsidiary. These sorting options override the sorting defined on the Sorting page. For information, see [Financial Statement Sections](#).

Financial Report Builder More Options Page

On the More Options page of the Financial Report Builder, you can:

- Define an audience for a custom financial statement.
- Enter a description of a custom financial statement.
- Set report-level format options for a custom financial statement including the following:
 - (Income Statements only) Indicate whether report data should be on a cash basis or accrual basis. This option defaults to the setting for the Cash Basis Reporting preference set at Setup > Accounting > Accounting Preferences. For information, see the help topic [Setting Up Cash Basis Reporting](#).
 - Indicate whether rows with a zero balance should be displayed.
 - Indicate whether only transactions completed in the web store should be included.
 - Indicate whether only accounts that had activity during the report range should be included.
 - Indicate whether the custom report should be available from the Reports page.
 - Indicate whether the report should display a currency symbol, such as \$, next to monetary amounts. (Available for reports displaying monetary amounts.)
 - Define an Expand Level for the custom report. For financial statements, you should set the expansion level per row and financial section, using the Display field on the Edit Layout page. See [Financial Report Builder Edit Layout Page](#).
 - (For summary reports only) Define a custom detail report to be the drilldown for the custom report's View Detail links. This option also applies to drilldowns from custom report snapshots built from the custom report.

These options are in addition to the row-level options available on the [Financial Report Builder Edit Layout Page](#). In cases where a preference is available on both the row level and report level, such as the Show Currency option, the row-level setting takes precedence.

Financial Report Builder More

☐ Edit Layout
 ☐ Edit Columns
 ☐ Filters
 ☐ Sorting (Optional)
 ☒ More Options
 Preview
Save

Name *
Custom Balance Sheet

Additional Options

Report Options

☐ Show Zeros
☒ Activity Only
☒ Show on Reports Page
☒ Show Currency Symbol

Expand Level
System Preference

Drill Down Report
Balance Sheet Detail

Audience

Select individual names or group names to give others access to your custom report. If you select both a role and a department, the user must be assigned the role **and** be a member of the selected department to access this report. If you select a group, employee and/or partner, the user must be a member of the group **or** be the employee selected **or** be the partner selected to access this report.

Audience	Access
Select individual names or group names to give others access to your custom report. If you select both a role and a department, the user must be assigned the role and be a member of the selected department to access this report. If you select a group, employee and/or partner, the user must be a member of the group or be the employee selected or be the partner selected to access this report.	

Filters:
 Class (equal to - All -),
 Department (equal to - All -),
 Location (equal to - All -),
 Item (equal to - All -),
 Customer (equal to - All -)

This page's options are similar to those on the Report Builder More Options page. For details, see the help topics [Setting Additional Options for Custom Reports](#) and [Sharing Custom Reports with Other Users](#).

Important: The **Allow Web Query** option is not available for financial statements.

Financial Statement Layouts

To enable multiple financial statements to share a consistent appearance and the same set of rows, while displaying different columns and differently filtered data, financial statement row definition information is stored in objects called layouts, rather than in the reports themselves.

Because you define a set of included financial sections and rows, their order and hierarchy, and row-level formatting as a layout rather than as a report, you can reuse this definition across multiple financial statements by assigning the same layout to them.

NetSuite includes a set of standard layouts for all types of financial statements. When you create a custom financial statement, the edits you make on the Financial Report Builder's Edit Layout page are stored in a custom layout. A custom layout begins as a duplicate version of one of the standard layouts and is modified as you make edits to its financial sections and rows.

Review the following topics for information about working with layouts:

- [New Financial Report - Select Financial Statement Page](#)

- [Alternate Layouts in the Financial Report Builder](#)
- [Making a Layout Editable in the Financial Report Builder](#)
- [Editing a Financial Statement Layout](#)
- [Financial Row Layouts Page](#)
- [Renaming a Custom Financial Statement Layout](#)
- [Financial Reports: Row Layout Assignment Page](#)
- [Assigning a Layout to a Financial Statement](#)
- [Financial Layout Change Tracking](#)

Note: If you use NetSuite OneWorld, specialized country-specific layouts are available for each subsidiary's financial statements. The layout selected on the Edit Layout page of the Financial Report Builder when you customize a financial statement is based on the last selected subsidiary context. For more information, see [Subsidiary-Specific Financial Layouts](#).

New Financial Report - Select Financial Statement Page

This page is a listing of standard financial statement layouts. It opens when you select Reports > New Financial Report. This page enables you to select the type of financial statement that you want to create in the Financial Report Builder. A standard layout is provided for each type of financial statement.

New Financial Report - Select Financial Statement	
FINANCIAL STATEMENT	
Standard Balance Sheet Layout(US)	
Standard Cash Flow Statement Layout(US)	
Standard Income Statement Layout(US)	
Standard Cash Statement	

Click the layout for the type of custom financial statement that you want to create. A custom layout that duplicates the selected layout displays in the [Financial Report Builder Edit Layout Page](#).

Note: If you use NetSuite OneWorld, country-specific layouts are available for Balance Sheet, Cash Flow Statement, and Income Statement reports. Be aware that selecting a country-specific layout does not automatically set a matching subsidiary context for your custom financial statement. The subsidiary context for a custom financial statement, displayed in the Financial Report Builder, is based on the subsidiary context selected when the report was last run. For more information, see [Subsidiary-Specific Financial Layouts](#).

Alternate Layouts in the Financial Report Builder

In the Financial Report Builder, you can use the Layout list on the Edit Layout page to select a different layout. For example, you can select a previously created custom layout for the new custom financial statement. Each custom layout includes all customizations made on the Edit Layout page, so selecting an different layout can result in significant changes.

The Layout list is shown in the following screenshot.

You may not be able to edit the layout you select immediately. If you cannot make changes on the Edit Layout page after you select a layout, click the Edit Layout button. See [Making a Layout Editable in the Financial Report Builder](#).

The layout in the Financial Report Builder for NetSuite OneWorld is based on the subsidiary context you last selected for the financial statement. The Subsidiary Context is displayed to the left of the Layout list. If you want to customize a layout for a different subsidiary context, first run the financial statement using the desired subsidiary context. See [Subsidiary-Specific Financial Layouts](#).

Making a Layout Editable in the Financial Report Builder

When you start the Financial Report Builder, the current layout is displayed in the Edit Layout page. The layout may be a standard layout, a shared custom layout, or a custom layout that is used only in a single custom financial statement.

When you customize a standard financial statement, the edits you make on the Financial Report Builder's Edit Layout page are stored in a custom layout. A custom layout begins as a duplicate version of one of the standard layouts and is modified as you make edits to its financial sections and rows.

When you open a report to customize it, you can select a different layout, but you cannot edit the initial current layout. See [Accessing the Financial Report Builder](#).

To enable layout editing, click **Edit Layout**. When the button is dimmed, editing is enabled.

You cannot edit standard layouts. If you have selected a standard layout, you receive a prompt to change the name of the layout when you click Edit Layout. If you attempt to edit a shared custom layout, the prompt gives you the option of editing the shared layout or creating a duplicate for editing with a different name.

For other information about financial report layouts, see the following topics:

- [Alternate Layouts in the Financial Report Builder](#)
- [Editing a Financial Statement Layout](#)
- [Renaming a Custom Financial Statement Layout](#)
- [Assigning a Layout to a Financial Statement](#)
- [Financial Statement Sections](#)

- [Financial Statement Rows](#)

Editing a Financial Statement Layout

A financial statement layout is a set of definitions for financial sections and rows. Each layout can be shared among multiple financial statements. When you create a custom financial statement, most of your customizations are to the statement's assigned layout.

You can make changes to a layout on the [Financial Report Builder Edit Layout Page](#). To display a layout for editing, see:

- [Accessing the Financial Report Builder](#)
- [Making a Layout Editable in the Financial Report Builder](#)

To complete specific layout editing tasks, see:

- [Financial Statement Sections](#)
- [Financial Statement Rows](#)

To review the financial statement layouts available in your account, see:

- [Financial Row Layouts Page](#)

To rename layouts, see:

- [Renaming a Custom Financial Statement Layout](#)

To review and change the assignments of layouts to financial statements, see:

- [Financial Reports: Row Layout Assignment Page](#)
- [Assigning a Layout to a Financial Statement](#)

Financial Row Layouts Page



Go to Reports > Financial > Financial Row Layouts to see a list of financial statement layouts in your account, including both standard and custom. This page enables you to view layouts by financial statement type and to delete custom layouts that are no longer needed.


- To view layouts for one type of financial statement, select the statement from the **Report Type** list. To view all layouts, select **All**.
- To delete a custom layout, click its **Delete** link.
- To rename a custom layout, enable editing, click directly on the layout name, and enter the new name.
- To view the financial statements to which a layout is assigned, click the **View Assignments** link to display the [Financial Reports: Row Layout Assignment Page](#).

Renaming a Custom Financial Statement Layout

Currently you cannot rename a financial statement layout in the Financial Report Builder, but this task is available on the Financial Row Layouts page.

To rename a custom financial statement layout:

1. Go to Reports > Financial > Financial Row Layouts.
2. On the Financial Row Layouts page, look for a pencil icon next to the **Layout Name** heading:
If the pencil icon does not appear, click the  edit switch to turn inline editing on. The switch looks like this when editing is on .
3. Click directly on the layout name and enter the new name.

 **Note:** You cannot rename a standard financial statement layout.

Financial Reports: Row Layout Assignment Page

The Financial Reports: Row Layout Assignment page lists financial statements and layouts, indicating the layout assigned to each financial statement. To display this page, go to Reports > Financial > Financial Row Layouts, or click the View Assignments link on the [Financial Row Layouts Page](#).

You can change a layout assigned to either a custom or standard financial statement by clicking the Edit button, clicking directly on a layout in the Row Layout column, and selecting a different layout.

You can filter this page to display only a selected financial statement type, a selected layout, or if you are using NetSuite OneWorld, a selected subsidiary.



- To display assignments for a specific type of financial statement, select that statement from the **Report Type** list. To display assignments for all types of statements, select **All**.
- To display assignments for a specific layout, select that layout from the **Row Layout** list. To display assignments for all layouts, select **All**.
- To display assignments for layouts relevant to a specific subsidiary, select that subsidiary from the **Subsidiary Context** list. To display assignments for layouts relevant to all subsidiaries, select **All**.

Assigning a Layout to a Financial Statement

You can assign layouts to custom financial statements in the Financial Report Builder.

- When you create a new custom financial statement, a new custom layout automatically displays in the Financial Report Builder. This new layout is a duplicate of the standard layout for the standard financial statement.
- When you edit an existing custom financial statement, the previously assigned layout displays in the Financial Report Builder.
- In both of these cases, you can select from the Layout list on the Edit Layout page to assign a different layout to the financial statement.

You can assign layouts to both custom and standard financial statements on the Financial Reports: Row Layout Assignment page.

1. Go to Reports > Financial > Row Layout Assignment.
2. On the Financial Reports: Row Layout Assignment page, look for a pencil next to the **Row Layout** heading:
If the pencil icon does not appear, click the  button to turn inline editing on. The button looks like this when editing is on .

- 3. Click directly on the layout in the Row Layout column, and select a different layout from the list.

Financial Layout Change Tracking

Whenever a report with a financial layout is edited, the details about the layout changes are logged in the audit trail. You can use the Analytics Audit Trail search to review these changes. For more information, see the help topic [Audit Trail Search](#).

Financial Statement Sections

A financial section is a subset of financial data in a financial statement. Each financial section consists of a header row that includes a description of the section, account rows that display data amounts, and a total row that displays the total amount for the section.

The following screenshot shows rows in the Bank section of a standard Balance Sheet:

Balance Sheet View Detail	
Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1000 - Checking	\$71,900.44
1002 - Savings	\$325,000.00
1004 - Payroll	\$24,388.60
1006 - Petty Cash	\$500.00
1008 - Cash on Hand	\$1,725.32
Total Bank	\$423,514.36
+ Accounts Receivable	\$51,597.32
+ Other Current Asset	\$226,740.88
Total Current Assets	\$701,852.56
+ Fixed Assets	\$611.98
Total ASSETS	\$702,464.54
LIABILITIES & EQUITY	
Current Liabilities	
+ Accounts Payable	\$17,843.95
+ Credit Card	\$816.68
+ Other Current Liability	\$25,251.65
Total Current Liabilities	\$43,912.28
+ Equity	\$658,552.26
Total LIABILITIES & EQUITY	\$702,464.54

1	Header Row
2	Account Rows
3	Total Row

Note that if you collapse a section, only its header row displays with header text and the amount from the total row. Bank, Other Current Asset, and Fixed Assets are collapsed in the following example:

ASSETS	
Current Assets	
+ Bank	\$423,514.36
+ Accounts Receivable	
1100 - Accounts Receivable	\$51,597.32
Total Accounts Receivable	\$51,597.32
+ Other Current Asset	\$226,740.88
Total Current Assets	\$701,852.56
+ Fixed Assets	\$611.98
Total ASSETS	\$702,464.54
LIABILITIES & EQUITY	

If a section is not preceded by the plus sign or minus sign, it cannot be collapsed or expanded.

The following screenshot illustrates the editing of the Bank section in the Financial Report Builder:

The screenshot shows the 'Financial Report Builder' interface for editing a 'CUSTOM BALANCE SHEET'. The 'Edit Layout' tab is active. On the left, a tree view shows the hierarchy: ASSETS > Current Assets > Bank. The 'Account Section: Bank' configuration panel on the right includes the following fields:

- NAME:** Custom Balance Sheet
- LAYOUT:** Custom Balance Sheet Layout(US)
- HEADER LABEL:** Bank (with a 'DISPLAY ROW' checkbox checked)
- TOTAL LABEL:** Total Bank (with a 'DISPLAY ROW' checkbox checked)
- CHILD OF:** Current Assets
- DISPLAY:** Expanded
- GROUP BY:** Account (with a 'SHOW HIERARCHY' checkbox checked)
- THEN BY:** (empty) (with a 'SHOW HIERARCHY' checkbox checked)

Below the configuration panel, a table shows the criteria for the section:

Section	Format	Account Order
SECTION NAME/ID: Bank Accounts		
FILTER: Account Type		
DESCRIPTION: is Bank		

For standard financial statements, each financial section corresponds to an account type, and section data rows are grouped and sorted by account number. The criteria used for section data are dynamic so that when a financial statement is run, each section includes data for all accounts of the selected type. This method of defining section criteria is preferable to using static lists of accounts. Dynamic criteria ensure that all necessary accounts are included in a financial section and are particularly useful for including newly created accounts.

When you create custom financial statements, you can define custom sections that are based on criteria other than account type. These criteria may include account name, account number, class, department, location, and subsidiary. See [Creating a Custom Financial Statement Section](#).

You can make many other changes to sections in custom financial statements including changing their grouping, sorting, hierarchy, expansion, labels, and format options. See [Editing a Financial Statement Section](#).

The Financial Report Builder also enables you to add new sections to a custom financial statement. See [Adding a Section to a Custom Financial Statement](#).

If you use NetSuite OneWorld, you can filter and group section data by subsidiary. See [Organizing Financial Statement Data by Subsidiary](#).

Creating a Custom Financial Statement Section

On the Financial Report Builder's Edit Layout page, you can create a custom section by adding a new section with new selection criteria or by editing selection criteria for an existing section, causing a

duplicate section to be created. Selection criteria define the accounts to be included in a financial statement section.

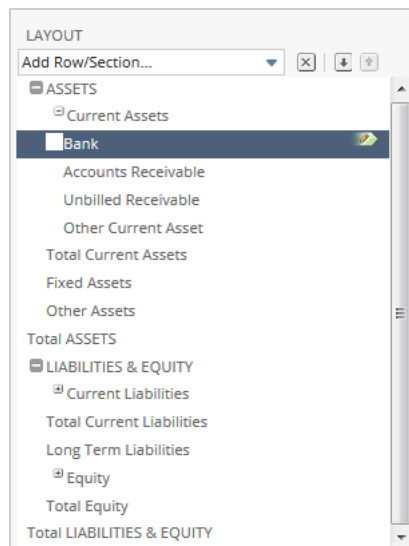
Be aware of the following limitations for custom sections:

- To avoid unexpected results, do not define overlapping criteria for two or more custom sections in a financial statement. If an account fits the criteria for more than one section, the system determines the account's section, which may not be the one you expect.
- If you create a custom Cash Flow Statement that includes custom sections, its value for the Cash at Beginning of Period row is likely to be incorrect unless you create a custom Cash Statement that shares these custom sections and make that custom Cash Statement the referenced report for the Cash at Beginning of Period row. See [Customizing Cash Flow Statement Account Sections](#).
- Be careful that section filtering does not result in a duplicate combination of account, department, location, class, or subsidiary filtered values on multiple lines because a financial statement cannot display values for an identical account multiple times. To avoid incorrect totals, the statement displays correct values the first time the account is listed and displays zeroes for later listings of the same account. For example, this issue may occur when accounts are filtered by a department that is a parent of one or more other departments.

Editing Selection Criteria for an Existing Section

To edit selection criteria for an existing section:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. Select a financial section in the Layout outline.



3. In the right pane of the Financial Report Builder on the Section subtab, click **Edit Criteria**.

4. In the Edit Section Criteria popup, click **OK** to indicate that you are creating a new custom section.
5. You can insert and remove filters.
 - To add a filter, select a field from the list in the **Filter** column.
 - In the Filter popup that opens immediately after you select a filter, select one or more values to indicate the criteria to be applied to this section. You also can click **Set Options** to open this popup.
 - If you want to use parenthetical expressions to define section data filters, check the **Use Expressions** box. This option functions here in the same manner as it does for search criteria. For more information, see the help topic [Using And/Or Expressions in Search Criteria](#).
6. If you want this custom section to be available for use in other custom financial layouts, click **Share Section**.
 - In the Share Section popup, click **OK**.
 - Change the section name/ID as desired.
7. Make other changes to the section as desired. See [Editing a Financial Statement Section](#).

Adding a New Custom Section

To add a new custom section to a custom financial statement:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, select the row where you want to insert the new section. The section is added above the selected row. (Note that you also can use the up arrow and down arrow buttons or drag and drop the section to move it after it is added.)
3. From the **Add Row/Section...** list, select **Add Financial Section**.
4. In the New Section Row popup, choose the **Create New Section** option, and click **OK**.
5. You can insert and remove filters.

- To add a filter, select a field from the list in the **Filter** column.
 - In the Filter popup that opens immediately after you select a filter, select one or more values to indicate the data that will be included in this section. You also can click **Set Options** to open this popup.
 - If you want to use parenthetical expressions to define section data filters, check the **Use Expressions** box. This option functions here in the same manner as it does for search criteria. For more information, see the help topic [Using And/Or Expressions in Search Criteria](#).
6. If you want this custom section to be available for use in other custom financial statements, click **Share Section**.
 - In the Share Section popup, click **OK**.
 - Change the section name/ID as desired.
 7. Make other changes to the section as desired. See [Editing a Financial Statement Section](#).

Editing a Financial Statement Section

On the [Financial Report Builder Edit Layout Page](#) you can perform other edits to financial sections, in addition to defining selection criteria that determine the accounts to be included.

When you edit selection criteria for a section, you are creating a new section. See [Creating a Custom Financial Statement Section](#).

To edit a section:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, select the section that you want to edit.
3. Complete any of the following tasks:
 - [Editing Financial Section Labels](#)
 - [Modifying Financial Section Hierarchy](#)
 - [Modifying Financial Section Row Expansion](#)
 - [Modifying Financial Section Grouping](#)
 - [Modifying Financial Section Sort Order](#)
 - [Modifying Financial Section Format Options](#)

Note: If you want to use a section to calculate % of Expense or % of Income column values for a custom income statement, set its **Marker** field to **Expense** or **Income**. See [Adding a Percent of Expense Column to an Income Statement](#) or [Adding a Percent of Income Column to an Income Statement](#).

Editing Financial Section Labels

You can:

- Edit the section's Header Label. This is the text in the section's header row.
- Choose whether to display the Header row. To hide this row, clear the **Display Row** box.
- Edit the section's Total Label. This is the text in the section's total row that lists the total amount for the section. If this field is left blank, the default label Total - <Header Label> is displayed.

- Choose whether to display the total row. To hide this row, clear the **Display Row** box.

Account Section: Income

Header Label *

Income ☒ Display Row

Total Label

☒ Display Row

Modifying Financial Section Hierarchy

You can change a financial section's placement in the report hierarchy by selecting a different row in the Child Of list. The section is moved under the row you select here, as reflected in the Layout outline.

Account Section: Income

Header Label *

Income ☒ Display Row

Total Label

☒ Display Row

Child Of

Ordinary Income/Expense

Display

Expanded

Alternatively, you can drag and drop a financial section in the Layout outline to change its hierarchy.

Modifying Financial Section Row Expansion

You can indicate the expansion of financial section data, by selecting from the Display list:

- Expanded** – the section is displayed in expanded format, showing all rows. Viewers can collapse it. This is the default.

Bank	
1000 - Checking	\$10,000.00
1002 - Savings	\$10,000.00
1004 - Payroll	\$10,000.00
1006 - Petty Cash	\$10,000.00
641 - UK Bank GBP	(\$25.38)
656 - Manil Bank PHP	(\$0.06)
Total Bank	\$39,974.56

- Collapsed** – the section is displayed in collapsed format, showing a header row with a summary amount. Viewers can expand it.

ASSETS	
Current Assets	
Bank	\$423,514.36
Accounts Receivable	
1100 - Accounts Receivable	\$51,597.32
Total Accounts Receivable	\$51,597.32
Other Current Asset	\$226,740.88
Total Current Assets	\$701,852.56
Fixed Assets	\$611.98
Total ASSETS	\$702,464.54

- Cannot Expand** – the section is displayed in collapsed format. Viewers cannot expand it.

Bank	\$39,974.56
------	-------------

Modifying Financial Section Grouping

By default, financial section data are grouped by accounts.

- You can select from the Group By dropdown list to change this primary grouping to be by class, department, location, customer/project, item, or if you are using NetSuite OneWorld, subsidiary.
- You also can set an optional, secondary grouping in the Then By dropdown list to be by accounts, class, department, location, customer/project, item, or subsidiary.

The Show Hierarchy check boxes next to the Group By and Then By dropdown lists indicate whether full hierarchical names are used for group labels and sort order. Full hierarchical names are in the format of grandparent : parent : child. Non-hierarchical, or flat, names include only the child. By default, these boxes are checked and full hierarchical names are used.

Be aware of how grouping interacts with filtering to select accounts for a section. Be careful that your custom financial statement does not include multiple lines with a duplicate combination of account, department, location, class, customer/project, item, or subsidiary filtered values because a financial statement cannot display values for an identical account multiple times. To avoid incorrect totals, the statement displays correct values the first time the account is listed and displays zeroes for later listings of the same account.

Modifying Financial Section Sort Order

Within each grouping of financial section data, you can define the sort order of account rows on the Order subtab. Note that if you have defined a secondary grouping, two Order subtabs are provided.

Account Section: Income

Display: Expanded

Group By: Account ☒ Show Hierarchy

Then By: Department ☒ Show Hierarchy

Marker: Income

Section Format: Account Order Department Order

Order By: Ascending

NAME
AU ONLY DEPT
CAN ONLY DEPT
FL ONLY DEPT

For grouping by accounts, available sort orders include:

- Account Name Ascending
- Account Name Descending
- Account Number Ascending
- Account Number Descending
- Custom

For grouping by class, department, location, item, or subsidiary, available sort orders include:

- Ascending

- Descending
- Custom

For grouping by customer/project, available sort orders include:

- Customer/Project Name Ascending
- Customer/Project Name Descending
- Customer/Project Number Ascending
- Customer/Project Number Descending
- Custom

The Custom sort order enables you to manually set the order of data rows. For example, you could set the order so that all new accounts display at the end of the section.

Note: If a list used for grouping includes more than 200 records, the list is truncated and custom sort order is not supported. This scenario is most likely to occur when grouping by item or customer/project.

Modifying Financial Section Format Options

You can modify the formatting of text, lines, and background color for section rows, including the header row that displays a description of the section, account rows that display data amounts, and the total row that displays the total amount for the section. Note that the same format options are applied to all account rows in a section. You also can indicate whether to show currency symbols, reverse signs, or include text, such as USD, before or after amounts for the account rows and total row.

You cannot change whether account numbers are displayed. Account names include account numbers when the accounting preference Use Account Numbers is checked.

You can make these edits on the Format subtab.

Section **Format** • Account Order Department Order

Header Row Format

Font
 Arial ▼ 8 pt ▼ **B** *I* **■** ▼

Line
 None ▼ None ▼ 1 pt ▼ **■** ▼

Row Color
■ ▼

Total Row Format

Font
 Arial ▼ 8 pt ▼ **B** *I* **■** ▼

Line
 Above Row ▼ Dotted ▼ 1 pt ▼ **■** ▼

Row Color
■ ▼

☒ Show Currency

☐ Reverse Sign

Note: Checking the **Reverse Sign** box for a row affects all dynamic total calculations that include that row's value. Always run the report and review the accuracy of all total rows if you use this option.

For more information, see [Setting Financial Statement Formatting Options](#).

Adding a Section to a Custom Financial Statement

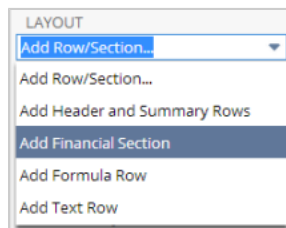
You can add sections to a custom financial statement. An added section can be:

- a standard section defined within NetSuite
- an existing custom section that has been designated as shared by its creator, meaning it can be used by any custom financial statement
- a new custom section that you create

Warning: To prevent unexpected results, do not add two or more different sections with overlapping criteria to a single financial statement. If an account fits the criteria for more than one section, the system determines the account's section, which may not be the one you expect.

To add a section to a custom financial statement:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, select the row above which you want to insert the new section. (Note that you also can use the up arrow or down arrow buttons or drag and drop the section to move it after it is added.)
3. From the **Add Row/Section...** dropdown list, select **Add Financial Section**.



4. In the New Section Row popup, do one of the following:
 - Choose the **Use Existing Shared Section** option, select a **Section Name/ID**, and click **OK**.
 - Choose the **Create New Section** option, and click **OK**. Follow the instructions in [Adding a New Custom Section](#) to define section criteria.
5. Make other edits to the section as desired. See [Editing a Financial Statement Section](#).

Note: If you create a custom Cash Flow Statement that includes custom sections, its value for the Cash at Beginning of Period row is likely to be incorrect unless you create a custom Cash Statement that shares these custom sections and make that custom Cash Statement the referenced report for the Cash at Beginning of Period row. See [Customizing Cash Flow Statement Account Sections](#).

Adding Subsection Examples

On the Financial Report Builder's Edit Layout page, you can add subsections within any financial statement section or header and summary row grouping. You can indicate the subsection's parent

section or parent header/summary row grouping by your selection in the Child Of dropdown or by the subsection's placement in the Layout outline. You may need to add a new header and summary row to group data from multiple subsections.

The following steps provide examples for adding subsections.

- [Creating Two Income Statement Fixed Assets Subsections](#)
- [Creating a Cash Flow Statement Depreciation Expense Subsection](#)

Creating Two Income Statement Fixed Assets Subsections

1. Go to Reports > New Financial Report, and choose the Standard Balance Sheet Layout.
2. On the Financial Report Builder Edit Layout page, modify the **Name** for the report as desired.
3. From the **Add Row/Section** list, select **Add Header and Summary Rows**.
4. Edit the **Header Label** to be **Fixed Assets (new)** and the **Total Label** to be **Fixed Assets (new) - Total**.
5. From the **Add Row/Section** list, select **Add Financial Section**. In the popup, choose **Use Existing Shared Section**, and select **Fixed Assets** from the **Section Name/ID** list. Click **OK** if a popup appears asking you if you want to continue.
6. Edit the **Header Label** to be **Accumulated Depreciation (new)** and the **Total Label** to be **Accumulated Depreciation - Total**.
7. In the **Child Of** list, select **Fixed Assets (new)**.
8. On the **Section** subtab, click **Edit Criteria**, and click **OK** in the popup. Check **Use Expressions**. Select **Account Name** from the **Filter** list, and in the Filter popup, select all accumulated depreciation accounts.
9. In the Layout outline, select the original Fixed Assets section, and change **Child Of** to **Fixed Assets (new)**.
10. On the **Section** subtab, click **Edit Criteria**, and click **OK** in the popup. Check **Use Expressions**. Select **Account Name** from the **Filter** list. In the Filter popup, change the list selection to **None Of**, and select all depreciation accounts.
11. Click **Save**.

Creating a Cash Flow Statement Depreciation Expense Subsection

1. Go to Reports > New Financial Report, and choose the Standard Cash Flow Statement Layout.
2. On the Financial Report Builder Edit Layout page, modify the **Name** for the report as desired.
3. From the **Add Row/Section** list, select **Add Financial Section**. In the popup, choose **Create New Section**.
4. Change the **Header Label** to **Depreciation Expense** and the **Total Label** to **Depreciation Expense - Total**.
5. In the **Child Of** list, select **Adjustments to Net Income**.
6. In the **Display** list, select **Can not Expand**.
7. On the **Section** subtab, select **Account Name** from the **Filter** list, and in the Filter popup, select all depreciation accounts.
8. On the **Format** subtab under Account Row Format, check **Reverse Sign**.
9. In the Layout outline, select the **Fixed Asset** section.
10. On the **Section** subtab, click **Edit Criteria**, and click **OK** in the popup. Check **Use Expressions**. Select **Account Name** in the **Filter** column. In the Filter popup, change the dropdown to **None Of** and select all depreciation accounts.
11. Click **Save**.

Financial Statement Rows

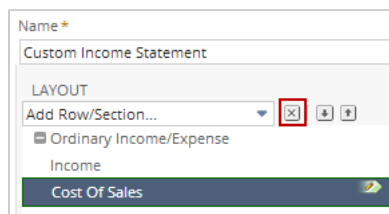
Most financial statement output is displayed in financial sections, which are subsets of financial data organized by accounts or other dynamic criteria. In addition to sections, financial statements also can include the following types of rows:

- **Header and summary rows:** Display a heading over multiple related sections and rows with a linked summary row at the bottom that displays a summarized amount for all rows listed under the header row.
- **Formula row:** Displays a custom calculation based on values of other rows in the financial statement.
- **Reference row:** Displays a value referenced from a financial section or rows in another financial statement. (Available only for Balance Sheet and Cash Flow Statement reports).
- **Text row:** Displays static text or provides a blank row in between financial statement sections.

The Financial Report Builder enables you to add, move, delete, and edit all of these types of rows in a custom financial statement.

To make changes to custom financial statement rows:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. Do any of the following:
 - To add a row, select a row type from the **Add Row/Section** list in the Layout outline.
 - To move a row, select it in the Layout outline, and click the up arrow or down arrow buttons.
 - To delete a row, select it in the Layout outline, and click the delete button.



- To edit a row, select it in the Layout outline and make changes to its properties in the right pane of the Edit Layout page.

Different edits are available for different types of rows. See the following:

- [Editing Financial Statement Header and Summary Rows](#)
- [Editing a Financial Statement Formula Row](#)
- [Editing a Financial Statement Reference Row](#)
- [Editing a Financial Statement Text Row](#)

Note: For information about editing sections, see [Financial Statement Sections](#).

Editing Financial Statement Header and Summary Rows

In NetSuite financial statements, header rows and their linked summary rows are used to aggregate related rows of data. The header row appears above its set of child rows and usually contains descriptive text. The summary row appears below the set of rows and summarizes the row amounts. This summary can be a dynamic total that adds all row amounts or a calculation based on a more complex formula.

The following screenshot points out header rows and their linked summary rows. These header rows differ from section header rows in that they do not include their own account rows, but instead group data from other rows.

Balance Sheet View Detail	
Financial Row	Amount
ASSETS	
Current Assets	
Bank	\$423,514.36
Accounts Receivable	\$51,597.32
Other Current Asset	\$226,740.88
Total Current Assets	\$701,852.56
Fixed Assets	\$611.98
Total ASSETS	\$702,464.54
LIABILITIES & EQUITY	
Current Liabilities	
Accounts Payable	\$17,843.95
Credit Card	\$816.68
Other Current Liability	\$25,251.65
Total Current Liabilities	\$43,912.28
Equity	\$658,552.26
Total LIABILITIES & EQUITY	\$702,464.54

1	Header row: Assets
2	Summary row: Assets
3	Header row: Current Assets
4	Summary row: Current Assets
5	Header row: Liabilities & Equity
6	Summary row: Liabilities & Equity

To edit header and summary rows:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, do one of the following:
 - Select the row below the place where you want to add a new header row, and from the **Add Row/Section** list, select **Add Header and Summary Rows**.
 - Select an existing header row or linked summary row that you want to edit. (Notice that whenever you select a header or summary row, its linked row is also selected, and you can edit properties for both rows.)
3. Complete any of the following tasks:
 - [Editing Header and Summary Labels](#)
 - [Modifying Header Row Hierarchy](#)
 - [Modifying Header Row Expansion](#)
 - [Setting Summary Calculation Method](#)
 - [Modifying Header and Summary Row Format Options](#)

Editing Header and Summary Labels

You can:

- Edit the **Header Label**. This is the header row's text.
- Choose whether to display the header row. To hide this row, clear the **Display Row** box.
- Edit the **Summary Label**. This is the summary row's text. If this field is left blank, the default label **Summary - <Header Label>** is displayed.
- Choose whether to display the Summary row. To hide this row, clear the **Display Row** box.

Modifying Header Row Hierarchy

You can change a header row's placement in the report hierarchy by selecting a different row in the Child Of dropdown. The header row is moved under the row you select here. This move is reflected in the Layout outline.

Alternatively, you can drag and drop a header row in the Layout outline to change its hierarchy.

Modifying Header Row Expansion

You can indicate the expansion of data rows under a header row by selecting from the Display dropdown:

- **Expanded** – data rows are displayed in expanded format. Viewers can collapse the header row to hide other rows. This is the default.

[-] Current Assets	
+ Bank	\$39,974.56
+ Accounts Receivable	(\$10.00)
+ Other Current Asset	\$195.27
Total Current Assets	\$40,159.83

- **Collapsed** – the header row is displayed in collapsed format. Viewers can expand it.

[+] Current Assets	\$40,159.83
--------------------	-------------

- **Cannot Expand** – the header row is displayed in collapsed format. Viewers cannot expand it. In this case, the summary amount is displayed and the details that make up the summary cannot be seen.

Bank	\$39,974.56
------	-------------

Setting Summary Calculation Method

By default, a summary row displays a sum of amounts for the group of rows under its linked header. This sum is dynamic. This means it changes when any of the row amounts change. The Financial Report Builder also enables you to define a formula to calculate the summary.

Summary Row Calculation

Select the method for summarizing rows within this header:

☒ Dynamic Total: Sum all rows within this header.

☐ Apply a Formula: Calculate the summary using the formula builder below.

[Total ASSETS] =

* OPERATOR	PARENS	* TYPE	* VALUE	PARENS

Note: Enabling the **Reverse Sign** option for a row affects all dynamic total calculations that include that row's value.

To define a formula to calculate a summary row:

1. When a header and summary rows combination is selected in the Layout outline, choose the **Apply a Formula** option.
2. Use the formula builder to enter an expression. Add each value on a separate line.
 1. Select an operator if needed. Addition (+), subtraction (-), multiplication (*), division (/), and percentage (%) operators are available.
 2. Select opening parentheses if needed.
 3. Indicate whether the type of value is a constant number (**Constant**) or a value from another row in the report (**Row**).
 4. Enter the value, which is a field or a dropdown depending on the value type you select.
 5. Select closing parentheses if needed.
 6. Repeat until the formula expression is complete.
 7. Review the expression displayed at the top of the formula builder for correctness, then make adjustments as necessary.

Modifying Header and Summary Row Format Options

You can modify the formatting of text, lines, and background color for header and summary rows. You also can indicate whether to show currency symbols, reverse signs, or include text, such as USD, before or after the summary row amount.

Header Row Format

Font

Arial

8 pt

B

I

U

Line

None

None

1 pt

Row Color

Summary Row Format

Font

Arial

8 pt

B

I

U

Line

Above Row

Dotted

1 pt

Row Color

☒ Show Currency

☐ Reverse Sign

Prefix

Suffix

Note: Enabling the **Reverse Sign** option for a row affects all dynamic total calculations that include that row's value.

For more information, see [Setting Financial Statement Formatting Options](#).

Editing a Financial Statement Formula Row

A formula row can be used to display a value calculated from the values of other rows in a financial statement. The Financial Report Builder enables you to define and edit the expression used to calculate a formula row value, as well as edit other formula row characteristics, in custom financial statements.

The following screenshot illustrates the editing of a formula row in the Financial Report Builder:

Financial Report Builder

Name: Custom Income Statement 2 | Layout: Custom Income Statement Layout(US) | Edit Layout | Preview Layout

LAYOUT

- Add Row/Section...
- Ordinary Income/Expense
 - Income
 - Cost Of Sales
 - Gross Profit**
 - Expense
- Net Ordinary Income
- Other Income and Expenses
 - Other Income
 - Other Expense
- Net Other Income
- Net Income

Formula Row: Gross Profit

Formula Label: Gross Profit | Display Row: ☒

Child Of: Ordinary Income/Expense

Marker:

Format

Font: Arial | 8 pt | Bold | Italic | Underline

Line: Above Row | Dotted | 1 pt | Color

Row Color:

☒ Show Currency

☐ Reverse Sign

Prefix:

Suffix:

Formula

[Gross Profit] = [Income] - [Cost Of Sales]

* OPERATOR	PARENS	* TYPE	* VALUE	PARENS
-		Row	Income	
		Row	Cost Of Sales	

Buttons: Add, Cancel, Insert, Remove

To edit a formula row:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, do one of the following:
 - Select the row below the place where you want to add a new formula row, and select **Add Formula Row** from the **Add Row/Section** list.
 - Select an existing formula row.
3. Complete any of the following tasks:
 - [Editing a Formula Row Header Label](#)

- [Modifying Formula Row Hierarchy](#)
- [Modifying Formula Row Format Options](#)
- [Defining a Formula Row Expression](#)

Note: If you want to use a formula row to calculate % of Expense or % of Income column values for a custom income statement, set its **Marker** field to **Expense** or **Income**. See [Adding a Percent of Expense Column to an Income Statement](#) or [Adding a Percent of Income Column to an Income Statement](#).

Editing a Formula Row Header Label

You can edit the Formula Label for a formula row. This is the row's text. To hide this row, clear the **Display Row** box.

Modifying Formula Row Hierarchy

You can change a formula row's placement in the report hierarchy by selecting a different row in the Child Of dropdown. The formula row is moved under the row you select here. This move is reflected in the Layout outline.

Alternatively, you can drag and drop a formula row in the Layout outline to change its hierarchy.

Modifying Formula Row Format Options

You can modify the formatting of text, lines, and background color for a formula row. You also can indicate whether to show currency symbols, reverse signs, or include text before or after the formula row amount.

Note: Checking the **Reverse Sign** box for a row affects all dynamic total calculations that include that row's value. Always run the report and review the accuracy of all total rows if you use this option.

For more information, see [Setting Financial Statement Formatting Options](#).

Defining a Formula Row Expression

You can define the expression used to calculate a value for a formula row, using constants and values from other rows in the financial statement.

* OPERATOR	PARENS	* TYPE	* VALUE	PARENS
-		Row	Income	
		Row	Cost Of Sales	

Buttons: Add, Cancel, Insert, Remove

To define an expression to calculate a formula row value:

With the formula row selected in the Layout outline, use the formula builder available in the Summary box to enter an expression. Add each value on a separate line.

1. Select an operator if needed. Addition (+), subtraction (-), multiplication (*), division (/), and percentage (%) operators are available.
2. Select opening parentheses if needed.
3. Indicate whether the value is a constant number (**Constant**) or a value from another row in the report (**Row**).
4. Enter the value.

If the **Type** is **Constant**, enter a number in the field.

If the **Type** is **Row**, select a value from the dropdown list.

5. Select closing parentheses if needed.
6. Repeat until the formula expression is complete.
7. Review the expression displayed at the top of the formula builder for correctness, then make adjustments as necessary.

Editing a Financial Statement Reference Row

A reference row can be used in a financial statement to display a value referenced from a section or row in another financial statement. Reference rows are available for Balance Sheet and Cash Flow Statement reports.

For example, the standard Cash Flow Statement uses the following reference rows: Net Income from the Income section of the standard Income Statement, and Cash at Beginning of Period from the Bank Accounts section of the standard Cash Statement.

The following screenshot illustrates the editing of a reference row in the Financial Report Builder:

The screenshot shows the **Financial Report Builder** interface. The top navigation bar includes tabs for **Edit Layout**, **Edit Columns**, **Filters**, **Sorting (Optional)**, and **More Options**, along with **Preview** and **Save** buttons. The main workspace is divided into three sections:

- Name:** A text field containing "Custom Cash Flow Statement".
- Layout:** A dropdown menu showing "Custom Cash Flow Statement Layout (US)".
- Reference Row: Cash at Beginning of Period**
 - Header Label:** A text field containing "Cash at Beginning of Period" with a **Display Row** checkbox checked.
 - Child Of:** A dropdown menu.
 - Report:** A dropdown menu showing "Cash Statement".
 - Row:** A dropdown menu showing "Total Cash".
 - Relative Range:** A dropdown menu showing "Balance Forward".
 - To:** A dropdown menu showing "Start Date".
 - Format:**
 - Font:** A dropdown menu showing "Arial" with a font size of "8 pt".
 - Line:** A dropdown menu showing "None" with a line weight of "1 pt".
 - Row Color:** A color selection box.
 - Show Currency:** A checked checkbox.
 - Reverse Sign:** An unchecked checkbox.
 - Prefix:** A text field.
 - Suffix:** A text field.

On the left side, there is a **LAYOUT** panel with a tree view of financial statement sections. The **Cash at Beginning of Period** row is highlighted.

To edit a reference row:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, do one of the following:
 - Select the row below the place where you want to add a new reference row, and from the **Add Row/Section** list, select **Add Reference Row**.
 - Select an existing reference row.
3. Complete any of the following tasks:
 - [Editing a Reference Row Header Label](#)
 - [Modifying Reference Row Hierarchy](#)
 - [Defining the Financial Statement Row to be Referenced](#)
 - [Modifying Reference Row Format Options](#)

Editing a Reference Row Header Label

You can edit the Header Label for a reference row (the row's text) and choose whether to display the row. To hide this row, clear the **Display Row** box.

Modifying Reference Row Hierarchy

You can change a reference row's placement in the report hierarchy by selecting a different row in the Child Of dropdown. The reference row is moved under the row you select here and is reflected in the Layout outline at left.

Alternatively, you can drag and drop a reference row in the Layout outline to change its hierarchy.

Defining the Financial Statement Row to be Referenced

You can select the financial statement (Report), the financial section or row (Row), and the date range (Relative Range) to be referenced for a reference row value.

Reference Row: Net Income

Header Label*
 ☒ Display Row

Child Of


Report

Row

Relative Range To

The referenced date range is defined relative to the date range for the current financial statement. When the current financial statement's date range is changed, the date range for the referenced value is adjusted accordingly.

The referenced date range is set by selections from two dropdown lists for the start and end of the range. Be aware of how the values in these two dropdown lists can be used as shown in the following table.

Relative Date Ranges for Financial Statement Reference Rows			
Start	End	End of Range Definition	Example Usage
Balance Forward	Beginning of Year	(Exclusive) Ends on day before Beginning of Year	Balance Sheet, Retained Earnings Net Income row; referencing Income Statement, Income section
Balance Forward	Start Date	(Exclusive) Ends on day before Start Date	Cash Flow Statement, Cash at Beginning of Period row; referencing Cash Statement, Bank Accounts section
Balance Forward	End Date	(Inclusive) Ends on End Date	Balance Sheet, Net Income row; referencing Income Statement, Income section
Beginning of Year	Start Date	N/A	 Note: This combination should not be used.
Beginning of Year	End Date	(Inclusive) Ends on End Date	
Start Date	End Date	(Inclusive) Ends on End Date	Cash Flow Statement, Net Income row; referencing Income Statement, Income section

Modifying Reference Row Format Options

You can modify the formatting of text, lines, and background color for a reference row. You also can indicate whether to show currency symbols, reverse signs, or include text, such as USD, before or after the reference row amount.

Format

Font

Arial

8 pt

B

I

U

Line

None

None

1 pt


Row Color

☒ Show Currency

☐ Reverse Sign

Prefix

Suffix

 **Note:** Checking the **Reverse Sign** box for a row affects all dynamic total calculations that include that row's value.

For more information, see [Setting Financial Statement Formatting Options](#).

Editing a Financial Statement Text Row

A text row can be used in a financial statement to display static text or to provide a blank row between sections.

To edit a text row:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, do one of the following:
 - Select the row below the place where you want to add a new text row, and from the **Add Row/Section** list, select **Add Text Row**.
 - Select an existing text row.
3. Complete any of the following tasks:
 - [Editing Text for a Text Row](#)
 - [Modifying Text Row Hierarchy](#)
 - [Modifying Text Row Format Options](#)

Editing Text for a Text Row

You can edit the Text to display in a text row. Clear the Display Row box to display a blank row.

Modifying Text Row Hierarchy

You can change a text row's placement in the report hierarchy, by selecting a different row in the Child Of dropdown. The text row is moved under the row you select here and is reflected in the Layout outline at left.

Alternatively, you can drag and drop a text row in the Layout outline to change its hierarchy.


Modifying Text Row Format Options

You can modify the formatting of text, lines, and background color for a text row.

For more information, see [Setting Financial Statement Formatting Options](#).

Setting Financial Statement Formatting Options

The Financial Report Builder enables you to set row-level formatting options to give you fine-tuned control over the look of your custom financial statements.

 **Note:** Other formatting options are available in the [Financial Report Builder More Options Page](#). These are report-level, not row-level.

You can set the following format options for all types of rows:

- Font options, for row text and numerics
 - Font size
 - Bold
 - Italic

- Color

Note: To change the font for a row, you must enable the option in your personal preferences. For details, see [Changing the Font for a Report Row](#).

- Line options, for row borders
 - Line placement (above row, below row, above & below row)
 - Line type (solid, dashed, dotted, double)
 - Line size
 - Line color
- Row color options, for row backgrounds

You can set the following additional format options for rows that display amounts, including section account rows, summary rows, and reference rows:

- **Show Currency** – Check to display a currency symbol with row amounts. This preference is also available at the report-level on the More Options page. The row-level preference overrides the report-level preference.
- **Reverse Sign** – Check to change positive row amounts to negative, and negative row amounts to positive. Use this option when the database positive or negative value differs from what is expected for financial reports. When you select this option for a row, it affects all dynamic total calculations that include that row's value. After you select this option, be sure to run the report and review the accuracy of all total rows.
- **Prefix** – Enter text to display immediately before each row amount.
- **Suffix** – Enter text to display immediately after each row amount, such as USD.

You cannot change whether account numbers are displayed. Account names include account numbers when the accounting preference Use Account Numbers is checked.

To set row-level format options:

1. Start the Financial Report Builder, and ensure an editable custom layout is selected in the Edit Layout page. For information, see [Accessing the Financial Report Builder](#).
2. In the Layout outline, select the row for which you want to set format options.
3. Make changes in the Format box in the right pane.

The image shows a 'Summary Row Format' dialog box with the following sections and controls:

- FONT**: A dropdown menu set to '8 pt', followed by icons for Bold (B), Italic (I), and a color selection box.
- LINE**: A dropdown menu set to 'Above Row', followed by a dropdown menu set to 'Dotted', a dropdown menu set to '1 pt', and a color selection box.
- ROW COLOR**: A color selection box.
- SHOW CURRENCY**: A checked checkbox.
- REVERSE SIGN**: An unchecked checkbox.
- PREFIX**: A text input field.
- SUFFIX**: A text input field.

Changing the Font for a Report Row

By default, all reports are displayed using the Open Sans font. To change the font for a report row, you must enable the related personal preference.

1. Go to Home > Set Preferences.
2. On the **Analytics** subtab, select **Customize Font on Financial Reports**, and click **Save**.

This setting changes the default font on your financial reports to Arial and enables you to change to a different font in the Financial Report Builder.

OneWorld Financial Statements

When you use NetSuite OneWorld, you can view and customize country-specific financial statements to display focused data for a selected subsidiary or consolidated data for multiple related subsidiaries.

For information about working with financial statements in the context of NetSuite OneWorld, see the following topics:

- [Subsidiary Context for a Financial Statement](#)
- [Subsidiary-Specific Financial Layouts](#)
- [Organizing Financial Statement Data by Subsidiary](#)
- [Cumulative Translation Adjustment \(CTA\) Overview](#)
- [Subsidiary-Specific Budget Reports](#)

For general information about working with NetSuite financial statements, see:

- [Financial Statements Overview](#)
- [Available Financial Statements](#)
- [Financial Report Builder](#)



Important: Default reporting periods may not correspond to fiscal periods used by all subsidiaries. You may need to modify the periods or date ranges used for some subsidiaries' reports to meet reporting requirements. See the help topic [Running Reports for Subsidiaries with Different Accounting Periods](#).

Subsidiary Context for a Financial Statement

If you use NetSuite OneWorld, the Subsidiary Context list in the footer of a financial statement enables you to filter report data by subsidiary.

Balance Sheet View Detail	
Financial Row	Amount
ASSETS	
Current Assets	
Bank	\$48,459.73
Accounts Receivable	(\$50,000.00)
Total Current Assets	(\$1,540.27)
Total ASSETS	(\$1,540.27)
LIABILITIES & EQUITY	
Current Liabilities	
Accounts Payable	\$40,935.00
Total Current Liabilities	\$40,935.00
Equity	
Retained Earnings	(\$42,475.27)
Net Income	\$0.00
Total Equity	(\$42,475.27)
Total LIABILITIES & EQUITY	(\$1,540.27)
End Of: This Period As of: Jun 2014 Subsidiary Context Consolidated Parent Company	

By default, each report displays data for the top-level, or root-parent, subsidiary. Select an option from the Subsidiary Context list to display data for a different subsidiary. Elimination subsidiaries are available as options. Select an option appended with (Consolidated) to display data for all child subsidiaries of the consolidated parent subsidiary, including elimination subsidiaries. To learn more about the subsidiary context, see the help topic [Subsidiary Context for Reports](#).

Note: If you have not set consolidated rates, NetSuite uses an exchange rate of 1.

In addition to filtering data, the subsidiary context also determines the layout for report rows and the currency for amounts:

- The layout associated with the selected subsidiary is applied to the report. For more information, see [Subsidiary-Specific Financial Layouts](#).
- The currency amounts are displayed in the base currency of the selected subsidiary. Consolidated rates are used if the subsidiaries shown on the report have different base currencies. For more information, see the help topics [Consolidated Exchange Rates](#) and [Consolidated Exchange Rates on Reports](#).

After you have selected a subsidiary context, your selection is maintained each time you rerun the report until you change the subsidiary context again.

Subsidiary-Specific Financial Layouts

When you use NetSuite OneWorld, NetSuite provides specialized country-specific layouts for each subsidiary's financial statements. When you customize a financial statement, the most recently used subsidiary context for that report is selected for your custom report. The selected subsidiary context and its associated layout display on the Edit Layout page in the Financial Report Builder.

For example, run the Balance Sheet report with the Australian subsidiary selected in the Subsidiary Context list and then click Customize. The Australian subsidiary is shown as the subsidiary context and the Australian Balance Sheet layout is used.

The screenshot shows the 'Financial Report Builder' interface for a 'CUSTOM BALANCE SHEET'. The top navigation bar includes tabs for 'Edit Layout', 'Edit Columns', 'Filters', 'Sorting (Optional)', and 'More Options', along with 'Preview' and 'Save' buttons. The 'NAME' field is set to 'Custom Balance Sheet'. A red box highlights the 'Subsidiary Context' dropdown, which shows 'Parent' and 'Company: AU Subsid'. The 'LAYOUT' dropdown is set to 'Custom Balance Sheet Layout(AU)'. The 'Header Row' is 'ASSETS', and the 'Summary Label' is 'Total ASSETS'. The 'Layout' list on the left includes 'ASSETS', 'Current Assets', 'Total Current Assets', and 'Non-Current Assets'.

To customize a balance sheet for a different subsidiary, first rerun the report and select a new subsidiary context. When you select a new layout from the Layout list on the Financial Report Builder Edit Layout page, the subsidiary context does not change. Instead, the new layout is assigned to the currently displayed subsidiary.

To customize a OneWorld financial statement using the correct subsidiary context and layout:

1. Run the selected financial statement.
2. In the **Subsidiary Context** list in footer of the report, select a subsidiary context.
3. Click the **Refresh** button.
4. Click the **Customize** button to access the Financial Report Builder.

The above steps are the recommended method for customizing a OneWorld financial statement. If you access the Financial Report Builder using the menu at Reports > New Financial Report or Reports >

Financial > Report_Name > Customize, the most recently selected subsidiary context is used. This context may not be the subsidiary context you want.

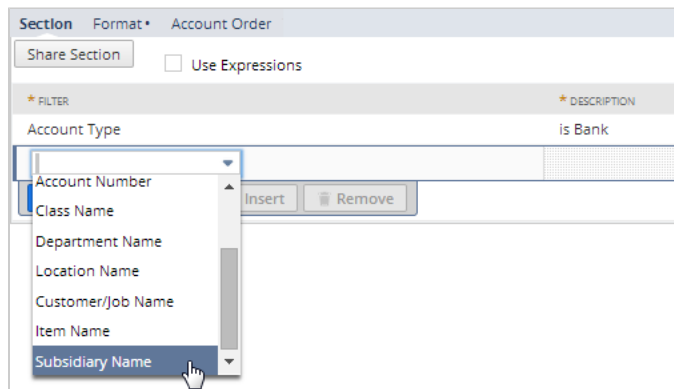
If the subsidiary context displayed in the Financial Report Builder for your custom statement is not correct, exit the Financial Report Builder and follow the above steps.

For more information about financial statement layouts, see [Financial Statement Layouts](#).

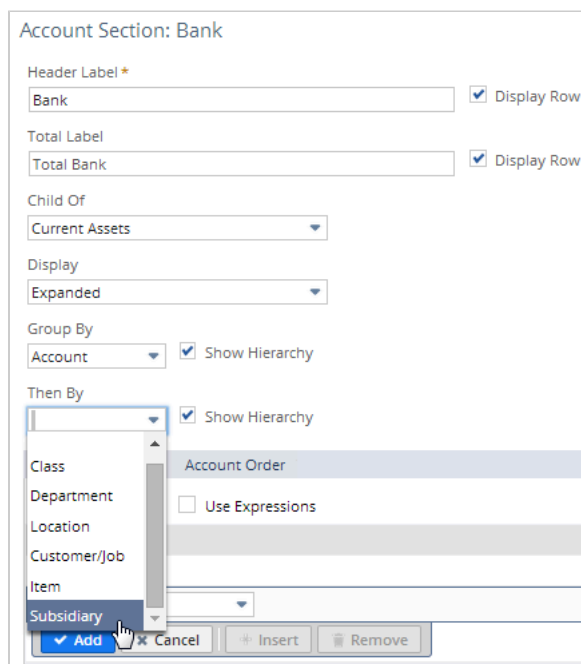
Organizing Financial Statement Data by Subsidiary

When you use NetSuite OneWorld, you can filter or group data within a financial statement section by subsidiary.

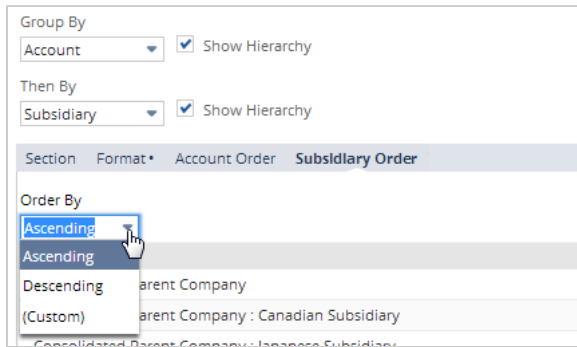
- You can filter section data to be limited to one or more selected subsidiaries. To select the filter, select a section in the Layout outline to open the Section edit pane to its right. Then click **Edit Criteria** on the Section subtab to display the **Filter** list.



- You can group section data by subsidiary:



If you group by subsidiary, you can define a sort order based on subsidiaries:



For more information about defining filtering, grouping, and sorting for financial statement sections, see [Financial Statement Sections](#).

Cumulative Translation Adjustment (CTA) Overview

Cumulative Translation Adjustment (CTA) is a special type of account that is required for consolidated balance sheets in NetSuite OneWorld accounts with multi-currency enabled.

The CTA is used on the consolidated balance sheet to make it balance. This account is necessary because consolidated exchange rate types of the accounts on the balance sheet may differ. The result is different consolidated exchange rates, which cause an imbalance. Three types of consolidated exchange rates apply to different account types during consolidation:

- **Current rate** – Applies to most asset and liability accounts
- **Average rate** – Applies to all income statement accounts, such as income and expense.
- **Historical rate** – Applies to accounts in the capital section of the balance sheet including equity and dividends.

For more information about the consolidated exchange rate types and how they are calculated, see the help topic [Consolidated Exchange Rate Types](#).

NetSuite dynamically calculates CTA for each account and then displays the total in the CTA account line. You can customize balance sheet reports to include a column titled **Translation Adjustment**. This column shows the amount resulting from the difference between the consolidated exchange rate that is used on each account and the current exchange rate.

The CTA is used wherever consolidation across accounts with different consolidated rate types occurs, such as the consolidated trial balance.

Important: The consolidated cash flow statement includes a row called **Effect of Exchange Rate on Cash**. This row adjusts for the effects of consolidated exchange rate differences in cash flow statement accounts. These adjustments ensure that the cash flow statement's **Cash at End of Period** is consistent with the balance sheet's bank or cash equivalent. The Effect of Exchange Rate on Cash row includes amounts that may not be posted to the CTA account. See [Cash Flow Statement Report](#).

CTA Account Record

When you use the Multiple Currencies feature in a NetSuite OneWorld account, the CTA account is included as an account in the chart of accounts. You cannot delete the account, and the following fields on the account record are not editable:

- General Rate Type

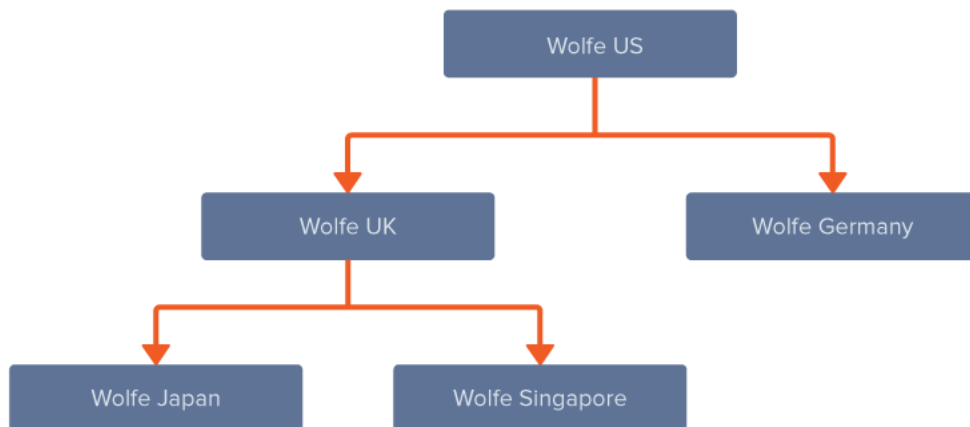
- Cash Flow Rate Type
- Subaccount of
- Restrict To Department
- Restrict to Class
- Restrict to Location
- Subsidiary

The CTA account is used solely for balancing consolidated balance sheets. You cannot select the CTA account on items, tax codes, nexus records, or most transactions. The CTA account is not available when setting up credit card processing. The CTA account is, however, available for selection on journal entries. The amount you see in consolidated reports for CTA is calculated dynamically, not posted to the account.

The CTA account is separate from the Cumulative Translation Adjustment-Elimination (CTA-E) that NetSuite adds to your account when you enable the Automated Intercompany Management feature. For information about the CTA-E account, see the help topic [Cumulative Translation Adjustment-Elimination \(CTA-E\)](#).

Example Use of CTA in Balance Sheet

In the sample hierarchy below, you are rolling up the balances from Wolfe UK into the Wolfe US consolidated parent. The appropriate consolidated exchange rate for each account is used to roll up the balances into U.S. dollars.



The Wolfe UK consolidated balance sheet appears as follows:

	Amount (GBP)	Consolidated Rate Type	Consolidated Exchange Rate	Calculation	Consolidated Amount (USD)
Assets	£250	Current	2.0	250×2	\$500
Liabilities	(£100)	Current	2.0	100×2	(\$200)
Retained Earnings	(£100)	Average	2.5	100×2.5	(\$250)
Equity	(£50)	Historical	3.0	50×3	(\$150)
Balance in GBP	£0			CTA	(\$100)

The balance sheet always balances in the local currency, as shown in the last line of the previous table. However, because the consolidated rates for equity and retained earnings are different than those for assets and liabilities, the consolidated balance sheet may not balance. The CTA equals the amount that is required to balance the consolidated balance sheet. In this example, the CTA is **(\$100)**.

Auditing CTA Calculation

To help you audit the calculation of CTA, NetSuite includes the CTA Balance Audit report. To open this report, click the amount for the Cumulative Translation Adjustment in the Balance Sheet, Comparative Balance Sheet, or Trial Balance. You can also go to Reports > Financial > CTA Balance Audit to open the report. For information about using the report, see [CTA Balance Audit Report](#).

CTA Balance Audit Report

Cumulative Translation Adjustment (CTA) is a special type of account that is required for consolidated balance sheets in NetSuite OneWorld accounts with multi-currency enabled. The CTA is used on the consolidated balance sheet to make it balance despite differing consolidated exchange rate types.

The CTA Balance Audit report shows the contribution from individual accounts to the CTA during the selected period. The report does not include manual entries to CTA accounts. The total of all accounts' contributions during the selected period equals the net change in the CTA balance during the period.

The rows in the CTA Balance Audit report follow the same order as the rows of the Balance Sheet. Each account includes rows for each subsidiary selected in the **Subsidiary Any Of** filter. The default is all subsidiaries.

This report is available only for OneWorld accounts with the Multiple Currencies and Accounting features enabled. The Financial Statements permission is required to access the report.

The CTA Balance Audit report includes the following columns by default in addition to the account and subsidiary names in the Financial Row column:

- **Starting Balance Sheet (As of <period>)** – The period is the one before the period selected in the From field in the footer.
 - **Local Balance** – Subsidiary account balance
 - **General Rate** – Consolidated exchange rate type shown on the account record
 - **Consolidated Balance** – For each account line, this is equal to the Local Balance multiplied by the General Rate. The total in this column ties to the CTA amount in the Balance Sheet for the previous period.
- **Net Posting (<period>)** – The period is the period or range of periods set in the From and To fields in the footer.
 - **Local Balance** – Subsidiary account balance
 - **Cash Flow Rate** – Consolidated exchange rate type shown on the account record
 - **General Rate** – Consolidated exchange rate type shown on the account record
 - **Consolidated Balance** – For each account line, this is equal to the Local Balance multiplied by the General Rate.
- **Ending Balance Sheet (As of <period>)** – The period is the one set in the To field in the footer.
 - **Local Balance** – Subsidiary account balance
 - **General Rate** – Consolidated exchange rate type shown on the account record
 - **Consolidated Balance** – For each account line, this is equal to the Local Balance multiplied by the General Rate. The total in this column ties to the CTA amount in the Balance Sheet for the ending period in the range of periods.

■ CTA Analysis

- **Beginning Balance Rate Difference Contribution** – This equals the Beginning Balance Translated at Ending Implied Rate minus Starting Balance Sheet Consolidated Balance. You can customize the report to add a column for Beginning Balance Translated at Ending Implied Rate. See the description below.
- **Net Posting Rate Difference Contribution** – This equals Net Posting Consolidated Balance minus Net Posting Consolidated Balance at Cash Flow Rate Contribution.
- **Net Posting Consolidated Balance at Cash Flow Rate Contribution** – This equals Net Posting Local Balance multiplied by the Net Posting Cash Flow Rate.
- **Total CTA Contribution** – Beginning Balance Rate Difference Contribution plus Net Posting Rate Difference Contribution plus Net Posting Consolidated Balance at Cash Flow Rate Contribution

You can customize this report in the Financial Report Builder. The following additional columns are available:

- **Beginning Balance Translated at Ending Implied Rate** is a column for the CTA Analysis column group that is not displayed by default. This column equals the Starting Balance Sheet Local Balance multiplied by the consolidated exchange rate for the account. For Current general rate type accounts, the multiplier is the value in the General Rate column of the Ending Balance Sheet column group. For Average or Historical general rate type accounts, the multiplier is the value in the General Rate column of the Starting Balance Sheet column group.
- **Consolidated Balance at Cash Flow Rate** is available for the starting and ending balance sheet and net posting column groups.

For information about consolidated exchange rates, see the help topic [Consolidated Exchange Rate Types](#).

For more information about customizing financial reports, see [Financial Report Builder](#).

To see the CTA Balance Audit report:

Go to Reports > Financial > CTA Balance Audit.

You can also click the amount for the Cumulative Translation Adjustment in the Balance Sheet, Comparative Balance Sheet, and Trial Balance to open this report.

- If you open the report from the menu, be sure a consolidated subsidiary is selected in the **Subsidiary Context** filter in the report footer.
- Click **More** in the footer to display the additional multi-select filter **Subsidiary Any Of** and change the subsidiaries that are included in the report.

Subsidiary-Specific Budget Reports

In NetSuite OneWorld financial statements, you can choose to display standalone data for a single subsidiary or consolidated data for multiple related subsidiaries. (See [Subsidiary Context for a Financial Statement](#).) In financial statements used for budgeting purposes, you also can choose whether to display actual and budget amounts in a selected subsidiary's local currency or in a parent subsidiary's currency.

For example, if your European subsidiary is a child of your U.K. subsidiary, which is a child of the root-parent U.S. subsidiary, you can choose to run a budget report for the European subsidiary in euros, pounds, or U.S. dollars.

To run budget reports with meaningful data in local subsidiaries' currencies, your account must meet the following prerequisites:

- Multiple Currencies and Multiple Budgets features must be enabled.
- At least one budget category must be set up with a local budget type.
- Consolidated Exchange Rates and Budget Exchange Rates tables must be populated.
- Budgets for the local subsidiaries must be set up.

For information about setting up these prerequisites, see the help topic [Subsidiary Budgets in OneWorld](#).

NetSuite financial statements include the following reports specifically designed for budgeting purposes: Budget Income Statement, Budget Income Statement Detail, and Budget vs. Actual. In addition, you can add budget columns to any other financial statement to use it for budgeting purposes. Use the Budget Category, Subsidiary Context, or Subsidiary lists in the footer of the report results to indicate the currency to use for displayed amounts. For details, see the following topics:

- [Default Subsidiary Budget Settings for Financial Statements](#)
- [Displaying a Subsidiary's Budget Amounts in Its Local Currency](#)
- [Displaying a Subsidiary's Budget Amounts in a Parent Subsidiary's Currency](#)
- [Modifying Exchange Rates Used for Consolidated Amounts](#)

Note: Because budgets are set up by period, budget data is not displayed in reports if the **Report by Period** preference is set to **Never**. If your report's budget columns are displaying zeros, go to Home > Set Preferences, and on the **Analytics** subtab, set the **Report by Period** preference to **All Reports** or to **Financials Only**.

Default Subsidiary Budget Settings for Financial Statements

When the Multiple Budgets feature is enabled in your account, financial statements with budget data include the following settings in the results page footer by default:

- **Budget Category** – Set to Legacy. This indicates that budgeting is done on a global basis and that the report should include consolidated data for all subsidiaries in the currency of the root-parent subsidiary.
- **Subsidiary Context** – Set to the consolidated root-parent subsidiary. The setting cannot be changed. This setting applies whenever the selected Budget Category has a Global budget type.

For example, if the root-parent subsidiary is in the U.S., a report with these settings displays data for all subsidiaries rolled up to the consolidated totals for the U.S. subsidiary and all its sub-subsidiaries. The currency for the report is U.S. dollars.

Note: The **Budget Category** and **Subsidiary Context** filters cannot be customized in the Report Builder.

Displaying a Subsidiary's Budget Amounts in Its Local Currency

In a financial statement with budget data, you can display amounts for a single subsidiary in its local currency.

Run the report, and in the results page footer:

1. Select a **Budget Category** that has a local budget type.
2. Set the **Subsidiary Context** to be the subsidiary for which you want to display data.
3. Click **Refresh**.

For example, if you select a Budget Category of U.K. Budgeting, and a Subsidiary Context of a U.K. subsidiary, the report displays data for the U.K. subsidiary in British pounds.

Displaying a Subsidiary's Budget Amounts in a Parent Subsidiary's Currency

In a financial statement with budget data, you can display amounts for a single subsidiary in a parent subsidiary's currency with settings like the following:


Run the report, and in the results page footer:

1. Select a **Budget Category** that has a local budget type.
2. Set the **Subsidiary Context** to determine the currency used for amounts.
This selection can be any level of parent, including the root-parent, but **must** be consolidated.
3. Click the **More** link to display additional lists.
4. Set the **Subsidiary** to the subsidiary for which you want to display data.
5. Click **Refresh**.

For example, if you select a Budget Category of Euro Budgeting, a Subsidiary Context of the consolidated European subsidiary, and a Subsidiary of a U.K. subsidiary, the report displays data for the U.K. subsidiary in euros.

Modifying Exchange Rates Used for Consolidated Amounts

Default conversion for consolidated data uses the Budget Exchange Rates table for budget amounts and the Consolidated Exchange Rates table for actual amounts. You can change this default behavior for a report by modifying its Amount columns on the Edit Columns page of the Financial Report Builder.

 **Note:** You must set up budgets for subsidiaries before you can complete the following procedure. For information, see the help topic [Subsidiary Budgets in OneWorld](#).

To modify exchange rates used for consolidated amounts:

1. Start the Financial Report Builder for the report whose exchange rates for consolidated data you want to modify. For instructions, see [Accessing the Financial Report Builder](#).
2. Click **Edit Columns**.
3. If you want to change the rates table used for conversion of budget amounts, expand the **Budget** folder in the Add Fields pane.
 1. Notice the following fields:
 - **Amount** – Displays by default and uses the Consolidated Exchange Rates table for conversion.
 - **Amount (Budget Rate)** – Uses the Budget Exchange Rates table for conversion.
 2. In the Report Preview pane, select the **Budget: Amount** column, and click **Remove Column**.

3. In the Add fields pane, click the **Budget: Amount (Exchange Rate)** column to add it.
4. If you want to change the rates table used for conversion of actual amounts, expand the **Financial** folder in the Add Fields pane.
 1. Notice the following fields:
 - **Amount** – Displays by default and uses the Consolidated Exchange Rates table for conversion.
 - **Amount (Budget Rate)** – Uses the Budget Exchange Rates table for conversion.
 2. In the Report Preview pane, select the **Financial: Amount** column, and click **Remove Column**.
 3. In the Add fields pane, click the **Financial: Amount (Budget Rate)** column to add it.
5. Preview or save the customized report.