

Year-End Session II Training

Exercise – Report No. 5

Prepare Report 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records using the source documents and steps below.

Source Documents:

- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 6, Final Budget Report

Steps to prepare Report No. 5 for each appropriation:

1. Enter the accrual amounts from Report No. 1 (Form 571 D) into both the 'Expenditure' and 'Appropriation Balance' columns (same sign).
2. For the current year appropriation, enter the Revolving Fund Advance (CA 97) amount from the Report No. 1 (Form 571D) into the 'Appropriation Balance' column only (same sign).
3. Calculate the 'Expenditures' and 'Appropriation Balance' totals, and validate the totals with the 'Total Reference' line on Report No. 6.