

Accrual Worksheet  
Report No. 2  
Exercise

Prepare Report No. 2, Accrual Worksheet using the following source documents;

- Final/ SCO Agency Reconciliation Worksheet (Period 998) after PFA and Encumbrance reclassification entries
- Report No. 8, Post-Closing Trial Balance
- Report No. 7, Subsidiaries On File

Steps:

1. Enter Accruals for current year and prior year appropriations/revenues.
2. Reconcile the Column Totals Accrual Worksheet to the Report No. 8, Post-Closing Trial Balance.