



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

Reconciliations- Tips for Understanding/Reviewing

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Reconciliations

- Subledger
- USSGL, US Std General Ledger/Tie points
- FBWT, Fund Balance with Treasury
- TROR, Treasury Report on Receivables
- Property or Fixed Asset

Reconciliations

- SBR (Stmt of Budgetary Resources) to SF 133
- Payroll
- Reimbursable Funds
- GTAS to TB

Reconciliations- Things to look at

- Familiarize yourself with the data
 - The purpose of the rec
 - The source of the data, ie: internal, external
- Verify the date or accounting period
- Take a risk based review
 - Areas have the most room for error
 - Areas are most important to your agency

Reconciliations- Things to look at

- Ask questions, accountants love to talk shop
- Look at the reconciling items or outages
 - Outages aren't always bad
- Pay attention to how long outages remain or monitor the problem

Contact Information

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