

# Reconciling with and Reporting to Treasury: Fund Balance with Treasury (FBWT)

Course Number: 5281

Length: 2 Day

Primary Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

## Course Description

Learn how to reconcile the Fund Balance with Treasury (FBWT) account number USSGL 101000 with the Account Statement generated from the Treasury Governmentwide Accounting (GWA) System. This course provides an overview of what actions federal agencies must take when a notice of discrepancies is issued.

## Intended Audience

Participants in this course largely will be those responsible for the financial reporting aspects of an agency. This primary group may include accountants, accounting managers, senior accountants within the financial reporting branch of an agency, and those whose responsibility it is to audit the financial reports that are transmitted to the Treasury.

## Course Learning Objectives

- Define the terms used by the Bureau of the Fiscal Service in the fund balance reconciliation process
- Identify and explain the main entries made to the Fund Balance with Treasury (USSGL 101000 account)
- Explain the process leading to the Statement of Differences
- Explain the functionality of the systems used in the reconciliation process
- Identify available reconciliation tools and resources

## Course Additional Features

- Producer Support
- Technical Support Team
- Dedicated In-House Accessibility/Section 508 Compliance
- Student Resource Guides

All details about the Additional Features are available on this page. [Click here to Explore](#)

## Course Schedule

DAY ONE	
MORNING	Lesson 1: Fund Balance with Treasury and the Reconciliation Process
LUNCH	

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AFTERNOON	Lesson 2: The Reconciliation Process: Recording
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DAY TWO	
MORNING	Lesson 3: The Reconciliation Process: Reporting
LUNCH	
AFTERNOON	Lesson 4: Reconciling the Statement of Differences and the Account Statement

## Learning Methods

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Individual, small-group, and large-group exercises; lecture, discussion, case study, action planning

## Credits

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### National Association of State Boards of Accountancy (NASBA)

- Field of Study: Accounting (Governmental)
- Level: Intermediate
- CPEs: 16

### Professional Development Units (PDUs)

- Credits: 14

### Continuous Learning Points (CLPs)

- Credits: 16

## Prerequisites

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There are no prerequisites for this course.

## Prework

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There is no prework required for this course.

## Requirements for Successful Completion

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Full (100%) attendance is expected and required. Successful completion of the course depends on full class attendance and active participation in individual and group exercises.

The final exam must be completed with a grade of 70% or higher.

## Follow-On Resources

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- [U.S. Standard General Ledger: Practical Applications](#)
- [Preparation and Analysis of the SF 133](#)
- [Accounting for Revolving Funds and Reimbursables](#)
- [Statements of Federal Financial Accounting Standards \(SFFAS\)](#)
- [Budget Execution](#)
- [Federal Financial Statement Audits](#)

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## Ready to Enroll?



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<https://www.managementconcepts.com/course/id/5281>



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