

Frequently Asked Questions

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

Course #: 5281

Duration: 2 Day

Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

1. What business or organizational need does this course address?

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.

2. Who should attend?

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.

3. What will I learn how to do in this course?

- 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

4. What kinds of activities are included in this course?

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

5. Are there prerequisites for this course?

There are no prerequisites for this course.

6. Do I have to complete any prework for the course?

There is no prework required for this course.

Frequently Asked Questions

7. Is this course applicable toward a professional certification?

No, this course is not applicable toward a professional certification. However, many Management Concepts courses do prepare you for professional certification programs. Click [here](#) to see a full list of professional certification programs that are supported by Management Concepts training courses.

8. Does this course count for credit toward a Management Concepts Certificate Program?

No, this course is not applicable toward a Management Concepts Certificate Program. However, many Management Concepts courses do count for credit toward a Management Concepts Certificate Program. Click [here](#) to see a full list of Management Concepts Certificate Programs.

9. What credits do I earn by completing this course?

The following credits are available for this course:

NASBA CPEs: 16

NASBA Field of Study: Accounting (Governmental)

NASBA Level: Intermediate

CEUs: 1.3

PDU: 14

CLPs: 16

10. What course(s) do you recommend after I complete this course?

- [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](#)

11. What are Additional Features?

Most courses and training solutions have **Additional Features** designed to help every learner master and retain the concepts explored in the course. You can see which Additional Features are added to this course on the course page under the **Learning Objectives & Additional Features** tab – and for a more detailed exploration of our Additional Features, you can visit [this web page](#).