

VA Financial Policies and Procedures
Cash and Fund Balance with Treasury

CHAPTER 2

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0201 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) financial policies and procedures for accounting, reporting, and reconciling its cash resources and Fund Balance with Treasury (FBWT), as authorized by statute and by rules issued by such regulatory entities as the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury). The Statement of Federal Financial Accounting Standards (SFFAS) No. 1, [Accounting for Selected Assets and Liabilities](#), provides accounting standards for selected assets and liabilities, including cash and FBWT.

The cash resources are neither part of the Fund Balance with Treasury nor deposited in a Treasury General Account. VA's cash held outside of the Treasury consists of cash of the Veterans Canteen Service, cash held by non-Federal trusts and Agent Cashier advances at VA field stations. Funds held by non-Federal trusts are restricted and may be used only in accordance with the terms of the trust agreements.

In regards to cash, this chapter focuses on reporting in VA's consolidated financial statements. To view other cash-related guidance, inclusive of cash management processes and associated internal controls, refer to the following volumes and chapters:

- Volume VIII - Cash Management, Chapter 3, *Agent Cashier Policy*
- Volume VIII - Cash Management, Chapter 4, *Personal Funds of Patients*
- Volume VIII - Cash Disbursement, Chapter 5, *Imprest Fund Cashier*

VA's FBWT represents the aggregate amount of funds in its accounts with the Treasury for which VA is authorized to incur obligations and pay its liabilities.

Treasury's [Supplement to Treasury Financial Manual \(TFM\) 2-5100](#) explains the relationship between FBWT and the U.S. Standard General Ledger (USSGL), as follows:

A. The USSGL defines FBWT as consisting of all funds on deposit with Treasury, excluding seized cash deposited. Agencies report changes to this account to the Department of the Treasury Financial Management Service (Treasury FMS) through monthly reporting on Statements of Transactions (SF 224, SF 1220 and SF 1221) and Statements of Accountability/Transactions (SF 1218, SF 1219, SF 1220 and SF 1221).

B. Federal agencies use the FBWT account to record appropriation, receipt, transfer, and disbursement activity. Typical fund balance transactions involve (1) appropriations, (2) disbursements/deposits in transit, (3) collections, (4) miscellaneous receipts, and (5) advances on customer orders.

C. Agencies record the activity, in B above, in USSGL Account 1010 and any related subaccounts, as either increases or decreases.

D. Federal agencies will use the FBWT account to reconcile with Treasury FMS records. This reconciliation is essential to enhancing internal controls, improving the integrity of various U.S. Government financial reports, and providing a more accurate measurement of budget results. Federal agencies derive fund balances from different sources. VA accumulates the fund balances from numerous receipt and disbursement transactions which are recorded in the USSGL 1010 account during any accounting month. VA reports this activity on its SF 224 and SF 1219.

Information in this chapter will assist VA in complying with [OMB Circular A-136](#), Financial Reporting Requirements, and SFFAS No. 1, which provide financial statement reporting requirements for VA's FBWT.

Reconciling FBWT accounts is a key internal control process. It assures the reliability of the Government's receipt and disbursement data reported by agencies. Therefore, agencies will perform timely reconciliations and implement effective and efficient reconciliation processes. TFM supplement, "Fund Balance with Treasury Reconciliation Procedures" provides more detailed instructions on the various types of reconciliation.

Only authorized officials should approve adjustments to the fund balance.

0202 POLICIES

CASH

020201 VA accountable officers who hold funds outside of the U.S. Treasury can only do so pursuant to specific legislative authority.

020202 VA will furnish the Secretary of the Treasury with such reports and information, as required by 31 U.S.C. 3513, to carry out its central accounting and reporting responsibilities.

020203 VA will develop systems to ensure that cash in non-Treasury accounts (i.e., not deposited in a Treasury General Account) is handled in the following manner:

A. Full accountability and reconciliation control over funds owned by or in the custody of VA or any of its officers, employees or agents, will be maintained.

B. Compliance with applicable statutes regarding the deposit and/or investment of such funds will be ensured.

C. Governmentwide collateral, accounting and reporting requirements, as described in the Treasury Financial Manual (TFM), will be supported.

FUND BALANCE WITH TREASURY

020204 VA will provide reports and information about its financial condition, operations and reconciliations to agency management, auditors and Treasury, as requested.

020205 VA will reconcile its USSGL 1010 account and any related subaccounts on a monthly basis with the Central Accounting Reporting System (CARS).

020206 VA will review the USSGL 1010 account and sub-accounts on a monthly basis to maintain the accuracy and reliability of its fund balance records for both the prior and current fiscal years' appropriations.

020207 VA will research and resolve differences reported between the balances reported on the general ledger (G/L) FBWT accounts and those balances reported from CARS on a monthly basis.

020208 VA will maintain supporting documentation, particularly when a material adjustment has been made, in order to allow for a correct interpretation of any error and its corresponding adjustment.

020209 VA will ensure all adjustments are researched and traceable to supporting documents.

020210 VA will post transactions affecting FBWT accounts timely and accurately.

020211 VA will only post necessary FBWT account adjustments after clearly establishing the causes of errors and properly documenting those errors.

020212 VA will report FBWT in the balance sheet with accompanying footnotes in the form and content prescribed by OMB Circular A-136, Financial Reporting Requirements.

020213 VA will use TFM supplement, "Fund Balance with Treasury Reconciliation Procedures," as a guide in the reconciliation process.

0203 AUTHORITY AND REFERENCES

020301 [31 U.S.C. 3513, Financial Reporting and Accounting Systems](#)

020302 [Office of Management and Budget \(OMB\) Circular A-136, Financial Reporting Requirements - Revised](#)

020303 [Statement of Federal Financial Accounting Standards \(SFFAS\) No. 1, Accounting for Selected Assets and Liabilities](#)

020304 [Treasury Financial Manual \(TFM\), Volume I, Federal Agencies, Part 2, Central Accounting and Reporting, Chapter 3400](#), Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury

020305 [TFM, Volume I, Federal Agencies, Part 2, Central Accounting and Reporting, Chapter 4700](#), Agency Reporting Requirements for the Financial Report of the United States Government

020306 [TFM\), Volume I, Part 2, Central Accounting and Reporting, Chapter 5100, Reconciling Fund Balance with Treasury Accounts](#)

020307 [Fund Balance with Treasury Reconciliation Procedures, A Supplement to I TFM 2-5100](#)

0204 ROLES AND RESPONSIBILITIES

020401 The Assistant Secretary for Management/Chief Financial Officer (CFO), oversees all financial management activities relating to the Department's programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Specific responsibilities include the direction, management and provision of policy guidance and oversight of VA's financial management personnel, activities and operations. The CFO establishes financial policy, systems, and operating procedures for all VA financial entities and provides guidance on all aspects of financial management.

020402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chiefs of Finance Activities, Chief Accountants and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

020403 The Office of Financial Policy (OFP), under the CFO's direction, provides Departmentwide financial policy and guidance. Among its responsibilities, OFP develops, coordinates, issues, evaluates, and reviews VA financial policies, including those that impact financial systems, and procedures for compliance with all financial laws and regulations.

020404 The Office of Business Oversight (OBO) will periodically perform reviews of cash held outside the Treasury to ensure that transaction codes and transaction types for cash are properly recorded into the accounting system.

0205 PROCEDURES

CASH

020501 Financial Accounting and Reporting Requirements

A. VA will record cash deposited, held and/or invested outside of the U.S. Treasury into specific United States Standard General Ledger (USSGL) accounts in the core financial management system and report these amounts in its audited financial statements. The specific USSGL accounts are as follows:

<u>SGL Account</u>	<u>Description</u>
1110	Undeposited Collections
1120	Imprest Funds
1130	Funds Held by the Public
1190	Other Cash

B. VA will report cash (i.e., funds deposited, held and/or invested outside of the U.S. Treasury) in its Adjusted Trial Balance (ATB) to the Treasury for inclusion in the audited Financial Report of the United States Government.

C. VA will comply with instructions on establishing opening balances of cash held outside of the U.S. Treasury and the reporting of interest, dividends, gains and losses as prescribed in Treasury Announcement No. A-2003-02, March 2003, revision to I TFM 2-3400.

D. Cash, including imprest funds, should be recognized on the Balance Sheet as an asset. Cash consists of:

1. Coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit;
2. Amounts on demand deposit with banks or other financial institutions including non-confirmed collections and disbursements; and
3. Foreign currencies that, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.

E. Two categories of cash, entity cash and non-entity cash, are discussed in SFFAS No. 1 and OMB Circular A-136.

1. Entity cash is the amount of cash that VA holds and is authorized by law to spend.
2. Non-entity cash is cash that VA collects and holds on behalf of the U.S. Government or other entities. Non-entity cash shall be reported separately from entity cash.

F. As prescribed by OMB Circular A-136, the components of cash and other monetary assets shall be disclosed in the notes to VA's financial statements (i.e., Note 4, "Cash and Other Monetary Assets"). The components include:

1. Cash. The total of cash under VA's control, which includes coin, paper currency, purchased foreign currency, negotiable instruments and amounts on deposit in banks

and other financial institutions. Cash available for VA use should include petty cash and cash held in revolving funds, which will not be transferred to the General Fund.

2. Foreign Currency. The total U.S. dollar equivalent of foreign currencies held in foreign currency fund accounts.
3. Other Monetary. This amount represents other items, including gold, special drawing rights and U.S. Reserves in the International Monetary Fund. Deposits made but not confirmed can be included in the Other Information category below.
4. Other Information. Any restrictions on cash are to be disclosed as other information.¹ Also, any restrictions on the use or conversion of cash denominated in foreign currencies and the significant effects, if any, of changes in the exchange rate on the entity's financial position that occur after the end of the reporting period but before the issuance of financial statements shall be disclosed. Other information, such as the valuation rate of gold, shall be provided, as appropriate.

020502 Federal Account Symbols Requirements

- A. VA will use account symbols (see [Appendix 1 of Treasury Financial Manual, Volume I, Federal Agencies, Part 2, Central Accounting and Reporting, Chapter 3400](#)) to report on cash held outside of the U.S. Treasury.
- B. VA will also report on the cash held outside of the U.S. Treasury using existing accountability report line items, current budgetary account symbols, or a deposit fund account, as appropriate (see [Appendix 2 of Treasury Financial Manual, Volume I, Federal Agencies, Part 2, Central Accounting and Reporting, Chapter 3400](#)).

020503 Reconciling Cash Held Outside Treasury

- A. VA will reconcile all transactions involving cash held outside of the U.S. Treasury on a quarterly basis.
- B. VA will develop systems to ensure that cash in non-Treasury accounts is reported on its ATB, Statement of Transactions and Statement of Accountability and is reconciled with its accounting records and related statements and reports received from financial institutions.

020504 Preparing and Submitting Prescribed Forms and Reports

The Department of the Treasury TFM Volume 1, Part 2, Chapter 3400, October 2000, requires monthly reports to Treasury by VA that report via FMS-224, FMS-1219/1220 or SF-1218/1221, all cash not in a Treasury General Account. See Appendix A for an

¹Restrictions are usually imposed on cash deposits by law, regulation or agreement. For example, non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes.

illustration of form and content reporting requirements for presenting this asset line item in a balance sheet. Appendix B presents an illustration of how to report the Cash in the accompanying footnotes to the balance sheet.

FUND BALANCE WITH TREASURY

Posting VA Transactions Impacting FBWT Accounts

020505 VA will ensure all transactions recorded within the subaccounts that roll up to the USSGL 1010, and affect FBWT, are properly reported on the SF 224. VA will:

A. Ensure proper authorization and approval is obtained for all adjustments to the fund balance. VA will designate appropriate Finance officials, both in Central Office and at Finance activities, who can approve journal vouchers adjusting the FBWT. System-generated adjustments will be reviewed after being made and any changes required will be made through the standard journal voucher.

B. Ensure each VA office with an Agency Location Code (ALC) uses its accounts, appropriations, source data and all transactions affecting Fund Balance with Treasury (FBWT) as the source data for the SF 224.

Reconciling FBWT Accounts

020506 VA will perform a monthly reconciliation to ensure the SF 224 information reported to Treasury agrees with the data contained in the Financial Management System and Treasury's confirmed deposit and disbursement activity. The information presented on Treasury's Statement of Differences is used in the reconciliation process, which is described in VA Financial Policy, Volume I, Chapter 6 – Reconciliations, under General Accounting policies and procedures.

020507 VA will research any deposit or disbursement differences reported by Treasury for the specific ALC. Treasury will notify the CFO if VA does not clear its differences. Treasury can prepare journal voucher entries at VA's request to adjust small differences (\$50 or less) which have been outstanding for three months or less. If VA reconciles its own small differences, an exemption from Treasury's small difference write-off process will be required.

020508 The requirements for reconciling FBWT accounts entail the following components:

A. VA will reconcile USSGL 1010 account (including VA subaccounts that roll up to USSGL 1010) balances for each fund symbol with Treasury's records on a monthly basis.

B. VA will compare its USSGL 1010 account in its internal ledgers with CARS data provided by Treasury, after Treasury posts appropriation warrants and nonexpenditure transfers to designated VA account symbols.

C. VA will reconcile any Treasury-identified differences on FMS 6652, Statement of Differences, for both deposits and disbursements. A separate FMS 6652 is generated for each ALC monthly if there is a discrepancy. See TFM Supplement, “Fund Balance with Treasury Reconciliation Procedures,” section VIII (Part B), for detailed instructions on reconciling the Statement of Differences for both Deposits and Disbursements.

D. VA will initiate and/or report any necessary adjustments to its FBWT accounts and/or Treasury account symbols and will reconcile these differences monthly. Differences not cleared during the next accounting month are carried forward to subsequent months until cleared.

Implementing Internal Controls

020509 VA will reconcile its FBWT accounts as a key internal control process assuring the reliability of the Government’s receipt and disbursement data reported by VA. Therefore, VA will perform timely reconciliations and implement an effective and efficient reconciliation process. VA will document these reconciliations and make them available to management, auditors and Treasury, if requested. VA will ensure all adjustments are researched and can be traced to supporting documentation.

020510 VA will ensure all system and non-automated receipt and payment transactions are reviewed by appropriate Finance officials prior to recording the transaction into VA’s Financial Management System (FMS) and subsequently reporting the activity on the SF 224.

020511 VA will ensure any adjustments to the fund balance are properly authorized and approved as delegated. These controls help to attain a high degree of accuracy in reporting.

Financial Statement Reporting Requirements for FBWT

020512 OMB Circular A-136 and SFFAS No. 1 provide financial statement reporting requirements for both presentation and the accompanying footnotes for FBWT. See Appendix A for an illustration of form and content reporting requirements for presenting this asset line item in a balance sheet.

020513 OMB Circular A-136 indicates FBWT consists of: (1) Entity and Non-entity Assets,² (2) Reconciliation of VA General Ledger Balances with Treasury and (3) Status

²FBWT, as an entity asset, consists of trust funds, revolving funds, appropriated funds, special funds and other fund types. See chapter 1 of this volume for more information on entity vs. non-entity assets.

of FBWT. Appendix B presents an illustration of how to report the FBWT in the accompanying footnotes to the balance sheet.

0206 DEFINITIONS

020601 **Accountable Officer.** A Federal Government official, employee or agent who, on behalf of the United States, receives and maintains public funds, certifies vouchers, or maintains or draws checks upon accounts of the United States, in depository banks designated by the Secretary of the Treasury.

020602 **Adjusted Trial Balance (ATB).** A pre-closing list of United States Standard General Ledger account numbers and balances (assets, liabilities, equity, revenue, and expenses) in numerical order prepared at a specific date. In the ATB, the sum of all debit balances must equal the sum of all credit balances.

020603 **Agency Location Code (ALC).** The ALC is a unique symbol assigned by Treasury FMS for reporting purposes. It can be in the form of three digits for Regional Financial Centers, four digits for Non-Treasury Disbursing Offices, or eight digits for reporting entities. In most cases, the first two digits of an eight-digit ALC identify the department or agency, the next two digits identify the bureau, and the last four digits identify the specific agency account section within the bureau.

020604 **Amounts in Federal Custody.** Funds, as authorized through Congressional or administrative action that are subject to the control and accountability of Federal Government agencies and/or their employees, officers or agents.

020605 **Cash Held Outside Treasury.** Funds under the custodial responsibility of Federal Government agencies and/or their employees, officers or agents that are deposited in non-Treasury General Accounts.

020606 **Central Accounting Reporting System (CARS).** Treasury's CARS addresses the central accounting and reporting functions and processes associated with budget execution, accountability, and cash/other asset management. This includes the collection and dissemination of financial management and accounting information from and to Federal program agencies. It also includes the business processes in Treasury Financial Management System that are related to ledger accounting for each appropriation, fund, and receipt account's Fund Balance with Treasury, General Ledger accounting for the cash and monetary assets of the government, and the preparation of the Monthly Treasury Statement and the U.S. Government Combined Statement and Appendix.

020607 **Collections Information Repository (CIR),** formerly Transaction Reporting System (TRS), is a collections reporting tool, supplying the latest information on deposits and detail of collections transactions to Federal agencies. The system allows financial transaction information from all collections systems and settlement mechanisms to be exchanged in a single system. The system was renamed to be

consistent with the naming convention for its other data repositories, however, functionality of the application did not change as a result of the name change.

020608 Fund Balance with Treasury (FBWT). The aggregate amount of funds on deposit with Treasury from a wide range of sources, including trust funds, special funds and revolving funds.

020609 FMS Form 6652. The Financial Management Service (Treasury FMS) 6652 is entitled Statement of Differences. There are two FMS 6652s: (1) Statement of Differences - Deposit Transactions and (2) Statement of Differences - Disbursing Transactions.

020610 Government On-Line Accounting Link System II (GOALS). GOALS II is the Governmentwide network by which agencies provide automated financial reporting to FMS and OMB. It also provides agencies with reports on their receipt and disbursement activity and other FBWT transactions. (For further information on GOALS II, see the Web site at <http://www.fms.treas.gov/GOALS>.)

020611 Intragovernmental Payment and Collection (IPAC) System. An on-line application providing for interagency billings and payments for supplies and services, IPAC is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intragovernmental transfer of funds, with descriptive data, from one FPA to another.

020612 Regional Finance Centers (RFCs). These Treasury FMS centers issue payments and process cancellation documents on behalf of Federal agencies that do not have their own disbursing authority.

020613 SF 224 Statement of Transactions. The SF 224 is an application that provides Federal Program Agencies (FPAs) that utilize Treasury FMS Regional Finance Centers for their disbursing activity the capability to submit their monthly statement of transactions to the Treasury FMS.

020614 SF 1218 Statement of Accountability/Transactions (Foreign Service Account). This statement is the means by which Treasury determines the accountability of foreign disbursing officers for funds held outside the Treasury (cash on hand).

020615 SF 1219 Statement of Accountability/Transactions. This statement is used to determine the accountability of disbursing officers for funds held outside the Treasury (cash on hand). Treasury Regional Finance Centers (RFCs) and other nonmilitary agencies that do their own disbursing use the Government On-line Accounting Link System (GOALS II) to transmit FMS Form 1219 data into Treasury.

020616 SF 1220 Statement of Transactions. This statement is classified according to appropriations, funds and receipt accounts, and is prepared by disbursing officers in agencies that do their own disbursing. This report provides Treasury with a monthly statement of payments and collections effected by departments and agencies that do their own disbursing.

020617 SF 1221 Statement of Transactions. This statement is classified according to appropriations, funds, and receipt accounts (Foreign Service Account). This statement is prepared by U.S Disbursing Offices (USDOS) that collect and/or disburse foreign currency. This form supports the SF 1218 and provides Treasury with a monthly statement of payments and collections made by USDOS.

020618 Treasury General Account. A Federal Reserve Bank or a depository institution (domestic or foreign) such as a commercial bank that has been designated by the Secretary of the Treasury to maintain a demand account in the name of the U. S. Treasury and is authorized to credit deposits of public monies and/or to charge U. S. Treasury checks/Electronic Funds Transfer (EFT) and other miscellaneous payments against that account.

020619 United States Standard General Ledger (USSGL). The USSGL provides a uniform chart of accounts for standardizing Federal agency accounting, which supports the preparation of external reports required by agencies.

0207 QUESTIONS

Questions concerning these financial policies and procedures should be directed as shown below:

VHA	VHA CFO Accounting Policy (10A3A) (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
All Others	OFP Accounting Policy (Outlook)

0208 RESCISSIONS

020801 OFP Policy Volume V Chapter 3, *Fund Balance with Treasury*, dated August, 2009

020802 OFP Policy Volume V Chapter 3A, *Cash Held Outside Treasury*, dated August 2009

0209 REVISIONS

Section	Revision	Office	Date
Overall	Rescinded Volume V, Chapters 3 and 3a, merged information into new chapter and retitled Cash and Fund Balance with Treasury	APS (047GA)	July 2014
0201	Removed references to Loan Guaranty as Cash	APS (047GA)	July 2014
0204	Updated Roles and Responsibilities	APS (047GA)	July 2014
020501	Updated the titles of SGL accounts 1110 and 1190 and deleted account 1191 because it is no longer used.	APS (047GA)	July 2014
0206	Deleted definition for CASHLink because it is no longer used.	APS (047GA)	July 2014
0206	Deleted GWA and added CARS, Treasury's new system.	APS (047GA)	July 2014
0206	Updated reference to GOALS II	APS (047GA)	July 2014
0207	Updated VHA mailbox address	APS (047GA)	July 2014
0208	Added Rescissions Section	APS (047GA)	July 2014
0209	Added Revision Section	APS (047GA)	July 2014
Appendix B	Updated illustration to include Note for cash and updated references to appendices in the chapter	APS (047GA)	July 2014

APPENDIX A: ILLUSTRATIVE BALANCE SHEET – ASSETS

Department/Agency/Reporting Entity BALANCE SHEET As of September 30, 2xxx (CY) and 2xxx (PY) (in dollars/thousands/millions)		
	2xxx (CY)	2xxx (PY)
Assets (Note 2):		
Intragovernmental:		
Fund Balance with Treasury (Note 3)	\$ xxx	\$ xxx
Investments (Note 5)	xxx	xxx
Accounts Receivable, Net (Note 6)	xxx	xxx
Loans Receivable, Net (Note 7)	xxx	xxx
Other Assets (Note 12)	<u>xxx</u>	<u>xxx</u>
Total Intragovernmental Assets	xxx	xxx
Governmental (Public):		
Cash and Other Monetary Assets (Note 4)	xxx	xxx
Investments (Note 5)	xxx	xxx
Accounts Receivable, Net (Note 6)	xxx	xxx
Loans Receivable, Net (Note 7)	xxx	xxx
Inventories and Related Property, Net (Note 8)	xxx	xxx
General Property, Plant & Equipment, Net (Note 9)	xxx	xxx
Other Assets (Note 12)	<u>xxx</u>	<u>xxx</u>
Total Governmental (Public) Assets	xxx	xxx
Total Assets	\$ <u>x, xxx</u>	\$ <u>x,xxx</u>
Stewardship PP&E (Note 10)		
The accompanying notes are an integral part of these statements.		

APPENDIX B: ILLUSTRATIVE FOOTNOTE DISCLOSURE – Cash and FBWT

Note 3 Fund Balance with Treasury		
A. Fund Balances (Entity Assets):		
	2xxx (CY)	2xxx (PY)
Entity Assets:		
Trust Funds	\$ xxx	\$ xxx
Special Funds	xxx	xxx
Revolving Funds	xxx	xxx
Appropriated Funds	xxx	xxx
Other Fund Types	<u>xxx</u>	<u>xxx</u>
Total Entity Assets	\$ x,xxx	\$ x,xxx
Non-Entity Assets:		
Other Fund Types	<u>xxx</u>	<u>xxx</u>
Total Non-Entity Assets	<u>xxx</u>	<u>xxx</u>
Total Entity and Non-Entity Assets	<u>\$ x,xxx</u>	<u>\$ x,xxx</u>
B. Reconciliation of VA General Ledger Balances with Treasury		
Entity VA General Ledger	\$ xxx	\$ xxx
Reconciled Differences, principally timing	xxx	xxx
Unreconciled Differences	<u>xxx</u>	<u>xxx</u>
Fund Balance With Treasury	\$ x,xxx	\$ x,xxx
C. Status of Fund Balance with Treasury		
	2xxx (CY)	2xxx (PY)
Unobligated Balance		
Available	xxx	xxx
Unavailable	xxx	xxx
Obligated Balance not yet Disbursed	xxx	xxx
Non-Budgetary FBWT	<u>xxx</u>	<u>xxx</u>
Fund Balance With Treasury	\$ x,xxx	\$ x,xxx
Note 4. Cash		
as of September 30, XXXX-XXXX		
Canteen Service	xxx	xxx
Agent Cashier Advance	xxx	xxx
Total	<u>xxx</u>	<u>xxx</u>