

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 5, FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT (Revised 03/11)

7957

At year-end, departments will prepare a Final Reconciliation of Controller's Accounts with Final Budget Report, Report No. 5. This report presents a reconciliation of a department's appropriation balances with the SCO account balances as of June 30. The SCO sends a Final Reconciliation of Controller's Accounts With Final Budget Report, STD. 573 to departments for each appropriation that exists on the SCO records as of June 30. The difference between the SCO and the department account balances consists of: expenditure accruals as reported on Report No. 1, Report of Accruals to Controllers Accounts; adjustments as reported on Report No. 3, Adjustments to Controller's Accounts; and pending budget revisions, allocation orders, and/or executive orders.

A sample of Report No. 5, Final Reconciliation of Controller's Accounts With Final Budget Report, is shown in the [7957 Illustration](#).