

# THE CASH REPORT VS. CAFR: A SNAPSHOT

For the latest Texas Cash Report and CAFR, visit:  
[comptroller.texas.gov/transparency/reports/](http://comptroller.texas.gov/transparency/reports/)

## CASH REPORT

*The State of Texas Annual Cash Report:*

- presents cash balances, cash payments and receipts
- includes only funds held within the State Treasury
- is not independently audited
- cash basis - presents financial information based on when cash is actually received or disbursed during the fiscal year

## CAFR

*The Texas Comprehensive Annual Financial Report:*

- presents information on all state assets, liabilities, revenues and expenditures, and related financial and statistical information
- reports on all state funds, including those held outside the State Treasury
- is audited by the State Auditor's Office
- accrual basis - presents financial information based on when revenue is earned or liabilities are incurred during the fiscal year, rather than when cash is actually received or disbursed

STATE TREASURY



SEPTEMBER 1

AUGUST 31

**CASH REPORT**

**CAFR**

THE FISCAL YEAR COVERED BY THE CASH REPORT AND THE CAFR

Published the first Monday in November

Published the last day of February