**Department of Commerce Q1 FY 2021 Bureau CFO Review Checklist Part II**

| **Procedure** | **Description** |
| --- | --- |
| **RPC** | **Review Procedures Checklist, including Subsequent Review Checklist section** has been reviewed and all necessary comments/explanations have been provided to OFM. |
| **GTAS** | Review GTAS vs. HFM Comparison, to verify all differences on the Data Tab (includes account attributes) have been submitted and are both reasonable and complete.  There is a $0 THRESHOLD for this analysis. |
| **ANB** | The Trial Balance Anomaly Report, **ANOMALY**, has been reviewed (e.g., credit balance in a normally debit balance account or vice-versa) and **all** explanations of Trial Balance anomalies have been provided to OFM. **NOT APPLICABLE FOR Q1** |
| **NPA** | Net Position Analyses (appropriated funds only) reports have been reviewed for differences and comments/explanations of differences have been provided to OFM.  **NOT APPLICABLE FOR Q1 and Q2**  **THERE IS A $500K THRESHOLD FOR THIS ANALYSIS.** |
| **132** | Review Statement of Budgetary Resources (St of BR) vs. OMB SF-132s and explanations of differences has been provided to OFM, if applicable. Bureaus will be responsible to supply explanations of differences of $1.0 million or more. All differences should be understood.  **\*\*For Quarter 1 Only – OFM Analysis ONLY.** **OFM will follow up with bureaus on a case-by-case basis, if necessary.** |
| **IC** | Hyperion Intra-Commerce TSRs and manual Intra-Commerce TSR have been reviewed to ensure consistency and **all** explanations of differences and checklist have been provided to OFM. |
| **IG** | Hyperion Intragovernmental TSRs and manual Intragovernmental Providing/Receiving TDR or Access TSR have been reviewed to ensure consistency and **all** explanations of differences and checklist have been provided to OFM. |
| **TP** | Review the G and Z Trading Partner Report (GZAttrChk) to ensure that all balances held against the General Fund (G) of the Treasury have trading partner 099 and non-reciprocal trading partner (Z) balances have no trading partner code in HFM. |
| **133** | Review Statement of Budgetary Resources (St of BR) vs. GTAS SF-133s and explanations of differences has been provided to OFM. **NOT APPLICABLE FOR Q1**  **NOTE: THERE IS A $500K THRESHOLD FOR THIS ANALYSIS.**  **Reminder: Bureau SF-133s entered into HFM must match their GTAS submissions.** |
| **FUND ADD/DEL** | Fund additions/deletions have been verified, and all required information submitted to OFM. **Refer to Financial Statements Guidance Attachment K, Exhibit 2, HFM Entity Listing, for the list of active funds by bureau**. |
| **TROR** | Review reconciliation of Treasury Report on Receivables (TROR) submission to financial statements and provide comments and explanations of differences to OFM **(Bureau procedure only)** |
| **DATA ACT** | Verify that all required data has been submitted to the DOC DATA Act broker, and is both accurate and complete, to include all adjustments performed outside of *the financial system of record used by the bureau* required to appropriately reflect the financial status of the bureau. |
| **IA/TR** | The Treaties and International Agreements template has been filled out completely and accurately along with an applicable risk of loss assessment related to Contingent Liabilities. **(N/A for Q1)** |

**Reporting Entity:** Click or tap here to enter text.

**Chief Financial Officer\*:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature Date

**Reporting Entity/Service Provider Fin. Mgr.:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature Date

**\*Departmental Management Checklists should be signed by the Director of the Office of the Secretary, Office of Financial Management.**

**Note:** This Checklist is a multi-purpose form for bureaus and OFM. Initials signify that procedure was performed without exception or explanation has been attached for any differences found.

**Department of Commerce Q1 FY 2021 Review Procedures Checklist Part I**

|  |  |  |
| --- | --- | --- |
| Procedure | Description | **Initials** |
| **RPC** | Review following pages of the **Review Procedures Checklist** and provide comments/explanations to OFM. |  |
| ANB | Both Trial Balance Anomaly Reports, **ANOMALY1** **and** **ANOMALY2** (contra-accounts), have been reviewed (e.g. credit balance in a normally debit balance account or financial statement line item) and **all** explanations of Trial Balance anomalies in **both** reports have been provided to OFM. **NOT APPLICABLE FOR Q1 ALL DIFFERENCES MUST BE EXPLAINED** |  |
| **NPA** | Review Net Position Analyses for differences and provide comments/explanations of differences to OFM.  **NOT APPLICABLE FOR Q1 and Q2**  **NOTE: THERE IS A $500K THRESHOLD FOR THIS ANALYSIS.** |  |
| **132** | Review Statement of Budgetary Resources (St of BR) vs. OMB SF-132s and explanations of differences provided to OFM, if applicable. Bureaus will be responsible to supply explanations of differences **on only the applicable lines**. All differences should be understood.  **NOTE: THERE IS A $1.0M THRESHOLD FOR THIS ANALYSIS.**  **\*\*For Quarter 1 Only – OFM Analysis ONLY.** **OFM will follow up with bureaus on a case-by-case basis, if necessary.** |  |
| **IC** | Review Hyperion Intra-Commerce TSRs to ensure consistency with manual Intra-Commerce TSR and provide comments/explanations of differences and checklist have been delivered to OFM **(Bureau procedure only)** |  |
| **IG** | Review Hyperion Intragovernmental TSRs to ensure consistency with manual Intragovernmental Providing/Receiving TDR or Access TSR and provide comments/explanations of differences and checklist to OFM |  |
| **FUND ADD/DEL** | Fund additions/deletions have been verified, and all required information submitted to OFM. Refer to Financial Statements Guidance Attachment K, Exhibit 1. |  |

Reporting Entity: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting Entity/Service Provider Financial Mgr.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Date

\*\*\* Review Procedures Checklist Part I continues on the following pages \*\*\*

**Note:** Print books in Hyperion titled "QTR1FSBOOK" (for Q1 only), “QTR2FSBOOK” (for Q2 only), “QTR3FSBOOK” (for Q3), “Year-end\_FSBook” (for Q4) and “BP\_Tiepoint\_Book New Fmt” (if you later need financial statements by fund group, print FS\_FULL book). Perform following procedures:

| **Procedure** | | **Description** | | **Initials** | |
| --- | --- | --- | --- | --- | --- |
| **GL** | | Ensure ETBs (Expanded Trial Balances) are consistent with general ledger | |  | |
| **APB** | | Ensure following payroll related accruals are included, check appropriate box below and attach an explanation if “no”  Gross Payroll **221000N/610000N □ yes □ no**  Employer TSP **221300N/610000N □ yes □ no**  Employer Retirement (CSRS/FERS/NOAA Corps) **221300F.024/640000F.024**  **□ yes □ no**  Employer Health (FEHB/NOAA Corps) **221300F.024/640000F.024 □ yes □ no**  Employer Life (FEGLI) **221300F.024/640000F.024 □ yes □ no**  Employer Social Security/Medicare **221300F.099/640000F.099 □ yes □ no**  Unfunded Leave **222000N/680000N □ yes □ no**  Funded Leave (just a few bureaus) **221000N/610000N □ yes □ no □ n/a**  Other Unfunded Employment Related Liability **229000N or F/680000N or F**  **□ yes □ no □ n/a**  **Note: The above list is in numerical order not in posting (Dr/Cr) order.** | |  | |
| **UR** | | Ensure Unearned Revenue accounts: 231000 - Liability for Advances and Prepayments, 232000 - Other Deferred Revenue, 240000 - Liability for Nonfiduciary Deposit Funds, and Undeposited Collections have been adjusted to actual, and 241000 – Liability for Clearing Accounts | |  | |
| **AL** | | Ensure following Accrued Liabilities are included if applicable, check appropriate box below and attach an explanation if “no”:  Accrued Grants **211000N/610000N □ yes □ no □ n/a**  Other Accrued Liabilities **219000N or F/610000N or F □ yes □ no □ n/a** | |  | |
| **SD** | | Ensure **all required** BS and St of CNP split SGL accounts (see Financial Statements Guidance, Attachment K – HFM Data Submissions and Reports) are included in supplemental data submissions loaded into Hyperion. | |  | |
| **ETB-P** | | Review Tie-Points report to ensure that for each fund group, proprietary (all accounts except 400000 series) SGL accounts foot to zero  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **ETB-B** | | Review Tie-Points report to ensure that for each fund group, budgetary (400000 series) SGL accounts foot to zero  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **PC** | | Review Tie-Points report to ensure that, **for each fund group**, PreClose account 310000 (Unexpended Appropriations Cumulative), PreClose account 331000(Cumulative Results of Operations), and PreClose account 420100 (Total Actual Resources-Collected) agrees with the prior years PostClose account 310000, PostClose account 331000, and PostClose account 420100  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT** | |  | |
| **BS** | | Review Tie-Points report to ensure that Total Assets agrees to Total Liabilities and Net Position on BS  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **NP-1** | | **This tie-point is only applicable to appropriated funds.**  Review Tie-Points report to ensure that Net Position-Unexpended Appropriations on BS agrees with Ending Net Position-Unexpended Appropriations on St of CNP  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **NP-2** | | Review Tie-Points report to ensure that Net Position-Cumulative Results of Operations on BS agrees with Ending Net Position-Cumulative Results of Operations on St of CNP  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **AU** | | **This tie-point is only applicable to appropriated funds.**  Review Tie-Points report to ensure that Appropriations Used on St of CNP is reported in equal and opposite directions in Cumulative Results of Operation column and Unexpended Appropriations columns  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **BR** | | Review Tie-Points Report to ensure Total Budgetary Resources equals Total Status of Budgetary Resources on St of BR  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **SCA** | | Review account balances for custodial activity to ensure that they sum to zero. | |  | |
| **ICDIF** | | Review Tie-Points report to ensure that at bureau level, each of bureau’s “ICDIFF” accounts (an account balance represents total amount of out-of-balance condition for a bureau’s intra-bureau transactions reciprocal relationship, e.g. receivables vs. payables) are **less than $250 thousand**. | |  | |
| **IFC** | | Review Tie-Points report to ensure that Imputed Financing account 578000 by Trading Partner agrees with Imputed Costs account 673000 by Trading Partner (most bureaus will have an amount in these accounts)  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **NCO-1** | | Review Tie-Points report to ensure that Net Cost of Operations on St of CNP and St of NC agree  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **OPM** | | Review OPM (Trading Partner 024) Confirmation Report to ensure that breakdown of SGL account 640000F Funded Benefit Expense entered into confirmation schedule agrees with balance of SGL 640000F  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **JF** | | Account balances in SGL accounts 578000 Imputed Financing and 673000 Imputed Costs for Trading Partner 020 (Treasury) include Judgment Fund payments per memoranda e-mailed to bureaus.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **DOL** | | Review Tie-Points report and DOL Confirmation Report to ensure account balances in SGL accounts 640000F Funded Benefit Expense and 685000F Unfunded Benefit Expense for Trading Partner 016 (DOL) agrees to Hyperion DOL Confirmation, and verify that required data has been entered in confirmation schedule (such as FECA and Unemployment Insurance portions included in 640000F.016 and 685000F.016)  NOTE: TP 51\_01 (DM S&E) IS USED WITH SGL 640000 AS IT RELATES TO UNEMPLOYMENT INSURANCE FOR ALL BUREAUS. THE APPLICABLE HFM FORMS/REPORTS HAVE BEEN UPDATED TO ACCOMMODATE THIS CHANGE.  **NOTE: THERE IS A $300K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **NEA-1** | | Review Tie-Points report to ensure Non-entity Assets equals corresponding liabilities entered into Non-entity assets schedule.  NOT APPLICABLE FOR Q1 & Q2  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **AF** | | Review Tie-Points report to ensure:   1. Account balance in SGL account 265000N Actuarial FECA Liability agrees to OFM Excel spreadsheet - Unaudited Estimated Actuarial FECA Liability as of **prior year-end** 2. Difference in Actuarial FECA Liability from prior year to current year, if any, per same OFM Excel spreadsheet, is recorded in SGL account 760000 Changes in Actuarial Liability (Note: OFM prepares a reconciliation to proof the differences if SGLS 261000 & 262000 beginning and ending balances are posted to SGL 760000 creating a variance.)   **NOTE: THERE IS A $300K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **459000/**  **469000** | | Review Tie-points report to ensure anticipated resources are recorded in status accounts correctly: 403400, 404400, 404700, 406000, 407000, 412000, 416000, 416500, 418000, 421000, 421500, 431000D$$, and 431000R$$ resource accounts vs. 459000D$$, 459000R$$, 469000D$$, and 469000R$$ status accounts  **NOTE: THERE IS A $300K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **88F** | | Review Tie-Points report to ensure that related memorandum accounts properly net to zero for purchase from federal entities.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **88N** | | Review Tie-Points report to ensure that related memorandum accounts properly net to zero for purchase from non-federal entities.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  | |
| **SPL-1** | Review Split Accounts Validation report to ensure that BS Split SGL Accounts (supplemental data submission) agrees with applicable SGL accounts  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | | |  |
| **SPL-2** | Review Split Accounts Validation report to ensure that St of CNP Sheet Split SGL Accounts (supplemental data submission) agrees with applicable SGL accounts  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | | |  |
| **UB** | Review Tie-Points report to ensure that Unobligated Balance, Beginning of Period on St of BR agrees with aggregate of Unobligated Balance - Available and Unobligated Balance - Unavailable on prior year’s St of BR  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | | |  |
| **OB** | Review Tie-Points report to ensure that Obligated Balance, Net, Beginning of Period on St of BR agrees with Obligated Balance, Net, End of Period on prior year’s Statement of Budgetary Resources.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | | |  |
| **ACOI** | Review the Apportionment Categories of Obligations Incurred to ensure that it agrees to Obligations Incurred, Direct and Obligations Incurred, Reimbursable per St of BR, Status of Budgetary Resources section  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | | |  |  | |
| **FBTSBR1** | Review Tie-Points report to ensure that FBWT footnote – Unobligated Balance, Available and Unobligated Balance, Unavailable is consistent with applicable SBR data. Bureaus should determine any valid reconciling items (i.e. clearing or deposit accounts for which there are no budgetary entries and resolve any remaining differences. **This tiepoint will only generate correctly if data is input into FBT form line "Obligated Balance not yet Disbursed.” OFM will follow up with bureaus on a case-by-case basis.**  NOT APPLICABLE FOR Q1 & Q2 | | |  |
| **FBTSBR2** | Review Tie-Points report to ensure that FBWT footnote – Obligated Balance, Not Yet Disbursed is consistent with applicable SBR data. Bureaus should determine any valid reconciling items (i.e. clearing or deposit accounts for which there are no budgetary entries and resolve any remaining differences. **This tiepoint will only generate correctly if data is input into FBT form line "Obligated Balance not yet Disbursed.”** **OFM will follow up with bureaus on a case-by-case basis.**  NOT APPLICABLE FOR Q1 & Q2. | | |  |
| **F999** | Review Hyperion Federal Trading Partner “F999” Report to ensure that all balances included for Federal Trading Partner “999” (unknown) are immaterial; **explain, by fund, all amounts over $100 thousand and 10% of each SGL account with “F” attribute** | | |  |
| **BAR-1** | Ensure Federal/Intragovernmental column Net Cost of Operations per BAR agrees to Intragovernmental Net Cost of Operations per Statement of Net Cost  Ensure Non Federal/'With the Public' Net Cost of Operations column per BAR agrees to Intragovernmental Net Cost of Operations per Statement of Net Cost  Ensure Total Net Cost of Operations column per BAR agrees to Total Net Cost of Operations per Statement of Net Cost.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT (NOT APPLICABLE FOR Q1 or Q2)** | | |  |
| **BAR-2** | Ensure Federal/Intragovernmental column Outlays, Net per BAR agrees to Outlays, Net SBR line 4190  Ensure Non Federal/'With the Public' column Outlays, Net per BAR agrees to Outlays, Net SBR line 4190  Ensure Outlays, Net, calculated by BAR, equal Outlays, Net, from Statement of Budgetary Resources.  **NOTE: THERE IS A $300K THRESHOLD FOR THIS TIE-POINT. (NOT APPLICABLE FOR Q1 or Q2)** | | |  |
| **BUDGETARY PROPRIETARY TIE-POINTS (BP TIE-POINTS) NOT APPLICABLE FOR Q1 and Q2**  **NOTE:**   * **Explanations are required for all quarters that we are not operating under a Continuing Resolution (CR). For quarters under a CR, OFM will review the BP tie-points and request explanations, as necessary.** * **THERE IS A $750K THRESHOLD FOR ALL BP TIE-POINTS LISTED BELOW.** * **MOST OF BP-TIE POINTS ARE ONLY APPLICABLE FOR APPROPRATED FUNDS.** * **MISCELLEANEOUS RECEIPT FUNDS, DEPOSIT FUNDS, AND OTHER FUND GROUPS THAT DO NOT BOOK BUDGETARY TRANSACTIONS – MAY BE RECONCILING ITEMS.** | | | | |
| **BPFBWT1** | Review Tie-Points report to ensure that for each fund group, total of undisbursed budgetary status accounts (438300, 439800, 442000, 443000, 445000, 451000, 461000, 462000, 465000, 470000, 480100, 483100, 487100, 488100, 490100, 493100, 497100, and 498100) agree to proprietary Fund Balance with Treasury account (101000) for funded transactions.  **NOTE:**   * Unfunded disbursements or collections (e.g. deposits paid) reflected in Fund Balance with Treasury account balance (101000) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items. * There could be valid reconciling items for anticipated or estimated reimbursements/recoveries included in accounts 445000 or 462000. If applicable, bureaus will quantify and explain these as valid reconciling items. * Imprest Funds – SGL account 112000 is a valid reconciling item. This account will appear as a valid reconciling item for the tie-point. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item.   **PURPOSE:** To ensure that undisbursed budgetary status accounts agree to proprietary Fund Balance with Treasury for funded transactions  **NOTE: BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury.** | | |  |
| **BPFBWT2** | Review Tie-Points report to ensure that for each fund group, total of undisbursed budgetary accounts (undisbursed resource accounts 411100, 411200, 411400, 411500, 411700, 411800, 411900, 415000, 415100, 415200, 415700, 415800, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419500, 420100, 421200, 422200, 423100, 425200, 425500, 426000, 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500, 427600, 427700, 439200, 439300, and 439600, reduced by paid status accounts 480200, 483200, 487200, 488200, 490200, 497200, and 498200) agree to proprietary Fund Balance with Treasury account (101000) for funded transactions.  **NOTE:**   * Unfunded disbursements or collections (e.g. deposits paid or deposits collected) reflected in Fund Balance with Treasury account balance (101000) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items. * Imprest Funds – SGL account 1120 is valid reconciling item. This account will appear as a valid reconciling item for the tie-point. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item. * BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury   **PURPOSE:** To ensure that undisbursed budgetary accounts agree to proprietary Fund Balance with Treasury for funded transactions  **NOTE: BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury.** | | |  |
| **BPREC** | Review Tie-Points report to ensure that for each fund group, total of budgetary receivable accounts (422500, 423200, 423300, 423400, 425100, 428100, 428300, 428500, 428600, and 428700) agrees to total of proprietary, federal receivable accounts (131000 Federal, 132000 Federal, 132500 Federal, 133000 Federal, 133500 Federal, 134000 Federal, and 136000 Federal) for funded transactions.  **NOTE: For this tie-point, only proprietary federal receivables have been included, because, revenue from the public is generally not recognized as a budgetary resource until collected. For bureaus that record budgetary resources for receivables from the public, bureaus will quantify and explain these as valid reconciling items (please include in your explanation why budgetary resources are recorded for the receivables from the public).**  **PURPOSE: To ensure that budgetary receivables equals proprietary receivables (excluding allowance accounts, which are normally unfunded) for funded transactions** | | |  |
| **BPUDOPD** | Review Tie-Points report to ensure that for each fund group, total of budgetary, paid undelivered orders accounts (480200, 483200, 487200, and 488200) agree to total of proprietary advances to others/prepayments accounts (141000, and 145000) for funded transactions  **NOTE: Unfunded disbursements (e.g. deposits paid) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items.**  **PURPOSE: To ensure that budgetary undelivered orders – paid agree to proprietary advances to others/prepayments for funded transactions** | | |  |
| **BPPAY** | Review Tie-Points report to ensure that for each fund group, total of budgetary payables/accrued expenses accounts (490100, 493100, 497100, and 498100) agree to total of funded portions of proprietary payables/accrued expenses accounts (211000, 212000, 213000, 214000, 215000, 215500, 216000, 217000, 217900, 218000, 219000, 221000, 221100, 221300, 221500, 221600, 221700, 221800, 291000, 292000, 294000, 295000, 296000, 297000, 298000, 299000, and 299500).  **PURPOSE: To ensure that budgetary delivered orders – unpaid agree to funded portions of proprietary payables/accrued expenses** | | |  |
| **BPUFCO** | Review Tie-Points report to ensure that for each fund group, total of budgetary Unfilled Customer Orders With Advance account (422200) agrees to total of 231000, *Liabilities for Advances and Prepayments.*  **PURPOSE: To ensure that budgetary unfilled customer orders with advance agrees to proprietary Other Deferred Revenue** | | |  |
| **BPREV** | Review Tie-Points report to ensure that for each fund group, total of budgetary revenue accounts (425100 less 4251 Beginning, 425200, 426000, 426100, 426400, 426600, and 426700) agree to total of proprietary revenue from services or goods provided accounts (exchange portions of 510000, 510900, 520000, 520900, 53xxxx, 540000, 540900, 550000, 550900, 590000, 590900) for funded transactions.  **NOTE: A valid reconciling item could be revenue from the public that are receivable(s), as, generally, revenue from the public should not be recognized as a budgetary resource until collected. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item.**  **PURPOSE: To ensure that budgetary revenue agrees to proprietary revenue for funded transactions** | | |  |
| **BPDO** | Review Tie-Points report to ensure that for each fund group, total of budgetary delivered orders accounts (490100 Ending less Beginning Balance, 490200, 497100, 497200, 498100, and 498200) agree to total of proprietary expense accounts for funded transactions (610000, 619000, 619900, 631000, 632000, 633000, 640000, 650000, 660000, 661000, 690000, 880300 and 880400).  **NOTE: A valid reconciling item is capitalized purchases (880200). An additional reconciling item could be account 650000 to the extent transactions posted to account 650000 are unfunded transactions.**  **PURPOSE: To ensure that budgetary delivered orders equals proprietary funded expenditures** | | |  |
| **BPDIRDO** | **This tie-point is only applicable to appropriated funds.**  Review Tie-Points report to ensure that for each fund group, total of budgetary, direct delivered orders accounts (490100DIR less 490100DIR Beginning, 490200DIR, 498100DIR, and 498200DIR) agree to proprietary expended appropriations account (570000).  **PURPOSE: To ensure that budgetary, direct delivered orders is consistent with proprietary expended appropriations** | | |  |
| **BPAR** | **This tie-point is only applicable to appropriated funds**  Review Tie-Points report to ensure that Appropriations Received accounts on St of CNP (310100) agrees with Appropriations Received on St of BR accounts (411100, 411200, 411400, 411500, 411700, 411800, 411900, 412300, 412400, 412500, 412600 less 412600 Ending, 412700 less 412700 Ending, 412800, 412900, 413800, 415000, 415700, 415800, 438400 less 438400 Ending, 439100 if Debit Balance, and 439400 less 439400 Ending). Exceptions might be:   * Appropriated dedicated and earmarked receipts (dedicated and earmarked receipts, typically in special and non-revolving trust funds, are to be accounted for as either exchange or non-exchange revenue in accordance with SFFAS No. 7) **NOTE: THIS INCLUDES ACCOUNT 411400.** * Rescissions * Continuing resolution   **All differences must be explained, except for SGL 411400 account balance, *Appropriated Trust or Special Fund Receipts*, which will show as a valid reconciling item in the Hyperion Tie-Points Report**  **PURPOSE: to ensure that the proprietary account in the net position section for *Unexpended Appropriations - Appropriations Received* equals the sum of related budgetary source accounts** | | |  |
| **BPTRANS** | Review Tie-Points report to ensure that for each fund group, total of budgetary, transfer accounts (417000, 417600, 419000, 415100, 415200) agree to proprietary transfer accounts (310200F, 310200F013, 310300F, 301300F013, 575000F, 575000F013, 575500F, 575500F013, 576000F, 576000F013, 576500F, 576500F013).  **NOTE: A valid reconciling item would be Intra-Bureau transactions that are reflected in the SBR, but are not reflected in the SCNP (575000F013, 575500F013, 576000F013, and 576500F013)**  **PURPOSE: To ensure that budgetary transfers are consistent with proprietary appropriation transfers and proprietary transfers without reimbursement** | | |  |
| **HYPERION FOOTNOTE REPORTS (HF) NOT APPLICABLE FOR Q1 and Q2**  Ensure submissions are complete and agree Hyperion footnote schedules to applicable financial statement line items    NOTE: THERE IS A **$0 THRESHOLD** FOR THESE TIE-POINTS. | | | | |
| **FBT** | | | Using the report, verify that the total of amounts entered on the FBT form tie to the total from ETB on the report and the *Fund Balance with Treasury* line in the Assets (Intragov.) section of the Balance Sheet. |  |
| **ACCT\_REC** | | | Verify that the net figures for (1) Intragovernmental and (2) With the Public on the report tie to the figures for *Accounts Receivable* in both subsections of Assets on your balance sheet. |  |
| **MONETARY** | | | Using the report, verify that the total of amounts entered on the MONETARY form tie to the total from ETB line on the report and *Cash* line in the Assets section (With the Public) of Balance Sheet. |  |
| **INVENTOR** | | | Using the report, verify that the total of amounts entered for both (1) *Inventory* and (2*) Materials and Supplies* on the INVENTOR form tie to the total from ETB lines. Verify the report total matches the Balance Sheet line for *Inventory Materials, and Supplies, Net*. |  |
| **PPE** | | | Using the report, verify that the total of amounts entered on the PPE form tie to the total from ETB line and the *General Property, Plant, and Equipment, Net line* of the Balance Sheet. |  |
| **PPE Recon** | | | Using the report, verify that the total of amounts entered on the PPE Recon agree to the Ending Balances of the Cost Column, the Accumulated Depreciation column, and the Net Book Value column to the same columns of the General PP&E HFM footnote (PPE). |  |
| **OTHRASST** | | | Using the report, verify that the total of amounts entered on the OTHRASST form tie to the total from ETB line and that both subtotals, *Intragovernmental* and *With the Public* match the *Other* line for both subsections of Assets. |  |
| **NOENTITY** | | | Using the report, verify that the total of amounts entered for non-entity assets on the NOENTITY form ties to the total of corresponding non-entity liabilities entered by account on the form (no statement match). |  |
| **DEBT** | | | Using the report, verify that the total of amounts entered on the DEBT form tie to the total from ETB line and match the amount on the *Debt to Treasury* line under Intragovernmental Liabilities on the Balance Sheet. |  |
| **LIAB\_BUR** | | | Using the report, tie the total lines for (1) *Intragovernmental* and (2) *With the Public* to the *Other Liability* lines in both parts of the liability section of the Balance Sheet. Be sure the Total and ETB Total columns match. |  |
| **FECALIAB** | | | Using the report, verify reasonableness by comparing rough amounts to prior quarters. |  |
| **CLEANUP** | | | Using the report, verify that the total of amounts entered on the CLEANUP form tie to the total from ETB line (NOAA, NIST). |  |
| **AC\_LEASE** | | | Using the report, verify that the total of amounts entered on the AC\_LEASE form tie to the total from ETB line. |  |
| **CAPLEASE** | | | Using the report, verify that the total of amounts entered on the CAPLEASE form tie to the total from ETB line and the *Capital Lease Liabilities* line on the Balance Sheet. |  |
| **OP\_LEASE** | | | Using the report, verify reasonableness by comparing rough amounts to prior quarters’ figures for operating leases. |  |
| **INVEST** | | | If the report for investments in Treasury securities is **not** blank, verify figures directly with the source and tie the figure to the *Investments* line in the Intragovernmental part of the Assets section for the Balance Sheet. |  |
| **LIABNTGL** | | | Using the report, verify that lines for (1) *Total Liabilities Not Covered by BR* and (2) *Manually Added Totals* are in agreement. Complete the following line balance verifications:   1. Check the *Unearned Revenue* line for reasonableness by comparing it to the corresponding line on the Balance Sheet. 2. Check the *Intragovernmental Accrued FECA Liability* and *Other* lines for reasonableness by comparing them to the related lines on the *Other Liabilities* footnote. 3. Check *Accrued Payroll* and *Accrued Annual Leave* lines for reasonableness by comparing their sum to the related lines on the Balance Sheet. 4. Tie the *Actuarial Liabilities* to the *Federal Employee Benefits* line on the Balance Sheet. 5. Tie *Environmental and Disposal Liabilities*, if any, to the same line on the Balance Sheet (NOAA, NIST) 6. Tie the *ITA Foreign Service Nationals’ Voluntary Separation Pay* (ITA only) to the corresponding lines in the footnote for *Other Liabilities*. 7. Tie the *Contingent Liabilities* to the corresponding lines in the footnotes for *Other Liabilities* and *Long-Term Commitments*. |  |
| **LONGCOMM** | | | Using the long-term commitments report, verify reasonableness by comparing rough amounts to prior quarters. |  |
| **UDO** | | | Using the report, verify that the total of amounts entered in the UDO form tie to the totals from ETB lines for UDOs; the difference between HFM (which uses the totals from each individual bureau’s ETB) and the amounts entered in the form by each bureau for UDO Paid and UDO Unpaid must equal zero at the bottom of the report. |  |
| **BAR** | | | Verify that all budgetary accounts used in the BAR report have been submitted in the HFM ETB upload using the new Fed/Non-Fed HFM account attributes. |  |
| **Manual Checks** | | | |  |
| **FBWT** | Review bureaus 101000 balances and verify that bureaus have assigned Trading Partner 099 General Fund for all FBWT amounts. | | |  |
| **NAF** | Review **non-appropriated funds** to ensure that SGL accounts **310000 through 310900** (Unexpended Appropriations type accounts) do not have any balances, or that there is a valid reason(s) for the balances.  One valid exception is when a non-appropriated fund receives a transfer-in of unexpended appropriations from another fund (in most cases, would be an appropriated fund). In this situation, the receiving non-appropriated fund is required to treat and account for the funds as appropriations. (**see Attachment G for current MAF**) | | |  |
| **NEA-2** | Review Non-entity Assets Schedule to ensure that classifications of corresponding Liabilities appear reasonable. Run the HFM report NONENT1 (Tie Points folder). Compare the balance with the corresponding fund FBwT (SGL 101000/109000). Note: Please analyze SGL 240000 as this account is not always non-entity liability. **NOT APPLICABLE FOR Q1 & Q2.** | | |  |
| **BNP** | Ensure Beginning Net Position on St of CNP agrees with Net Position on prior year’s BS per prior year’s Accountability Report  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT,** EXCEPT FOR ROUNDING DIFFERENCES CAUSED BY ROUNDING IN THE PRIOR YEAR’S ACCOUNTABILITY REPORT. | | |  |
| **FTM** | Review Footnotes Text Matrix submitted to OFM to ensure accuracy and completeness (**NOT APPLICABLE FOR Q1 and Q2)** | | |  |
| **MRSI** | Review Manual RSI (Deferred Maintenance, Segment Information) for completeness and accuracy. – **Not applicable for Q1 & Q2.** | | |  |
| **MRSSI** | Review Manual RSSI for completeness and accuracy, and consistency with prior year’s RSSI — **Not applicable for Q1 & Q2.** | | |  |
| **PPA** | Review Hyperion Major Trial Balances to determine if there are balances in following accounts 310800, 310900, 570800, 570900, 740000, and 740100 (if so, agree the balances to Prior Period Adjustments Excel footnote file and review explanations for accuracy and completeness)  At year-end, immaterial balances must be reclassed from above PPA accounts to applicable 500000, 600000, or 700000 series accounts  **NOTE:** Prior Period Adjustments should be recorded to prior period adjustments accounts during the fiscal year. At third quarter and again at year-end, a materiality analysis should be performed for recorded balances, and immaterial prior period adjustments should be reclassified so that **only material prior period adjustments remain at third quarter and again at year-end.** | | |  |
| **NPR** | This tiepoint will check the that the Balance Sheet (BSFACEBU) Net Position lines ties to Statement of Changes in Net Position (NPFACEBU).  Net Position Unexpended Appropriations- Dedicated Collections  Net Position Unexpended Appropriations- Other Funds  Cumulative Results of Operations –Dedicated Collections  Cumulative Results of Operations – Other Funds | | |  |
| **LR** | Agree Loans Receivable line item on BS to Loans Receivable Footnote Excel file, GL Summary tab. **NOT APPLICABLE FOR Q1 OR Q2.**  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | | |  |
| **AJE** | OFM to include information in Review Comments Template regarding Hyperion on-top adjusting journal entries prepared by OFM (AJE # and Instructions to Bureau) | | |  |
| **SAB** | Stand-Alone Bureau Only: Compare Hyperion financial statements, and footnotes to stand-alone financial statements for consistency (**USPTO only**) | | |  |