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

**OFM Bureau Liaison:** Click or tap here to enter text.

**Date of Bureau Checking:** Click or tap here to enter text.

**Date of Most Recent Update:** Click or tap here to enter text.

**On-Top Adjusting Journal Entries (AJE) Summary:**

|  |  |  |
| --- | --- | --- |
| **Hyperion AJE No.** | **Description** | **Instructions to Bureau** |
| **Sample Hyperion AJE:** | | |
| **5** | Reclass prior period adjustment from 310700/570000 to 310800/570800, to reverse out appropriations used entries recorded in FYXX and FYXX. | Please include this adjustment in your general ledger and ETB submissions for this quarter. |
| **OFM – Enter below any Hyperion on-top AJEs.** | | |
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**Overall Comments:**

**OFM - Be sure to date any comments entered after initial bureau checking (e.g., Flux, GTAS vs. HFM, Intragov Checking, etc.).**

| **Procedure** | **Description** | | **OFM Comment/**  **Comment Date** | **Bureau Comment/**  **Comment Date** | | |
| --- | --- | --- | --- | --- | --- | --- |
| **Sample Comment:** | | | | | | |
| BS | Review Tie-Points report to ensure that Total Assets agrees to Total Liabilities and Net Position on BS | | XX/XX/XX: ACTION REQUIRED: difference noted $5,700,000 | XX/XX/XX: difference corrected w/ Hyperion JE submitted to OFM | | |
| **High Level Review Checks:** | | | | | | |
| **RPC** | **CFO and Review Procedures Checklists** (I, II and III) have been reviewed and all necessary comments/explanations have been provided to OFM. | | Checklist I due:  Checklist II due:  Checklist III due: |  | | |
| **ANB** | Anomaly report has been reviewed (e.g. credit balance in a normally debit balance account or financial statement line item or vice-versa) and **all** explanations of highlighted trial balance anomalies in the report have been provided to OFM.  NOT APPLICABLE FOR Q1 | |  |  | | |
| **NPA** | Net Position Analyses (appropriated funds only) reports have been reviewed for differences and **all** explanations of differences provided to OFM.  **NOTE: THERE IS A $500K THRESHOLD FOR THIS ANALYSIS**  NOT APPLICABLE FOR Q1 OR Q2 | |  |  | | |
| **132** | Review Statement of Budgetary Resources (St of BR) vs. SF 132s and explanations of differences 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 provided to OFM. | | Done via the  consolidated IC Analysis | Done via the  consolidated IC Analysis | | |
| **IG** | Hyperion Intragovernmental TSRs and manual Intragovernmental Providing/Receiving TDR or Access TSR have been reviewed to ensure consistency and **all** explanations of differences provided to OFM (*Intragov Checking*) | |  |  | | |
| **TP** | Review GZAttrChk (exceptions highlighted) report, if generated, (exceptions only) to ensure accuracy of Trading Partner (TP) coding (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.)  **If a TP Exception Report is generated, please review the accounts. Any account with a C or F attribute in the 7th place requires a TP, and the TP Exception report identifies these accounts that need to be corrected with an appropriate trading partner. Bureaus must correct all accounts in the TP exception report until report is no longer generated.** | |  |  | | |
| **133** | Review Statement of Budgetary Resources (St. of BR) vs. SF 133s and explanations of differences provided to OFM.  **Reminder: Each bureau’s SF133NEWFMT form data entered HFM must match their GTAS submission.**  NOT APPLICABLE FOR Q1 and Q2  **NOTE: THERE IS A $500K THRESHOLD FOR THIS ANALYSI**S | |  |  | | |
| **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 bureaus with new funds/TAS) | |  |  | | |
| **TROR** | Review reconciliation of Treasury Report on Receivables (TROR) submission to financial statements and review comments/explanations of differences. | | Send directly to  OFM TROR analyst | Send directly to  OFM TROR analyst | | |
| **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. | | Analysis performed by  CSC and OFIC | Analysis performed by  CSC and OFIC | | |
| **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.  NOT APPLICABLE FOR Q1 | |  |  | | |
| **Subsequent High-Level Review Checks:** | | |  |  | | |
| **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.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS ANALYSI**S | |  |  | | |
| **FA** | Review: (1) Fluctuation analyses reports **for each line** to identify significant fluctuations, increases or decreases of 10% or more and greater than or equal to the following amounts: **$15.0 million—NOAA; $5.0 million—Census, EDA, ITA, NIST, NTIA and USPTO; $2.0 million—all other entities.**  (2) Explanations of the significant fluctuations (per Financial Statements Guidance) provided to OFM for following: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and footnotes (**for each component**) for Other Assets, Non-entity Assets, Other Liabilities, and Liabilities Not Covered by Budgetary Resources.  NOT APPLICABLE FOR Q1. **\*\*Be advised:** EXPLANATIONS ARE REQUIRED FOR ALL LINES THAT MEET THE THRESHOLD IN Q2, Q3, and Q4 REPORTING.  **OFM reserves the option to request additional explanations from bureaus, even if the line did not meet the bureau threshold requirement, to meet its reporting needs.** | |  |  | | |
| **Bureau Only Checks:** | | | | | | |
| **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** | | | |  |  |
| **UR** | Ensure Unearned Revenue accounts (231000, 232000, 240000, 241000) and Undeposited Collections have been adjusted to actual. | | | |  |  |
| **AL** | Ensure the following Accrued Liabilities are included, if applicable. Check the appropriate box below and attach an explanation if you are answering “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. | | | |  |  |
| **Hyperion Tie-Point Checks:**  Note: Many of these reports are suppressed and will only print if data exists. | | | | | | |
| **Report Name: ETB\_TIE.rpt** | | | | | | |
| **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.** | |  |  | | |
| Report Name: TBTIEPTS.rpt | | | | | | |
| **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 year’s PostClose account 310000, PostClose account 331000, and PostClose account 420100.  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.** | |  |  | | |
| Report Name: TBSPLBUR.rpt | | | | | | |
| **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.** | |  |  | | |
| Report Name: TIEPOINT.rpt | | | | | | |
| **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 Tie-Points report to ensure that custodial activity on the Statement of Custodial Activity **nets out 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. (see NOENTITY report)  NOT APPLICABLE FOR Q1 or 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 prepare 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, 404800, 405000, 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 federal entities.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  |  | | |
| Report Name: TIEUBOB2\_NEW.rpt | | | | | | |
| **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 St of BR.  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  |  | | |
| Report Name: TP\_OBAPP | | | | | | |
| 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.  NOT APPLICABLE FOR Q1  **NOTE: THERE IS A $0K THRESHOLD FOR THIS TIE-POINT.** | |  |  | | |
| Report Name: FBTSBR1, FBTSBR2 | | | | | | |
| **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.  **NOTE: This tie point will only generate correctly if data is input into FBT form line” “Obligated Balance not yet Disbursed".**  NOT APPLICABLE FOR Q1 & Q2  **OFM will follow up with bureaus on a case-by-case basis.** | |  |  | | |
| **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. . **NOTE: This tie point will only generate correctly if data is input into FBT form line” “Obligated Balance not yet Disbursed".**  NOT APPLICABLE FOR Q1& Q2  **OFM will follow up with bureaus on a case-by-case basis.** | |  |  | | |
| Report Name: TP\_F999.rpt | | | | | | |
| **F999** | Review Unidentified Trading Partner F999 Report to ensure that all balances included for trading partner 999, unknown, are immaterial; **explain, by fund, all amounts over $100 thousand and 10% of each SGL** | |  |  | | |
| **Report Name: TP\_BAR** | | | | | | |
| **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.  **Threshold: $0**  NOT APPLICABLE FOR Q1 | |  |  | | |
| **BAR-2** | Ensure Total Outlays, Net per BAR, equals Total Outlays, Net per Statement of Budgetary Resources line 4190.  NOT APPLICABLE FOR Q1  **Threshold: $300K** | |  |  | | |
| Budgetary to Proprietary Tie-Points:Reports included in Book “BP Tie point Book” and are named same as procedures below NOTE: THERE IS A **$750K THRESHOLD** FOR ALL BP TIE-POINT LISTED BELOW.   * **NOT APPLICABLE FOR Q1 & Q2** **(Explanations are required for all quarters that 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.**   **### The BP Tie-point Book should be run and saved to your bureau binder every quarter. ###** | | | | | | |
| **BPFBWT1** | Review Tie-Points report to ensure that for each fund group, total of undisbursed budgetary status accounts (438200, 438300, 438400, 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.  **PURPOSE: To ensure that undisbursed budgetary status accounts agree to proprietary Fund Balance with Treasury for funded transactions.**  **This tie point 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.**  **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. * A valid reconciling item is Imprest Funds, account 112000. 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.   **NOTE: BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.  **This tie point 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.**  **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. * A valid reconciling item is Imprest Funds, account 112000. 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 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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.  **PURPOSE: To ensure that budgetary receivables equals proprietary receivables (excluding allowance accounts, which are normally unfunded) 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).**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.  **PURPOSE: To ensure that budgetary undelivered orders – paid agree to proprietary advances to others/prepayments for funded transactions. Perform this checking by reviewing the differences in both: a) Federal; and b) Non-Federal lines.**  **NOTE: Unfunded disbursements (e.g. deposits paid) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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, 296000, 297000, 298000, 299000, and 299500).  **PURPOSE: To ensure that budgetary delivered orders – unpaid agree to funded portions of proprietary payables/accrued expenses.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.** **Perform this checking by reviewing the differences in both: a) Federal; and b) Non-Federal lines.**  NOT APPLICABLE FOR Q1 & Q2. | |  |  | | |
| **BPREV** | Review Tie-Points report to ensure that for each fund group, total of budgetary revenue accounts (425100 less 425100 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, 53xx00, 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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **BPDO** | Review Tie-Points report to ensure that for each fund group, total of budgetary delivered orders accounts (490100 less 490100 Beginning, 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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **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.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **Hyperion Footnote Reports:**  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 UNLESS OTHERWISE NOTED.  **NOT APPLICABLE FOR Q1 & Q2** | | | | | | |
| **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 the 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). |  |  | | |
| **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. |  |  | | |
| **AC\_LEASE** | | Using the report, verify that the total of amounts entered on the AC\_LEASE form tie to the total from ETB line. |  |  | | |
| **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 of the Balance Sheet. |  |  | | |
| **LIABNTGL** | | Background: This report is populated by:   1. For certain USSGL accounts, the bureau inputted (into the related HFM form) portion or entire balance of the USSGL account that the bureau has determined is the dollar amount of the USSGL account that represents liabilities not covered budgetary resources; and 2. For certain USSGL accounts, the entire USSGL account balance has been automatically programmed by OFM into the form (based on research performed), with the intent that the USSGL account fully or materially\*\*\* represents the dollar amount that represents liabilities not covered by budgetary resources.   \*\*\*There may be an immaterial bureau exception(s) to the programming of the entire balance of certain USSGL accounts into the report.  The known exception(s) to OFM have been communicated to the applicable bureau(s).  Please let OFM know if there is a new exception not previously communicated to OFM.  Review Procedure:  Review all populated balances, per the two methods above, and determine if there are any edits that need to be made to the bureau data, in order to completely and accurately capture bureau liabilities not covered by budgetary resources. The data in the report should be compared to the TBSIMPLE report for reasonableness. |  |  | | |
| **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: 1) UDO Paid and UDO Unpaid and; 2) UDO Paid Fed and UDO Paid NonFed must equal zero at the bottom of the report. |  |  | | |
| **BAR** | | Investigate differences in the \*BAR\* report in HFM. Use the crosswalk report, \*\* NBAR\_XW\*\*, to troubleshoot differences.  **NOTE: There is a $300K threshold for the BAR footnote.** |  |  | | |
| **Manual Checks:**  **These checks require you to look at items outside your quarterly report book.** | | | | | | |
| **FBWT** | Review bureau 101000 balances and verify that bureaus have assigned Trading Partner 099 General Fund for all their FBWT amounts. (May use TBSIMPLE3 report). | |  |  | | |
| **NAF** | Review non-appropriated funds to ensure that SGL accounts 310000 through 310900 (Unexpended Appropriations type accounts) do not have any 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 SMA; may use TBCURR3). | |  |  | | |
| **NEA-2** | Review Non-entity Assets Schedule to ensure that classifications of corresponding Liabilities appear reasonable. Use report NONENT1 (Tie Points folder). Compare the balance with the corresponding fund FBWT (SGL 101000 plus 109000). Note: Please analyze SGL 240000 as this account is not always non-entity liability.  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **BNP** | Verify that the Beginning Net Position balances for both sections on the Statement of Changes in Net Position (NPFACEBU) agree with Net Position balances on the prior fiscal year-end Balance Sheet (BSFACEBU) and the prior fiscal year-end Statement of Changes in Net Position.    **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 & Q2 | |  |  | | |
| **MRSI** | Review Manual RSI (Deferred Maintenance, Segment Information) for completeness and accuracy.  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 tie-point 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.  **NOTE: THERE IS A $0 THRESHOLD FOR THIS TIE-POINT.**  NOT APPLICABLE FOR Q1 & Q2 | |  |  | | |
| **AJE** | OFM to include information in AJE & Review Comments Template regarding Hyperion on-top adjusting journal entries prepared by OFM (AJE # and Instructions to Bureau). | |  |  | | |
| **SAB** | **Stand-Alone Bureaus Only**: Compare Hyperion financial statements, footnotes, and Intragovernmental RSI to stand-alone financial statements for consistency (e.g., USPTO).  NOT APPLICABLE FOR Q1 | |  |  | | |
| **Other/Additional Comments:** | | | | | | |
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| Bureau Folder Review Bureau: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Liaison: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |
| Checklists—copies of (1*) Review Procedures Checklist Part I*, (2) *Bureau Subsequent Review Checklist Part II*, and (3) *Bureau* *CFO Review Checklist Part III*, allwith signature/initials of appropriate staff. | Yes No |
| Report books from Hyperion Financial Management system (HFM) saved to bureau folder:QX Financial Statements Book (QTRXFSBOOK)Budgetary to Proprietary Tie-Points Book | Yes No |
| Current Bureau On-Top AJEs and Review Comments template:Includes listing of applicable HFM journal entries (AJEs) and recommended dispositions on page 1Includes applicable review comments and summarized bureau responses | Yes No N/A  Yes No |
| Files referenced in *OnTop AJE and Review Comments* template have been saved to bureau folder | Yes No |
| All bureau HFM adjusting journal entries (AJEs) have been saved to the bureau folder | Yes No N/A |
| Intragovernmental TSR vs. HFM checking saved to folder – (Includes scanned copy of Intragov Checking, MS-Access transaction summary report data vs. HFM reports) | Yes No |
| GTAS vs. HFM comparison with bureau explanations saved to bureau folder | Yes No |
| Quarterly questionnaire responses saved to bureau folder for (a) Significant Events/Transaction and (b) GAAP-compliance | Yes No |
| Key bureau correspondence saved to bureau folder | Yes No |
| Pertinent information saved to bureau folder (e.g., recurring issues) | Yes No N/A |
| Comments: | |

Reviewed by: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

## Name Date