

**Department of the Interior  
FY 2004 Financial Manager's Checklist**

	<b>Procedure</b>	<b>Complete (Initials)</b>	<b>See attached Comments or Explanation (Initials)</b>
<b>Trial Balance Relationships</b>			
1.	Ensure Hyperion Trial Balances are reconciled to the FFS/ABACIS general ledger		
2.	<p>Ensure the following payroll related accruals are recorded and are fairly stated, check the appropriate box below and attach an explanation if "no." If you recorded your accruals using other accounts (e.g., stewardship investment expense account) than those listed below, then modify the checklist to include the accounts you used.</p> <p>Gross Payroll <b>2210/6100N</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Employer TSP <b>2213N/6100N</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Employer Retirement (CSRS/FERS) <b>2213G.24/6400G.24</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Employer Health (FEHB) <b>2213G.24/6400G.24</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Employer Life (FEGLI) <b>2213G.24/6400G.24</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Employer FICA <b>2213G.99/6400G.99</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Unfunded FECA <b>2225G.16/6850G.16</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Actuarial FECA <b>2650N/7600N</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Funded FECA <b>2215G.16/6850G.16</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Unfunded Leave <b>2220N/6800N</b> <input type="checkbox"/> yes <input type="checkbox"/> no  Funded Leave (just a few bureaus) <b>2210N/6100N</b> <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a  Other Unfunded Employment Related Liability <b>2290N or G/6800 &amp; 6850 N or G</b> <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a</p>		
3.	Ensure 2310 Advances from Others and 2320 Deferred Revenue have been adjusted and are fairly stated		
4.	Ensure Deposit and Suspense accounts 2400 have been cleared or are within applicable thresholds as prescribed by the Department of Treasury guidance		
5.	Review current year and prior year reports to ensure that <b>by Treasury fund symbol</b> Pre-Close account 3100 (Unexpended Appropriations), PreClose account 3310 (Cumulative Results of Operations), and PreClose account 4201 (Total Actual Resources-Collected) agree with the prior year's PostClose account 3100, PostClose account 3310, and PostClose account 4201.		
6.	Review reports to ensure that Imputed Financing account 5780 by Trading Partner agrees with Imputed Costs account 6730 by Trading Partner (most bureaus will have an amount in these accounts). Valid exceptions include capitalized costs.		

**Department of the Interior**  
**FY 2004 Financial Manager's Checklist**

Procedure	Complete (Initials)	See attached Comments or Explanation (Initials)
7. Review Trial Balances to ensure all Non-Entity Assets have a corresponding Liability account recorded.		
8. Review Trial Balances to determine if there are balances in the following accounts 3108, 3109, 5708, 5709, 7400, and 7401 (if so, agree the balances to the Prior Period Adjustments Excel footnote file)  Immaterial balances must be reclassified from above Prior Period Adjustment accounts to applicable 5000, 6000 or 7000 series accounts  <b>NOTE:</b> Prior Period Adjustments may be recorded to the prior period adjustments accounts during the fiscal year. At year-end, a materiality analysis will be performed for the recorded balances, and immaterial prior period adjustments will be reclassified so that only material prior period adjustments remain at year-end.		
9. Review the reconciliation of the appropriate budgetary and proprietary account relationships and the attached explanations for all significant differences.		
<b>Financial Statement Relationships</b>		
10. Ensure that the Financial Statements, Notes to the Financial Statements and Supplemental data have been prepared in accordance with PFM's required formats.		
11. Ensure that all appropriate financial statement lines agree to Hyperion check totals, including: Total Assets (TOT_ASSETS), Total Liabilities (TOT_LIAB), Total Liabilities and Net Position (TOT_LIAB_NET_POS) and Net Cost of Operations (NET_RES_OPS).		
12. Ensure that prior year and current year Unexpended Appropriations and Cumulative Results of Operations on the Balance Sheet agree with the corresponding amounts on the Statement of Changes in Net Position.		
13. Ensure that Appropriations Used on the Statement of Changes in Net Position is reported in equal and opposite directions in the Cumulative Results of Operations and Unexpended Appropriations sections		
14. Ensure Total Budgetary Resources equals Total Status of Budgetary Resources on the Statement of Budgetary Resources.		
15. Ensure that the Net Cost of Operations on the Statement of Financing agrees with the Net Cost of Operations on the Statement of Changes in Net Position and the Statement of Net Cost.		

**Department of the Interior  
FY 2004 Financial Manager's Checklist**

<b>Procedure</b>		<b>Complete (Initials)</b>	<b>See attached Comments or Explanation (Initials)</b>
16.	Ensure that Obligated Balance, Net, Beginning of Period on Statement of Budgetary Resources agrees with Obligated Balance, Net, End of Period on prior year's Statement of Budgetary Resources, per prior year's Accountability Report.		
17.	Ensure that Beginning Net Position on Statement of Changes in Net Position agrees with Net Position on prior year's Balance Sheet, per prior year's Accountability Report.		
18.	Ensure that the Other Financing Sources section line items on the Statement of Changes in Net Position (donations and forfeitures of property, transfers in/out without reimbursement, imputed financing, and other) agrees line by line with the Other Resources section, Resources Used to Finance Activities on the Statement of Financing.		
19.	Ensure that Obligations Incurred on the Statement of Budgetary Resources agrees with Obligations Incurred reported on the Statement of Financing.		
20.	<p>Ensure that the Aggregate of Spending Authority from Offsetting Collections and Recoveries of Prior Year Obligations on the Statement of Budgetary Resources:</p> <ul style="list-style-type: none"> <li>Line 3A1: Earned/Collected</li> <li>Line 3A2: Receivable From Federal Sources</li> <li>Line 3B1: Advances Received</li> <li>Line 3B2: Without Advance from Federal Sources</li> <li>Line 3D1: Anticipated</li> <li>Line 4A: Recoveries of Prior-Year Obligations: Actual</li> </ul> <p>agree with Spending Authority from Offsetting Collections and Recoveries on the Statement of Financing (Line 2), except for the following valid exceptions: the following SGL accounts that are included in the Statement of Budgetary Resources and not included in the Manual Statement of Financing, however, are valid reconciling items: SGL account numbers 4060 (debit balance), 4070 (debit balance), 4210 (debit balance), 4310 (debit balance), and 4215.</p>		
21.	Ensure that the Bureau's Budget Office has reviewed the Statement of Budgetary Resources for consistency with current year budget reporting. (Note: Budget Office reviews may take place primarily at the 133 / Treasury Fund Symbol level, however the SBR should also be reviewed in total.)		
22.	Review Statement of Custodial Activity to verify "Total Revenue" equals "Total Disposition of Revenue".		

**Department of the Interior  
FY 2004 Financial Manager's Checklist**

<b>Procedure</b>		<b>Complete (Initials)</b>	<b>See attached Comments or Explanation (Initials)</b>
23.	Compare the change un-transferred revenue from the Statement of Custodial Activity to the change in the related asset and liability accounts on the Balance Sheet.		
<b>Supplemental Data</b>			
24.	Review Required Supplementary Information (RSI) for completeness and accuracy, including:  Ensure that the discussion of financial results included in MD&A corresponds with the results of analytical procedures. (N/A for periods when MD&A is not prepared.)  Ensure that deferred maintenance information is complete and that ranges have been provided.		
25.	Review Required Supplementary Stewardship Information (RSSI) for completeness and accuracy, and consistency with prior year's Stewardship reporting. Ensure that changes to prior year reporting, if any, have been reported to PFM.		
26.	Compare information and amounts within financial statements, footnotes, RSI (including MD&A), RSSI, and OSI for consistency and agreement of amounts. (For interim submissions, applies only to sections prepared.)		
27.	Ensure Hyperion footnote submissions are complete in accordance with PFM's required formats. Agree Hyperion footnote schedules to applicable financial statement line items.		
<b>Analytical Procedures</b>			
28.	Review the G/N Anomaly Balance Reports <b>by Treasury fund symbol</b> for <b>anomaly balances</b> (i.e., credit balance in a normally debit balance account). Document reasons for all anomalies and provide explanations to PFM. <b>All material differences must be explained.</b>		
29.	Ensure that the prior year Statement of Budgetary Resources and the "actual" column of the corresponding Program and Financing Schedule have been reviewed to ensure consistency (for each line item) and all explanations are attached. N/A for quarterly reporting.		
30.	Review the Fluctuation Analyses of each financial statement and selected footnotes by line item. Provide explanations of the significant fluctuations (per Financial Statement Guidance) to PFM for the following: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Footnotes for Other Assets, Non-Entity Assets, Other Liabilities, and Liabilities Not Covered by Budgetary Resources. Ensure that all significant fluctuations have been explained.		

**Department of the Interior  
FY 2004 Financial Manager's Checklist**

<b>Procedure</b>		<b>Complete (Initials)</b>	<b>See attached Comments or Explanation (Initials)</b>
31.	Review the Net Position Analyses for differences and review comments/explanations of differences provided to PFM. Ensure that all material differences have been explained.		
32.	Review the reconciliation of the Treasury Report on Receivables (TROR) submission to the <u>quarterly</u> Financial Statements. Review comments/explanations of differences and provide to PFM.		
33.	The Hyperion Eliminations spreadsheets are attached with no material unreconciled intra-Department balances.		

**Attach explanations for indicated items.** (please check appropriate boxes)

Reporting Entity: _____  Finance Officer: _____ <div style="display: flex; justify-content: space-around; width: 100%;"> <span>Signature</span> <span>Date</span> </div>
---