**Condensed Financial Reporting Requirements for Q2 FY 2024**

**HFM** **data** – upload **Expanded Trial Balance** files andenter supplemental data submission form input for (a) **DOL and OPM Confirmations;** (b) **Improper Payments;** and (c) **Notes 7**-General PP&E, Net, **14-**Leases Data as Lessee, and **22**-Budget and Accrual Reconciliation (see *Footnotes* section below);SF133 input is *not* required for Q2

**Statements** – Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources

**Fluctuation Analyses (Flux)** – explanations required for all statement lines that meet the bureau threshold criteria in *CFO Review Procedures Checklist – Part II*, procedure FA (no footnote flux explanations for Q2)

**Footnotes** –

* *Budget and Accrual Reconciliation* (BAR): all bureaus with bureau level differences > $300K are required to submit explanations
* **Leases Implementation, Effective Q2 FY 2024:** 
  + Footnotes text matrix for Note 14 (Leases) and Note 1
  + HFM forms/reports for Note 14 (Leases Data as Lessee) and Note 7 (General PP&E, Net)

**Tie-Points and BP Tie-Points** – explain tie-point differences over thresholds, except for the Non-Entity Assets (NEA) tie-point; Budgetary to Proprietary Tie-Point explanations are required.

**Trial Balance analyses** - Anomaly Balances, G099-General Fund of U.S. Government, and F999-Unknown/Unidentified Trading Partner

**SBR vs SF-132s** – explanations for line differences >= $1.0 million by fund group

**Improper Payments** – submit *Explanations for Improper Payments Equal to or Greater than $10,000* (using template) per Attachment K, in addition to entering HFM IMPROPERPAY form input

**Intra-Commerce Transaction Summary Reports / Transaction Detail Reports (TSRs/TDRs)** – exchange with other bureaus (Attachment B)

**Intragovernmental TDRs** – submit to OFM (Attachment C)

**GTAS vs. HFM Comparison** – (a) GTAS, (b) HFM, and (c) Intragovernmental and Intra-Commerce TSRs/TDRs should be consistent. All differences (i.e., diff. < > $0.00) between GTAS and HFM must be explained.

**Review Checklists** – submit all 3 using the *CFO and Review Procedure Checklists* template

**On-Top Adjusting Journal Entries and Review Procedure Comments template** – refer to this template for OFM review procedures, some of which might not mirror those listed in the *CFO Review Procedure Checklists* template

**Additional Q2 FY 2024 Items listed in Attachment I, *Due Dates*, not listed above** – applicable bureaus submit:

* + Submit responses to every template issued by OFM that require input (even if not applicable, when a negative response is required)
  + Applicable bureaus submit their DM/G&B trial balance to NIST
  + Unasserted Claim updates
  + Treasury Report of Receivables (with the Public)
  + USPTO Inquiry Letter on Employee Cases
  + Other explanations, upon request

**Not required** for Q2 FY 2024: SF133 data (HFM input); Net Position Analyses; MD&A; RSI; Footnote submissions, form input, and related checks--except for the BAR, PP&E, and Leases