

Appendix 12

Reference Guide of Annual Deliverables for Federal Entities

This appendix serves as a reference guide for federal entities to use in determining which annual deliverables are required for significant and other entities. Significant entities that are FASB reporters and/or calendar year-end reporters should also refer to Section 4735.30 for additional guidance concerning annual financial reporting requirements. Federal entities should review the TFM Volume I, Part 2, Chapter 4700, including this appendix, as well as all other applicable reporting guidance for complete reporting requirements. For due dates related to deliverables included in this appendix, refer to the applicable Year-end Closing Bulletin. For questions related to this appendix, email Fiscal Service at Financial.Reports@fiscal.treasury.gov.

Deliverables		TFM Reference #	Significant Entities	Other Entities
INTERIM	Interim Financial Statements and Notes	4730.10a	X	
	Interim Significant Disclosures	4730.10b	X	
	Interim Legal Counsel Response and Management Schedule	4745.10	X	
YEAR-END	Audited Financial Statements and Notes	4730.20a / 4735	X	X
	Variance Analysis	4730.20a / 4735	X	
	Significant Disclosures	4730.20b	X	
	Management Representation Letter (MRL)	4740	X	
	Summary of Uncorrected Misstatements (SUM)	4740.20	X	
	Final Legal Counsel Response and Management Schedule	4745.10	X	
	Subsequent Events	4740.10	X	
	Legal Counsel Response Subsequent Events	4745.20	X	
	CFO Representation for Intra-governmental Activity and Balances	4750.60	X	
ADDITIONAL AREAS OF INTEREST	Reclassification of Significant Entities' Financial Statements	4735.20	X	
	Custodial Activity	4735.20a	X	X
	Funds from Dedicated Collections	4735.20b	X	X
	Criminal Debt	4735.20c	X	X
	Fiduciary Activities	4735.20e	X	X