

**NOAA FINANCIAL STATEMENT**  
**Draft FY 2009 Due Date Calendar**  
 (Based on June 2009 DOC OFM Due Date Calendar)

Month of July closed for transactions in CBS	JULY 31, 2009
Month of August closed for transactions in CBS	AUGUST 31, 2009
<b>FOURTH QUARTER REPORTING REQUIREMENTS</b>	
All line offices notify Financial Statements Branch (Germantown Finance Office) of scheduled PP&E and inventory counts.	When Known
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) <i>Reports of Property Constructed</i> , Form 37-6, for all real and personal property construction work in progress items completed through August 31, 2009. For CWIP items estimated to be completed from September 1, 2009, through September 12, 2009, 37-6 forms clearly labeled "estimate" are due. Each form 37-6 cost line-item should contain valid CBS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CBS CA500D report. The Project/Task Codes on the Form 37-6 must be active in CBS at the time the Form 37-6 is submitted.	SEPTEMBER 2, 2009
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of August 31, 2009, including additions and deletions from October 1, 2008, through August 31, 2009. Include any necessary adjustments and differences to the August 31, 2009, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 8, 2009
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a September 12, 2009 cut-off date.	SEPTEMBER 16, 2009
FY 2009 closed for transactions in CBS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct material transactions only.)	SEPTEMBER 23, 2009
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of September 12, 2009, including additions and deletions from October 1, 2008, through September 12, 2009. Include any necessary adjustments and differences to the September 12, 2009, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 24, 2009
Final year-end data reports available from CBS.	SEPTEMBER 24, 2009
Due in from NOAA Line Offices, manual adjustments to correct any over obligation at the fund or Category B level.	SEPTEMBER 25, 2009
All program offices canvass for all unasserted claims through September 30, 2009.	OCTOBER 1, 2009
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a September 30, 2009 cut-off date (Includes RSSI).	OCTOBER 2, 2009
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of September 30, 2009, including additions and deletions from September 13, 2009, through September 30, 2009. Include any necessary adjustments and differences to the September 30, 2009, balances. All adjustments and differences must be properly identified and explained in detail.	OCTOBER 2, 2009
Preliminary Intra-Commerce TDR & TSR due to DOC partner bureaus.	OCTOBER 5, 2009

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Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	OCTOBER 8, 2009
Unasserted claims through September 30, 2009 for the Department's materiality threshold due to DOC OFM.	OCTOBER 9, 2009
Trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data, and FACTS I closing package data due to DOC OFM.	OCTOBER 11, 2009 <i>(Sunday)</i>
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	OCTOBER 13, 2009
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	OCTOBER 13, 2009
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	OCTOBER 14, 2009
Review Checklist Part I signed by NOAA and BIS CFO due to DOC OFM.	OCTOBER 15, 2009
NOAA year-end FACTS II reports due to Treasury – window closes	OCTOBER 19, 2009
TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	OCTOBER 20, 2009
Hyperion SF-133 data, explanations of SF-133 versus statement of budgetary resources differences, and copies of all FACTS II SF-133's due to DOC OFM.	OCTOBER 23, 2009
Audit adjusted reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus. Intra-Commerce Checklist Part II due to DOC OFM.	OCTOBER 28, 2009
Audit adjusted intra-governmental TDR and Intragovernmental Checklist Part II due to DOC OFM.	OCTOBER 28, 2009
Consolidated IPA provides OFM with draft summary of material weaknesses, reportable conditions, and compliance matters.	TBD
All program offices canvass for all unasserted claims through October 30, 2009.	OCTOBER 29, 2009
Fieldwork ends for audits of stand-alone and consolidated bureaus.	TBD
Month of October closed for transactions in CBS	OCTOBER 30, 2009
Unasserted claims through October 30, 2009 for the Department's materiality threshold due to DOC OFM.	NOVEMBER 2, 2009
DOC Review Checklist Part II signed by NOAA and BIS CFO due to DOC OFM.	NOVEMBER 6, 2009
NOAA Line Offices and select Staff Offices submit to Financial Statements Branch (Germantown Finance Office) reconciliations of all CWIP costs to the CBS CA500D report as of October 31, 2009, including additions and deletions from October 1, 2009, through October 31, 2009. All adjustments and differences must be properly identified and explained in detail.	NOVEMBER 6, 2009
All program offices canvass for all unasserted claims through November 6, 2009.	NOVEMBER 9, 2009
Unasserted claims through November 6, 2009 for the Department's materiality threshold due to DOC OFM.	NOVEMBER 9, 2009
Consolidated IPA issues draft audit report to OIG and OFM.	NOVEMBER 9, 2009
Management representation letter through November 9, 2009 due to DOC DCFO.	NOVEMBER 10, 2009
Consolidated IPA issues final audit report to OIG and OFM.	NOVEMBER 13, 2009
All bureaus canvass their program offices for all unasserted claims through November 13, 2009.	NOVEMBER 14, 2009

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All bureaus submit to OFM unasserted claims through November 13, 2009 for the Department's materiality threshold.	NOVEMBER 16, 2009
Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report.	NOVEMBER 16, 2009
Treasury Report on Receivables (TROR) due to Treasury.	NOVEMBER 16, 2009
Fieldwork ends at the Department-level.	TBD
OIG provides draft management letter to DOC.	TBD
OIG provides final management letter to DOC.	NOVEMBER 17, 2009
Post-close trial balance data due to DOC OFM.	DECEMBER 4, 2009
Draft corrective action plans due to DOC OFM.	45 days after Issuance of Final Audit Report
DOC submits to OIG Department's final corrective action plans.	60 days after Issuance of Final Audit Report

**Glossary of Acronyms**

CBS	Commerce Business System
DOC OFM	Department of Commerce, Office of Financial Management
EST	Eastern Standard Time
ETBs	Expanded Trial Balance (Hyperion data load file)
FACTS II	Federal Agencies' Centralized Trial Balance System II
FINANCE	NOAA Finance and Administration (Germantown Finance Office)
OIG	Office of Inspector General (Commerce)
OMB	Office of Management and Budget
PP&E	Property, Plant and Equipment
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
TDR	Transaction Detail Report
TSR	Transaction Summary Report