

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS AND DUE DATES  
FOR THE QUARTER ENDING DECEMBER 31, 2013**

**NOS, NMFS, OAR, NWS, NESDIS, NFA, NMAO, and BIS**

- Below is a chart containing the seven “exception” project codes using Agency ID Code ‘4900’ for multiple Federal agencies recorded on the CBS CM004 Project Code setup screen in the Budget Initiative field. For the customer/sponsor activity in the identified project codes, please prorate (using percentages) to the appropriate valid Agency IDs found in the OMB A-11, Appendix C. Previous submissions of prorated Agency IDs have been listed along the top of the chart. If additional valid Agency IDs exist within any of these project codes, please use valid Agency IDs that represent the customer/sponsor activity within the project codes. The sum of the proration must equal 100%. For the current OMB A-11, Appendix C for NOAA’s implementation (Agency ID Code Table), refer to: [http://www.corporateservices.noaa.gov/~finance/FOFRD\\_Home.html](http://www.corporateservices.noaa.gov/~finance/FOFRD_Home.html) (Due December 13, 2013.)

Project Code	LO	Agency ID Code													Total	
		00508	01010	01012	01505	01600	42200	20200	02000	31600	02600	02506	01850	01885		17720
		Prorated % by Agency ID Code														
3BR1DMG	OAR		34%				33%	33%								100%
17K6EA2	NOS						90%								10%	100%
3BR1DAP	OAR						50%				50%					100%
3BR1A1B	OAR						50%				50%					100%
3BR1DGG	OAR			50%							50%					100%
5BN3AS1	NESDIS			75%								15%	5%	5%		100%
56N3AS1	NESDIS			7%						90%		1%	1%	1%		100%

- Provide information for all cash on deposit in banks, including escrow accounts, or other financial institutions as of December 31, 2013. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance as of December 31, 2013, and any other necessary information. For the Asset Forfeiture Fund Special Operations Account, please only include the account balance. **Note: if the balance increases from the previous quarter, please provide an explanation for the increase.** Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due January 3, 2014.)
- Provide information for all lease arrangements in existence as of December 31, 2013, where NOAA or BIS is the lessor (NOAA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA and/or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. (Due January 3, 2014.)
- Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of December 31, 2013. Include the payee name, payment date, payment amount, purpose of payment, and period of time the prepayment covers. Do not include amounts obligated but unpaid as of December 31, 2013, (these are not prepayments) or advances to grant recipients. Include payments made on CWIP projects and other property purchases or payments. (Due January 3, 2014.)
- Provide information for all long-term contracts in effect as of December 31, 2013, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-

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related). Include a description of the contract, and the projected contract amounts to be paid during the nine month period January 1, 2014 through September 30, 2014, during each of the four full fiscal years ending September 30, 2015, through September 30, 2018, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 3, 2014.)

6. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of December 10, 2013, including additions and deletions from October 1, 2013, through December 10, 2013. Include any necessary adjustments to the December 10, 2013, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to: <http://www.corporateservices.noaa.gov/finance/CWIP.html> (Due December 26, 2013.)
7. Provide information for any incidents through December 31, 2013, which qualify as government acknowledged events. Government-acknowledged events are those non-transaction based events that are of financial consequence to the Federal Government because it chooses to respond to the event. The Federal Government has broad responsibility to provide for the public's general welfare and often assumes responsibilities for which it has no prior legal obligation. For example, costs from many events, such as toxic waste damage caused by non-Federal entities and other events under Damage Assessment and Restoration Fund related activities could ultimately become the responsibility of NOAA or BIS. Provide a description of the event, authorizing legislation, date of the event and any applicable exchanges (for example, when a contractor performs repairs), amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. The liability includes amounts due from NOAA and BIS to pay for benefits, goods, or services provided under the terms of the program or legislation, as of December 31, 2013, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due January 3, 2014)
8. Review all applicable sections of the draft of NOAA's December 31, 2013, Stewardship Reporting submission and update the text and data as necessary. (Due January 3, 2014)
9. Review the yellow highlighted portions of the FY 2014 Closing Package information to be provided to Treasury (attachment 6 of this data call, updated with September 30, 2013 data) and update the data as necessary for major development projects, discoveries, and new applications. This data is provided to Treasury to be included in the US Consolidated Financial Statement. The Department includes some portions of our Stewardship Report, so there is no need to restate that information. (Due January 3, 2014)
10. NOAA's full cost should incorporate the full cost of goods and services that it receives from other entities. The entity providing the goods or services has the responsibility to provide NOAA with information on the full cost of such goods and services either through billing or other advice.

Recognition of inter-entity costs that are not fully reimbursed is limited to material items that (1) are significant to NOAA, (2) form an integral or necessary part of NOAA's output, and (3) can be identified with reasonable precision. Broad and general support services provided by an entity to all or most other entities should not be recognized unless such

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services form a vital and integral part of the operations or output of NOAA.

Some examples of inter-entity costs or possible inter-entity costs include: (1) detail of an employee to/from another federal agency, (2) overhead costs not reimbursed to/from another federal entity, (3) free use of office space and/or services to/from another federal entity, (4) free training provided to or by another federal entity's employees, (5) an employee's substantial time provided to or by another federal entity for collaboration, consultation, or support services for projects or operations, and (6) records storage provided by another federal entity at no cost.

Provide a listing of non-reimbursed and/or under-reimbursed inter-entity costs with other federal agencies. Include only those items with an estimated value of \$200,000 or more. Provide a thorough description of the process used to identify these inter-entity costs.

(Due January 3, 2014)

11. Prepare an impairment analysis for all active real and personal property CWIP and IUSD projects. The Federal Accounting Standards Advisory Board (FASAB) issued guidance on Impairments under FASAB #44. The Finance Office developed a fact sheet and checklist, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due December 13, 2013)
12. Prepare an impairment analysis for all completed real and personal property assets. The Federal Accounting Standards Advisory Board (FASAB) issued guidance on Impairments under FASAB #44. The Finance Office developed a fact sheet and checklist, which can be found on the Finance Office website, at the following link: <http://www.corporateservices.noaa.gov/~finance/CWIP.html>. (Due December 13, 2013)
13. Listing of agreements with another federal agency (ies) whereby NOAA may or may not fund some portion of the construction of an asset but the asset will be owned (title transferred) by NOAA once the asset is placed in service. NOAA's funding, if applicable, would be by direct appropriation while the partner agency (ies) would be reimbursable. NOAA would be the contracting agent.

For example, NOAA has entered into an agreement with both the Air Force and Coast Guard to construct and install an antenna that will receive emergency distress beacons. NOAA's Acquisitions and Grants Office will be the contracting agent for this activity. The funding will be split into thirds. NOAA will bill both the Air Force and Coast Guard via IPAC periodically for their respective costs incurred. Per the agreement, when the antenna is deemed ready for use and is placed into service, full ownership (both the NOAA portion and the Air Force/Coast Guard portion) will transfer to NOAA.

(Due December 13, 2013)

14. Provide, upon notification by the Finance Office, the portion of undelivered orders (UDOs) on CWIP project codes that relate to assets already capitalized or goods/services received/provided but not yet accrued. (Due within a minimum of 48 hours of

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notification)

**IN ADDITION TO THE ABOVE, SPECIFIC OFFICE REQUESTS ARE AS FOLLOWS:**

**NESDIS, Budget and Planning Office (E/BP)**

1. Provide information for all long-term contracts in effect as of December 31, 2013, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid during the nine month period January 1, 2014 through September 30, 2014, during each of the four full fiscal years ending September 30, 2015, through September 30, 2018, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 3, 2014)
2. Provide a reconciliation of all CWIP costs to the CBS CA500D report as of December 10, 2013, including additions and deletions from October 1, 2013, through December 10, 2013. Include any necessary adjustments to the December 10, 2013, balances. All adjustments and differences must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to: <http://www.corporateservices.noaa.gov/finance/CWIP.html> (Due December 26, 2013.)
3. Provide an update to the NPOESS/JPSS Footnote disclosure as of December 31, 2013. Include all pertinent actions that have taken place throughout the quarter. (Due January 3, 2014)

**NMFS, Financial Services Division (F/CS2)**

1. Provide Fisheries Finance Program administrative expenses from October 1, 2013, through December 31, 2013. (Due January 3, 2014)

**NMFS, Office of Law Enforcement (OLE) and NOAA, General Counsel Enforcement Section (GCES)**

1. Provide a schedule of legally enforceable cases as of December 31, 2013. (Due January 3, 2014)
2. Provide the following seized and forfeited property reports and rollforwards for the following period: October 1, 2013 – December 13, 2013 (Due December 18, 2013):
  - A. Provide a rollforward of seized property, both count and value, by evidence type (i.e. animal remains, documents, fish, fishing gear, etc.) for the following period: October 1, 2013 – December 13, 2013. The rollforward should reflect the following columns: beginning balance, seized, disposed, and ending balance.
  - B. Provide a report of all seized property seized (additions) by evidence type for the following period: October 1, 2013 – December 13, 2013. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

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C. Provide a report of all seized property disposed (deletions) by evidence type for the following period: October 1, 2013 – December 13, 2013. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

D. Provide a detail report of all seized property by evidence type as of December 13, 2013 (i.e. supports ending balances). The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

E. Provide a rollforward of forfeited property, both count and value, by evidence type (i.e. animal remains, documents, fish, fishing gear, etc.) for the following period: October 1, 2013 – December 13, 2013. The rollforward should reflect the following columns: beginning balance, seized, disposed, and ending balance.

F. Provide a report of all forfeited property forfeited (additions) by evidence type for the following period: October 1, 2013 – December 13, 2013. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

G. Provide a report of all forfeited property disposed (deletions) by evidence type for the following period: October 1, 2013 – December 13, 2013. The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

H. Provide a detail report of all forfeited property by evidence type as of December 13, 2013 (i.e. supports ending balances). The report should include: division, field office, incident number, case number, EMIS number, evidence number, evidence type, quantity, amount, evidence description, action, action date, evidence disposition, disposition date, and comments.

**NOS, Office of Ocean and Coastal Resource Management (N/ORM)**

1. Provide information for all cash on deposit in banks or other financial institutions as of December 31, 2013, specifically including trust accounts from foreclosure. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance, and any other necessary information as of December 31, 2013. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due January

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3, 2014)

2. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of December 31, 2013. (Due January 3, 2014)

**NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2)**

1. For NLSC reimbursable Project Code '47M6JGA' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11 appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:  
[http://www.corporateservices.noaa.gov/~finance/FOFRD\\_Home.html](http://www.corporateservices.noaa.gov/~finance/FOFRD_Home.html) (Due January 3, 2014)
2. Provide information for all long-term contracts in effect as of December 31, 2013, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid during the nine month period January 1, 2014 through September 30, 2014, during each of the four full fiscal years ending September 30, 2015, through September 30, 2018, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due January 3, 2014)
3. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of December 10, 2013, including an inventory roll forward report. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting. Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
4. Provide a reconciliation between the September 18, 2013, ending operating materials and supplies inventory balances and the ending inventory balances per the December 10, 2013, physical inventory report, for both supplies and equipment. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting. Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
5. NLSC only – Provide a breakout of purchases made with other federal agencies and those made from the public. For purchases made with other federal agencies, identify the agency and its respective amount. (Due December 13, 2013)
6. Provide a report of total excess, obsolete and unserviceable inventory for both supplies and equipment as of December 10, 2013. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting. Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
7. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable

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items as of December 10, 2013. (Due December 13, 2013)

***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***

***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***

8. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
9. Provide a report of inventory held for repair as of December 10, 2013. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
10. Provide information on any restrictions on the sale, use or disposition of inventory. (Due December 13, 2013)
11. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due December 13, 2013)

**NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)**

1. Provide the necessary reports and schedules for the NRC supplies physical inventory as of December 10, 2013, including an inventory roll forward report. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
2. Provide the carrying amount and net realizable value of the excess, obsolete and unserviceable items as of December 10, 2013. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete and unserviceable items. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***
4. Provide information on any restrictions on the sale, use or disposition of inventories. (Due December 13, 2013)
5. Provide a report of inventory held for repair as of December 10, 2013. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***

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***Compliance Division.***

6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due December 13, 2013)

**NWS, Pacific Region Headquarters (W/PR)**

1. Provide a worksheet to identify amounts paid to Navy, through November 30, 2013, for the construction of the Majuro, Koror, and Phonpei facilities, including both CWIP and Non-CWIP amounts paid and completed. (Due December 13, 2013)

**NWS, Office of Climate, Water and Weather Services**

1. For Weather Service training reimbursable Project Code '47M9KTG' provide the OMB Agency Code, Bureau Code and Treasury Agency Code per OMB Circular A-11, Appendix C, and the related dollar amount of activity year-to-date, including any current year activity for prior year amounts, for each customer/sponsor of the project. For the current OMB A-11, Appendix C for NOAA's implementation (Agency ID Code Table), refer to:  
[http://www.corporateservices.noaa.gov/~finance/FOFRD\\_Home.html](http://www.corporateservices.noaa.gov/~finance/FOFRD_Home.html) (Due January 3, 2014)

**OMAO, Officer Services Division (CPC2)**

1. Provide the most recent NOAA Commissioned Corps leave status report as of December 10, 2013. (Due December 13, 2013)
2. Provide the NOAA Commissioned Corps leave status report as of December 31, 2013. (Due January 3, 2014)

**SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS**

**Budget Office (OFA3)**

1. Review the research and development section of the draft of NOAA's December 31, 2013, Stewardship Reporting submission and update the text and data as necessary. (Due January 3, 2014)

**WFM Office, Programs and Plans Division (OFA41)**

1. Provide the necessary schedule of accrued annual leave including credit time, compensatory time, leave transferred in, and shore leave, as of December 10, 2013. (Due December 13, 2013.)

**Environmental Compliance and Safety Division (OFA54)**

1. Provide the necessary reports, schedules and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding

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payables as of December 10, 2013. This estimate should include asbestos-related items for both personal and real property. (Due December 13, 2013)

***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***

***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***

2. Provide the necessary reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are reasonably possible and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of December 10, 2013. This estimate should include asbestos-related items for both personal and real property. (Due December 13, 2013)  
***This also satisfies a PBC item(s) that will be required for 3<sup>rd</sup> quarter and YE reporting.***  
***Electronic documentation will be forwarded to Mike Van Deusen in the Financial Policy and Compliance Division.***

**Grants Management Division (OFA62)**

1. Provide listings of grant positive and negative cash on hand as of September 30, 2011, September 30, 2012, and September 30, 2013, each updated as of December 6, 2013. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. ***Include a separate report for ARRA and Sandy Supplemental grants.*** (Due December 13, 2013)
2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2011, September 30, 2012, and September 30, 2013, each updated as of December 6, 2013. Provide listings of all current year Congressionally-mandated and Congressionally-directed positive cash on hand grants from October 1, 2013 through December 6, 2013. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update. ***Include a separate report for ARRA and Sandy Supplemental grants, if applicable.*** (Due December 13, 2013)
3. Provide a summary schedule for positive and negative cash on hand which summarizes the number of SF-272s and their respective dollar amounts received by the Grants Management Division during Fiscal Years 2011 through 2013, updated through December 6, 2013. ***Include a separate report for ARRA and Sandy Supplemental grants.*** (Due December 13, 2013)
4. Identify "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" grants, where SF-272s were submitted, with positive and negative cash on hand as of September 30, 2011, September 30, 2012, and September 30, 2013, each updated as of December 6, 2013. Identify current year "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" positive cash on hand grants from October 1, 2013 through December 6, 2013. The schedules should include the grant number, amount of the grant (Federal share), cash balance, drawdown amount, and last update, sorted in descending order of cash balance. ***Include a separate report for ARRA and Sandy Supplemental grants.*** (Due December 13, 2013)
5. Provide, within 24 hours of notification, current year SF-272s specific grants identified by the

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Finance Office as “unique”, including “direct pay” grants and material positive and negative cash on hand grants over \$4 million. (Due within 24 hours of notification)

**Logistics Division, Personal Property Management Branch (SOU57111)**

1. Provide the following personal property schedules and information as of December 9, 2013:
  - A. Provide summary and detailed acquisition cost roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2013 – December 9, 2013. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due December 13, 2013.)
  - B. Provide summary and detailed accumulated depreciation roll-forwards of personal property by category (including assets under capital lease) for the following period: October 1, 2013 – December 9, 2013. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due December 13, 2013.)
  - C. Provide a detail report of all personal property (including assets under capital lease) by category as of December 9, 2013. The report should include barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013.)
  - D. Provide a report of all personal property acquisitions by category for the following period: October 1, 2013 – December 9, 2013. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013.)
  - E. Provide a report of all personal property deletions by category for the following period: October 1, 2013 – December 9, 2013. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013.)
  - F. Provide a report of all personal property prior period adjustments (adjustments required to prior fiscal year balances) by category for the following period: October 1, 2013 – December 9, 2013. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. (Due December 13, 2013.)
  - G. Provide a report of all personal property current period adjustments (adjustments required to current fiscal year balances) by category for the following period: October 1, 2013 – December 9, 2013. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation.

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H. Provide a report of all personal property “Items Awaiting Disposal” by category as of December 9, 2013. The report should include the barcode number, depreciation project and task code, acquisition date, acquisition cost, useful life, accumulated depreciation, net book value, and whether it is a prior period or current period deletion. This report should reflect the assets that have been determined to no longer be of use to NOAA and are in the process of being disposed. (Due December 13, 2013).

I. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments, to include:

- 1) payments to be paid during the nine month period January 1, 2014 through September 30, 2014; and
- 2) payments during each of the four full fiscal years ending September 30, 2015 through September 30, 2018; and
- 3) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments.

Also this schedule should show, for each capital lease and in total, the following acquisition cost columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Additions;
- 4) Deletions; and
- 5) Current period adjustments

and the following accumulated depreciation columns:

- 1) Beginning balance;
- 2) Prior period adjustments;
- 3) Depreciation expense;
- 4) Current period adjustments; and
- 5) Deletions.

(Due December 13, 2013)

J. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property noncancellable operating lease payments, to include:

- 1) payments to be paid during the nine month period January 1, 2014 through September 30, 2014; and
- 2) payments during each of the four full fiscal years ending September 30, 2015 through September 30, 2018; and
- 3) payments for the sum for all annual periods ending thereafter.

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K. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property GSA operating lease payments, to include:

- 1) payments to be paid during the nine month period January 1, 2014 through September 30, 2014; and
- 2) payments during each of the four full fiscal years ending September 30, 2015 through September 30, 2018.

(Due December 13, 2013.)

2. Provide a fluctuation analysis of depreciation expense, by category, including explanations for asset categories with a fluctuation of greater than +/- 5%, as of December 9, 2013. (Due December 13, 2013.)
3. Provide a listing of spare parts warehoused and their respective dollar amounts, as of December 9, 2013. The listing should only include items in excess of \$200,000. (Due December 13, 2013.)
4. On a monthly basis, provide the following personal property schedules and information:
  - A. Provide the schedules and information from item #1 above for the month (November 15, 2013 through December 9, 2013). (Due December 13, 2013.)
  - B. Provide the schedules and information from item #1A and item #1B above for the year-to-date (October 1, 2013 through December 9, 2013). (Due December 13, 2013.)
  - C. Provide a GL data file of all personal property (including assets under capital lease) acquisitions, current period adjustments, and prior period adjustments for the month. The GL data file should include the transaction type, acquisition date, transaction date, bureau code (BC), fund code fiscal year (FCFY), acquisition project code and task code, depreciation project code and task code, organization code, object class code, vendor name, amount of transaction, reference number, and barcode number. For property transferred from another Federal agency, provide the name of the agency and vendor number. (Due December 13, 2013.)
  - D. Provide a GL data file of all personal property (including assets under capital lease) deletions for the month. The GL data file should include the transaction type, transaction date, bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, organization code, object class code, vendor, amount of transaction, reference number, and barcode number. For property transferred to another Federal agency, provide the name of the agency and vendor number. (Due December 13, 2013.)

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E. Provide a GL data file of all personal property (including assets under capital lease) current depreciation expense for the month. The GL data file should include the "From\_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due December 13, 2013.)

F. Provide a GL data file of all personal property (including assets under capital lease) current period adjustments to accumulated depreciation for the month. The GL data file should include the "From\_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due December 13, 2013.)

G. Provide a GL data file of all personal property (including assets under capital lease) prior period adjustments to accumulated depreciation for the month. The GL data file should include the "From\_To", bureau code (BC), fund code fiscal year (FCFY), depreciation project code and task code, fund code, organization code, object class code, amount of transaction, unit quantity, unit code, and reference number. (Due December 13, 2013.)

H. Provide a reconciliation of the GL data files to the Sunflower reports for the month. Provide explanations for any differences noted. (Due December 13, 2013.)

5. Provide a report of personal property deferred maintenance and repairs, if any, as of December 31, 2013.

The report should include:

- (a) identification of each major class of asset for which maintenance/repairs were deferred;
- (b) the method of measuring deferred maintenance/repairs for each major class;
- (c) a description of the requirements or standards for acceptable operating condition;
- (d) any changes in the condition requirements or standards;
- (e) the estimated dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary;
- (f) factors used to determine acceptable condition standards;
- (g) whether deferred maintenance/repair estimates include (a) non-capitalized or (b) fully depreciated property, plant, and equipment;
- (h) whether there is any property, plant, and equipment that have been excluded from the estimates and the reason(s) for leaving it out;
- (i) significant fluctuations from the prior year's estimates; and
- (j) any other information required by SFFAS numbers 8, 29, 42, and other applicable regulations.

(Due January 3, 2014)

6. Provide the following information regarding NOAA's Heritage Assets as of December 31,

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2013.

A. Detail report of NOAA collection-type heritage assets as of December 31, 2013. The report should include the category that each item is presented in the financial statement footnote, a description of each asset, the location (including city and state), the fiscal quarter that the item was added, a contact person, and whether the item is a single item or part of a collection. (Due January 3, 2014)

B. Roll-forward of NOAA collection-type heritage assets as of December 31, 2013. The roll-forward should include the beginning balance, additions, transfers in, transfers out, deletions, and ending balance. (Due January 3, 2014)

C. Update, as necessary the text and data in the applicable sections of the draft version of NOAA's Stewardship Reporting submission for December 31, 2013. This includes the Note 23 Excel template file for Heritage Assets and Stewardship Land (Attachment 7 of the Data Call). (Due January 3, 2014)

**OCAO – Pacific Region Center (OFA50)**

1. Provide a worksheet to identify amounts paid to Navy, through November 30, 2013, for the construction of the Pacific Region Center, including both CWIP and Non-CWIP amounts paid and completed. (Due December 13, 2013)

**Real Property Management Division (SOU 57120)**

1. Provide the following real property schedules and information as of September 30, 2013:
  - A. Provide summary and detailed acquisition cost roll forwards of real property by category (including assets under capital lease) for the following period: October 1, 2013 – December 31, 2013. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. (Due December 13, 2013)
  - B. Provide summary and detailed accumulated depreciation roll forwards of real property by category (including assets under capital lease) for the following period: October 1, 2013 – December 31, 2013. The roll-forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. (Due December 13, 2013)
2. Provide a detail report(s) of all real property by category (including assets under capital lease) as of December 31, 2013. The report(s) should include property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013)

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3. A. Provide a report of all real property acquisitions by category for the following period: October 1, 2013 – December 31, 2013. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred from another Federal agency, provide the name of the agency and vendor code. (Due December 13, 2013)
- B. Provide a report of all real property deletions by category for the following period: October 1, 2013 – December 31, 2013. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. For property transferred to another Federal agency, provide the name of the agency and vendor code. (Due December 13, 2013)
- C. Provide a report of all real property prior period adjustments by category for the following periods: October 1, 2013 – December 31, 2013. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013)
- D. Provide a report of all real property current period adjustments by category for the following periods: October 1, 2013 – December 31, 2013. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value. (Due December 13, 2013)

4. A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments, to include:
- 1) payments to be paid during the nine month period January 1, 2014 through September 30, 2014; and
  - 2) payments during each of the four full fiscal years ending September 30, 2015, through September 30, 2018; and
  - 3) payments for the sum for all annual periods ending thereafter.

Additionally, this schedule should include the total principal, the total imputed interest, the total executory costs, and the total future lease payments. (Due December 13, 2013)

B. Provide a summary schedule and the necessary detailed supporting schedules (such as Exhibit 54 schedule(s) and rent estimate spreadsheet) for the GSA rent projections for real property leases as of December 31, 2013. (Due December 13, 2013)

- C. Provide a summary schedule and the necessary detailed supporting schedules of the total real property noncancellable operating lease payments, to include:
- 1) payments to be paid during the nine month period January 1, 2014 through September 30, 2014; and
  - 2) payments during each of the four full fiscal years ending September 30, 2015, through September 30, 2018; and
  - 3) payments for the sum for all annual periods ending thereafter.

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(Due December 13, 2013)

5. Provide a listing of real property leases where NOAA is the lessor as of December 31, 2013.  
(Due December 13, 2013)
  
6. Provide a report on all real property prepaid rental agreements as of December 31, 2013. For each prepaid rental agreement, please provide the following information: property name, description and terms of the agreement, total prepaid expenditures, total amortized against rent expense (by fiscal year and quarter), net prepaid rent balance, and amounts by fund code. The report should also include a total NOAA Prepaid Rent balance by fund code. (Due December 13, 2013)
  
7. Provide a report of deferred maintenance and repairs for stewardship assets as of December 31, 2013. Include identification of each major class of asset for which maintenance/repairs were deferred, the method of measuring deferred maintenance/repairs for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, the estimated dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, factors used to determine acceptable condition standards, whether deferred maintenance/repair estimates include (a) non-capitalized or (b) fully depreciated property, plant, and equipment, whether there is any property, plant, and equipment that have been excluded from the estimates and the reason(s) for leaving it out, significant fluctuations from the prior year's estimates, any other information required by SFFAS numbers 8, 29, 42, and other applicable regulations.  
(Due January 3, 2014)
  
8. Provide a report of deferred maintenance and repairs for real property as of December 31, 2013. Include identification of each major class of asset for which maintenance/repairs were deferred, the method of measuring deferred maintenance/repairs for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, the estimated dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, factors used to determine acceptable condition standards, whether deferred maintenance/repair estimates include (a) non-capitalized or (b) fully depreciated property, plant, and equipment, whether there is any property, plant, and equipment that have been excluded from the estimates and the reason(s) for leaving it out, significant fluctuations from the prior year's estimates, any other information required by SFFAS numbers 8, 29, 42, and other applicable regulations.  
(Due January 3, 2014)

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**Point of Contact**

If you have any questions, please contact Mark P. Miller at (301) 444-2704. Responses should include electronic files only and be sent by email to: Mark.P.Miller@noaa.gov.

To ensure the completeness of the December 31, 2013, consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff Office.