

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

Month of October closed for transactions in CBS	OCTOBER 31, 2013
Month of November closed for transactions in CBS	NOVEMBER 29, 2013
FIRST QUARTER REPORTING REQUIREMENTS	
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) reconciliations of all CWIP costs to the CBS CA500D report as of November 30, 2013 including additions and deletions from October 1, 2013, through November 30, 2013. Include any necessary adjustments and differences to the November 30, 2013, balances. All adjustments and differences must be properly identified and explained in detail.	DECEMBER 6, 2013
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a December 10, 2013 cut-off date.	DECEMBER 13, 2013
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 December 10, 2013, including additions and deletions from October 1, 2013, through December 10, 2013. Include any necessary adjustments and differences to the December 10, 2013, balances. All adjustments and differences must be properly identified and explained in detail.	DECEMBER 26, 2013
First quarter 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.)	DECEMBER 31, 2013
All Line Offices submit the OFM Quarterly Questionnaire to Finance	TBD
Final first quarter data reports available from CBS.	JANUARY 2, 2014
All program offices canvass for all unasserted claims through December 31, 2013.	TBD
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a December 31, 2013 cut-off date (Includes RSSI).	JANUARY 3, 2014
Preliminary Intra-Commerce TDR & TSR due to DOC partner bureaus.	TBD
Unasserted claims through December 31, 2014 for the Department's materiality threshold due to DOC OFM.	TBD
Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	TBD
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	TBD
Trial balance data, financial statement & footnote data, RSI, RSSI, and erroneous payments data due to DOC OFM.	TBD
NOAA first quarter FACTS II reports due to Treasury – window closes	JANUARY 16, 2014
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	TBD
Review Checklist Part I signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	TBD

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	TBD
Review Checklist Part II signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
Treasury Report on Receivables (TROR) due to Treasury.	TBD
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.	TBD
Month of January closed for transactions in CBS	JANUARY 31, 2014
DOC first quarter FY 14 financial statements due to OMB	TBD
DOC Review Checklist Part III signed by NOAA and BIS CFO due to DOC OFM.	TBD
Month of February closed for transactions in CBS	FEBRUARY 28, 2014
SECOND QUARTER REPORTING REQUIREMENTS	
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) reconciliations of all CWIP costs to the CBS CA500D report as of February 28, 2014, including additions and deletions from October 1, 2013, through February 28, 2014. Include any necessary adjustments and differences to the February 28, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	MARCH 7, 2014
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a March 18, 2014 cut-off date.	MARCH 21, 2014
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 March 18, 2014, including additions and deletions from October 1, 2013, through March 18, 2014. Include any necessary adjustments and differences to the March 18, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	MARCH 28, 2014
Second quarter 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.)	MARCH 31, 2014
All Line Offices submit the OFM Quarterly Questionnaire to Finance	TBD
All program offices canvass for all unasserted claims through March 31, 2014.	TBD
Final second quarter data reports available from CBS.	APRIL 1, 2014
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a March 31, 2014 cut-off date (Includes RSSI).	APRIL 2, 2014
Preliminary Intra-Commerce TDR & TSR due to DOC partner bureaus.	TBD
Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	TBD
Unasserted claims through March 31, 2014 for the Department's materiality threshold due to DOC OFM.	TBD
Trial balance data, financial statement & footnote data, RSI, RSSI, and erroneous payments data due to DOC OFM.	TBD

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

Review Checklist Part I signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	TBD
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	TBD
NOAA second quarter FACTS II reports due to Treasury – window closes	APRIL 17, 2014
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	TBD
Review Checklist Part II signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	TBD
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.	TBD
DOC second quarter FY 14 financial statements due to OMB	TBD
Month of April closed for transactions in CBS	TBD
Treasury Report on Receivables (TROR) due to Treasury.	TBD
DOC Review Checklist Part III signed by NOAA and BIS CFO due to DOC OFM.	TBD
Month of May closed for transactions in CBS	MAY 30, 2014
THIRD QUARTER REPORTING REQUIREMENTS	
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) reconciliations of all CWIP costs to the CBS CA500D report as of May 31, 2014, including additions and deletions from October 1, 2013, through May 31, 2014. Include any necessary adjustments and differences to the May 31, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	JUNE 6, 2014
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a June 17, 2014 cut-off date.	JUNE 20, 2014
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 June 17, 2014, including additions and deletions from October 1, 2013, through June 17, 2014. Include any necessary adjustments and differences to the June 17, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	JUNE 27, 2014
Third quarter 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.)	JUNE 30, 2014
All Line Offices submit the OFM Quarterly Questionnaire to Finance	TBD
All program offices canvass for all unasserted claims through June 30, 2014.	TBD

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

Final third quarter data reports available from CBS.	JULY 1, 2014
NOAA Line Offices and select Staff offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a June 30, 2014 cut-off date (includes RSSI).	JULY 2, 2014
Preliminary Intra-Commerce TDR and TSR due to DOC partner bureaus.	TBD
Unasserted claims through June 30, 2014 for the Department's materiality threshold due to DOC OFM.	TBD
Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	TBD
Trial balance data, financial statement & footnote data, RSI, RSSI, and erroneous payments data due to DOC OFM.	TBD
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	TBD
Review Checklist Part I signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	TBD
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	TBD
NOAA third quarter FACTS II reports due to Treasury – window closes	JULY 17, 2014
TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	TBD
Review Checklist Part II signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
DOC third quarter FY 14 financial statements due to OMB	TBD
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.	TBD
Treasury Report on Receivables (TROR) due to Treasury.	TBD
Month of July closed for transactions in CBS	JULY 31, 2014
DOC Review Checklist Part III signed by NOAA and BIS CFO due to DOC OFM.	TBD
Treasury Master Appropriation File additions, deletions, or revisions due to DOC OFM.	TBD
Month of August closed for transactions in CBS	AUGUST 29, 2014
FOURTH QUARTER REPORTING REQUIREMENTS	
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) reconciliations of all CWIP costs to the CBS CA500D report as of August 31, 2014, including additions and deletions from October 1, 2013, through August 31, 2014. Include any necessary adjustments and differences to the August 31, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 8, 2014
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, 2014. For CWIP items estimated to be completed from September 1,	SEPTEMBER 20, 2014

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

2014, through September 30, 2014, 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.	
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 16, 2014 cut-off date.	SEPTEMBER 19, 2014
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 9, 2014, including additions and deletions from October 1, 2013, through September 9, 2014. Include any necessary adjustments and differences to the September 9, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	SEPTEMBER 19, 2014
FY 2014 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 30, 2014
All Line Offices submit the OFM Quarterly Questionnaire to Finance	TBD
Final year-end data reports available from CBS.	OCTOBER 1, 2014
Due in from NOAA Line Offices, manual adjustments to correct any over obligation at the fund or Category B level.	TBD
All program offices canvass for all unasserted claims through September 30, 2014.	TBD
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, 2014 cut-off date (Includes RSSI).	OCTOBER 2, 2014
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, 2014, including additions and deletions from September 10, 2014, through September 30, 2014. Include any necessary adjustments and differences to the September 30, 2014, balances. All adjustments and differences must be properly identified and explained in detail.	OCTOBER 2, 2014
Preliminary Intra-Commerce TDR & TSR due to DOC partner bureaus.	TBD
Reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus.	TBD
Trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data, and FACTS I closing package data due to DOC OFM.	TBD
Unasserted claims through September 30, 2014 for the Department’s materiality threshold due to DOC OFM.	TBD
Review Checklist Part I signed by NOAA/ BIS Bureau Finance Manager due to DOC OFM.	TBD
Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM. Intra-Commerce Checklist Part I due to DOC OFM.	TBD
Fiduciary confirmation data due in Intragovernmental Fiduciary Transaction Confirmation System for investments and borrowings with Bureau of the Public Debt.	TBD
Explanations for significant financial statement and footnote fluctuations due to DOC OFM.	TBD
Review Checklist Part II signed by NOAA/ BIS Bureau Finance Manager due to	TBD

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

DOC OFM.	
NOAA year-end FACTS II reports due to Treasury – window closes	OCTOBER 20, 2014
TROR, TROR Certification, Verification, and Reconciliation due to DOC OFM.	TBD
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.	TBD
Audit adjusted reconciled Intra-Commerce TDR and TSR due to DOC partner bureaus. Intra-Commerce Checklist Part II due to DOC OFM.	TBD
Audit adjusted intra-governmental TDR and Intragovernmental Checklist Part II due to DOC OFM.	TBD
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, 2013.	TBD
Unasserted claims through October 30, 2014 for the Department's materiality threshold due to DOC OFM.	TBD
Fieldwork ends for audits of stand-alone and consolidated bureaus.	TBD
Month of October closed for transactions in CBS	OCTOBER 31, 2014
All program offices canvass for all unasserted claims through November 10, 2014.	TBD
Unasserted claims through November 10, 2014 for the Department's materiality threshold due to DOC OFM.	TBD
DOC Review Checklist Part III signed by NOAA and BIS CFO due to DOC OFM.	TBD
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, 2014, including additions and deletions from October 1, 2014, through October 31, 2014. All adjustments and differences must be properly identified and explained in detail.	NOVEMBER 7, 2014
Management representation letter through November 10, 2014 due to DOC DCFO.	TBD
All bureaus canvass their program offices for all unasserted claims through November 15, 2014.	TBD
All bureaus submit to OFM unasserted claims through November 15, 2014 for the Department's materiality threshold.	TBD
Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report.	TBD
Treasury Report on Receivables (TROR) due to Treasury.	TBD
Fieldwork ends at the Department-level.	TBD
Consolidated IPA issues draft audit report to OIG and OFM.	TBD
Consolidated IPA issues final audit report to OIG and OFM.	TBD
OIG provides draft management letter to DOC.	TBD
Post-close trial balance data due to DOC OFM.	TBD
OIG provides final management letter to DOC.	TBD
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

**NOAA FINANCIAL STATEMENT
Draft FY 2014 Due Date Calendar**

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