

CWIP CA500D Report Fact Sheet

I. **Importance of Accuracy:** The CBS CWIP Report (CA500D) functions as NOAA’s official subsidiary ledger for CWIP/IUSD costs. When the report goes uncorrected, it creates a control weakness over the completeness and reliability of the CWIP costs that are reported on NOAA’s financial statements.

II. **How to Run the CA500D:**

1. Log into CBS.
2. Click on Data Warehouse.
3. Click on DWPROD.
4. Type “CA500D” in the Menu Item box.
5. Click Run or Enter.
6. Adjust the “As of GL End Date” if necessary.
7. Change the “Project Type” field to limit the results to All, CWIP & CWIPC, or IUSD & IUSDC.
8. Change the “Task Code” to Yes to include project task codes.
9. Change the “Purge Report” to Yes if necessary.
10. Click Run Report.
11. The report can be accessed in the Report Server on the CBS Financial Portal Home Page.

III. **Columns & Formulas:** The CA500D report (excerpt pictured below) has columns driven by U.S. Standard General Ledger (SGL) accounts and columns that are calculated by formulas.

Fund	Project/ Task	Fund Code	FY	FY	Org	Obj Class	A	B	C	D	E	F	G
							Undelivered Orders	Unpaid Costs	Paid Costs	Total Costs	Total Obligations	Capitalized Cost	Uncapitalized Cost
	Project/Task	FCFY:	2011				.00	.00	350,000.00	350,000.00	350,000.00		
	Project/Task	Subtotal:	X2XXXXX-P00				.00	.00	350,000.00	350,000.00	350,000.00	.00	350,000.00
	Project Code	Subtotal:	X2XXXXX				.00	.00	350,000.00	350,000.00	350,000.00	.00	350,000.00

	A	B	C	D	E	F	G
Title	Undelivered Orders	Unpaid Costs	Paid Costs	Total Costs	Total Obligations	Capitalized Costs	Uncapitalized Costs
SGL Accounts	48XXXX Accounts	490100, 497100, and 498100 Accounts	490200, 497200, and 498200 Accounts	Calculated Field	Calculated Field	Calculated Field	172000 (CWIP) and 183200 (IUSD) Accounts
Formula				B + C Unpaid Cost + Paid Costs	A + D Undelivered Orders + Total Costs	D - G Total Costs - Uncapitalized Costs	
Description	Orders for goods and services that have not been received or delivered	Unpaid Expenditures or Delivered Orders	Paid Expenditures or Delivered Orders	Orders for goods and services that have been received or delivered. Costs can be paid or unpaid. Also known as delivered orders.	Sum of undelivered orders (UDOs) and delivered orders/costs (paid and unpaid).	Costs that have been moved from CWIP/IUSD to general PP&E (i.e. capitalized).	CWIP/IUSD costs that have not been capitalized.

IV. **Basic Understanding:** The CWIP (CA500D) report is a cost report located in the Data Warehouse (DW) of CBS and is based on the NOAA DW Standard General Ledger Account Summary table. The CA500D report provides cumulative information on undelivered orders, unpaid costs, paid costs, total costs, total obligations, capitalized

costs, and uncapitalized costs for all CWIP and Internal Use Software in Development (IUSD) project and task codes.

The information on the report is displayed by Fund Code, Project/Task Code, Fund Code Fiscal Year, Organization Code, and Object Class Code. The report is driven by project type (CWIP/IUSD). Project “types” are established for project codes upon their set up. Project “type” information includes the following:

Project Type	Description	SGL Account Number
CWIP & CWIPC	Construction of Equipment and Buildings	1720
IUSD & IUSDC	Development of Internal Use Software	1832

Note: Two reasons a project code might **NOT** appear on this report are:

1. The project code was set up with a project “type” other than CWIP or IUSD.
2. The project code has not incurred any costs.

V. Purge Criteria: The CBS CWIP Report (CA500D) “PURGE” capability will remove completed CWIP project codes (not delete them) from the report. For project codes to be “purged” from the report, they must meet the following criteria:

1. The CBS project code project “Type” is marked as CWIPC or IUSDC, **AND**
2. Undelivered Orders (Column A) net to \$0, **AND**
3. Unpaid Costs (Column B) net to \$0, **AND**
4. Uncapitalized Costs (Column G) net to \$0

VI. Impact of a NF 37-6: The Report of Property Constructed (NF 37-6) transfers costs from CWIP to PP&E (i.e. capitalizes the asset). The entry of the NF 37-6 into CBS reduces the Uncapitalized Costs (Column G) on the CA500D for each project and task code by the amounts noted on the 37-6. As a result, the Capitalized Costs (Column F) for each project and task code will increase by the same amounts.

Fund	Project/ Task	Fund Code	FY	Obj Class	A Undelivered Orders	B Unpaid Costs	C Paid Costs	D Total Costs	E Total Obligations	F Capitalized Cost	G Uncapitalized Cost
	Project/Task	PCPY:	2011		.00	.00	700,000.00	700,000.00	700,000.00		
	Project/Task Subtotal:	X2XXXXX-P00			.00	.00	700,000.00	700,000.00	700,000.00	700,000.00	.00
	Project Code Subtotal:	X2XXXXX			.00	.00	700,000.00	700,000.00	700,000.00	700,000.00	.00

VII. Impact of a Cancelling Fund Code: Any CWIP balances in cancelling fund codes will be transferred to the respective ‘X’ or no-year appropriation. Note: Both the cancelling fund project/task code and the new project/task code should be considered when reviewing the costs reported on the CA500D report.

Effect on CA500D after the CWIP balance is moved from the cancelling fund code to the no year fund code:

CA500D Column	Cancelled Project/Task Code	New project/task code
Total Costs (D)	Same as before, showing the correct amount.	\$0 (only CWIP costs are transferred, not original costs)
Uncapitalized Cost (CWIP) (G)	\$0	Amount previously in Cancelled Project/Task Code.
Capitalized Cost (F)	Same as Total Costs due to formula (Total Costs minus Uncapitalized Cost)	Negative amount of Uncapitalized (CWIP) costs due to formula (Total Costs minus Uncapitalized Cost).

Fund	Project/ Task	Fund Code	FY	FY	Org	Obj Class	A Undelivered Orders	B Unpaid Costs	C Paid Costs	D Total Costs	E Total Obligations	F Capitalized Cost	G Uncapitalized Cost
1015	X4XXXXX-P00	2013				1-0	.00	.00	.00	.00	.00	.00	
	Project/Task FCFY:	2013					.00	.00	.00	.00	.00	.00	
	Project/Task Subtotal:	X4XXXXX-P00					.00	.00	.00	350,000.00	350,000.00	350,000.00	.00
	Project Code Subtotal:	X4XXXXX					.00	.00	.00	350,000.00	350,000.00	350,000.00	.00
Project Code: X4XXXST NOAA ASSET							Status: ACTIVE Type: CWIP						
0001	X4XXXST-P00	2019				1-0	.00	.00	.00	.00	.00	.00	
	Project/Task FCFY:	2019					.00	.00	.00	.00	.00	.00	
	Project/Task Subtotal:	X4XXXST-P00					.00	.00	.00	.00	.00	(350,000.00)	350,000.00
	Project Code Subtotal:	X4XXXST					.00	.00	.00	.00	.00	(350,000.00)	350,000.00

VIII. **Effect of Transfer-In of Assets to NOAA:** When an asset is transferred into NOAA from another Federal agency, and the asset is part of a CWIP activity, the asset is recorded on NOAA's books as a transfer-in of CWIP (into SGL Account 1720). As a result, it will reflect similarly to that of cancelling fund codes on the CBS CWIP Report (CA500D) until the asset is capitalized by the NF 37-6.