NOAA CWIP CA500D Report

How to Process and Understand the CWIP CA500D Report

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Importance of Accuracy

The CBS CWIP Report (CA500D) functions as NOAA's official subsidiary ledger for CWIP 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.

Processing the report: Quick Steps

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.

Processing the Report: Detailed Steps

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 press Enter on keyboard.
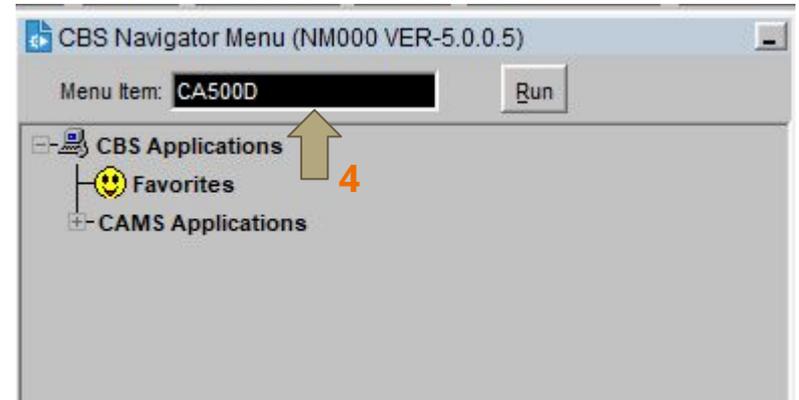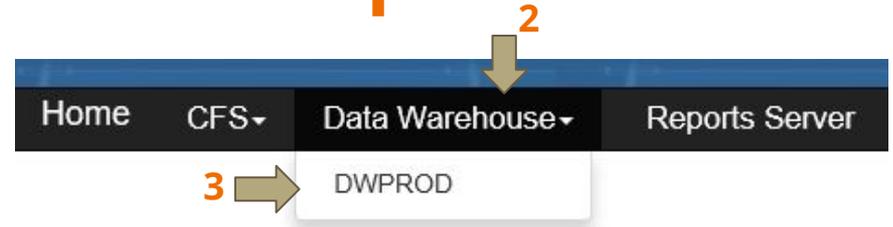
Processing the Report: Detailed Steps Continued...

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 codes and project task codes.

9. Change the "Purge Report" to Yes if necessary.

10. Click "Run Report".

Report Results: Accessing the Report

11. Click back to the CBS Financial Portal home page.

A. Click Reports Server.

B. Depending on the size of the report, the report may take a few minutes and be Queued.

C. Click the Refresh button frequently until the Status Code changes to "Past."

D. Click the blue linked report under the "Name" column.

Report Results: Selection Criteria Coversheet

Once the report has run, the Selection Criteria page opens first, followed by the CA500D report.

The Selection Criteria page confirms the following:

1. Report Run Date; Report Name

2. GL End Date; Project Type; Purge Report; Task Code

3. Start and End date - Data will pull from the prior business day.

CREATION RUN DATE: 21-OCT-2019
REPORT ID: CA500D
INSTANCE: CPSDW

1

COMMERCE BUSINESS SYSTEM (CBS)
BUREAU NAME:NOAA
CONSTRUCTION WORK IN PROGRESS REPORT(CWIP)

USER ID: OPS$JAMDAN01
PAGE: 1
AS OF: 10/19/2019

3

```
                    Selection Criteria:
                    -------------------
                            Bureau Code: 14-NOAA
                Accounting Fiscal Year: ALL
                             Fund Code: ALL
                       Budget Activity: ALL
                          Sub Activity: ALL
                             Line Item: ALL
                         Bureau Unique: ALL
                          Project Code: ALL
                             Org1 Code: ALL
                           GL End Date: 31-OCT-2019
                     Ongoing/Complete: ALL
                          Project Type: ALL
                         Purge Report: YES
```

2

```
                    Display Criteria:
                    -------------------
                    Organization Level: NONE
                Accounting Fiscal Year: NO
                             Task Code: YES
```

```
            Version 4-01-dw-120816 - HEAT 295658 USSGL - Expand Account Number from 4 digits to
            6 digits.
            .
            NOTE: The term "Purge" for this report indicates that transactions summarized
                  at the project level that meet the purge criteria are NOT included on the
                  report.
            .
            Data is NOT deleted from the data warehouse and may be viewed on the report by
            unchecking the Purge parameter.
```

```
NDW Refresh Status: SUCCESSFUL

              START: 10/19/2019 11:10:19

                END: 10/19/2019 11:10:19
```

3

Report Results: Cost Data Begins on Page 2

```
CREATION RUN DATE: 15-OCT-2019                    COMMERCE BUSINESS SYSTEM (CBS)                      USER ID: OPS$JAMDAN01
        REPORT ID: CA500D                              BUREAU NAME:NOAA                               PAGE:          3
        INSTANCE: CFSDW                       CONSTRUCTION WORK IN PROGRESS REPORT(CWIP)              AS OF: 10/14/2019

  FISCAL YEAR SELECTED:ALL      GL END DATE SELECTED: 31-OCT-2019  OPEN
ORGANIZATION SELECTED:ALL
```

Fund	Project/ Task	Fund Code FY	FY	Org	Obj Class	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
Project Code: X4XXXXX NOAA ASSET							Status: ACTIVE Type: CWIP					
0001	X4XXXXX-P00	2019			1-0	.00	.00	.00	.00	.00		
	Project/Task FCFY: 2019					.00	.00	.00	.00	.00		
	Project/Task Subtotal: X4XXXXX-P00					.00	.00	.00	.00	.00	(25,000.00)	25,000.00
	Project Code Subtotal: X4XXXXX					.00	.00	.00	.00	.00	(25,000.00)	25,000.00
Project Code: X4XXXST NOAA ASSET NUMBER TWO							Status: ACTIVE Type: CWIP					
0001	X4XXXST-P00	2019			1-0	.00	.00	.00	.00	.00		
	Project/Task FCFY: 2019					.00	.00	.00	.00	.00		
	Project/Task Subtotal: X4XXXST-P00					.00	.00	.00	.00	.00	(67,000.00)	67,000.00
	Project Code Subtotal: X4XXXST					.00	.00	.00	.00	.00	(67,000.00)	67,000.00

Reporting Options: GL End Date

The "As of GL End Date" is the end of the accounting period in which the report will run.

Example #1: If today were October 15, 2019 and you wanted reporting data through September, the GL End Date would be 30-Sep-2019.

Example #2: If today were October 15, 2019 and you wanted the most current data, the GL End Date would be 31-Oct-2019.

Note: Because CBS updates nightly, reporting is only current through the prior day. In Example #2, the data on the report would be current through October 14th.
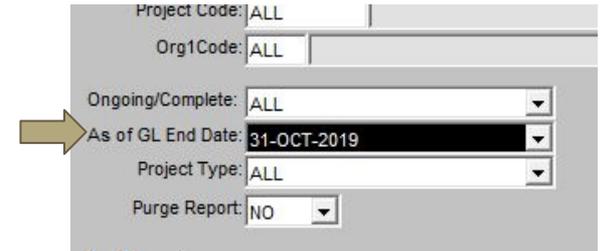
Reporting Options: Project Type

"Project Types" are established for project codes using the CBS screen CM004.

The CWIP CA500D provides 3 ways to run the report by "Project Type":

1.   All - Includes both CWIP(C) & IUSD(C) project codes.
2.   CWIP & CWIPC - Construction of Equipment & Buildings.
3.   IUSD & IUSDC - Development of Internal Use Software.

Selecting one of these options can be used as a report parameter and eliminate unnecessary information.

Reporting Options: Project Code

CBS allows the option to run the CWIP CA500D report by a single Project Code number.

1. Click on the down arrow in the "Project Code" box.

2. Type the Project Code in the Find box next to the "%" symbol.

3. Click the "Find" button.

4. The matching result will be highlighted in blue.

5. Click the "OK" button. This will confirm the report pulls data on that single project code.
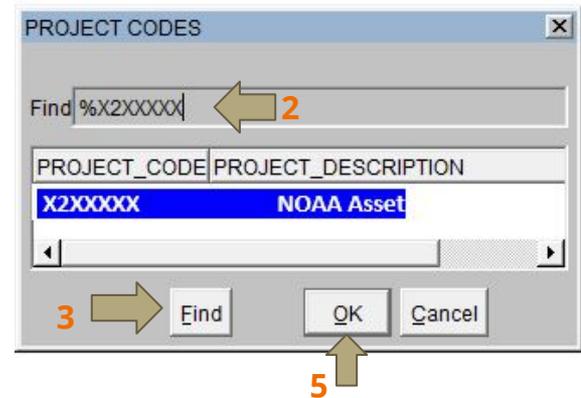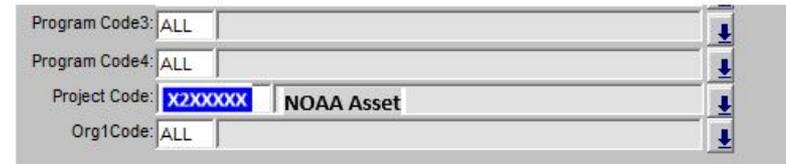
Reporting Options: Purge Criteria

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 net to $0, **AND**
3. Uncapitalized Costs net to $0, **AND**
4. Unpaid Costs net to $0

When a CWIP activity is complete, and the criteria above has been met, the CWIP Activity Manager must notify the FO-FSB and request the CWIP project code "Project Type" be changed from "CWIP" to "CWIPC" or "IUSD" to "IUSDC" for all project codes associated with the completed CWIP activity. This will allow the projects to purge from the CBS CWIP report.

Understanding the Report: Basic Information

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	172000
IUSD & IUSDC	Development of Internal Use Software	183200

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.

Understanding the Report: Columns & Formulas

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
	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.

Understanding the Report: Impact of a NF 37-6

When an asset is placed in service, the CWIP Activity Manager must complete the Report of Property Constructed (NF 37-6) to transfer costs from CWIP to PP&E (i.e. capitalizes the asset).

The FO-FSB uses the NF 37-6 to prepare a general journal (GJ) entry in CBS to capitalize assets relating to CWIP. The entry of the NF 37-6 into CBS reduces the Uncapitalized Costs (Column G) for each project and task code on the CA500D 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.

EXAMPLE: Impact of the 37-6 on the CA500D

EXAMPLE: FO-FSB receives the NF 37-6 shown below capitalizing an additional $200,000 and prepares a GJ to upload into CBS.

NOAA Form (NF) 37-6 (Revised 10/2019)
Department of Commerce - National Oceanic & Atmospheric Administration

REPORT OF PROPERTY CONSTRUCTED

To: NOAA Finance Office & Property, Facilities & Logistics Office

From: CAO

CWIP Activity#: 010101

Description of Asset: NOAA Asset

Personal Property Barcode/Real Property ID: CD00011122222

Beneficial Occupancy Date (BOD) and/or Acceptance Date: 10/15/2019

Type of Asset: Other (Personal Property)

Expected Useful Life of Asset (in years): 6 years

Type of NF 37-6: ✓ Initial NF 37-6   ☐ Revised NF 37-6   ☐ Final NF 37-6

Total Costs Capitalized on Prior NF 37-6(s): $ 500,000.00

Fund Code(s)	Program Code(s)	Project Code(s)	Task Code(s)	Cost to be Capitalized per this NF 37-6(s)	Obligating Document Number
1018	01-01-01 010	X2XXXX	P00	$ 200,000.00	ABCDEFG123456

EXAMPLE: Impact of the 37-6 on the CA500D Continued...

The CBS CWIP Report (CA500D) would reflect the following prior to the GJ being processed:

```
CREATION RUN DATE: 15-OCT-2019              COMMERCE BUSINESS SYSTEM (CBS)              USER ID: OPS$JAMDAN01
      REPORT ID: CA500D                         BUREAU NAME:NOAA                        PAGE:          3
      INSTANCE: CFSDW                 CONSTRUCTION WORK IN PROGRESS REPORT(CWIP)        AS OF: 10/14/2019

FISCAL YEAR SELECTED:ALL    GL END DATE SELECTED: 31-OCT-2019   OPEN
ORGANIZATION SELECTED:ALL
```

Fund 1018	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
	Project/Task FCFY: 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	500,000.00	200,000.00
	Project Code Subtotal: X2XXXXX					.00	.00	700,000.00	700,000.00	700,000.00	500,000.00	200,000.00

Column F for Capitalized Cost = $500,000 (700,000 - 200,000 = 500,000)

Column G for Uncapitalized Cost (CWIP) = $200,000

EXAMPLE: Impact of the 37-6 on the CA500D Continued...

Once the FO-FSB processed the GJ, the CBS CWIP Report (CA500D) would reflect the following:

```
CREATION RUN DATE: 15-OCT-2019                    COMMERCE BUSINESS SYSTEM (CBS)                        USER ID: OPS$JAMDAN01
       REPORT ID: CA500D                               BUREAU NAME:NOAA                                 PAGE:           3
       INSTANCE: CFSDW                         CONSTRUCTION WORK IN PROGRESS REPORT(CWIP)               AS OF: 10/14/2019

FISCAL YEAR SELECTED:ALL      GL END DATE SELECTED: 31-OCT-2019   OPEN
ORGANIZATION SELECTED:ALL
```

Fund 1018	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
	Project/Task FCFY: 2011											
	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

D   G   F

Column F for Capitalized Cost = $700,000 (700,000 - 0.00 = 700,000)

Column G for Uncapitalized Cost (CWIP) = $0

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).

Impact of a Cancelling Fund Code Continued...

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

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		
	Project/Task FCFY:	2013				.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		
	Project/Task FCFY:	2019				.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

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 172000). 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.