

**Financial Statement Information Requirements And Due Dates
For The Quarter Ending March 31, 2024**

To ensure the completeness of the March 31, 2024 consolidated financial statement data, a **positive or negative reply** must be received and is required from each NOAA Line/Staff/Corporate Service Office, EDA, and BIS. Responses should include electronic files only and be sent by email to: Amy.Lin@noaa.gov, Vicky.Hsu@noaa.gov, and Heather.Potter@noaa.gov.

If you have any questions, please contact Heather Potter at (301) 444-2158 or Amy Lin at (301) 444-2832.

ALL NOAA LINE OFFICES/STAFF OFFICES/CORPORATE SERVICES, BIS, and EDA:

1. Provide information for all cash on deposit in banks or other financial institutions as of March 31, 2024. This also includes all escrow accounts and trust accounts from foreclosures. 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 March 31, 2024, and any other necessary information. For the Asset Forfeiture Fund Special Operations Account, only provide the account balance. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day.
(Due April 2, 2024)
2. Provide information for all lease arrangements in existence as of March 31, 2024, where NOAA, EDA or BIS is the lessor (NOAA, EDA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA, EDA or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement.
(Due April 2, 2024)
3. Provide information for all non-CWIP prepayments and advances (cash outlays made before expenses are incurred) over \$750,000, in aggregate, as of March 31, 2024. 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 March 31, 2024 (these are not prepayments) or advances to grant recipients. Include payments made on property purchases or payments, but not CWIP purchases or payments. Examples include subscriptions and software licenses. See next item for CWIP prepayments and advances.
(Due April 2, 2024)
4. Provide information for all CWIP prepayments and advances (cash outlays made before expenses are incurred). Complete the Advance/Prepaid Amounts for CWIP Activities Template located on the NOAA CWIP website (<https://www.corporateservices.noaa.gov/~finance/CWIP%20Forms.html>). Include both CWIP and non-CWIP amounts paid and completed. Do not include amounts obligated but unpaid (these are not prepayments) or advances to grant recipients. Previously identified CWIP prepayments and advances include the following:
 - a. Amounts paid to NTIA for Radio Frequency Interference Monitoring System (RFIMS) through March 31, 2024. **(Due April 2, 2024)**
 - b. Amounts paid to the Navy for OMAO Ship and Support Facility Newport, RI through March 31, 2024. **(Due April 2, 2024)**

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5. Provide information for any incidents occurring through March 31, 2024, 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, BIS or EDA. Provide a description of each event, authorizing legislation, date of the event, amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. Only report events of \$1 million or more.

(Due April 2, 2024)

6. Review the NOAA and EDA Stewardship Information documents and update the text and data as necessary. These documents include information regarding stewardship assets, heritage assets, and stewardship investments such as major development projects, major discoveries, major applications, investments in non-federal physical property, investments in human capital, and investments in research and development (R&D).

(Due April 2, 2024)

7. Provide information for any circumstances occurring through March 31, 2024 that involve imputed costs. An imputed cost is the cost of any good, service or asset provided by another federal entity that helps NOAA, BIS or EDA achieve their mission that are not fully reimbursed to that providing bureau or agency by NOAA, BIS or EDA. Imputed costs do not include intragovernmental reimbursable activity where NOAA, BIS or EDA is reimbursing costs on a full cost basis. Nor do imputed costs include broad, general support from other federal entities which has also been provided to many, if not all, entities in the federal government. Include only those items with an estimated value of \$200,000 or more.

(Due April 2, 2024)

Some examples of possible imputed costs include:

- a. completed (capitalized) real and personal property assets, and real and personal property CWIP and IUSD project assets where the cost of the asset was partially or fully incurred by another federal entity
- b. detail of an employee from another federal agency
- c. overhead costs not reimbursed to another federal entity
- d. free use of office space and/or services from another federal entity
- e. free training provided by another federal entity's employees
- f. an employee's substantial time provided by another federal entity for collaboration, consultation, or support services for projects or operations
- g. records storage provided by another federal entity at no cost

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8. Provide information for any Service Life Extension Programs (SLEP) or SLEP-type projects that are not included in CWIP. Please provide a description of the program/project, the estimated cost, and the estimated completion date.
(Due April 2, 2024)

9. Provide a listing of Construction Work in Progress (CWIP) assets that have reached their placed in service date(s) for which an initial NF 37-6 has not been completed or has not been completely processed, and therefore, costs have not been moved from CWIP to completed General Property, Plant, and Equipment (PP&E) in CBS. Please include the name of the CWIP activity that the asset was constructed under, the amount that will be capitalized, and the reason that it has not been capitalized to date. Finance is looking for CWIP assets that nothing has been capitalized to date. Finance is not looking for adjustments to already capitalized assets (i.e., revised or final NF 37-6s that have not been completed or completely processed).
(Due April 2, 2024)

10. Provide a reconciliation of all CWIP costs to the EDW CWIP Property Management report, including additions, deletions, and adjustments occurring since the previous reconciliation. All adjustments and differences must be properly identified and explained in detail.
(A separate email with detailed instructions will be sent denoting this due date.)

11. Perform an impairment analysis:
 - a. for each capitalized personal property asset in Sunflower;
 - b. for each capitalized real property asset in Sunflower; and
 - c. for each open CWIP and IUSD activity.Provide checklists for those assets that a potential impairment has been identified. 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%20Forms.html>.
(Due April 2, 2024)

12. Provide information for any circumstances occurring where an EBS reimbursable fund code is being utilized to fund the construction of an asset (whether or not it is a true reimbursable). Include agreements or projects with non-federal sponsors and federal sponsors. For example, NOAA receives fees levied through its Seafood Inspection Program. The accumulation of these fees has made it possible for NOAA to begin construction of an asset that will be used to support the Seafood Inspection Program.
(Due April 2, 2024)

13. Provide information for any circumstances occurring whereby one NOAA line office is funding/sponsoring a component of another NOAA line office's CWIP project. For example, NOS provided funding for a specialized camera that was installed on an aircraft being constructed by OMAO.
(Due April 2, 2024)

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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. (CWIPDB 310 – Quarterly Big Picture Analysis)

(A separate email with detailed instructions will be sent denoting this due date.)

15. Provide the following information regarding Energy Savings Performance Contracts (ESPC)/Utility Energy Service Contracts (UESC):

- a. For new ESPCs/UESCs and amendments not previously submitted to Finance, provide the contract and/or amendment, the payment schedule, a list of property items that were/will be bought under the contract, and the expected acceptance date of the project.
- b. For existing ESPCs/UESCs that have been accepted, submit the completed Real Property ESPC Template located on the NOAA Quarterly Financial Statements Data Call website. (https://www.corporateservices.noaa.gov/~finance/FOFRD_Home.html)
- c. For each contract, update the Payment Schedule to reflect any payments that have been made to date and provide a copy of the invoice for each payment. If an undelivered order (UDO) has been established, but no invoice has been paid, please provide a copy of the purchase requisition setting up the UDO.

(Due April 2, 2024)

16. Provide any new organizations or significant related parties (not previously identified and submitted to Finance) that may meet the Reporting Entity criteria defined in FASAB SFFAS 47. In addition, provide a brief description of procedures performed for this data call. Upon response to this data call, a template will need to be completed to analyze the organization or related party against the Reporting Entity criteria. For more information regarding the criteria defined in FASAB SFFAS 47, see the fact sheet on the Finance Office website (see link in #15 above).

(Due April 2, 2024)

17. Provide any new arrangement or transaction (not previously identified and submitted to Finance) that may meet the Public-Private Partnerships (P3) criteria defined in FASAB SFFAS 49. In addition, provide a brief description of procedures performed for this data call. Upon response to this data call, a template will need to be completed to analyze the arrangement or transaction against the P3 criteria. For the more information regarding the criteria defined in FASAB SFFAS 49, see the fact sheet on the Finance Office website (see link in #15 above).

(Due April 2, 2024)

EDA and BIS:

1. Review and update the “Summary of EDA Grant Program” document, if necessary. Inform NOAA Finance of any new grant programs and/or significant changes in existing programs.

(Due April 2, 2024)

2. Provide a summary schedule and the necessary detailed supporting schedules of the total real property **Right To Use lease assets that meet the DOC established threshold**, to include:

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- a. General description of leasing arrangements, including basis terms, and conditions;
- b. Total amount of real property Right To Use lease assets;
- c. Total accumulated amortization (depreciation);
- d. FY 2024 lease expense (lease payments), including amortization and interest expense;
- e. payments to be paid during the six month period April 1, 2024 through September 30, 2024;
- f. payments to be paid during each of the four full fiscal years ending September 30, 2025 through September 30, 2028;
- g. the sum of payments to be paid for five-year subsequent years and in five -year increments thereafter (e.g., 2029-2033; 2034-2038; 2039-2043; 2044-2048; 2049-2053; and 2053 and after; and
- h. total principal, total imputed interest, total executory costs, and total future lease payments.

(Due April 2, 2024)

3. Provide FY 2024 lease expense (lease payments) for non-governmental leases that do not meet the DOC established threshold.

(Due April 2, 2024)

4. Provide a general description of significant intragovernmental (with GSA and other federal agencies) leasing arrangements, including general lease terms with any specific requirements. In addition, please provide the FY 2024 lease expenses (lease payments) in total and by major underlying asset (land, building, or structure).

(Due April 2, 2024)

NOAA SPECIFIC LINE/STAFF OFFICE REQUESTS:

NESDIS, GOES R

1. Provide the estimated amount of outreach and education costs that are in CWIP, and have not been reclassified to expense, for the GOES-R CWIP Activity. The amount should include actuals to the extent possible (e.g., through November and an estimated amount for March).

(Due April 2, 2024)

2. Provide the estimated amount of web and multimedia costs that are in the CWIP, and have not reclassified to expense, for the GOES R CWIP Activity. The amount should include actuals to the extent possible (e.g., through November and an estimated amount for March).

(Due April 2, 2024)

NESDIS, Joint Polar Satellite System (JPSS)

1. Provide the estimated amount of outreach and education costs that are in the CWIP, and have not reclassified to expense, for the JPSS CWIP Activity. The amount should include actuals to the extent possible (e.g., through November and an estimated amount for March).

(Due April 2, 2024)

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NMFS

1. For the eight U.S. Regional Fishery Management Councils, please provide the following information by council:
 - a. NOAA cooperative agreement(s) in place (period of performance; \$ amounts; and description);
 - b. Year-to-date cooperative agreement(s) expenses; and
 - c. Accrued grants as of March 31, 2024.
 - d. Any significant changes in the management councils' agreements, circumstances, and/or legislation related to the 8 U.S. Regional Fishery Management Councils since last submission.**(Due April 2, 2024)**

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2023 through March 31, 2024.
(Due April 2, 2024)

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

1. Provide a schedule of capitalized personal property that has been acquired, transferred in, transferred out, or disposed of in FY 2024 within the Asset Forfeiture Fund.
(Due April 2, 2024)

NOS, Integrated Ocean Observing System (IOOS) Office

1. For the eleven Regional Associations, please provide the following information by regional association:
 - a. NOAA cooperative agreement(s) in place (period of performance; \$ amounts; and description);
 - b. Year-to-date cooperative agreement(s) expenses; and
 - c. Accrued grants as of March 31, 2024.
 - d. Any significant changes in the cooperative agreements, circumstances, and/or legislation related to the 11 RAs/RICEs since last submission.**(Due April 2, 2024)**
2. For the Functional Association, Alliance for Coastal Technologies (ACT), please provide the following information:
 - a. NOAA cooperative agreement(s) in place (period of performance; \$ amounts; and description);
 - b. Year-to-date cooperative agreement(s) expenses; and
 - c. Accrued grants as of March 31, 2024.
 - d. Any significant changes in the functional association cooperative agreements, circumstances, and/or legislation related to ACT since last submission.**(Due April 2, 2024)**

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NOS, Office of Coastal Management (N/OCM)

1. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of March 31, 2024.
(Due April 2, 2024)

NWS, Radar Operations Center (ROC)

1. For the WSR-88D Service Life Extension Program (SLEP) CWIP Activity, provide a list of items that were bought with CWIP funds and have been delivered to National Logistics Support Center (NLSC), but have not been sent to the NOAA sites. Please include the name of the item, the ASN, and the phase the item relates to (e.g. transmitter, pedestal, etc.).
(Due April 2, 2024)

**NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2) and
NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS15)**

1. Provide the following inventory reports as of March 15, 2024: **(Due March 21, 2024)**
 - a. Necessary reports and schedules supporting the inventory, including an inventory roll forward report.
 - b. Breakout of FY 2024 purchases between those made from other federal agencies and those made from the public. For purchases made with other federal agencies, identify the agency and its respective amount.
 - c. Report of excess, obsolete and unserviceable inventory for both supplies and equipment. Include the carrying amount and net realizable value information.
 - d. Report of inventory held for repair.
 - e. Information on any restrictions on the sale, use or disposition of inventory.
 - f. Breakout of NLSC Transfers In/Out amount reported and a detailed schedule of the Excess Warehouse stock items for the period.
 - g. Any FY 2024 changes in the methodology for accounting for inventory, including calculating the allowance for excess, obsolete and unserviceable items.

OMAO, Officer Services Division (CPC2)

1. Provide the NOAA Commissioned Corps leave status report as of March 31, 2024.
(Due April 2, 2024)

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OCFO, Budget Office (OFA3)

1. Review the investments in research and development section of the NOAA Stewardship Information document and update the text and data as necessary.
(Due April 2, 2024)

WFMO, 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 March 23, 2024 (Pay Period 5).
(Due April 2, 2024)

OCAO, Environmental Compliance and Sustainability Division (OFA54)

1. Provide the completed NOAA environmental liability roll forward schedule from October 1, 2023 to March 31, 2024 utilizing the Finance Office prepared template. Include the actual or estimated cost for the cleanup, removal, containment, and/or disposal of hazardous waste or material associated with NOAA-owned and NOAA stewardship real and personal property, or other properties where NOAA is required to perform cleanup by Federal, state and/or local statutes and/or regulations. Only include those properties whose cleanup costs are probable of being paid and the amount to be paid is reasonably estimable. Separately, identify those properties whose cleanup costs are probable of being paid but the amount to be paid is **not** reasonably estimable.
(Due April 2, 2024)
2. Provide a document detailing SECO's procedures for the determination and calculation of the NOAA environmental liability. Also include the sources (applicable laws and regulations) of NOAA's asbestos-related cleanup requirements; discussion of any material changes in total estimated asbestos-related cleanup costs due to changes in laws, technology, or cleanup plans.
(Due April 2, 2024)

OGC, Office of General Counsel

1. Provide a current listing of all Treaties and International Agreements as of March 31, 2024.
(A separate email with the listing attached will denote this due date.)

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AGO, Grants Management Division (OFA62)

1. Provide listings of regular grant positive and negative cash on hand as of September 30, 2021, September 30, 2022, and September 30, 2023, each updated as of March 6, 2024. 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 any Disaster Relief Supplemental grants positive and negative cash on hand as of June 30, 2023, September 30, 2023, and December 31, 2023 each updated as of March 6, 2024.
(Due March 15, 2024)
2. Provide listings of Congressionally-mandated and Congressionally-directed grants positive and negative cash on hand as of September 30, 2021, September 30, 2022, and September 30, 2023, each updated as of March 6, 2024. Provide listings of all current year Congressionally-mandated and Congressionally-directed positive cash on hand grants from October 1, 2023 through March 6, 2024. 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 any Disaster Relief Supplemental grants positive and negative cash on hand as of June 30, 2023, September 30, 2023, and December 31, 2023 each updated as of March 6, 2024.
(Due March 15, 2024)
3. Provide a summary schedule for positive and negative cash on hand which summarizes the number of SF-425s and their respective dollar amounts received by the Grants Management Division during Fiscal Years 2021 through 2023 updated through March 6, 2024. Include a separate report for any Disaster Relief Supplemental grants positive and negative cash on hand as of June 30, 2023, September 20, 2023, and December 31, 2023 each updated as of March 6, 2024.
(Due March 15, 2024)
4. Identify "Direct Pay with a Specific Purpose" grants and "Direct Pay with NO Specific Purpose" grants, where SF-425s were submitted, with positive and negative cash on hand as of September 30, 2021, September 30, 2022, and September 30, 2023, each updated as of March 6, 2024. 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, 2023 through March 6, 2024. 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 any Disaster Relief Supplemental grants positive and negative cash on hand as of June 30, 2023, September 30, 2023, and December 31, 2023 each updated as of March 6, 2024.
(Due March 15, 2024)
5. Provide, within 24 hours of notification, current year SF-425s specific grants identified by the 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 a separate email request)

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

1. For NOAA, EDA, and BIS, provide the following personal property schedules and information for the following periods:

February 16, 2024 – March 17, 2024 (Monthly Report) **(Due March 22, 2024)**

October 1, 2023 – March 17, 2024 (Year-To-Date Report) **(Due March 22, 2024)**

- a. Provide summary and detailed acquisition cost roll forwards of personal property, from Sunflower and manually prepared, by category (including **Right to Use lease assets**). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances. The manually prepared roll forwards should include on-top adjustments not made in Sunflower.
- b. Provide summary and detailed accumulated depreciation roll forwards of personal property, from Sunflower and manually prepared, by category (including **Right to Use lease assets**). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances. The manually prepared roll forwards should include on-top adjustments not made in Sunflower.
- c. Provide a detailed report, from Sunflower, of all personal property (including assets under capital lease) by category. The report should include barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- d. Provide a report, from Sunflower, of all personal property acquisitions by category. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- e. Provide a report, from Sunflower, of all personal property deletions by category. The report should include the barcode number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- f. Provide a report, from Sunflower, of all personal property prior period adjustments (adjustments required to prior fiscal year balances) by category. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each prior period adjustment, provide an explanation as to the cause for the adjustment (such as errors or policy changes).
- g. Provide a report, from Sunflower, of all personal property current period adjustments (adjustments required to current fiscal year balances) by category. The report should include the barcode number, property description, acquisition date, adjustment to acquisition cost, and adjustment to accumulated depreciation. For each current period adjustment, provide an explanation as to the cause for the adjustment (such as errors or policy changes).

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- h. Provide a report of all personal property “Items Awaiting Disposal” by category. 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. The report should include the barcode number, depreciation project and task code, acquisition date, acquisition cost, useful life, salvage value, accumulated depreciation, net book value, the date it was removed from service, the accumulated depreciation as of the permanent removal from service date, the cumulative adjustment, and the current month adjustment.
 - i. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property **Right To Use lease assets that meet the DOC established threshold**, to include:
 - i. **General description of leasing arrangements, including basis terms, and conditions;**
 - ii. **Total amount of real property Right To Use lease assets;**
 - iii. **Total accumulated amortization (depreciation);**
 - iv. **FY 2024 lease expense (lease payments), including amortization and interest expense;**
 - v. **payments to be paid during the six month period April 1, 2024 through September 30, 2024;**
 - vi. **payments to be paid during each of the four full fiscal years ending September 30, 2025 through September 30, 2028;**
 - vii. **the sum of payments to be paid for five-year subsequent years and in five -year increments thereafter (e.g., 2029-2033; 2034-2038; 2039-2043; 2044-2048; 2049-2053; and 2053 and after; and**
 - viii. **total principal, total imputed interest, total executory costs, and total future lease payments.**
 - j. **Provide FY 2024 lease expense (lease payments) for non-governmental leases that do not meet the DOC established threshold.**
 - k. **Provide a general description of significant intragovernmental (with GSA and other federal agencies) leasing arrangements, including general lease terms with any specific requirements. In addition, please provide the FY 2024 lease expenses (lease payments) in total and by major underlying asset (vehicles, equipment, software or other).**
2. Provide a fluctuation analysis of FY 2024 depreciation expense, by category, including explanations for asset categories with a fluctuation of greater than +/- 5% as of March 17, 2024.
(Due March 22, 2024)

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3. Provide an Excel report, from Sunflower, of all capitalized assets (previously PBC A05) as of March 17, 2024. The report should include the Barcode, DOC Description (official name), Manufacturer, Model, Useful Life, Acquisition Date, Salvage Value, Total Acquisition Cost, Accumulated Depreciation, and System Catalog. This report should tie to the reports provided in #1 above as appropriate.
(Due March 22, 2024)
4. Provide a listing of warehoused spare parts in excess of \$200,000 and their respective dollar amounts as of March 17, 2024.
(Due April 2, 2024)
5. Provide a listing of all personal property transferred to state and local governments in FY 2024.
(Due April 2, 2024)
6. Provide a listing of all capitalized personal property classified as impaired in FY 2024.
(Due April 2, 2024)
7. Provide information on any new personal property prepaid rental agreements not reported previously as of March 31, 2024.
(Due April 2, 2024)
8. Provide the following deferred maintenance and repairs (DM&R) information for the following periods:

October 1, 2023 – March 31, 2024 **(Due April 2, 2024)**

 - a. Identification of each major class of property for which DM&R exists;
 - b. The method of measuring DM&R for each major class of property;
 - c. A description of the standards for acceptable operating condition for each major class;
 - d. A detailed list of property within each major class and the estimated dollar amount of DM&R for each property;
 - e. For those properties with a Condition Assessment Survey prior to FY 2024, a description of the methodology utilized to adjust prior year assessed DM&R amounts for inflation;
 - f. A description of PP&E classes and/or dollar amounts excluded from DM&R consideration; and
 - g. A description of any significant changes to DM&R policies or procedures.
9. Provide the following information regarding NOAA's Heritage Assets as of March 31, 2024:
(Due April 2, 2024)
 - a. Detail report of NOAA collection-type heritage assets. 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.

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- b. Roll forward of NOAA collection-type heritage assets. The roll forward should include the beginning balance, additions, transfers in, transfers out, deletions, and ending balance. Provide an explanation for any transfer outs or deletions.
- c. Review the NOAA Stewardship Information document and update the text and data as necessary.

OCAO, Real Property Management Division (SOU 57120)

- 1. Provide the following real property schedules and information for the following periods:

February 16, 2024 – March 17, 2024 (Monthly Report) **(Due March 22, 2024)**

- a. Provide summary and detailed acquisition cost roll forwards of real property by category (including assets under capital lease). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, additions, deletions, current period adjustments, and ending balances.
- b. Provide summary and detailed accumulated depreciation roll forwards of real property by category (including assets under **Right To Use lease assets**). The roll forwards should reflect the following columns: beginning balances, prior period adjustments, depreciation expense, deletions, current period adjustments, and ending balances.
- c. Provide a detail report(s) of all real property by category (including **Right To Use lease assets**). The report(s) should include property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- d. Provide a report of all real property acquisitions by category. 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.
- e. Provide a report of all real property deletions by category. The report should include the property ID number, property description, accumulated depreciation, and net book value. For property transferred to another Federal agency, provide the name of the agency and vendor code.
- f. Provide a report of all real property prior period adjustments by category. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.

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- g. Provide a report of all real property current period adjustments by category. The report should include the property ID number, property description, acquisition date, acquisition cost, useful life, accumulated depreciation, and net book value.
- h. Provide a summary schedule and the necessary detailed supporting schedules of the total real property **Right To Use lease assets that meet the DOC established threshold**, to include:
 - i. **General description of leasing arrangements, including basis terms, and conditions;**
 - ii. **Total amount of real property Right To Use lease assets;**
 - iii. **Total accumulated amortization (depreciation);**
 - iv. **FY 2024 lease expense (lease payments), including amortization and interest expense;**
 - v. **payments to be paid during the six month period April 1, 2024 through September 30, 2024;**
 - vi. **payments to be paid during each of the four full fiscal years ending September 30, 2025 through September 30, 2028;**
 - vii. **the sum of payments to be paid for five-year subsequent years and in five -year increments thereafter (e.g., 2029-2033; 2034-2038; 2039-2043; 2044-2048; 2049-2053; and 2053 and after; and**
 - viii. **total principal, total imputed interest, total executory costs, and total future lease payments.**
- i. **Provide FY 2024 lease expense (lease payments) for non-governmental leases that do not meet the DOC established threshold.**
- j. **Provide a general description of significant intragovernmental (with GSA and other federal agencies) leasing arrangements, including general lease terms with any specific requirements. In addition, please provide the FY 2024 lease expenses (lease payments) in total and by major underlying asset (land, building, or structure).**
- k. Provide a summary schedule and the necessary detailed supporting schedules (such as Exhibit 54 schedule(s)) for the GSA rent projections for real property leases.
- l. Provide a listing of real property leases where NOAA is the lessor.
- m. Provide a report on all real property prepaid rental agreements. 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.

**Financial Statement Information Requirements And Due Dates
For The Quarter Ending March 31, 2024**

2. Provide a detail report of NOAA non collection-type heritage assets including Stewardship Land as of March 31, 2024. The report should include property ID, complex ID, complex name, property name, property type, bureau/line office, address, city, and state. Provide an explanation for any property withdrawals.
(Due April 2, 2024)
3. Provide a listing of all capitalized real property classified as impaired in FY 2024.
(Due April 2, 2024)
4. Provide a listing of all real property transferred to state and local governments in FY 2024.
(Due April 2, 2024)
5. Provide a summary and detailed roll forward of deferred maintenance and repairs (DM&R) information for (A) stewardship assets and (b) real property for October 1, 2023 – March 31, 2024. Include the following information:
(Due April 2, 2024)
 - a. Identification of each major class of property for which DM&R exists;
 - b. The method of measuring DM&R for each major class of property;
 - c. A description of the standards for acceptable operating condition for each major class;
 - d. A detailed list of property within each major class and the estimated dollar amount of DM&R for each property, including the Construction Cost Indices (i.e., rates) used to determine the estimated dollar amounts;
 - e. For those properties with a Condition Assessment Survey prior to FY 2024, a description of the methodology utilized to adjust prior year assessed DM&R amounts for inflation;
 - f. A description of PP&E classes and/or dollar amounts excluded from DM&R consideration;
 - g. An explanation for any significant fluctuations from the prior year’s estimates; and
 - h. A description of any significant changes to DM&R policies or procedures.
6. Provide a summary and detailed roll forward (beginning balance as of October 1, 2023 and ending balance as of March 31, 2024) of land and land rights, specifically the estimated number of acres in total and by subcategory (commercial, operational or conservation and preservation) for.
 - a. General PP&E: Land,
 - b. General PP&E: Land Held for Disposal or Exchange,
 - c. General PP&E: Permanent Land Rights,
 - d. General PP&E: Permanent Land Rights Held for Disposal or Exchange,
 - e. Stewardship PP&E: Land,
 - f. Stewardship PP&E: Permanent Land Rights,
 - g. Stewardship PP&E: Land Held for Disposal or Exchange, and
 - h. Stewardship PP&E: Permanent Land Rights Held for Disposal or Exchange.

**Financial Statement Information Requirements And Due Dates
For The Quarter Ending March 31, 2024**

Also provide the following information related to land: (Information previously provided is included in the NOAA Stewardship Information document as part of this data call.)

- a. Description of how NOAA's General PP&E Land and General PP&E Permanent Land Rights relate to the mission of NOAA.
- b. Description of how NOAA's Stewardship PP&E Land and Stewardship PP&E Permanent Land Rights relate to the mission of NOAA.
- c. Description of policies for NOAA's General PP&E Land and General PP&E Permanent Land Rights, including policies related to the acquisition, maintenance, use, and disposal of land consistent with statutory requirements, prohibitions, and limitations governing NOAA and the land.
- d. Description of policies for NOAA's Stewardship PP&E Land and Stewardship PP&E Permanent Land Rights, including policies related to the acquisition, maintenance, use, and disposal of land consistent with statutory requirements, prohibitions, and limitations governing NOAA and the land.
- e. Description of NOAA's Permanent Land Rights and the amounts paid to maintain these rights.
- f. Description of NOAA's Temporary Land Rights and the amounts paid to maintain these rights.

(Due April 2, 2024)