

APPENDIX Q

Preparing and Reviewing the NF 37-6

This appendix lists out instructions that should be followed by both the CWIP Activity Managers and the Line/Staff Office (L/SO) CFOs or the NOAA CAO (Deputy CAO), if the CWIP Activity Manager is OCAO-designated, to ensure that all NF 37-6s to capitalize CWIP are properly executed.

The NF 37-6 is used to move CWIP costs to the proper capitalized asset PP&E account for depreciation. For real property, the Beneficial Occupancy Date (BOD) is used as the “acquisition date” for purposes of depreciation. For personal property, the date the asset is placed into service (commissioned or declared operational, as is normally the case for vessels or satellites, respectively) is used for purposes of depreciation.

As stated in the CWIP Policy and Procedures, the CWIP Activity Manager must ensure costs of CWIP activities are transferred (**based on the timeline detailed in Section 10.0 of the Policy and Procedures**) into a capitalized asset account once the asset has been placed into service. After completing the NF 37-6, the CWIP Activity Manager must obtain the necessary certifications within their L/SO and forward the NF 37-6 (both the PDF version with signatures and the NF 37-6 version) to the FO-FSB. L/SO CFOs or the NOAA CAO (Deputy CAO), if the CWIP Activity Manager is OCAO designated, certifications are required for all NF 37-6s to certify the accuracy of the costs included for capitalization. The L/SO CFOs or the NOAA CAO (Deputy CAO), if the CWIP Activity Manager is OCAO designated, certifications are required **prior** to submission by the CWIP Activity Managers to the FO-FSB. **Any NF 37-6s received without the proper L/SO CFO or the NOAA CAO (Deputy CAO), if the CWIP Activity Manager is OCAO designated, certifications, as required by NOAA’s policy, will not be accepted.**

Once the NF 37-6 is accepted and certified by the FO-FSB, a scanned copy of the NF 37-6 is emailed to the CWIP Activity Manager and a copy emailed to the RPMD/PPMB representative. Upon receipt of the certified electronic NF 37-6 from the FO-FSB, the CWIP Activity Manager will attach the required supporting documentation to the NF 37-6. For personal property assets, the CWIP Activity Manager will coordinate with the appropriate Property Custodian to complete the related NF 37-509(s). The CWIP Activity Manager will provide the certified NF 37-6 (PDF version), an Excel version of the NF 37-6, and related supporting documentation to the appropriate real/personal property office representative for review/certification.

Once the NF 37-6, the NF 37-509 (for personal property assets only), and related supporting documentation are reviewed and accepted by the RPMD/PPMB, the asset is entered in the appropriate property system. The PMO then certifies/signs the NF 37-6 that they agree with the accuracy of the costs included in CWIP to be transferred and the CWIP supporting documentation. (Note: These two steps (entering the asset into the property system and the signing of the NF 37-6) can be done in any order as long as they both are done timely.) The RPMD/PPMB then scans and emails a completed copy of the NF 37-6 to FO-FSB and to the CWIP Activity Manager. The FO-FSB will prepare adjusting entries for CBS and distribute an e-mail notification when the NF 37-6 is entered into CBS.

CWIP activities funded by reimbursable funding should be presented on the NF 37-6 as follows:

- Include the NOAA-appropriated portion and all appropriated project codes involved.
- Include the “transferred in” portion from the reimbursable sponsor (each contributing agency must be shown separately and identified).

CWIP activities, where an asset was “transferred in” to NOAA, should be presented the same as described above for amounts transferred in as a result of reimbursable funding by an outside source.

Appendices R.1 and R.2 contain checklists that can be used by the CWIP Activity Manager and CFO/CAO (Deputy CAO) to assist when preparing and/or reviewing the NF 37-6.

As a general comment, project codes need to be clearly identifiable so they can be traced to the CBS CWIP Report (CA500D) and subsequently entered onto the general journal for entry into CBS.