

Instructions for Completing the NF 37-6 Form

General Instructions

Upon acceptance of the completed CWIP asset(s), the CWIP Activity Manager must complete the NF 37-6 in the calendar quarter the CWIP activity is completed.

Specific Instructions

| | <u>Cell Title</u> | <u>Cell Reference</u> | <u>Instructions</u> |
|---|---|-----------------------|---|
| 1 | Beneficial Occupancy Date (BOD) and/or Acceptance Date | F3 - G3 | <p>Enter the date that the asset was put into service (per FASAB SFFAS No. 6, paragraph 34). http://www.fasab.gov/pdf/files/sffas-6.pdf</p> <p>This date will be used as the date to start depreciation.</p> <p>For real property assets, this date should represent the Beneficial Occupancy Date (BOD).</p> <p>For personal property assets, the date should represent the date that the asset was placed into service. For vessels, it is the date the vessel was commissioned. For satellites, it is the date the satellite is declared operational.</p> <p>The date entered in the NF 37-6 should agree to supporting documentation such as BOD letter, acceptance letter, etc.</p> |
| 2 | To: | A4 - E5 | This cell is already filled in. No data entry is necessary. |
| 3 | Type of Asset | F4 - G5 | <p>Select the type of asset that was constructed.</p> <p>The chief determination in classifying property as real or personal is whether or not the property constitutes a temporary or permanent improvement to the land. 41 CFR Sect. 101-47.103-12(5)(b) (Disposal of real property) excludes "prefabricated movable structures" from the definition of real property when slated for disposal. Trailers, garages, modular buildings, and generators meet the definition of a prefabricated structure or item and should be classified as personal property.</p> <p><u>Building (Real Property):</u> A building has a roof and walls and stands permanently in one place.</p> <p><u>Structure (Real Property):</u> A structure has neither roof nor walls, but stands permanently in one place.</p> <p><u>Leasehold Improvement (Real Property):</u> An addition, alteration, remodel, or renovation performed on a leased property.</p> |

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| | | | <p><u>Aircraft (Personal Property)</u>: Includes helicopters, single and dual propeller planes, and research aircraft.</p> <p><u>ASOS (Personal Property)</u>: ASOS stands for Automated Surface Observing System. The ASOS program is a joint effort of the NOAA Weather Service (NWS), the Federal Aviation Administration (FAA), and the Department of Defense (DOD). ASOS systems serve as the nation’s primary surface weather observing network. This program acquired systems to collect, process, display, and transmit surface weather conditions, such as temperature and precipitation. ASOS, with the largest and most modern complement of weather sensors, detects significant changes, and disseminates hourly and special observations via the networks. Additionally, ASOS routinely and automatically provides computer-generated voice observations directly to aircraft in the vicinity of airports, using FAA ground-to-air radio.</p> <p><u>AWIPS (Personal Property)</u>: AWIPS stands for Advanced Weather Information Processing System, and it integrates satellite, radar, and other data to support weather forecaster decision-making and communications. Additionally, it integrates meteorological and hydrological observations and is the fundamental tool used by NWS forecasters to analyze and graphically display data used for weather forecasting. Among the most important data utilized in AWIPS are imagery from NOAA's weather satellites and ground-based radar network. AWIPS, in conjunction with NWS' modernized observing systems, has enabled NWS to vastly improve the accuracy of forecasts and the timeliness for issuing severe weather warnings and watches. These improvements in forecast accuracy and timeliness have resulted in hundreds of lives being saved.</p> <p><u>Comm., Detect., & Rad. Equip. (Personal Property)</u>: Relates to FSC Group Code 58, Communication, detection, and coherent radiation equipment. Includes telephone & telegraph equipment, communications security equipment & components, teletype & facsimile equipment, radio & television equipment, radio navigation equipment, Intercommunication & public address systems, sound recording & reproducing equipment, video recording and reproducing equipment, radar equipment, underwater sound equipment, visible & invisible light communication equipment, night vision equipment, emitted & reflected radiation, stimulated coherent radiation devices, components & accessories, electronic countermeasures, counter-countermeasures & quick reaction capability equipment, and miscellaneous communication equipment.</p> <p><u>CRS (Personal Property)</u>: Though partnerships with public and private organizations, CRS delivers high-quality products useful for coastal resource management decision-making. Their products and services include tools to deliver remotely sensed imagery and derived products; land cover and land cover change data sets; high-resolution beach topography data; benthic habitat and change data sets; tools to monitor harmful algal bloom movement; models and techniques to evaluate water quality in estuarine habitats; training modules for coastal applications; and methodologies for conducting mapping projects.</p> |

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| | | | <p><u>General Purpose ADPE (Personal Property)</u>: Relates to FSC Group Code 70, Automatic data processing equipment, software, supplies, and support equipment. Includes General purpose, automatic data processing components and equipment systems created from them, regardless of use, size, capacity or price, that are designed to be applied to the solution or processing of a variety of problems or applications and are not specifically designed (rather than configured) for any specific application.</p> <p><u>Instruments & Lab Equipment (Personal Property)</u>: Relates to FSC Group Code 66, Instruments and laboratory equipment. Includes navigational instruments, flight instruments, auto pilot mechanisms & airborne gyro components, engine instruments, electrical & electronic measuring & testing instruments, chemical analysis instruments, physical properties testing & inspection, environmental chambers & related equipment, laboratory equipment & supplies, time measuring instruments, optical instruments, test equipment, components & accessories. Also includes geophysical instruments, meteorological instruments & apparatus, hazard-detecting instruments & apparatus, scales & balances, drafting, surveying & mapping instruments, liquid & gas flow, liquid level & mechanical motion measuring instruments, pressure, temperature & humidity measuring & controlling instruments.</p> <p><u>NEXRAD (Personal Property)</u>: NEXRAD stands for Next Generation Weather Radar. This program acquired, deployed, and commissioned 125 Doppler radars at NWS sites by 1996. These radar systems have helped NWS increase the accuracy and timeliness of warnings for severe thunderstorms, tornadoes, and other hazardous weather events. More recently, NWS initiated product improvements, including moving NEXRAD from a proprietary to an open systems architecture.</p> <p><u>Other (Personal Property)</u>: Includes non-weather and do not fit in any of the other non-weather major asset categories. Examples include computers, sonars, modular buildings, telemetry equipment, etc.</p> <p><u>Satellite Ground Systems (Personal Property)</u>: These assets are support systems to the satellites. They collect data from the satellites, monitor and control the satellites, and receive and transmit satellite data. The systems are specifically located in Fairbanks, AK; Wallops Island, VA; and Suitland, MD.</p> <p><u>Satellites (Personal Property)</u>: A device designed to be launched into orbit around the earth, another planet, the sun, etc. The satellite must be operational and in orbit to be included in this category.</p> <p><u>Ships and Launches (Personal Property)</u>: Includes ships (Class 1 through 5), smaller boats, and launches. The classes of ships are derived from the tonnage and horsepower and were established by the University-National Oceanographic Laboratory System.</p> <p><u>Software - Non-Weather (Personal Property)</u>: Include the written programs and associated documentation pertaining to the operation of computer systems that are non-weather related.</p> |

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| | | | <u>Software - Weather (Personal Property)</u> : Include the written programs and associated documentation pertaining to the operation of computer systems that are weather related. |
| 4 | FROM: | A6 - E7 | Select the applicable LO CFO or CAO /Deputy CAO, if the CWIP Activity Manager is OCAO-designated. Options to select from include: AGO CFO CAO/Deputy CAO CFO CFO CIO CFO NESDIS CFO NOS CFO NMFS CFO OMAO CFO OAR CFO NWS CFO USAO CFO |
| 5 | Personal/Real Property Identifying Code Number(s) | A8 - E9 | Enter the personal property barcode number (CDxxxxxxxxxx) or the real property ID number. |
| 6 | Status of Asset | F6 - F9 | Select the current status of the asset - "in use" or "not in use". |
| 7 | Expected Useful Life of Asset (in Years) | G6 - G9 | Select the expected useful life of the asset (in years) based on the real or personal property policy. For <u>Real Property</u> assets, the expected useful life is assigned based on the following criteria: Buildings and Structures -Temporary Buildings and Structures - 10 Years -Wood Building and Structures - 20 Years -Metal and Prefab Buildings/Structures - 30 Years -Masonry Buildings and Structures - 40 Years Construction Materials - 40 Years Electrical Power and Distribution Systems - 15 Years Plumbing Fixtures and Accessories - 15 Years Heating, Air Conditioning and Ventilation - 10 Years Industrial Boilers - 10 Years Dryers, Dehydrators, and Anhydrators - 10 Years Architecture and Related Metal Products - 10 Years Towers (metal) - 40 Years |

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| | | | <p>If the asset has special considerations or is not listed, a memorandum from an engineer should be in the file documenting the useful life.</p> <p>For Personal Property assets, the expected useful life is assigned using the DOC Property Bulletin #001, FY09 and OMB Circular No. A-76. http://www.osec.doc.gov/oas/ppmd/ppmd/pdf/Property%20Bulletin%20FY09-001%20Useful%20Life%20and%20Salvage%20Values.pdf http://www.pps.noaa.gov/CircularNoA76Appen3.pdf</p> <p>The DOC Bulletin only addresses two asset categories: General Purpose ADPE and Instruments (4 years useful life) and Lab Equipment (4 years useful life). OMB Circular No. A-76 should be used to obtain the useful life for all other asset categories.</p> |
| 8 | Description of Asset | A10 - E11 | Enter the description of asset or the CWIP Activity Title. |
| 9 | Region Asset is Under | A12 - E12 | Place the appropriate region that the asset will be operated under. |
| 10 | Type of NF37-6 | F10 - G12 | <p>Select the type of NF 37-6 - "Estimate/Preliminary NF 37-6", "Final NF 37-6" or "Revised NF 37-6".</p> <p>"Estimate/Preliminary NF 37-6" should be used when the asset has been completed; however, not all the costs have been finalized yet. This type should be used at the end of quarters, especially year-end, so that the asset is currently reflected as property instead of CWIP in the financial statements. This type should be selected for new CWIP activities even if it is a modification to an existing asset.</p> <p>"Final NF 37-6" should be selected when undelivered orders (UDO) equal \$0, uncanceled costs equal \$0, costs equal capitalized costs, and no further costs are expected.</p> <p>"Revised NF 37-6" should be selected for adjustments to an existing CWIP activity.</p> <p>A revised NF 37-6 can be a revision to an "Estimate/Preliminary NF 37-6" or a revisions to a "Final NF 37-6". If the NF 37-6 is a revised estimate, then both the "revised" and "Estimate/Preliminary NF 37-6" boxes should be checked. If it is a revised final, then both the "revised" and "final" boxes should be checked.</p> |
| 11 | Fund Code(s) | A13 - A32 | Enter all fund code(s) that relate to the project and task codes listed to the right. |
| | Program Code(s) | B13 - B32 | Enter all program code(s) that relate to the project and task codes listed to the right. |
| 12 | Project Code(s) | C13 - C32 | Enter all project codes under which asset costs have incurred. |
| 13 | Task Code(s) | D13 - D33 | Enter all task codes under a project code for which asset costs have incurred. |
| 14 | Cost Previously Capitalized on Prior NF 37-6 dated _____ | E13 - E33 | Enter the total costs reported on the last approved NF 37-6 by project and task code. |

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| 15 | Cost to be Capitalized per this NF 37-6 | F13 - F33 | Enter all costs not previously reported by project and task codes. Refer to appendix N of the NOAA CWIP Policy and Procedures for transfer-in of an asset. |
| 16 | Total Capitalized Cost | G13 - G32 | Sum of "Cost Previously Capitalized on Prior NF 37-6" and "Cost to be Capitalized per this NF 37-6" (formula driven). No data entry is necessary. |
| 17 | Obligating Document Number | H13 - H32 | For revised and/or final NF 37-6s, enter the obligating document number(s) applicable to this NF 37-6. This section is not required for an estimate/preliminary NF 37-6. |
| 18 | Are there any environmental clearances related to this property? | A34 - G34 | Check with the construction coordinator to find out if there are any environmental clearances related to the property. |
| 19 | Comments | A35 - G40 | Enter any comments regarding this NF 37-6 such as the reason for the NF 37-6. |
| 20 | CBS Organization Code(s) | F43 - F44 | Enter the organization code that will capture the depreciation data. This code should represent the organization(s) that will derive benefit from use of the asset. |
| 21 | CBS Depreciation Project Code(s) and Task Code(s) | G43 - G44 | Enter the project/task code that will capture the depreciation data. This code cannot be a CWIP or reimbursable project code. This code should be representative of who is deriving benefit from use of the asset. |
| 22 | CWIP Activity MGR Certification | A43 - G47 | CWIP Activity Manager certifies that all CWIP Project/Task Codes, Organization and Depreciation Codes are valid and active per the CBS ACCS Validation Screen. In addition, he/she certifies that only appropriate CWIP costs have been included in this capitalization request of CWIP costs and that the COST column on the latest CBS CWIP Report (CA500D) is greater than or equal to the cost balance(s) for each project code cited on the NF 37-6. Finally, the CWIP Activity Manager certifies that there are no future Series/Generations forthcoming using these same project codes. |
| 23 | Responsible Line/Staff/Corporate Office CFO with Funding Authority Certification | A48 - G50 | The Responsible Line/Staff/Corporate Office CFO or CAO/Deputy CAO, if CWIP Activity Manager is OCAO-designated, certifies that he/she has reviewed the supporting documentation (invoices, purchase orders, contracts including Statements of Work and modifications) and validated the "Total Asset Cost" for an initial NF 37-6 or the "Cost to be Capitalized per this NF 37-6" amount for a revised NF 37-6. In addition, he/she certifies that they agree with the information reported for this CWIP project. |
| 24 | Finance Office - Financial Statement Branch Contact Certification | A51 - G53 | The Finance Office - Financial Statements Branch Contact certifies that the costs shown on the NF 37-6 do not exceed the costs on the CBS CWIP Report (CA500D). |
| 25 | NOAA Property Mgmt. Officer Certification | A54 - G56 | The NOAA Property Management Officer certifies that the necessary entries have been/will be timely made to enter the asset into the property management system and a corresponding e-mail notice was sent to the responsible CWIP Activity Manager. |