

## **NF 37-6 Instructions**

Below is the list of form fields along with instructions on completing each field.

**From:** Choose the applicable CFO office from the dropdown menu.

- If the activity is managed by CAO, then choose CAO.

**CWIP Activity#:** Enter the CWIP Activity # that was assigned by the Financial Statements Branch (FSB) upon inception of the CWIP activity.

**Description of Asset:** Enter the CWIP Activity Title.

- If more than one asset is constructed for the CWIP Activity, also enter a unique description of the asset.
- For new construction of real property provide a detailed description of the property (use the comments section if additional space is needed).

**Personal Property Barcode/Real Property ID:** Enter the personal property barcode number (CDxxxxxxxxxx) or the real property ID number.

- For real property ID numbers, consult the Property Conglomeration report. If the asset is not in the inventory (i.e. new construction of real property) provide a detailed description of the property in the Description of Asset block and enter TBD as the Real Property ID.

**Beneficial Occupancy Date (BOD) and/or Acceptance Date:** Enter the date that the asset was put into service (per FASAB SFFAS No. 6, paragraph 34). <http://www.fasab.gov/pdffiles/sffas-6.pdf>

- This date will be used as the date to start depreciation.
- For real property assets, this date should represent the Beneficial Occupancy Date (BOD).
- 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.
- The date entered in the NF 37-6 should agree to supporting documentation such as BOD letter, acceptance letter, etc.

**Type of Asset:** From the dropdown menu, choose the type of asset that was constructed.

- Refer to the determination letter for the CWIP activity to determine if this asset is real or personal property.

<b>Real Property Asset Types</b>
<b>Leasehold Improvement:</b> If the asset is leased and this is an addition, alteration, remodel or renovation of the leased property, then choose Leasehold Improvement.
<b>Building:</b> Consult the "Property Type" column on the RPMD Property Congolmeration Report to identify if this asset is a building.
<b>Structure:</b> Consult the "Property Type" column on the RPMD Property Congolmeration Report to identify if this asset is a structure.

(*Note:* If the real property asset is new construction, consult with the RPMD Director to identify the correct classification.)

<b>Personal Property Asset Types</b>
<b>Aircraft:</b> Includes helicopters, single and dual propeller planes, and research aircraft.
<b>ASOS:</b> <u>A</u> utomated <u>S</u> urface <u>O</u> bserving <u>S</u> ystem (ASOS). The ASOS program is a joint effort of the NOAA Weather Service (NWS), the Federal Aviation Administration (FAA), and the Department of Defense (DOD). The ASOS program acquired systems to collect, process, display, and transmit surface weather conditions, such as temperature and precipitation.
<b>AWIPS:</b> <u>A</u> dvanced <u>W</u> eather <u>I</u> nformation <u>P</u> rocessing <u>S</u> ystem (AWIPS) integrates satellite, radar, and other data to support weather forecaster decision-making and communications.
<b>Comm., Detect., &amp; Rad. Equip.:</b> 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.
<b>CRS:</b> Through 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; and models and techniques to evaluate water quality in estuarine habitats.

## Personal Property Asset Types

**General Purpose ADPE:** 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.

**Instruments & Lab Equipment:** 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.

**NEXRAD:** The Next Generation Weather Radar (NEXRAD) 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.

**Other:** 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.

**Satellite Ground Systems:** 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.

**Satellites:** 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.

**Ships and Launches:** 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.

**Software - Non-Weather:** Includes the written programs and associated documentation pertaining to the operation of computer systems that are non-weather related.

**Software - Weather:** Includes the written programs and associated documentation pertaining to the operation of computer systems that are weather related.

**Expected Useful Life of Asset:** Enter the expected useful life of the asset (in years) based on the real or personal property policy.

Real Property Useful Lives	
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

(*Note:* If the asset has special considerations or is not listed, a memorandum from an engineer should be in the file documenting the useful life.)

- 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>
  - 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.

**Type of NF 37-6:** Click the box next to the type of 37-6 (Initial, Revised, or Final).

- *Initial* should be checked if this is the first 37-6 to be completed for the asset or CWIP activity. This type should be selected for new CWIP activities even if it is a modification to an existing asset.
- *Revised* should be checked for adjustments to an existing CWIP activity.
- *Final* should be checked if no further costs are expected to be capitalized.
- Multiple checkboxes may be selected.

**Total Costs Capitalized on Prior NF 37-6(s):** Enter the total amount that has already been capitalized on previous 37-6(s) for this asset.

- This should be the current asset value in the property system for this CWIP activity prior to implementation of this 37-6.
- This amount will be \$0.00 if this is an initial 37-6.

**Table of Costs to be Capitalized per this NF 37-6:** Enter the costs to be capitalized on this 37-6 by project code, task code, fund code, and program code.

- There should only be one line per each project and task code.
- If there are multiple obligating document numbers for one project/task code, sum all costs on one line and enter "Multiple – see attached spreadsheet" in the Obligating Document Number column. Provide a separate spreadsheet to list all obligating document numbers for each project/task code.

**Comments:** Enter any comments regarding this NF 37-6 such as the reason for the NF 37-6.

- If this is a CWIP activity involving multiple property IDs/barcodes, enter the cost breakdown per property ID/barcode in this comments section.
- If this is a new real property construction, enter additional descriptive information not included in the "Description of Asset" section.

**CBS Depreciation Org Code:** 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.

**CBS Depreciation Project-Task Code:** From the dropdown menu, choose the project/task code that will capture the depreciation data.

- A01GPPE-P00 should always be chosen unless the property is donated or constructed using Asset Forfeiture Funds (AFF).
- A80GPPE-P00 should be chosen if the asset is donated.
- A1006PP-P00 should be chosen if the asset was constructed using AFF funds (fund code 1006).

## **ASSET CERTIFICATIONS**

**CWIP Activity Manager Certification:** Once the document is completely filled out, the Activity Manager will sign and date in this section.

- Date: Either enter today's date (m/d/yy) or choose today's date from the date picker.
- Activity Manager Signature: click the box and follow prompts to sign with a digital ID.
- *Save the form and email it to the CFO/CAO for their signature.*

**Responsible Line/Staff Office CFO or CAO Certification:** Once the document is signed by the Activity Manager, the line office CFO (or the CAO, if the CWIP activity was managed by the CAO office) will sign and date in this section.

- Date: Either enter today's date (m/d/yy) or choose today's date from the date picker.
- CFO/CAO Signature: click the box and follow prompts to sign with a digital ID.
- *Save the form and email it to the FO-FSB for their signature.*

**Finance Office - FSB Certification:** Once the document is signed by the CFO/CAO, the FSB Accountant will sign and date in this section. Once signed it will be emailed to the appropriate property office for their signature, with a cc: to the Activity Manager.

**Property Management Officer (PMO) Certification:** Once the document is signed by the FSB Accountant, the Property Management Officer (PMO) will sign and date in this section.

- Date: Either enter today's date (m/d/yy) or choose today's date from the date picker.
- PMO Signature: click the box and follow prompts to sign with a digital ID.
- *Save the form and email it to the Activity Manager and FO-FSB.*