



Construction Work-In-Progress (CWIP) Training

for

Project Managers
CWIP Activity Managers

**Determination, Documentation, Reconciliation
and Capitalization**

Real Property
Personal Property
Internal Use Software



April 11, 2007

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**Real Property
Personal Property
Internal Use Software**

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Construction Work-In-Progress (CWIP)

Determination, Documentation, Reconciliation and Capitalization

PURPOSE: The purpose of NOAA's Construction Work-In-Progress (CWIP) training is to recognize the roles and responsibilities of all parties involved in the CWIP process -- from project conception to project completion. The training will familiarize you with CWIP Determination, Documentation, Reconciliation and Capitalization processes related to NOAA **Real Property, Personal Property and Internal Use Software** assets to be followed during the life cycle of a project. **CWIP training is mandatory for all Project Managers and CWIP Activity Managers on a yearly basis.**

Accounting and financial reporting standards are essential for public accountability and for an efficient and effective functioning of our democratic system of Government. Thus, Federal accounting standards and financial reporting play a major role in fulfilling the government's duty to be publicly accountable and can be used to (1) assess the government's accountability and its efficiency and effectiveness, and (2) contribute to the understanding of the economic, political and social consequences of the allocation and various uses of federal resources.

CWIP DEFINITION: CWIP is a temporary asset holding account, on NOAA's Balance Sheet, used to collect costs during the design and construction of PP&E. Upon completion, the costs of the item will be reclassified, on NOAA's Balance Sheet, as real or personal property and subsequently depreciated based on its estimated useful life.

There are three major groups of assets which are generally capitalized and may require the use of the CWIP process:

- **REAL PROPERTY** – the construction or significant improvement of a facility;
- **PERSONAL PROPERTY** – the acquisition, development, construction or installation of equipment or asset which is not real property, or the significant improvement or modification to the original; and
- **INTERNAL USE SOFTWARE** – the acquisition, development or modification to software which will be used internally.

The determining factor of whether an activity will require processing as CWIP depends on if it is expected to be capitalized. In order to be considered a CWIP project, a construction project must meet all of the following four criteria for capitalization:

- 1) have an aggregate acquisition cost of \$200,000 or more;
- 2) have an estimated service life of two years or more;

- 3) provide a long-term future economic benefit to the NOAA organization which maintains or obtains control; and
- 4) is not intended for sale in the ordinary course of operations.

Subsequent determinations must be made for capital improvement efforts and bulk purchases. A project that extends the useful life of an asset is considered a capital improvement and will be capitalized and must be treated as a CWIP activity. A bulk purchase in the amount of \$1,000,000 for items individually costing less than \$200,000 but more than \$25,000 with a useful life of 2 years or more also must be treated as CWIP.

If there is even the slightest possibility that any activity may require CWIP handling, you should check with the appropriate Real Property or Personal Property Office well before any obligations are incurred to avoid considerable difficulties in getting the accounting information corrected.

The proper accounting for CWIP is mandated by the Federal Accounting Standards Advisory Board (FASAB) via their Statements of Federal Financial Accounting Standards (SFFAS) in accordance with the Chief Financial Officers (CFO) Act of 1990.

- 65% of the Department's assets are managed by NOAA
- As of 2007, NOAA has \$3.5 billion in CWIP assets
- CWIP is 40% of NOAA's total PP&E

CWIP tracking is audited each FY by an independent auditing firm. Their prime objective is to verify that the Departments financial statements represent a fair statement of assets; assets that reflect goods and services received or delivered. Audits are conducted and based on the [NOAA CWIP Policy and Procedures Manual](#), therefore it is imperative that we follow policy and report all CWIP-related costs -- from project conception to project completion.

CWIP Training - PURPOSE

1. CWIP training is mandatory?
 - a. Yes
 - b. No

2. CWIP is defined as:
 - a. A temporary holding account during the design and construction of PP&E that will be capitalized and depreciated?
 - b. All costs associated with design and construction of PP&E that will be expensed.

3. What are the 3 groups of assets that are generally capitalized and may require the use of the CWIP process?
 - a. Computer Purchase, Off-the-Shelf Software and Office Supplies
 - b. Real Property, Personal Property and Internal Use Software

4. What determining factors are used for CWIP consideration?
 - a. An aggregate acquisition cost of \$25,000 or more
 - b. Is not intended for sale
 - c. Has an estimated service life of two years or more
 - d. Both B and C
 - e. Both A and C

5. CWIP is audited each FY by an independent auditing firm?
 - a. Yes
 - b. No

MAJOR GROUP OF NOAA ASSETS

Real Property

Building Construction, New and/or Renovation - New building construction and renovations normally go through four phases and several approval steps during the lifecycle of a construction project. The four phases are: Project Review/Requirements Phase, Conceptual Study Phase, Design Phase and Construction Phase. When the construction project reaches the Final Design (typically after the 15% design concepts and/or at the start of the 35% design process), the remaining project costs are then tracked as CWIP. The major phases in the lifecycle of building construction are described below:

- Project Review/Requirements Phase – Project requirements are reviewed and determined. Project size, cost and timeframes are proposed.
- Conceptual Study Phase – Functional requirements are identified and defined. Economic Analyses and Environmental Assessments are performed. Conceptual Sketches are developed. Cost estimates, spend plans and project schedules are prepared.
- Design Phase “CWIP Begins” – The design process typically has three phases : Conceptual (15%), Design Development (35%) and Final Design (100%). The CWIP Stage begins after the 15% design concepts and/or at the start of the 35% design phase.
- Construction Phase – The Construction Phase includes demolition services, building construction, construction supervision services, etc.

Personal Property

Major New System Acquisition - All new major systems normally go through three phases and several approval steps during the lifecycle of the major system. The three major phases are: The Pre-Systems Acquisition or Study Phase, the Systems Acquisition Phase and the Sustainment Phase. When the “new” project reaches the Systems Acquisition Phase, then the “new” project is classified as CWIP. The major phases in the lifecycle of new systems are described below:

- Pre-Systems Acquisition (Study) Phase – Project requirements are identified and defined. System concepts and specifications are developed in order to meet the user’s requirement needs. Acquisition planning is developed in order to procure the system in the most efficient and economical way possible.
- Systems Acquisition Phase – “CWIP Begins”. The work efforts that occur in this phase are the integration of demonstrated subsystems and components, and the demonstration of engineering models (also called the validation of the proof of the concept phase.) Upon successful validation of the proof of concept, full scale production/implementation of the new system(s) will begin.
- Sustainment Phase – In this phase, fully developed systems are used, maintained and ultimately disposed of after reaching the end of their life expectancy.

All CWIP and capitalization requirements that apply to personal property shall also apply to major systems acquisition, except as provided within Appendix A (Policy and Procedures for Reporting Construction Work-in-Progress and Capitalization of Major Systems) and Appendix B (Policy and Procedures for Reporting Construction Work-in-Progress and Capitalization of Satellites) of the [NOAA CWIP Policy and Procedures Manual](#),.

Internal Use Software

Internal Use Software - Any software purchased from commercial vendors “off-the-shelf,” internally developed, or contractor developed, solely to meet the entity’s internal or operational needs. NOAA’s Internal Use Software policy applies to software used to perform NOAA’s missions and includes both programmatic and administrative software. It requires that internal use software be capitalized when the cost to acquire or develop the software is \$200,000 or greater and has an expected useful life of 2 or more years. Costs to acquire or develop Research & Development software are not covered by the policy.

Generally, a federal entity goes through three phases when developing software. The three phases are: Preliminary Design, Software Development, and Post-Implementation/Operation. When the “new” project reaches the Software Development Phase, then the “new” project is classified as CWIP. The major phases in the lifecycle of software development are described below:

- Preliminary Design Phase: This stage involves the conceptual formulation of alternatives, evaluation and testing of alternatives; determination of existence of needed technology and the final selection of alternatives
- Software Development Phase (CWIP Stage): This stage involves the design of chosen path, including software configuration and software interfaces; coding; installation to hardware; and testing, including parallel processing phase
- Post-Implementation/Operation Phase: This stage involves data conversion and application maintenance

Commercial off-the-Shelf (COTS) Software: Software that is purchased from a vendor and is ready for use with little or no changes.

The cost of COTS software recorded in NOAA’s Property System must include the amount paid to the vendor for the software. If the cost of extra services, such as training, are included with the acquisition, these costs should be excluded. COTS software requiring material internal cost to implement or make it ready for use will be considered developed software, and all direct and indirect costs, including staff time, contract labor, supplies, materials (including software), rent, benefits, etc., incurred to develop the software, must be tracked in construction-work-in-progress (CWIP).

Cost of enhancements to existing internal use software (and modules) should be capitalized when it is more likely than not that they will result in significant additional capabilities. The cost of minor enhancements (i.e., less than \$200,000) resulting from ongoing systems maintenance should be expensed in the period incurred.

All developed software which will be capitalized must follow the CWIP procedures.

- **Contractor Developed Software** - software that a federal entity is paying a contractor to design, program, install, and implement, including new software and the modification of existing or purchased software without substantive employee involvement beyond contract monitoring.
- **Internally Developed Software** - software that employees of the entity are actively developing, including new software and existing or purchased software that is being modified with or without a contractor's assistance.
- **Research and Development (R&D) Software** is software that is acquired or developed to support the conduct of the agency's research mission, e.g., to test theoretical models, to monitor and understand the environment, or to track any species of animal or plants as part of on-going research. R&D software is expensed.

Questions - MAJOR GROUP OF NOAA ASSETS

1. The Real Property assets begin tracking CWIP at what stage?
 - a. Project Review/Requirements
 - b. Construction
 - c. Conceptual Study
 - d. Design Phase (35% Design Start)

2. The Personal Property assets are tracked at the Pre-Systems Acquisition (Study) Phase?
 - a. Yes
 - b. No

3. Internal-Use Software is capitalized when the costs to acquire or develop the software is:
 - a. \$50,000 - \$99,000
 - b. \$100,0001 - \$199,999
 - c. \$200,000 or greater

4. All developed software which will be capitalized must follow the CWIP procedures?
 - a. Yes
 - b. No

5. Research & Development software is?
 - a. Capitalized
 - b. Expensed

PROCESSES FOR CWIP ACCOUNTABILITY

The following pages contain the processes to track and document all construction costs related to NOAA Property, Plant and Equipment and ensure compliance with the [NOAA CWIP Policy and Procedures Manual](#); FASB Standard No. 6 for General [Property, Plant and Equipment \(PP&E\) Policy](#) and [Internal Use Software Policy](#). The following pages define the major processes involved in CWIP accountability as shown below.

- A. Determination
 - 1. CWIP Activity and CWIP Activity Manager Identification
 - 2. CBS Project Code Assignment and BOP Worksheet
 - 3. CWIP Activity Costs
- B. Documentation
- C. Reconciliation
- D. Capitalization

A. Determination

1. CWIP Activity and CWIP Activity Manager Identification

The Line Office/Chief Financial Officer (LO/CFO) with funds allocated to it is responsible for ensuring that CWIP policy and procedures are followed for all applicable activities and that a **CWIP Activity Manager** is designated for each activity. The designation of **CWIP Activity Manager** is to be provided to the NOAA Budget Office, Budget Execution Division (BEX). The **CWIP Activity Manager** has the overall responsibility for the financial and budgetary activities, as well as the responsibility for the accuracy of the valuation of the CWIP asset.

Occasionally, NOAA may simultaneously fund multiple activities at one site when allocating funds. Those activities may be developed and contracted for separately, but could be combined for the purpose of determining if the work at the site should be capitalized or expensed. When multiple activities at a single facility are simultaneously funded, those activities will be grouped and the criteria for determining capitalization of improvements to Real Property will be applied to the aggregate of projects. If monies for additional activities at that site are provided after the initial allocation, those activities will be treated individually for determining capitalization and will not be added to the original effort and determination.

ACTION: *Project Manager* – At the planning phase of a project, determine whether or not the project meets the criteria for a CWIP Activity. Immediately complete a CWIP Project Determination memorandum in conjunction with, or with assistance from, the Real Property and/or Personal Property Management Division. Provide a copy of the completed memorandum to the **CWIP Activity Manager**. The determinations should be made prior to any receipt of funds.

[Determination Letter](#)
(CTRL + click to follow link)

ACTION: *CWIP Activity Manager* – If the project is determined to be CWIP, set up two files for CWIP documentation with the CWIP Determination memorandum as the first piece of documentation. Create a spreadsheet to track all costs associated with the project; by Project Code, Fund Code Fiscal Year (FCFY). Create a CWIP reconciliation template for the project.

[CWIP File Folder Labels](#)
(CTRL + click to follow link)

[CWIP Project Spreadsheet](#)
(CTRL + click to follow link)

[CWIP Reconciliation Form](#)
(CTRL + click to follow link)

To assure that all required documentation is contained in the CWIP folder, the following checklists should be used, or something similar.

[CWIP \(use for both Real and Personal Property\) Documentation Checklist](#)
(CTRL + click to follow link)

[CWIP Personal Property Documentation Checklist](#)
(CTRL + click to follow link)

Questions - PROCESSES FOR CWIP ACCOUNTABILITY Determination

1. Who is responsible for ensuring that CWIP policy and procedures are followed?
 - a. Project Manager
 - b. CWIP Activity Manager
 - c. Line Office/Chief Financial Officer
 - d. All of the Above

2. In determining whether a project is CWIP, what role does the Project Manager play?
 - a. Assigns a CWIP Activity Manager
 - b. Completes the CWIP Determination Letter prior to the receipt of funds
 - c. Provide funding to the LO for the project

3. The CWIP Activity Manager has the overall responsibility for?
 - a. Accuracy of the valuation of the CWIP asset
 - b. Setting up the CWIP documentation files
 - c. Creating CWIP project spreadsheets
 - d. All of the above
 - e. None of the above

2. **CBS Project Code Assignment and BOP Worksheet**

Once an activity is identified as CWIP, the **CWIP Activity Manager**, working through the organizations Budget Contact and the BEX staff, will ensure that a required (unique) CWIP CBS Project Code is assigned to the project. A CWIP activity will have, as a minimum, one unique CBS Project Code assigned to capture all costs associated with the project that are to be capitalized and it will have a second non-CWIP Project Code for costs that cannot be capitalized (expensed) associated with that activity. A third unique CWIP Project Code will be established to capture “Incidental and Administrative” costs associated with the CWIP project. This action should occur when a Budget Operating Plan (BOP) Worksheet is submitted to the Budget Contact.

The level at which most BOPs will be prepared in CBS will be at the Program level by FMC, by month and by object class. The Program level in CBS reflects the lowest level at which allotments are made in CBS. Since a CBS Program can include a number of related CBS Project Codes, both CWIP and non-CWIP, no distinction is needed in the BOP for planning for CWIP activities.

Operations, Research and Facilities (OR&F) funded projects that are to be capitalized and ultimately depreciated are to use a “4” designator in the “fund position” in the CBS Project Code.

OR&F CWIP Project Code Example: For an OR&F activity that meets the criteria for CWIP, instead of the CBS Project Code being x8yyyyy, the CBS Project Code would be x4yyyyy.

Procurement Acquisition and Contracts (PAC) funded projects that are to be capitalized and ultimately depreciated are to use an “F” in the 4th position of the CBS Project Code.

PAC CWIP Project Code Example: For a PAC activity that meets the criteria for CWIP, instead of the CBS Project Code being x2yCyyy, the CBS Project Code would be x2yFyyy. (If the non-CWIP CBS Project Code for non-capitalized costs for an activity was 62PC1SC, then the CWIP CBS Project Code assigned would probably be 62PF1SC.)

An “Incidental and Administrative” Cost will be captured to represent costs for labor for procurement, finance, supervisory, clerical, etc.; labor for engineers performing project management tasks associated with A/E design effort and construction management tasks; program/client labor associated with design review and construction management; and all other non-labor, i.e., travel, printing (other than final design drawings that go with the construction solicitation), ordinary supplies, etc. For the annual cost adjustment for “Incidental and Administrative” costs, a separate and distinct set of project codes must be used. Costs

must be adjusted from a funded non-CWIP related CBS Project Code to the CWIP CBS Project Code.

“Incidental and Administrative” Project Code Example: For NFA, all cost adjustments will be made from 8P1BCW to the appropriate CWIP project code on the NOAA Summary Level Adjustment form. An example of the CWIP Project Code would be 4P1BKB (change the “8” to a “4” for CWIP designation and change the “CW” to “KB” to designate your project – in the case it was used to designate Kasitsna Bay).

NOTE: Be sure to check in CBS that your proposed Project Code is not already in use – project codes must be unique to a CWIP activity and never used for two or more CWIP activities.

ACTION: Budget Contact – Inform **Project Manager** of receipt of allocation. Provide blank BOP Worksheet to **Project Manager** to plan expenditures.

[BOP Monthly Worksheet](#)

(CTRL + click to follow link)

ACTION: Project Manager – Once you receive notice from the Budget Contact of receipt of funds and BOP Worksheet, complete the BOP Worksheet based on projected monthly project costs. Submit the completed form to the Budget Contact.

[BOP Monthly Worksheet](#)

(CTRL + click to follow link)

ACTION: Budget Contact – Provide a copy of the completed BOP Worksheet to the **CWIP Activity Manager** for establishment of a unique CWIP Project Code to correspond with the non-CWIP Project Code.

ACTION: CWIP Activity Manager – Ensure that a unique CWIP CBS Project Code (OR&F or PAC) is assigned to enable the capturing of costs incurred under that CBS project code. Complete and submit a Project Code Request form for both a unique CWIP Project Code for project costs and a unique CWIP “Incidental and

Administrative” cost Project Code. Check on status and when established, inform the Budget Contact of its availability. Complete and submit a CWIP Project Listing form to BEX for all Project Codes associated with a CWIP project and update the CWIP Project Listing form when necessary. A complete list of current CWIP projects can be found at the following website:
https://inside.noaa.gov/noaa/Budget_Planning/cwip

[CWIP Project Code Request Form](#)

(CTRL + click to follow link)

[CWIP Project List Form](#)

(CTRL + click to follow link)

Questions - PROCESSES FOR CWIP ACCOUNTABILITY CBS Project Code Assignment and BOP Worksheet

1. What is the minimum amount of project codes for a CWIP project?
 - a. One
 - b. Two
 - c. Three

2. What determines whether a project code is a CWIP project code or expensed?
 - a. The 2nd position on an OR&F funded project would be “4”, i.e., x4yyyyy
 - b. The 4th position on a PAC funded project would be “F”, i.e., x2yFyyy
 - c. All of the above

3. What are incidental CWIP costs?
 - a. Costs, such as a contractor’s travel
 - b. A separate and distinct set of project codes that are unique to the project, i.e., 4P1BKB
 - c. All of the above

4. What office maintains the CWIP Project Listings?
 - a. Line Office
 - b. Budget Execution
 - c. Personal Property
 - d. None of the above

3. **CWIP Activity Costs**

The costs associated with a CWIP project must be accurately tracked and recorded. The CWIP capitalized CBS Project Codes involve construction and installation costs, and generally include all ancillary costs associated with design, delivery, project management, and testing and implementing the equipment or facility. Costs to be included in the CWIP project are in accordance with the *Statement of Federal Financial Accounting Standards, No. 6, Accounting for Property, Plant, and Equipment*, from the [Federal Accounting Standards Advisory Board \(FASAB\)](#) and the [NOAA CWIP Policy and Procedures Manual](#).

Costs to be included in CWIP for capitalization:

NOAA staff labor costs for in-house design and engineering of “final design” – defined as architectural and engineering design used for construction or production contracting, must be captured as a capitalized labor costs.

In addition, for all CWIP projects, an “Incidental and Administrative” cost will be captured to represent costs for:

- labor for procurement, finance, supervisory, clerical, etc.;
- labor for engineers performing project management tasks associated with A/E design effort and construction management tasks;
- program/client labor associated with design review and construction management; and
- all other non-labor, i.e., travel, printing (other than final design drawings that go with the construction solicitation), ordinary supplies, etc.

We will use a 3% and 5% calculation for “Incidental and Administrative” costs. The 3% and 5% will be recorded as a cost adjustment on an annual basis. For Real Property construction, the 3% or 5% will be calculated as a percentage of the estimated construction contract costs only. For Personal Property construction, the 3% and 5% will be calculated as a percentage of the estimated total project cost.

The 3% and 5% cost adjustments for “Incidental and Administrative” will be applied as follows (based on construction cost estimates):

Less than \$1,000,000.....	5%
\$1,000,000 or greater.....	3%

Actual contract costs with modifications for architectural and engineering contract design and engineering of “final design*”.

Actual costs for architectural and engineering task orders for design surveys (i.e., geotechnical survey to finalize foundation design in process – to be distinguished from surveys conducted in the planning stage, i.e., land surveys).

Storage costs of GFE delivered prior to installation date.

Duplication costs of 100% design drawings.

Construction contract and all modifications.

Materials and all actual labor associated with in-house construction.

Also include costs incurred for construction and installation costs, and generally include all ancillary costs associated with design, delivery, project management, and testing and implementing the equipment or facility. Captured costs shall also include all costs incurred to bring the Property, Plant and Equipment to a form and location suitable for its intended use, and would include:

- Amounts paid to vendors;
- Transportation charges to the point of initial use;
- Handling and storage costs;
- Labor and other direct or incidental production costs (for assets produced or constructed);
- Engineering, architectural and other outside services for design, plans, specifications, and surveys performed after final design;
- Acquisition and preparation costs of buildings and other facilities;
- An appropriate share of the costs of the equipment and facilities used in construction work;
- Fixed equipment and related installation costs required for activities, a building or facility;
- Direct costs of inspection, supervision and administration of construction contracts and construction work;

- Legal and recording fees and damage claims;
- Costs to remove or demolish an existing building or structure to prepare a site for construction of a new building, structure or addition. Authority must be obtained from GSA to demolish a building. Contact RPMD, in the planning stage, of any demolition of a Federal Government-owned building for structure for assistance in obtaining the proper approvals;
- Fair value of facilities and equipment donated to the Government; and
- Material amounts of interest costs paid (interest costs refers to any interest paid by the reporting entity directly to providers of goods or services related to the acquisition or construction of PP&E).
- The cost of internally-developed software is the full cost (both direct and indirect costs) incurred during the software development phase. The direct and indirect (object class code 98XX) costs include salaries of programmers, systems analysts, project managers and administrative personnel, associated employee benefits, outside consultants' fees, rent, supplies, and documentation manuals. Costs of staff that devote a significant portion of their time, defined as exceeding 500 hours, must be captured and capitalized. This may include programming, management or significant review.
- The cost of contractor developed software is the amount paid to a contractor to design, program, install, and implement the software. It should also include any material internal cost incurred by NOAA to implement the software or otherwise make it ready for use and the cost of donated resources. The cost excludes NOAA planning and operational costs.

If an item is an integral part of a system and is being provided by NOAA instead of the vendor (e.g. a custom-built sensor), then that item shall, for the purposes of personal property records and CWIP accountability, be considered a cost of the system.

In addition to the costs of construction of an asset, costs of additions, alterations, betterments, rehabilitations or replacements that meet the four criteria for capitalization and extend the useful life of the asset, shall be treated as a CWIP project. A "Useful Life Determination" shall be made based on existing NOAA Real and Personal Property policy.

Costs NOT to include in CWIP, but to be recorded as an expense:

- Planning activities, to include economic/costs benefit analyses, NEPA activities, programming studies, conceptual space layouts and designs, surveys prior to initiation of final design, concept studies, risk management studies;
- Costs related to the removal or demolition of Federal Government-owned buildings, structures, equipment or other facilities where no replacement is intended. GSA authority is required to demolish any Federally -owned building or structure. Contract RPMD for assistance in obtaining the proper approvals;
- Ordinary administrative supplies (i.e., copy paper, office equipment, office supplies, etc.);
- Personal property equipment developed as prototypes “leading to development of specification” that will be used for purchase/production – these are “pre-design” costs;
- Personal property equipment constructed for Research and Development that is intended as experimental, changing product rather than as a finished product; and, personal property equipment used for administrative support.
- Before management authorizes and commits to a computer software project, such as completion of requirements development, feasibility assessment, conceptual formulation, preliminary design and prototyping, and testing of possible alternatives;
- Costs after the acceptance of the software (with full documentation);
- The performance of software data conversion, including the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/additional data;
- Costs to conduct software training;
- Installation of software operational systems, (if acceptance testing is done on one operational system, the installation on other identical systems is an expense); and
- The purchase of enhanced versions of software for a nominal charge

ACTION: *Project Manager* – Prior to obtaining signatures, submit all obligatory documents through the **CWIP Activity Manager** to verify the validity of non-CWIP vs. CWIP Project Codes and the Budget Contact to verify funds availability. This process should be accomplished via the Email system to minimize delays. Send all documents to the **CWIP Activity Manager** for Project Code validation.

ACTION: *CWIP Activity Manager* – Ensure Project Codes are valid for the obligation. If incorrect, correct. Forward the paperwork to the Budget Contact for funds authorization.

ACTION: *Budget Contact* – Verify funds availability and send to **Project Manager** with a copy to the **CWIP Activity Manager**.

Questions - PROCESSES FOR CWIP ACCOUNTABILITY

CWIP Activity Costs:

1. What costs are considered CWIP?
 - a. NOAA staff labor costs for in-house design and engineering of “final design”
 - b. Actual contract costs with modifications for A/E contract design and engineering of “final design” and construction contract and all modifications
 - c. Duplication costs of 100% design drawings
 - d. The full cost of internally-developed software incurred during the software development phase.
 - e. All of the Above

2. Costs to record as expensed in a CWIP project include:
 - a. Administrative supplies
 - b. Personal property equipment developed as prototypes
 - c. Cost of contractor developed software paid to a contractor to design, program, install and implement the software
 - d. Personal property equipment constructed for Research and Development
 - e. A, B and D
 - f. All of the above

3. An “Incidental and Administrative” cost is recorded on an annual basis based on a percentage of the estimated construction contract as follows:
 - a. Less than \$1,000,000.....5%
 - b. \$1,000,000 or greater.....3%
 - c. A & B
 - d. All of the above

B. Documentation

The CWIP file should contain adequate supporting documentation for proper cost valuation of the asset. The **CWIP Activity Manager** must obtain copies of, or have access to the source documents for those costs. The required documentation for a CWIP activity from its inception to completion must be transferred to the Real Property or Personal Property files upon acceptance of the CWIP project.

The **CWIP Activity Manager** must obtain copies of, and the CWIP file should include, but is not limited to:

- Copies of construction or production contract and all modifications and related invoices;
- Copies of travel vouchers for inspections or design review (only for projects involving NOAA staffed, in-house designs);
- Copies of architectural and engineering contract task orders and related invoices;
- Bills of lading for transportation charges;
- The CBS CWIP Report (CA500D) to document direct labor costs;
- Copies of contracts for construction management services and related invoices;
- Copies of billing for space charges for storage costs;
- Copies of invoices for duplicating drawings and specifications for final design;
- Copies of purchase orders, Receipt and Inspection Reports and related invoices for materials purchased for in-house construction;
- CD-509 "Property Transaction Report" when Personal Property is available for use (date the property is placed into service);
- CWIP spreadsheet or planning document as a cost and documentation checklist;
- Copies of "Incidental and Administrative" Summary Level Transfer sheets
- Copies of monthly CWIP reconciliations with accompanying CA500D Report pages
- Copies of NOAA Form 37-6, when NOAA has established Beneficial Occupancy Date (BOD) of Real Property

ACTION: *Project Manager* – Ensure the **CWIP Activity Manager** receives copies of all contract award documents and modifications, copies of invoices, printing requests/invoices, travel authorization/vouchers (for in-house design), etc. for the CWIP file. Comply with requests for documentation from the **CWIP Activity Manager**.

To assure that all required documentation is contained in the CWIP folder, the following checklists should be used, or something similar.

[CWIP \(use for both Real and Personal Property\)
Documentation Checklist](#)
(CTRL + click to follow link)

[CWIP Personal Property
Documentation Checklist](#)
(CTRL + click to follow link)

ACTION: *CWIP Activity Manager* – On an ongoing basis, ensure the receipt of all documentation needed for the CWIP files in accordance with the [NOAA CWIP Policy and Procedures Manual](#) and update CWIP spreadsheet accordingly. Complete and submit the “Incidental and Administrative” costs for each CWIP project when appropriate and applicable by completing a Summary Level Transfer form.

[CWIP Project Spreadsheet](#)
(CTRL + click to follow link)

[Summary Level Transfer Form](#)
(CTRL + click to follow link)

Questions - PROCESSES FOR CWIP ACCOUNTABILITY Documentation

:

1. Should a file be maintained for CWIP?
 - a. Yes
 - b. No

2. What documentation must be contained in the file?
 - a. Copies of construction or production contracts and all modifications and related invoices
 - b. Copies of invoices for duplicating drawings and specifications for final design
 - c. Copies of purchase orders, receipt and inspection report, and related invoices for materials purchased for in-house construction
 - d. All of the above
 - e. None of the above

3. Who maintains the CWIP file?
 - a. Budget Execution
 - b. CWIP Activity Manager
 - c. None of the Above

4. What role does the Project Manager play in CWIP documentation?
 - a. Must provide copies of all contract award, modifications and invoices to the CWIP Activity Manager
 - b. No role, except to provide the CWIP Determination Letter to the CWIP Activity Manager
 - c. None of the above

C. Reconciliation

The purpose of the CWIP reconciliation is to verify CA500D Report balances against an independent source and/or **CWIP Activity Manager** spreadsheet and file documentation. (The CA500D Report is NOAA's official CWIP financial subsidiary ledger and the basis for NOAA's annual independent audit of CWIP balances.) The reconciliation process is required by the NOAA Finance Office, Financial Reporting Division (FSB) on a monthly basis. Reconciliations are to be summarized at the project code level across all fiscal years and all object classes.

ACTION: *CWIP Activity Manager* – Complete the monthly CWIP reconciliations by the required due date. Verify CBS obligations listed on the CA500D Report to the CWIP spreadsheet and file. Obtain missing documentation to support costs and make adjustments when needed. Send completed reconciliations to the Line Office/Chief Financial Officer (LO/CFO).

[CWIP Reconciliation Form](#)

(CTRL + click to follow link)

Questions - PROCESSES FOR CWIP ACCOUNTABILITY Reconciliation

:

1. Why are CWIP costs reconciled?
 - a. To verify CA500D Report balances against an independent source and/or CWIP Activity Manager's spreadsheet and file documentation
 - b. To verify the CWIP file has all required documentation
 - c. None of the above

2. Who requires the CWIP reconciliations?
 - a. Project Manager
 - b. NOAA Finance Office
 - c. CWIP Activity Manager

3. How often is the CWIP reconciliation required?
 - a. Semi-Annually
 - b. Quarterly
 - c. Monthly

4. A CWIP reconciliation is summarized at the project code level across all fiscal years and all object classes?
 - a. Yes
 - b. No

5. When does the CWIP Activity Manager send documentation to Real Property?
 - a. When the BOD Letter is sent to the CWIP Activity Manager
 - b. When notified of an approval NOAA Form 37-6 by the FSB
 - c. When the LO provides the depreciation project codes

D. Capitalization

The asset costs will be transferred from CWIP to general PP&E on the effective Beneficial Occupancy Date (BOD), acquisition date, or the date the property is declared operational. The **CWIP Activity Manager** must ensure that costs of CWIP projects are transferred immediately to the Real Property or Personal Property Offices once the property has reached BOD or acceptance. Capital costs accumulated in the CWIP portion of the general ledger must be transferred to General PP&E upon completion of the activity by the Financial Statements Branch, Financial Reporting Division (FSB).

ACTION: *Project Manager* – Immediately following acceptance and/or BOD of the project, complete and distribute a BOD memorandum to the client and **CWIP Activity Manager**.

[BOD Letter](#)

(CTRL + click to follow link)

ACTION: *CWIP Activity Manager* – Upon receipt of the BOD letter, review the CWIP file for accuracy and completeness. Correct any and all file discrepancies. Obtain CBS Depreciation Organization, Project and Task Codes from LO/CFO. Complete the NOAA Form 37-6 and CD-509 and submit to the FSB for approvals. Upon receipt of an FSB-approved NOAA Form 37-6, transfer the entire CWIP file to the appropriate Real Property or Personal Property Management Division. The Real Property or Personal Property Management Division will review the NOAA Form 37-6, CD-509 and CWIP file. If all information is complete and acceptable, the Property office will sign the NOAA Form 37-6 and send a copy to the CWIP Activity Manager and FSB. Incomplete files will be returned to the CWIP Activity Manager.

[NF37-6 - Report of Real Property Constructed](#)

(CTRL + click to follow link)

Questions - PROCESSES FOR CWIP ACCOUNTABILITY Capitalization

:

1. When is a BOD Letter prepared?
 - a. When all invoices have been paid on a project
 - b. Six months after the project is complete and all punchlist items are complete
 - c. Immediately when a project has reached BOD, acquisition date, or the date the property is declared operational

2. Who must the Project Manager inform of the BOD via an official BOD letter?
 - a. Line Office
 - b. CWIP Activity Manager
 - c. Budget Contact
 - d. A and C
 - e. A and B

3. Immediately after reaching BOD, the Project Manager distributes a BOD letter to the CWIP Activity Manager. The CWIP Activity Manager will complete an NF37-6 and/or CD-509 and submit to the appropriate office.
 - a. Yes
 - b. No

4. Upon reaching BOD, the CWIP Activity Manager will submit a completed NF37-6 and send to the following office
 - a. Financial Statements Branch
 - b. Line Office
 - c. Real Property Office and/ or Personal Property Office

CWIP Roles and Responsibilities

The following is a listing of the roles and responsibilities for the NOAA Budget Office, Budget Execution Division (BEX); Financial Statements Branch, Financial Reporting Division (FSB); NOAA Line Office; Budget Contact; **Project Manager**; and **CWIP Activity Manager** in the CWIP process.

The **NOAA Budget Office, Budget Execution Division (BEX)** has the overall responsibility for the coordination of interpreting, monitoring and issuing all NOAA CWIP policy and procedures.

- Issue [NOAA CWIP Policy and Procedures Manual](#)
- Upon receipt of CWIP Project Listing Form from the **CWIP Activity Manager**, establish CWIP Project number and inform the **CWIP Activity Manager** of availability
- Provide quarterly CWIP Activity Listing to **CWIP Activity Manager** and update as needed
- Ensure mandatory CWIP training is completed by **Project Managers** and **CWIP Activity Managers**

The **Financial Statements Branch, Financial Reporting Division (FSB)** has the overall responsibility for ensuring that the policies are consistent with external requirements (e.g., the Federal Accounting Standards Advisory Board (FASAB).

- Review and approve NF37-6 for sufficient uncapitalized costs and valid and current CWIP Project Codes
- Complete CBS entry form for posting capitalized CWIP amounts to CA500D Report
- Adjust NOAA general ledger to reflect amounts taken out of CWIP, at completion of CWIP activity, and transfer into appropriate general ledger for Personal Property, Real Property and Internal Use Software
- Review and monitor monthly CWIP reconciliations
- Makes adjustments to NOAA's General Ledger CWIP accounts for changes to the uncapitalized costs declared on the quarterly CWIP reconciliations that are not captured on the CA500D Report

The **NOAA Line Office** is responsible for providing the construction needs and funding.

- Provide Budget Contact with BOP authority

- Provide CBS depreciation Organization, Project and Task Code to the CWIP Activity Manager

The **NOAA Line Office/Chief Financial Officer** will provide support for CWIP Project Code establishment, ensure CWIP reconciliations are submitted to FSB and CWIP Training is completed.

- Ensure that the [NOAA CWIP Policy and Procedures Manual](#) is followed for all applicable activities and that a **CWIP Activity Manager** is designated for each activity
- Upon receipt of CWIP Project Code Request Form from **CWIP Activity Manager**, review and submit for establishment
- Maintain checklist spreadsheet ensuring all CWIP project codes are properly accounted for
- Review monthly CWIP reconciliations from **CWIP Activity Manager** and submit to FSB by established due date
- Ensure that all **Project Managers** and **CWIP Activity Managers** complete the mandatory CWIP Training each year

The **CAO Real Property Office** is responsible for all questions regarding the determination of the policies for capitalization of real property. The **CAO Personal Property Office** is responsible for adding the constructed asset into the Personal Property system, when the asset is accepted.

The **NOAA Finance Office and the CAO CIO Office** are responsible for all questions regarding the determination of the policies for financial accounting, capitalization and evaluation of Internal Use Software.

The **NOAA Budget Contact** will provide budgetary support to the **Project Manager** and **CWIP Activity Manager**.

- Inform **Project Manager** of receipt of BOP authority
- Provide BOP Worksheet to **Project Manager**
- Request **CWIP Activity Manager** establish CWIP Project Codes
- Review all obligating documents for funds availability and return to **Project Manager** for authorizing signatures and distribution

The **Project Manager** will provide construction management support and needed CWIP documentation to the **CWIP Activity Manager**:

- Complete and provide CWIP Determination Letter to **CWIP Activity Manager** for all construction-related projects. If bulk purchase, provide CWIP Determination to **CWIP Activity Manager**.
- Complete and provide BOP Worksheet to Budget Contact
- Provide revised estimated schedule dates of Design Start, Construction Completion/Cost and BOD Dates to the **CWIP Activity Manager**
- Submit all obligating documents to **CWIP Activity Manager** prior to obtaining authorizations
- Ensure all award documents and related invoices are provided to the **CWIP Activity Manager** and Budget Contact
- Immediately following acceptance and/or BOD of a CWIP project, complete and distribute a BOD memorandum to the client and **CWIP Activity Manager**
- Complete mandatory CWIP Training each year

It is NOAA's policy to ensure that there is a **CWIP Activity Manager** responsible for maintaining quantitative and financial control over each CWIP activity, whether the project is for Real Property, Personal Property or Internal Use Software.

The **CWIP Activity Manager** is responsible for providing CWIP project management and ensure compliance with [NOAA CWIP Policy and Procedures Manual](#). The responsibilities of that individual include:

- Ensure compliance with [NOAA CWIP Policy and Procedures Manual](#)
- Prepare CWIP documentation files
- Prepare and submit CWIP Project Code Request form to CMFD
- Provide CWIP Project List Form to BEX
- Prepare and update a CWIP project spreadsheet
- Review all obligating documents for CWIP compliance, make needed corrections and submit to Budget Contact for funds authorization
- Send revised estimated schedule dates of Design Start, Construction Completion/Costs and BOD dates to BEX
- On an ongoing basis, maintain CWIP file assuring completeness and accuracy
- Submit annual costs adjustments (SLT) to record "Incidental and Administrative" costs for each CWIP project

- Submit cost adjustments to CBS CA500D balances (Document and Summary Level Transfers) when necessary throughout the CWIP life cycle
- Conduct required monthly CWIP reconciliations between the CWIP documentation files and the CA500D Report and submit to LO/CFO
- Upon receipt of a BOD letter, audit the CWIP file and make needed corrections
- Obtain CBS Depreciation Organization, Project and Task Codes from the LO
- Submit NF37-6 (Report of Property Constructed) to the FSB in the quarter in which a CWIP project has been accepted, delivered or reached BOD and update when appropriate
- Transfer the CWIP documentation file to the Real Property or Personal Property Office when the NOAA Form 37-6 is approved by the FSB
- Upon final payment of all CWIP obligating documents to a CWIP project, submit an amended NF37-6 to FSB to capitalize the full costs of asset. Zero-out CWIP uncapitalized costs and undelivered orders for all applicable project codes when the final capitalized costs are posted to the CA500D CWIP Report.
- Complete mandatory CWIP Training each year

NOTE: If any of the above mentioned parties believe a project should be CWIP, but appearances indicate it is not being tracked as CWIP, it is that parties responsibility to question and discuss his/her thoughts with the **Project Manager** and/or **CWIP Activity Manager**. The files should contain a CWIP Determination Letter indicating the **Project Manager's** findings. It is the responsibility of the **CWIP Activity Manager** to provide CWIP guidance to the **Project Manager** for the CWIP Determination. If questions remain, the final determinations will be given by the Real Property Management Division and/or the Personal Property Branch.

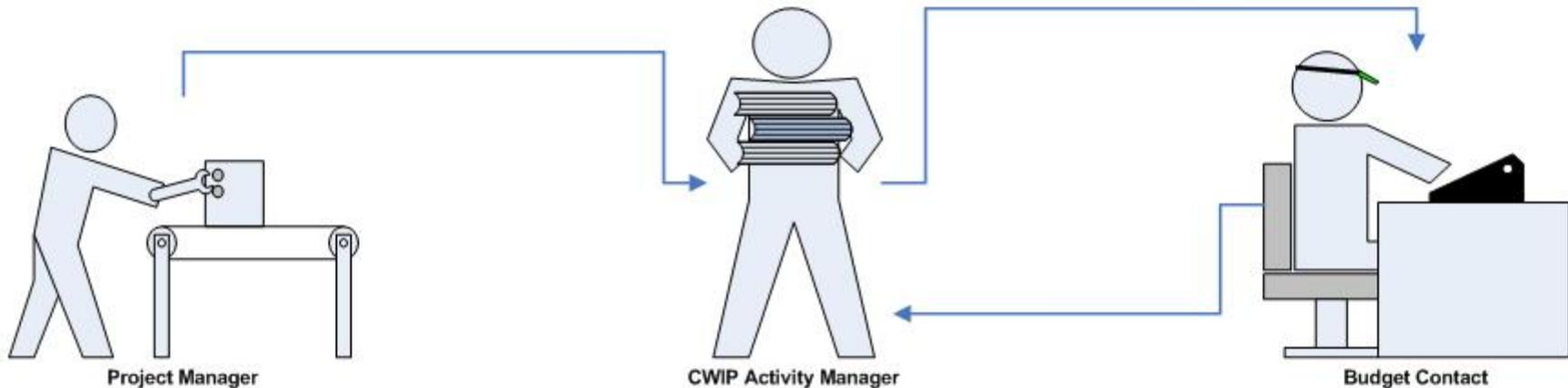
Questions - CWIP Roles and Responsibilities

1. The **CWIP Activity Manager's** roles and responsibilities include the following:
 - a. Prepare and update a CWIP project spreadsheet
 - b. Submit annual cost adjustments (SLT) to record "Incidental and Administrative" costs for each CWIP project
 - c. Submit NF37-6 to the FSB in the quarter in which a CWIP project has been accepted, delivered or reached BOD and update when appropriate
 - d. Transfer the CWIP documentation file to the Real Property and/or Personal Property office when the NF37-6 is submitted to the FSB
 - e. All of the above

2. The **Project Manager** will provide construction management support and needed CWIP documentation to the **CWIP Activity Manager**?
 - a. Yes
 - b. No

3. The **Project Manager's** roles and responsibilities include the following?
 - a. Complete and provide CWIP Determination Letter to the **CWIP Activity Manager** for all construction-related projects.
 - b. Ensure all award documents and related invoices are provided to the **CWIP Activity Manager**
 - c. Immediately following acceptance and/or BOD of a CWIP project, complete and distribute a BOD memorandum to the client and **CWIP Activity Manager**
 - d. Complete CBS entry form for posting capitalized CWIP amounts to CA500D Report
 - e. A, B and D
 - f. A, B, and C

Budget Approval Process for Obligating Documents

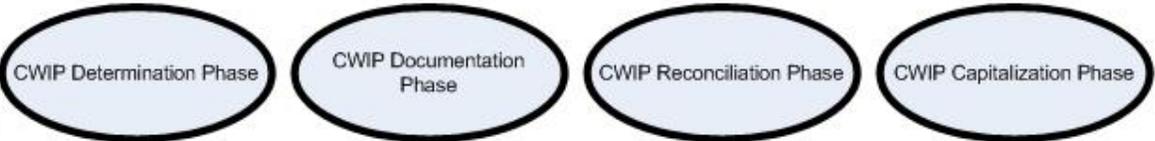


Project Manager submit request for funds (procurement request, travel authorization, etc.) to appropriate CWIP Activity Manager for verification of accounting codes. The request shall include all documents authorizing the use of funding outside of his/her immediate organization.

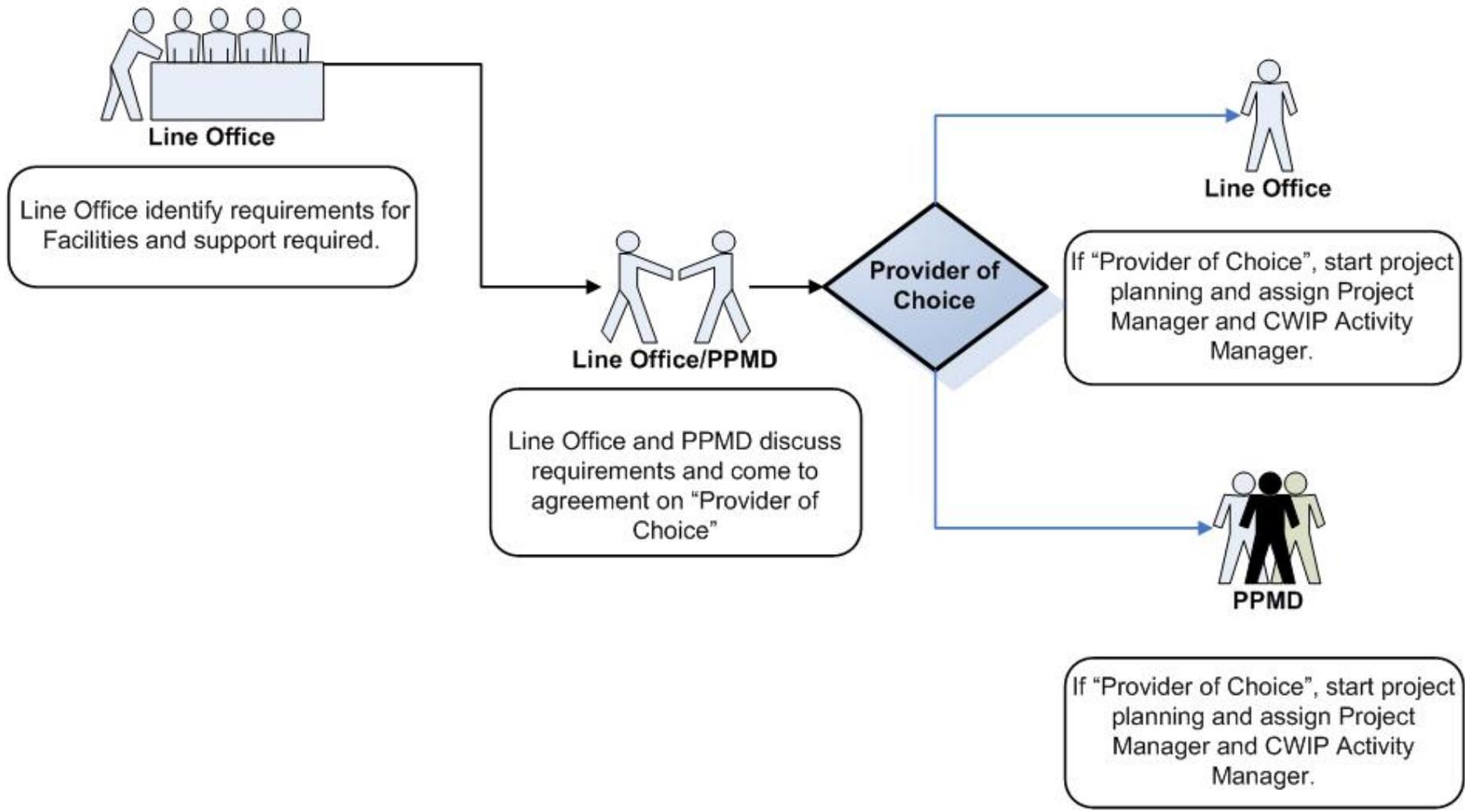
Verify that funding requests are correct for CWIP vs. non-CWIP and appropriate codes are used. Correct if necessary and submit to the appropriate Budget Contact.

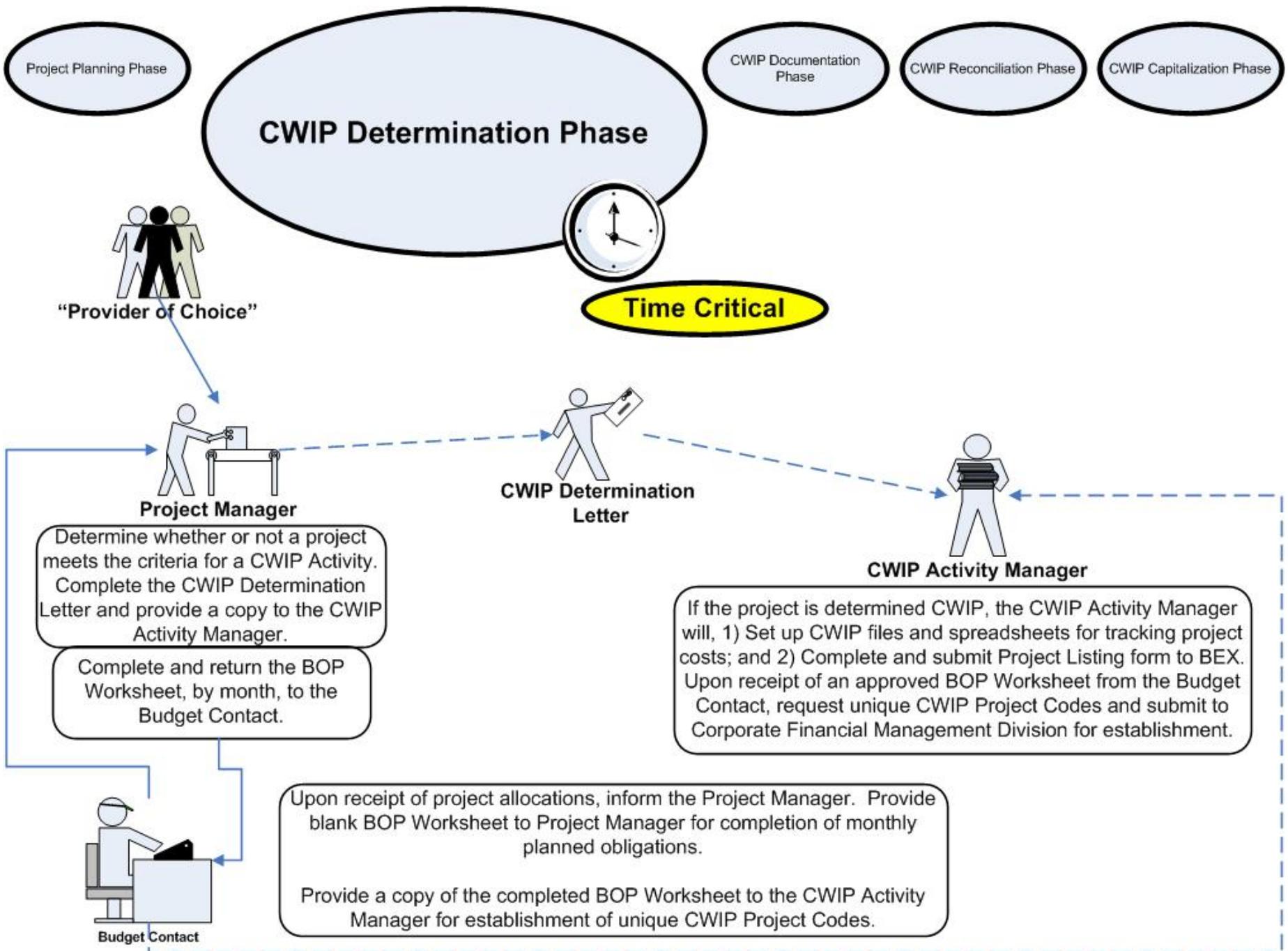
Verify that the funds are available and accounting is appropriate. Return to the CWIP Activity Manager.

Copy and distribute obligating documents to all appropriate offices. Place CWIP documents in the file.



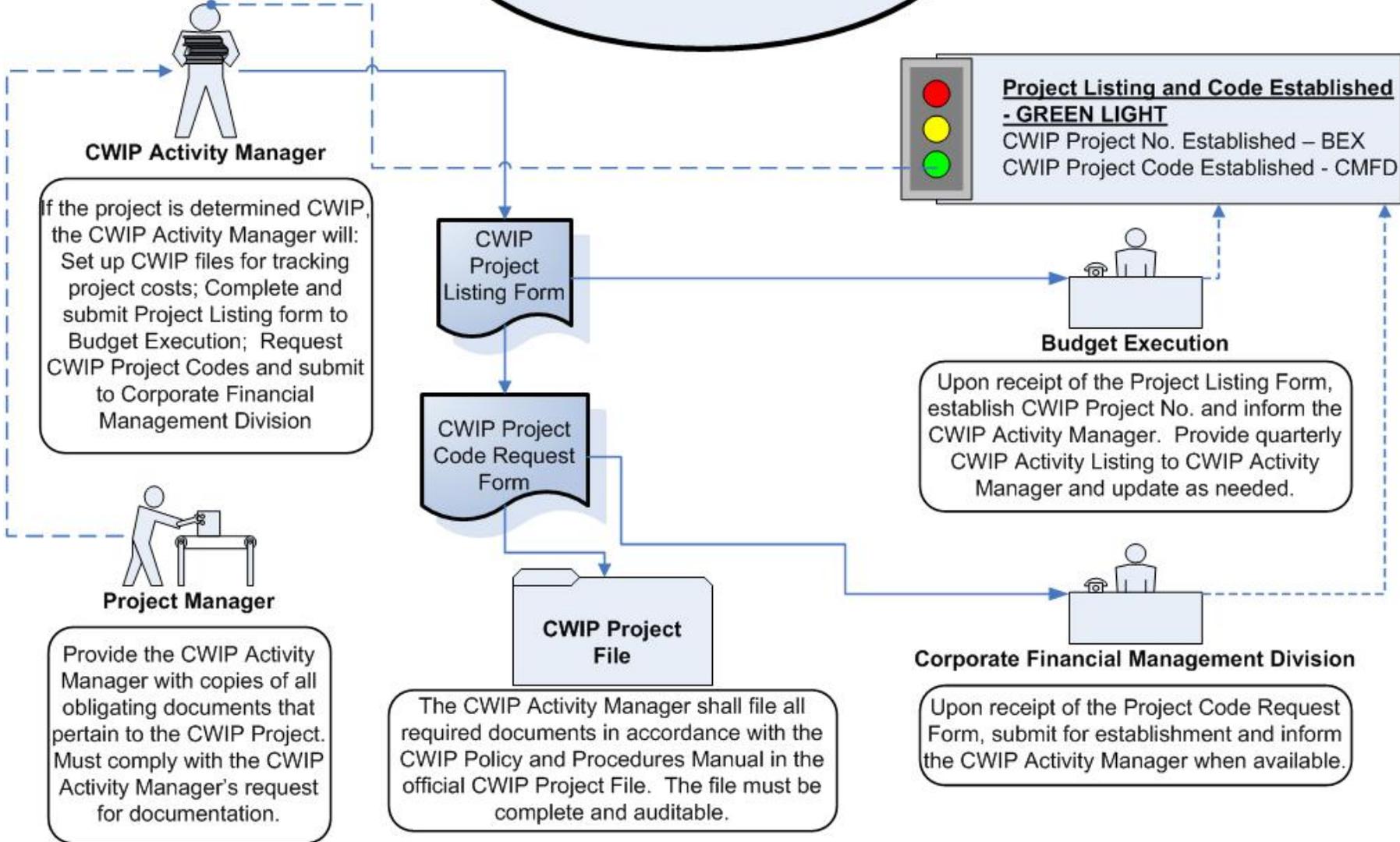
Project Planning Phase

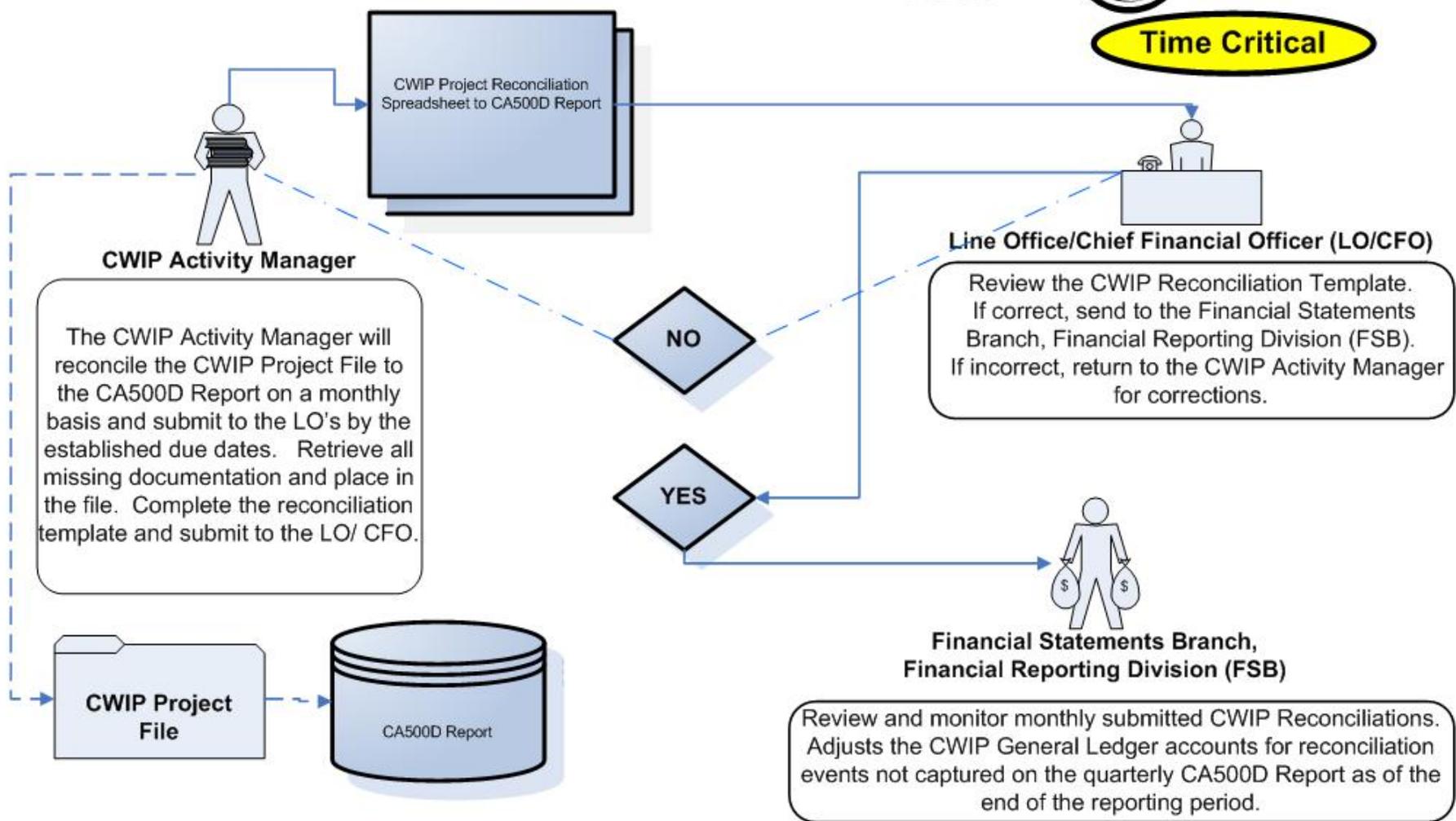


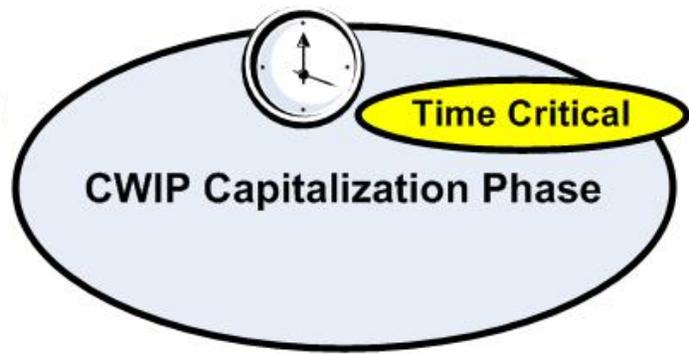
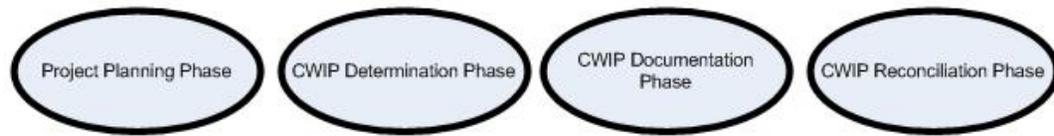




CWIP Documentation Phase







Immediately upon reaching BOD, the Project Manager will complete a BOD Letter and submit a copy to the CWIP Activity Manager.



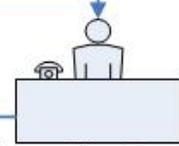
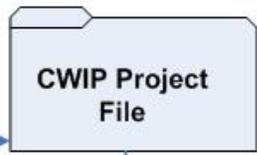
Upon receipt of the BOD Letter, the CWIP Activity Manager will reconcile the CWIP Project File to the CA500D Report, contact the LO/CFO for Real Property depreciation codes, complete the NOAA Form 37-6 and/or CD 509 and submit to the Financial Statements Branch, Financial Reporting Division (FSB).



Review and approve the NOAA Form 37-6 for sufficient uncapitalized costs for valid and current CWIP Project Codes. Sign and send to the appropriate Real Property and/or Personal Property Management Division with a copy to the CWIP Activity Manager.



Upon request, supply the CWIP Activity Manager with the appropriate depreciation codes for the completed asset.



Review the NOAA Form 37-6 and/or CD 509, sign and send a fully executed copy to the CWIP Activity Manager for the file. Enter the asset into the RPM and/or Sunflower database as appropriate.

GLOSSARY OF TERMS

Addition, Alterations, Betterment, Rehabilitations, or Replacements – Work that extends the useful life of an asset or its service capacity, shall be capitalized PP&E at their cost. The costs of other repairs and maintenance shall be expensed.

Assets – Tangible or intangible items owned by the Federal Government which would have probably economic benefits that can be obtained or controlled by a Federal Government entity.

BEX – The NOAA Budget Execution Division has overall responsibility for fiscal accountability and reporting of appropriated resources, allocating funding, tracing and reporting spending, providing information to formulation, maintaining of official fiscal records for a NOAA including monthly, quarterly and annual internal and external reports. Ensures proper quarterly apportionment's are submitted and approved.

BOD – Beneficial Occupancy Date (BOD) is the date that a facility or asset is ready for use by NOAA. The BOD shall be used as the “acquisition date” for purposes of depreciation.

BOP - Budget Operating Plans (BOPs) are used to manage appropriations and available funds at lower levels of detail than required by Federal statutes. These plans serve as the basis for financial control and the evaluation of programmatic resource utilization in the execution of the budget. BOPs are adjusted, as required, during the year. As part of the Budget Execution process, NOAA is responsible for maintaining accounting systems with internal/administrative controls that facilitate management of program funding.

Budget Contact - The Office/individual who provides the budgetary support to the Project Engineer/Program Manager for the CWIP project. The Budget Contact will provide assistance for BOPs, authorize available funds and track project expenditures.

CA500D Report - The CA500D Report is a web-based report contained in the Commerce Finance System's Data Warehouse that lists all CWIP undelivered orders, costs, total obligations, capitalized and uncapitalized costs. A reconciliation of the CWIP project file to the CA500D Report is a monthly requirement.

Capital Assets – Items that provide a long-term future economic benefits to the organization which maintains or obtains control. These items are commonly referred to as fixed assets, which include land, structures, equipment, vehicles, intellectual property (including software), and leasing agreements and have an estimated useful life of two years or more. They may possess physical characteristics (tangible) or provide special rights of ownership or use (intangible). Capital assets exclude items acquired for resale in the ordinary course of operations or held for the purpose of physical consumption such as operating materials and supplies.

Capitalize – To record and carry forward into one or more future periods any expenditure for benefits or process from which will then be realized. (Kohler’s Dictionary for Accountants)

CBS – Commerce Business Systems (CBS) is the financial system used throughout NOAA. The system adheres to all applicable accounting, budgeting and management standards.

CFMD – NOAA’s Corporate Financial Management Division has the task of providing NOAA with improved financial management for agency-wide administration and financial support services. CFMD has the responsibility for formulating and executing NOAA’s Corporate Finance and Administrative Services Offices except OMAO. They manage the allocation of the Policy Formulation and Direction funds and ensure NOAA’s centralized services properly execute their budget to support NOAA Line and Staff Offices.

Cost – The financial measure of resources consumed in accomplishing a specific purpose such as performing a service, carrying out an activity, or completing a unit of work or a specific project.

CWIP – Construction Work-in-Progress is a temporary holding account used to collect costs during the design and construction of PP&E that will eventually be capitalized and depreciated in NOAA’s financial statements. The costs remain in the CWIP account until the PP&E has been constructively delivered and accepted by NOAA. In addition to the acquisition costs of PP&E, certain costs associated with preparing the PP&E for service must be capitalized and therefore need to be recorded in the CWIP account.

CWIP Activity Manager – The individual who collects, records, and verifies all obligating documents for a CWIP project, including direct and incidental costs associated with the CWIP Project.

Depreciation and Amortization – Methods used for allocating the cost of the capital assets over their estimated useful lives. There are various types of methods used for systematically depreciating/amortizing assets; however, each process involves the periodic write-off and reduction in the book value or cost of a tangible or intangible asset.

Depreciation Cost Code – Provided by the Line Office, this code will be used for depreciation purposes at the project’s acceptance date, i.e., BOD. The code should be obtained prior to BOD and completion of the NF37-6.

Economic Useful Life – The period during which a fixed asset is capable of yielding services of value to its owner; the normal operating life in terms of utility to the owner. (see “Useful Life”).

Federal RPM – The Federal Real Property Management System is the system of record for the NOAA’s Real Property inventory. It allows NOAA to fulfill all Federal Government regulations for Real Property. These business rules and regulations

are established by the General Services Administration and the General Accounting Office. The data contained in the RPM database encompasses the different stages of real property existence, from acquisition to disposal. The Real Property Management Division maintains the data contained within Federal RPM for clients within NOAA.

Final Design – The development of the drawings that are ultimately used in the construction of the project.

GFE – Government Furnished Equipment (GFE) is property originally in the possession of, or acquired by, the Federal Government. These items are delivered or otherwise made available to a contractor for the performance of a contract.

Intangible Asset – A right or non-physical resource that is presumed to represent an advantage to the organization's position. Such assets include copyright, patents, Trademarks, goodwill, computer programs, organization costs and licenses.

Life Extending - Generally, an improvement project usually consists of repair or renovation to one or more of three major building systems: architectural, mechanical or electrical. For a project to be considered life extending, it should involve two or more major building systems and include the complete replacement or major renovation of at least three subdivisions of the major building system.

LO/CFO – The principal financial manager for an organization whose appropriated resources approach nearly \$4 billion and whose recorded capital asset value exceeds \$5 billion. The CFO has the responsibility under the CFO Act to provide the leadership necessary for NOAA to obtain a yearly-unqualified opinion in the audit of its consolidated financial statements

NEPA - The National Environmental Policy Act (NEPA) of 1969 (42 U.S.C. 4321 et seq.) is the foundation of modern American environmental protection in the United States and its commonwealths, territories, and possessions. The Act established the Council on Environmental Quality (CEQ) in the Executive Office of the President to formulate and recommend national policies which ensure that the programs of the Federal government promote improvement of the quality of the environment.

NOAA Finance – The Finance Office works to ensure that NOAA's consolidated financial statements and reports accurately reflect NOAA's fiduciary status at the end of the fiscal year, as required of all government agencies under the CFO Act of 1990. It operates NOAA's financial management system to ensure that NOAA's management has access to timely financial data necessary to meet informed programmatic decisions.

PP&E – Property, Plant and Equipment are tangible assets that (1) have an estimated useful life of 2 or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity.

Property ID – An RPM system generated number when the property record is entered in the system.

Real Property – Land and improvements to the land such as buildings and structures. Trailers, garages, modular buildings, and generators, which are prefabricated structures or items, should be classified as personal property because they are considered temporary improvements to land.

Structure – Property that is not a building but is a permanent improvement to land. Examples include towers, docks and/or piers, antennas, bridges, transmitters, roof space, ASOS sites, river or water gauges, and improvements to land such as pavement.

Tangible Asset - A physical resource that is presumed to represent an advantage to the organization's position. Such assets include aircraft, ship vessels, radar, HVAC, etc.

Project Manager and CWIP Activity Manager Acknowledgement of CWIP Roles and Responsibilities

As a Project Manager and/or CWIP Activity Manager, I acknowledge receipt of the NOAA CWIP Policy and Procedures manual. I agree to adhere to the CWIP Policy and Procedures and its requirements. On this date, I have successfully completed the CWIP training.

Project Manager *(signature required)*

Date

CWIP Activity Manager *(signature required)*

Date



October 16, 2009 Insert Routing Code

MEMORANDUM FOR: For The Record

FROM: Insert Project Manager's Name
Project Manager

SUBJECT: Initial Determination for Capitalized or Expensed Project
Costs

PROJECT TITLE: Insert the Project's Name

This project involves Insert Brief Description of Project and include type of building material used

New Construction (if checked, move forward to Section A)

Check if the project is for the original construction of a facility or equipment.

Replacement/Renovation of Major Systems or Subsystems

Check each of the engineering disciplines below for which Major Systems or Subsystems will be Replaced or Involve Major Renovations.

NOTE: Do not check a block if the major system or subsystem was not replaced or the renovation was not major.

Architectural

- Roofing and Roof Insulation
- Exterior Finishes, Doors and Windows
- Interior Finishes and Partitions
- Structural Repairs and Improvements

Mechanical

- Plumbing and Fire Suppression
- Heating, Ventilation, Fuel Storage and Controls
- Chillers and Cooling Towers

Electrical

- Service Entrance/Emergency Power
- Distribution Panels, UPS's, Power Conditioners and Alarm Systems
- Interior and Exterior Lighting

Real Property policy criteria states that for a project to be life extending, it should involve two or more major building systems and include the complete replacement or major renovation of at least three subdivisions.

LIFE EXTENDING ASSESSMENT:

Based on the above criteria, I have determined that the subject project:

- Was not life extending
- Was life extending

If the project is not life extending, skip to Section C and specify this project to be expensed.

If the project is new construction or life extending, complete the following:

A) INITIAL DETERMINATION COST ESTIMATE:

Design Cost Est.	\$0.00
Construction Cost Est.	\$0.00
Construction Supervision Cost Est.	\$0.00
GFE Cost Est.	\$0.00
Duplication Cost Est. (Final Design)	\$0.00
Transportation of Goods Cost Est.	\$0.00
Storage Cost Est.	\$0.00
Estimated Direct Project Cost	\$0.00
Incidental Cost Estimate	\$0.00
EST. TOTAL CWIP PROJECT COST	\$0.00

Cost Estimate Point of Contact - Insert CWIP Project Manager Name + Phone No.

Estimated Design Start Date: Insert Est. Design Start Date (format MM/DD/YY)

Estimated Construction Complete Date: Insert Est. Constr. Compl. Date (format MM/DD/YY)

Estimated BOD Date: Insert Est. BOD Date (format MM/DD/YY)

B) CWIP CRITERIA:

- Total estimated project less than \$200,000 (if checked, move to Section D and expense project)
- Total estimated project equals \$200,000 or more
- Service life is estimated to be 2 years or more
- Provides a long term future economic benefit
- Is not intended for sale

C) FINAL DETERMINATION:

- Expense Project Costs
 - Capitalize Project Costs
-

CWIP ACTIVITY MANAGER CERTIFICATION:

Signed: _____ Date: _____
Insert CWIP Activity Manager's Name
CWIP Activity Manager

(CWIP Activity Manager – forward completed Memorandum for the Record to the Project Manager and Real Property and/or Personal Property Management Division and start the CWIP process)

Attachment 2 – CWIP Project Spreadsheet

CWIP Project Name: CWIP Project Number: Design Start: Construction Complete: BOD Date: Construction Cost Estimate:					
Project Accounting Codes:	List FY Project/Task Organization & Object	TOTALS			
Design Costs					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Design Cost Payments					
Design Contract Balance (UDO's)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Costs					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Costs Payments					
Construction Contract Balance (UDO's)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Supervision					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Supervision Payments					
Const. Supv. Contract Balance (UDO's)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GFE					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Management Funds					
SubTOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SubTOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CWIP Incidentals (Change formula in cell below to either 3% or 5%; based on Construction - then apportion costs based on FY Construction obligations)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0					
GRAND TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-CWIP TOTALS					
CWIP TOTALS					

(Enter CWIP Project Code)
 (Insert CWIP Project Code) Costs

TOTAL CWIP PROJECT COSTS \$0.00

Attachment 3 – CWIP Reconciliation Spreadsheet (blank form)

CWIP Reconciliation Template
 Comparing Activity Manager's CWIP Report to CAMS CWIP Rpt (CA5000)
 For Period Ending: INSERT DATE

CWIP Activity Information
 CWIP Code from Budget Office
 CWIP Activity List
 Activity Title
 Line Office
 Activity Mgr
 Prepared By
 Preparer's Phone #

Line Office CFO Signature & Date
 or
 Line Office M & B Signature & Date

Estimated Cost
 CWIP Activity Inception Date
 Beneficial Occupancy Date

Est. Completion Date

Date

A Project & Task Codes & Their Description	B Activity Manager's CWIP Costs		C Costs (INCLUDE UNDELIVERED ORDERS)		D CA 5000 Report Information Capitalized Costs		E (C - D) Uncapitalized Costs		F (E - B) Differences		G CA 5000 Report Costs		H Reconciling Adjustment to Capitalized Costs		I Activity Manager's Fin/Records		J (G + H + I) Proof of Adjustments		Explanation of Adjustment(s) (Expand column as needed; single text wrap function)
	Activity Manager's Uncapitalized Costs	Activity Manager's Capitalized Costs	Costs (INCLUDE UNDELIVERED ORDERS)	Costs (INCLUDE UNDELIVERED ORDERS)	CA 5000 Report Capitalized Costs	CA 5000 Report Uncapitalized Costs	(C - D) Uncapitalized Costs	(E - B) Differences	CA 5000 Report Costs	Reconciling Adjustment to Capitalized Costs	Activity Manager's Fin/Records	(G + H + I) Proof of Adjustments	Explanation of Adjustment(s)						
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
CWIP Activity Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Proof of Costs:

Project Code	CA 5000 Report Information		Total Obligations
	Costs	Undelivered Orders	
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Activity Total	0.00	0.00	0.00

If you have questions, contact Nick Bayer, CFA Financial Statements Branch

Attachment 4 – BOP Worksheet

BOP Worksheet

Account Classification Codes
 Organization
 Program
 Project

Enter the NFC LO Organization code
 Enter the Program code
 Enter the Project number. Project is optional if not entering a BOP at project level.

Distribution Rates

Leave Surcharge
 Employer's Contribution
 NOAA Rate
 Line Office Rate
 FMC Rate
 GSA Rent (Reimbursable)

% Enter appropriate Distribution Rates associated to your FMC. Rates can be obtained from the NOAA Budget Office
 % These rates will be applied to Labor and calculated in the appropriate object classes
 %
 %
 %

Labor

FT Permanent
 All Other
 Net Labor F/T Perm
 Net All Other

= Enter total amount of annual salaries for permanent employees
 = Enter total amount of annual salaries for part-time employees
 = F/T PERMANENT - LEAVE SURCHARGE =
 = ALL OTHER - LEAVE SURCHARGE =

Funding
 Total: BOP Amount

= Enter amount of total funding for the selected program or project

= PROGRAM AUTHORITY - TOTAL BOP PLAN + appropriate of funds available that could be reserved

Object Class	Annual Plan	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
111x F/T Permanent	0 =												
115x Other Compensation	0 =												
1160 Leave Surcharge	0 =												
118x Other Special Comp	0 =												
SUBTOTAL - DIRECT LABOR	0 =												
1210 Employer's Contribution	0 =												
12xx Other Benefits	0 =												
13xx Former Benefits	0 =												
21xx Travel	0 =												
22xx Transportation	0 =												
2319 Reimbursable Rent	0 =												
23xx Rents, Comm. & Utilities	0 =												
24xx Printing & Reproduction	0 =												
25xx Contractual Services	0 =												
26xx Supplies & Materials	0 =												
31xx Equipment	0 =												
32xx Lands & Structures	0 =												
33xx Loans	0 =												
41xx Grants & Fixed Charges	0 =												
42xx Insurance Indemnities	0 =												
43xx Interest & Dividends	0 =												
95xx Less Otrs & Subsistence	0 =												
SUBTOTAL - CY OBLIGATIONS	0 =												
77-87 NOAA Overhead	0 =												
77-88 Line Office Overhead	0 =												
77-89 Office (FMC) Overhead	0 =												
SUBTOTAL - INDIRECT COSTS	0 =												
TOTAL BOP PLAN	0 =												
FTEs Full Time Permanent	0.00 =												
All Other	0.00 =												
Total FTEs	0.00 =												
Quarterly Allotment Pools	0												
S	0												
A	0												

Quarterly Super Pool minus sum of quarterly plans

All highlighted fields are highlighted. Calculated fields are rounded to the nearest 10.
 BOP Authority calculated on O.C.s 1110-1139, and 116x. Rent and Overhead Surcharges are calculated on O.C. 1110 thru 1169

Attachment 5 – Project Code Request Form

FY 2005 CBS Project Code Request Form		
No.	Item	Value
1	CBS Project Code	B2MFPC4
2	Project Title	FMRS CHARLESTON ELECTRICAL CCEHBR
3	Project Type	CWIP
	CBS Fund Code Listing for Project Types	http://www.ofa.noaa.gov/~CBS/glinfo.htm
4	CBS Fund Code	0028
	CBS Fund Code Listing for Fund Codes	http://www.ofa.noaa.gov/~CBS/glinfo.htm
5	Fund Title	PAC (FY04/06)
6	CBS Program Code	06-07-01-003
7	Program Title	FMRS CHARLESTON ELECTRICAL CCEHBR
8	Direct/Reimbursable Flag	D
	CBS Fund Code Listing for D/R Flag	http://www.ofa.noaa.gov/~CBS/glinfo.htm
9	Effective Begin Date	01-OCT-04
10	Effective End Date	30-SEP-07
11	WIP Project?	Yes___ No__X_
12	Project Leader	Chien V Le
13	Field of Science Code	NA
14	National Science Foundation Code	4
15	SP goal/PPBES mission/Program/Activity	OE/FAC/FA1
16	CBS Organization Code	06-57-0001-03-00-00-00
17	Reimbursable Customer OMB A-11 Agency Code	http://www.ofa.noaa.gov/~nbo/ N/A
18	Is the agreement signed? Yes___ No___	Agreement Number:_____
19	If No to 18, is there a letter of intent to fund the project? Yes___ No___	TWA Number:_____
20	Requester name and Email address	Carol.R.Browning@noaa.gov

21 CBS Task Codes	22 Task Title (For additional task codes, attach form and provide task codes and descriptions)

Construction Work in Progress

Form to Be Completed to Add or Modify Project on the CWIP List, Update 10/16/2009

Overall “CWIP Project” Information

CWIP Project Number: **NFA-04-004**

(LO must enter for modifications to existing CWIP Projects.

For new CWIP projects this will be assigned by the Budget Office (e.g. NWS_02_001))

Fund Code: **See Below**

Program Code: **See Below**

Project Title: **NOS Charleston, SC – CCEHBR Electrical Renovation**

Does this project include Internal-Use-Software: Yes , No (check one)

Organization Managing Project: **CAO**

Inception Date: **May, 2004**

Estimated CWIP Project Completion Date: **January, 2007**

Estimated Non-Software CWIP Project Amount (obligations under CWIP): **\$336,500**

Estimated Software CWIP Project Amount (obligations under CWIP): **\$0.00**

“CWIP Project” Manager Information below:

Name: **Michele A. Riley**

Phone: **816/426-7816**

FAX: **816/274-6955**

EMAIL: **Michele.A.Riley@noaa.gov**

Full Mailing Address: **U.S. Department of Commerce, NOAA**

Project Planning and Management Division, Eastern Region

601 East 12th Street, Room 1749

Kansas City, MO 64106

CAMS Project Codes which will be used on the project:

Current CAMS Projects Codes Used: **B2PFAFA PC4, B2MFPC4 P00, B2PFPC4 P00, C4P7PC4 P00, E4P1BC4 P00**

Previously Used CAMS Projects/FIMATask:

(if restructuring or change in funding source)

Non-CWIP Tasks used :

(optional - may not a comprehensive list)

SUBPROJECT INFORMATION

Will there be Subprojects (using only Phase Codes to differentiate projects): Yes No

Attachment 8 - CWIP Reconciliation Spreadsheet

CWIP Reconciliation Template
 Comparing Activity Mgr. Report to CA 5000 Report (CA5000)
 (For Period Ending: December 31, 2008)

CWIP Activity Information
 CWIP Code (from Budget Office): NFA-04-004
 Activity Title: NOS Charleston, SC - CCEIBR Electrical Renovations
 Activity Mgr: Michele Riley
 Prepared By: Beverly A. Schuetz
 Preparer's Phone #: 818426-2063

Line Office CFO Signature & Date
 Line Office M & B Signature & Date

Estimated Cost: \$336,520.00
 CWIP Activity Inception Date: 01-May-04
 Beneficial Occupancy Date: 1-Jul-05

Project & Task Codes & Their Description	A		B		C		D		E		F		G		H		I		J	
	Activity Manager's Unorganized Costs (CA 5000)	Activity Manager's Unorganized Costs (Exclude Unrelated Costs)	Capitalized Costs (Include Related Costs)	Unorganized Costs	Capitalized Costs (Include Related Costs)	Unorganized Costs	Differences	CA 5000 Report Capitalized Costs	Unorganized Costs	CA 5000 Report Capitalized Costs	Unorganized Costs	Differences	CA 5000 Report Capitalized Costs	Unorganized Costs	CA 5000 Report Capitalized Costs	Unorganized Costs	CA 5000 Report Capitalized Costs	Unorganized Costs	CA 5000 Report Capitalized Costs	Unorganized Costs
BZPFAPA PCA	158,470.11	158,470.11	0.00	158,470.11	0.00	0.00	0.00	158,470.11	0.00	158,470.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D4K4KCH PUR	28,066.00	28,066.00	0.00	28,066.00	0.00	0.00	0.00	28,066.00	0.00	28,066.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BZMPPCA P00	12,905.00	12,905.00	0.00	12,905.00	0.00	0.00	0.00	12,905.00	0.00	12,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BZMPPCA P00	3,215.47	3,215.47	0.00	3,215.47	0.00	0.00	0.00	3,215.47	0.00	3,215.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Activity Total	204,443.11	199,441.11	0.00	199,441.11	0.00	0.00	0.00	199,441.11	0.00	199,441.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Proof of Costs:

Project Code	CA 5000 Report Information		Total Obligations
	Uninformed Obligations	Shared Total OBL	
BZPFAPA PCA	158,470.11	0.00	158,470.11
D4K4KCH PUR	28,066.00	0.00	28,066.00
BZMPPCA P00	12,905.00	0.00	12,905.00
BZMPPCA P00	0.00	1,784.33	1,784.33
Insert Project Code	0.00	3,215.47	3,215.47
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Insert Project Code	0.00	0.00	0.00
Activity Total	\$199,441.11	\$0.00	\$199,441.11

If you have questions, contact Nick Bayer, OFA Financial Statements Branch

REPORT ID: CA500D
 USER ID: OPS\$NICBAY01
 PAGE: 7
 AS OF: 12/12/2006

COMMERCE ADMINISTRATIVE MANAGEMENT SYSTEM
 BUREAU NAME: NORA
 CONSTRUCTION WORK IN PROGRESS REPORT (CWIP)

REPORT DATE: 12/13/2006
 GL END DATE SELECTED: 31-DEC-2006
 OPEN
 CAL YEAR SELECTED: ALL
 INITIALIZATION SELECTED: ALL

A MINUS **B** = **C**
 Costs Capitalized Cost Uncapitalized Cost

Project/Task	Fund Code FY	Org	Object Class	Undelivered Orders	Costs	Capitalized Cost	Uncapitalized Cost
Project/Task Subtotal:	24L4S4L-P00				.00	1,449,481.60	1,449,481.60
Project Code Subtotal:	24L4S4L			7,075.00	1,570,289.13	1,577,364.13	111,807.53
Program: 02-08-01-063				7,075.00	1,570,289.13	1,577,364.13	111,807.53
PROGRAM: 02-11-01-000 NATIONAL MARINE FISHERIES SERV -- ENFORCEMENT & SURVEILLANCE -- ENFORCEMENT -- NAIFS ENFORCEMENT SURVEILLANCE ENFORCEMENT BASE							

Project/Task	Fund Code FY	Org	Object Class	Undelivered Orders	Costs	Capitalized Cost	Uncapitalized Cost
Project/Task Subtotal:	24L7E0H				.00	202,685.09	202,685.09
Project Code Subtotal:	24L7E0H-P00				.00	202,685.09	202,685.09
Program: 02-11-01-000					.00	202,685.09	202,685.09
PROGRAM: 02-21-19-001 NATIONAL MARINE FISHERIES SERV -- FISH -- FISHERIES MANAGEMENT PROGRAMS -- FISHERIES RESEARCH & MGMT PROGRAMS							

Project/Task	Fund Code FY	Org	Object Class	Undelivered Orders	Costs	Capitalized Cost	Uncapitalized Cost
Project/Task Subtotal:	24LAF01				.00	62,800.00	62,800.00
Project Code Subtotal:	24LAF01-P00				.00	62,800.00	62,800.00
Program: 02-21-19-001					.00	62,800.00	62,800.00
PROGRAM: 03-02-01-000 OCEANIC & ATMOSPHERIC RESEARCH -- ATMOSPHERIC PROGRAMS -- WEATHER RESEARCH -- BASE							

Project/Task	Fund Code FY	Org	Object Class	Undelivered Orders	Costs	Capitalized Cost	Uncapitalized Cost
Project/Task Subtotal:	34R2A04				.00	228,221.97	228,221.97
Project Code Subtotal:	34R2A04-P00				.00	228,221.97	228,221.97
Program: 02-21-19-001					.00	228,221.97	228,221.97
PROGRAM: 34R2A04 NSSL MODULAR BUILDING Status: ACTIVE Type: CWIP							

the warranty are to be directed to the prime contractor, Insert Contractor's Name, Address and Phone Number.

Please document all warranty calls and provide a courtesy copy (via e-mail) to Insert Project Engineer's Name, and to Insert Contracting Officer's Name, Contracting Officer. In the event the contractor fails to respond or if there is a disagreement with the contractor concerning the warranty, contact Insert Contracting Officer's Name at Insert Contracting Officer's Address and Phone Number.

As-built drawings and O&M manuals have been provided to you as part of the contract requirements and as completed punchlist items.

Please extend my thanks to Insert Names of LO Staff You Wish Recognized of the Insert LO and Site Name staff. They were extremely helpful throughout the design, construction and acceptance process. Their efforts are greatly appreciated.

Attachments

REPORT OF REAL PROPERTY CONSTRUCTED

TO: (Fax One Copy) Real Property Management Division Kansas City, MO		TYPE OF ASSET: <input type="checkbox"/> Satellite <input type="checkbox"/> Software <input type="checkbox"/> Satellite Ground Sys <input type="checkbox"/> Other Weather System <input checked="" type="checkbox"/> Building/Structure <input type="checkbox"/> Ship/Aircraft/Other	
NOS Charleston, SC (CCEHBR Electrical Renovation)		Status of Asset <input checked="" type="checkbox"/> In Use <input type="checkbox"/> Not In Use	Expected Useful Life of Asset (in years) 40 years
Property ID: SCC00501			
COMPLETE DESCRIPTION OF ARTICLE by Cost Category (including Capitalizable Project Code/Task Code)		Cost or Appraised Value	Obligating Document Number
Design Costs 1404 B2PFAFA PC4 2513 (\$14,641.00)		\$14,641.00	WC133003CQ0009, TO 005
Construction Costs 1404 B2PFAFA PC4 2527 (\$116,114.80) 1405 B2PFAFA PC4 2527 (\$12,102.29)		\$128,217.09	WC133C04CN0055
Construction Supervision		\$0.00	
Printing 1405 B2PFAFA PC4 2415 (\$701.82)		\$701.82	
Incidentals 1407 E4P1BC4 P00 2536 (\$6,411.00)		\$6,411.00	07-CWIP-C4
GFE 1405 B2PFAFA PC4 2527 (\$131,025.00) 1406 B2MFPC4 P00 2527 (\$12,905.00) 1406 C4P7PC4 P00 2527 (\$1,784.53) 1406 B2PFPC4 P00 2527 (\$3,215.47)		\$148,930.00	WC133A05CN1315
Total Asset Cost		\$298,900.91	
Is this a Revised NF 37-6? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES		Total Cost of Previous NF37-6	Date of Previous Submission MM/DD/YY
Costs (Increase or Decrease) not Previously Reported by Cost Category (including Capitalizable Project Code/Task Code/Costs) (Attach Additional Sheets, if Necessary)		\$298,900.91	
		Cost or Appraised Value	Obligating Document Number
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
Total of Costs not Reported Previously		\$0.00	
TOTAL ASSET COST (Previous Asset Costs plus Current Asset Costs)		\$298,900.91	
CWIP ACTIVITY MGR Certifications		CAMS Organization Code(s)	CAMS Depreciation Project and Task Code(s)
<input checked="" type="checkbox"/> I certify that all CWIP Project & Task Codes, Organization & Depreciation Codes, cited above, are Valid AND Active per the CAMS ACCS Validation Screen.		1013000400000000	E8K4KCH P00
I certify that the COST Column on the latest CWIP Rpt (CA500-D) is greater than or equal to the cost balance(s) for each project code cited above. (I.e., I have NOT included: Undelivered Orders, Costs in Suspense, Transit, or Litigation.)			
<input checked="" type="checkbox"/> I certify that there are no future Series/Generations forthcoming using these same project codes. (This will stop future Mgt Fund/Overhead charges for these codes.)			
FINANCE OFFICER		Signature	
I certify that the necessary entries have been made to adjust the accounting records and an e-mail notice has been sent to the appropriate Property Officer and Activity Mgr.		Date	
PROPERTY OFFICER		Signature	
I certify that the necessary entries will be made to adjust the property records and a corresponding e-mail notice sent to the responsible CWIP Activity Mgr.		Date	

U.S. Department of Commerce **Property Transaction Request**

Custodian Code	Transaction Request Number
----------------	----------------------------

1. Addition Type: New Acquisition Inventory Adjustment Other _____ *Describe*

DESCRIPTION	Description Number	Description		
	Manufacturer	Model Number	Serial Number	
	NFC ID Number	Type of Property	Useful Life	

LOCATION	Building Number _____ Room Number _____ FIPS (if known) _____		
	Street Address _____		
	City _____	County _____	State _____ Zip _____

ACCOUNTING	Document Type (Check One)					
	<input type="checkbox"/> 40 Purchase Order	<input type="checkbox"/> 50 Contract	<input type="checkbox"/> 14 Bank Card	<input type="checkbox"/> 22 GSA Fedstrip	<input type="checkbox"/> 43 Leases Rentals	<input type="checkbox"/> Other _____ <small>(Form #)</small>
	Document #	Line Item #	Acquisition Cost	Acquisition Date	Receipt Date	
Org. Code / Project Number		Object Class	Org. Code (NFC)	FSC	Possession Code	

MULTIPLE ADDS	<i>Multiple Adds (Use this section to record multiple "adds" of the same item procured on the same document.)</i>					
	NFC ID	Serial No.	Custodian Code	Bldg. No.	Room No.	Project No.

Remarks						

Signature of Custodian (Print Name)	Date	Telephone
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