

15. (cont'd)  
NAVSEA Equipment = S+3(characters) (cont'd)

| SYSTEM<br>DATA CODE | DESCRIPTION                                                                                                                             |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| SSLQ                | SLQ 32: electronics surveillance measures and associated equipment on WMEC 270.                                                         |
| SWLR                | WLR 1: electronic surveillance measures & associated equipment on WHEC.                                                                 |
| SESM                | Other ESM: all other ESM associated & related equipment.                                                                                |
| SARD                | Air Radar: Air search radar, contro consoles, & associated equipment on WHEC's.                                                         |
| S110                | MK110 57MM GWS: GCP, GLU, TVC;<br>(repairable and consumable)                                                                           |
| SM46                | MK46 Optical sight: MK132 CDC, MK85<br>Electro-optic Director (repairable and consumable)                                               |
| S160                | MK160 Gun Control System: All equipment including OJ-719/Q70 GWS Console, MK119 Gun Computer System Cabinet (repairable and consumable) |
| SM53                | MK53 DLS: MK137 SRBOC Mod 4 and Nulka Mod 10 (repairable and consumable)                                                                |
| SQ9B                | AN/SPQ-9B Radar Set (repairable and consumable)                                                                                         |

SPAWAR Equipment = W+3(characters)

|      |                                                                                                                                                                                                     |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| WCME | Communications: overhaul & maintenance of Navy owned radios, crypto equipment and associated communications gear on Coast Guard ships and equipment installed for MARDEZ tasking at shore stations. |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

NAVAIR Equipment = A+3(characters)

|      |                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| AAPS | APS 137 Radar: ISAR radar & associated equipment used in Coast Guard aircraft and ships.                                                              |
| AMRA | Avionics Radar: other Navy owned radars and associated equipment used in Coast Guard aircraft.                                                        |
| AAVC | Avionics Communications: overhaul and maintenance of Navy owned radios, crypto equipment, and associated communications gear on Coast Guard aircraft. |
| AAVN | Avionics Navigation: overhaul and maintenance of Navy owned navigation and associated equipment on Coast Guard aircraft.                              |

15. (cont'd)

NAVSEA Equipment = S+3(characters) (cont'd)

| SYSTEM<br>DATA CODE | DESCRIPTION                                                                                                                                                                                       |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ATAC                | IFF/TACAN: overhaul and maintenance of Navy owned identification friend or foe and tactical navigation systems and associated equipment used on Coast Guard ships to support aviation operations. |

16. **Control and Accounting for Real and Personal Property Assets**

- a. **Acquisitions**. Purchases and construction of real and personal property must be reflected as an asset in agency financial statements and in CG asset systems. An asset is capitalized and depreciated over its useful life if it meets certain criteria and dollar thresholds discussed in (f) below. Assets not meeting these criteria and dollar thresholds are not capitalized and are expensed when purchased or constructed. Assets are capitalized or expensed in the accounting system based on the object class chosen by the procuring unit or if they are being constructed under a capitalized AC&I project.
- b. **Definition of real and personal property**. Real property includes land, buildings or structures. Personal property is all other assets that are not real property that have a service life of 2 years or more. Examples of personal property are vessels, aircraft, small boats, trucks, and other equipment.
- c. **Total Cost**. For assets meeting capitalization criteria, the total cost of placing the asset in service shall be capitalized. Total cost includes all necessary costs incurred to make the asset operational for its intended use. This includes all direct costs such as project design, travel, installation, inspection and freight-in. Note: The amount entered into the CG fixed asset systems for property items shall agree with the total of the specific accounting line(s) with a capitalized object class on procurement documents. If a procurement will involve both capitalized and non-capitalized cost items, multiple accounting lines with the appropriate capital and non-capital object classes shall be used.
- d. **Improvements**. Capitalized property can also include improvements of existing capitalized property. An improvement is capitalized only if it 1) substantially increases an asset's capability, capacity or service life and 2) it meets the criteria and the dollar thresholds discussed in (f) below.
- e. **Repair and Maintenance (R&M)**. Repair and maintenance (R&M) is not an improvement and does not increase existing capability, capacity or service life. It is therefore not capitalized. R&M includes preventative maintenance, normal maintenance, and replacement of similar structural components. Costs incurred to ensure existing structures meet current Federal and local building codes shall be treated as R&M.
- f. **Dollar Thresholds and Object Class Codes For Capitalized Acquisitions and Improvements**. An asset is capitalized in CG accounting systems based