



Department of Veterans Affairs

Financial Policy

Volume V

Assets

Chapter 14

Heritage Assets and Stewardship Land

Approved:

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Assistant Secretary for Management
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1401 Overview	2
1402 Revisions	2
1403 Definitions.....	4
1404 Roles and Responsibilities.....	6
1405 Policies	7
140501 General Policies	7
140502 Recognition, Measurement, and Accounting	7
140503 Presentation and Disclosure in the Financial Statements	10
1406 Authorities and References.....	12
1407 Rescissions	13
1408 Questions.....	13
Appendix A: Example CAI and Disposal Plans Update Memo	14

1401 Overview

This chapter establishes the Department of Veterans Affairs (VA) financial policies regarding accounting for Heritage Assets and Stewardship Land to include recognition, measurement, and presentation and disclosure in VA’s consolidated financial statements.

Key points covered in this chapter:

- Heritage Assets consist of items that would normally be considered Property, Plant, and Equipment (PP&E) but are unique for one or more reasons.
- Heritage assets fall into one of two categories: collection type, and non-collection type.
- Multi-use heritage assets (MUHA) are heritage assets predominantly used in general Government operations.
- Stewardship Land (e.g., forests and parks) is land and land rights owned by the Federal Government, but not acquired for or in connection with items of general PP&E.
- VA will recognize, record, report, and disclose heritage assets and stewardship land in accordance with [Statement of Federal Financial Accounting Standards \(SFFAS\) No. 6, Accounting for Property, Plant, and Equipment](#), [SFFAS No. 29, Heritage Assets and Stewardship Land](#), [Technical Release \(TR\) 9: Implementation Guide for SFFAS 29: Heritage Assets and Stewardship Land](#), [OMB Circular No. A-136, Financial Reporting Requirements](#), and [Treasury Financial Manual, Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government](#).

1402 Revisions

Section	Revision	Office	Reason for Change	Effective Date
1405 Policies	Updated various hyperlinks and formatting	OFP (047G)	Updated guidance	March 2020
1406 Authorities and References	Added reference to TR 9 and CFM Historic Preservation Removed reference to SFFAS 16	OFP (047G)	Updated guidance SFFAS 16 rescinded by SFFAS 29 par. 14 (July 2005)	March 2020

Section	Revision	Office	Reason for Change	Effective Date
Various	Updated financial policy to align with iFAMS configuration	OFP (047G)	FMBT and iFAMS updates	March 2020
Various	Reformatted to new policy format and completed 5-year review	OFP (047G)	Reorganized chapter layout and changed policy chapter title from “Heritage Assets” to “Heritage Assets and Stewardship Land”	May 2018
1403 Definitions	Updated and added several definitions	OFP (047G)	Enhance reader understanding	May 2018
1405 Policies	Added Stewardship Land policy information	OFP (047G)	Enhance reader understanding Previous policy did not include Stewardship Land	May 2018
Appendix A	Moved information from previous chapter appendix to the policy section and replaced with an example of a notification memorandum requesting an update and review capital asset inventory	OFP (047G)	Enhance reader understanding	May 2018
Appendix B	Removed	OFP (047G)	Provided the information in section 140503 Financial Reporting and Disclosure of Heritage Assets and Stewardship Land	May 2018

1403 Definitions

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

Book Value – The net amount at which an asset or group of assets is carried on the books of record (also referred to as carrying value or amount). It equals the gross amount of any asset minus any allowance or valuation adjustment amount.

Budget Object Code (BOC) – Category in a classification system that presents an obligation by the purpose of the item(s) or service(s) purchased by the Federal Government. While the Office of Management and Budget establishes the standard codes, titles, and definitions of the object class, VA has further defined extensions for capturing additional detail to support internal information needs.

Capital Asset Inventory (CAI) System – The database of record for VA's real property portfolio, including VA's owned and leased assets, managed by Capital Asset Management Service (CAMS). The CAI database also houses the Facility Condition Assessment (FCA) data, agreement information, and historical asset information for the portfolio.

Capitalize – To record an expenditure or contribution, which will benefit a future period as an asset, rather than to treat the expenditure as an expense of the period in which it occurs.

Cost – An amount or value expended for goods or services produced or received.

Deferred Maintenance – Maintenance not performed when it should have been or was scheduled to be and that, therefore, has been put off, or delayed to a future period.

Depreciation – The systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage or residual value, over its estimated useful life. Depreciation reflects the use of the asset(s) during specific operating periods in order to match costs with related revenues in measuring income or determining the costs of carrying out program activities.

Devise – To transmit or gift real property by will.

Direct Cost – Costs directly associated with providing goods or services.

Donation – A contribution to the Government (i.e., gifting of a resource to a Government entity by a non-Government entity).

Expense – Outflows or other use of assets and/or incurrence of liabilities (or a combination of both), in which the benefits do not extend beyond the present accounting period.

Financial Management System (FMS) – VA’s legacy core accounting system. FMS is scheduled to be replaced by iFAMS, a modern Momentum-based ERP solution configured for VA.

General Property, Plant, and Equipment (PP&E) – Tangible assets which: 1) have an estimated useful life of two or more years; 2) are not intended for sale in the ordinary course of operations; and 3) are intended to be used or available for use by the entity. PP&E includes land and land rights owned by the Federal Government acquired for or in connection with items of PP&E.

Heritage Assets – items that would normally be classified as PP&E except that they are unique for one or more of the following reasons: 1) historical or natural significance; 2) cultural, educational, or artistic importance; or 3) significant architectural characteristics. Heritage assets consist of: 1) collection type heritage assets, such as objects gathered and maintained for exhibition, and 2) non-collection-type heritage assets, such as parks, memorials, monuments, and buildings. Heritage assets are generally expected to be preserved indefinitely. This term is specific to federal accounting.

Historic Property – Any historic district, site, building, structure, or object included in, or eligible for inclusion in, the National Register of Historic Places maintained by the Secretary of the Interior. This term includes artifacts, records, and remains that are related to and located within such properties. The term includes properties of traditional religious and cultural importance to an Indian tribe or Native Hawaiian organization and that meet the National Register criteria.

Indirect Cost – Costs not directly associated with providing goods or services. These costs are allocated through the indirect cost allocation process. For example, some costs, such as building maintenance or administrative expenses, are more difficult to assign to a specific product and therefore are considered to be indirect costs.

VA Integrated Financial and Accounting Management System (iFAMS) – The modern Enterprise Resource Planning (ERP) solution VA will migrate to from the current financial system, FMS. iFAMS is a Momentum-based solution configured for VA which provides increased operational efficiency, productivity, agility, and flexibility. The new solution also provides additional security, storage, and scalability.

Multi-Use Heritage Assets (MUHA) – Heritage Assets used to serve two purposes—a heritage function and general government operations. In cases where a heritage asset serves two purposes, the heritage asset should be considered a multi-use heritage asset if the predominant use of the asset is in general government operations (e.g., the main Treasury building used as an office building). Heritage assets having an incidental

use in government operations are not multi-use heritage assets and are simply referred to as heritage assets.

Net Book Value – The recorded cost of an asset less any recorded accumulated depreciation.

Non-Exchange Revenue – Revenue that is not earned but received due to legislation or regulation such as, taxes, duties, fines, and penalties. Donations may be financial resources, such as cash or securities, or nonfinancial resources such as land or buildings.

Overhead Cost – Costs are generally associated with utilities, building maintenance, and supplies essential to the overall accomplishment of a project. Overhead costs will be expensed or capitalized, depending on their materiality to overall costs of individual projects. When overhead costs are determined to be material to a project and are distributed to the costs of a project, the costs will be allocated based on a distribution methodology that is both documented and auditable.

Recognize – The recording of financial transactions in the financial records of an entity.

Stewardship Land – Land and land rights owned by the Federal Government, but not acquired for or in connection with items of general PP&E. Examples of stewardship land include land used as forests and parks, and land used for wildlife and grazing.

Stewardship PP&E – Consists of assets whose physical properties resemble those of general PP&E traditionally capitalized in financial statements, but because of unique characteristics of Stewardship PP&E, valuation would be difficult, and matching costs with specific periods would not be meaningful. To demonstrate accountability for these assets, entities will report on their existence. Stewardship PP&E includes Heritage Assets and Stewardship Land.

1404 Roles and Responsibilities

Administration Chief Financial Officers and Chief Accountants are responsible for ensuring compliance with the policies and procedures set forth in this chapter. Specific responsibilities include the direction, implementation, and management of policy guidance, and oversight of VA's financial management personnel, activities, and operations as they relate to heritage assets and stewardship land.

The Office of Management, Office of Asset Enterprise Management (OAEM), Capital Asset Management Service (CAMS) is responsible for managing VA's portfolio of capital assets, the Capital Asset Inventory database, performance monitoring of the portfolio, real property management, disposal and reuse planning, real property data management, and on-going analysis of the portfolio.

Office of Acquisitions, Logistics, and Construction (OALC), Office of Construction and Facilities Management (CFM), Historic Preservation Office, is responsible for maintaining information about VA's programs to comply with Federal preservation requirements and provides guidance on historic properties.

1405 Policies

140501 General Policies

- A. OAEM will send out a notification twice a year to the Administrations and other key offices to review and update the Capital Asset Inventory to include heritage assets. The [VA Capital Asset Inventory \(CAI\) web application](#), maintained by CAMS, serves as VA's data source for heritage asset classification.
- B. Administration staff will review, update, and confirm the heritage and historical related fields in CAI.
- C. CFM will review requests from the Administrations to update only the historic property data fields in CAI, not the heritage related fields. Heritage related fields are the responsibility of VA's Administrations. CFM will determine if changes in CAI historic property data fields are needed, based on the National Register of Historic Places criteria.
- D. Appropriate documentation shall be maintained for audit and control purposes (e.g., documentation supporting the classification and quantification in physical units; proof of ownership; and how they relate to the agency mission). For iFAMS, the Asset Query provides a complete set of information for a given fixed asset and reflects the current status of the asset including history of activity processed in the Fixed Asset module.
- E. OAEM will provide to VA's Office of Financial Policy (OFP), the data necessary to prepare the heritage assets footnote disclosure in accordance with [OMB Circular No. A-136, Financial Reporting Requirements – Revised](#). For iFAMS, the reference data attributes will be utilized to assist with capturing and reporting required footnotes.
- F. VA will use the proper budget object codes (BOC) to classify all obligations of funds for heritage asset transactions (not associated to the general PP&E costs of MUHA). See [Volume XIII, Chapter 2 – Budget Object Codes](#) for current codes.
- G. Estimated deferred maintenance costs are not accrued in the Statements of Net Cost or recognized as a liability on the balance sheet.

140502 Recognition, Measurement, and Accounting

VA will recognize and record heritage assets and stewardship land in accordance with [Statement of Federal Financial Accounting Standards \(SFFAS\) No. 6, Accounting for Property, Plant, and Equipment](#), [SFFAS No. 29, Heritage Assets and Stewardship Land, Technical Release \(TR\) 9: Implementation Guide for SFFAS 29: Heritage Assets and Stewardship Land](#), [OMB Circular No. A-136](#), and [Treasury Financial Manual \(TFM\), Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government](#).

A. In accordance with [SFFAS No. 6](#), the categories of PP&E are:

1. **General PP&E**; In accordance with [OMB Circular No. A-136](#), entities with business-type activities will categorize all PP&E as general PP&E whether or not it meets the definition of other PP&E categories (e.g., heritage assets). In addition, land and land rights acquired for or in connection with general PP&E will be included in general PP&E.
2. **Heritage Assets**; which fall into one of two categories:
 - Regular Heritage assets which have an incidental use in government operations; and
 - MUHA which serve two purposes (i.e., a heritage function and an operational function (e.g., an office building)).
3. **Stewardship Land**; Land and land rights owned by the Federal Government, not acquired for or in connection with items of general PP&E. "Acquired for or in connection with" includes land acquired with the intent to construct general PP&E and land acquired in combination with general PP&E, including not only land used as the foundation, but also adjacent land considered to be the general PP&E's common grounds.

B. In accordance with [SFFAS No. 6](#), costs for heritage assets, MUHA, and stewardship land should be recognized and recorded as follows:

1. **Heritage Assets** – When the asset is used solely or predominantly for a heritage function, all costs of acquisition, improvement, reconstruction, or renovation are recognized as a general operating expense in the period incurred to bring the item to its current condition. Direct, indirect, and overhead costs will be recognized in the period incurred. (Refer to [SFFAS No. 6](#), Asset Recognition section, paragraph 26 for examples of costs to be considered)
 - a. No amounts for heritage assets acquired through donation or devise should be recognized in the cost.

- b. Transfers of heritage assets from one Federal entity to another do not affect the net cost of operations or net position of either entity since these assets were expensed upon acquisition.
 - If assets included in general PP&E are transferred to an entity for use as heritage assets, the transferring entity should recognize a transfer-out of capitalized assets. (Refer to [SFFAS No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#), Transfers of Assets section, paragraph 74 and Other Financing Sources – Intragovernmental section, paragraphs 345-346 for more information)
2. MUHA – When the asset is classified as MUHA and is used predominantly for general government service, the portion of the cost attributed to the general government operations will be capitalized as general PP&E if the capitalization threshold is met. The cost of acquisition, improvement, reconstruction, or renovation of MUHA should be considered when determining the amount to capitalize. The portion of the costs not capitalized as they are attributed to the heritage asset function will be treated as a heritage asset and expensed as described in section 140502.
 - a. In accordance with [SFFAS No. 7](#), MUHA acquired through donation or devise should be recognized as general PP&E at the assets' fair value at the time received, and the amount should also be recognized as "non-exchange revenues." For iFAMS, MUHAs are indicated by their asset type.
 - b. Transfers of MUHA from one Federal entity to another are transfers of capitalized assets. The receiving entity should recognize a transfer-in as an additional financing source and the transferring entity should recognize a transfer-out. The value recorded should be the transferring entity's book value of the MUHA. If the receiving entity is not provided the book value, the MUHA should be recorded at its estimated fair value. (Refer to [SFFAS No. 7](#), Transfers of Assets section, paragraph 74 for more information)
3. Stewardship Land – The cost of acquisition of stewardship land should be recognized as a general operating expense in the period in which the cost is incurred. The cost should include all costs to prepare stewardship land for its intended use (e.g., razing a building).
 - a. No amounts for stewardship land acquired through donation or devise should be recognized in the cost of stewardship land. (Refer to [SFFAS No. 7](#), Nonexchange Transactions with the Public section, paragraphs 258-259 for more information)
 - b. Transfers of stewardship land from one Federal entity to another does not affect the net cost of operations or net position of either entity since these

assets were expensed upon acquisition. However, in some cases, land included in general PP&E may be transferred to an entity for use as stewardship land. In this instance, the transferring entity should recognize a transfer-out of capitalized assets. (Refer to [SFFAS No. 7](#), Transfers of Assets section, paragraph 74 and Other Financing Sources – Intragovernmental section, paragraphs 345-346 for more information)

- c. In some cases, land may be acquired along with existing structures. The following accounting treatment should apply:
- If the structure would be deemed a heritage asset and is significant in and of itself, the entity should use its judgment as to whether the acquisition cost should be recognized as the cost of stewardship land, heritage asset, or both;
 - If the structure is to be used in operations (for example, as general PP&E) but 1) the value of the structure is insignificant, or 2) its acquisition is merely a byproduct of the acquisition of the land, the cost in its entirety should be recognized as an acquisition of stewardship land; or
 - Significant structures that have an operating use (e.g., a constructed hotel or employee-housing block) should be treated/recognized as general PP&E by identifying the cost attributable to general PP&E and segregating it from the cost of the stewardship land acquired.

140503 Presentation and Disclosure in the Financial Statements

- A. VA will report and disclose heritage assets and stewardship land in the financial statements in accordance with [SFFAS No. 6](#), [SFFAS No. 29](#), [TR 9](#), [OMB Circular No. A-136](#), and [TFM, Volume 1, Part 2, Chapter 4700](#).
- B. VA classifies and reports heritage assets in the categories defined below:
- **Art Collections** – Objects gathered and maintained for exhibition, for example, museum collections, art collections, and library collections. Includes artwork (refer to [VA Directive 7531, Acquisition of Artwork, Decorative Furnishings and Decorative Items](#) for additional information), archives, historic medical equipment, artifacts, documents, medals and awards, furniture, archaeological materials and photographs. Historical documents in any medium form (i.e. paper, film, and electronic media);
 - **Buildings /Structures** – Includes historic hospitals, quarters, lodges, and chapels. Building/structure with incidental use in general Government operations; < 50% utilization. Generally found in the National Register of Historic Places (NRHP) system;

- **Monuments** – A statue, building, or other structure erected to commemorate a famous or notable person or event. May also be known as: memorial, statue, pillar, column, obelisk, cross, cenotaph, tomb, mausoleum or shrine;
 - **Historic Flag Poles** – A pole with historical, cultural, artistic, or architectural significance that was once used for exhibiting a flag of significance;
 - **Other Nonstructural Items** – Includes rostrums, gates, and historic walls. If the asset does not fall into any of the other categories, then it should be classified as "Other Non-Structure Item";
 - **Archaeological Sites** – Generally found in the National Register of Historic Places (NRHP) system;
 - **Multi-Use Buildings/Structures** – Predominately used for Government operations ($\geq 50\%$ utilization); and
 - **Cemeteries** – Only developed sections of National Cemeteries are classified and reported as heritage assets; but, undeveloped sections are not until they are developed. (Refer to [VA Directive 7545, Cultural Resource Management](#))
- C. In accordance with [SFFAS No. 29](#), heritage assets and stewardship land information are classified and reported in the financial statements and related notes.
- D. In accordance with [SFFAS No. 42, Deferred Maintenance and Repairs: Amending SFFAS 6, 14, 29, and 32](#), VA should report deferred maintenance and repairs (DM&R) information for heritage assets and stewardship land in required supplementary information (RSI). VA will document the capitalized general PP&E and non-capitalized heritage assets and stewardship land for which management does not measure and/or report DM&R and the rationale for the exclusion in the footnotes, RSI, and required supplementary stewardship information (RSSI).
- E. In accordance with [OMB Circular No. A-136](#), VA will include a note disclosure on the Balance Sheet that discloses non-financial information about heritage assets and stewardship land. VA will report the minimum required disclosure, recognition, and measurement criteria specified in [SFFAS No. 29](#).
- F. In accordance with [OMB Circular No. A-136](#), the cost of acquiring, constructing, improving, reconstructing, or renovating heritage assets (other than MUHA); the cost of acquiring stewardship land; and any costs to prepare stewardship land for its intended use will be recognized as a cost in the Statement of Net Cost (SNC) in the period when it is incurred. In the consolidated financial statements, these costs will be separately reported on the face of the SNC or disclosed in the notes, depending on the materiality of the amounts and the need to distinguish these amounts from other costs relating to measures of outputs or outcomes of the agency. (Refer to

[SFFAS No. 6](#), paragraph 26 for cost examples and [SFFAS No. 29](#) for more information)

- G. In accordance with [OMB Circular No. A-136](#), the cost of acquisition, betterment, or reconstruction of MUHA should be capitalized as general PP&E and depreciated with an appropriate note disclosure explaining that physical quantity information for the MUHAs is included in the Stewardship PP&E.
1. VA should disclose MUHA that are recognized and presented with general PP&E in the basic financial statements and that additional information for the MUHA is included with the heritage assets information.
- H. In accordance with [OMB Circular No. A-136](#), heritage assets and stewardship land transferred from other Federal entities should not be recognized as a cost in calculating net cost but should be disclosed (by the number of physical units by major category). In addition, heritage assets and stewardship land acquired through donation or devise is not recognized as a cost in calculating net cost, but the fair value of the property will be disclosed if known and material. The number of physical units by major category should also be disclosed.
- I. Some investments in heritage assets (e.g., national parks) will meet the definitions and be considered and reported as both heritage assets and stewardship land. Such reporting would not be considered duplication, as the type of information reported for the physical unit would be different for each category of stewardship asset.

1406 Authorities and References

[Statement of Federal Financial Accounting Concepts \(SFFAC\) No. 6, Distinguishing Basic Information, Required Supplementary Information, and Other Accompanying Information](#)

[Statement of Federal Financial Accounting Standards \(SFFAS\) No. 6, Accounting for Property, Plant, and Equipment](#)

[SFFAS No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#)

[SFFAS No. 29, Heritage Assets and Stewardship Land](#)

[SFFAS No. 42, Deferred Maintenance and Repairs: Amending SFFAS 6, 14, 29, and 32](#)

[OMB Circular No. A-136, Financial Reporting Requirements – Revised](#)

[Technical Release \(TR\) 9: Implementation Guide for SFFAS 29: Heritage Assets and Stewardship Land](#)

[Treasury Financial Manual, Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government](#)

[36 CFR Part 800 – Protection of Historic Properties](#)

[VA Capital Asset Inventory \(CAI\) web application](#)

[VA Directive 7531, Acquisition of Artwork, Decorative Furnishings and Decorative Items](#)

[VA Directive 7545, Cultural Resource Management](#)

[VA Office of Construction & Facilities Management, Historic Preservation](#)

[Volume XIII, Chapter 2 – Budget Object Codes](#)

1407 Rescissions

Volume V, Chapter 14 – Heritage Assets and Stewardship Land, May 2018.

1408 Questions

Questions concerning these financial policies should be directed to the following points of contact:

VHA	VHA Financial Policy (Outlook)
VHA	VAFSC Nationwide Accounting (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
VBA	VAVBAWAS/CO/OPERATIONS (Outlook)
NCA	NCA Finance Group (Outlook)
NCA	NCA Budget Service (Outlook)
All Others	OFP Accounting Policy (Outlook)

Appendix A: Example CAI and Disposal Plans Update Memo

**Department of
Veterans Affairs**

Memorandum

Date: Aug. 9, 2017

From: Director, Capital Asset Management Service (044D)

Subj: FY 2017 Capital Asset Inventory and Disposal Plans Update (VAIQ # 7821126)

To: Director, Office of Capital Asset Management and Engineering Support (10NA5), Director, Budget Service (42B), Chief, Capital and Performance Budgeting (42B1), Director, Office of Facilities, Access, and Administration (20M3), Director, Space and Renovations Service (03R), Director, IT Facility and Space Management (005F2B), Director, Administrative and Financial Operations Division (53D), Director, Budget and Procurement Division (026E), Director, Logistics Support (003A3B), Director, Office of Real Property (003C1E), Director, Facilities Planning Development Service (003C2A), Director, Occupational Safety, Health, and GEMS Programs (10NA8), Director, Environmental Programs Service (10NA7), Director, Energy Management Program Service (044E), Director, Investment and Enterprise Development Service (044C), Director, Franchise Fund (047F), Director, Logistics Operations (10NA2)

1. The Capital Asset Inventory (CAI) is the repository for the Department of Veterans Affairs' (VA) real property inventory and disposal plans. This annual update call memorandum is issued to provide guidance on real property related data needs and to ensure that VA's CAI has been fully updated to meet national reporting requirements.
2. CAI data is used in many ways, including reporting and analysis for the Federal Real Property Council (FRPC), the General Services Administration (GSA), the Office of Management and Budget (OMB), the Government Accountability Office (GAO), and Congress, as well as for internal initiatives such as the Strategic Capital Investment Planning (SCIP) process and Monthly Performance Reporting (MPR) process. Having current, accurate, and reliable real property data is crucial to meeting these internal and external demands.
3. VA requires that CAI be continuously updated throughout the year as actions that impact the real property portfolio are completed. This call memo provides specific guidance on actions necessary during the call period; however it does not negate the requirement for continuous updates throughout the rest of the fiscal year.
4. Please distribute this call memorandum to your facilities or offices responsible for maintaining real property inventory information, including facility personnel that perform the updates. The call memo has multiple attachments that must be reviewed as they provide more detailed instructions and requirements for completion for this call memorandum.

Page 2.

FY 2017 Capital Asset Inventory and Disposal Plans Update (VAIQ #7821126)

5. Point-in-time certification forms are attached to this call memorandum to be signed by Station Chief Engineers, Contracting Offices (for leases) and VISN CAMs or comparable VBA, NCA, OIT, or Staff Office representatives, confirming that their CAI and disposal plan data is fully updated, concurring to Space Calculator changes, and affirming supporting documentation is being maintained.

6. Please complete the requested CAI updates, including the disposal plans, and return both (1) the revised Space Calculator spreadsheet, if there are any changes, and (2) the signed certification forms, by **COB September 11, 2017**. The Space Calculator spreadsheets with their yellow highlighted changes and explanations must be submitted to Rishi Nagpal (Rishi.Nagpal@va.gov). Whereas, the Certification forms must be emailed to Ericka.Kirksey@va.gov and Sherrene.Dugar@va.gov when completed.

7. If you have questions, please call me or have a member of your staff contact Ericka Kirksey at 202-632-6855 or Sherrene Dugar at 202-632-7070. Questions relating to CAI access should be addressed to VA CAI User Access mailbox (vacoCaiUserAccess@va.gov).

8/9/2017

 C. Brett Simms

C. Brett Simms
Director, Capital Asset Management Service (0...
Signed by: Christopher B. Simms 110976

Brett Simms

Attachments: 7