

18 Aug 2021

MEMORANDUM FOR SEE DISTRIBUTION

FROM: NGB/A4

SUBJECT: Air National Guard Engineering Technical Letter (ANGETL) 21-14, Air National Guard Capitalization and Construction in Progress (CIP) Process

1. PURPOSE: This ANGETL documents a Financial Improvement and Audit Readiness (FIAR) compliant process to be used to track ANG CIP and capital improvements (CIMP) to existing assets. It outlines the ANG process to account for the costs associated with all ANG construction type projects (major & minor construction) and work items whose full, or partial, value is determined to be capitalized and/or expensed by the base Real Property Officer/Base Civil Engineer.

2. APPLICABILITY:

2.1. Effective Date: Immediately.

2.2. Ultimate Recipients: NGB/A4A Programmers and Real Property, NGB/A4O Project Managers, Base Civil Engineers (BCEs) and Deputy BCEs, Real Property Managers (RPMs), and United States Property Fiscal Officers (USPFOs) which are the Real Property Accountable Officers (RPAOs).

2.3. Coordination with Key Organizations: NGB/A4A, NGB/A4O, and select field representatives.

3. DESCRIPTION AND IMPLEMENTATION:

3.1. This ANG ETL provides guidance and clarification on ANG Construction in Process encompasses the execution of real property projects from the establishment of the Project/Work Item Approval document to project closeout.

4. POINT OF CONTACT: The point of contact for this ANGETL is Julie Hanania, NGB/A4AI, at (240) 612-7927, DSN 612-7927, or email <u>julie.hanania.1@us.af.mil</u>.

KEVIN L. MATTOCH, P.E. Associate Director, Engineers

Attachment:

- 1. ANG Capitalization and CIP Process
- 2. ANG ETL Index

Distribution: Each BCE, DBCE and RPM NGB/A4A NGB/A4O