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TECHNICAL HANDBOOK FOR  
ENVIRONMENTAL HEALTH AND ENGINEERING  
VOLUME IV - REAL PROPERTY  
**PART 30 - ASSET MANAGEMENT**

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**CHAPTER 30-05 REPORTING HERITAGE ASSETS AND LANDS HELD IN TRUST**

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**30-5.1 PURPOSE**

The purpose of this chapter is to provide guidance for reporting Indian Health Service (IHS) stewardship properties to comply with Federal financial and property management requirements, specifically the requirements contained in the Statement of Federal Financial Accounting Standards (SFFAS) 29, *Heritage Assets and Stewardship Land*. These guidelines apply only to Federal real property assets that meet the limited definition of "heritage assets and stewardship lands."

Historic reporting for compliance with other laws and standards that address the requirements of the National Historic Preservation Act of 1966 are detailed in Technical Handbook for Environmental Health and Engineering, Volume IV, Part 31, Chapter 31-11, "Historic Preservation."

**30-5.2 LAWS**

The two principal Acts governing the financial management of Federal property are:

Chief Financial Officers (CFO) Act of 1990, Public Law (P.L.) 101-576.

Federal Financial Management Act of 1994, P.L. 103-356. As Title IV of The Government Management Reform Act of 1994, the Federal Financial Management Act of 1994 extended the scope of the CFO Act by requiring agency-wide financial statements and a consolidated government-wide financial statement.

As a result of the above Acts, the Federal Accounting Standards Advisory Board (FASAB) developed the SFFAS 29, *Heritage Assets and Stewardship Land*.

The Law authorizing transfer of property from the Secretary of Interior, through the Bureau of Indian Affairs (BIA), to the IHS is Public Law 83-568 (1954) 42 USC 2001. This law transferred health functions from the BIA to the Public Health Service. Under Section 4 of the Act, the properties of BIA relating primarily to

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health matters were transferred from the Department of Interior to the Department of Health and Human Services. The IHS holds these lands in Trust status for the individual tribes.

### **30-5.3 STANDARDS**

The IHS will meet the standards provided in SFFAS 29, *Heritage Assets and Stewardship Land*, with the submission of the annual Stewardship Assets Report. This report includes both 'heritage assets' and Indian Trust Land held by the IHS as 'stewardship land.'

### **30-5.4 DEFINITIONS**

Heritage Assets Real property assets that have cultural, historic or natural significance. The definition of Heritage Assets in the SFFAS 29 is as follows:

*Heritage Assets are property, plant and equipment that are unique for one or more of the following reasons:*

- *Historical or natural significance;*
- *Cultural, educational or artistic (for example aesthetic) importance; or*
- *Significant architectural characteristics.*

*Heritage assets consist of (1) collection type heritage assets, such as objects gathered and maintained for exhibition, for example, museum collections, art collections, and library collections; and (2) non-collection-type heritage assets, such as parks, memorials, monuments, and buildings.*

*Heritage assets are generally expected to be preserved indefinitely. One example of evidence that a particular asset is heritage in nature is that it is listed on the National Register of Historic Places.*

Multi-use Heritage Assets As described in SFFAS 29:

*Heritage assets may in some cases be 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; they are simply heritage assets.*

Federal Real Property Any interest in land, together with the improvements, structures, and fixtures located thereon, and appurtenances thereto, under the control of any Federal agency.

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Real Property Inventory (RPI) The IHS subsidiary ledger that accounts for Federally-owned real property for which the IHS has custody and accountability.

Trust Land Land held in trust by the Secretary of Interior for Tribes or Tribal Organizations. The IHS is a *steward* for Indian Trust land over which it has control.

### **30-5.5 RESPONSIBILITIES AND GUIDANCE**

#### **A. DIVISION OF FACILITIES OPERATIONS, HEADQUARTERS**

The Division of Facilities Operations (DFO) is responsible for the determination of what constitutes heritage assets and stewardship land and for preparing the Stewardship Assets Report.

#### **B. STEWARDSHIP ASSETS REPORT**

Annually, the IHS submits the Stewardship Assets Report using data from the RPI. The Stewardship Assets Report details:

Heritage Assets: Any real property asset that is individually listed on the National Register of Historic Places is considered a Heritage Asset for the purpose of the Statement of Federal Financial Accounting Standards (SFFAS) 29, *Heritage Assets and Stewardship Land* requirements. Assets that have been determined to be contributing elements to Historic Districts or National Historic Landmarks, but are not individually listed are not reported as heritage assets.

As of January 2007, the IHS has no individually listed properties. When a property is listed at a future date, reporting will be as prescribed by the most current Statement of Federal Financial Accounting Standards dealing with stewardship properties.

Stewardship Land: The IHS reports Indian Trust Land for which it has oversight responsibility as 'stewardship land.' For Indian Trust Land, the following elements are reported:

- a. Number of Sites.
- b. Total amount of Federal hectares.

At the direction of the Department of Health and Human Services and effective with the FY-2006 Stewardship Asset Report, the IHS no longer reports property transferred to a Tribe or Tribal Organization as "Former Federal Property."