

CHAPTER 16

HERITAGE ASSET REPORTING

1601 GENERAL

This chapter sets forth reporting policies and procedures for heritage asset reporting.

1602 REQUIREMENTS

160201. Stewardship. The Treasury Financial Management Service (FMS) [FMS TFM Volume I, Appendix 4](#) provides detailed instructions for stewardship and heritage asset reporting requirements. Stewardship land is land that is not included in general Property, Plant and Equipment (PP&E) and does not have an identifiable cost. Heritage asset is any personal property that is retained by NASA because of its historic, cultural, educational, or artistic value as opposed to its current usefulness to carrying out the mission of the agency.

Section A

Stewardship Land — List the categories for stewardship land. For each category of stewardship land, provide number of units for the following: (Statements of Federal Financial Accounting Standards No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of physical units acquired during the year	X	X
2. Number of physical units withdrawn during the year	X	X
3. Number of physical units at the end of the year	X	X

Section B

List the categories for stewardship land. For each category of stewardship land, provide cost acquired: (SFFAS No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Cost of stewardship land acquired	X	X

Provide the following information for each category of stewardship land:

1. Method of acquisition
2. Method of withdrawal
3. Predominate use of stewardship land
4. Condition of stewardship land
5. A discussion of the major issues if condition or deferred maintenance is reported.

160202. Heritage Assets.

Section A

For each type of heritage assets, provide the following information:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Collection-type heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Natural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Cultural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X

Section B

For each type of heritage assets, provide the cost of the assets acquired:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Collection type	X	X
2. Natural	X	X
3. Cultural heritage	X	X

Section C

Collection-Type — Provide the following information for collection-type heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of objects for public exhibition at the Smithsonian	X	X
2. Number of items at the Library of Congress	X	X
3. Cubic feet of records at the National Archives	X	X

Section D

Natural — Provide the following information for natural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Acres of wilderness areas managed by the Department of the Interior (DOI)	X	X
2. Acres of wilderness areas in the United States	X	X
3. Miles of scenic rivers managed by DOI	X	X
4. Miles of scenic rivers in the United States	X	X
5. Number of natural landmarks managed by the National Park Service	X	X

6. Number of natural landmarks managed by the Bureau of Land Management	X	X
7. Number of natural landmarks managed by Fish and Wildlife Service	X	X
8. Number of national forests managed by the U.S. Forest Service	X	X
9. Number of national grasslands managed by the U.S. Forest Service	X	X
10. Acres of public land with national grasslands	X	X

Section E

Cultural — Provide the following information for cultural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Historic sites and structures encompassed by U.S. Forest Service land	X	X
2. American military cemeteries on foreign soil managed by the American Battle Monuments Commission	X	X
3. Stand alone memorials managed by the American Battle Monuments Commission	X	X
4. Archeological sites managed by the National Park Service	X	X
5. Archeological sites managed by the other bureaus in DOI	X	X

Provide the following information as it relates to each type of heritage assets: (SFFAS No. 8, par. 50)

Section F

Collection-Type — Provide the following information for collection-type heritage assets:

1. Description of methods of acquisition of collection-type assets
2. Description of methods of withdrawal of collection-type assets
3. Condition of collection-type assets

Section G

Natural — Provide the following information for natural heritage assets:

1. Description of methods of acquisition of natural heritage assets
2. Description of methods of withdrawal of natural heritage assets
3. Condition of natural heritage assets

Section H

Cultural — Provide the following information for cultural heritage assets:

1. Description of methods of acquisition of cultural heritage assets
2. Description of methods of withdrawal of cultural heritage assets
3. Condition of cultural heritage assets