

**Final Department of Commerce FY 2008/2009 Financial Statements Guidance
Federal Agencies' Centralized Trial Balance System I (FACTS)/
Closing Package for the Governmentwide Financial Report System**

I. Purpose

This attachment provides instructions and guidance to the Department of Commerce (Department) reporting entities' (hereinafter referred to as bureaus) on the preparation and submission of the Federal Agency Centralized Trial Balance System I (FACTS) Master Appropriation File (MAF) - by Treasury Appropriation/Fund Group, and the Closing Package notes/and other data for the Governmentwide Financial Report System (GFRS).

Please note that the Department's a) pre-closing fiscal-year FACTS I Adjusted Trial Balances (ATBs) submissions to Treasury, by Treasury Appropriation/Fund Group and by proprietary Standard General Ledger (SGL) account number; and b) Closing Package reclassified financial statements, are generated by Hyperion Financial Management (HFM) based on the bureaus' submitted data.

II. Background

Section 405 of the Government Management Reform Act of 1994 requires the Secretary of the Treasury to annually prepare and submit to the President and the Congress audited financial statements for the preceding fiscal year, covering all accounts and associated activities of the executive branch of the Federal government. Section 114 of the Budget and Accounting Procedures Act of 1950 requires each executive agency to furnish financial and operational information as the Secretary of the Treasury may stipulate. FACTS I is Treasury's fiscal-year reporting system for the agencies reporting of USSGL account balances. Annually, (normally **May**) the Treasury issues a Transmittal Letter that releases an updated version of the Treasury Financial Manual (TFM), Volume 1, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government*. This chapter includes relevant bureau requirements in order for the Department to fulfill the Treasury's requirements of executive agencies for the current fiscal year's electronically transmitted MAF and ATBs.

Prior to an agency's submission of its pre-closing ATBs, the agency must review and electronically update its MAF. The MAF contains data fields pertinent to agencies' funds and activity. The Treasury uses the MAF to control agencies' submissions of ATBs. Agencies are required to electronically transmit ATBs for the fiscal year ended September 30.

The Treasury developed the Closing Package methodology to resolve material deficiencies identified by the Government Accountability Office (GAO). This methodology is designed to link agencies comparative, audited consolidated, Department-level financial statements to the Financial Report of the United States Government (FR). Treasury has developed the GFRS to capture each agency's Closing Package data.

To comply with the Closing Package requirements, verifying agencies must reclassify all line items and amounts on their comparative, audited, consolidated financial statements such as the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement or Note on Custodial Activity. Also, agencies must list Closing Package line items amount identified as federal by trading partner and amount. All agencies must report footnotes required by the Reclassified Balance Sheet line items, and disclose other information not contained in the primary financial statements and footnotes (Closing Package notes and other data).

The Office of Financial Management (OFM) will prepare and electronically transmit to the Treasury the Department's:

- a) Updated MAF based on bureaus' MAF submissions.
- b) FACTS I ATBs based on bureaus' HFM data.
- c) Closing Package Reclassified Balance Sheet, Statements of Net Cost, Changes in Net Position, and Custodial Activity.
- d) Closing Package notes and other data based on bureaus' HFM and manual Closing Package submissions.
- e) Closing Package federal trading partners and amounts for federal line items.

III. Treasury Financial Manual (TFM), Volume I, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government*

The requirements for FACTS I and Closing Package are contained in TFM, Volume 1, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government* (TFM Transmittal Letter No. 644, May, 2008), and can be obtained at www.fms.treas.gov/factsi, select "Regulations and Guidance."

An additional source of background information regarding the FACTS I MAF and the ATBs is the MAF, ATB, and NOTES User Guide (September 2002), which can be obtained at: www.fms.treas.gov/factsi/userguide.pdf

Another source for background information regarding the Closing Package is the GFRS User Manual (updated September 2007), which can also be obtained at: www.fms.treas.gov/factsi/gfrs-manual.html, select "GFRS User Manual."

IV. Bureaus' MAF

Each August, OFM will provide bureaus with the Department's most recent MAF and Treasury's FAST (Federal Account Symbols and Titles) Book. Each bureau will review its accounting/budget records, prior MAF, and its portion of the FAST Book, and submit an updated MAF to OFM or an e-mail stating that no changes to the MAF are necessary. Revision should include new Treasury Appropriation/Fund Groups not listed on the MAF, Treasury Appropriation/Fund Groups that should be deleted or revised, correction of data listed incorrectly, etc.

OFM will perform a comparison of the MAF to the most recent FAST Book, and follow up with those bureaus where there are differences between the two. Exhibit 1 contains the Department's MAF as of September 30, 2007.

Bureaus are required to submit their FY 2008 MAF by e-mail to Tanya C. Smith (tsmith2@doc.gov).

V. Closing Package Notes/Other Data

Bureaus are required to a) enter data and text into HFM; and b) submit Excel spreadsheets to OFM for data not currently conducive to data collection in HFM.

Attachment K, *HFM Data Submissions/Reports* provides guidance to the bureaus on Closing Package Notes/Other Data and text submission.

The Closing Package Notes/Other Data (**Exhibit 2**) for which bureaus are required to submit Excel spreadsheets to OFM are as follows:

- Contingencies (Note 18)
- Commitments (Note 19)
- Stewardship Land (Note 25)
- Heritage Assets (Note 26)

Prior to year-end, OFM will e-mail the Excel spreadsheet templates to the bureaus for their Closing Package manual submissions.

Exhibit 2 includes the required format/data for bureaus submissions of the above-cited manual Closing Package Notes/Other Data.

If a particular Note or Note section does not apply, please indicate “NOT APPLICABLE” where appropriate in the Excel spreadsheet.

If the entire note(s) is not applicable, it is required that the bureau e-mail a negative response to its bureau liaison.

Bureaus should ensure that the Closing Package Notes/Other Data are consistent with the data included in the bureaus’:

- Hyperion data (Expanded Trial Balances, and footnotes data) – all bureaus
- Audited financial statements/footnotes – stand-alone bureau only
- Required Supplementary Information – all bureaus
- Required Supplementary Stewardship Information (RSSI)

VI. 2008 Due Dates

See FY 2008/2009 Financial Statements Guidance, Attachment I, *Due Date Calendar*, for applicable due dates.

OFM will monitor bureaus’ submission against the due dates. A deadline may be considered missed if the data is incomplete or inaccurate.

VII. OFM Contact

Please e-mail all bureau submissions of manual (Excel spreadsheets) Closing Package Notes/Other Data to your OFM bureau liaison and copy Atisha Burks (aburks@doc.gov).

Questions relating to this attachment can be directed to:

Tanya Smith– OFM
Department of Commerce
14th & Constitution Avenue, NW
HCHB, Rm. 6321
Washington, DC 20230
Tel: (202) 482-0854
Fax: (202) 482-1992 or 5070
E-mail: tsmith2@doc.gov

Department of Commerce Master Appropriation File (MAF)

Expected as of September 30, 2008

Bureau		Treasury Apprn./ Fund Group	Fund Name	Fund Type	BSF
Code	Name				
33	TA	1100	Salaries & Expenses, TA, Commerce	1	376
		3800	Clearing Accounts	9	376
51	OS	0120	Salaries & Expenses, Departmental Management	1	376
		0121	Emergency Oil & Gas Guaranteed Program Account, Departmental Management	11	376
		0122	Emergency Steel Guaranteed Loan Program Account, Departmental Management	11	376
		0126	Office of Inspector General, Departmental Management	1	376
		0127	National Intellectual Property Law Enforcement Coordination Council	1	376
		2759	Emergency Steel Guaranteed Loans, Downward Reestimates of Subsidies	10	376
		2769	Downward Reestimates, Emergency Oil and Gas Guaranteed Loans	10	376
		3800	Clearing Accounts	9	376
		4327	Emergency Oil & Gas Guaranteed Financing Account, Departmental Management	12	376
		4328	Emergency Steel Guaranteed Loan Financing Account, Departmental Management	12	376
		4511	Working Capital Fund, Departmental Management	4	376
		4564	Franchise Fund, Departmental Management	4	376
		6000	Deposit Funds	6	376
8501	Gifts & Bequests, Departmental Management	7	376		
52	EDA	0125	Salaries & Expenses, EDA	1	452
		1410	Interest on Investment, Economic Development Revolving Fund	10	452
		1435	General Fund Proprietary Interest, Not Otherwise Classified	10	452
		2050	Economic Development Assistance Programs, EDA	1	452
		2050	EDA Disaster Relief	1	453
		3200	Collections of Receivables from Canceled Accounts	10	452
		3220	General Fund Proprietary Receipts, Not Otherwise Classified, All Oth	10	452
		3800	Clearing Accounts	9	452
		4406	Economic Development Revolving Fund, Liquidating Account	13	452
53	ESA	1500	Salaries & Expenses, ESA	1	376
		3800	Clearing Accounts	9	376
		4323	ESA Revolving Fund, Economic and Statistical Analysis	3	376
		6540	Special Studies, Services and Projects, ESA	6	376

Department of Commerce Master Appropriation File (MAF)

Expected as of September 30, 2008

Bureau		Treasury Apprn./ Fund Group	Fund Name	Fund Type	BSF
Code	Name				
54	NOAA	0891	Miscellaneous Fees for Regulatory & Judicial Services, Not Otherwise Classified	10	376
		1099	Fines, Penalties, and Forfeitures, Not Otherwise Classified	10	376
		1435	General Fund Proprietary Interest, Not Otherwise Classified	10	376
		1450	Operation, Research and Facilities, NOAA	1	306
		1451	Expenses, Pacific Coastal Salmon Recovery, NOAA	1	306
		1456	Fisheries Finance Program Account, NOAA	11	376
		1460	Procurement, Acquisitions & Construction, NOAA	1	306
		1462	Coastal Impact Assistance, NOAA	1	302
		1463	Coastal & Ocean Activities, NOAA	1	306
		1465	NOAA Accr Cont to USRH Medicare-eligible Retiree Health Fund Contribution, NOAA	1	306
		1499	Interest Received from Credit Reform Financing Accounts	6	376
		2717	Fisheries Finance Negative Subsidies and Downward Estimates of Subsidies, NOAA	10	376
		2814	Other Repayments of Investments and Recoveries, NOAA	10	376
		3200	Collections of Receivables from Canceled Accounts	10	376
		3220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	10	376
		3800	Clearing Accounts	9	376
		4313	Coastal Zone Management Fund, NOAA	3	306
		4314	Federal Ship Financing Guaranteed Loan Financing Account, NOAA	12	376
		4316	Damage Assessment & Restoration Revolving Fund, NOAA	3	306
		4324	Fisheries Finance, Direct Loan Financing Account, NOAA	12	376
		4417	Federal Ship Financing Fund, Fishing Vessels, Liquidating Account, NOAA	13	376
		5120	Fishermen's Contingency Fund, NOAA	2	376
		5122	Foreign Fishing Observer Fund, NOAA	2	376
		5123	Fisheries Loan Fund	2	376
		5139	Promote & Develop Fishery Products & Research Pertaining to American Fisheries, NOAA	2	376
		5283	Marine Mammal Unusual Mortality Event Fund, NOAA	2	306
		5284	Limited Access System Administration Fund, NOAA	2	306
		5362	Environmental Improvement & Restoration Fund, NOAA, DOC	2	302
		5439	Western Pacific Sustainable Fisheries Fund, NOAA	2	376
		5440	Fishing Capacity Reduction Fund, NOAA	2	376
		6214	Property Forfeitures and Seizures, NOAA, DOC	6	376
		6276	Other Federal Payroll Withholding, Allotments	6	376
		6500	Advances Without Orders from Non-Federal Sources	6	376
		6501	Small Escrow Amounts	6	376
6541	Inspection and Grading of Fishery Products, NOAA	6	376		
8145	Hazardous Substance Superfund - NOAA	7	304		
8220	North Pacific Marine Research Institute, NOAA, DOC	7	306		
55	ITA	0124	U.S. Travel and Tourism Promotion	1	376
		1099	Fines, Penalties, and Forfeitures, Not Otherwise Classified	10	376
		1250	Operations and Administration, ITA	1	376
		1435	General Fund Proprietary Interest, Not Otherwise Classified	10	376
		2419	Fees & Other Charges for Program Administrative Services, DOC	10	376
		3220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	10	376
		3800	Clearing Accounts	9	376
		5521	Grants to Manufacturers of Worsted Wool Fabrics, ITA, DOC	2	376
		6276	Other Federal Payroll Withholding, Allotments	6	376
		6501	Small Escrow Amounts	6	376
		6540	Special Studies, Services and Projects, ITA	6	376

Department of Commerce Master Appropriation File (MAF)

Expected as of September 30, 2008

Bureau		Treasury Apprn./ Fund Group	Fund Name	Fund Type	BSF
Code	Name				
56	USPTO	0840	Patent, Trademark and Copyright Fees	10	376
		1006	Salaries & Expenses, PTO	1	376
		3800	Clearing Accounts	9	376
		5127	Patent and Trademark Surcharge Fund	2	376
		6538	Patent Cooperation Treaty Deposits, USPTO, DOC	6	376
		6542	Customer Deposits, Patent and Trademark Office, DOC	6	376
		6554	Madrid Protocol Deposits, U.S. Patent and Trademark Office	6	376
57	NIST	0500	Scientific & Technical Research and Services, NIST	1	376
		0515	Construction of Research Facilities, NIST	1	376
		0525	Industrial Technology Services, NIST	1	376
		3800	Clearing Accounts	9	376
		4650	Working Capital Fund, NIST	4	376
58	USTTA	0700	Salaries and Expenses, USTTA	1	376
		3800	Clearing Accounts	9	376
		6540	Special Studies, Services and Projects, USTTA	6	376
59	MBDA	0201	Minority Business Development, MBDA	1	376
		3800	Clearing Accounts	9	376
61	NTIA	0527	Endowment for Children's Education Television, NTIA	1	503
		0550	Salaries & Expenses, NTIA, Commerce	1	376
		0551	Public Telecommunication Facilities, Planning and Construction, NTIA, Commerce	1	503
		0552	Information Infrastructures Grants, NTIA	1	503
		3800	Clearing Accounts	9	376
5396	Digital Television Transition and Public Safety Fund	2	376		
62	NTIS	3800	Clearing Accounts	9	376
		4295	NTIS Revolving Fund, NTIS	3	376
		6500	Advances Without Orders from Non-Federal Sources	6	376
63	Census	0401	Salaries & Expenses, Bureau of the Census	1	376
		0450	Periodic Censuses and Programs, Bureau of the Census	1	376
		1099	Fines, Penalties, and Forfeitures, Not Otherwise Classified	10	376
		3220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	10	376
		3800	Clearing Accounts	9	376
		4512	Census Working Capital Fund, Bureau of the Census, DOC	4	376
		6050	Employees' Payroll Allotment Account, United States Savings Bonds	6	376
		6275	Withheld State and Local Taxes	6	376
6540	Special Studies, Services and Projects, Bureau of the Census	6	376		
67	BIS	0300	Operations & Administration, Export Administration, Commerce	1	376
		1040	Fines, Penalties and Forfeitures, Customs, Commerce and Antitrust Laws	10	376
		1435	General Fund Proprietary Interest, Not Otherwise Classified	10	376
		2419	Fees & Other Charges for Program Administrative Services, DOC	10	376
		3220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	10	376
3800	Clearing Accounts	9	376		

Fund Type Codes:

Fund Type	Hyperion 13_FUND_TYPES Classification	Description
1	GENERAL FUNDS	General Fund
2	SPECIAL FUNDS	Special Fund
3	REVOLV FUNDS	Public Enterprise Fund
4	REVOLV FUNDS	Intragovernmental Revolving or Mgmt Fund
5	Not applicable to DOC	Summary Level ATBs
6	DEPOSIT FUNDS	Deposit Fund
7	TRUST FUNDS	Trust Fund
8	REVOLV FUNDS	Trust Revolving Fund
9	OTHER_FUND_TYPES	Clearing Accounts
10	OTHER_FUND_TYPES	Miscellaneous Receipt Accounts
11	GENERAL FUNDS	Credit Reform – Program Account
12	REVOLV FUNDS	Credit Reform – Financing Account
13	REVOLV FUNDS	Loans – Liquidating Account

Source: MAF and ATB User Guide, page 27, September 2002

Budget SubFunction (BSF) Codes:

Code	Name
302	Conservation and Land Management
304	Pollution Control and Abatement
306	Other Natural Resources
376	Other Advancement of Commerce
452	Area and Regional Development
503	Research and General Education Aids

NOTE: Only the BSF codes that are included in the Department's MAF is shown above. The full list of BSF codes are available in the below noted source document.

Source: TFM, Volume 1, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government* (TFM Transmittal Letter No. 644, August 2008)

**FY 2008/2009 Closing Package Notes Data
For Which Bureaus Will Submit Excel Spreadsheets to OFM**

Below please find Word versions of the Excel spreadsheet templates that OFM will provide to the bureaus for manual completion and submission to OFM. Omitted sections of each note indicate that the data is collected via some other method (i.e. from ETB or HFM report), or is not applicable to DOC.

Note 18. Contingencies:

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is **reasonably possible**, then disclose the possible liability and the nature of the case. If the contingency is **probable** with a range of amounts, then the minimum amount in the range should be recognized and the range should be disclosed along with the nature of the case. If amounts do **meet liability recognition**, report them in the related liability account in the Balance Sheet. Contingencies that are accrued often require note disclosure so that the financial statements are not misleading; disclose the amount of **probable losses** along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency’s legal representation letter.

Section A – Insurance Contingencies (Reasonably Possible Only)

Enter descriptions: FY 2008 FY 2007

1.			
2.			
3.			
4.			
5.	Other insurance contingencies		

Section B – Insurance in Force (sum of Policy Face Value and Dividends Paid)

Enter the type and amount of insurance issued as measured by the sum the policy face values and dividends paid.

Enter descriptions: FY 2008 FY 2007

1.			
2.			
3.			
4.			
5.	Other insurance in force		

Section C – Civil Litigation, Claims, and Assessments (SFFAS 5, Par 35-42)

Enter the amounts for fiscal 2008 and fiscal 2007 probable liabilities (P) and reasonably possible (RP) contingencies for the items listed below.

	<u>FY 2008</u>		
	<u>Measured Amount</u> <u>(Accrued/Estimated)</u>	<u>Estimated Range</u> <u>(Low/High)</u>	<u>Unable to Determine</u> <u>(Claim Amount)</u>
1. Probable			
2. Reasonably Possible			

	<u>FY 2007</u>		
	<u>Measured Amount</u> <u>(Accrued/Estimated)</u>	<u>Estimated Range</u> <u>(Low/High)</u>	<u>Unable to Determine</u> <u>(Claim Amount)</u>
1. Probable			
2. Reasonably Possible			

Section D – Environmental Litigation, Claims, and Assessments (SFFAS 5, Par 35-42)

Enter the amounts for fiscal 2008 and fiscal 2007 probable liabilities (P) and reasonably possible (RP) contingencies for the items listed below.

	<u>FY 2008</u>		
	<u>Measured Amount (Accrued/Estimated)</u>	<u>Estimated Range (Low/High)</u>	<u>Unable to Determine (Claim Amount)</u>
1. Probable			
2. Reasonably Possible			

	<u>FY 2007</u>		
	<u>Measured Amount (Accrued/Estimated)</u>	<u>Estimated Range (Low/High)</u>	<u>Unable to Determine (Claim Amount)</u>
1. Probable			
2. Reasonably Possible			

Section E – Other Contingencies (SFFAS 5, Par 35-42)

Enter the description and amount for the other contingencies.

FY 2008:

1. Enter description/amount

[Redacted area]

FY 2007:

1. Enter description/amount

[Redacted area]

“Text Data” Tab

FY 2008:

1. Describe the risk insurance programs that are in force.

[Redacted area]

2. Provide the nature of the insurance contingencies.

[Redacted area]

3. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, Par. 39).

Range of loss: \$ _____ to \$ _____

Nature:

[Redacted area]

4. Provide the nature of the litigation contingencies, including the range of loss for reasonably possible contingencies (SFFAS No. 5, Par. 40-41).

Range of loss: \$ _____ to \$ _____

Nature:

[Redacted area]

5. Provide the total claim amounts for cases assessed as “unable to determine” if significant. Also, provide a statement on whether this materiality affects the financial statements.

[Redacted area]

6. Provide any other relevant information pertaining to this note.

[Redacted area]

FY 2007:

1. Describe the risk insurance programs that are in force.

[Redacted area]

2. Provide the nature of the insurance contingencies.

[Redacted area]

3. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, Par. 39).

Range of loss: \$ _____ to \$ _____

Nature:

[Redacted area]

4. Provide the nature of the litigation contingencies, including the range of loss for reasonably possible contingencies (SFFAS No. 5, Par. 40-41).

Range of loss: \$ _____ to \$ _____

Nature:

[Redacted area]

5. Provide the total claim amounts for cases assessed as “unable to determine” if significant. Also, provide a statement on whether this materiality affects the financial statements.

[Redacted area]

6. Provide any other relevant information pertaining to this note.

[Redacted area]

Note 19. Commitments:

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

“Other Notes Info” Tab

Section D – Other Commitments

Enter the description of, and the Federal and non-federal amounts of, other commitments not reported in this note already for the current and prior years.

FY 2008

Federal Non-federal

Enter descriptions:

1. [Redacted]
2. [Redacted]
3. [Redacted]
4. [Redacted]
5. [Redacted]

FY 2007

Federal Non-federal

Enter descriptions:

1. [Redacted]
2. [Redacted]
3. [Redacted]
4. [Redacted]
5. [Redacted]

“Text Data” Tab

1. Describe the lessee’s leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreement.

2. Provide any other relevant information pertaining to this note. (Reference the Note in the agency’s Performance and Accountability Report.)

NOTE TO ABOVE, “TEXT DATA” TAB: INFO ON GSA REAL PROPERTY LEASES IS ALREADY OBTAINED VIA THE FOOTNOTES TEXT MATRIX. ONLY PROVIDE INFO ABOVE ON ITEMS OTHER THAN THE GSA REAL PROPERTY LEASES.

Note 25. Stewardship Land

Stewardship Land is 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 (SFFAS 29, par).

"Other Notes Info" Tab

Section A - Stewardship Land (SFFAS No.29, par. 40d)

Enter the number of units for each category of predominate use in lines 1 through 6 for the current and prior years. Enter the data on line 7 if the category is not listed.

FY 2008	Beginning Balance	Acquired	Withdrawn	Ending Balance
1) Public Land				
2) National Forest System				
3) National Wildlife Refuge System				
4) National Park System				
5) Mission Land				
6) Water, Power, and Recreation				
7) All Other				

FY 2007	Beginning Balance	Acquired	Withdrawn	Ending Balance
1) Public Land				
2) National Forest System				
3) National Wildlife Refuge System				
4) National Park System				
5) Mission Land				
6) Water, Power, and Recreation				
7) All Other				

"Text Data" Tab

1) Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS 29, par. 40a)

Bureau Response

2) Provide a brief description of the agency’s stewardship policies for stewardship land. (SFFAS 29, par. 40b)



Note 26. Heritage Assets

Heritage assets are property, plant and equipment (PP&E) that are unique for one or more of the following reasons:

- Historical or natural significance,
- Cultural, educational, or artistic (e.g., 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 (SFFAS 15, par.33).

"Other Notes Info" Tab

Section A - Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Provide the following information for each collection type of heritage asset.

FY 2008	Physical units as of the beginning of the year	Physical units added during the fiscal year	Physical units withdrawn during the fiscal year	Physical units as of the end of the year
1) Enter Category				
2) Enter Category				
3) Enter Category				
4) Enter Category				
5) Enter Category				

FY 2007	Physical units as of the beginning of the year	Physical units added during the fiscal year	Physical units withdrawn during the fiscal year	Physical units as of the end of the year
1) Enter Category				
2) Enter Category				
3) Enter Category				
4) Enter Category				
5) Enter Category				

Section B - Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Provide the following information for each non-collection type of heritage asset.

FY 2008	Physical units as of the beginning of the year	Physical units added during the fiscal year	Physical units withdrawn during the fiscal year	Physical units as of the end of the year
1) Enter Category				
2) Enter Category				
3) Enter Category				
4) Enter Category				
5) Enter Category				

FY 2007	Physical units as of the beginning of the year	Physical units added during the fiscal year	Physical units withdrawn during the fiscal year	Physical units as of the end of the year
1) Enter Category				
2) Enter Category				
3) Enter Category				
4) Enter Category				
5) Enter Category				

Bureau Response

"Text Data " Tab

- 1) Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS 29, par. 25a).
- 2) Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS 29, par. 25b).
