



# United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

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FINANCIAL MANAGEMENT MEMORANDUM 2015 - 013 (Vol.II.A)

To: Bureau Chief Financial Officers

From:  Douglas A. Glenn  
Deputy Chief Financial Officer and Director  
Office of Financial Management

Subject: Revised Guidance on the Preparation and Reporting of Heritage Assets,  
Stewardship Land, and Stewardship Investments

Effective in fiscal year (FY) 2015, the Statement of Federal Financial Accounting Standards (SFFAS) 42, *Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29, and 32*, rescinds the “condition” reporting requirement for Heritage Assets and Stewardship Land (HASL) in SFFAS 29. Attached is the revised guidance on the preparation and reporting of Heritage Assets, Stewardship Land, and Stewardship Investments for the Principle Financial Statements (Basic), Required Supplementary Information (RSI), and Required Supplementary Stewardship Information (RSSI) sections of the Agency Financial Report (AFR) effective FY 2015.

Bureaus must provide Basic, RSI, and RSSI information for the consolidated AFR in accordance with the timeframes established by the Financial Statement Guidance Team. To assist with the collection and consolidation of the Basic, RSI, and RSSI materials, a designated point of contact for each Bureau is required. Please provide a point of contact for HASL and Stewardship Investments reporting to Sherry Lee at [Sherry\\_Lee@ios.doi.gov](mailto:Sherry_Lee@ios.doi.gov) no later than **May 30, 2015**.

If you have questions, please contact Sherry Lee, Staff Accountant in the Office of Financial Management at (202) 219-4096.

Attachment

cc: Finance Officers Partnership  
Financial Statement Guidance Team

Replaces FMM 2014 - 012