

**U. S. Department of Health and Human Services
Stewardship Property, Plant, and Equipment
For Year Ended September 30, 1999**

HHS only has one division that has Stewardship assets. That division is the Indian Health Service (IHS). IHS has three types of assets for stewardship reporting: heritage, former Federal properties, and Indian Trust Lands.

Heritage assets are PP&E that are historically, architecturally, or culturally significant. This category includes buildings on the National Historic Register, cemetery sites, etc.

Former Federal Properties are sites, built with Federal funds, whose ownership has been transferred to State/local governments or Indian tribes through the Indian Self-Determination and Education Assistance Act, P.L. 93-638 105(f)(2), as amended.

Public Law (P.L.) 103-413, the Indian Health Care Reform Act of 1994, modified P.L. 93-638, the Indian Self-Determination Act, to allow the Indian Health Service to ‘...donate to an Indian tribe or tribal organization title to any personal or real property...’ section 105 (f) (2). Under this authority, the final regulations governing these transfers were developed and published on June 24, 1996, as 25 CFR Part 900.

Indian Trust lands are those lands that do not meet the definition of Stewardship land (i.e., land other than those acquired for or used in connection with general (capitalized) PP&E), but have always been held by IHS as separate and distinct, because of the Government’s long-term trust responsibility. All Trust lands, when no longer needed by IHS in connection with its general use PP&E, must be returned to the Department of the Interior’s Bureau of Indian Affairs, for continuing trust responsibility and oversight.

IHS asset accountability reports differentiate Indian Trust land parcels, by site and installation numbers and trust lands, from general PP&E situated thereon. The Indian Trust land balances have been removed from IHS FY 1999 Balance Sheet, and reported as Stewardship Assets - Indian Trust Lands.

IHS Stewardship Classes

<u>Asset Descriptions</u>	<u>Number of Sites</u>	<u>Total Square Footage</u>	<u>Federal Acreage</u>	<u>Total Acreage</u>
Heritage Assets	3	3,429	5.32	5.32
Former Federal Properties	2	142,850		
Indian Trust Lands	83		469	469

Distribution of Stewardship Assets by Type and Area

	Heritage Assets			Former Federal Buildings		Indian Trust Land	
	Number of Sites	Square Footage	Total Acreage	Number of Bldgs.	Square Footage	Number of Sites	Total Acreage
Aberdeen						9	74.7
Alaska	2	1,134	5.32				
Albuquerque						4	3.6
Bemidji						2	9.4
Billings						7	47.8
Navajo						34	256.1
Oklahoma City				2	142,850	2	9.9
Phoenix	1	2,295				15	53.3
Portland						5	1.8
Tucson						5	12
Total-IHS	<u>3</u>	<u>3,429</u>	<u>5.32</u>	<u>2</u>	<u>142,850</u>	<u>83</u>	<u>468.6</u>

See Required Supplementary Information for the reporting of the evaluation of deferred maintenance.