USFS Automated Lands Program
Land_FASAB dataset FAQ

What is FASAB
FASAB stands for the Federal Accounting Standards Advisory Board. FASAB was founded in 1990 in response to Congress passing the Chief Financial Officer’s Act (CFO Act), which requires audited financial statements for federal reporting agencies.

What is SFFAS 59?
SFFAS 59 stands for Statement of Federal Financial Accounting Standards 59: Accounting and Reporting of Government Land. The details for the SFFAS 59 report are outlined in this handbook. In summary, this report aims to capture the acres of federally managed lands by 3 land use categories and predominant land purposes. There will be a phased implementation period for compliance with this standard, with full compliance expected by 2025. The Forest Service began FASAB reporting in 2022 and will provide annual reports to the Board. This reporting is coordinated with the production of the annual Forest Service Land Area Report that is produced and delivered to Congress at the end of each fiscal year.

What are the report requirements?
Based on the information provided in the SFFAS 59 Handbook, the Forest Service determined the following requirements were established: Total NFS acres reported by 3 land use categories: 1. Conservation/Preservation, 2. Commercial, 3. Operational, and additionally separated by whether the lands have been identified as Stewardship lands, or if the lands were acquired by the federal government for general Plant, Property & Equipment (GPP&E) purposes.

How is USFS generating the report?
The Forest Service Washington Office Lands Minerals and Geology (LMG) staff determined that the appropriate data source for this report is the data housed in the Land Status Record System (LSRS). Title 36, Code of Federal Regulations, Section 200.12 establishes the LSRS database as the official, permanent public record for all realty records evidencing title and jurisdiction for all National Forest System (NFS) lands. The Automated Land Program (ALP) staff worked with members of LMG leadership to apply the new land use categories to all designated area types that are collected in the LSRS geodatabase. ALP staff then developed precedence rules and a geoprocessing methodology to overlay and extract a seamless and complete NFS acreage total by the required categorizations. The Land_FASAB dataset is the product of the that geoprocessing and is the basis of the FASAB report.

How is the Land_FASAB dataset created?
The Land_FASAB dataset is derived from a stack of 7 LSRS feature classes (Table 1). Each layer of the stack (beginning with Wilderness) is successively erased by the next layer and then that output is unioned to that next layer, collapsing the stack into a single layer. At each step the FASAB land categories are applied according to order of importance and that parcel’s area type.
FASAB land category order of importance:

1. Conservation/Preservation
2. Commercial
3. Operational.

**Definitions:**

**GPP&E:** General Property, Plant, and Equipment - a real estate term for building and administrative sites.

**GPP&E land:** Land acquired for or in connection with other GPP&E for construction purposes. GPP&E land excludes withdrawn public lands or land restricted for conservation, preservation, historical, or other like restrictions.

**Stewardship land:** land owned by the federal government and intended to be held indefinitely. Examples include land used as forest lands, national parks, wildlife, and grazing. It excludes natural resources (e.g., mineral, timber, and petroleum) related to the land.

**Conservation/Preservation:** land or land rights that are predominantly used for conservation or preservation purposes.

- **Conservation:** protection and proper use of natural resources.
- **Preservation:** the protection of buildings, objects, and landscapes.

**Commercial:** land and permanent land rights that are predominately used to generate inflows of resources derived from the land itself or activities that nonfederal third parties perform on the land, usually through special use permits, right-of-way grants, and leases.

**Operational:** land that is used for general or administrative purposes.
<table>
<thead>
<tr>
<th>Layers</th>
<th>FASAB Category</th>
<th>Commercial</th>
<th>Operational</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wilderness</td>
<td>All</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>2. Wild and Scenic River</td>
<td>All</td>
<td>NA</td>
<td>NA</td>
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<tr>
<td>3. Inventoried Roadless Area</td>
<td>All</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>4. Other Designated Areas</td>
<td>Original Legislated CDA Boundary, Special Management Area, Conservation Management Area, Intended Wilderness, LUD II Management Area, Memorial Area (National), National Botanical Area, National Game Refuge, National Heritage Area, National Historic Area, National Historic Trail, National Monument, National Park, National Preserve, National Recreation Area, National Recreation River, National Recreation Trail, National Scenic And Wildlife Area, National Scenic Area, National Scenic Byway, National Scenic Highway, National Scenic Recreation Area, National Scenic Trail, National Scenic River, National Volcanic Monument, National Wildlife Refuge, Potential Wilderness Area, Primitive Area (National), Recreation Management Area, Roadless Area, Special Designated Area, Wild And Scenic River Study Area, Wilderness Study Area, Protection Area (National), Wildlife And Recreation Management</td>
<td>NA</td>
<td>National Scenic and Research Area, Study Area (National), Wild and Scenic River Other Area</td>
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<tr>
<td>5. Special Interest Management Areas</td>
<td>Alaska Native Allotment, Application, Alaska Native Selection, Alaska State Selection, Anadromous Spawning Area, Archaeological Area, Botanical Area, Eagle Wildlife Management Area, Geological Area, Historical Area, Indian Reserve Classification Area, Memorial Area (Administrative), Multiple Use Management Area, National Natural Landmark, Natural Area, Neoteric Area, Paleontological Area, Primitive Area (Administrative), Protection Area (Administrative), Protection of Public Interest, Roadless Area, Scenic Area, Special Acquisition Area, Special Designated Area, Waterfront Zone, Wildlife Management Area, Zoological Area, National Historic Landmark</td>
<td>Geothermal Area</td>
<td>Cercla Site, Cone Harvesting Area, Experimental Forest, Experimental or Demo Area, Experimental Range, Experimental Research Area, Hazardous Area - Restricted Use, Lighthouse Reserve, Military Reserve, Mineral Reserve Area, Recreation Area, Research Natural Area, Research, Study or Training Area</td>
</tr>
<tr>
<td>6. Developed Sites</td>
<td>Memorial Site</td>
<td>Agricultural Area, Recreation Site</td>
<td>Administrative Site, Airstrip, Community Uses Area, Nursery, Fuel Break, Public Service Site, Townsite, Trailer Court or Camp</td>
</tr>
<tr>
<td>7. Surface Ownership</td>
<td>Where Fiscal Land Type = Stewardship or Public Domain</td>
<td>NA</td>
<td>Where Fiscal Land Type = GPP&amp;E</td>
</tr>
</tbody>
</table>