

DRAFT RECLAMATION MANUAL RELEASE
Comments on this draft release must be submitted
to lgriswold@usbr.gov by March 6, 2017.

Background and Purpose of the Following Draft Directive and Standard (D&S)

The goal of preparing this D&S document and providing stakeholders with the opportunity to comment on it in draft form is to enhance common understanding of the responsibilities, requirements, and procedures for recording Bureau of Reclamation's land and land rights.

The revisions to the D&S were staffed through the Regional Finance Policy Review Team, which consists of a representative from each regional finance office, the Reclamation Integration Office, the Reporting and Accounting Team, and the Compliance and Audit Team staff until we arrived at this consolidated document.

The Reclamation Manual is used to clarify program responsibility and authority and to document Reclamation-wide methods of doing business. All requirements in the Reclamation Manual are mandatory.

See the following pages for the draft D&S.

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Directives and Standards

Subject:	Land
Purpose:	Establishes accounting requirements and procedures for investment in land and land rights. The benefit of this Directive and Standard (D&S) is to properly record investments in land and land rights in accordance with generally accepted accounting principles.
Authority:	Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards No. 6, Accounting for Property, Plant, and Equipment
Approving Official:	Director, Management Services Office
Contact:	Business Analysis Division, Compliance and Audit Team, 84-27410

1. **Introduction.** The Bureau of Reclamation obtains land and land rights for authorized project purposes by purchase, condemnation, exchange, donation, transfer, and patent reservations. Reclamation also obtains jurisdiction over lands for project purposes by withdrawal from the public domain. Under the Canal Act of August 30, 1890 (ch. 837; 26 Stat. 371), the United States has certain rights-of-way reserved for ditches and canals over lands west of the 100th meridian entered after October 2, 1888. Reclamation made similar reservations for such purposes with respect to lands in private ownership through water-right applications, water users' association stock subscription contracts, state legislation, and Section 24 of the Federal Power Act of June 10, 1920 (Pub. L. 66-280; 41 Stat. 1063). Reclamation exercises these reserved rights to use these lands. The Compensation for Canal Rights-of-Way Act of September 2, 1964 (Pub. L. 88-561; 78 Stat. 808), directs the Secretary of the Department of the Interior to pay just compensation for private land utilized under the Canal Act, which may include severance damages.
2. **Applicability.** This D&S applies to all Reclamation staff responsible for processing land related transactions within Financial and Business Management System (FBMS) modules.
3. **Definitions.** See Appendix A.
4. **Responsibilities.**
 - A. **Regional Finance Office Staff.** The regional finance office staff is responsible for:
 - (1) determining the required accounting entries to properly record land transactions in accordance with FASAB standards; and
 - (2) ensuring compliance with laws and regulations related to repayment, cost

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allocation, and recovery of interest expense.

B. Regional Realty Office Staff (Land Staff). The land staff is responsible for:

- (1) maintaining records for the real property under its jurisdiction;
- (2) providing the regional finance office adequate transactional support documentation for all land transactions;
- (3) providing the regional finance office with the land value for all land transactions;
- (4) the oversight of the regional process to link the soft cost asset master record, hereafter referred to as the asset record, to the real estate object-property record, hereafter referred to as the land record; and
- (5) the oversight of the regional process for the proper accounting of partial and full retirements and transfers.

C. Regional Finance Office Staff, Regional Land Staff, or Area Office Land Staff (Regional Staff). Based on regional determination, the regional staff is responsible for:

- (1) creating the land records for purchases, exchanges, withdrawals, transfers in, and donations;
- (2) populating the land information within the FBMS asset and the real estate modules;
- (3) processing transactions for full/partial retirements on disposals (hard and soft cost), revocations, and transfer outs; and
- (4) attaching the disposal approval documents to the land record.

D. Regional Budget Office Staff. The regional budget office staff is responsible for verifying the accounting string and the availability of funds.

E. Finance and Accounting Division, Accounting and Fiscal Services (AFS) Staff. The AFS staff is responsible for:

- (1) establishing the miscellaneous obligation in FBMS for purchases and exchanges of land or interest in land (i.e. easements and rights-of-way);
- (2) processing all disbursement transactions; and

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- (3) oversight of all land transactions.
5. **Land Cost.** All capitalized land costs are general property, plant and equipment. Reclamation must record all capitalized land cost in the asset record in FBMS. Reclamation must use the standardized “main” and “sub” combinations (13th through 17th positions of the work breakdown structure (WBS), also known as the first five positions of the job portion of the WBS) listed below for all account structure codes set up to record capitalized land transactions in general ledger (GL) 1711.xxxxx, *Land and Land Rights*. The standardized main/sub combinations segregate all land costs into two major classifications: hard land costs and soft land costs. The regional staff must record all land transactions that affect capitalized land values in FBMS.
- A. **Hard Costs.** Hard costs represent actual payment for real estate (land) acquisition, including fee title, easements, rights-of-way, mineral rights, and mineral subordinations. Crop payments and water rights are hard costs when included as part of the original land acquisition. Reclamation records the cost of temporary land rights such as temporary easements, temporary rights-of-way, temporary storage rights, temporary water rights, etc., in GL 1711.xxxxx only when the acquisition contract for the land or the permanent land right includes the cost of the temporary land rights in the total acquisition cost. The main/sub combinations 100/10 or 100/20 in the WBS identify hard costs in FBMS. Reclamation creates and posts land acquisitions within the FBMS asset module and posts the acquisition cost to GL 1711.xxxxx. Reclamation must report hard costs in the asset record in FBMS. The main/sub combinations for hard costs with examples of associated land cost activities are:
- (1) **100/10 - Lands, Fee Title.**
- (a) Purchase price.
 - (b) Exchange - cash equalization.
 - (c) Crop payments, severance damages, special benefits, cost-to-cure, and other factors considered in the appraised value and included in the initial land acquisition contract.
 - (d) Water rights when appurtenant to land and included in the land acquisition costs.
 - (e) All mineral rights cost, whether acquired independently or included in the initial land acquisition contract.
- (2) **100/20 - Permanent Land Rights and Easement.**
- (a) Rights-of-way if less than a fee interest.

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- (b) Permanent Easements (including those acquired through the exercising of reserved rights).
 - (c) Mineral subordination costs, whether acquired independently or included in the initial land acquisition contract.
 - (d) Crop payments, severance damages, special benefits, cost-to-cure, and other factors considered in the appraised value and included in the initial land acquisition contract.
- B. Soft Costs.** Soft costs are capitalized incidental land costs excluding cost incurred specifically for the acquisition of land or land rights. The main/sub combinations 100/30, 100/40, 100/50, 110, or 120 in the WBS identify soft costs in FBMS. Reclamation will create new soft cost main assets using a land asset class that does not create a land record. The regional staff will link the soft cost assets to the land record through the assignment tab in the land record. Create as many soft cost asset records as necessary and link to the appropriate land records. The regional staff will dispose of the soft cost assets records linked to the land record at the same time as the land record. The main/sub combinations for soft costs with examples of associated land cost activities are:
- (1) **100/30 - Other Land Costs.**
 - (a) Appraisal fees.
 - (b) Survey costs.
 - (c) Title fees for examinations; insuring, registering, and defending against claims (costs incurred prior to acquisition).
 - (d) Broker fees.
 - (e) Agent or broker commissions.
 - (f) Salaries and related employee expenses.
 - (g) Environmental compliance activities.
 - (h) Costs to install fences, gates, cattle guards, etc., on land where the United States **does not** hold title to the land where we construct such features and for which the seller retains ownership. Reclamation must capitalize these types of costs as a land cost if the seller requires the actions as part of the price/conditions of obtaining land or a land right. The purpose of such action may be to provide access to other parcels of land or to protect the interest and

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property of the seller. Whenever possible and appropriate, Reclamation encourages the seller to include the cost of such activities in their selling price and the seller becomes responsible to construct the features.

- (i) Damage claims not part of the original land acquisition contract.
 - (j) Relocation assistance (Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, Public Law 91-646; 841 Stat. 1894) costs authorized per Title II of Public Law 91-646; such as the following:
 - (i) moving and related expenses;
 - (ii) replacement housing for the homeowners;
 - (iii) replacement housing for the tenants; and
 - (iv) relocation assistance advisory services.
- (2) **100/40 - Permanent Water Rights Not Appurtenant to Land.**
- (a) Water use rights.
 - (b) Water storage rights.
- (3) **100/50 – Donated Land.**
- (a) Fee title land.
 - (b) Permanent easement.
- (4) **110 - Relocation of Property of Others.**
- (a) Highways, roads, and appurtenant structures.
 - (b) Railroads and railroad structures.
 - (c) Power lines.
 - (d) Telephone and telegraph lines.
 - (e) Gas and oil lines.
 - (f) Water lines.
 - (g) Building and improvements.

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(h) Cemeteries, historical markers, and monuments.

(5) **120 - Clearing Land.**

(a) Cost to clear or otherwise prepare land for intended project use; initial clearing actions.

(b) Archeological inventory, survey, and mitigation activity directly related to clearing the land. Reclamation must capitalize these costs only if they occur after Reclamation receives authority to construct or after management has made the decision to construct. (Each region can assign standardized regional subs as needed for tracking purposes.)

6. **Transactions.** Reclamation obtains land and land rights for authorized project purposes from Federal and non-Federal sources through purchase, condemnation, exchange, donation, transfer, and patent reservations. This applies to easements as well as fee title lands. Reclamation also obtains jurisdiction over lands of the United States for project purposes by withdrawal from the public domain. It is the land staff's responsibility to provide the regional finance office written supporting documentation for all land transactions. As identified by regional processes, the regional staff will make the necessary entries in FBMS. A description of the most common of such land transactions, and the proper accounting treatment for each, follows:

- A. **Purchase from Non-Federal Source.** The acquisition cost of land or interest in land acquired by purchase from a non-Federal source. Reclamation will record the fee title land acquisition costs as hard costs using 100/10 main/sub and record permanent land rights and easements using 100/20 main/sub. Refer to Appendix B, Paragraph 1 for the roles and actions to record land purchases.
- B. **Condemnations.** Condemnation is the procedure for exercising the right of eminent domain. Reclamation will record the final settlement amount as hard costs using 100/10 main/sub for land or 100/20 main/sub for permanent land rights and easements. The same roles and actions as a purchase from a non-Federal source apply.
- C. **Exchanges.** A land exchange occurs when Reclamation exchanges jurisdiction or title of one parcel of land for jurisdiction or title to another. Exchange transactions can be extremely diverse, and Reclamation must determine the accounting treatment on a case-by-case basis. A simple example might involve two Federal agencies exchanging withdrawn lands. Reclamation does not record hard cost land values in FBMS in such a case. A more complicated exchange might involve three or more Federal agencies, non-Federal parties, and a mix of land ownership types and values. Land exchanges generally involve cash equalization payments when land values are not equal. To record a land exchange, the regional staff must create a new asset for the new land and

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a retirement/partial retirement of the existing land. The land staff is responsible for providing written notification and land value information to the regional finance office for such transactions. The regional staff is responsible for recording the proper hard land costs and any associated soft costs in FBMS. Refer to Appendix B, Paragraph 2 for the roles and actions to record the exchange of land.

- D. **Donations.** A donation is a gift of land from a non-Federal party to the agency, provided the agency has authorization to receive a donation, and with no payment for the value of the land. Reclamation will record the estimated market value at the time it acquires the donated land in FBMS as a soft cost using 100/50 main/sub. The regional land staff will create a hard cost asset using the non-capitalized asset class of 52NC325A (Non-cap Land Acquisition for Property, Plant, and Equipment) in the ABZON (Asset Transaction with Offsetting Entry) transaction. This asset class does not make a financial posting. It creates the land real estate master record to track the pertinent land information. The ABZON posting will automatically create a capitalized soft cost land record. In the land record, record the market and land values as the estimated market value provided by the regional land staff. The purchase price in the land record will always be zero. Refer to Appendix B, Paragraph 3 for the roles and actions to record the donation of land.
- E. **Transfers.** A transfer occurs when a transfer of the jurisdiction over a parcel of land transfers from one Federal agency to another. Transfers between Departmental bureaus usually do not involve a cash payment or cash equalization. Transfers between Reclamation and other agencies can involve payment if the transferring agency incurred costs to acquire the land. The relinquishing agency must provide documentation to support the cash payment on a transfer of jurisdiction. The land staff must provide written notification of the transaction (acquisition or disposal) to the regional finance office to support any changes to hard and soft land costs in FBMS. The land staff is responsible for providing written information to the regional finance office regarding the impact of a transfer to hard land costs. The regional staff is responsible for determining and processing the entries needed for the asset record(s) and the land records in FBMS to record any impacts for associated hard and soft costs. In addition, withdrawn land transfers will not affect hard land values in FBMS. Reclamation must use the value recorded by the transferring entity as the value of land transferred from other Federal entities. If the transferred entity's value is not available, Reclamation will use the estimated market value at the time of transfer. Refer to Appendix B, Paragraph 4 for the roles and actions to record land transfers.
- F. **Withdrawal and Revocation.** A withdrawal of land is defined as withholding an area of Federal land from settlement, sale, location, or entry, under some or all of the general land laws, for the purpose of limiting activities under those laws in order to maintain other public values in the area or reserving the area for a particular public purpose or program; or transferring jurisdiction over an area of Federal land from one

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department, bureau, or agency to another department, bureau, or agency. The land staff submits a request to the Bureau of Land Management (BLM) to withdraw land for project purposes. Reclamation does not have jurisdiction of the land until BLM issues a withdrawal order. A revocation is the actual cancellation of a withdrawal of land. The land staff submits a request to BLM to revoke the withdrawal. BLM, in turn, issues a revocation order. The jurisdiction returns to the BLM when they finalize the revocation process. Refer to Appendix B, Paragraph 5 for the roles and actions to record the withdrawal and revocation of public land.

G. Disposals.

- (1) **Full Parcel Disposals.** The disposal of a full parcel of land requires the removal of the original acquisition cost (hard and soft costs) from the records. Reclamation pooled the soft cost converted into FBMS by Division, Fund, and Program. When disposing of any of the converted land assets, a pro-rata amount of the pooled soft cost must be partially disposed. Calculate the gain or loss based on the total cost (hard and soft costs) of the acres removed from the land records. The land staff will provide the regional finance office written documentation to support the disposal. The regional staff is responsible for determining the proper accounting entries to record the disposal and any associated gain or loss depending upon the land status and associated funding. Refer to Appendix B, Paragraph 6 for the roles and actions to record the disposal of land.
 - (2) **Partial Parcel Disposals.** Reclamation will prorate (using cost per acre) the original acquisition cost of the whole parcel to determine the hard costs to remove from the records for partial parcel disposals. Prorate the soft costs (linked soft cost assets or a pro-rata amount of the pooled soft costs if land record converted into FBMS) associated with the whole parcel in the same manner to determine the soft costs to remove from the records. Calculate the gain or loss based on the total cost (hard and soft costs) of the acres removed from the records. The land staff will provide the regional finance office written documentation to support the number of acres involved in the partial disposal and the total acres in the original acquisition. The regional staff is responsible for determining the proper accounting entries to record the disposal and any associated gain or loss depending upon the land status and associated funding. Refer to Appendix B, Paragraph 6 for the roles and actions to record the disposal of land.
7. **Repayment Implications.** Project land transactions may impact project repayment. Reclamation must review the land status, repayment agreements, project funding sources, and authorizing legislation for all land transactions to ensure it handles the repayment impacts properly.

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8. Related References.

- A. [FIN 07-20](#), *General Property, Plant, and Equipment*
- B. [LND P03](#), *Wetlands Mitigation and Enhancement*
- C. [LND 03-01](#), *Land Withdrawal, Withdrawal Management, and Withdrawal Revocations*
- D. [LND 05-01](#), *Real Property Appraisal*
- E. [LND 06-01](#), *Land Acquisition*
- F. [LND 08-01](#) - *Land Use Authorizations*
- G. [LND 08-02](#), *Land Disposal*
- H. [LND 09-01](#), *Land Records*
- I. [PEC P03](#), *Incidental Revenues*
- J. Treasury Financial Manual, USSGL Supplement Part 2, Section II, [Accounts and Definitions](#)

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Glossary

1. **Acquired Land.** Any land obtained by purchase, donation, condemnation, transfer from another Federal agency, exchange, or other acquisition methods, excluding withdrawn lands and those transferred lands withdrawn by the originating agency.
2. **Acquisition.** Acquisition means the procurement of land or an interest in land, which may include improvements or appurtenances, by the Bureau of Reclamation from a non-Federal entity by purchase, donation, exchange, or condemnation. Acquisition does not include purchase or lease of real property by another Federal agency, such as the General Services Administration.
3. **Acquisition Cost.** The amounts paid to acquire assets including handling, storage, packing, shipping, transportation, installation, and the related costs of obtaining the assets in their current form and place, less prompt payment or other discounts. For items received from a donation or transfer (without reimbursement), Reclamation will establish a market value or actual value at the time of receipt.
4. **Amortization.** The systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage or residual value, over its estimated useful life. Reclamation will amortize temporary easements and temporary water rights costs over the authorized period of use.
5. **Appurtenant.** Annexed to a more important thing, such as a right-of-way is appurtenant to land.
6. **Appurtenant Water Rights.** The water rights connected to, and used with a specific parcel of land for its benefit.
7. **Asset Master Record (AMR).** A master data object in the Financial and Business Management System (FBMS) corresponding to both personal and real property. The record contains general master data and financial master data necessary for the calculation of financial postings and balance sheet information. For the purposes of this Directive and Standard (D&S), the AMR will be referred to as the asset record.
8. **Asset Record.** See Asset Master Record or AMR.
9. **Condemnations.** Condemnation is the procedure for exercising the right of eminent domain.
10. **Cost-to-Cure, Partial Acquisitions.** The amount of money necessary to remedy something that is depressing the value of real property. Cost to cure refers to the circumstance where the owner or the Government may remedy damage to the remaining property in a partial taking. The cost-to-cure is a proper measure of damage only when it is no greater in amount than the decrease in the market value of the remainder of the land. When the cost-to-cure is

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less than the severance damages, the United States may pay the cost-to-cure (Uniform Appraisal Standards for Federal Land Acquisitions ([UASFLA](#)), 2000, Section B-11, P. 51).

11. **Disposal.** Disposal means transferring ownership or jurisdiction of Reclamation land or an interest in land to any other party, private or governmental.
12. **Donations.** A gift of land from a non-Federal party with no payment for the value of the land.
13. **Easements.** An interest in land owned by another person (or entity), consisting of the right to use or control the land, or an area above or below it, for a specified, limited purpose (such as to cross it for access to a public road). Easements are usually, but not always, appurtenant to the land involved (“runs with” the title to the land served by the easement) rather than being the personal property of an individual. See Reclamation Manual (RM) D&S, *Land Use Authorizations* ([LND 08-01](#)) for additional information.
14. **Eminent Domain.** With consideration for just compensation, eminent domain is the inherent power of the sovereign to take private property for a public purpose.
15. **Exchange.** A land exchange occurs when Reclamation exchanges jurisdiction or title of one parcel of land for jurisdiction or title to another parcel of land.
16. **Federal Real Property Profile (FRPP).** The FRPP is a General Services Administration database of real property under the custody and control of executive branch agencies. It constitutes a centralized source of information for the Federal Real Property Council’s annual Federal Real Property Report. See RM D&S, *Land Records* ([LND 09-01](#)) for additional information.
17. **Fee Simple or Fee.** An inheritable interest in land, constituting maximal legal ownership. Maximum possible estate or right of ownership of real property that continues forever.
18. **Financial and Business Management System or FBMS.** The Department of the Interior financial system used for all financial transactions. FBMS will capture and report both hard and soft land costs.
19. **Hard Costs.** Hard costs represent actual payment for real estate (land) acquisition, including fee title, easements, rights-of-way, mineral rights, and mineral subordinations. Crop payments and water rights are hard costs when included as part of the original land acquisition.
20. **Land.** The solid part of the surface of the earth. Exclude land related natural resources from the definition (i.e., depletable resources, such as mineral deposits and petroleum; renewable resources, such as timber, and the outer-continental shelf resources).

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21. **Land Record.** A land record is a document that provides evidence regarding the acquisition or disposal of land or interests in land by Reclamation. For the purposes of this D&S, the term land record will also refer to the real estate object-property.
22. **Land Rights.** Land rights are interests and privileges held by the entity in land owned by others, such as leaseholds, easements, water and waterpower rights, diversion rights, submersion rights, rights-of-way, and other like interest in land.
23. **Market Value.** The price that a seller is willing to accept and buyer is willing to pay on the open market and in an arm's-length transaction; the point where supply and demand intersect.
24. **Mineral Rights.** The right to search for, to develop, and to remove minerals from land or to receive a royalty based on the production of minerals. A mineral lease usually grants such a right. The acquisition of mineral rights provides control over mineral exploration and development.
25. **Mineral Subordination.** Mineral interest subordination is the act or process that ranks the mineral estates below the rights of the surface owners or others.
26. **Permanent Easements.** A permanent easement is one acquired for an indefinite period or into perpetuity. Reclamation will treat permanent easements just like acquired lands. Permanent easements are not subject to depreciation or amortization.
27. **Permanent Water Rights.** Permanent water rights have no termination date and are valid, as long as used in accordance with the conditions of the permit and applicable state law. For accounting purposes, all permanent water rights are a land right. Reclamation will capitalize the cost and will not depreciate or amortize. Water rights acquired separate from the acquisition of land or are not appurtenant to land are a soft land cost.
28. **Property Record.** See Real Estate Object-Property.
29. **Purchase.** The acquisition of land from a non-Federal source in exchange for funds.
30. **Real Estate Object-Property.** Real estate master data representing land. In FBMS, property and land are synonymous. For the purposes of this D&S, the real estate object-property will be referred to as the land record.
31. **Relocation of Facilities.** Reclamation has the authority to purchase or condemn suitable lands for the relocation of railroads; highways; telephone and telegraph lines; power lines; existing project facilities, etc.; or clearly defined activity (e.g., a farming operation) in connection with the construction or operation and maintenance of a project.

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32. **Revocation.** A revocation is the actual cancellation of a withdrawal by the Bureau of Land Management (BLM). Until BLM finalizes the revocation process, the accountability and responsibility for the land remains under Reclamation's jurisdiction.
33. **Rights-of-Way.** Rights-of-way refer to land or any interest in land acquired for the purpose of public or private rights-of-use and/or passage (including persons, vehicles, and heavy equipment). It also pertains to erecting, laying, placing, and maintaining drains, ditches, pipes, and transmission lines or wires for the conveyance, transmission, or transportation of water and electric power or for any other purpose necessary for the construction, operation, and maintenance of the project or undertaking. Reclamation usually refers to rights-of-ways as easements.
34. **Severance Damages.** Compensation paid to a landowner for the loss in value of the tract that remains after acquisition of a portion of the property. Severance damages result from a partial acquisition that diminishes the value of the remainder of the property. Under Federal rule, Reclamation will not assume severance damages merely because of a partial acquisition and we must support severance damages in the appraisal. Generally, Reclamation will consider severance damages when arriving at a value for land acquisition and include the severance damages as part of the acquisition cost.
35. **Soft Cost.** Soft costs are capitalized incidental land costs excluding costs incurred specifically for the acquisition of land or land rights.
36. **Special Benefits.** Special benefits result from a partial acquisition that specifically enhances the value of the remaining property as a result of the project. Under Federal rules, the value of such benefits may offset compensation for both severance damages and for the part of the land taken. Reclamation must support special benefits in the appraisal.
37. **Temporary Easements.** A temporary easement is one acquired for a specific period of time, not an indefinite period. Reclamation will amortize temporary easements costs over the authorized period of use. Temporary easements are only land costs when included in the original acquisition contract.
38. **Temporary Water Rights.** Temporary water rights have a specified termination date. For accounting purposes, temporary water rights are intangible assets. Reclamation will capitalize and amortize the costs over the authorized period of use. Temporary water rights are not a land cost and Reclamation will not record the costs in general ledger (GL) 1711.xxxxx unless the acquisition contract for land or permanent land rights include the cost for the temporary water rights. The cost of acquiring a temporary water right becomes a component cost of the activity that generated the need for the right and Reclamation will record the costs in the appropriate GL for that activity.

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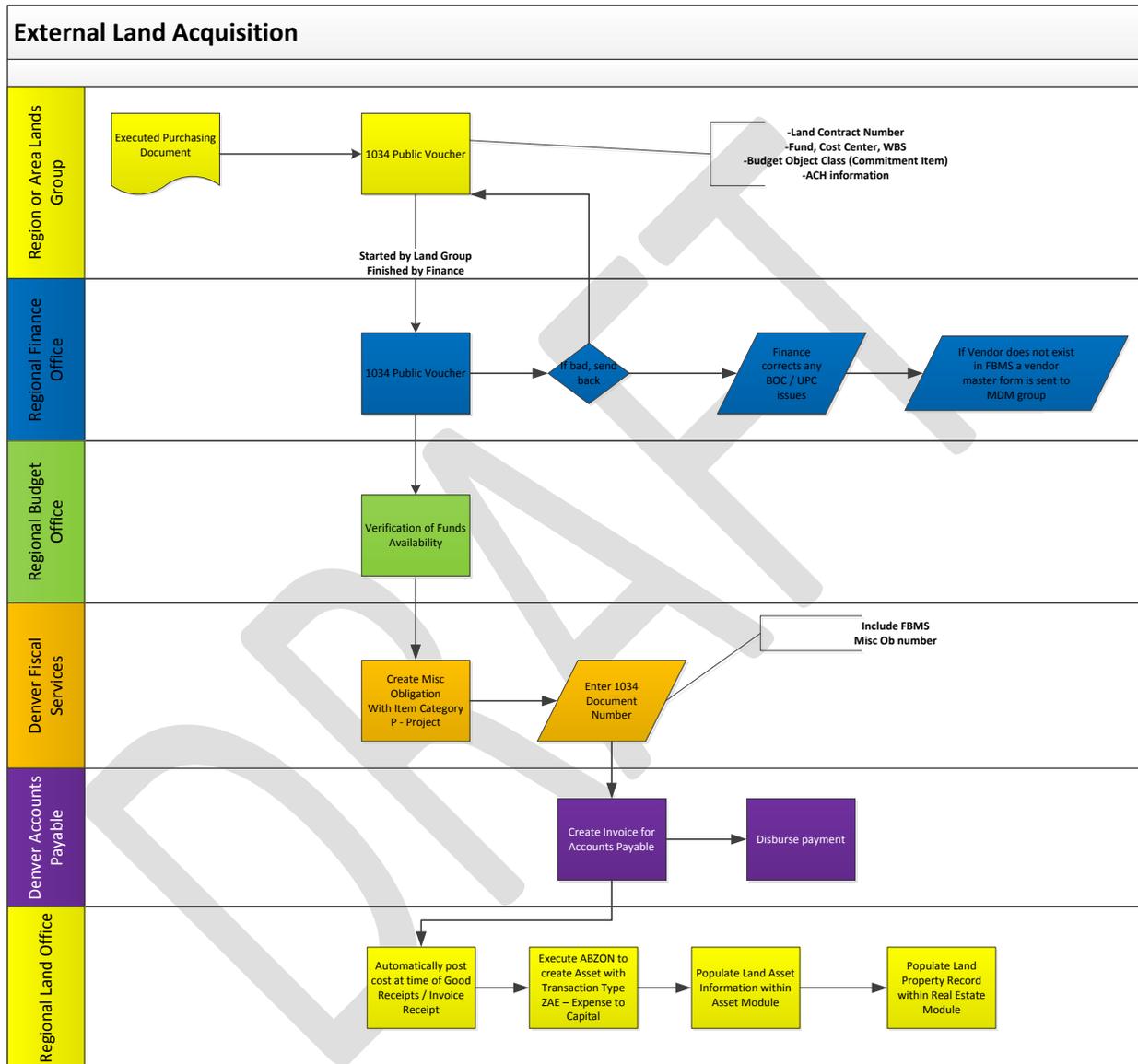
39. **Transfers.** A transfer occurs when a transfer of the jurisdiction over a parcel of land transfers from one Federal agency to another.
40. **Uniform Relocation Assistance and Real Properties Acquisition Policies Act of 1970, Public Law 91-646.** The Act ensures the fair, consistent, and equitable treatment of persons displaced as a direct result of Federal or federally assisted programs. Persons displaced because of the exercise of rights reserved under the Act of August 30, 1890, are eligible, if otherwise qualified, for relocation assistance payments and services. Compensation can include payments for such things as replacement housing, rental differential, business reestablishment, moving of personal property, etc. These payments are land soft costs.
41. **Water Rights.** The term “water rights acquisition” as used in the lands manual, means acquisition of existing privately owned water rights, as opposed to obtaining new water rights, or new water right authorization. A filing fee and court or legal costs are usually the only costs associated with the acquisition of a new water right from a state.
42. **Water Storage Rights.** This is a water right obtained from the state to store water. The costs usually associated with obtaining a water storage right include such things as filing fees and court and legal costs. In situations where Reclamation acquires land where the landowner had a water storage right, Reclamation will consider the storage right when determining the value of the land. Water storage rights do not include the right to use the water being stored.
43. **Withdrawal or Withdrawn Land.** The term “withdrawal” means withholding an area of Federal land from settlement, sale, location, or entry, under some or all of the general land laws, for the purpose of limiting activities under those laws in order to maintain other public values in the area or reserving the area for a particular public purpose or program; or transferring jurisdiction over an area of Federal land, other than “property” governed by the Federal Property and Administrative Services Act, as amended (40 U.S.C. 472) from one department, bureau, or agency to another department, bureau, or agency. Withdrawals establish agency jurisdiction and withhold public domain land from operation of some or all of the public land laws (such as grazing and mineral entry).

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1. Purchase from Non-Federal Sources.

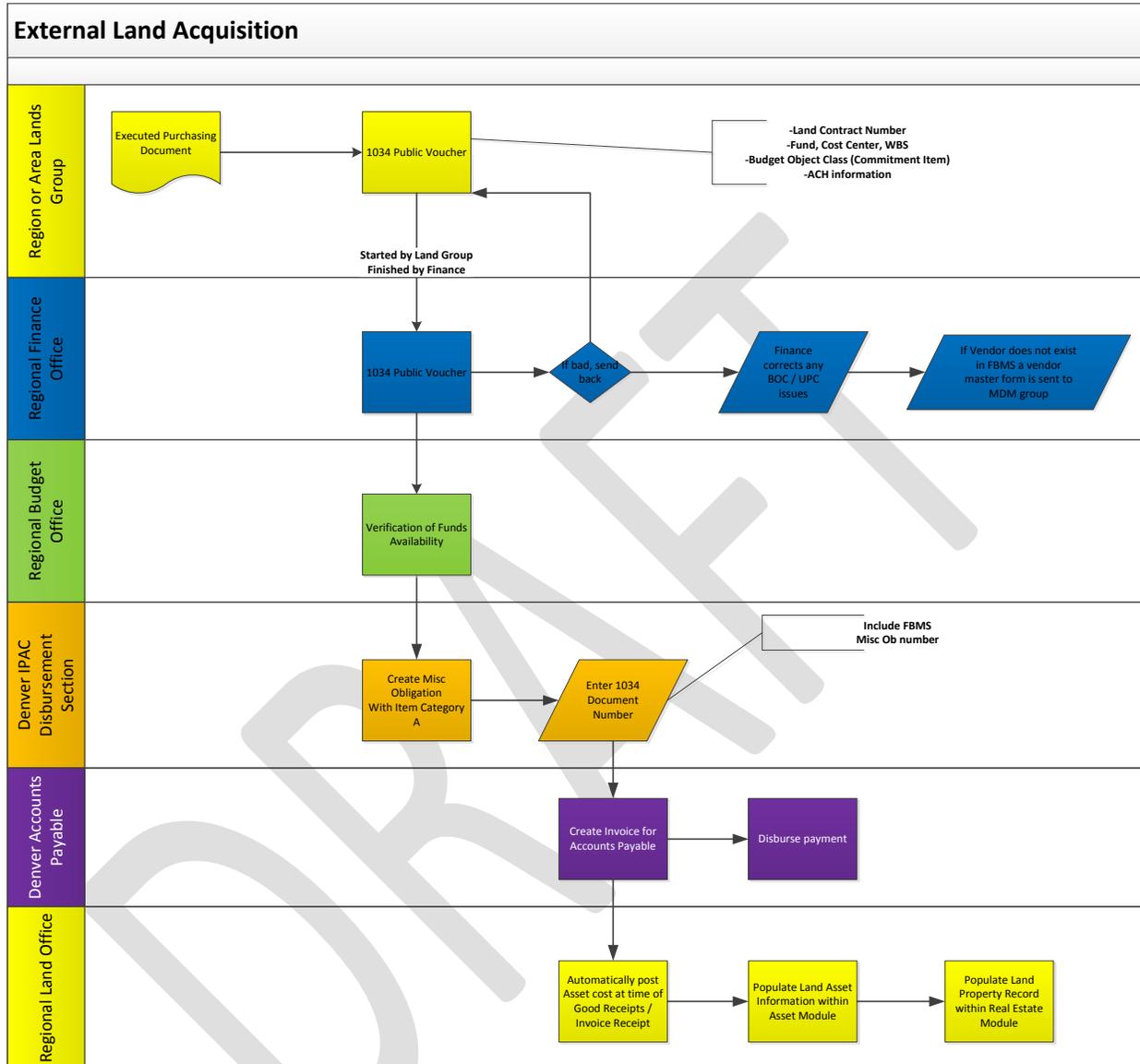
A. Miscellaneous Obligation with Work Breakdown Structure (WBS) as Cost Collector.



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B. Miscellaneous Obligation with Asset as Cost Collector.

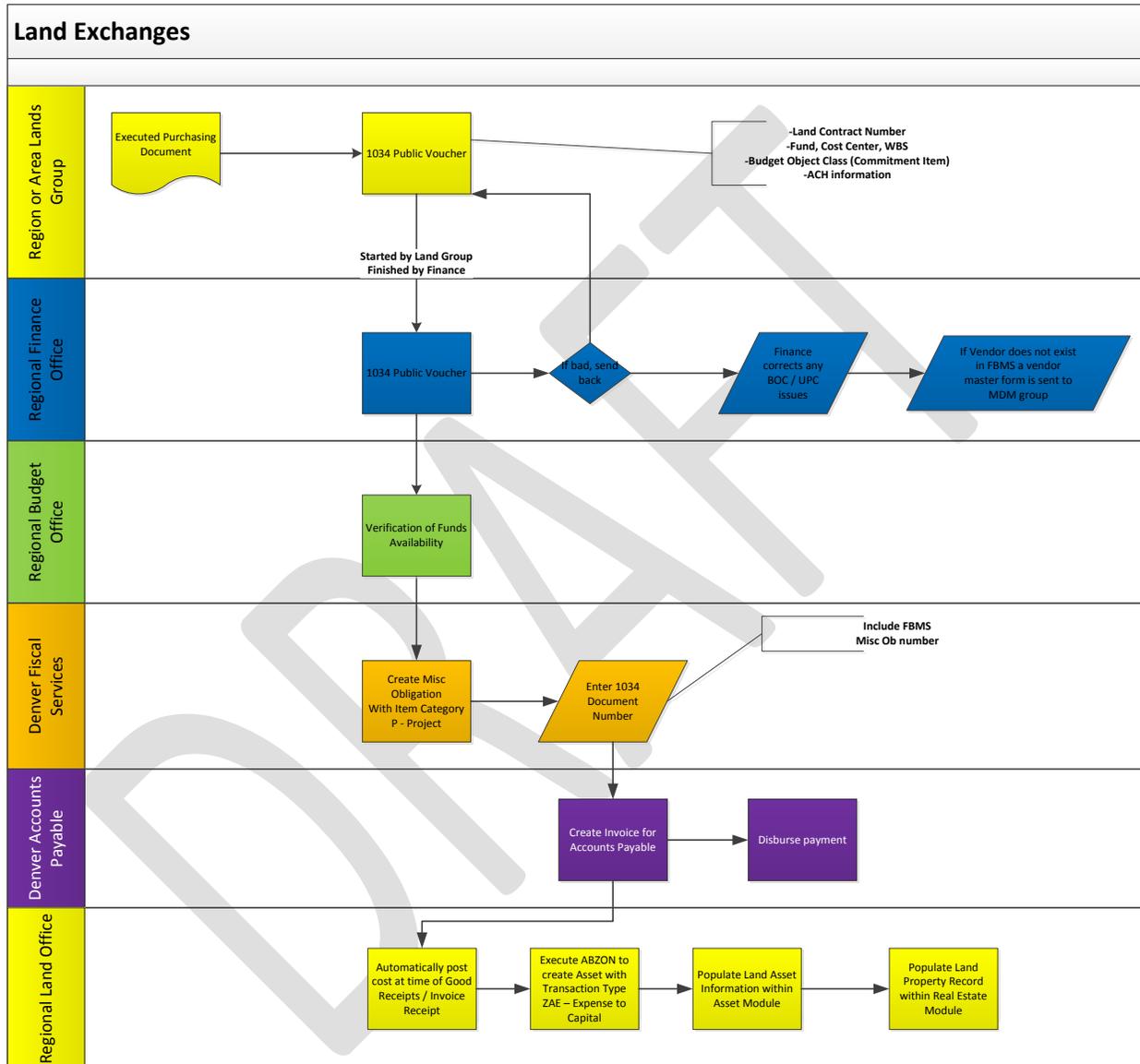


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2. Exchange.

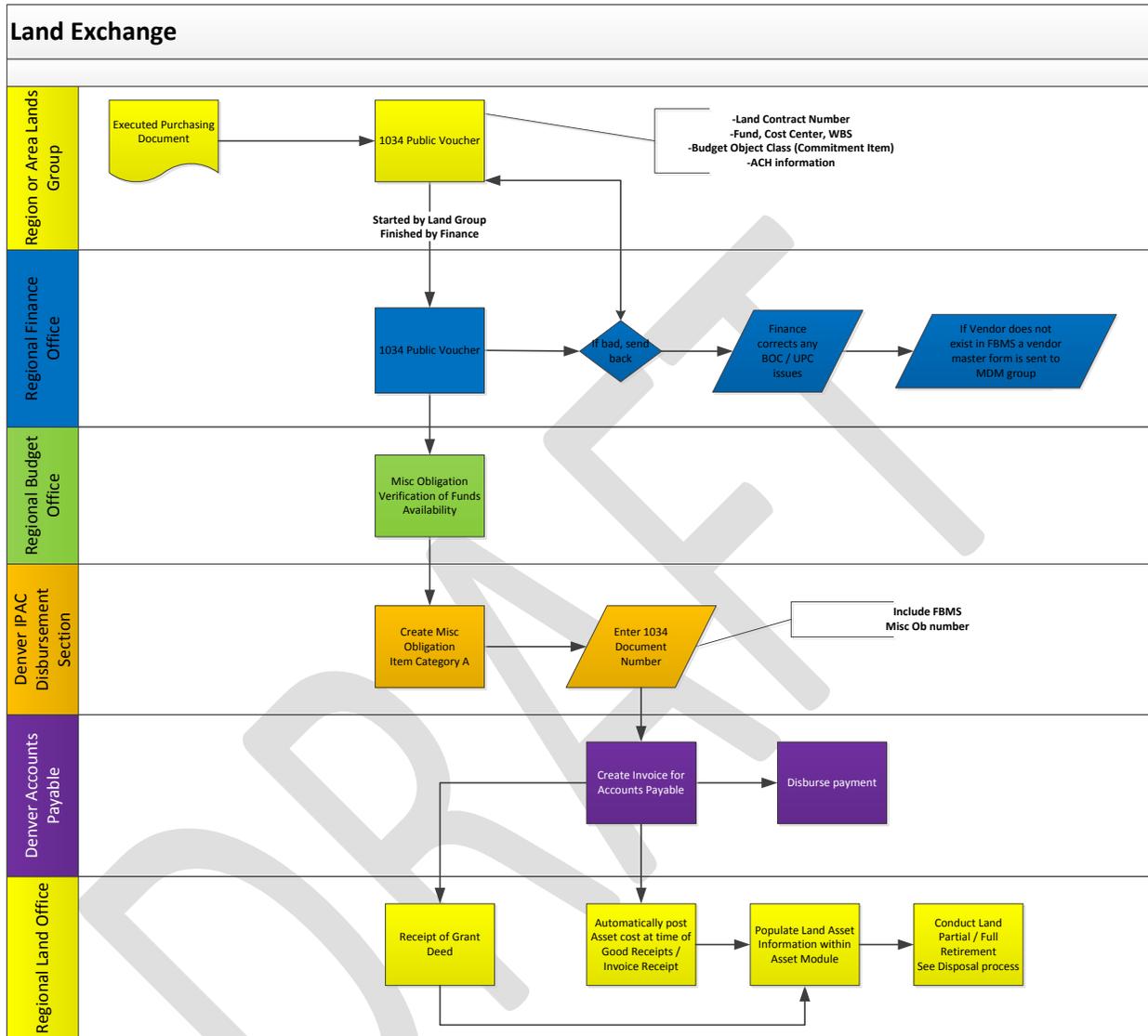
A. Miscellaneous Obligation with WBS as Cost Collector.



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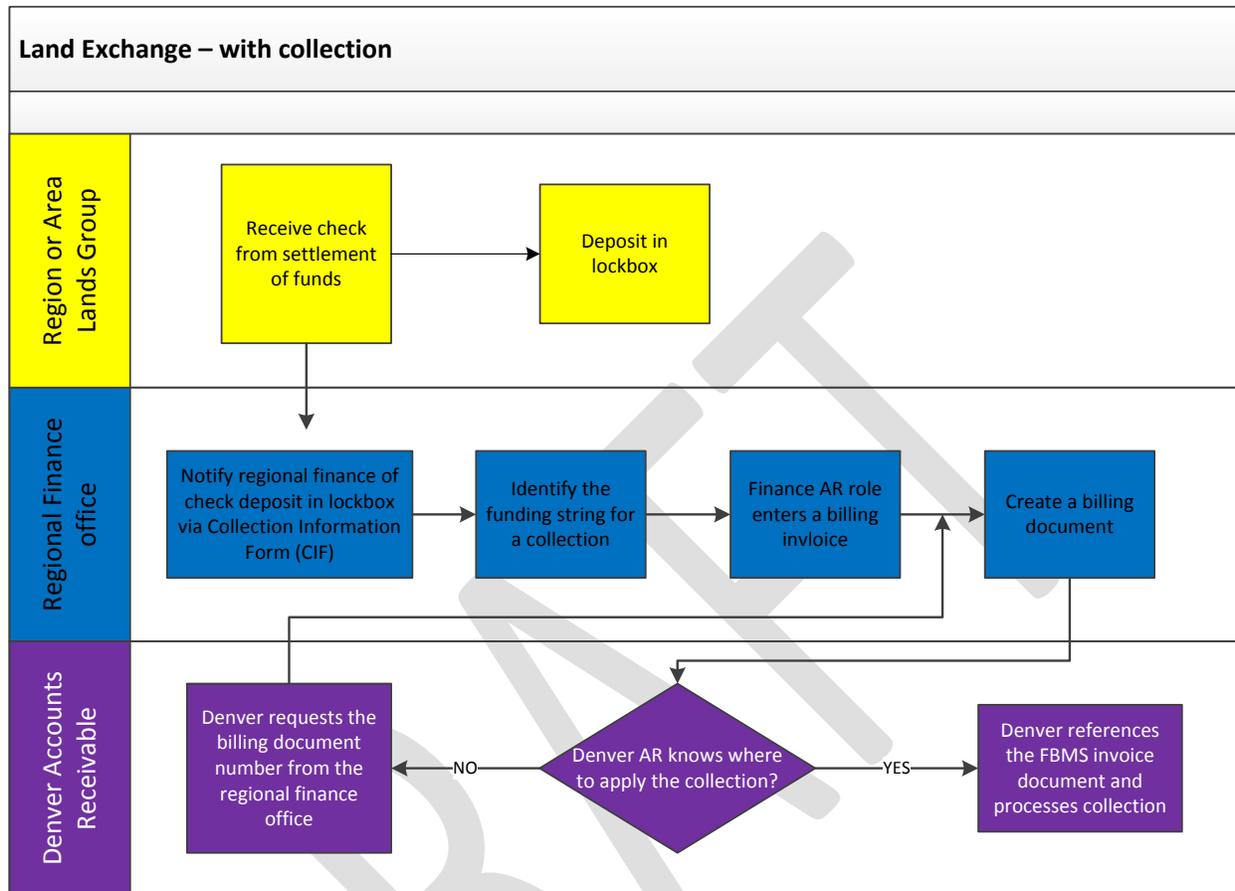
B. Miscellaneous Obligation with Asset as Cost Collector.



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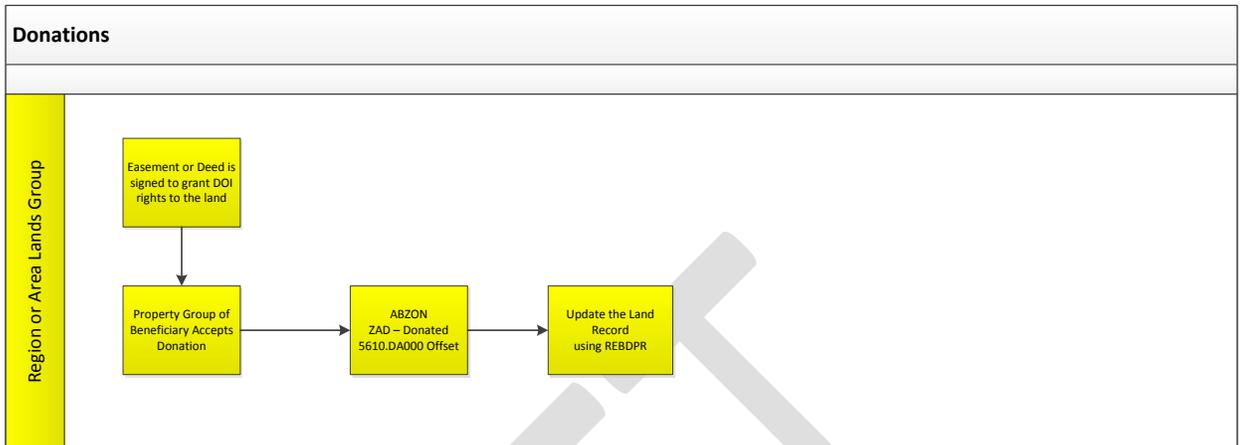
C. Land Exchange with Cash Collection.



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3. Donations.

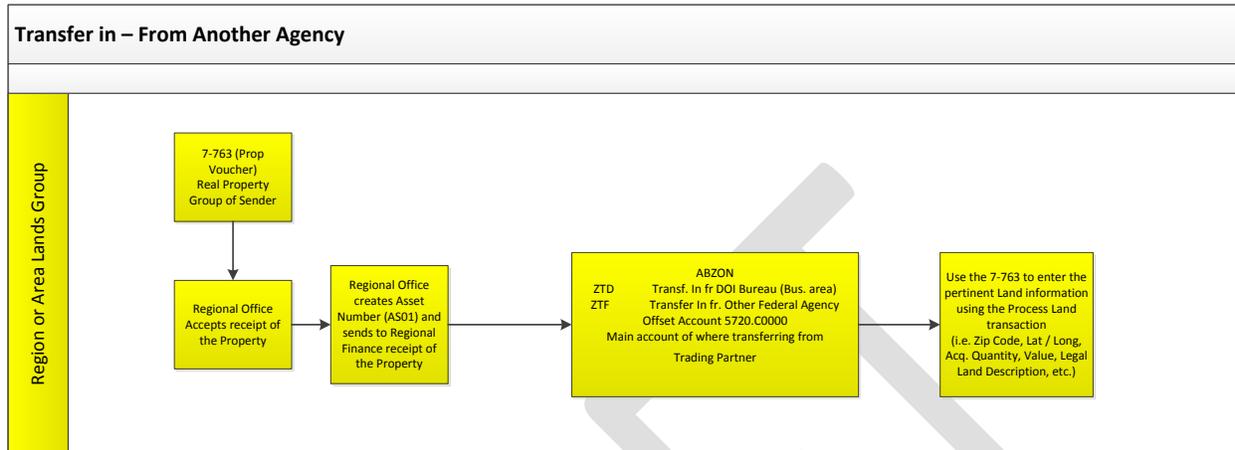


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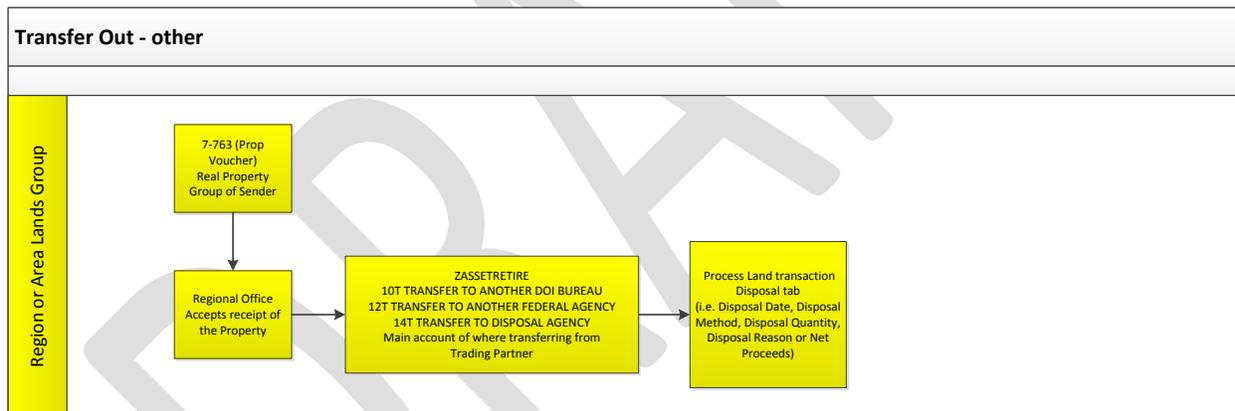
Directives and Standards

4. Transfers.

A. Transfer In.



B. Transfer Out.

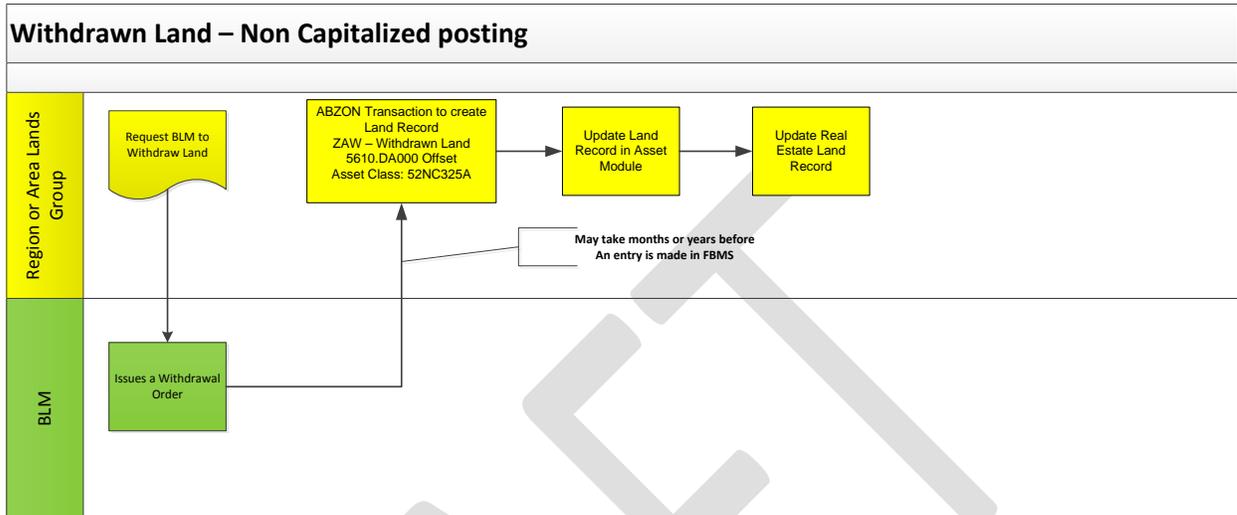


Reclamation Manual

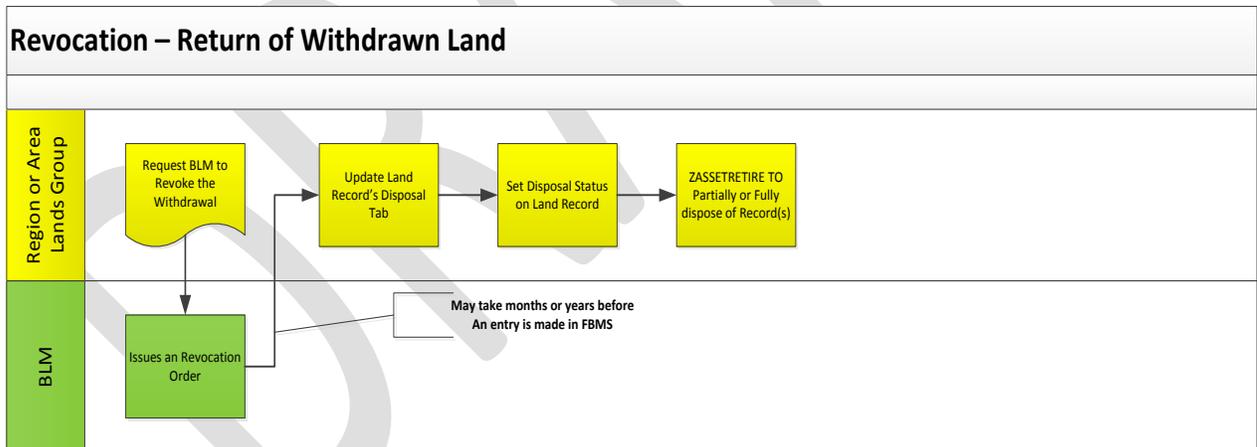
Directives and Standards

5. Withdrawal and Revocation.

A. Withdrawal.



B. Revocation.

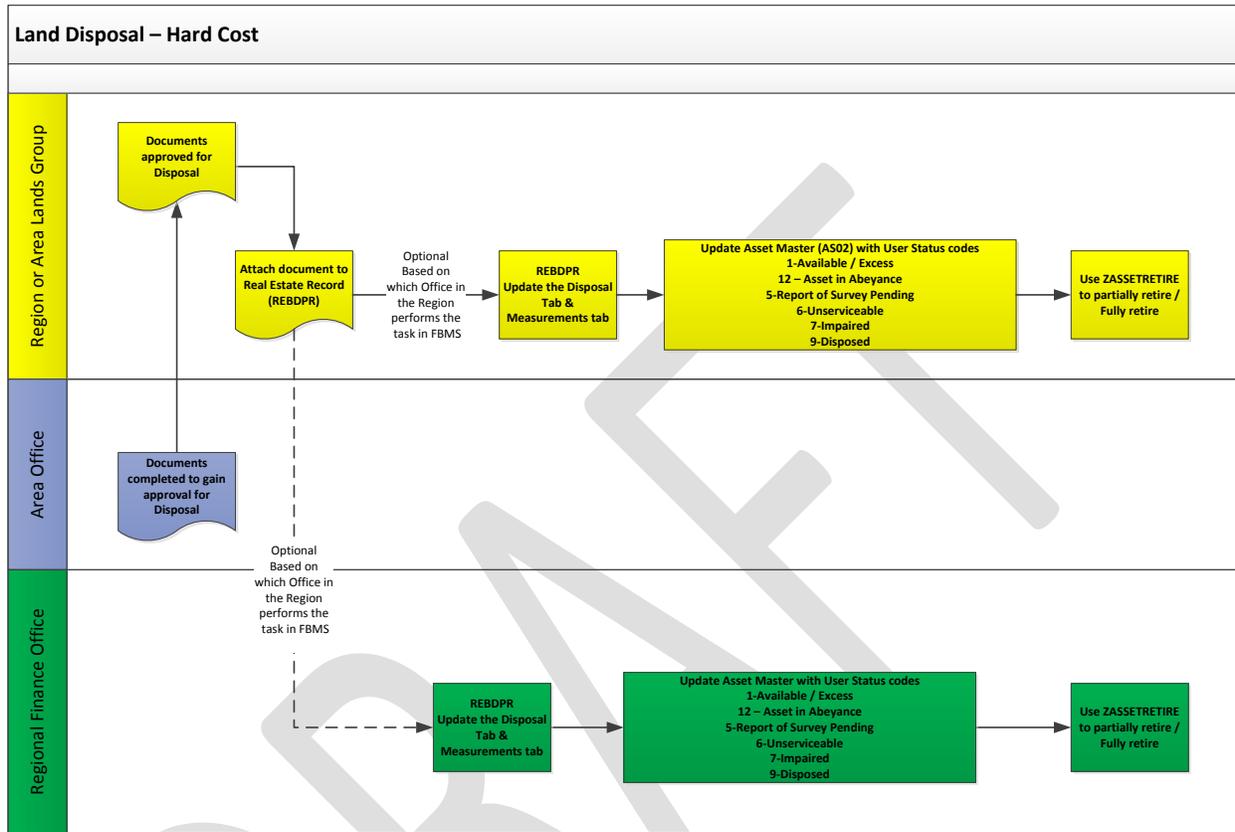


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Directives and Standards

6. Disposals.

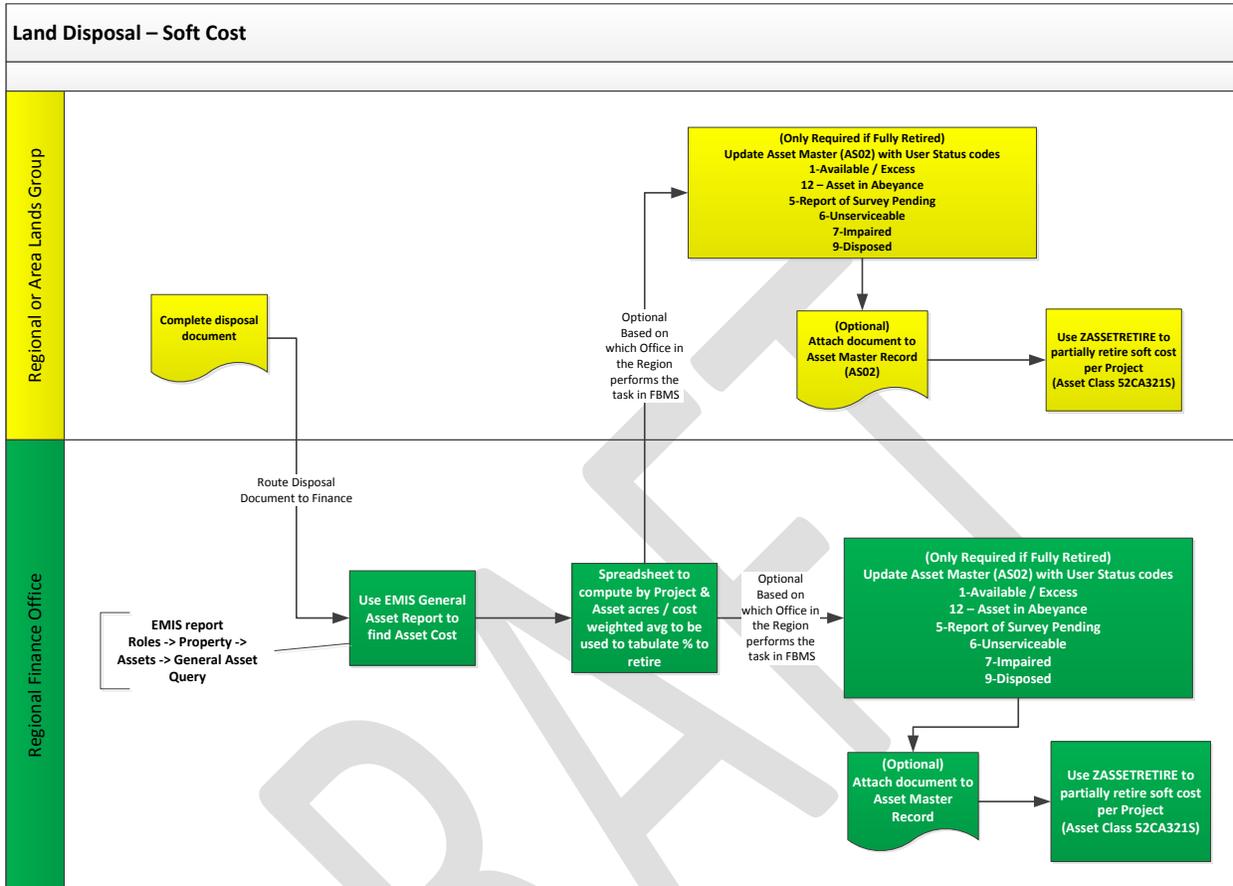
A. Hard Cost.



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Directives and Standards

B. Soft Cost.



Reclamation Manual

Directives and Standards

