

RECLAMATION MANUAL RELEASE

Comments on this draft release must be submitted to Jeanne Demorest (jdemorest@usbr.gov) by 05/01/2026.

Land Records LND 09-01

LND 09-01 was developed to establish maintenance requirements for records of Federal land and interest in land under Reclamation's jurisdiction. The Bureau of Reclamation (Reclamation) is developing this scheduled release to align Reclamation's land records and management practices with current Federal standards and enterprise systems.

The Directives and Standards (D&S) has undergone significant reorganization to ensure compliance with modern best practices and integration with the Financial Business Management System (FBMS/S4HANA). These changes support accurate, efficient, and transparent land asset reporting and record-keeping. Key revisions include removal of outdated references, clarification of definitions and roles and responsibilities, updates to FBMS terminology and processes, and development of an appendix to clarify data entry in FBMS/S4HANA.

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Directives and Standards

Subject:	Land Records
Purpose:	This Directives and Standards (D&S) establishes the requirements for maintaining records of land and interests in land under the Bureau of Reclamation's (Reclamation) jurisdiction. This D&S facilitates compliance with existing laws and Department of the Interior (DOI) policies, consistent practices throughout Reclamation, and an improved ability to manage land resources and meet reporting requirements.
Authority:	The Federal Property and Administrative Services Act of 1949 (Pub. L. 81-152; 63 Stat. 377), as amended; Executive Order 13327, Federal Real Property Asset Management; Federal Assets Sales and Transfer Act of 2016 (Pub. L. 114-287); Federal Property Management Reform Act of 2016 (Pub. L. 114-318); Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 6, Accounting for Property, Plant, and Equipment; FASAB SFFAS No. 29, Heritage Assets and Stewardship Land; FASAB SFFAS No. 59, Accounting and Reporting of Government Land; M-19-21, Transition to Electronic Records; and M-23-07, Update to Transition to Electronic Records.
Approving Official:	Director, Dam Safety and Infrastructure
Contact:	Asset Management Office (86-67200)

1. Introduction.

Reclamation will maintain records of its land and interests in land in compliance with Reclamation standards for records maintenance as specified by the Reclamation Information Management Handbook (IMH). These records include any title evidence that documents the acquisition, disposal, management, or use of Reclamation land and interests in land. Additionally, Reclamation will maintain Reclamation-wide inventory systems to provide a source for uniform, up-to-date information on Reclamation's land and interests in land and to meet reporting requirements.

2. Applicability.

This D&S applies to all employees involved in developing, reviewing, and storing records for Reclamation land and interests in land. It also applies to employees involved in creating and/or updating records in Reclamation's electronic land inventory system – the Financial and Business Management System (FBMS), those entering land records into the Enterprise Content System (ECS), and those responsible for creating and verifying data in Reclamation's Enterprise Asset Registry (Asset Registry).

3. Requirements and Responsibilities.

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Maintaining compliance with regulatory and departmental requirements for land records is the responsibility of all Reclamation offices.

A. Office Responsibilities.

The following offices have responsibility for maintaining Reclamation land records and ensuring inclusion of land record data in required data systems.

(1) Regional Office.

Each regional office is responsible for maintaining original land records that adequately document acquisition, disposal, management, and use of Reclamation land or interests in land within the region. Each regional office may delegate, in writing, responsibility for maintaining original land records to area or field offices as appropriate. In addition, each regional office will take appropriate measures to ensure:

- (a) Land record data is being entered into FBMS as required.
- (b) Land records are being transitioned to electronic format and uploaded to ECS as required.
- (c) All hard copy source and supporting documents are preserved and archived for historical reference purposes in accordance with Reclamation standards for records maintenance as specified by the IMH.
- (d) Land record data is being added to the Asset Registry and verified in a timely manner to meet Reclamation's objectives and requirements.

(2) Asset Management Office (AMO).

AMO will provide support and oversight to the regions to ensure land records, accounting of acquisition and disposal of Reclamation land, and interests in land are properly created and maintained in FBMS and the Asset Registry, and will use this information to file required reports and respond to data calls.

B. Land Records Systems.

The following required database systems are used to retain and maintain Reclamation land records:

(1) FBMS.

DOI has designated FBMS as its official electronic land inventory system. FBMS will be updated to maintain a current inventory of land record data for Reclamation land and interests in land. This data will also be used to produce and inform required reports.

- (a) **Regional FBMS Lands Coordinator.**

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Designated by the Regional Realty Officer (RRO), the Regional FBMS Lands Coordinator will serve as the official regional point of contact for all FBMS land information and will ensure that land record data for Reclamation land and interests in land within the region are entered into FBMS.

(b) **FBMS Non-Financial Real Estate Property Record Coordinator.**

The point of contact for the FBMS non-financial component of real property transactions will be AMO.

(c) **FBMS Financial Real Estate Asset Record Coordinator.**

The point of contact for the FBMS financial component of the asset transaction will be the Regional Finance Office (RFO).

(2) **ECS.**

DOI has designated ECS as its official electronic records repository. ECS will be used to store official land record data for transactions associated with acquisition, disposal, management, and use of Reclamation land and interests in land.

(3) **Asset Registry.**

The Asset Registry serves as part of the basis for Reclamation's Asset Information Systems to maintain consistency and a central repository for graphic data throughout Reclamation. The Asset Registry provides a tool for Geographic Information System (GIS)-based depictions. This tool is available to all Reclamation staff to easily locate land record data for acquisitions, disposals, management, and other uses of Reclamation land and interests in land. Graphic data created in the Asset Registry will include land record data with a Real Property Unique Identifier (RPUID) to relate it to the associated text data. The data created will be verified as required and updated as necessary. For additional information on Asset Registry requirements, refer to the Asset Registry project documentation tab Enterprise Asset Registry – Land Asset Class Requirements.

C. **Land Record Standards and Maintenance.**

Land record requirements and maintenance responsibilities are as follows:

(1) **Land Record Data Maintenance.**

Land record data must be maintained by each region in a manner that facilitates adequate documentation of the land and interests in land under Reclamation's jurisdiction and meets the requirements of FBMS, ECS, and the IMH. The data must be updated to reflect all changes. Current guidance requires that all records be electronic. If a hard copy format is used, this data must be scanned and uploaded into ECS. All original source documents (deeds,

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agreements, etc.), tract maps, plats, and historic indexes will be preserved and not destroyed. These records will be archived for historical reference purposes in accordance with the IMH.

(2) **Land Record Data Standards.**

Reclamation's land records consist of two interrelated components: text data and graphic data. To maintain consistency and meet operational and reporting requirements, data standards must be followed to establish the relationship between the two data components. This is accomplished by establishing the RPUID that will be common to both data components.

(a) **Text Data.**

Text data consists of specific land record data pertaining to each land transaction, such as vendor, legal description, interest type, number of acres, cost, and other pertinent information used by Reclamation.

(b) **Graphic Data.**

Graphic data consists of maps, plats, and/or other systems, which provides a depiction or representation of the land or interest in land in relation to recognized geographic locations, markers, routes, or points, such as topographic elements (elevation, rivers, reservoirs), cities, transportation routes, Public Land Survey System elements (township, range, section, meridian), or other land survey data. Graphic data will be to scale and capable of being geographically related to other graphic systems.

(c) **RPUID.**

The RPUID is assigned to an individual tract of land based on project plat book data; however, other means can be established to create an RPUID using information from index, text, and graphic data. RPUIDs that have been auto-generated in FBMS may need to be updated with an assigned RPUID from the responsible office.

4. **FBMS Land Data Entry.**

Land record data must be entered into FBMS for acquisition or disposal of permanent Reclamation land or interests in land. This data is used to properly record land transactions in accordance with Federal Accounting Standards Advisory Board (FASAB) standards and to inform and produce Reclamation's required reports. Land record data should be entered into or updated within the fiscal year when the transaction is completed. It is best to have the data entered in the same quarter when the transaction is completed. For more information on FBMS data entry, see Appendix A.

(1) **Reporting Land Costs to the Regional Finance Office.**

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The RRO (or land staff) will coordinate with the RFO to ensure that accounting entries for acquisition and disposal of Reclamation land or interests in land are properly recorded in FBMS in accordance with FASAB standards. Land record data entered into FBMS is used to inform and support this coordination. The RRO will ensure that the RFO is notified of all disposals or acquisitions even if no money is expended or collected. For more information, refer to Appendix A for Federal Real Property Profile (FRPP) reporting and indicators and Reclamation Manual (RM) D&S FIN 07-22, *Land*.

5. Definitions.

For the purposes of this D&S, the following terms apply:

A. Acquisition.

Land or an interest in land under Reclamation's jurisdiction obtained through purchase, donation, exchange, transfer, condemnation, withdrawal, or the exercise of reserved rights to the United States.

B. Disposal.

Transferring ownership or jurisdiction of Reclamation land and interests in land to any other party, private or governmental.¹ For more information, refer to RM D&S CMP 11-03, *Real Property Disposal*, and CMP 11-01, *Title Transfer for Reclamation Facilities*.

C. Enterprise Content System.

DOI electronic records storage system and Reclamation's official electronic records repository. For more information, refer to Office of Management and Budget (OMB) and National Archives and Records Administration Memorandums, M-19-21, *Transition to Electronic Records*, and M-23-07, *Update to Transition to Electronic Records*.

D. Enterprise Asset Registry.

A data source in GIS format that represents Reclamation's inventory of land and interests in land. For additional information on Asset Registry requirements, refer to the Enterprise Asset Registry – Land Asset Class Requirements document under the Documentation tab of the [Enterprise Asset Registry](#).

E. Financial and Business Management System.

¹ Transfers for management purposes where Reclamation retains ultimate jurisdiction, such as when operation and maintenance management is transferred to irrigation districts, State and local parks, and/or fish and wildlife agencies, are not disposals.

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An enterprise-wide system that integrates and streamlines the majority of financial and administrative functions across all DOI bureaus and offices into a single solution.

F. Federal Real Property Profile.

Database of real property under the custody and control of the executive branch agencies that constitutes a centralized source of information for the Federal Real Property Council's annual Federal Real Property Report.

G. Index.

A numerical listing of all land transactions, usually in a project Plat Book, that affects the use or title to Reclamation land or interests in land by township and range. It provides a history of land status by identifying all past and present actions that affect title, as well as land record data such as seller, date of acquisition, purchase price, land interest acquired, etc.

H. Interest in Land.

Any ownership or possessory right with respect to real property, including ownership in fee, an easement, a leasehold, and any subsurface or mineral rights. Types of Reclamation interest in land include acquired fee title, withdrawn from public domain, easement, mineral right, and other right. For more information on FBMS data entry, see Appendix A.

I. Land Acquisition Costs.

Costs related to the acquisition of land or interests in land, including purchase price, staff costs, costs for services, and other related costs. For more information, refer to FIN 07-22.

J. Land Interest.

Rights and privileges held in land owned by others, such as leaseholds, easements, water and waterpower rights, diversion rights, rights-of-way, and other land rights.

K. Land Record.

Compilation of specific information that may consist of various formats (hard copy, digital, or graphic) that provides evidence regarding the acquisition, disposal, management, or use of Reclamation land and interests in land.

L. Land Record Data.

Information contained in a land record such as Vendor/Vendee, contract/reference number, date, number of acres, cost, legal description, etc.

M. Land Management.

Administration of all lands acquired or withdrawn for Reclamation. Includes transfers for management purposes where Reclamation retains ultimate jurisdiction,

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such as when operation and maintenance management is transferred to irrigation districts, State and local parks, and/or fish and wildlife agencies.

- N. **Payment In Lieu of Taxes (PILT).**
Federal payments to states or counties (referred to as “units of general local government” in the PILT Act) that help offset losses in property taxes due to the nontaxable status of Federal land within state or county boundaries. DOI’s Office of the Secretary has administrative authority over the PILT Program. For more information, refer to RM D&S CMP 11-04, *Real Property Inventory and Reporting*.
- O. **Plat Book.**
Compilation of graphic representations of the location of permanent land and interests in land acquired or disposed of by Reclamation and authorized uses of Reclamation land or interests in land by township and range.
- P. **Purchase Price.**
The price paid to acquire land or an interest in land.
- Q. **Real Property Unique Identifier.**
A unique alphanumeric identifier assigned by the responsible office to individual tracts of land that is used as a common component to establish a relationship between the text and graphic datasets for a land record.
- R. **Reclamation Land.**
Any land or interest in land under the jurisdiction of, or administered by, Reclamation² for project purposes which may include but are not limited to:
- (1) All land acquired by Reclamation through purchase, condemnation, exchange, or donation.
 - (2) All land withdrawn from the public domain.
 - (3) All interests in land acquired or reserved, including but not limited to easements and rights exercised by the United States, such as the Canal Act of 1890 (43 U.S.C. 945).
- S. **Title Evidence.**
Written evidence of title found primarily in deeds and other documents recorded in the official public land records of a county, parish, or recording district where the real property is located. Non-record title evidence can be discoverable only upon physical inspection of the property or inquiry of its owners and occupants and documented in a Certification of Inspection and Possession.

² Regardless of what Federal entity holds jurisdiction, all Federal land is held in the name of the United States.

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- T. **Use.**
Utilization of Reclamation lands, including public use of land, facilities, and waterbodies under Reclamation's jurisdiction on a temporary basis allowed through a permit, license, or non-perpetual easement. See RM D&S LND 08-01, *Use Authorizations*, for more information.
- U. **Withdrawal.**
Federal land withheld 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).
6. **Review Period.**
The originating office will review this release every four years.

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Financial Business Management System (FBMS) Data Entry Information

1. Required Land Record Categories and Land Acquisition Interest Codes.

Land record data must be entered into FBMS for the acquisition or disposal of permanent Reclamation land or interests in land. This data is used to properly record land transactions to meet land record reporting requirements. Refer to Reclamation Manual (RM) Directives and Standards (D&S) CMP 11-03, CMP 11-04, and FIN 07-22 for more information on FBMS requirements.

Below are the FBMS-required land record categories and the associated land acquisition interest codes:

A. **Acquired.**

Fee-owned land under Reclamation's jurisdiction acquired by purchase, donation, exchange, transfer, or condemnation. FBMS has two land acquisition interest codes for acquired land:

(1) **A – Acquired.**

Land acquired by Reclamation.

(2) **AJ – Acquired Jurisdiction.**

Land acquired for completion of a Reclamation project with non-Reclamation funds although Reclamation holds jurisdiction. Land acquisition costs from land records coded with "AJ" are excluded from the total in reports. An example of this acquisition type is the Central Utah Project.

B. **Withdrawn.**

Land withdrawn from the public domain under Reclamation's jurisdiction. FBMS has two land acquisition interest codes for withdrawn land:

(1) **W – Withdrawn.**

Land withdrawn for Reclamation project purposes.

(2) **W2 – Withdrawal Overlap.**

Withdrawn land that overlaps existing withdrawn land for Reclamation project purposes, such as when a subsequent withdrawal order causes acres from a prior Reclamation withdrawal order to be overlapped. The earliest withdrawn acres will be coded "W" and overlapping acres "W2". The "Notes" field of the acquisition screen may be annotated to create a cross-reference among the records for future reference. Acreage from land records coded as "W2" is excluded from the total count in reports.

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C. **Easement.**

Land interest where Reclamation holds a less than fee interest in land owned by someone else. The acquisition method may be by purchase, donation, exchange, transfer, condemnation, or exercise of reserved rights. Land interests acquired by exercising a reserved right, such as the Canal Act of 1890, are treated as permanent easements in FBMS. FBMS has two land acquisition interest codes for easements:

(1) **E – Easement.**

Easement acquired by Reclamation and no monies appropriated to another agency used for the acquisition.

(2) **EJ – Easement Jurisdiction.**

Easement acquired for completion of a Reclamation project with non-Reclamation funds. Land acquisition costs from land records coded with “EJ” are excluded from the total in reports. An example of this easement type is the Uinta Basin Replacement Project.

D. **Mineral Rights.**

Land interest where the United States acquires a mineral right or interest, or subordination of mineral rights, to land under Reclamation’s jurisdiction. The acquisition method may be by purchase, donation, exchange, transfer, or condemnation.

E. **Rights.**

Primarily used for acquired water rights but also used for other acquired land interests.

2. **Minimum Data Elements for FBMS Records.**

The FBMS land record must contain the minimum data elements necessary to satisfy Reclamation’s reporting requirements. Refer to FBMS Standard Operating Procedures (SOP) and FIN 07-22, contact the regional FBMS Lands Coordinator, or review the updated guidance in LND 09-01.

A. **Acquisition.**

(1) **Real Estate Property Record.**

The following are the required data elements (in alphabetical order) to update the real estate property record in FBMS. Entering as much information as possible on the record will generate better reporting data. Certain updates will generate additional required data elements not listed below.

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Acquisition Authority	Main Usage Type
Acquisition Date	Market Value
Acquisition Interest	Measurement Type
Acquisition Method	Meridian
Acquisition Quantity	Meter Class
Aliquot Part	Mission Dependency
Appraisal Date	Name of Property Record
Appraisal Value	Outgrant Indicator
Begin Latitude	Page Number
Begin Longitude	Payment in Lieu of Taxes (PILT) Indicator
Book Number	Postal Code
Business Entity	PR Legacy ID
City	Purchase Price
Company Code	Range
Country/Region	Real Property Unique Identifier
County	Reason FASTA Disposal Exclusion (Rsn FASTA DspEx)
Date Recorded	Region
Description	Reporting Agency
District	Resubmission Reason
Document Type	RP Reporting Exclusion (RP Rpt Excl)
End Date	Section
Federal Assets Sale and Transfer Act Disposal Exclusion (FASTA Disp Excl)	Serial Number
Federal Real Property Profile (FRPP) Indicator	Settlement Profile
Freedom of Information Act (FOIA) Exemption	Settlement Receiver
Functional Area	Settlement Type
Fund	Start Date
Funding Agreement (FA) Indicator	Stewardship Indicator
Heritage Indicator	Township
Installation ID	Using Organization
Interval in Months	Valid From
Legal Interest	%

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(2) **Disposal.**

All land interests removed from Reclamation's jurisdiction, whether by transferring to Reclamation's document, release, revocation, or property voucher (including jurisdictional or legislative title transfer), are required to be disposed in FBMS. The land record data will remain accessible in FBMS and will be used for reporting purposes.

3. FBMS Indicators.

The following required indicators within the real estate property record provide data for the status of Reclamation land and interests in land that inform Reclamation's required reports. Refer to CMP 11-04 and the General Services Administration's (GSA) latest Federal Real Property Council Guidance for Real Property Inventory Reporting for more information.

A. FRPP Indicator.

All FRPP reportable land or interests in land will have this indicator coded as "Y". If an agreement has been made with another agency to include land or interests in land in its FRPP reporting, the agreement will be documented in the land records of the responsible office. Additionally, the "notes" field in the real estate asset master record or real estate property records may be used to reference the agreement. The following describes how each category of land or interests in land should be coded for FRPP reporting purposes:

- (1) Acquired land is almost always FRPP reportable. Refer to CMP 11-04 for guidance on when acquired land would be coded "N".
- (2) Withdrawn land is FRPP reportable. The only instance where withdrawn land would be coded "N" is when Reclamation has an agreement with another Federal agency to include the land in their FRPP report.
- (3) Easement land interests are never FRPP reportable. Reclamation does not own the underlying land, so it is not reported as owned or leased land.
- (4) Mineral land interests are not FRPP reportable.
- (5) Rights are not FRPP reportable.

B. Stewardship Indicator.

Land withdrawn from the public domain for Reclamation project purposes represents Reclamation's reportable stewardship land. All withdrawn land will have this indicator set to "Y"; however, only land with a "W" interest code will be included in Reclamation's reports.

C. PILT Indicator.

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All PILT entitlement land reported by Reclamation will have the indicator coded as “6” for “Entitlement land that is reportable by Reclamation.”

- (1) Acquired land is PILT reportable unless it falls under the following exceptions:
 - (a) If land was owned or administered by a state or county and was exempt from real estate taxes at the time the land was conveyed to the United States, the land is not entitled to PILT payments and will be coded with a “4” for “Not Entitlement Land.” However, the following special circumstances apply:
 - (i) If a state or county acquires land from a private party and donates that land to the United States within eight years of acquisition, the land is entitlement land¹ and will be coded “6”.
 - (ii) If a state obtains Reclamation land through an exchange and that land was considered PILT entitlement land prior to the acquisition, the land is still considered entitlement land² and will be coded “6”. (See also Paragraph 6.B., Land Disposal.)
 - (iii) If Reclamation acquires State of Utah land in exchange for Federal land, royalties, or other assets, and if at the time of acquisition, the county where the acquired land is located was entitled under state law to receive payments from the State of Utah PILT program for the same land, the Federal PILT payment to the county shall not exceed the payment the state would have disbursed had the land not been acquired by the United States.³ The land is considered entitlement land and will be coded “6”.
 - (iv) Any land acquired from a church, school district, or other tax-exempt entity by Reclamation for a project or mitigation purposes is not entitled to receive PILT payments and will be coded “4”.
- (2) Withdrawn land is PILT reportable. However, only those acres with an acquisition interest code of “W” (Withdrawn) will be include in Reclamation’s PILT report.
- (3) Easement land interests are not PILT reportable.

¹ See 31 U.S.C. 6902 (b)(1).

² See 31 U.S.C. 6902 (b)(2).

³ See 31 U.S.C. 6902 (b)(3).

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- (4) Mineral land interests are not PILT reportable.
- (5) Rights are not PILT reportable.
- (6) **Overlapping Jurisdiction with Other Agencies.**
For all Reclamation acquired or withdrawn land where other agencies or bureaus have jurisdictional responsibilities or are involved, Reclamation will take reasonable steps to coordinate with those agencies or bureaus to ensure that PILT entitlement land is reported appropriately, and that entitlement land reportable by Reclamation is neither overlooked nor duplicative. Reclamation will retain responsibility for reporting PILT entitlement acres for acquired or withdrawn land managed by a non-Federal entity as the landholding agency with jurisdiction.
- (7) FBMS contains the codes listed below for other possible jurisdictional scenarios of Reclamation acquired and withdrawn land. These codes will generally remain unchanged unless there is a change in withdrawal or land status, or a future agreement or determination is made that an agency or bureau other than Reclamation will report specific entitlement land for PILT purposes.⁴ Changes in the code in FBMS will be supported by written documentation, retained at the regional office, of the agreement or determination upon which the change is based. The “PILT Reported By” field will be coded with the appropriate following code to reflect the agency that has the PILT reporting responsibilities for specific Reclamation acquired or withdrawn land:
 - (a) Entitlement land reportable by U.S. Army Corps of Engineers (C).
 - (b) Entitlement land reportable by the U.S. Forest Service (F).
 - (c) Entitlement land reportable by BLM (L).
 - (d) Not Entitlement Land (N)
 - (e) Entitlement land reportable by the National Park Service (P).
 - (f) Entitlement land reportable by Reclamation (R).

⁴ If there is legislation, regulation, an Executive Order, or a Secretarial Order that requires another Federal agency to report the land included in the overlapped acres as its PILT entitlement land, then that other Federal agency is required to report both Reclamation’s PILT entitlement land and its land as that agency’s PILT entitlement acres.

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- (g) Entitlement land reportable by U.S. Fish and Wildlife Service (W).
- (h) Entitlement land reportable by any agency other than those listed above, such as the Department of Energy (Western Area Power Administration and Bonneville Power Administration) (X).

D. **Disposal Status Indicator.**

When entitlement land is disposed, the disposal status indicator code will be set to “6”, PILT Reportable Disposal.

4. **Recording Land Costs on the Land Record.**

Costs associated with land transactions such as acquisitions and disposals are recorded with the land record data in FBMS. The Regional Realty Officer (RRO) (or land staff) must notify the Regional Finance Office (RFO) to coordinate the required accounting entries for acquisition and disposal of land or interest in land in FBMS in accordance with FASAB standards. The RFO must be notified of temporary interests in land to determine if the temporary interest meets the definition of a lease.

A. **Acquisitions.**

(1) **Purchase.**

The acquisition costs of land or interest in land acquired by purchase must be entered as the Purchase Price. This amount may include the cost to acquire mineral rights, temporary rights, mineral subordinations, crop payments, severance damages, special benefits, cost-to-cure, or water rights (appurtenant to the land) and other factors considered in the appraised value when included in the land acquisition agreement/contract.

If a permanent easement was acquired under the same agreement/contract with a fee interest, distribute the land acquisition costs between the fee and the easement interests based on the agreement/contract or appraisal report. If the agreement/contract or appraisal report does not specify the costs assigned to the easement, either put all costs under the fee interest or prorate the total costs between the fee and easement interests.

If an agreement/contract for acquisition of a fee or permanent easement interest includes a temporary easement interest, the total acquisition costs cited in the agreement/contract, including the portion attributable to the temporary easement interest, will be entered in FBMS for the fee or permanent easement interest. Otherwise, temporary land interest acreages are not recorded in FBMS.

(2) **Condemnation.**

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The just compensation for land or interests in land acquired through condemnation may be determined by the final judgement or settlement (as applicable) and must be entered as the Purchase Price. This amount may include the cost to acquire mineral rights, temporary rights, mineral subordinations, crop payments, severance damages, special benefits, cost-to-cure, or water rights (appurtenant to the land) and other factors considered in the appraised value when included in the final judgement or settlement.

(3) **Withdrawal.**

Withdrawn land has no associated just compensation because the land is already owned by the United States – enter \$0.00 as the Purchase Price.

(4) **Donation.**

Donated land or interests in land will not have an associated just compensation but do require an estimated market value – enter \$0.00 as the Purchase Price and the estimated market value as the Market Value.

(5) **Exercise of Reserved Rights.**

A land interest acquired by exercise of reserved rights, including the Canal Act of 1890, may have costs for just compensation and severance damages. If so, these costs must be entered as the Purchase Price.

(6) **Exchange.**

When land or interests in land are acquired by exchange, the value of the exchanged parcels may be equal, or they may have differing values making the exchange unequal.

When an exchange is equal, the land acquisition costs for the original land or interest in land being disposed of (prorated if necessary) are entered as the Purchase Price for the acquired land or interests in land. When the exchange is unequal, an equalization payment must be made by either Reclamation or the other party.

- (a) If Reclamation receives monies, along with the land or interest in land being exchanged, the gain and the additional funds must be reported to the RFO. The amount entered as the Purchase Price for the newly acquired land or interests in land is the land acquisition cost for the original land or interests in land being disposed (prorated if necessary). If Reclamation pays additional funds for the land or interests in land being acquired in the exchange, the amount entered as the Purchase Price for the acquired land or interests in land is the just compensation for the original land or interests in land being disposed of plus the additional payment by Reclamation.

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- (7) **Transfer.**
When Federal agencies transfer jurisdiction over land or interests in land from one to another, appropriate adjustments must be made to the financial land records. Non-appropriated transfers from other agencies usually do not involve cash payment or cash equalization.
- (8) **Water Rights.**
Reclamation sometimes acquires existing water rights by purchase, leasing, rental agreements, or other methods. The costs for water rights appurtenant to land are included in the costs entered for the acquisition of the associated land. The costs for water rights not appurtenant to land are recorded as a separate record with the land acquisition cost entered as the Purchase Price.

B. Acquisition Method Code.

The acquisition method is used to determine how land acquisition costs are classified and reported in FBMS. Below are the 13 FBMS-required acquisition method codes:

- (1) Acquired land transferred from another Federal agency.
- (2) Acquired allotted Indian land.
- (3) Acquired land from Indian tribes.
- (4) Acquired land interests pursuant to the Canal Act of 1890.
- (5) Acquired land interests pursuant to state reservations.
- (6) Acquired Time and Materials (T&M) permits.
- (7) Acquired mineral interests.
- (8) All other acquired land or interests in land from a Federal source.
- (9) Acquired land or interests in land from private sources, except those acquired through condemnation.
- (10) Acquired land or interests in land from private sources through condemnation.
- (11) Donated land or interests in land from private sources without the expenditure of Federal Funds (does not preclude the use of administrative expenses to facilitate and document the donation).
- (12) Acquired land or interests in land by exchange from private sources (this does not include interests exchanged with a Federal agency).

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- (13) All other acquired land or interests in land from private sources.

C. **Disposal.**

(1) **Complete.**

Land or interests in land that are sold or transferred in their entirety will be entered as a complete disposal and the Purchase Price recorded as the disposal costs. Land disposal data must be added to FBMS representing the disposal and must include the following minimum disposal elements: Disposal Date, Disposal Method, Disposal Quantity, Measurement Type, Disposal Reason, Disposal Value (if applicable), and Disposal Proceeds Code (if applicable).

(2) **Partial.**

Sale or transfer of a partial parcel of land requires that the original acquisition costs for the whole parcel be prorated using cost per acre to determine the portion to be removed from the FBMS record. If a prorated value cannot be determined, another method of valuation, as determined appropriate by the RRO and/or the RFO, shall be used to determine the portion to be removed from the FBMS record. Land disposal data must be added to FBMS representing the disposed portion of the land and must include the minimum disposal elements.

(3) **Relinquishment.**

Notification to BLM by Reclamation that certain land withdrawn or reserved for its use is no longer needed, or that withholding or segregation of that land is no longer required.

(4) **Easement Absorbed by Fee Land Acquisition.**

If an easement is absorbed by a fee land acquisition, dispose or remove the easement from FBMS, post a new fee acquisition in the index, and create a new FBMS record. The acquisition costs for the easement will be added to the costs of the fee land. An example of this would be when an easement is acquired for a canal and then the underlying land is later acquired in fee; the title to the easement is then absorbed by title to the fee land.

(5) **Exchanges/Relocation of Facilities.**

The RRO is responsible for providing written notification of exchanges and relocation of facilities to the RFO detailing land acquisition costs. If this is an exchange, determine whether there is an exchange authority for this action. If there is no exchange authority, treat it as an acquisition and disposal using the appropriate authorities.