

# Reclamation Manual

## Directives and Standards

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<b>Subject:</b>	Land Records
<b>Purpose:</b>	This Directive and Standard (D&S) establishes the requirements for maintenance of records for Federal land and interests in land under the Bureau of Reclamation's jurisdiction. The benefits of this D&S tie into Reclamation's business need to manage its land responsibly and according to law and regulation. This requires a high standard for record keeping ensuring complete records that will allow land resources to be managed well in the future and the annual reporting requirements to be met.
<b>Authority:</b>	The Federal Property and Administrative Services Act of 1949 (Pub. L. 81-152; 63 Stat. 377), as amended; Annual Real Property Inventories Regulations (41 CFR 102-84); and Executive Order 13327, Federal Real Property Asset Management.
<b>Approving Official:</b>	Director, Policy and Administration (Policy)
<b>Contact:</b>	Land Resources Division, 84-53000

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1. **Introduction.** Reclamation will maintain records of the land and interests in land under its jurisdiction 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 or disposal of land or an interest in land. Additionally, Reclamation will maintain a Reclamation-wide inventory system to provide a source for uniform, up-to-date information on Reclamation land, and to meet reporting requirements.
2. **Applicability.** This D&S applies to all employees involved in the development, review, and storage of records for Reclamation land and interests in land. It also applies to employees involved in updating Reclamation's electronic land inventory system, Foundation Information for Real Property Management (FIRM), maintained by the Land Resources Division of Policy in Denver.
3. **Definitions.** For the purposes of this D&S, the following terms apply:
  - A. **Acquisition.** Acquisition<sup>1</sup> refers to land or an interest in land under Reclamation's jurisdiction obtained through purchase, donation, exchange, transfer, condemnation, withdrawal, or through the exercise of reserved rights to the United States.

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<sup>1</sup>The term "acquisition" is used in this D&S to indicate land under Reclamation's jurisdiction and should not be confused with the FIRM land category, "acquired," which is used only to describe fee-owned land under Reclamation's jurisdiction. The term "acquisition" in this D&S also includes land interests and withdrawn land.

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- B. **Disposal.** Disposal means transferring ownership or jurisdiction of Reclamation land or an interest in land to any other party, private or governmental.<sup>2</sup> (For more information, refer to Reclamation Manual (RM) D&S, *Land Disposal*, LND 08-02.)
- C. **Entitlement Land.** Entitlement land refers to land that is eligible to be reported for Payment in Lieu of Taxes (PILT). The counties containing eligible acquired fee title and withdrawn project land (including mitigation land) over which Reclamation or another Federal agency exercises jurisdictional authority are “entitled” to receive PILT payments under the PILT Act. (Refer to RM D&S, *Payments in Lieu of Taxes (PILT)*, LND 09-02 for more information.)
- D. **Federal Real Property Profile (FRPP).** The FRPP is a 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.
- E. **Land Acquisition Costs.** Financial accounting standards segregate all land costs into two major classifications: hard land costs and soft land costs. Hard costs are the dollar amounts paid for land or a permanent interest in land. Hard costs are reported in the “initial acquisition cost” field in FIRM and used to reconcile land costs in FIRM and the Federal Financial System (FFS). Soft costs are neither recorded in FIRM, nor included when reconciling land costs in FIRM and FFS. (For more information on land acquisition costs (both hard and soft), refer to RM D&S, *Plant Accounting – Land*, FIN 07-22.)
- F. **Land Category.** Land category refers to the type of Reclamation project land: acquired fee title, withdrawn from the public domain, easement right, mineral right, and other right, and these are annotated in FIRM by an “A” (and in special cases “AJ”), “W” (and in special cases “W2”), “E” (and in special cases “EJ”), “M,” and “R” respectively. (See Paragraph 8.B. for more information.)
- G. **Land Record.** A land record is a document that provides evidence regarding the acquisition or disposal of land or interests in land by Reclamation.
- H. **Land Record Data.** Land record data is the information contained in a land record such as name of seller, contract number, date, number of acres, cost, legal description, etc.

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<sup>2</sup>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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- I. **PILT.** PILT are Federal payments to local governments that help offset losses in property taxes due to nontaxable Federal land within their boundaries. The Department of the Interior's Office of the Secretary has administrative authority over the PILT program. (Refer to LND 09-02 for more information.)
- J. **Plat Book and Historic Index.** A plat book depicts a graphic representation of the location of land or permanent interests in land acquired or disposed by the United States by township and range using Reclamation's Master Record Forms. The historic index, if included in a plat book, is a log which lists past and present land activities such as name of seller, date of acquisition, purchase price, type of interest acquired, etc.
- K. **Prorate.** The method used to distribute the cost proportionately when any of the following apply: (1) the contract's total compensation includes both land acquired in fee and easement acreage; (2) the land acquisition resides in more than one township and range or county; (3) a partial tract is disposed; or (4) a tract is acquired through exchange, and a portion of the original cost to acquire (plus any additional acquisition cost of land) is transferred to the new parcel.
- L. **Recertification.** Attestation by both the regional realty officer (RRO) and the regional finance officer (RFO) that the documentation of the reconciliation of the land acquisition hard costs stated in FIRM and FFS are correct.
- M. **Reconciliation.** The process for which the RFO and the RRO are jointly responsible to ensure that land costs recorded in the "initial acquisition cost" field in FIRM are reconciled annually with the hard land costs recorded in FFS.
- N. **Reclamation Land.** Any land under the jurisdiction of, or administered by, Reclamation<sup>3</sup> and which may include, but is not limited to the following:
- (1) all land acquired by Reclamation through purchase, condemnation, exchange, or donation for Reclamation project purposes;
  - (2) all land withdrawn from the public domain for Reclamation project purposes; and
  - (3) all interests in land acquired or reserved for Reclamation project purposes, including easements and rights exercised by the United States under the Canal Act of 1890 (43 U.S.C. 945).
- O. **Withdrawal.** 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

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<sup>3</sup>Regardless of what Federal entity holds jurisdiction, all Federal land is held in the name of the United States.

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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).

4. **Responsibilities.** The following offices have responsibility for maintaining Reclamation land records and ensuring the inclusion of land record data into FIRM.
  - A. **Regional Office.** Each regional office shall be responsible for maintaining original land records that document the acquisition or disposal of Reclamation land within the region. In addition, each regional office shall take appropriate measures to ensure a depository of land records is adequately maintained in accordance with Reclamation standards for records maintenance as specified by the IMH. Each regional office may delegate, in writing, responsibility for maintaining original land records to area or field offices as appropriate. Each regional office is responsible for ensuring the entry of required land record data into FIRM and for annual reconciliation and recertification with the regional finance office.
  - B. **Area or Field Office.** As delegated by the regional office, each area or field office will be responsible for maintaining original land records in accordance with Reclamation standards for records maintenance as specified by the IMH.
  - C. **Policy.** Policy will oversee the operation and maintenance of FIRM and will file required annual reports.
5. **Designations.**
  - A. **FIRM.** Reclamation has designated FIRM as its official electronic land inventory system. FIRM will be used to keep an inventory of Reclamation land acquisitions and disposals, and to produce Reclamation’s required reports.
  - B. **Regional FIRM Coordinator.** A regional FIRM coordinator will be designated by the RRO. The regional FIRM coordinator will serve as the official regional point of contact for all FIRM information and will ensure that details of the acquisition and disposal of all Reclamation land are entered into FIRM.
  - C. **FIRM Administrator.** The Director, Policy, will designate an individual to serve as the FIRM administrator. This individual will serve as Reclamation’s official point of contact for FIRM data entry as submitted by the regional FIRM coordinator and will also serve as the point of contact for annual reporting required of Reclamation.
6. **Land Record Data Maintenance.** Land record data must be maintained by each region in a manner that facilitates the documentation of land or interests in land under Reclamation’s jurisdiction. It shall be maintained in either a hard copy or electronic format and must be

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updated to reflect changes. If an electronic format is used, the minimum data and reporting requirements for FIRM and the Master Record Forms must be preserved and source documents, tract maps/plat books, and historic indexes shall not be destroyed. These records will be archived for historical reference purposes in accordance with the IMH.

7. **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 so the text data component relates to the graphic data component.
  - A. **Text Data Standards.** Text data consists of specific land record data pertaining to each tract of land such as the interest acquired, number of acres, cost, and other pertinent information used by Reclamation. Text data must relate to the graphic information component of land records. This is accomplished through the establishment of a key field, which contains a common identifier for the text data and graphic data. In the land records, the key field is the "project number and property identification (ID) number" which defines a unique number assigned to individual tracts of land.
  - B. **Graphic Data Standards.** The graphic component of a land record consists of maps, tract maps, plat books, and/or other systems, which provide a graphic representation of Reclamation land in relation to recognized geographic points, such as township, range, section, and meridian, or other land survey data. The graphic information component of the land records system must include a key field that relates the text data component to the graphic data component. In Reclamation's land records, the key field for graphic data and text data is the "project number and property ID number." The graphic information will be to scale and capable of being geographically related to other graphic systems.
8. **Data Entry in FIRM.** Land record data that describes the acquisition and the disposal<sup>4</sup> of Reclamation land shall be entered into FIRM at least annually to meet reporting requirements.
  - A. **Land Record Inclusion in FIRM.** Land records must be recorded in FIRM if the land or interest in land falls into one of the following appropriate land categories:
    - (1) **Acquired.** Include all acquired land in FIRM.
    - (2) **Easement.** Include easements in FIRM as stated below:
      - (a) **Permanent Easement.** A permanent easement must be entered as a separate land record in FIRM, even when purchased in a contract with fee land.

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<sup>4</sup>Prior to 2002, there was no module in Reclamation's land inventory system for recording land disposal data and land records were usually deleted when disposed.

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- (i) Distribute hard costs between the fee land and the permanent easement based on the contract or appraisal report.
  - (ii) If the contract or appraisal does not specify the costs assigned to the easement, either put all costs under the fee land or prorate the total costs between the fee land and the permanent easement.
- (b) **Canal Act of 1890.** A right-of-way exercised under the Canal Act of 1890 is treated as a permanent easement.
- (c) **Temporary Easement.** A temporary easement will not be included in FIRM, with the following exception:
- (i) If a contract for a fee or permanent easement acquisition includes a temporary easement, the total acquisition costs cited in the contract, including the portion attributable to the temporary easement, will be entered in FIRM for the fee or permanent easement acquisition.
  - (ii) The temporary easement acres will not be included in FIRM even though the cost of the temporary easement is included in either the costs of the fee land or the permanent easement.
- (3) **Withdrawn Land.** Include all withdrawn land in FIRM.
- (4) **Mineral Rights.** Include all mineral rights in FIRM.
- (5) **Water Rights.** Water rights are not required to be included in FIRM. The requirement to reconcile land acquisition costs in FIRM with those in FFS is the main reason for entering a water rights record in FIRM.
- B. Land Category Code in FIRM.** The FIRM “land category” code is used in part for determining eligibility of a parcel for being reported for the FRPP and for being reported as entitlement acreage for the PILT report. It is also used to determine whether a project has land reportable as Reclamation stewardship land for the Required Supplemental Information (RSI) report.
- (1) **Acquired.** Fee-owned land under Reclamation’s jurisdiction will be categorized as “acquired.” Acquired land is FRPP reportable and it is usually PILT reportable unless it falls under one of the exceptions described in LND 09-02. Reclamation has two “land category” codes in FIRM for acquired land:
- (a) **A – Acquired.** “Land category” code “A” is used in FIRM for most acquired land. It indicates that the land was acquired by Reclamation and land acquisition costs associated with the purchase will be recorded in FIRM and in FFS as appropriate.

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- (b) **AJ – Acquired Jurisdiction.** “Land category” code “AJ” is used in FIRM for land acquired for completion of a Reclamation project with non-Reclamation funds although Reclamation holds jurisdiction. Land acquisition costs associated with the purchase are recorded in FIRM but they are not recorded in FFS. Land acquisition costs from land records coded with “AJ” are excluded from the total in reports. An example of this situation is the Central Utah Project.
- (2) **Withdrawn.** Land withdrawn from the public domain will be categorized as “withdrawn.” Withdrawn land is FRPP reportable and is usually PILT reportable. Withdrawn land is considered to have no land acquisition cost. It is also considered stewardship land by Reclamation and is reported, by project units, for the RSI report. Reclamation has two “land category” codes in FIRM for withdrawn land:
- (a) **W – Withdrawn.** “Land category” code “W” is used in FIRM for most withdrawn land. In cases where there is a withdrawal order that causes acres to overlap, the earliest withdrawn acres will be coded “W” and overlapping acres will be designated by the “land category” code “W2”.
- (b) **W2 – Withdrawal Overlap.** “Land category” code “W2” is used in FIRM for cases where there is a subsequent Reclamation withdrawal order that causes acres from a prior Reclamation withdrawal order to be overlapped. The “notes” field of the acquisition screen may be annotated to create a cross-reference among the parcels of land for future reference. Acreage from land records coded as “W2” is excluded from the total count in reports.
- (3) **Easement.** Land will be categorized as “easement” when Reclamation does not own the underlying land, but instead owns an interest in land that is less than fee simple title. The easement may have been acquired by purchase, condemnation, donation, or exercise of reserved rights. An easement is not FRPP reportable and is not PILT entitlement land. Reclamation has two “land category” codes in FIRM for easement interests in land:
- (a) **E – Easement.** Land category code “E” is used in FIRM for most easement interests in land. It indicates that the easement was acquired by Reclamation and no monies appropriated to another agency were used for the purchase. Acquisition costs associated with the purchase of the easement are recorded in FIRM and FFS.
- (b) **EJ – Easement Jurisdiction.** Land category code “EJ” is used in FIRM for easement interests in land purchased for completion of a Reclamation project with non-Reclamation funds. Any land acquisition costs associated with the purchase are recorded in FIRM, but they are not recorded in FFS. Land

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acquisition costs from land records coded with “EJ” are excluded from the total in reports. An example of this situation is the Uinta Basin Replacement Project.

- (4) **Mineral.** An interest in land will be categorized as “mineral” where the United States acquires mineral rights interest, or subordination<sup>5</sup> of mineral rights, to land under Reclamation’s jurisdiction. The acquisition method may be by purchase, condemnation, or donation. Acquisition costs associated with the purchase are recorded in FIRM and FFS. Mineral rights are not FRPP reportable and they are not PILT entitlement land. Reclamation uses the “land category” code “M” in FIRM regardless of whether the mineral interest is acquired or subordinated.
- (5) **Rights.** The “rights” land category is used primarily for water rights, although it is occasionally used to indicate some other property right. Rights are not FRPP reportable and they are not PILT entitlement land. To determine whether the acquisition costs associated with right must be recorded in FIRM and FFS, consult FIN 07-22. Reclamation uses the “land category” code “R” in FIRM for rights.

C. **Minimum Data Elements for FIRM Records.** A FIRM record must contain the minimum data elements necessary to satisfy Reclamation’s reporting requirements and to provide reports that realty staff requires. Consult the FIRM 8 User Manual found on the Reclamation Intranet or contact the FIRM administrator for a more detailed explanation of the data elements.

- (1) **Acquisition.** The data elements required for an acquisition entry in FIRM are:
  - (a) project number,
  - (b) project name (also called installation name),
  - (c) state,
  - (d) county,
  - (e) city,
  - (f) property ID number,
  - (g) property name (seller),

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<sup>5</sup>Mineral rights subordination is the act or process by which a mineral estate is ranked below the rights of the surface owners or others. Subordinated mineral rights generally allow the surface owner to impose reasonable restrictions upon the surface estate during the process of mineral development.

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- (h) predominant usage code,
  - (i) ownership code,
  - (j) congressional district,
  - (k) report on FRPP indicator,
  - (l) property type code,
  - (m) primary facility type code,
  - (n) historic indicator code,
  - (o) acquisition date,
  - (p) acquisition cost,
  - (q) contract number,
  - (r) land category code (formerly acquisition authority code),
  - (s) acquisition method code,
  - (t) cost indicator code,
  - (u) number of acres,
  - (v) rural or urban acreage indicator,
  - (w) PILT reported by code (formerly legislative jurisdiction code),
  - (x) land rights code, and
  - (y) location specifying meridian, township, range, and section.
- (2) **Disposal.** The following additional data elements are required for a disposal entry in FIRM:
- (a) transferred to (name of the entity),
  - (b) disposal date,
  - (c) number of acres disposed,

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- (d) disposal amount (if any),
- (e) administration cost,
- (f) disposal status code,
- (g) disposal method code,
- (h) disposal authority code,
- (i) disposal proceeds (if any amount is listed in disposal amount), and
- (j) disposal reason code.

**D. Report on FRPP Indicator in FIRM.** The “report on FRPP” indicator on the FIRM property screen is the field where all owned or leased property is designated as reportable or not reportable for the FRPP. The “report on FRPP” indicator will be set to “Y” for “yes” for all reportable parcels. If an agreement has been made with another agency for reporting land to the FRPP, the agreement will be documented in the land records of the responsible office. Additionally, the “notes” field on the FIRM acquisition screen or the FIRM property screen may be used to note the agreement. The following describes how each category of land is coded in FIRM for FRPP reporting purposes:

- (1) Acquired land is always FRPP reportable, and the “report on FRPP” indicator will be set to “Y” for “yes.” The only case where acquired land would be coded “N” for “no” is when Reclamation has an agreement with another Federal agency to report the land to the FRPP.
- (2) Withdrawn land is FRPP reportable, and the “report on FRPP” indicator will be set to “Y” for “yes.” The only case where withdrawn land would be coded “N” for “no” is when Reclamation has an agreement with another Federal agency to report the land to the FRPP.
- (3) Easement interests are never FRPP reportable, and the “report on FRPP” indicator will be set to “N” for “no.” Reclamation does not own the underlying land, so it is not reported as owned or leased land.
- (4) Mineral interests are never FRPP reportable, and the “report on FRPP” indicator will be set to “N” for “no.”
- (5) Rights are never FRPP reportable, and the “report on FRPP” field will be set to “N” for “no.”

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- E. **PILT Code in FIRM.** The “PILT reported by” field on the FIRM land screen is where the designation as entitlement land is recorded. Consult LND 09-02 for directions on PILT coding.
- F. **FIRM Disposals.** All land and interests in land transferred out of Reclamation jurisdiction, whether by transferring document, release, revocation, or property voucher (including jurisdictional or legislative title transfer), are required to be disposed in FIRM. Regardless of the means of disposal, the FIRM “disposal status” code will identify the record as disposed on the FIRM Land Inventory Verification Report.
- (1) **Complete Disposal.** Land or an interest in land that is sold or transferred in its entirety will be entered into FIRM as a complete disposal. Minimum disposal data elements must be entered to dispose the land record. (See Paragraph 8.C. for more information on minimum data elements.)
  - (2) **Partial Disposal.** 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, or another method determined appropriate by the RRO and/or the RFO, to determine the portion of hard costs to be removed from the financial record and from the FIRM record. A new record must be added to FIRM representing the disposed portion of the parcel of land and must include the minimum disposal elements.
  - (3) **Easement Absorbed by Fee Land Acquisition.** If an easement is absorbed by a fee land acquisition, dispose or remove the easement from FIRM and post a new fee acquisition in the plat book and FIRM. 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.
  - (4) **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.
9. **Reporting Land Costs to the Regional Finance Office.** Land acquisition costs must be reported to the regional finance office by the regional land management office to ensure that the land acquisition costs in FIRM are reconciled with the hard land costs recorded in FFS. Notify the regional finance office of all disposals or acquisitions even if no money is expended or collected. Further explanation of required financial reporting is discussed in FIN 07-22. Refer complex situations to your RRO.
- A. **Determine Hard or Soft Costs.** The acquisition method used to acquire land or an interest in land can affect whether land acquisition costs are classified as hard costs or soft costs and what land acquisition costs will be reported to the regional finance office.

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- (1) **Acquisition by Purchase.** The acquisition costs of land or an interest in land acquired by purchase are considered hard costs. The land acquisition costs must be entered into FIRM in the “initial acquisition cost” field and will be reported to the regional finance office. When such land or an interest in land is disposed, the acquisition costs are reported to the regional finance office as the disposal cost.
- (2) **Acquisition by Condemnation.** The acquisition costs of land or an interest in land acquired by condemnation are considered hard costs. The final settlement amount must be entered into FIRM in the “initial acquisition cost” field and reported to the regional finance office. When such land or an interest in land is disposed, the acquisition costs/final settlement amount must be reported to the regional finance office as the disposal cost.
- (3) **Acquisition by Withdrawal.** Withdrawn land is considered to have no hard costs because the land is already owned by the United States. Enter \$0.00 in the “initial acquisition cost” field in FIRM. When such land is revoked, it is considered to have a disposal cost of \$0.00.
- (4) **Acquisition by Donation.** Donated land or an interest in land has no hard costs, but the estimated market value is considered a soft cost. The RRO will provide the regional finance office with an estimated market value and keep a record of what is provided. Enter \$0.00 in the “initial acquisition cost” field in FIRM. When such land or an interest in land is disposed, a disposal cost of \$0.00 is reported to the regional finance office.
- (5) **Acquisition by Exercise of Reserved Rights - Canal Act of 1890.** An easement acquired by exercise of the Canal Act of 1890 may have acquisition costs for just compensation and severance damages due to compensating the land owner for exercising this right. If so, the costs will be considered hard costs, recorded in FIRM in the “initial acquisition cost” field, and reported to the regional finance office. When such land is disposed, the acquisition costs are reported to the regional finance office as the disposal cost.
- (6) **Acquisition by Exchange.** When land is acquired by exchange, the value of the exchanged parcels may be equal or they may have differing values making the exchange unequal. Written notice of the exchange must be provided to the regional finance office.
  - (a) When an exchange is equal, the acquisition costs of the original land (prorated if necessary) are used as the acquisition costs for the exchanged land.
  - (b) When the exchange is unequal, an equalization payment must be made by the United States or the other party.

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- (i) If the United States receives monies, along with the land being exchanged, the gain and the additional funds must be reported to the regional finance office. The acquisition costs of the land received are the prorated portion of the original costs.
  - (ii) If the United States pays additional funds for the acquisition in the exchange, the additional costs must be reported to the regional finance office as part of the acquisition. The acquisition costs of the new parcel of land are the original cost of the land exchanged plus the additional payment by the United States.
- (7) **Acquisition by Transfer.** When Federal agencies transfer jurisdiction over land from one to another, appropriate adjustments must be made to financial records to account for any hard costs associated with the land. Non-appropriated transfers from other agencies usually do not involve a cash payment or cash equalization. Therefore, the hard costs incurred by another agency for land involved in a transfer or exchange transaction with Reclamation will be recorded in FIRM in the “initial acquisition cost” field. (See FIN 07-22 for further information.)
- (8) **Acquisition of Water Rights.** Reclamation sometimes acquires existing water rights by purchase, leasing, rental agreements, or other methods. The costs for water rights appurtenant to land and included in the land acquisition costs are considered hard costs and must be entered in FIRM. (See FIN 07-22 for further information.)

### B. Project Reconciliation and Recertification.

- (1) **Reconciliation.** The requirement to reconcile the acquisition costs of Reclamation land in FIRM with the hard costs in FFS is the result of a 1999 audit, *Independent Auditor’s Report on Reclamation Financial Statements for Fiscal Year 1999*, Assignment No. W-IN-BOR-003-99-R.
- (2) **Annual Recertification.** Each reconciled project/unit must be recertified annually. FIRM and FFS land acquisition cost balances (as of September 30) will be reconciled to ensure that the preceding year’s costs are properly recorded in both systems. This annual recertification must be documented and preserved for future audit purposes. (See FIN 07-22 for further information.)
- (a) The RRO will prepare a recertification statement from the land resources program manager to the financial management program manager reporting acquisition costs for all projects. The recertification statement will provide a summary of the changes by project and land category.
  - (b) The RFO and the RRO must both sign the recertification summary statement which accurately records the acquired land acreage and total hard costs.

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- (c) After signatures, the summary statement will be retained for future audit reviews by the appropriate office, as assigned within each region. The office not retaining the original shall receive a copy of the recertification summary statement.

10. **Required Land Reports.** Reclamation uses data from FIRM to fulfill the requirements of reports for the land portion of the FRPP, the PILT report, and the RSI report.

- A. **FRPP.** All owned or leased Federal land must be reported annually to the FRPP. Reclamation's land ownership and disposal information will be reported annually, at the end of each fiscal year.
- B. **PILT.** Reclamation must submit a report of the number of PILT entitlement acres by State and county to the Department at the end of each fiscal year. (Refer to LND 09-02 for further direction.)
- C. **RSI.** Land withdrawn from the public domain for Reclamation project purposes represents Reclamation's reportable stewardship land. Policy will report the number of projects in FIRM containing withdrawn land to the Management Services Office for inclusion in the RSI section of the Annual Report.