

# Reclamation Manual

## Directives and Standards

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**Subject:** Use of the Collection Information Form for Incidental Revenues

**Purpose:** To describe the functional areas of responsibility and actions necessary for the identification of the source and the appropriate disposition of revenue collected or received by Reclamation from the incidental use of Reclamation project lands and facilities.

**Authority:** See paragraph 8 for a complete, chronological list of Reclamation and other Federal statutes which provides specific statutory authorities for the disposition of incidental revenues.

**Contact:** Policy Office; Reclamation Law, Contracts, and Repayment Office; D-5200

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1. **Applicability.** This directive applies when a Collection Information Form (CIF) is the appropriate method for identifying the source and disposition of revenue collected or received by the Reclamation from the incidental use of Reclamation project lands and facilities. A sample CIF can be found in Section 3 of the *Revenue Management Reference Manual*.
  - A. Completion of a CIF is **required** when revenues are collected or received from the incidental use of Reclamation project lands and facilities. Examples of incidental uses include, but are not limited to, grazing or farming leases on withdrawn or acquired lands, sale of surplus project water, rights-of-use agreements on withdrawn or acquired lands, etc. A comprehensive list of incidental use activities requiring the completion of a CIF can be found in the Revenue Source Codes Section of the Collection Information Code (CIC) Table. (See Section 3 of the *Revenue Management Reference Manual* for a copy of the CIC Table.)
  - B. The CIF may be used for other activities such as water service and repayment contract payments and revenues received under the acreage limitation program; however, completion of a CIF in these circumstances is not required under this directive.
2. **Responsible Office.** The functional area initiating or overseeing the instrument (i.e., contract, lease, agreement, etc.) generating the revenue is responsible for completing Parts I, II, III, and IV of the CIF.
  - A. The regional finance office or area office budget staff is responsible for completing Part V, Accounting Information, of the CIF to indicate the proper accounting classifications to be used for current and future collections under each instrument.
  - B. The CIC Table is maintained by the Policy Office; Reclamation Law, Contracts, and Repayment Office in Denver (D-5200). Should area or regional office staff identify

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the need to add or delete a revenue source code or disposition code, a written or electronic request shall be made to D-5200. This office is responsible for requesting the Denver Finance and Accounting Services Systems Group Office to establish the new codes within the Federal Financial System. A revised CIC Table reflecting additions or deletions will be forwarded to regional and area offices by D-5200.

- C. The CIF may be modified to include additional information needed by management within the initiating office; however, the existing fields must be maintained in any modified form.
3. **Assignment of CIC.** A CIC combines the specialized codes for revenue source, land status, and revenue disposition. A CIC is determined and shall be assigned when an instrument is entered into which will generate revenue from the incidental use of Reclamation project lands and facilities. The appropriate CIC must be chosen by selecting the appropriate code from each of the three sections (Revenue Source Codes, Land Status Codes, Disposition Codes) of the CIC Table prior to entering data into the Federal Financial System.
4. **Procedures.** A CIF shall be completed when an instrument is entered into which will generate revenue from the incidental use of Reclamation project lands and facilities. Completion of the CIF is necessary to facilitate the communication of CIC information from the Reclamation office initiating or overseeing the instrument generating the revenue to the office ultimately responsible for crediting those revenues.
- A. In some instances, the instrument has already been entered into without a CIF being completed and is still generating revenue at regular intervals. In these cases, the appropriate regional or area office staff shall perform research to identify the revenue source, land status (if applicable), and disposition in order to assign the proper CIC and complete a CIF to ensure future collections are credited appropriately.
- B. As discussed in paragraphs 2 and 2A above, regional or area office staff who initiate or oversee the instrument generating the revenue are responsible for completing Parts I, II, III, and IV of the CIF. Upon completion of these parts, the regional or area office functional staff shall retain a copy of the CIF with the instrument generating the revenue and forward the original CIF with a copy of the instrument to the appropriate regional finance office staff or area office budget staff so that they may complete Part V of the CIF.
- C. If the revenue will eventually be received or collected by the regional finance office, that office will retain the original CIF with a copy of the instrument in accordance with paragraph 6 of this directive.
- D. In those instances when the Denver Finance Office receives centralized On-line Payment and Collections (OPAC) from the Bureau of Land Management-administered activities on

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Reclamation withdrawn lands, from U.S. Fish and Wildlife Service rights-of-use agreements, from the Minerals Management Service for rents and royalties, etc., regional or area office functional staff must still complete Parts I, II, III, and IV of the CIF, and regional finance staff or area office budget staff must complete Part V of the CIF. However, the regional finance office will retain the original CIF with a copy of the instrument attached and forward a copy of the completed CIF and instrument to the Denver Finance Office. Both the regional finance office and the Denver Finance Office will retain the CIF and instrument in accordance with paragraph 6 below.

- E. If you are unsure which finance office will receive or collect the revenue, contact your regional point of contact for assistance.
  - F. Additional information and guidance on revenue management may be found in the *Revenue Management Reference Manual*, issued March 1998, and in the Reclamation Manual, Directives and Standards, *Crediting of Incidental Revenues*, PEC 03-01.
5. **Instructions for Completing a CIF.** For detailed instructions on completing a CIF, see Section 3 of the *Revenue Management Reference Manual*.
  6. **Retention of Forms.** A copy of the completed CIFs will be retained in the originating functional area office generating or overseeing the instrument, and the appropriate finance office within the regional or area office will retain the original CIF for reference in crediting future collections received from the same instrument. In those instances where the revenue is received or collected centrally by the Denver Finance Office, the Denver Finance Office will retain a copy of the CIF and instrument. Every original and copy of the CIF in the offices mentioned above should have a copy of the instrument generating the revenue attached to the CIF. Once an instrument has terminated, the CIFs will be archived in accordance with financial information retention policies.
  7. **Internal Reviews.** Internal reviews will initially be performed by D-5200 staff in close coordination with regional and area office staff to verify that revenues received or collected by Reclamation from the incidental use of Reclamation project lands and facilities were coded correctly and credited as required by law. When reviews are scheduled, D-5200 will provide the overall coordination of the internal review program which includes providing advance notification to the office being reviewed and identifying the scope of the review.
  8. **Chronological List of Crediting Authorities.**
    - A. **Chronological List of Reclamation and Other Federal Statutes.**
      - C The Reclamation Act, June 17, 1902, Section 1 (43 U.S.C. § 391)
      - C Town Sites and Power Development, April 16, 1906, Section 2 (43 U.S.C. § 562)

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- C Sale of Surplus Acquired Lands, February 2, 1911, Section 3 (43 U.S.C. § 374)
- C Warren Act, February 21, 1911, Section 3 (43 U.S.C. § 525)
- C Sundry Civil Expenses Appropriations Act for 1920, July 19, 1919 (43 U.S.C. § 394)
- C Mineral Leasing Act, February 25, 1920, Section 35 (30 U.S.C. § 191)
- C Sale of Water for Miscellaneous Purposes, February 25, 1920 (43 U.S.C. § 521)
- C Sale of Surplus Improved Public Lands, May 20, 1920, Section 3 (43 U.S.C. § 375)
- C Second Deficiency Appropriation Act for 1924 (Fact Finders' Act), December 5, 1924, Section 4, Subsections I and J (43 U.S.C. §§ 501, 526) respectively
- C The Omnibus Adjustment Act, May 25, 1926, Section 45 (43 U.S.C. § 423d)
- C Boulder Canyon Project Act, December 21, 1928, Section 2 (43 U.S.C. § 617a)
- C Hayden-O'Mahoney Amendment to the Interior Department Appropriation Act, 1939, May 9, 1938 (43 U.S.C. §§ 391a-1, 392a)
- C Columbia Basin Project Act, March 10, 1943, Section 6 (16 U.S.C. § 835c-2)
- C Mineral Materials Act of 1947, July 31, 1947 (30 U.S.C. § 603)
- C Mineral Leasing Act for Acquired Lands, August 7, 1947 (30 U.S.C. § 355)
- C Disposal of Small Tracts, March 31, 1950, Section 4 (43 U.S.C. § 375e)
- C Amended Contracts, North Platte Project, July 17, 1952, Section 4 (66 Stat. 755)
- C Colorado River Storage Project, April 11, 1956, Section 5 (43 U.S.C. § 620d)
- C Amended Contract with Northport Irrigation District, August 13, 1957, Section 1 (71 Stat. 342)
- C Land and Water Conservation Fund Act of 1965, September 3, 1964, as amended at 16 U.S.C. § 460l-6a
- C Colorado River Basin Project Act, September 30, 1968, Section 403 (43 U.S.C. § 1543)
- C Geothermal Steam Act of 1970, December 24, 1970, Section 20 (30 U.S.C. § 1019)

**B. Solicitor's Opinions.** In addition to these statutory authorities, the following Department of the Interior Solicitors' opinions were also relied upon for guidance and interpretation of the applicability of some of the above statutes:

- C Phoenix Field Solicitor Bob Moeller's Opinion of March 5, 1990, LBR.PX.4200
- C Associate Solicitor Lawrence J. Jensen's Draft 1988 Opinion, LBR.ER.0237
- C Solicitor Martin L. Allday's Opinion of September 8, 1989, M-36969
- C Assistant Solicitor Joseph M. Oglander's Opinion of April 22, 1992 (unnumbered)