

# Reclamation Manual

## Directives and Standards

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| <b>Subject:</b>            | Use of the Collection Information Form for Incidental Revenues   |
| <b>Purpose:</b>            | 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 the Bureau of Reclamation from the incidental use of Reclamation lands and facilities, for the benefit of helping to ensure that these revenues are credited in accordance with applicable authorities and through an efficient process. |
| <b>Authority:</b>          | See Paragraph 9 of Reclamation Manual (RM), Directives and Standards (D&S), <i>Incidental Revenues</i> (PEC 03-01) for a list of applicable authorities.   |
| <b>Approving Official:</b> | Director, Policy and Administration (Policy)   |
| <b>Contact:</b>            | Reclamation Law Administration Division, (84-55000)  |

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1. **Introduction.** Ensuring the proper crediting of incidental revenues is essential to effective management and transparency. The Collection Information Form (CIF) is the mechanism to be used to indicate the proper disposition of incidental revenues and is also instrumental in tracking and verifying the crediting of such revenues.
2. **Applicability.**
  - A. This D&S applies to Reclamation employees involved in the process of crediting incidental revenues, especially those in the functional areas of water contracting and repayment, finance and accounting, lands, recreation, and concessions management.
  - B. Completion of a CIF is required upon execution of a use authorization or contract that will generate revenues from the incidental use of Reclamation lands and facilities or when revenues are collected from other agencies for the administration of activities on Reclamation withdrawn lands, rights-of-use agreements, or rents and royalties. Examples of incidental uses include, but are not limited to, grazing or agricultural leases on withdrawn or acquired lands, sale of surplus project water, rights-of-use agreements on withdrawn or acquired lands, etc. The Commitment Item (CI) Table, a comprehensive list of incidental use activities requiring the completion of a CIF, can be found in Appendix C of this D&S.
3. **Definitions.** See Paragraph 3 of RM Policy, *Incidental Revenues* (PEC P03) for definitions associated with incidental revenues management.
4. **Responsibilities.** Employees are responsible for filling out a CIF for a use authorization or contract identifying the source and disposition of revenues collected or received by Reclamation as detailed below. Instructions for completing the CIF can be found in Appendix A, and Appendix B provides a sample CIF.

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- A. **Regional Water Contracting and Lands Staff.** The functional area initiating or overseeing the use authorization or contract generating the revenue is responsible for completing Sections I, II, III, and IV of the CIF for each use authorization or contract. For example, lands staff in an area office who execute grazing use authorizations are responsible for completing the Sections of the CIF specified above.
- B. **Regional Finance or Budget Staff.** The regional finance staff or, in some regions, the area office budget staff is responsible for completing Section V, Accounting Information, of the CIF to indicate the proper accounting classifications to be used for current and future collections under each use authorization.
- C. **Manager, Policy and Administration, Reclamation Law Administration Division (RLAD),** . The CI Table is maintained by RLAD. RLAD is responsible for requesting that the Denver Finance and Accounting Division (FAD) establish or delete codes within the Financial and Business Accounting System (FBMS). A revised CI Table reflecting additions or deletions will be forwarded to regional and area offices by RLAD. RLAD is also responsible for the creation and distribution of monthly, quarterly, annual, and stakeholder incidental revenues reports; for verifying data presented in these reports, and for seeking resolution of any issues that may arise.
- D. **Director, Management Services Office (MSO), Business Analysis Division (84-27400).** The Director, MSO, is responsible for assessing, documenting, and reporting on the internal controls over financial reporting in accordance with Office of Management and Budget (OMB) Circular A-123, *Management's Responsibility for Internal Control*, Appendix A: *Internal Control over Financial Reporting*. During this assessment, internal controls over transactions affecting material financial statement line items or material components of material financial statement line items are tested. The MSO will conduct testing controls over incidental revenues on at least a 3-year rotational basis pursuant to OMB Circular A-123. The results of the assessment of internal control over financial reporting are documented and reported as required by OMB Circular A-123 Appendix A.
5. **Exclusions.** The CIF may be used for other activities such as water service and repayment contract payments and revenues received under the acreage limitation program, but its use in these circumstances is not required under this D&S. In addition, a CIF is not required for contracts for the sale of flood flow or nonstorable water executed and authorized pursuant to the Reclamation Project Act of August 4, 1939 (53 Stat. 1187).
6. **Assignment of a CI.** A CI is a six-digit identifier that represents a Budget Object Class of spending transactions and a Revenue Source Code (RSC) on revenue transactions. CIs classify the budget according to functional criteria. Expenses and revenues are categorized according to CIs. A CI is determined and shall be assigned upon execution of a use authorization or contract that will generate revenue from the incidental use of Reclamation lands and facilities. The appropriate CI must be chosen by selecting the appropriate identifiers from each of the three sections (RSCs, , Land Status, and Disposition) of the CI Table prior to entering data into FBMS.

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7. **Procedures.** A CIF shall be completed upon execution of a use authorization or contract that will generate revenue from the incidental use of Reclamation lands and facilities.<sup>1</sup> Completion of the CIF is necessary to communicate CI information from the initiating office to the office ultimately responsible for crediting those revenues.
- A. In some instances, the use authorization or contract 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 CI and complete a CIF to ensure future collections are credited appropriately.
  - B. As discussed in Subparagraph 4.A., regional or area office staff who initiate or oversee the use authorization or contract generating the revenue are responsible for completing Sections I, II, III, and IV of the CIF. Upon completion of these sections, the regional or area office functional staff shall retain a copy of the CIF with the use authorization or contract generating the revenue and forward the original CIF with a copy of the use authorization or contract to the appropriate regional finance office staff or area office budget staff so that they can complete Section V of the CIF.
  - C. Section V of the CIF is completed by the regional finance office or, in some regions, the area office budget staff, and a copy of the CIF retained. The original CIF with a copy of the use authorization or contract attached shall be sent to the regional finance office staff and the CI information included on the bill for collection.
  - D. In those instances when the FAD receives centralized Interagency Payment and Collections System (IPAC) revenues from agencies such as the Bureau of Land Management for administered activities on Reclamation withdrawn lands, from U.S. Fish and Wildlife Service for rights-of-use authorizations, or from the Office of Natural Resources Revenue (ONRR), for rents and royalties, regional or area office functional staff must still complete a CIF. Sections I, II, III, and IV of the CIF, and regional finance staff or area office budget staff must complete Section V of the CIF. The regional finance office will retain the original CIF with a copy of the use authorization or contract attached and forward a copy of the completed CIF and use authorization or contract to the FAD. Both the regional finance office and the FAD will retain the CIF and use authorization or contract in accordance with Paragraph 9 below.
  - E. 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.

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<sup>1</sup>A CIF is required for each use authorization or contract entered into, but not for each payment received pursuant to the use authorization or contract.

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- F. Should area or regional office staff need to add or delete a CI, a Commitment Item Request Form; Create or Change (Form date: 11/15/2006) shall be submitted to RLAD. Once RLAD determines the requested CI is valid, the form will be submitted to the FAD's Accounting Services Branch to establish the CI in FBMS, and a revised CI Table reflecting the changes will be forwarded to regional and area offices by RLAD.
  - G. If area or regional office staff have questions regarding which finance office receives or collects the revenue, they should contact the regional finance office for assistance.
  - H. Additional information and guidance on revenue management may be found in PEC P03 and PEC 03-01 and the *Revenue Management Reference Manual* on the Incidental Revenues Management Intranet site.
8. **Instructions for Completing a CIF.** For detailed instructions on completing a CIF, see Appendix A.
9. **Retention of Forms.** A copy of completed CIFs will be retained in the responsible Reclamation office,. 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 use authorization or contract. In those instances where the revenue is received or collected centrally by the FAD, the FAD will retain a copy of the CIF and the use authorization or contract. Every original and copy of the CIF in the offices mentioned above must have a copy of the use authorization or contract generating the revenue attached to the CIF. Once a use authorization or contract has terminated, the CIFs and use authorizations or contracts retained by regional finance and area office budget staff will be archived in accordance with RM D&S, *Information Management* (RCD 05-01).

## RECLAMATION MANUAL TRANSMITTAL SHEET

Effective Date: \_\_\_\_\_

Release No. \_\_\_\_\_

Ensure all employees needing this information are provided a copy of this release.

### Reclamation Manual Release Number and Subject

### Summary of Changes

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

### Filing instructions

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: \_\_\_\_\_

Date: \_\_\_\_\_