

## Bureau of Land Management, Interior

## § 1881.23

(ii) Section 33 of the Bankhead-Jones Farm Tenant Act (7 U.S.C. 1012);

(iii) The Act of May 23, 1908 (Knutson-Vandenberg Act regarding Forest Service timber sales contracts) (16 U.S.C. 500);

(iv) Section 5 of the Act of June 22, 1948 (Payments to Minnesota from northern Minnesota National Forest receipts) (16 U.S.C. 577g-1);

(v) Section 401(c)(2) of the Act of June 15, 1935 (Payments to local governments from National Wildlife Refuge System receipts) (16 U.S.C. 715s(c)(2));

(vi) Section 17 of the Federal Power Act (16 U.S.C. 810);

(vii) Section 35 of the Act of February 25, 1920 (Mineral Leasing Act) (30 U.S.C. 191);

(viii) Section 6 of the Mineral Leasing Act for Acquired Lands (30 U.S.C. 355);

(ix) Section 3 of the Act of July 31, 1947 (Materials Act of 1947) (30 U.S.C. 603); and

(x) Section 10 of the Act of June 28, 1934 (Taylor Grazing Act) (43 U.S.C. 315i).

(3) The Bureau of the Census provides statistics on the population of each unit of general local government.

(b) The BLM consults with the affected unit of general local government and the administering agency to resolve conflicts in land records and other data sources.

(c) The BLM uses the amount of actual appropriations, the formula set forth in 31 U.S.C. 6903(b)(1), which includes inflation adjustments, and Federal and State payments disbursed during the previous fiscal year to units of general local government under the land payment laws listed under 31 U.S.C. 6903(a)(1).

### **§ 1881.22 Are there any special circumstances that affect the way BLM calculates PILT payments?**

If a unit of general local government eligible for payments under this subpart reorganizes, BLM will calculate payments for the fiscal year in which the reorganization occurred as if the reorganization had not occurred. BLM will disburse any payment due to each new unit based on the amount of eligible acreage in that unit.

### **§ 1881.23 How does BLM certify payment computations?**

(a) The BLM will certify a computation for payment only after the Governor of the State or designated official in which the unit of general local government is located provides the BLM with:

(1) A statement of the amount of all money transfers (land revenue sharing payments) that each entitled unit of general local government has received from the State during the previous fiscal year from revenues derived from the payment law(s) listed under 31 U.S.C. 6903(a)(1);

(2) A certification, in writing, signed by a State Auditor, an independent Certified Public Accountant or an independent public accountant that the statements furnished by the Governor or designated official have been audited in accordance with auditing standards established by the U.S. Comptroller General in Standards of Audit of Governmental Organizations, Programs, Activities and Functions, available through the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, and in accordance with the Audit Guide for Payments in Lieu of Taxes issued by the Department of the Interior.

(b) The Office of the Inspector General, U.S. Department of the Interior, will provide appropriate assistance to the Director, BLM, under the provisions of sections 4 and 6 of the Inspector General Act of 1978 (5 U.S.C. Appendix), to facilitate implementing and administering the audit requirements specified in paragraph (a)(2) of this section.

(c) The Office of the Inspector General will:

(1) Develop appropriate audit guides which State auditors, independent Certified Public Accountants or independent public accountants, must use to audit the statements of the Governors or their designated officials and to certify the audits; and

(2) Furnish copies of the guides to the Governor or designated official each year. You should send questions on the use or application of this guide to the Office of Inspector General, U.S. Department of the Interior, Washington, DC 20240.