

Bureau of Land Management, Interior

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Act and (2) the amount of actual appropriations.

(d) No computation will be certified by the authorized officer for payment until the Governor of the State in which the unit of local government is located or his delegate has provided the authorized officer with:

(1) A statement of the amount of all money transfers received during the previous fiscal year¹ by each entitled unit of local government from the State from revenues derived under those laws listed in section 4 of the Act; and

(2) A written certification by a State Auditor, an independent Certified Public Accountant or an independent public accountant, licensed on or before December 31, 1970, that the statements furnished by the Governor or his delegate have been audited in accordance with auditing standards established by the Comptroller General of the United States in *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*, available through Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, and in accordance with the audit guide for payments in lieu of taxes issued by the Department of the Interior. Such audit certifications will be required for statements submitted for the computation of payments authorized by section 1 of the Act for:

(i) Payments to be made for fiscal years beginning on or after October 1, 1979; and

(ii) Prior fiscal year payments as may be required by the Office of the Inspector General, Department of the Interior.

The Authorized Officer may waive the requirement for audit certifications where information contained in statements furnished by the Governor or his delegate is verified by the General Accounting Office, the Office of the Inspector General, or other qualified Federal Officials, or where such verification is determined to be unnecessary.

¹For fiscal year 1977, the transition quarter, July 1, 1976 to September 30, 1976, shall be excluded.

(e) The Office of the Inspector General, U.S. Department of the Interior, will provide appropriate assistance to the Director, Bureau of Land Management to facilitate the implementation and administration of the audit requirements specified in paragraph (d)(2) of this section pursuant to the provisions of sections 4 and 6 of the Inspector General Act of 1978 (92 Stat. 1102-1103, and 1104-1105). The Office of the Inspector General will develop appropriate audit guides to be used by State auditors, independent Certified Public Accountants or an independent public accountant, licensed on or before December 31, 1970, for auditing the statements of the Governors or their delegates and submitting audit certifications specified in paragraph (d)(2) of this section. Copies of the audit guides will be furnished to the Governor or his delegate each year. Questions pertaining to the use or application of this guide should be referred to the Office of Inspector General, U.S. Department of the Interior, Washington, D.C. 20240.

(f) If a unit of general local government eligible for payments under this part reorganizes, the authorized officer shall, for the fiscal year in which the reorganization occurred, calculate payments as if the reorganization had not occurred and issue any payments due under this part jointly to all of the newly formed units of general government.

(31 U.S.C. 1601-1607, (92 Stat. 1319, 1321-1322), (92 Stat. 171))

[42 FR 51580, Sept. 29, 1977, as amended at 45 FR 47619, July 15, 1980; 50 FR 1305, Jan. 10, 1985]

§ 1881.1-3 Procedures, section 3 payments.

(a) The authorized officer shall make payments to qualified units of local government under section 3 of the Act, provided that the administering agencies supply information as follows:

(1) Acreage or interests in land for which payments are authorized within the boundaries of each qualified unit of local government; and

(2) Such other information as may be required to certify payments to qualified units of local government.

(b) Counties receiving payments in excess of \$100 shall distribute those

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payments to affected units of local government and affected school districts, in accordance with section 3 of the Act, within 90 days of the receipt of such payment. Distribution shall be in proportion to the tax revenues assessed and levied by the affected units of local government and school districts in the Federal fiscal year prior to acquisition of the entitlement lands by the Federal Government. The Redwoods Community College District in California shall be considered an affected school district.

(c) A certification by the county involved that appropriate distribution of funds has been made shall be submitted to the authorized officer within 120 days after the date that payments are received.

(d) In accordance with 106(c) of the Act of March 27, 1978 (92 Stat. 171), payment of the difference, if any, between the amounts actually paid during each of the five fiscal years immediately following the fiscal year in which lands or interests therein were acquired for addition to the Redwoods National Park pursuant to said Act of March 27, 1978, and lands acquired in the Lake Tahoe Basin under the Act of December 23, 1980 (Pub. L. 96-586), and 1% of the fair market value of such lands and interests therein at the time of their acquisition shall be deferred, unless the amount not paid, or any part of such amount, was not paid due to an insufficiency of appropriated funds, commencing with the sixth fiscal year following acquisition, the amount deferred shall be paid to eligible counties annually in amounts that reflect the limitations of section 3(c)(2) of the Act. Such payments shall be made until the total amount deferred during the first five years has been paid.

(31 U.S.C. 1601-1607, (92 Stat. 1319, 1321-1322), (92 Stat. 171))

[42 FR 51580, Sept. 29, 1977, as amended at 45 FR 47619, July 15, 1980; 50 FR 1305, Jan. 10, 1985]

§ 1881.1-4 Procedures, absence of information.

The authorized officer shall certify payments under the Act only to the extent sufficient data is available to determine the amount due the qualified units of local government.

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§ 1881.1-5 Requirement to report enactment of State distribution legislation.

(a) Section 6907 of the Act provides that a single payment may be made to a State for reallocation and redistribution to units of general local government other than the principal provider of services as determined by the Secretary. If the State decides to avail itself of this provision, it shall comply with the following conditions:

(1) The State shall notify the authorized officer that it has enacted legislation that conforms to section 6907 of the Act and within 60 days of its enactment, provide the authorized officer with a copy of the legislation and the name and address of the State office to which payment is to be made.

(2) The State legislation shall conform to the requirements of the Act, particularly section 6907(a).

(b) If the authorized officer finds that a State's legislation complies with the conditions set forth in paragraph (a) of this section, he/she shall notify the State that a single payment will be made to the designated State government office beginning with the Federal fiscal year following the fiscal year in which the conforming legislation was approved by the authorized officer. The authorized officer shall provide the State with appropriate information that identifies the entitlement lands data on which the payments are based.

(c)(1) If a State that has enacted conforming legislation as described in paragraphs (a) and (b) of this section later repeals or amends that legislation, the State shall immediately notify the authorized officer of such change(s), in writing, and shall furnish the authorized officer a copy of the legislation.

(2) If a State's conforming legislation is repealed or if the authorized officer finds from a review of the legislation that it is so altered as a result of amendments that it no longer complies with the conditions stated in paragraph (a) of this section, he/she shall notify the State office designated under paragraph (a)(1) of this section that payment shall be made directly to eligible units of local government. These payments shall begin with the Federal fiscal year in which a copy of