

Reclamation Manual

Directives and Standards

SUPPLEMENT TO THE DEPARTMENT OF THE INTERIOR DEPARTMENTAL ACCOUNTING MANUAL

FILE: 01 CASH AND OTHER ASSETS
10 Organization and Scope

Subject(A): Roles and Responsibilities for Reclamation Finance and Accounting Policy

Purpose: Establishes the roles and responsibilities for development, publication, maintenance, and dissemination of finance and accounting policy.

Authority: Department of Interior, Departmental Accounting Manual (DOI/DAM), Chapter 1-20; Reclamation Manual (RM), *Reclamation Directives Management System*, RCD 03-01; and the Bureau of Reclamation Chief Financial Officer (CFO) Audits Project Team Recommendations (July 27, 2001).

Contact: Finance and Accounting Division (FAD), General Accounting and Technical Analysis Group (GATAG), by calling (303) 445-3430.

1. Organization and Scope.

- A. Most finance and accounting policy will be issued as FIN Supplements to the RM in the finance series (FIN). A FIN Supplement will generally be supplementing direction in the DOI/DAM. The same format and numbering system will be used for a FIN Supplement as is used in the DOI/DAM except Part 15, *Working Capital Fund (WCF)*. The DAM does not contain a WCF section.
- B. Reclamation will issue finance and accounting policy in formats other than RM Supplements when appropriate. The formats to be used will include, but are not limited to, Reclamation Accounting Policy Memorandums (RAP's), handbooks, and guidebooks. Refer to RM, *Finance and Accounting Policy Development and Maintenance Process*, FIN 01-20.

- 2. **Responsibilities.** FAD has the overall responsibility for the coordination, final issuance, and maintenance of all FIN Supplements and other finance and accounting policy documents. The GATAG is responsible for development, oversight, and final issuance of all Agency-wide finance and accounting policy. Subject matter experts are responsible for initial draft policy development, regional collaboration, and content revisions needed for policy update and maintenance efforts. Subject matter experts or contact points within FAD for policy issues related to each of the 15 Parts of the FIN Manual Supplements are identified in the *FAD Lead Team Responsibilities* document on the FAD

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intranet site under Financial Management, Policy. Each individual RM Supplement and policy document will provide more specific contact information.

A. FAD Responsibilities.

- Develop and maintain finance and accounting policy as described in RM, *Finance and Accounting Policy Development and Maintenance Process*, FIN 01-20.
- Lead and coordinate the collaborative policy development process.
- Obtain final approval and coordinate the official release of all finance and accounting policy documents.
- Disseminate electronic copies of all new or revised finance and accounting policy documents to Regional Finance Officers, FAD managers, and appropriate Denver Office program staff.
- Maintain official copy of all current accounting policy not issued as a RM Supplement.
- Post all finance and accounting policy documents to the FAD intranet site under Financial Management, Policy.
- Maintain internet links on the FAD intranet site for other appropriate finance and accounting internet web sites.
- Conduct maintenance reviews and update, as appropriate, all finance and accounting policy documents on a biennial basis.
- Perform finance and accounting oversight and quality assurance activities.

B. Regional Finance Officer Responsibilities.

- Manage regional participation and collaboration in the development of all finance and accounting policy.
- Notify regional upper management of policy development efforts.
- Coordinate regional participation in the review process for all finance and accounting policy documents.
- Disseminate electronic RM Supplements and any other finance and accounting policy documents to their regional finance community, program staff, and other appropriate parties.
- Implement finance and accounting policy at the regional level.

C. Directives and Paperwork Management Team (D-7924) Responsibilities.

- Format and publish RM Supplements.
- Disseminate hardcopy RM Supplements to Regional and Area offices.
- Post RM Supplements on the RM Internet website.
- Maintain the official archive file for FIN Manual Supplements.

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3. Related Reference.

- RM, *Policy Development and Maintenance*, FIN 01-20