

Reclamation Manual

Directives and Standards

Subject:	Roles and Responsibilities for the Bureau of Reclamation Finance and Accounting Reclamation Manual (RM) Releases and Other Guidance.
Purpose:	Establishes the roles and responsibilities for development, publication, maintenance, and dissemination of finance and accounting RM Releases and other guidance. The benefits of this Directive and Standard (D&S) are to ensure consistency and proper accountability in the development, review, issuance, and final dissemination of RM Releases and other guidance.
Authority:	The Department of the Interior, Departmental Manual (DM), Series 09- <i>Financial Management</i> , Part 330, Chapter 1 and Series 17- <i>Information Resources Management</i> , Part 381, Chapter 1 (http://elips.doi.gov/ELIPS/browse.aspx)
Approving Official:	Director, Management Services Office
Contact:	Business Analysis Division (BAD), Financial Policy, Compliance and Audit Team (FPCAT), 84-27410

1. Introduction.

- A. Most finance and accounting direction will be issued as an RM Finance (FIN) Series. A FIN Series will be considered a supplement to the Department DM, Federal Accounting Standards Advisory Board (FASAB) Statements of Federal Financial Accounting Standards (SFFAS), etc. Document numbers for the FIN Series will follow the format of xx-xx. The first two digits of the FIN Series' document number will be assigned according to subject matter, as specified in the Lead Team Responsibilities Chart in Appendix A. The digits after the dash will be assigned the next available release number for the prefix.
 - B. Reclamation will issue discretionary finance and accounting guidance in formats other than RM releases when appropriate. The formats used will include, but are not limited to, Reclamation Accounting Procedure Memorandums (RAPs), Handbooks, and Guidebooks. Refer to RM, *Development and Maintenance Process for Bureau of Reclamation Finance and Accounting Reclamation Manual (RM) Releases and Other Guidance*, FIN 01-02 (<http://www.usbr.gov/recman/DandS.html#fin>) for circumstances when other guidance may be issued.
2. **Applicability.** This D&S applies to all Reclamation employees who participate in the development, review, and approval of RM releases and discretionary guidance documents.

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3. Definitions.

A. **Discretionary Guidance.** Discretionary guidance explains, but does not create, requirements and provides guidance for implementation. Examples of discretionary guidance include handbooks, manuals, guidebooks, and other instructional materials.

B. RM Release.

(1) An RM release is a written document that:

- (a) states one or more Reclamation-wide requirement;
- (b) sets the framework and provides direction for management decisions;
- (c) initiates or governs actions, conduct, or procedures; and/or
- (d) describes results to be achieved.

(2) The three types of RM releases are:

- (a) **Policy.** Policy reflects the Commissioner's leadership philosophy and principles and defines the general framework in which Reclamation pursues its mission. Policy is structured to encourage innovation to accomplish implementation at the local level. Policies are signed by the Commissioner.
- (b) **Directives and Standards.** D&S provide the level of detail necessary to ensure consistent application of Policy Reclamation-wide. However, D&S are also structured to provide flexibility to local offices, allowing the unique aspects of each Reclamation project and program to be taken into consideration. D&S are signed by the senior executive of the program function as delegated by the Commissioner.
- (c) **Temporary Reclamation Manual Releases.** Reclamation issues Temporary Reclamation Manual Releases (TRMRs) to accelerate the release of Policy and D&S or make temporary changes in requirements. TRMR will either be incorporated permanently into the RM within 1 year, or expire. Requirements for final approval of TRMRs are identical to those for permanent releases. TRMRs have the full force of permanent Policy or D&S.

4. **Responsibilities.** BAD, FPCAT has the overall responsibility for the coordination, final submission, and maintenance of all RM FIN releases and other finance and accounting discretionary guidance. Subject matter experts are responsible for initial draft RM release development, regional collaboration, and content revisions needed for release update and maintenance efforts. Subject matter experts or contact points within BAD for RM issues

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related to each of the 15 Parts of the FIN Series are identified in the *Team Responsibility* document on the Finance Intranet site under About BAD, FPCAT, Policy. This same chart is included in this FIN as Appendix A.

A. **BAD Responsibilities.**

- (1) Post all finance and accounting guidance documents to the Reclamation Finance Intranet site under About BAD, FPCAT, Policy.
- (2) Maintain the BAD, FAD, and Reclamation Finance Intranet sites, including all web pages, document uploads, and internet links for other appropriate finance and accounting internet web sites.
- (3) Develop and maintain FPCAT's finance and accounting RM releases as described in RM, FIN 01-02.
- (4) Lead and coordinate the collaborative RM release development/revision process.
- (5) Obtain final approval and coordinate the official release of all finance and accounting RM documents and other guidance.
- (6) Disseminate electronic copies of all new or revised finance and accounting RM releases and other guidance to regional finance officers, BAD managers, and appropriate Denver Office program staff.
- (7) Maintain official file copy of all current accounting guidance not issued as an RM release.
- (8) Perform finance and accounting oversight and quality assurance activities.

B. **Regional Finance Officer Responsibilities.**

- (1) Manage regional participation and collaboration in the development of all finance and accounting guidance.
- (2) Notify regional upper management of finance and accounting guidance development efforts.
- (3) Coordinate regional participation in the review process for all finance and accounting guidance.

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- (4) Disseminate electronic RM releases and any other finance and accounting guidance to their regional finance community, program staff, and other appropriate parties.
 - (5) Implement finance and accounting requirements at the regional level.
- C. **Policy and Administration (84-52000) Responsibilities.** See RM, RDC P03, Paragraph 4.C. (<http://www.usbr.gov/recman/policies.html#RCD>) and RM, RCD 03-01, Paragraph 4 (<http://www.usbr.gov/recman/DandS.html#rcd>).