

Reclamation Manual

Directives and Standards

Subject:	Roles and Responsibilities for Bureau of Reclamation Finance and Accounting Reclamation Manual (RM) Releases and Discretionary Guidance
Purpose:	Establishes the roles and responsibilities for development, publication, maintenance, and dissemination of finance and accounting RM releases and discretionary guidance. The benefits of this Directive and Standard (D&S) are the assurance of consistency and proper accountability in the development, review, issuance, and final dissemination of financial RM releases and discretionary 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
Approving Official:	Director, Management Services Office
Contact:	Business Analysis Division (BAD), Compliance and Audit Team (CAT), (84-27410)

1. **Introduction.** The release of most finance and accounting direction will be in the form of RM Finance (FIN) series documents. FIN series documents are supplements to the Department Manual, Federal Accounting Standards Advisory Board (FASAB) Statements of Federal Financial Accounting Standards (SFFAS), etc. Reclamation will issue discretionary finance and accounting guidance when appropriate. Discretionary formats include, but are not limited to, Reclamation Accounting Procedure (RAP) Memorandums, Handbooks, and Guidebooks.
2. **Applicability.** This D&S applies to all Reclamation employees who participate in the development, review, and approval of financial RM releases and discretionary guidance documents.
3. **Definitions.**
 - A. **Discretionary Guidance.** Discretionary guidance explains, but does not create, accounting and finance requirements and provides guidance for implementation. Examples of discretionary guidance include RAPs, handbooks, manuals, guidebooks, and other instructional materials.
 - B. **Reclamation Accounting Procedure (RAP) Memorandum.** RAP documents will provide discretionary Reclamation finance and accounting procedural guidance. A RAP is appropriate when quick directions are necessary, directions that may change frequently, or directions are not Reclamation-wide (e.g. region-specific).

Reclamation Manual

Directives and Standards

C. **RM Releases.** RM releases are Policy, D&S, and Temporary Reclamation Manual Releases (TRMR) as defined in RM, RCD P03.

4. Responsibilities.

A. **BAD.** BAD is responsible for:

- (1) leading and coordinating the collaborative RM release development/revision process;
- (2) developing and maintaining Reclamation's finance and accounting RM releases as FIN 01-02 describes;
- (3) obtaining final approval and coordinating the official release of all finance and accounting RM documents and discretionary guidance;
- (4) disseminating electronic copies of all new or revised finance and accounting RM releases and discretionary guidance to regional finance managers, regional finance officers, BAD managers, and appropriate Denver Office program staff;
- (5) maintaining official file copy of all current accounting guidance; and
- (6) ensuring all finance and accounting discretionary guidance documents are posted to the Reclamation Finance Intranet site (Finance Intranet site/About BAD/CAT/Policy);

B. **FAD.** FAD is responsible for:

- (1) collaborating with BAD on the development of finance and accounting FIN RM releases and discretionary guidance;
- (2) maintaining the Reclamation Finance Intranet site; including all Web pages, document uploads, and Internet links for other appropriate finance and accounting Internet Web sites; and
- (3) posting all finance and accounting discretionary guidance documents provided by BAD to the Reclamation Finance Intranet site (Finance Intranet site/About BAD/CAT/Policy).

C. **Regional Finance Officers.** Regional finance officers are responsible for:

- (1) Identifying finance and accounting issues, in accordance with [FIN 01-02](#) paragraph 9, that require guidance as soon as the issue is known and prior to posting of transactions in FBMS if possible;

Reclamation Manual

Directives and Standards

- (2) managing regional participation and collaboration in the development of all finance and accounting FIN RM releases and discretionary guidance;
- (3) notifying regional upper management of finance and accounting FIN RM releases development efforts;
- (4) coordinating regional participation in the review process for all finance and accounting RM releases;
- (5) disseminating electronic RM releases and all discretionary finance and accounting guidance to their regional finance community, program staff, and other appropriate parties; and
- (6) implementing finance and accounting requirements at the regional level.

5. Requirements.

- A. CAT 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 revision necessary for release update and maintenance efforts.
- B. The Lead Team Responsibility Chart (Appendix A) identifies contact points within BAD or FAD for RM issues related to each of the 15 Parts of the FIN series. Document numbers for the FIN Series will follow the format of xx-xx. The assignment of the first two digits of the FIN series' document number will be according to 15 Parts of the FIN series as the Lead Team Responsibilities Chart in Appendix A specifies. The digits after the hyphen will be the next available release number for the prefix.

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: _____