United States Department of the Interior
BUREAU OF RECLAMATION
P.O. Box 25007
Denver, CO 80225-0007

VIA ELECTRONIC MAIL ONLY

MEMORANDUM

To: Regional Finance Managers
   Attn: 84-27700 (DNicholson), PN-1800 (JCarrington), MP-3000 (AWolfe),
   LC-7000 (FLeavitt), UC-360 (MHalverson), GP-3000 (GShaw)

From: Heidi Morrow /s/ Heidi Morrow
   Division Chief, Business Analysis Division

Subject: Requesting Financial Policy Guidance (Instructions and Form)

The purpose of this memorandum is to establish guidance that will help the Business Analysis Division better respond to your requests and/or questions. The information we are asking for on the form will assist us in determining how to best address financial policy issues, financial accounting questions, and financial reporting questions. The process of writing financial policy and making financial policy decisions includes: (1) interpreting accounting standards; (2) obtaining legal decisions; (3) interpreting implications of Federal Appropriation law, Office of Management and Budget guidance, Treasury regulations, project legislation, etc.; and (4) determining how and where to gather information and whether or not additional research is necessary. We must determine how to best define the issues, the associated questions, and if the issues and/or questions are legal, interpretation of financial guidance, operational, or a combination of these.

Please use the attached Instructions for Requesting Financial Policy Guidance and provide the required request for guidance form. Please note that completion of the Financial Policy Guidance Request form will help speed up the research process and response time.

This memorandum is effective immediately and will remain in effect until rescinded.

If you have any questions, please contact Janine Chapman at 303-445-3597 or via email cchapman@usbr.gov.

Attachment

cc: 84-27000 (DDillard reading file), 84-27400 (CLarson reading file), 84-27410 (CChapman),
   84-27710 (SMitchell)
   PN-1820 (JVazquez), MP-3600 (SBeasley), LC-7002 (BSorensen), UC-367 (SHillier),
   GP-3300 (FRohde)
Financial Policy Guidance Request

Instructions for Requesting Financial Policy Guidance

The purpose of this document is to identify the process to assist the Business Analysis Division (BAD) in responding to requests and/or questions related to financial policy issues, financial accounting questions, and financial reporting questions. The process of writing financial policy and making financial policy decisions can include: (1) interpreting accounting standards; (2) obtaining legal decisions; (3) interpreting implications of Federal Appropriation Law, Office of Management and Budget guidance, Treasury regulations, project legislation, etc.; and (4) determining how and where to gather information and whether or not additional research is necessary. To help streamline the process and make the process more effective, BAD will perform an analysis to determine how best to define the issues, the associated questions, and if the issues and/or questions are legal, interpretation of financial guidance, operational or a combination of these.

Depending on the nature of the issues and questions, BAD may schedule a meeting with the requesting office and the Program Management Team (PMT)/Reclamation Integration Office (RIO), Finance and Accounting Division (FAD) and/or Policy & Administration (P&A) Office to clarify the issues and questions. BAD will designate the individual responsible for preparing a response to the issue/question. BAD will also coordinate and collaborate with other offices, as necessary, to determine who will be responsible for addressing what aspects of the issue and/or question that fall outside the BAD program area.

If a Financial Policy question requires attention, please complete the Financial Policy Guidance Request form. Please note that completion of the request form will help speed up the research process and response time. The following information is provided as guidance to assist in the design and the formulation of the questions.

1. Is this a policy question? If yes, please describe the policies and authorities in question.

2. Is this an operational question? If yes, please provide some examples of operational questions that center around operational issues such as Financial and Business Management System General Ledger posting issues, questions concerning IPAC, and questions regarding eliminations.

3. Is this a policy and operational question? For example, from a policy perspective, one question might be, “does Reclamation have the authority to use its 2-year P&A Appropriations to fund a 5-year software maintenance contract?” Or from an accounting/operational perspective, “what appropriation is appropriate to ensure Reclamation can enter into a contract to obligate money for 5-years?”

Submit the Financial Policy Guidance Request form to the Compliance and Audit Team (CAT) by email or upload to the Financial Policy Review Team SharePoint site in the Financial Policy Guidance Request folder (https://dosp/mss/financeProj/BAD/BORPT/Financial%20Policy%20Guidance%20Request/Forms/AllItems.aspx?InitialTaskId= Ribbon Library&VisibilityContext= WSSListAndLibrary) with notification to the CAT policy team members (currently Janine Chapman at echapman@usbr.gov, Brian Pochatek at bpochatek@usbr.gov, and Keith Clark at kclark@usbr.gov). Formal memos are not required. Regional policy will dictate the review/coordination of the request before submission to CAT.
CAT will acknowledge the request within two days of receipt. CAT will review the request and determine the responsible person to prepare the response and if we need to coordinate and/or collaborate with other offices within one week of receipt of the request. CAT will provide periodic status updates to the requesting office.

CAT will post the response on the Financial Policy Review Team SharePoint site.
Financial Policy Guidance Request

Date: 

Subject: 

Prepared by: (Name/Region) 

Reviewed by: (Name/Region) 

Point of Contact: (Name/Region/Email/Telephone Number) 

Issue: (Describe the issue) 

Questions: (What policy and/or operational questions are you posing, i.e., what questions would you like answered? Clearly define the issue(s) and/or question(s).) 

Response Requested By: (Date need response by. Identify if the issue is time sensitive and why.) 

Background: (provide history of the issue, how you identified the issue, your current procedures, cite applicable authority, etc.) 

Attach Applicable Guidance/Legislation: (Copies of the FASAB SFFAS, D&S, etc. are not necessary because those documents are readily available; however, please cite specific references by page and paragraph from SFFAS and D&S, if known, in the request. In addition, attach documents relating to the Federal Register, US Code, Public Law, etc.) 

Additional Attachments: (provide applicable contracts/purchase orders, inter/intra agency agreements, reimbursable agreements, etc.) 

Other: 

Attachment