

Reclamation Manual

Directives and Standards

Subject:	Development and Maintenance Process for Finance and Accounting Reclamation Manual (RM) Releases and Discretionary Guidance
Purpose:	This Directive and Standard (D&S) establishes the collaborative process for the development, publication, maintenance, and dissemination of finance and accounting or travel RM releases and discretionary guidance. The benefits of this D&S are improved communication, efficiency, and transparency of RM releases and discretionary guidance to promote improved accountability throughout the Bureau of Reclamation.
Authority:	Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) 34, <i>The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board</i> ; Office of Management and Budget (OMB) Circular A-136 , <i>Financial Reporting Requirements</i> ; General Service Administration (GSA) Federal Travel Regulation (FTR); Department of the Interior, Departmental Manual (DM) Series 17, Part 381 , <i>Directives Management</i> ; DM Series 09, <i>Financial Management</i> , Part 330, Chapter 1, Section 1.4 ;
Approving Official:	Director, Mission Support Organization (MSO)
Contact:	Finance Policy & Programs Division (FPPD); Policy, Compliance, & Audit (PC&A) (84-27410)

1. **Introduction.** Reclamation establishes finance and accounting or travel requirements in the RM to clarify, enhance, or refine departmental or other Federal policies as they relate to Reclamation-specific financial and travel requirements. RM releases must comply with RM D&S, *Reclamation Manual Release Procedures* ([RCD 03-01](#)). Reclamation issues discretionary finance and accounting or travel guidance when appropriate. Discretionary formats include, but are not limited to, Reclamation Accounting Procedure (RAP) memorandums, handbooks, and guidebooks. Reclamation uses the collaborative team approach to develop RM releases and discretionary guidance.
 - A. Federal departments, bureaus, and the American public continue to place an increased emphasis on improving financial accountability within the Federal Government. In response to this emphasis, Congress passed significant legislation to include the Chief Financial Officer (CFO) Act of 1990. In response to the CFO Act of 1990, the Secretary of the Treasury, the Director of the OMB, and the Comptroller General of the United States established FASAB as a Federal advisory committee to improve financial reporting throughout the Federal Government.
 - (1) FASAB is responsible for promulgating accounting standards for the United States Government. It plays a major role in fulfilling the Government's

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responsibility to be publicly accountable. FASAB accounting standards are the generally accepted accounting principles (GAAP) for the Federal Government. FASAB adopted the hierarchy of GAAP in [SFFAS 34](#).

- (2) OMB Circular A-136 establishes financial reporting requirements for Federal Government entities.
- B. GSA is responsible for travel and relocation policy. The Administrator of General Services promulgates the FTR to interpret statutory and other policy requirements in a manner that balances the need to ensure that official travel is conducted in a responsible manner with the need to minimize administrative costs and communicates the resulting policies in a clear manner to Federal agencies and employees.
2. **Applicability.** This D&S applies to all employees who participate in the development, review, and approval of finance and accounting or travel RM releases and discretionary guidance.
3. **PC&A or Accounting Services Division (ASD).** References to PC&A or ASD throughout this D&S signify PC&A is responsible for accounting and financial RM releases and RAP memorandum except travel. ASD is responsible for travel related RM releases and discretionary guidance.
4. **Requesting Financial Guidance.** Regions and directorates request financial guidance as soon as the issue is known and prior to posting transactions in the Financial and Business Management System (FBMS), if possible. To request non-travel related financial guidance, submit the information required in the attachment to the *Requesting Financial Policy Guidance* memorandum dated June 24, 2014 to PC&A (see Appendix B). To request travel related guidance, contact the Reclamation Federal Agency Travel Administrators (FATA) Lead, Mail Code 84-27722.
5. **Numbering Scheme.** Document numbers for the RM releases and RAP memoranda follow the format of xx-xx. The first two digits of the RM releases represent one of the 15 parts of the FIN series identified in Appendix A. RAP memoranda use the fiscal year for the first two digits. The digits after the hyphen are the next available number for the prefix.
6. **Development Process.**
 - A. PC&A or ASD has the overall responsibility for the coordination, final submission, and maintenance of RM FIN releases; PC&A is responsible for RAP memorandums. PC&A and ASD employ a collaborative team approach. They research finance and accounting or travel issues and develop or update RM releases to meet Reclamation-specific requirements. They consult subject matter experts (SME), the Financial Policy Review Team (FPRT), and/or regional FATA as needed throughout the entire process. The level of SME, FPRT, and regional FATA involvement in this process depends

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upon the complexity, scope, and urgency of an issue, along with the availability of personnel and expertise.

- B. Regional financial managers direct regional participation and collaboration in the development of all finance and accounting or travel FIN RM releases and RAP memorandums by assigning members to the FPRT. They also notify regional upper management of FIN RM release development efforts.
 - C. SMEs, FPRT, and regional FATA are responsible for actively participating in the creation or update of RM releases and RAP memorandums, disclosing pertinent information within their expertise, and responding to requests for information by the due date or, when necessary, requesting an extension prior to the due date. They consult with Reclamation program representatives for program-related cases, when applicable.
 - D. Not all issues result in the development of a RM release or RAP memorandum. Regions, directorates, and SMEs may develop discretionary guidance such as handbooks and guidebooks. When circumstances and subject matter warrant, the FPRT and/or SMEs develop an issue or discussion paper for regional and FPPD management review, recommendations, and/or a final treatment determination. If the members of the team and/or SMEs determine Reclamation-specific finance and accounting or travel discretionary guidance is more appropriate and necessary, the team and/or SMEs will establish priorities, assign duties, set due dates, and request reviews as needed.
7. **Development of RM Releases.** Reclamation issues Reclamation-wide finance and accounting or travel requirements in the form of a RM release in the FIN Series to supplement the FASAB SFFAS, FTR, DM, etc. PC&A or ASD coordinates the creation and maintenance of RM releases in accordance with [RCD 03-01](#) and this D&S.
8. **Development of RAP Memorandum.** RAP memorandum provides discretionary Reclamation finance and accounting procedural guidance. When time and circumstances allow, PC&A submits RAP memorandum for FPRT comment and review before finalization. The use of a RAP is appropriate in the following applications:
- A. a need for quick direction;
 - B. detailed accounting instructions;
 - C. direction which may change frequently; or
 - D. direction which is not Reclamation-wide (e.g., region-specific).
9. **Development of Other Discretionary Guidance Documents.** Generally, discretionary

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guidance documents, other than RAPs, are appropriate for use when clarifying or providing detailed procedural information such as how to perform certain operations or how to implement departmental requirements. These documents may include, but are not limited to, memoranda, handbooks, standard operating procedures, and guidebooks. These documents do not establish Reclamation requirements and may be written by Denver directorates or regions as necessary.

10. **Documentation.** In accordance with the filing and archiving requirements in the *Bureau of Reclamation Information Management Handbook*¹, RM release and RAP memorandum developers in PC&A or ASD maintain detailed records for all research references and supporting documentation to provide the basis for the quality assurance review. They also track resolutions of significant comments during the RM release internal/external review process as required in [RCD 03-01](#).
11. **Quality Assurance Reviews.** PC&A or ASD will not send out requests for quality assurance reviews during fourth quarter unless the release or guidance addresses an audit issue.

A. RM Releases.

- (1) The FPRT or regional FATA disseminate the review of RM releases to relevant regional/directorate personnel to ensure all substantive content and references are correct. The FPRT or regional FATA will have at least a 30-day review and comment period. They coordinate regional participation and perform a preliminary, high level review of comments received within their region/directorate. The exception is for temporary Reclamation Manual releases (TRMR) which will have a review period as circumstances allow. PC&A or ASD will try to provide at least a 3-day minimum review.
- (2) The FPRT submits recommendations to PC&A and regional FATA submit recommendations to ASD for consideration by the due date or, when necessary, requests an extension prior to the due date. PC&A or ASD has the discretion whether to accept late comments or grant an extension. For submissions received by the due date, PC&A or ASD must give due consideration to the recommendations and will consult with the SMEs, FPRT, and/or regional FATA as necessary to assist in determining the disposition of the comment.
- (3) After addressing the comments from the FPRT or FATA review, PC&A or ASD submits the draft RM release for internal and external review and comment according to [RCD 03-01](#). They consult with the SMEs, FPRT, and/or regional FATA as necessary to assist in determining the disposition of the comments.

¹ Link available at Reclamation Intranet > Quick List > Records and Info. Management > Information Management Handbook

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PC&A or ASD documents the disposition of significant comments from the internal and external reviews and submits the dispositions to the Reclamation Leadership Team (RLT) in accordance with [RCD 03-01](#). Minor revisions do not include an internal or external review or RLT review of disposition of comments.

- (4) PC&A or ASD then obtains final approval from the Director, MSO and coordinates the official release of the RM releases.

- B. **RAPs.** RAPs are subject to a review period as circumstances allow. PC&A provides a 30-day review period when possible.
- C. **Other Discretionary Guidance.** The review of discretionary guidance (other than RAPs) vary depending on the directorate/region creating the guidance, the reason for the guidance, the personnel affected by the guidance, etc. The developer of the guidance is responsible for the review and dissemination of discretionary guidance. Examples include but are not limited to the Working Capital Fund Handbook and FBMS guidance.

12. Dissemination and Implementation.

- A. **RM Releases.** PC&A or ASD personnel disseminate electronic copies of all new or revised finance and accounting or travel RM releases to regional financial managers, regional finance officers, and when applicable, regional FATA. Regional financial managers are responsible for disseminating electronic RM releases to their regional finance community, program staff, and other appropriate parties; and implementing finance and accounting or travel requirements at the regional level.
- B. **RAP Memorandum.** PC&A distributes RAPs to the regional finance officers with a copy to the regional financial managers. The regional finance officers distribute RAPs to their regional finance community, program staff, and other appropriate parties and implement the requirements at the regional level. PC&A posts the RAPs to the Financial Policy SharePoint site².

13. **Maintenance.** PC&A or ASD review their respective RM FIN Series based on the review period noted in the release or upon issuance or changes to Departmental or other Federal financial and travel policies. RAPs and other discretionary guidance do not have a scheduled timeframe for update. The finance community may request the re-examination of a RAP under a collaborative development process as deemed appropriate.

14. Definitions.

- A. **Discretionary Guidance.** Explains, but does not create, accounting and finance or

² Link available at Reclamation Intranet > Quick List > Finance & Accounting > Finance Policy & Programs Division (FPPD) > Policy, Compliance, & Audit Branch > Financial Policy

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travel requirements and provides guidance for implementation. Examples of discretionary guidance include RAP memorandums, handbooks, and guidebooks.

- B. **Financial Policy Review Team or (FPRT).** Members consist of representatives from the regional finance community, ASD, and FPPD.
 - C. **RAP Memorandum.** Provides discretionary Reclamation finance and accounting procedural guidance. A RAP memorandum is appropriate when quick directions are necessary, directions may change frequently, or directions that are not Reclamation-wide (e.g. region-specific).
 - D. **RM Releases.** Policy, D&S, and TRMR as defined in RM Policy, *Bureau of Reclamation's Directives System - Reclamation Manual* ([RCD P03](#)).
15. **Review Period.** The originating office will review this release every 4 years.

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: _____