

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 finance and accounting or travel 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 02, Part 155 , <i>Directives Management</i> ; DM Series 09, <i>Financial Management</i> , Part 330, Chapter 1, Section 1.4 ; DM Series 17, <i>Information Resources Management</i> , Part 381, Chapter 1
Approving Official:	Director, Mission Support Organization (MSO)
Contact:	Business Analysis Division (BAD), Compliance and Audit Team (CAT) (84-27410)

1. **Introduction.** Reclamation will establish 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 will issue 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 will use 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 the FASAB as a Federal advisory committee to improve financial reporting throughout the Federal Government.

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- (1) FASAB is responsible for promulgating accounting standards for the United States Government. It plays a major role in fulfilling the Government's 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. **Definitions.**
 - A. **Discretionary Guidance.** Explains, but does not create, accounting and finance or travel requirements and provides guidance for implementation. Examples of discretionary guidance include RAP memorandums, handbooks, and guidebooks.
 - B. **Financial Policy Review Team (FPRT).** Members consist of representatives from the regional finance community, Reclamation Integration Office, Finance and Accounting Division (FAD), and BAD.
 - 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 Temporary Reclamation Manual Releases (TRMR) as defined in RM Policy, *Bureau of Reclamation's Directives System -Reclamation Manual* ([RCD P03](#)).
 4. **Responsibilities.**
 - A. **CAT or FAD Personnel.** References to CAT or FAD throughout this D&S signify CAT personnel are responsible for accounting and financial RM releases and RAP memorandum except travel; FAD personnel are responsible for travel related RM releases and discretionary guidance. CAT or FAD personnel are responsible for:

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- (1) leading and coordinating the collaborative RM release development and maintenance process for all RM releases in the FIN series;
- (2) requesting a minimum 30 calendar day review of RM releases by the FPRT or regional Federal Agency Travel Administrators (FATA) (TRMR review periods differ depending on time constraints);
- (3) submitting the Reclamation Leadership Team (RLT) information paper in accordance with [RCD 03-01](#);
- (4) coordinating the internal and external review in accordance with [RCD 03-01](#);
- (5) coordinating the review of the disposition of comments received during the internal and external review in accordance with [RCD 03-01](#);
- (6) determining the feasibility and impacts of granting requests for an extension of due dates;
- (7) considering the views and concerns received during the reviews and consulting with subject matter experts (SME) and the FPRT or regional FATA for disposition, as necessary;
- (8) obtaining final approval and coordinating the official release of all finance and accounting or travel RM releases and RAP memorandum;
- (9) disseminating electronic copies of all new or revised finance and accounting or travel RM releases and RAP memorandum to regional financial managers, regional finance officers, MSO managers, and regional FATA when applicable; and
- (10) maintaining official file copy and correspondence regarding RM releases and RAPs.

B. Regional Financial Managers. Regional financial managers are responsible for:

- (1) identifying finance and accounting issues and providing the information required in Appendix B to request guidance as soon as the issue is known and prior to posting transactions in the Financial and Business Management System (FBMS), if possible;
- (2) managing regional participation and collaboration in the development of all finance and accounting or travel FIN RM releases and discretionary guidance;
- (3) assigning regional members to the FPRT;

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- (4) notifying regional upper management of finance and accounting or travel FIN RM release development efforts;
 - (5) disseminating electronic RM releases and discretionary guidance to their regional finance community, program staff, and other appropriate parties; and
 - (6) implementing finance and accounting or travel requirements at the regional level.
- C. **FPRT or Regional FATA Personnel.** The FPRT or regional FATA personnel are responsible for:
- (1) disseminating the 30 calendar day review of RM releases to relevant regional/directorate personnel;
 - (2) performing a preliminary, high level review of comments received within their region/directorate; and
 - (3) providing the consolidated comments to CAT or FAD by the due date or, when necessary, requesting an extension prior to the due date.
- D. **SME.** SMEs are responsible for:
- (1) actively participating in the creation or update of RM releases or discretionary guidance;
 - (2) disclosing pertinent information within their expertise; and
 - (3) responding to requests for information by the due date or, when necessary, requesting an extension prior to the due date.
5. **Requesting Financial Guidance.** To request non-travel related financial guidance, submit a memorandum as required by the Requesting Financial Policy Guidance memorandum dated June 24, 2014 to CAT (see Appendix B). To request travel related guidance, contact the Reclamation FATA Lead, Mail Code 84-27722.
6. **RM Numbering Scheme.** Document numbers for the FIN series will follow the format of xx-xx. The assignment of the first two digits will be according to the 15 parts of the FIN series as Appendix A specifies. The digits after the hyphen will be the next available release number for the prefix.
7. **Development Process.**
- A. CAT or FAD has the overall responsibility for the coordination, final submission, and maintenance of RM FIN releases and RAP memorandums but they will employ a collaborative team approach. They will research finance and accounting or travel issues and develop or update RM releases to meet Reclamation-specific requirements.

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They will consult SMEs, the FPRT, and/or regional FATA as needed throughout the entire process. The level of SME, FPRT, and regional FATA involvement in this process will depend upon the complexity, scope, and urgency of an issue along with the availability of personnel and expertise.

- B. SMEs, FPRT, and regional FATA are responsible for collaborating with CAT or FAD on initial draft release development and content revision necessary for RM releases and RAP memorandum update and maintenance efforts. They will consult with Reclamation program representatives for program-related cases when applicable.
 - C. Not all issues will 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 will develop an issue or discussion paper for regional and BAD 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.
8. **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. CAT or FAD will coordinate the maintenance of RM releases in accordance with [RCD 03-01](#) and this D&S.
9. **Development of RAP Memorandum.**
- A. RAP memorandum will provide discretionary Reclamation finance and accounting procedural guidance. RAP memorandum will use a unique sequential numbering system by fiscal year to ensure clear identification. When time and circumstances allow, CAT will submit RAP memorandum for FPRT comment and review before finalization. CAT will distribute RAPs to the regional finance officers with a copy to the regional financial managers. The regional finance officers will distribute RAPs to their regional finance community, program staff, and other appropriate parties. The use of a RAP is appropriate in the following applications:
 - (1) a need for quick direction;
 - (2) detailed accounting instructions;
 - (3) direction which may change frequently; or
 - (4) direction which is not Reclamation-wide (e.g., region-specific).

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- B. The finance community may request the re-examination of a RAP under a collaborative development process as deemed appropriate.
10. **Development of Other Discretionary Guidance Documents.** Generally, other discretionary 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.
11. **Documentation.** RM release developers in CAT or FAD will maintain detailed records for all research references and supporting documentation to provide the basis for the quality assurance review. They will also track resolutions of significant comments during the internal/external review process as required in [RCD 03-01](#). Developers shall retain supporting documentation in accordance with filing and archiving requirements set forth in the *Bureau of Reclamation Information Management Handbook*. The handbook is located on the Reclamation intranet site under Quick List, Information Resources Office – Intranet, Information Management, Records Management, Information Management Handbook.
12. **Quality Assurance Reviews.** CAT or FAD 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 will review all finance and accounting or travel related RM releases 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 for coordinating regional participation in the review process. The exception is for TRMRs which will have a review period as circumstances allow; CAT or FAD will try to provide at least a 3 day minimum review. The FPRT will submit recommendations to CAT and regional FATA will submit recommendations to FAD for consideration by the due date.
- (2) If CAT or FAD does not receive a submission of comments or a request for extension by the due date, they have the discretion to determine whether to accept late comments or grant an extension. For submissions received by the due date, CAT or FAD will give due consideration to the comments and will consult with the SMEs, FPRT, and/or regional FATA, etc. as necessary to assist in determining the disposition of the comment.
- (3) After addressing the comments from the FPRT or FATA review, CAT or FAD will submit the draft RM release for internal and external review and comment according to [RCD 03-01](#). They will consult with the SMEs, FPRT, and/or regional FATA, etc. as necessary to assist in determining the disposition of the

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comments. CAT or FAD will document the disposition of significant comments from the internal and external reviews and will submit the dispositions to the RLT in accordance with [RCD 03-01](#). Minor revisions will not include an internal or external review or RLT review of disposition of comments.

- (4) After CAT or FAD performs any additional reviews required by [RCD 03-01](#), they will then obtain final approval from the Director, MSO and will coordinate the official release of the RM releases.

B. **RAPs.** RAPs will be subject to a review period as circumstances allow. CAT will request the 30 day review period when possible.

C. **Other Discretionary Guidance.** The review of other discretionary guidance (other than RAPs) will 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, FBMS guidance, etc.

13. Maintenance.

A. **FIN Series RM Releases.** CAT or FAD will review their respective RM, FIN Series biennially, following the requirements of [RCD 03-01](#). They will coordinate revisions with the FPRT or regional FATA.

B. **RAP.** CAT will notify the regional financial managers and regional finance officers of changes to RAPs. CAT will coordinate posting the revised RAPs to CAT's intranet site (Quick List, Finance and Accounting, BAD, CAT, Policy).

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: _____