



United States Department of the Interior

OFFICE OF THE SECRETARY
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FINANCIAL MANAGEMENT MEMORANDUM 2012-012 (Vol. II.E)

To: Bureau Chief Financial Officers

From: Douglas A. Glenn *D.A. Glenn*
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: Biennial Review of User Charges and Supplemental Cost Recovery
Report for FY 2011

All Chief Financial Officers (CFO) Act agencies are required to conduct biennial reviews of “user charge” programs. The CFO Act, Public Law 101-576, Section 205, Subsection 902(a)(8), states that an Agency Chief Financial Officer shall:

“Review, on a biennial basis, the fees, royalties, rents, and other charges imposed by the agency for services and things of value it provides, and make recommendations on revising those charges to reflect costs incurred by it in providing those services and things of value.”

Office of Management and Budget Circular A-25 provides executive agencies guidance on “user charges”. The Circular establishes Federal policy regarding fees assessed for Government services and the sale or use of Government goods or resources. It provides information on the scope and types of activities subject to user charges and on the basis for setting the charges.

Attached are instructions for providing the required data. Bureaus are requested to complete and submit the required attachments to Michael Anthony at Michael_Anthony@ios.doi.gov no later than **February 24, 2012**.

If you need additional information concerning this subject, please contact Michael Anthony at Michael_Anthony@ios.doi.gov or (202) 208-6824.

Attachments

- CFO Act Biennial Review Requirements
- Supplemental Cost Recovery Reporting Requirements
- Supplemental Cost Recovery Report

cc: Bureau Finance Officers
Bureau User Charge Contacts

Cancelled FMM:

No. 2010-003 (II.E), January 14, 2010