



United States Department of the Interior

OFFICE OF THE SECRETARY

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FINANCIAL MANAGEMENT MEMORANDUM 2013-010 (Vol. V.D)

To: Bureau Chief Financial Officers

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

Subject: Inter-Bureau Accounting for Travel, Training, and Cash Awards

Within the Department of the Interior, there are instances that involve one bureau (referred to as the requesting bureau) paying the travel, training, or cash award costs of an employee from a different bureau (referred to as the employing bureau). In the past some bureaus have treated this activity as a pass through. In the interest of ensuring that these amounts are properly eliminated for consolidated reporting, a consistent Department-wide accounting treatment for this activity is necessary.

This policy requires an employing bureau to establish a reimbursable agreement with the requesting bureau for travel, training, or cash awards costs the employing bureau pays their employees per the request of another bureau.

This activity is to be recorded as follows:

- Employing bureau sets up a reimbursable agreement and records revenue to the requesting bureau's trading partner – 5200.G.XXXX; and
- Requesting bureau records the IPAC as an expense to the trading partner of the employing bureau - 6100.G.XXXX.

This treatment is consistent with other reimbursable agreements, creates normal revenue to expense relationship, and eliminates the need for manual tracking as the accounting system will automatically execute the IPAC through month-end processing.

If you have any questions or concerns, please contact Parker Hill, Staff Accountant in the Office of Financial Management, at (202) 513-0850 or via e-mail at Parker_Hill@ios.doi.gov.

cc: Bureau Finance Officers