



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, DC 20240

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FINANCIAL MANAGEMENT MEMORANDUM 2013 – 022 (Vol. II.B)

To: Bureau Assistant Directors for Administration  
Bureau Chief Financial Officers

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

Subject: Guidance on Liabilities Allocation Methodologies between Current and Non-Current, Covered and Not Covered by Budgetary Resources

The Office of Management and Budget Circular Number A-136, *Financial Reporting Requirements*, revised, requires Federal agencies to disclose the liabilities as Current or Non-Current, Covered or Not Covered by Budgetary Resources. The Department of the Interior's Office of Financial Management worked with the bureaus to standardize the allocation methodologies for the disclosure. Attached is the list of the standard allocation methodologies for the bureaus to follow. This memorandum is effective from 3<sup>rd</sup> quarter fiscal year 2013.

If you have any questions, please contact Sherry Lee, Staff Accountant for the Office of Financial Management at (202) 219-4096 or via e-mail at [Sherry\\_Lee@ios.doi.gov](mailto:Sherry_Lee@ios.doi.gov).

Attachment

cc: Financial Statement Guidance Team  
Finance Officers Partnership