



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, DC 20240

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## Memorandum

To: Bureau Chief Financial Officers

From: Douglas A. Glenn *D. A. Glenn*  
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Subject: Miscellaneous Obligations Policy

As a result of the Government Accountability Office (GAO) finding on the Veterans Health Administration (VHA) and the increasing growth of miscellaneous obligations reported in the Department of the Interior (DOI), this policy sets the requirements for the appropriate use of miscellaneous obligations. In the GAO report, the VHA was cited for inadequate oversight provided by contracting officials, deficient segregation of duties, and insufficient supporting documentation. The attached policy is intended to improve DOI's reviews and internal controls in this area.

This policy requires that the Bureau/Office Chief Financial Officers in conjunction with the Bureau Heads of Budgeting Activity and Bureau Heads of Contracting Activity implement bureau guidance to ensure sufficient controls on the reviews and use of miscellaneous obligations. At a minimum, the guidance should include the following:

- Types of allowable miscellaneous obligations;
- The method and levels of approval for processing miscellaneous obligations documents;
- The level of approval required for granting waivers; and
- A process for oversight and review of miscellaneous obligations.

If you have questions regarding this guidance, please contact Michael Anthony, Staff Accountant in the Office of Financial Management at (202) 208-6824 or via e-mail at [Michael\\_Anthony@ios.doi.gov](mailto:Michael_Anthony@ios.doi.gov).

## Attachment

cc: Bureau Finance Officers  
Bureau Budget Officers