DRAFT RECLAMATION MANUAL RELEASE

Comments on this draft release must be submitted to lgriswold@usbr.gov by July 25, 2016.

Background and Purpose of the Following Draft Directive and Standard (D&S)

The goal of preparing this D&S document and providing stakeholders with the opportunity to comment on it in draft form is to enhance common understanding of the roles, responsibilities, and management elements of the Bureau of Reclamation's Working Capital Fund.

The revisions to the D&S were staffed through the Regional Finance Policy Review Team, which consists of a representative from each Regional Finance Office, the Reclamation Integration Office, the Reports and Analysis Team, and the Compliance and Audit Team staff until we arrived at this consolidated document.

The Reclamation Manual is used to clarify program responsibility and authority and to document Reclamation-wide methods of doing business. All requirements in the Reclamation Manual are mandatory.

See the following pages for the draft D&S.

Reclamation Manual

Directives and Standards

Subject: Working Capital Fund (WCF) Roles and Responsibilities, and Major Management Elements

Purpose: To establish roles and responsibilities for the Bureau of Reclamation's WCF and to identify major management elements. The benefit of this Reclamation Manual (RM), Directives and Standards (D&S) is the clarification of current accounting responsibilities and requirements regarding the oversight and management of WCF activities and assurance the accounting responsibilities are consistent with generally accepted accounting principles.

Authority: The Energy and Water Development Appropriations Act of 1986, (November 1, 1985; Public Law 99–141, Title II, Section 205; 99 Statute 571; 43 United States Code § 1472) and acts amendatory and supplemental thereto.

Approving Official: Director, Management Services Office (MSO)

Contact: Business Analysis Division (BAD), Compliance and Audit Team (CAT) (84-27410)

1. **Introduction.**

   A. Public Law 99–141, *The Energy and Water Development Appropriations Act of 1986*, established Reclamation's WCF in fiscal year (FY) 1986. **Appendix A**, *Working Capital Fund Authorizing Legislation*, presents the verbiage of the authorizing legislation. The U.S. Department of the Treasury established account symbol 14X4524 to account for WCF operations. The "14" identifies the Department of the Interior, "X" indicates the account is a no-year fund, and "4524" represents an Intragovernmental revolving fund within Reclamation.

   B. The WCF operates within its own resources to provide goods and services on a reimbursable basis to Reclamation activities and other Federal and non-Federal entities under the authority of congressional legislation. Reclamation must distribute the costs of delivering WCF goods and services equitably between the customers receiving the benefits to ensure full cost recovery. Upon receipt of the Reclamation WCF Manager's approval, Reclamation's regions have authority to establish, maintain, and operate WCF activities.

2. **Applicability.** This D&S applies to Reclamation's regions including the Denver and Washington offices. From an activity standpoint, it applies to all Reclamation WCF activities and organizational activities including, but not limited to; Indirect Activities, Administrative Activities, Drill Operations, Soil and Water Quality Laboratories, Materials Lab, Photogrammetry and Surveys, Construction & Engineering Office, Underwater Inspection Team, Heavy and Mobile Equipment, and Information Technology (IT). **Appendix B**, *Glossary of Terms and Reference Documents*, provides a glossary of terms

and related reference documents. **Appendix C,** *Working Capital Functional Areas* lists the functional areas and descriptions for specific WCF activities.

3. **Definitions.** See **Appendix B.**

4. **Responsibilities.**

A. **Chief Financial Officer (CFO).** The CFO approves all WCF activity budgets.

B. **CFO's Council (CFOC).** The CFOC charter, available on the CFOC intranet, delineates all the CFOC's roles and responsibilities. The CFOC's major responsibilities in support of and as advisor to the CFO include:

(1) overseeing WCF management, decision processes and cost recovery activities;

(2) identifying issues requiring the attention of the CFO and making business practice recommendations on how to improve Reclamation's WCF financial integrity;

(3) reviewing and making recommendations to the CFO for the Departmental and Reclamation-wide assessments;

(4) performing special assignments for the CFO or Commissioner;

(5) recommending to the CFO approval of WCF activity budgets; and

(6) recommending to the CFO the establishment of new Reclamation-wide WCF activities.

C. **Associate Chief Information Officer (ACIO) (Director of the Information Resources Office).** In coordination with the Bureau Budget Officer, Deputy CFO, and the CFO, the ACIO must certify that he or she approves all IT budget requests for Reclamation, regardless of funding source, through the Department's required Joint Certification Statement. The ACIO also provides a recommendation to the CFOC to recommend WCF IT budgets for CFO approval.

D. **Information Resource Business Advisory Council (IRBAC).** The IRBAC recommends WCF IT budgets to the ACIO. The IRBAC charter delineates all of the IRBAC's roles and responsibilities. The IRBAC's major responsibilities associated with WCF IT Budgets in support of and as advisor to the ACIO include:

(1) reviewing WCF IT budgets by region and investment;

(2) providing recommendations to the ACIO on the WCF IT budgets;

(3) reviewing and making recommendations to the ACIO for the Departmental and Reclamation-wide IT assessments; and

(4) reviewing strategic plans for new IT systems and WCF IT activities.

E. **WCF Manager.** In July 1994, the Commissioner designated the Director, MSO, who is also the Deputy CFO, as the Reclamation-wide WCF Manager. The use of the term WCF Manager throughout the D&S refers to this individual. The WCF Manager's responsibilities include:

(1) providing senior management direction for the Reclamation WCF;

(2) overseeing the CFOC annual review process of WCF plans and budgets;

(3) approving increase to WCF budget requests;

(4) approving regional plans to correct abnormal unobligated balances;

(5) approving the establishment of new organizational WCF activities along with the BAD Manager;

(6) coordinating the Departmental Assessments budget process and managing the Bureau-wide Leave Account;

(7) approval of bureau-wide indirect cost rates;

(8) submission of WCF budget figures for the United States Department of the Interior Budget Justifications and Performance Information for Green Book; and

(9) participating in Departmental and other high-level WCF hearings and meetings.

F. **Reclamation Leadership Team (RLT).** The Reclamation Leadership Team has the primary responsibility to oversee and, when appropriate, to delegate WCF related management to the responsible official. Additional responsibilities include:

(1) Providing management direction for the WCF activities within their region or directorate.

(2) Overseeing the annual review process of WCF plans and budgets.

(3) Approving regional or directorate rates. The RLT may delegate this to the Regional WCF Manager.

(4) Seeking approval of new WCF functional areas.

(5) Maintaining a normal unobligated balance for the region or directorate. WCF activities in deficit must have a formal plan to correct the abnormal unobligated balances. The WCF Manager must approve this plan in advance.

(6) All RLT members participating in the WCF, with the exception of office indirect accounts. must have a chartered review board comprised of customers who receive their services to review proposed budgets in conjunction with service levels as well as proposed rates. The CFOC will serve as the review board for all bureau-wide services, the services provided by the Department, and the bureau-wide leave account and the IRBAC will serve as the review board for all information technology services. This requirement does not replace the requirement of the CFOC review of all WCF budgets.

G. **BAD Manager.** The BAD Manager reports directly to the WCF Manager. The BAD Manager's responsibilities include:

(1) providing WCF support to the CFOC and WCF Manager;

(2) developing and maintaining WCF procedures in collaboration with the regions and directorates;

(3) overseeing WCF operations and compliance with financial and budget reporting activities;

(4) coordinating with senior management and preparing reports as appropriate;

(5) through delegation of authority from the WCF Manager, approving requests for Fund Balance with Treasury (FBWT) transfers involving WCF activities;

(6) approving the establishment of a new organizational WCF activity along with the WCF Manager; and

(7) providing a formal written response regarding the approval/disapproval of a new organizational WCF activity.

H. **WCF Advisor.** The WCF Advisor reports to the BAD Manager and works at the WCF Reclamation-wide level. The WCF Advisor is the manager to the CAT WCF team. The WCF Advisor's responsibilities include monitoring the work of the Reclamation-wide WCF Coordinator (RWCFC) and working with the BAD Manager and the WCF Manager to resolve WCF issues.

I. **Reclamation-wide WCF Coordinator or RWCFC.** The RWCFC reports to the CAT Manager. The RWCFC's responsibilities include:

(1) monitoring WCF performance and conducting various analyses on an ongoing basis;

(2) preparing and analyzing the Surplus Shortage Report, and communicating and working with the WCF Coordinators to take action based on the analysis;

(3) reviewing and monitoring key WCF balances to ensure acceptable levels;

(4) requesting justifications from Regional/Directorate WCF Coordinators when balances are above an established threshold and submitting justifications to management for review;

(5) retaining all WCF activity analysis and monitoring documentation, in accordance with established internal control standards and retention requirements;

(6) compiling fiscal year-end (FYE) unobligated balances projections;

(7) advising the WCF Advisor, BAD Manager, Regional WCF Coordinators, Regional/Directorate WCF Managers, and others regarding WCF matters including WCF reviews, budgets, procedures, and requirements;

(8) requesting and reviewing regional WCF financial and budget submissions (including 8–Year Plans);

(9) preparing consolidated WCF budget and financial reports and submitting reports and analyses to the BAD Manager;

(10) receiving and reviewing requests for additions/deletions of WCF activities;

(11) facilitating a WCF activity's FBWT transfer for presentation to the BAD Manager;

(12) facilitating WCF activity's budget increase requests for presentation to the WCF Manager; and

(13) providing WCF training for coordinators and others with WCF responsibilities at least once every three years.

J. **Regional/Directorate WCF Managers.** Regional/Directorate WCF Managers' responsibilities include:

(1) providing regional or directorate-level management, coordination, and reporting for all regional and directorate WCF activities;

(2) coordinating WCF budget preparation and submissions;

(3) reviewing WCF operations and oversight;

(4) presenting and reporting on WCF balances to the WCF Advisor;

(5) presenting and reporting on WCF rates to the WCF Advisor and obtaining appropriate approvals; and

(6) approving rates when delegation from the RLT so authorizes.

K. **Regional/Directorate WCF Coordinators.** Regional/Directorate WCF Coordinators provide the coordination between regional or directorate offices, WCF Manager, WCF Activity Manager, and the WCF Advisor/ RWCFC. Their responsibilities include:

(1) reviewing rates and cost allocation procedures;

(2) recommending rate or procedural adjustments to the Regional/Directorate WCF Manager when reviews indicate changes might be appropriate;

(3) preparing or coordinating the preparation of budget and financial reports as the Regional/Directorate WCF Manager, WCF Advisor, CFOC, ACIO, or WCF Manager require;

(4) performing financial analyses to identify anomalies, reporting findings to Regional/Directorate WCF Manager or WCF Advisor, and developing corrective action recommendations;

(5) preparing and/or consolidating regional WCF 8-year budget plans and reviewing budgets for accuracy and reasonableness (level of involvement can vary between regions based upon regional delegation of duties);

(6) notifying the Regional/Directorate WCF Manager and the WCF Advisor, in writing, of projected FYE shortfalls;

(7) preparing and submitting requests for additions/deletions of WCF activities, WCF FBWT budget increases, and other correspondence to the Regional/Directorate WCF Managers or WCF Advisor;

(8) reviewing the Surplus Shortage Report for WCF key balances (refer to Paragraph 5.B. below), which includes:

(a) providing explanations for variances per the WCF Advisor/RWCFC requests;

(b) coordinating analysis and reporting planned uses of unobligated balances; and

(c) providing cost recovery corrective action plans to the WCF Advisor/RWCFC;

(9) ensuring the WCF does not have abnormal account balances prior to FYE close; and

(10) responding to requests from the RWCFC.

L. **WCF Activity Managers.** Regional or directorate management appoints WCF Activity Managers for each WCF activity. WCF Activity Managers' responsibilities include:

(1) obtaining an understanding and working knowledge of WCF accounting procedures and requirements from or through the Regional/Directorate WCF Coordinator;

(2) managing daily operations for his or her WCF activity and ensuring compliance with established WCF procedural directions;

(3) recommending WCF activity rates, which include:

(a) ensuring compliance with full cost recovery requirements;

(b) ensuring available financing for future replacements; and

(c) ensuring the activity receives periodic rate evaluations and adjustments.

(4) discussing annual WCF rates with customers;

(5) preparing annual budget plans, including investment, obligations, and revenue estimates;

(6) assisting in the development of fund use priorities and the management of unobligated WCF activity balances to ensure the ability to finance current- and out-year planned needs;

(7) ensuring the WCF activity maintains a positive (normal credit balance) unobligated balance that is reasonable and supports business event obligation trends;

(8) reviewing WCF activity operations, financial management, and financial reports on a quarterly basis to ensure financial integrity and to ensure the expenditures remain within budget limitations; and

(9) ensuring the WCF activity is operating efficiently and effectively within the scope and objectives.

5. **Major WCF Management Elements.**

A. **The WCF is a revolving fund.** Reclamation must manage its WCF such that:

(1) Its activities recover full cost from their beneficiaries.

(2) It maintains unobligated balances at a level adequate to fund the delivery of goods and services, while ensuring they are not unreasonably high.

B. **Reviewing and Managing Key Balances.** As the Principles of Federal Appropriation Law, Second Edition, Volume IV, 15-97 states, a revolving fund is an appropriation, and unless specifically exempted, funds in a revolving fund are subject to the various limitations and restrictions applicable to appropriated funds. The incurring of obligations in excess of apportioned budgetary resources in a revolving fund is a violation of the Anti-Deficiency Act, whether or not a fund has unapportioned budgetary resources or non-budgetary assets greater than the amount apportioned. Two key balances track the financial health and status of the WCF:

(1) **Unobligated Balance.** Unobligated balance, or carryover, is the cumulative amount of unobligated budget authority available. Maintaining a reasonable available unobligated balance at the functional area level within a region or directorate is desirable. A region or directorate may have a functional area with an abnormal balance (debit) during the FY, but at no time may the overall region or directorate unobligated balance be abnormal. Reclamation's accounting system of record, Financial and Business Management System (FBMS), will not allow a functional area to close at FYE with an abnormal balance in the unobligated balance activity. The following requirements pertain to the review and availability of this key balance:

(a) Take appropriate actions for all WCF activities to resolve abnormal balances prior to FYE close.

(b) Perform quarterly WCF reviews, such as FYE unobligated balance projections, trend analysis, and budgeted versus actual comparisons employing the 8–year budget plans. Paragraph 5.J. below provides information specific to 8–year budget plans.

(2) **Current-Year Results of Operations.** Current-year results of operations/customer equity are the net difference between revenues, expenses, and gains/losses for the current year. The following requirements pertain to the review and availability of this key balance:

(a) manage each WCF activity to ensure the maintenance of adequate equity balances to fund planned uses;

(b) manage each WCF activity with the ultimate goal that customer equity will break even over the long term;

(c) do not use one WCF activity's equity balance to subsidize another activity's operations, especially when the customer bases are different, unless approved by the BAD Manager;

(d) perform quarterly WCF activity reviews that include FYE unobligated balance projections, trend analysis, and budgeted verses actual comparisons using the 8-year budget plans; and

(e) include customer equity and cumulative unobligated balances in rate calculations.

C. **Appropriations.** Reclamation typically does not submit a WCF appropriation request to Congress as long as the WCF, as a whole, has an acceptable unobligated balance. The WCF Manager will submit requests for exceptions to this standard to the CFOC for review.

D. **Fund Balance With Treasury or (FBWT) Transfers.** A WCF activity may find itself in a position in which it will not be able to collect enough revenue by FYE to have a normal available balance (credit standard general ledger (SGL) 4450). An abnormal available balance is undesirable and requires appropriate management to avoid. FBMS will not close at FYE if a functional area has an abnormal available balance (debit SGL 4450). A FBWT transfer is a process the WCF activity manager can request to ensure the activity will enter the FYE process with a normal available balance. **Appendix D**, *Working Capital Fund, Fund Balance with Treasury Transfers,* describes the roles and responsibilities of FBWT transfer process in detail.

E. **Budget Increase Requests.** After the CFO has approved a WCF activity's budget for a FY an activity may not exceed that budget without formal approval of a request to do so. **Appendix E,** *Working Capital Fund Increases to Budget*, describes the roles and responsibilities of the budget increase request process in detail.

F. **Advance Payments for WCF Services.** The congressional legislation that established the WCF authorizes advance payment or payment upon performance. Reclamation advance payment standards are as follows:

(1) Law requires advance payment for work Reclamation performs for non-Federal customers.

(2) Law does not require advance payment for work Reclamation performs for other Federal entities, but advance payment is a best practice for work for other Federal entities whose payment history demonstrates a higher risk than usual.

(3) The WCF is a no-year, revolving fund. When Federal entities or customers provide an advance, Reclamation will record an obligation against their funds, which have a specific period of availability. Reclamation must be aware of this period of availability, along with the underlying authority for these interagency advances, because the availability may affect whether the WCF activity will have to return all or a portion of the unearned advance. The following are the two categories of authority for interagency advances:

(a) **Economy Act Agreements**, **Government Accountability Office (GAO) Principles of Federal Appropriations Law, Volume II, Chapter 7.B.(i)(1).** These are the most common agreements or authority for interagency transactions. The WCF activity must begin work for the

customer during the period of availability of the customer's funds. If the WCF activity is unable to complete the work prior to the end of the period of availability of the customer funds, the WCF Activity Manager must return the unearned portion of the original advance and obtain a new advance from the customer's current, available funds.

(b) **Non-Economy Act Agreements, GAO Principles of Federal Appropriations Law, Volume II, Chapter 7.B.(i)(2).** A WCF activity may enter into agreements to provide services under statutory authority other than the Economy Act. Working under the scope of these agreements, the WCF activity may retain a customer's advance and draw it down beyond the fund's period of availability. This applies regardless of when the WCF activity completes its work if the circumstances of the agreement satisfy the bona fide needs rule (GAO Principles of Federal Appropriations Law, Volume I, Chapter 5).

G. **Development Activities.** When proper authority directs a Reclamation WCF activity to terminate a previously approved project, acquisition, or software development, the costs Reclamation already incurred are "development activities." Reclamation must recover development activities costs not advance-funded or concurrently billed from the initial beneficiaries. The WCF Manager must approve any proposal to recover development activity costs from an alternate funding source.

H. **Costs and Rate Setting.** Reclamation must recover all costs, direct and indirect, to operate a WCF activity. Each activity must establish rates to recover all costs from the benefiting customer base (full cost recovery). This requirement applies to all WCF activities, including those that only incur nominal costs such as depreciation or amortization expenses. Failure to comply with full cost recovery could put Reclamation's WCF at risk of an Anti-Deficiency Act violation.

I. **Billing.** Each WCF activity must bill its customers in a timely manner to ensure sufficient unobligated balances are available to meet future operating needs and to ensure it collects to cover operational and capital asset obligations.

J. **Budget Process: 8-Year Plans.**

(1) Office of Management and Budget (OMB) regulations require inclusion of the annual WCF budget in Reclamation's annual budget submissions. To streamline the WCF budget reporting process, the 8-year plan encompasses both the WCF's operating budget and its capital investments. The operating budget presents the annual operating costs of each WCF activity including depreciation and amortization. Capital investments identify financial resources Reclamation plans to use for the acquisition of capital assets and/or software development. The 8-year plan provides actual figures from two prior FYs, CFO-approved amounts for the current FY, and forecasts figures for five out-years.

(2) The WCF Manager transmits an annual budget call with updated worksheets to the Reclamation Leadership Team. The 8-year plans are due back to the RWCFC on the date the budget call correspondence specifies. Returning the 8-year plans to the WCF RWCFC by the due date allows the consolidation of the plans into a Reclamation-wide package for submission to the Department in a timely manner. The first and main worksheet of the 8-year plan is the consolidated (Consol) worksheet. It includes the following components:

(a) **Cost of Operations.** The Cost of Operations section summarizes actual and projected expenses and losses according to the appropriate SGL, and/or FBMS general ledger (GL) Account.

(b) **Revenue.** The Revenue section contains revenues Reclamation collected and anticipated projections for future operating revenues. It also includes lines for anticipated revenues from other sources and gains. Revenue is a key figure in Reclamation's budget submission and Reclamation reports it to OMB.

(c) **Cumulative Results of Operations.** Cumulative Results of Operations balances provide a summary review of current and anticipated position for management analysis.

(d) **Capital Investments.** Capital Investments summarize prior and planned capital purchases. Trial balance FBMS GL accounts 8802.111* and 8802.9ACCR1 are the sources for the values representing prior year capital costs.

(e) **Unobligated Balance.** The unobligated balance is the prior year's ending balance plus or minus the net of applicable expenses and revenues over (under) obligations in the current year. The unobligated balance is a key figure in the budget submission and Reclamation reports it to OMB.

(3) The 8-year plan workbook includes additional worksheets to the Consol worksheet. The number of worksheets in the 8-year plan and their titles can change from year to year according to need. At the time of this writing, the 8-year plan workbook includes four additional worksheets. Each worksheet serves the following purposes:

(a) **Regional Input.** The Regional Input tab provides cells for the region to input its budget numbers. It is a smaller and less complicated version of the Consol tab.

(b) **Capital Investment (Cap Inv).** The regions must prepare a capital investment plan for each out-year. These plans provide information regarding specific anticipated capitalized purchases by FY. The input on this worksheet links to and provides data on, the Regional Input and Consol tabs.

(c) **Non-Cap Inv.** Regions itemize non-cap budget amounts by FY on the Non-Cap Inv tab.

(d) **FY** Carryover.** The carryover tab displays the projected carryover amount from the Consol tab for the year for which the CFOC will make its budget recommendation. Regions are to break the carryover out into appropriate amounts based on the plans for those amounts and provide written plans for use of the carryover and/or an adequate justification for the carryover.

6. **Appendices.**

A. **Appendix A.** *Working Capital Fund Authorizing Legislation*

B. **Appendix B.** *Glossary of Terms and Reference Documents*

C. **Appendix C.** *Working Capital Functional Areas*

D. **Appendix D.** *Working Capital Fund, Fund Balance with Treasury Transfers*

E. **Appendix E.** *Working Capital Fund Increases to Budget*

7. **Related References.**

A. **Appropriation Law.** *Revolving Funds*

B. **OMB Circular A–11.** *Preparation, Submission and Execution of the Budget.*

(1) Part 2 – *Preparation and Submission of Budget Estimates*

(2) Part 4, Section 145 – *Requirements for Reporting Anti-deficiency Act Violations*

C. **OMB Circular A–25.** *User Charges*

D. **Federal Accounting Standards Advisory Board, Statements of Federal Financial Accounting Standards – No 4.** *Managerial Cost Accounting Standards and Concepts*

E. **RM FIN 04–20.** *Master Data and General Ledger (GL) Chart of Accounts*

F. **RM FIN 02–10.** *Appropriations - Treasury Symbols and Corresponding Funds*

G. **Bureau of Reclamation Standard Processes of Costing (SPOC) Business Practices.**

Reclamation Manual

Directives and Standards

Working Capital Fund Authorizing Legislation

The Energy and Water Development Appropriations Act of 1986, (November 1, 1985; Public Law 99-141, Section 205, Title 43; 99 Stat. 571, 43 United States Code § 1472), states:

1. Within 30 days after enactment of this Act, there shall be established in the Treasury of the United States a working capital fund to assist in the management of certain support activities of the Bureau of Reclamation (hereafter referred to as the "Bureau"), Department of the Interior. The fund shall be available without fiscal year limitation for expenses necessary for furnishing materials, supplies, equipment, work, and services in support of Bureau programs, and, as authorized by law, to agencies of the Federal Government and others. Such expenses may include the acquisition, replacement, and operation of a central computer and related automatic data processing equipment; engineering services; payroll and other management services; acquisition and replacement of equipment and facilities, including the purchase, lease, or rent of motor vehicles and aircraft within any limitations set forth in appropriations made to carry out the functions of the Bureau and such other activities as may be approved by the Director, Office of Management and Budget.

2. The fund shall be credited with appropriations made for the purpose of providing or increasing capital. There are authorized to be transferred to the fund (at fair and reasonable values at the time of transfer) the inventories, equipment, receivables, and other assets, less the liabilities, related to the functions to be financed by the fund as determined by the Secretary of the Interior.

3. The fund shall be credited with appropriations and other funds of the Bureau, and other agencies of the Department of the Interior, other Federal agencies, and other sources, for providing materials, supplies, equipment, work, and services as authorized by law. Such payments may be made in advance or upon performance.

4. Charges to users will be at rates approximately equal to the costs of furnishing the materials, supplies, equipment, facilities, and services (including such items as depreciation of equipment and accrued annual leave).

5. There are hereby authorized to be appropriated such sums as are necessary to carry out the purposes of this section.

6. Funds that are not necessary to carry out the activities to be financed by the fund, as determined by the Secretary, shall be covered into miscellaneous receipts of the Treasury.

Reclamation Manual

Directives and Standards

Glossary of Terms and Reference Documents

This appendix is a glossary of terms and acronyms the Bureau of Reclamation uses in the Reclamation Manual, Directive and Standard, *Working Capital Fund (WCF) Roles and Responsibilities and Major Management Elements* (FIN 15–10), and its appendices. This appendix also includes a list of reference documents.

1. **Glossary.**

   A. **Advance Payment.** An amount paid prior to the later receipt of goods, services, or other assets.

   B. **Allocation.** See Cost Allocation.

   C. **Amortization.** The systematic and rational allocation of the acquisition cost of intangible assets (software and land/water rights), less salvage value, over a specific period on the basis of the asset's useful life.

   D. **Anti-Deficiency Act.** Provisions of law Congress enacted and incorporated into Title 31 of the United States Code (U.S.C.) 665 and Office of Management and Budget (OMB) Circular A–11, Section 145 to prevent departments and agencies from exceeding enacted appropriations, and to establish penalties for violations.

   E. **Appropriations.** In most cases, appropriations are a form of budget authority law permitting federal agencies to incur obligations and make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority, but in some cases, the authorizing legislation itself provides the budget authority.

   F. **Book Value.** The net amount at which an asset or liability is on the books of account (also referred to as carrying value or amount). It equals the gross or nominal amount of any asset or liability minus any allowance or valuation amount.

   G. **Break Even.** The point at which cost and income are equal, thereby netting neither profit nor loss.

   H. **Budget Authority.** Authority law provides to enter into obligations that will result in immediate or future outlays involving Federal Government funds. The basic forms of budget authority include (1) appropriations, (2) borrowing authority, (3) contract authority, and (4) authority to obligate and expend offsetting receipts and collections. Classification of budget authority is by the period of availability (one–year, multiple–year, no–year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite). The WCF may receive budget authority through appropriations, but normally operates through its

authority to obligate and expend offsetting receipts and collections. Funds the WCF obtains through collections become no-year funds.

I. **Capital Assets.** Capital assets are economic resources that are expected to provide future benefits and are used in the process of providing goods and services.

J. **Capitalize.** To record and carry forward into one or more future periods any expenditure the benefits or process from which will then be realized.

K. **Carryover.** See Unobligated Balance.

L. **Cost Allocation.** An automated program within FBMS that distributes costs from specified Work Breakout Structures (WBS) within a region, particular program, or WCF Activity to other WBSs within the same/different region(s) on the basis of a percentage. Appropriate finance and budget offices or committees determine these percentages and may change them as frequently as monthly or less frequently as annually, as appropriate.

M. **Costs.** The monetary value of resources used or sacrificed or liabilities incurred to achieve an objective, such as to acquire or produce a good or to perform an activity or service.

N. **Cumulative Results of Operations.** The net results of operations since inception plus the cumulative amount of prior period adjustments. This includes the cumulative amount of donations and transfers of assets in and out without reimbursement and property, plant & equipment less accumulated depreciation. For the WCF, Cumulative Results of Operations is Standard General Ledger (SGL) 3310 account balances and all other SGL accounts that close to equity at fiscal year-end (FYE).

O. **Depreciation.** The systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage or residual value, over its estimated useful life.

P. **Direct Costs.** The cost of resources an activity consumes that we can specifically identify with the activity. Capitalized direct costs for software development may include direct materials, labor for personnel directly involved with the project, associated employee benefits, consultant fees, initial training, and documentation manuals.

Q. **Equity.** Equity or net assets are the residual interest in the assets of an entity that remains after deducting its liabilities.

R. **Expenditure.** The incurrence of an actual liability in accordance with governmental authority. With respect to provisions of the Antideficiency Act (31 U.S.C. 1513-1514) and the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 622(i)), a term that has the same definition as outlay.

S. **Expense.** Outflows or other using up of assets or incurrence of liabilities (or a combination of both) during a period of providing goods, rendering services, or carrying out other activities related to an entity's programs and missions, the benefits from which do not extend beyond the present operating period.

T. **Full Cost.** Includes all direct and indirect costs to any part of the Federal Government of providing a good, resource, or service.

U. **Gain.** An increase in equity (net assets) resulting from an incidental transaction. The most common example in the WCF is a gain on the disposition or sale of an asset.

V. **Indirect Costs.** The cost of resources, primarily administrative in nature, we jointly or commonly use to produce two or more types of outputs not specifically identifiable with a given output.

W. **Loss.** A decrease in equity (net assets) because of an incidental transaction. See *Gain*.

X. **Obligation.** A definite commitment that creates a legal liability of the government for the payment of goods and services it orders or receives, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. To be a legal obligation, Reclamation must have budgetary resources available prior to making an obligation.

Y. **Out–year.** Any fiscal year beyond the budget year for which we make projections.

Z. **Results of Operations.** Net difference between revenues, operating costs, and any gains/losses during an accounting period.

AA. **Revenue.** In federal proprietary accounting, an inflow of resources that the government demands, earns, or receives by donation. Revenue comes from two sources: exchange transactions and non-exchange transactions. Exchange revenues arise when a government entity provides goods and services to the public or to another government entity for a price. Another term for exchange revenue is “earned revenue.” Non-exchange revenues arise primarily from exercise of the government’s power to demand payments from the public (e.g., taxes, duties, fines, and penalties) but also include donations. The term “revenue” does not encompass all financing sources of government reporting entities, such as most of the appropriations they receive. Revenues result from (1) services performed by the federal government and (2) goods and other property delivered to purchasers**.**

BB. **Revolving Fund.** A fund Congress establishes to finance a cycle of businesslike operations through amounts the fund receives. A revolving fund charges for the sale of products or services and uses the proceeds to finance its spending, usually on a self-sustaining basis. Instead of recording the collections in receipt accounts, the budget records the collections and the outlays of revolving funds in the same account. A revolving fund is a form of permanent appropriation.

CC. **Standard General Ledger or SGL Accounts.** The Federal Government SGL list of accounts contains three major categories of SGL accounts: proprietary, budgetary, and memorandum. Proprietary SGL accounts include assets, liabilities, equity (net position), revenue, expense, or gains/losses/miscellaneous items. Proprietary SGL accounts begin with "1, 2, 3, 5, 6, or 7." Proprietary SGL accounts fall under the accounting theory that **Assets – Liabilities = Equity.** The general rule is that revenues increase equity and expenses reduce equity. Budgetary SGL accounts all begin with a "4" and record transactions that affect budget allocations, allotments and unobligated balance. These SGL accounts do not affect assets, liabilities, equity (net position), revenue, expense, or gains/losses/miscellaneous items. Just as with proprietary SGL accounts, many of the budgetary SGL accounts close at FYE.

DD. **Transfer.**

(1) Shifting of all or part of the budget authority in one appropriation or fund account to another, as law specifically authorizes. The nature of the transfer determines whether the transaction is an expenditure or a non–expenditure transfer.

(2) Shifting funding from one WCF activity to another WCF activity upon the BAD Manager's approval.

(3) Shifting ownership of an asset between activities, programs, or entities. The Federal Government has authorities in place that allow the transfer of assets within an entity or between entities. The shifting of ownership may or may not involve compensation.

EE. **Unobligated Balance.** Balance of budgetary resources Reclamation has not yet obligated.

2. **Reference Documents.** In most cases, the documents below are the sources for the definitions in this glossary. Some definitions are Reclamation–specific and apply to terms it uses in its automated accounting system or day–to–day operations. Below we identify the references and, where possible, provide web address links.

A. **Department of the Interior, Office of Financial Management, Handbooks, Accounting Handbook, Appendix B, Glossary.**
https://www.doi.gov/pfm/handbooks/Accounting-Handbook-index#appendixb

B. **FASAB, SFFAS.** The definitions come from the glossaries and text of several SFFAS documents. References do not cite the specific SFFAS.

C. **A Glossary of Terms Used in the Federal Budget Process.** This is a 2005 publication (GAO-05-734SP). It is a basic reference document for the Congress, federal agencies, and others interested in the federal budget process.
http://www.gao.gov/new.items/d05734sp.pdf

D. **OMB Circulars.** Although we researched and used several OMB Circulars as sources to provide the definitions we cited in this reference, OMB Circular A–11 – *Preparation, Submission and Execution of the Budget* and OMB Circular A–25 – *User Charges* were the predominant references. https://www.whitehouse.gov/omb/circulars_default

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Directives and Standards

Working Capital Fund (WCF) Functional Areas

This appendix details how WCF activities are identified in the Financial Management and Business System (FBMS), provides a crosswalk and description of activities from the Federal Financial System (FFS) to FBMS, and documents inactive activities.

1. **WCF Identification.**

A. In the Bureau of Reclamation's prior accounting system, FFS, fund codes identified the activities. When Reclamation converted to FBMS, it cross-walked most FFS fund codes to FBMS funds. Unlike most other FFS fund codes, the WCF activity FFS fund codes did not crosswalk to individual FBMS funds. Rather, all WCF activities fall under the FBMS funds XXXR4524KK and XXXR4524KS. As of May 2016, the only activity under XXXR4524KS is Technical Service Center reimbursable activities (FFS fund code K8T). All other activities are under XXXR4524KK. In FBMS, Reclamation identifies WCF activities as FBMS functional areas.

B. Culturally referring to WCF activities by the FFS fund code is both convenient and expedient. Reclamation uses the term functional area but mostly in a technical context rather than operational one.

C. The following serves to explain the connection between the FFS fund code and the FBMS functional area for WCF activities.

(1) A fifteen digit alphanumeric identifier designates a functional area. A decimal point resides between the ninth and tenth digit (i.e. R41120000.000000). The first digit, "R", stands for Reclamation. The second digit, "4", indicates the WCF. The third digit, "1" is the regional indicator. The fourth and fifth digits "12" indicate the WCF activity and correspond with the applicable FFS fund code (generally dropping the K from the FFS fund code). In this example, the functional area indicates Region 1's K12 activity.

(2) In FFS, the regions had the ability to track WCF sub-activities by FFS fund code. For example, regions generally had activities for indirect costs at the regional office and each area office. The region may have designated the regional office as FFS fund code K12 and the area offices as KA2, KB2, etc. FBMS does not accommodate this practice. Regions may track activity at lower levels than the FBMS functional area by designating sub-activities by FBMS funded programs.

2. **WCF Functional Area Matrix.** The following matrix uses a wildcard (*) in place of the third digit indicating the region in the functional area. The Denver Office manages all Reclamation-wide activities having an "8" in the third digit of the functional area.

Working Capital Fund (WCF) Functional Areas				
FBMS Functional Area	**FFS Fund Code**	**Activity**	**R/B[i]**	**Description**
R40560000.000000	K56	Reclamation-wide Clearing Account	B	A clearing account for cell phone charges before their allocation to the regions/directorates.
R4*120000.000000	K12	Indirect Costs	R	Costs not directly charged to a project or beneficiary, which are recovered through an indirect cost recovery rate, which is applied to each labor dollar. Indirect rates are established for each sub activity.
R4*140000.000000	K14	Transportation Vehicles	R	Fleet vehicles for use by Bureau of Reclamation personnel.
R4*180000.000000	K18	Drill Operations	R	Costs of drill crews and drilling equipment.
R48190000.000000	K19	Centralized Finance & Accounting	B	Reclamation-wide financial management and accounting services, systems support, fund control, property reconciliation, and cost accounting.
R4*210000.000000	K21	Soil, Materials, and Water Quality Laboratories	R	Centralized soil, materials, and water quality analysis facilities for projects and studies in regional offices.
R4*270000.000000	K27	Geographic Information System	B & R	GIS hardware and software designed to collect, manage, and analyze spatially referenced data. May include related labor and travel costs.
R4*340000.000000	K34	Underwater Inspection Team	R	Operation of regional underwater inspection teams that perform review of operation and maintenance inspections, Safety of Dams (SOD) & Safety Evaluation of Existing Dams (SEED) inspections, design data collection, and construction inspections and documentation.

Working Capital Fund (WCF) Functional Areas				
FBMS Functional Area	**FFS Fund Code**	**Activity**	**R/B[i]**	**Description**
R4*350000.000000	K35	Construction Office	R	Costs associated with construction and engineering service office for work performed via Advance Funding Agreements.
R4*370000.000000	K37	Heavy and Mobile Equipment	R	Heavy and mobile equipment used on Reclamation projects and force account work.
R43380000.000000	K38	Joint Use System, Lower Colorado Region	R	Radio equipment system consisting of receivers, transmitters, duplexers, etc., possibly joint-use, supporting National Telecommunications and Information Administration (NTIA) mandates.
R4*400000.000000	K40	Photogrammetry and Surveys	R	Photogrammetric services including topography, planimetry, generating data for pay quantities, and digital elevation models and digital terrain models, surveys for structural behavior measurements, and photo control for photogrammetry operation using conventional survey equipment as well as global positioning equipment.
R48490000.000000	K49	Business Analysis Division	B	Reclamation-wide accounting services and related functions: WCF oversight, financial policy, reporting standard general ledger, budget execution.
R4*500000.000000	K50	Bank Card Interface Default	B	Clearing account used for bankcard charges.
R48550000.000000	K55	Policy Activities	B	Reclamation-wide policy activities, i.e. internal controls.
R48630000.000000	K63	Financial and Business Management System (FBMS) Activity	B	Costs incurred to support the Department-wide operations of FBMS.

Working Capital Fund (WCF) Functional Areas				
FBMS Functional Area	**FFS Fund Code**	**Activity**	**R/B[i]**	**Description**
R48650000.000000	K65	Information Resources Services Operating Activity	B	Reclamation-wide support for servers and infrastructure hosting application development and production application support; infrastructure technical support; and support for development, deployment and support of Reclamation-wide information products.
R48660000.000000	K66	Reclamation Information Technology (IT) Capital Investment	B	Reclamation-wide information technology infrastructure, capital investments, and amortization/depreciation.
R48700000.000000	K70	Departmental Assessments	B	Centralized services provided by the Immediate Office of the Secretary and the Interior Business Center.
R48780000.000000	K78	Acquisitions Management Services	B	Strategic Sourcing, FAIR Act Inventory, Contract Payment Coordination, Uniforms Management, Single Audit, Bureau-wide Acquisition Career Coordination (BACC)/Administration, Automated Standard Application for Payments (ASAP) Operations and Fleet Management.
R48800000.000000	NA	-BOR-wide Indirect Cost Revenue	R	Revenue for all Denver Office indirect cost accounts is collected in this activity and allocated to the various Bureau Indirect Cost (BIC) accounts.
R4*880000.000000	K88	Technical Service Center	R	Reclamation-wide engineering and technical support.
R48900000.000000	K90	Leave Account	B	Funding for costs of actual leave taken. Functional area is credited with a leave additive charged to employee salaries and expensed when leave is taken.

[i] In column 4, “R” indicates regional activity; “B” indicates Reclamation-wide activity.

3. **Inactive WCF Fund Codes Activity.**

FUND CODE		INACTIVE WCF FUND CODES ACTIVITY
K10		Central Computer Site
K11		Centralized Payroll
K13		Minicomputer Systems Fund
K15		Capitalized Movable Property
K16		Comprehensive Construction Training Program
K17		Aircraft Operations
K20		PAY/PERS
K22		Data Communications
K23		Computer Aided Design & Drafting
K24		Cooperative Administrative Support Unit
K25		Materials Laboratory
K26		Advanced Decision Support System
K28		Hydrographic Surveys
K29		Personal Computer Manufacturing
K30		Training Aids - Dam Safety
K31		ADP Software Applications
K32		Administrative Service Center Computer Operations
K33		Automated Data Processing (ADP) Capital Investment Fund
K36		Accessibility Data Management System (ADMS)

FUND		INACTIVE WCF FUND CODES
K41		Administrative Service Center
K45		Media Productions
K47		Denver Office Capital Investment Fund
K48		Interagency Human Resource Center
K51		Loan Program
K56		Clearing Accounts
K76		Multi-Sector Workforce Planning (MSWP)

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Working Capital Fund (WCF), Fund Balance with Treasury (FBWT) Transfers

This appendix details the process for requesting and completing WCF FBWT transfers.

1. **Regional/Directorate Responsibilities.**

   A. **The WCF Activity Manager(s).**

      (1) The WCF Activity Manager of the activity requesting the transfer (Receiver) and the WCF Activity Manager of the activity providing the transfer (Sender) document details of the transfer to include repayment terms.

      (2) The WCF Activity Manager of the activity requesting the transfer (Receiver) completes the FBWT transfer request form (page D3 of this appendix), and documents the supplementary information for the transfer (page D4 of this appendix). The particulars of the form can change. The WCF Advisor will publish new forms, if necessary, through Memoranda and make them available on the WCF SharePoint site.

      (3) The WCF Activity Manager of the activity requesting the transfer (Receiver) signs and dates the appropriate line on the FBWT transfer request form.

      (4) The WCF Activity Manager of the activity providing the transfer (Sender) signs and dates the appropriate line on the FBWT transfer request form.

   B. **The Regional WCF Coordinator.**

      (1) Signifies regional review of the increase request by signing and dating the budget FBWT transfer request form on the appropriate line.

      (2) Submits the completed FBWT transfer request form and the supplementary information to the WCF Advisor through the Reclamation-wide WCF Coordinator (RWCFC), Compliance and Audit Team (CAT) 84-27410.

      (3) Resolves any issues upon WCF Advisor review of the transfer (e.g., an insufficient justification, omissions of necessary information, incorrect amounts on the form, etc.) and resubmits it to the RWCFC.

      (4) Upon receipt of the approved FBWT transfer request form, initiates action in the region to process the transfer in the Federal Business Management System via a VB Document (Expense to Revenue).

   C. **The Regional WCF Manager.** Signifies regional approval of the FBWT transfer request by signing and dating the FBWT transfer request form on the appropriate line.

2. **Management Services Office, Denver.**

A. **The RWCFC.**

(1) Upon receipt, the RWCFC examines the FBWT transfer request for accuracy, completeness and an adequate justification for the transfer.

(2) The RWCFC presents the region's/directorate's FBWT transfer request form to the WCF Advisor (CAT Manager) for further review.

(3) If MSO (the RWCFC, WCF Advisor, or the Business Analysis Division (BAD) Manager) finds the FBWT transfer request lacking in justification, incomplete, or inaccurate, the RWCFC will send the budget increase request back to the Regional WCF Coordinator to obtain more information or corrections.

(4) Upon the BAD Manager's approval of the FBWT transfer request, the RWCFC sends the approved form to the Regional WCF Coordinator.

B. **The WCF Advisor.**

(1) The WCF Advisor examines the region's/directorate's FBWT transfer request for accuracy and completeness.

(2) The WCF Advisor returns the budget increase to the RWCFC to send to the region/directorate for more information/corrections if necessary.

(3) If approved, the WCF Advisor submits the budget increase to the BAD Manager for final approval.

C. **BAD Manager.** Through delegation of authority by the WCF Manager (Director MSO), signifies approval of the region's/directorate's FBWT transfer request through signature and date on the appropriate line of the region's/directorate's transfer request form.

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WORKING CAPITAL FUND (WCF) TRANSFER OF FUND BALANCE WITH TREASURY (FBWT) BETWEEN WCF ACTIVITIES

To: Director, Management Services Office
Attention: 84-27410 (P. Clemens, pclemens@usbr.gov, WCF Advisor)

From: Regional Working Capital Fund Manager, XX Region, Mail Code

Subject: Request to Transfers FBWT from R4XXX to R4XXX, FY 20XX

Amount: $XX,XXX

Justification(s): (Provide reason for adjustment)

Action: Approved, as follows:

R4XXX (XX Region)	+XX,XXX
R4XXX (XX Region)	- XX,XXX

Date Submitted to DO: Month/Date/Year

Critical Date: Month/Date/Year

WCF Activity Manager: Name, Mail Code, Phone Number

Requested by WCF Activity Manager (Borrower): _____
Signature Date

Approved by WCF Activity Manager (Lender): _____
Signature Date

Reviewed by WCF Coordinator: _____
Signature Date

Approval by Regional WCF Manager: _____
Signature Date

APPROVED Manager, Business Analysis Division: _____
Signature Date

cc: 84-27410 (Clemens, Donahue, Pochatek),
XX-XXXXX (Borrower), XX-XXXXX (Lender), XX-XXXXX (Coordinator),
XX-XXXXX (Denver/Regional WCF Manager)

FBWT Transfer Requests also require submission of the following supplementary information to the request form:

Initial Transfer Information: *
Borrower (Revenue)
WBS Element:
Fund Center:
Commitment Item: 5200.Y00000

Lender (Expense)
Borrower:
WBS Element:
Fund Center:
Commitment Item:

Repayment Information: **
Repayment Plan Schedule
20xx: $____.00
20xx: $____.00
20xx: $____.00
20xx: $____.00
20xx: $____.00
20xx: $____.00

Borrower (Expense)
WBS Element:
Fund Center:
Commitment Item:

Lender (Revenue)
Borrower:
WBS Element:
Fund Center:
Commitment Item:

*Requires approval prior to processing VB Document (Expense to Revenue)
**Does not require approval prior to processing VB Document (Expense to Revenue)

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Working Capital Fund (WCF) Increases to Budget

This appendix details the process for requesting and completing increases to the WCF budget after the Chief Financial Officer has approved the fiscal year budget.

1. **Regional/Directorate Responsibilities.**

   A. **The WCF Activity Manager.** The WCF Activity Manager completes the budget increase request form. Page E3 of this appendix is the current form. The particulars of the form can change. The WCF Advisor will publish new forms if necessary through Memoranda and make them available on the WCF SharePoint site.

   B. **The Regional WCF Coordinator.**

      (1) The WCF Activity Manager submits the completed budget increase request form to the WCF Advisor through the Reclamation-wide Working Capital Fund Coordinator (RWCFC), Compliance and Audit Team (CAT) 84-27410.

      (2) If the RWCFC returns the budget increase request to the region without an approval, (assuming the region wants to go forward with the request), the WCF Activity Manager resolves any issues preventing the approval (e.g., an insufficient justification, omissions of necessary information, incorrect amounts on the form, etc.) and resubmits it to the RWCFC.

   C. **The Regional WCF Manager.** Signifies regional approval of the increase request by signing and dating the budget increase request form on the appropriate line.

2. **Management Services Office or MSO.**

   A. **The RWCFC.**

      (1) Upon receipt, the RWCFC examines the budget increase request form looking for errors and an adequate justification for the increase.

      (2) The RWCFC presents the region's/directorate's budget increase form to the WCF Advisor (CAT Manager) for further scrutiny.

      (3) If MSO (the RWCFC, WCF Advisor, Business Analysis Division Manager, or WCF Manager (Director MSO)) finds the increase request lacking in justification, incomplete, or erroneous, the RWCFC will send the budget increase request back to the Regional WCF Coordinator who submitted it to obtain more information or corrections.

      (4) Upon the WCF Manager's approval, the RWCFC sends a copy of the approved request form to the region, and if necessary to reflect the budget increase in the

Financial and Business Management System (FBMS), prepares an FMBB document for the increase and submits it to MSO's Reporting and Accounting Team for entry into FBMS.

(5) The RWCFC posts all pertinent documents to the WCF SharePoint site

B. **The WCF Advisor.**

(1) The WCF Advisor examines the region's/directorate's budget increase request looking for errors, and completeness.

(2) The WCF Advisor returns the budget increase to the RWCFC to send to the region/directorate for more information/corrections if necessary.

(3) The WCF Advisor submits the budget increase to the WCF Manager (MSO Manager) for approval.

C. **WCF Manager.** Signifies approval of the region's/directorate's budget increase request through his or her signature and date on the appropriate line of the region's/directorate's budget increase request form.

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WORKING CAPITAL FUND INCREASE IN BUDGET REQUEST

Date: Month/Day/Year

To: Director, Management Services Office
Attention: 84-27410 (P. Clemens, pclemens@usbr.gov, WCF Advisor)

From: Working Capital Fund Activity Manager Name, XX Region, Mail Code

Subject: Request to Increase Budget for Functional Area R4XXX, Fiscal Year 20XX

Fund: Select one: XXXR4524KK or XXXR4524KS

Amount: ±$XXX,XXX – Cost of Operations
±$XXX,XXX – Capital Investment

Approved Budget: $XXX,XXX

Percentage of Budget: (Amount ÷ Approved Budget)

Is the current anticipated revenue sufficient to fully recover the increase in budget: Yes No

Justification(s): (Provide reason for request)

Critical Date: Month/Day/Year

Regional Coordinator: Name, Mail Code, Phone Number

Regional WCF Manager Approval: _____
Signature Date

Reclamation WCF Manager Approval: _____
Signature Date

cc: 84-27410 (Donahue, Pochatek) and Regional contact(s)