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 accounting responsibilities and requirements regarding the oversight and management of Working Capital Fund (WCF) activities.

The revisions to the D&S were staffed through the Policy, Compliance and Audit Branch (PC&A) in coordination with the WCF Coordinators and the Financial Policy Review Team (which consists of representatives from each regional finance office, the Accounting Services Division, and the Finance Policy and Program Division) to arrive 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.
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 Directive and Standard (D&S) is the clarification of current accounting responsibilities and requirements regarding the oversight and management of WCF activities and the assurance the accounting responsibilities are consistent with generally accepted accounting principles.

Authority: The Energy and Water Development Appropriations Act of 1986 (November 1, 1985; Pub. L. 99–141, Title II, Section 205; 99 Stat. 571; 43 USC 1472) and acts amending it and supplemental to it; Government Accountability Office (GAO), Principles of Federal Appropriations Law

Approving Official: Director, Mission Support Organization (MSO)

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1. Introduction.


   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. Upon receipt of the Reclamation WCF Manager’s approval, Reclamation’s regions may establish and operate WCF activities.

2. Applicability. This D&S applies to all Reclamation personnel involved with the monitoring, operating, and reporting of WCF activities.


   A. Revolving Fund. 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 balance levels adequate to fund the delivery of goods and services, while ensuring they do not exceed limits Congress set forth in the authorizing legislation.

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, even if a fund has un-apportioned budgetary resources or non-budgetary assets greater than the amount apportioned. Regional WCF coordinators (coordinators) review the Shortage Surplus Report (SSR) for WCF key balances and provide explanations for variances in response to WCF Advisor and Reclamation-wide WCF Coordinator (RWCF) requests. They also coordinate analysis and report planned uses of unobligated balances, provide cost recovery corrective action plans to the WCF Advisor and the RWCF, and ensure the WCF does not have abnormal account balances prior to fiscal year end (FYE) close. Two key balances track the financial health and status of the WCF:

(1) **Unobligated Balance.** Unobligated balance, or carryover, represents budgetary resources Reclamation has not yet obligated. These balances do not represent unused Chief Financial Officer (CFO) approved WCF budget. WCF budget does not carry over to the following fiscal year (FY). The WCF maintains unobligated balances necessary for rate stability but under the limits its authorizing legislation stipulates. Regional WCF Activity Managers assist in the development of fund use priorities and the management of unobligated WCF activity balances to ensure rate stability. A region may have a functional area with an abnormal unobligated balance (debit) during the FY, but at no time may the overall regional unobligated balance be abnormal. Reclamation Leadership Team (RLT) members ensure their region or directorate maintains a normal unobligated balance. The WCF Manager reviews and approves regional plans to correct abnormal unobligated balances. 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 unobligated balance. The following regional 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 year-to-date comparisons employing the 6–year budget plans. Paragraph 4I (3) below provides information specific to 6–year budget plans.
(2) **Current-Year Results of Operations.** Current-year results of operations are the net difference between revenues/gains and expenses/losses for the current year. The following regional requirements pertain to the review and availability of this key balance:

(a) manage each WCF activity to ensure the maintenance of adequate results of operations balances to fund planned uses and ensure acceptable stable rates;

(b) manage each WCF activity with the goal that results of operations will break even over the long term;

(c) do not use one WCF activity’s results of operations balance to subsidize another activity’s operations, especially when the customer bases are different, unless the Bureau-wide WCF Manager provides approval to do so;

(d) perform quarterly WCF activity reviews that include FYE unobligated balance projections, trend analysis, and budgeted versus actual comparisons using the 6-year budget plans; and

(e) consider results of operations in rate calculations.

C. **Appropriations.** To increase capital, Reclamation may, but in practice does not, submit WCF appropriation requests to Congress. If necessary, the WCF Manager will initiate requests for exceptions to this standard to the CFO Council (CFOC) for review and subsequent submission to the Program & Budget Office for inclusion in the *United States Department of the Interior Budget Justifications and Performance Information* or, more commonly known as, the Green Book.

D. **Fund Balance with Treasury (FBWT) Transfers.** A WCF activity may find itself in a position in which it will not be able to collect enough to close the fiscal year with a normal unobligated balance (credit standard general ledger (SGL) 4450.xxxxx). Budgeted WCF activities and sub-activities may not close with an abnormal balance. An FBWT transfer is a process the region may employ that moves balances from one budgeted WCF Activity to another to ensure an activity will enter the FYE process with a normal unobligated balance. Appendix D, *Working Capital Fund (WCF), Fund Balance with Treasury (FBWT) Transfers*, describes the roles and responsibilities of the FBWT transfer process in detail. The RWCFC will facilitate a WCF activity’s FBWT transfer request for presentation to the FPPD Manager. After review by the FPPD Manager, the WCF Manager approves requests for WCF FBWT transfers.

E. **Budget Increase Requests.** Once 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 (WCF) Increases to Budget*, describes the budget increase request process in detail. Coordinators submit WCF budget increase requests to the FPPD Manager through the RWCFC. The RWCFC facilitates WCF budget increase requests for presentation to the WCF Manager. Upon receipt and
review, the RWCFC sends the budget increase request to the WCF Manager for approval.

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


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. When Federal entities or customers provide an advance, the funds against which Reclamation will record an obligation will 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 an unused advance. The following are the two categories of authority for interagency advances:
   
   (a) **Economy Act Agreements, 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 approves proposals to recover development activity costs from alternate funding sources.

H. Costs Recovery. In accordance with its authorizing legislation, the WCF must recover all its costs, both direct and indirect. 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. Each WCF activity must bill its customers to ensure it recovers costs in a timely manner, preferably in the period it incurs them.

I. Budget Process. The WCF manager sends an annual budget call with updated budget worksheets to the RLT and oversees the CFOC’s annual review process of WCF plans and budgets. The RLT oversees the annual review process of regional WCF plans and budgets. The RWCF reviews regional WCF financial and budget submissions in preparation for Reclamations’ annual WCF budget review meeting. The CFO approves or disapproves WCF activity budgets based on the recommendations from the CFOC. Coordinators prepare or coordinate the preparation of budget and financial reports as the regional WCF manager, WCF Advisor, CFOC, Associate Chief Information Officer (ACIO), or WCF Manager require.

1. Reclamation WCF Budget. OMB regulations require inclusion of the annual WCF budget in Reclamation’s annual budget submissions. To streamline the WCF budget reporting process, the 6-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 6-year plan provides year-end figures for 2 prior FYs, CFO-approved amounts for the current FY, and forecasts operational cost figures for 3 out-years and capital investment plans for 5 out-years.

2. Regional WCF Budget. Coordinators (in coordination with Activity Managers) prepare and consolidate regional WCF 6-year plans and business decision documents (BDD) and review budgets for accuracy and reasonableness (level of coordinator involvement can vary between regions based upon regional assignment of duties). Regional submissions of 6-year plans and BDDs are due to the RWCF on the date the budget call correspondence specifies. Returning the 6-year plans and BDDs to the RWCF by the due date allows the consolidation of the plans into a Bureau-wide package for submission to the Department of the Interior in a timely manner.
The 6-Year Plan. The 6-Year plan is a budget formulation document providing
 detailed information that reconciles with the corresponding budget formulation
 summary document, the BDD.

(a) First and Main Worksheet. The first and main worksheet of the 6-year
 plan is the Regional Input worksheet. It includes these components:

(i) Fiscal Year Obligations. This section summarizes 1 and 2 years prior
 and projected obligations by commitment item or commitment item
 group.

(ii) Cost of Operations. This section summarizes 1 and 2 years prior and
 projected expenses and losses by SGL.

(iii) Revenue. This section summarizes 1 and 2 years prior and projected
 revenues and gains by GL. Revenue is a key figure in Reclamation’s
 budget submission, and Reclamation reports it to OMB.

(iv) Cumulative Results of Operations. The cumulative results of
 operations balances provide a summary review of current and
 anticipated position for management analysis.

(v) Capital Investments. Capital investments summarize prior and
 planned capital purchases. Trial balance FBMS SGL account
 8802.00000, Purchases of Capitalized Assets, is the source for the
 values representing prior year capital costs.

(vi) Unobligated Balance. The unobligated balance is the sum of the prior
 year’s ending balance and the net of applicable budgetary SGL activity
 in the FY. The unobligated balance is a key figure in Reclamation’s
 budget submission and Reclamation reports it to OMB.

(b) Other Worksheets in the 6-year plans. The 6-year plan workbook includes
 additional worksheets to the Regional Input worksheet. The number of
 worksheets in the 6-year plan and their titles can change from year to year
 according to need. As of the date of this release, the 6-year plan workbook
 includes the following additional worksheets:

(i) Capital Investment (Cap Inv). The regions prepare a capital
 investment plan for the execution year and each of 5 out-years. Entries
 provide information regarding specific anticipated capitalized purchases
 by FY. The input on this worksheet links to, and provides data on, the
 Regional Input tab.
(ii) **Non-Cap Inv.** Regions itemize non-cap expense budget amounts, equal to or greater than $100,000, by FY on the Non-Cap Inv tab for the execution year and each of 3 out-years.

(4) **BDDs.** Directors submit a WCF BDD for each WCF functional area level activity within his/her directorate to the Director, MSO. Directors, or their delegated CFOC member will provide detailed presentations of their WCF activity BDDs to the CFOC at the annual CFOC budget meeting. The CFOC will serve as the review board and will provide recommendations for each WCF activity budget to the CFO.

(5) **Information Resource Business Advisory Council (IRBAC) and ACIO.** The IRBAC will recommend WCF Information Management Technology (IMT) budgets to the ACIO after reviewing budgets by region and investments, providing recommendations to the ACIO on the WCF IMT budgets, reviewing and making recommendations for the Departmental and Bureau-wide IMT assessments, and reviewing strategic plans for new IMT systems and WCF IMT activities. The ACIO is responsible for certifying that he or she approves all IMT budget requests for Reclamation, regardless of funding sources, through the Department’s required Joint Certification Statement, in coordination with the Bureau Budget Officer, Deputy CFO, and the CFO. The ACIO reviews input provided by the IRBAC and provides recommendations to the CFOC on WCF IMT budgets.

J. **Management of the Working Capital Fund.** Reclamation leverages inclusion and transparency in management of its WCF. Management of the WCF falls to the following groups and arenas:

(1) **Centralized Management.** Both regional and Denver participation contributes to the centralized management of the WCF.

   (a) The WCF Manager submits WCF budget figures and appropriation requests, when necessary, to the CFOC for review and subsequent submission to the Program and Budget Office for inclusion in the United States Department of the Interior Budget Justifications and Performance Information or, more commonly known as, the Green Book. The WCF Manager provides senior leadership, and oversight and management requirements for Reclamation’s WCF. The WCF Manager also represents Reclamation at Departmental and other high-level WCF hearings and meetings.

   (b) The RLT provides management direction for regional WCF activities by overseeing, and when appropriate, assigning WCF related management to a responsible official.

   (c) The FPPD Manager, who reports directly to the WCF Manager, provides WCF support to the CFOC and WCF Manager, develops and maintains WCF
procedures and internal controls in consultation with the regions and directorates, and oversees WCF operations. The FPPD Manager also ensures compliance with financial and budget reporting activities and coordinates with senior management.

(d) The WCF Advisor reports to the FPPD Manager working at the WCF Bureau-wide level monitoring the work of the RWCFC. The WCF Advisor also works with the FPPD Manager and the WCF Manager to resolve any issues.

(2) **Regional Management.** Regional WCF managers coordinate with senior management to develop and maintain regional WCF procedures. They also oversee regional WCF operations and ensure compliance with financial and budget reporting activities. Regional WCF managers provide coordination between regional and centralized elements of WCF management and oversight. Coordinators aid regional WCF managers and respond to requests from the WCF Advisor or RWCFC. WCF Activity Managers ensure WCF activities operate efficiently and effectively within their scope and objectives.

(3) **CFOC and ARG.** The CFOC shares information about WCF management, decision processes, and cost recovery activities. It reveals issues requiring the attention of the CFO and makes business practice recommendations on improving the financial integrity of Reclamation’s WCF. The CFOC also reviews and makes recommendations to the CFO concerning Departmental and Bureau-wide assessments along with performing special assignments for the CFO or the Commissioner, Bureau of Reclamation. The chairperson of the CFOC is the WCF Manager. The Assessment Rate Group (ARG) is a sub-group to the CFOC that provides advice and support to MSO for management of Reclamation’s Bureau-wide indirect cost (BIC) activities, the Department (IIC) activity, and Reclamation’s leave activity.

(4) **Rates.** The WCF recovers its costs through rates of various types. The following describes management of Reclamation rates.

(a) **RLT.** RLT members approve regional or directorate rates, however the RLT member may assign this to their regional WCF manager.

(b) **WCF Manager.** The WCF Manager manages and approves rates for the IIC, BIC, and leave accounts. For those activities, the ARG identifies issues and makes recommendations to the WCF Manager on business practices including, support and management of internal control practices, rate setting methodologies, unobligated balances, rate approval, and development of consistent messaging to customers regarding the BIC, IIC, and leave rates. The ARG also provides oversight and monitoring of the BIC, IIC, and leave rates and processes.
(c) **Coordinators.** Coordinators review local rates and cost allocation procedures and recommend rate or procedural adjustments to the regional WCF manager when reviews indicate changes may be appropriate. Coordinators ensure regional use of the standardized fixed ownership rate and use rate templates and methodologies to develop and review fleet cost recovery rates.

(d) **WCF Activity Manager.** WCF Activity Managers recommend WCF activity rates that provide available financing for future replacements, ensure the WCF activity maintains a positive (normal credit balance) unobligated balance, and ensure the unobligated balance is not in excess of the limits Congress set forth in the authorizing legislation. Activity Managers ensure the activity receives not-less-than semi-annual rate evaluations, receives necessary rate adjustments, and discusses annual WCF rates with customers.

(e) **Chartered Rate Review Boards.** All activities that are service providing in nature (e.g., drill crew, dive team, construction, and engineering) are subject to chartered review board requirements. For pertinent activities RLT members will establish chartered review boards whose membership will be its primary external customers. Activities will not use boards existing for other purposes in lieu of customer boards unless the boards include representatives from all primary external customers and have responsibility to review and approve rates based on the budget approved by the CFO. Exempt from review board requirements are the office indirect accounts. The ARG will remain the customer review board for Departmental assessments, the Bureau-wide leave account, and the Bureau-wide indirect cost accounts. The WCF Manager approves charters for the review boards.

(5) **Oversight.** The RWCFC is responsible for the oversight of the WCF.

(a) The RWCFC monitors WCF performance and conducts various analyses on an ongoing basis, prepares and analyzes the SSR, and communicates with the coordinators to produce action based on the analysis. The RWCFC will request justifications or comments from coordinators when balances are above established thresholds and submit justifications to the WCF Advisor, FPPD Manager, and/or WCF Manager for review.

(b) The RWCFC prepares consolidated WCF budgets and financial reports and submits reports and analysis to the FPPD Manager. The RWCFC compiles FYE unobligated balance projections from approved budget plans and retains all WCF activity analysis and monitoring documentation, in accordance with established internal control standards and retention requirements.

(c) The RWCFC advises the WCF Advisor, FPPD Manager, coordinators, Regional WCF Managers, and others regarding WCF matters including WCF reviews, budgets, procedures and requirements. Coordinators perform
financial analysis to identify anomalies, report findings to Regional WCF Manager or WCF Advisor, and develop corrective action recommendations and notify the regional WCF Manager and the WCF Advisor, in writing, of projected FYE shortfalls.

(d) WCF Activity Managers manage daily operations for his or her WCF activity and ensure compliance with established WCF procedural directions by 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.

(6) Training. RWCFC is responsible for providing WCF training for coordinators and others with WCF responsibilities at least once every 3 years. WCF Activity Managers are responsible for obtaining an understanding and working knowledge of WCF accounting procedures and requirements from or through the coordinator. Coordinators provide training to the WCF Activity Managers, as necessary.

K. Adding or Ceasing WCF Activities. For their region or directorate, RLT members seek approval of new WCF functional areas from the WCF Manager. Coordinators prepare and submit requests for additions/cessations of WCF activities. The RWCFC receives and reviews requests for additions/cessations of WCF activities and provides them with recommendations to the FPPD Manager and WCF Manager who approve the establishment of new organizational WCF activities. The FPPD Manager provides a formal written response approving or disapproving new WCF activities. For the establishment of new Bureau-wide WCF activities, the CFOC provides the forum for recommendation of approval or disapproval to the CFO who provides the decision.

4. Appendices.

A. Appendix A. Working Capital Fund Authorizing Legislation

B. Appendix B. Glossary of Terms and Reference Documents

C. Appendix C. Working Capital Fund (WCF) Functional Areas

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

E. Appendix E. Working Capital Fund (WCF) Increases to Budget

F. Appendix F. Working Capital Fund (WCF) 6-year plan template


5. Related References.
A. **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.*


D. **FIN 04-20**, *Master Data and General Ledger (GL) Chart of Accounts.*

E. **FIN 02-10**, *Appropriations - Treasury Symbols and Corresponding Funds.*

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

6. **Definitions.** See Appendix B.

7. **Review Period.** The originating office will review this release every 4 years.
Working Capital Fund Authorizing Legislation

The Energy and Water Development Appropriations Act of 1986, (November 1, 1985; Pub. L. 99-141, Section 205, Title 43; 99 Stat. 571; 43 USC 1472), states:

a. Sec 205 (a) 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.

b. 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.

c. 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.

d. 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).

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

f. 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.
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. An agency ordinarily only makes advances to payees to whom it has an obligation, and they do not exceed the amount of the associated obligation. The Working Capital Fund (WCF) Manager may authorize an advance of funds against the total balance of the WCF to fund certain large expenditures within any WCF activity to preclude making an appropriation request from Congress.

   B. **Allocation.** The action or process of distributing funds (See cost allocation and cost recovery).

   C. **Amortization.** The gradual extinguishment of any amount over time through systematic allocation of the amount over consecutive accounting periods. In the WCF, we apply amortization to software applications and may apply it to specific partnership lease agreements.

   D. **Anti-Deficiency Act.** Provisions of law Congress enacted and incorporated into Title 31 of the United States Code (USC) 665 and Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget, 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 that law provides permitting Federal agencies to incur obligations and make payments out of the Department of the Treasury (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. **Assets.** Tangible or intangible items the Federal government owns, which would have probable economic benefits that a Federal government entity can obtain or control.

   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 (1–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).

I. **Capital Assets.** Land, structures, equipment, intellectual property (e.g., software), and information technology (IT) the Federal government uses and with an estimated useful life of 2 years or more.

J. **Capital Investment.** An expenditure Reclamation makes to acquire, develop or construct property, software, plant or equipment meeting the definition of an asset with a cost equal to or greater than Reclamation’s capitalization threshold. Examples of capital investments include buildings, equipment, vehicles, and IT software.

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

L. **Carryover.** See unobligated balance.

M. **Commitment Item.** Represents Budget Object Class (BOC) within FBMS. Generally tied to a General Ledger (GL) account and define how each transaction is to be updated in FM.

N. **Cost Accounting (…Practice).** Any disclosed or established accounting method or technique for use in the measurement of cost, assignment of cost to accounting periods, and assignment of cost to cost objects.

O. **Cost Allocation.** An automated program within FBMS that distributes costs from specified work breakdown 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.

P. **Cost Recovery.** Methods developed to recover operational costs of the WCF based on documented costs or increments of use (e.g., hours, miles, etc.)

Q. **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.

R. **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. For the WCF, Cumulative Results of Operations is the sum of standard general ledger (SGL) 3310 account balances and all other SGL accounts that close to equity at fiscal year-end (FYE).

S. **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. Depreciation reflects the use of the asset(s) during specific operating periods to match costs with related revenues in measuring income or determining the costs of carrying out program activities.

T. **Direct Costs.** The cost of resources directly consumed by an activity. Direct costs are assigned to activities by direct tracing of units of resources consumed by individual activities. A cost that is specifically identified with a single cost object.

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

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

W. **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.

X. **Full Cost.** Includes all direct and indirect costs to any part of the Federal government of providing a good, resource, or service. These costs include, but are not limited to, an appropriate share of:

1. Direct and indirect personnel costs, including salaries and fringe benefits such as medical insurance and retirement. Retirement costs should include all (funded or unfunded) accrued costs not covered by employee contributions as specified in Circular No. A-11.

2. Physical overhead, consulting, and other indirect costs including material and supply costs, utilities, insurance, travel, and rents or imputed rents on land, buildings, and equipment. If imputed rental costs are applied, they should include:

   a. depreciation of structures and equipment, based on official Internal Revenue Service depreciation guidelines unless better estimates are available; and
(b) an annual rate of return (equal to the average long-term Treasury bond rate) on land, structures, equipment and other capital resources used.

(3) The management and supervisory costs.

(4) The costs of enforcement, collection, research, establishment of standards, and regulation, including any required environmental impact statements.

(5) Full cost shall be determined or estimated from the best available records of the agency, and new cost accounting systems need not be established solely for this purpose.

Y. **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.

Z. **Information Management.** The collection and management of information from one or more sources and distribution of that information to one or more audiences. This may involve persons who have a stake in, or a right to that information. Management means the organization of and control over information activities, planning, structure, organization, controlling, processing, evaluating, and reporting in order to meet mission objectives and to enable organizations to function in the delivery of information.

AA. **IMT.** Activities include the collective definitions of Information Management, IT and IT Resources.

BB. **Indirect Costs.** A cost one cannot identify specifically with or trace to a given cost object in an economically feasible way.

CC. **IT.** Includes, but is not limited to any services, equipment or interconnected system(s) or subsystem(s) of equipment, that are used in the automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by Reclamation; where such services or equipment are “used by Reclamation” if used by the agency directly, or if used by a contractor under a contract with the agency that requires either use of the services or equipment or requires use of the services or equipment to a significant extent in the performance of a service or the furnishing of a product.

DD. **IT Resources.** Includes all Reclamation budgetary resources, personnel, equipment, facilities, or services that are primarily used in the management, operation, acquisition, disposition, and transformation, or other activity related to the lifecycle of IT, acquisition or interagency agreements that include IT and the services or equipment provided by such acquisitions or interagency agreements, IT resources do not include
grants to third parties, cooperative agreements, or Public Law 93-638 contracts, which establish or support IT not operated directly by the Federal Government.

EE. **Loss.** A decrease in equity (net assets) as a result of an incidental transaction. See gain.

FF. **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.

GG. **Out-year.** Any fiscal year beyond the budget year for which we make projections.

HH. **Primary External Customers.** Those entities comprising the bulk of WCF activity’s beneficiaries.

II. **Region/Directorate.** When working with budget and financial data, the term Region includes regions and the Denver and Washington offices/directorates. Regional numerations and appellations are as follows:

1. Interior Region 5 & 6, Missouri Basin & Arkansas-Rio Grande-Texas-Gulf;
2. Interior Region 7, Upper Colorado Basin;
3. Interior Region 8, Lower Colorado Basin;
4. Interior Region 9, Columbia-Pacific Northwest;
5. Interior Region 10, California-Great Basin;
6. Denver Office Directorates:
   a. Dam Safety and Infrastructure;
   b. Technical Service Center;
   c. Mission Support Organization;
   d. Information Resources Office; and
   e. Policy and Programs
7. Washington Office: Commissioner’s Office; Deputy Commissioner, External and Intergovernmental Affairs; Deputy Commissioner, Operations; Deputy
Reclamation Manual
Directives and Standards

Commissioner, Policy, Administration and Budget; Program and Budget, and
International Affairs.

JJ. **Responsible Official.** The person holding the position answerable for a duty.

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

LL. **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.

MM. **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.

NN. **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.

OO. **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 balances from one WCF activity to another WCF activity.

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.

PP. **Unobligated Balance.** Balance of budgetary resources Reclamation has not yet obligated. Unobligated balances expire (cease to be available for obligation) for 1-year accounts at the end of the fiscal year; multiple-year accounts at the end of the period specified; no-year accounts only when they are (1) rescinded by law, (2) purpose is accomplished, or (3) when disbursements against the appropriation have not been made for 2 full consecutive years.

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 provide web address links.

A. **Department of the Interior Financial and Business Management System, FBMS Acronyms and Terms Glossary.**


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

D. **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.

E. **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 – *Preparing and Submitting Budget Estimates* and OMB Circular A–25 – *User Charges* were the predominant references.
https://obamawhitehouse.archives.gov/omb/circulars_default
Working Capital Fund (WCF) Functional Areas

This Appendix details identification of WCF activities in the Financial Business and Management System (FBMS).

1. **WCF Identification.**

   A. In FBMS, all WCF activities operate in funds XXXR4524KK and XXXR4524KS. As of February 2020, the only activity in XXXR4524KS is Technical Service Center Reimbursable Activities. All other activities operate in XXXR4524KK. Reclamation identifies WCF activities as FBMS functional areas.

   B. The following explains the connection between the FBMS functional area for WCF activities and their names.

      (1) A 15-character alphanumeric identifier designates a functional area (e.g., R41120000.00000). A decimal point resides between the ninth and tenth digit. The first digit, “R,” stands for Reclamation. The second digit, “4,” indicates the WCF. The third digit, “1,” is the regional indicator. The region indicator refers to Reclamation’s pre-unified regions nomenclature. See the crosswalk below. The fourth and fifth digits, “12,” indicate the WCF activity. In this example, the functional area represents the Interior Region 9: Columbia-Pacific Northwest’s indirect costs activity.

      (2) Five of Reclamation’s regions manage and produce official budgets for their indirect cost activities below the functional area. These sub-activities represent area or functional offices in the regions. Those regions dedicate particular R4*12 WBSs to balances and transaction for their sub-activities.

2. **Region Indicator Crosswalk.**

<table>
<thead>
<tr>
<th>Pre-Unified Regions Number</th>
<th>Pre-Unified Regions Name</th>
<th>Unified Regions Number</th>
<th>Unified Regions Number Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pacific Northwest</td>
<td>9</td>
<td>Columbia-Pacific Northwest</td>
</tr>
<tr>
<td>2</td>
<td>Mid-Pacific</td>
<td>10</td>
<td>California-Great Basin</td>
</tr>
<tr>
<td>3</td>
<td>Lower Colorado</td>
<td>8</td>
<td>Lower Colorado Basin</td>
</tr>
<tr>
<td>4</td>
<td>Upper Colorado</td>
<td>7</td>
<td>Upper Colorado Basin</td>
</tr>
<tr>
<td>6</td>
<td>Great Plains</td>
<td>5 &amp; 6</td>
<td>Missouri Basin &amp; Arkansas-Rio Grande-Texas Gulf</td>
</tr>
<tr>
<td>8</td>
<td>Denver Office</td>
<td>N/A</td>
<td>Denver Office</td>
</tr>
<tr>
<td>9</td>
<td>Washington Office</td>
<td>N/A</td>
<td>Washington Office</td>
</tr>
</tbody>
</table>
3. **WCF Activities by Functional Areas**

<table>
<thead>
<tr>
<th>FUNCTIONAL AREA</th>
<th>ACTIVITY</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>R4056</td>
<td>Clearing Accounts</td>
<td>Bureau Wide Allocation of costs for Reclamation cell phone activity (CWES), DOBLE services, CISION, Autodesk</td>
</tr>
<tr>
<td>R4*12</td>
<td>Indirect Costs</td>
<td>Indirect (overhead) costs not directly charged to a project or beneficiary. Costs are charged through an indirect cost recovery rate applied to each dollar of direct labor and are established for each office.</td>
</tr>
<tr>
<td>R4*14</td>
<td>Transportation Vehicles</td>
<td>Transportation vehicles for use by the Bureau of Reclamation personnel.</td>
</tr>
<tr>
<td>R4*18</td>
<td>Drill Operations</td>
<td>Costs of drill crews and drilling equipment.</td>
</tr>
<tr>
<td>R4*21</td>
<td>Soil &amp; Water Quality Laboratories/Materials Labs</td>
<td>Centralized soil and water quality analysis facilities for projects and studies in organizational office as well as concrete testing and analysis laboratory.</td>
</tr>
<tr>
<td>R4*27</td>
<td>Geographic Information System (GIS)</td>
<td>Services intended to collect, manage, and analyze spatially referenced data. R4827 is the Bureau-Wide GIS activity.</td>
</tr>
<tr>
<td>R4*34</td>
<td>Underwater Inspection Team</td>
<td>Operation of organizational underwater inspection teams that perform Review of Operation and Maintenance inspections, Safety of Dams (SOD) (Safety Evaluation of Existing Dams and SOD) inspections, design data collection, and construction inspections and documentation.</td>
</tr>
<tr>
<td>R4*35</td>
<td>Construction/Engineering Office</td>
<td>Distribution of administrative costs for construction/engineering offices which service various projects, for Reclamation Operation &amp; Maintenance (O&amp;M) and other agencies.</td>
</tr>
<tr>
<td>R4*37</td>
<td>Heavy and Mobile Equipment</td>
<td>Heavy and mobile equipment used on Reclamation projects and fee for service/force account work.</td>
</tr>
<tr>
<td>R4*40</td>
<td>Photogrammetry and Surveys</td>
<td>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.</td>
</tr>
<tr>
<td>R4*50</td>
<td>Bank Card Interface Default</td>
<td>Flow-through account for bank card charges</td>
</tr>
<tr>
<td>R4855</td>
<td>Policy and Admin</td>
<td>Bureau Wide Activity. Federal Personnel and Payroll System (FPPS), Programmatic Internal Controls, Bureau Wide EEO Complaints Management, Bureau Wide Training and Workforce Planning</td>
</tr>
<tr>
<td>R4865</td>
<td>IT Operation and Maintenance</td>
<td>Bureau Wide Activity. Support for servers and infrastructure hosting Reclamation application development and production application support; infrastructure technical support; and support for development, deployment and support of enterprise-wide information products.</td>
</tr>
<tr>
<td>R4870</td>
<td>Departmental Assessments</td>
<td>Denver managed for Reclamation. Assessments from the Office of the Secretary (IOS), Assessments from the Interior Business Center (IBC).</td>
</tr>
<tr>
<td>R4882</td>
<td>Mission Support Organization</td>
<td>Bureau Wide Activity. Financial Management and Accounting Services</td>
</tr>
<tr>
<td>R4884</td>
<td>Safety</td>
<td>Bureau Wide Activity. Safety Initiatives</td>
</tr>
<tr>
<td>R4888</td>
<td>Technical Service Center</td>
<td>Engineering and technical support for Reclamation offices.</td>
</tr>
<tr>
<td>R4890</td>
<td>Leave Account</td>
<td>Denver managed for Reclamation. Funding for costs of actual leave taken. Fund is credited with a leave additive charged to employee salaries and expensed when leave is taken.</td>
</tr>
</tbody>
</table>

*** In the functional area is a placeholder for the region indicator and implies multiple regions offer the services the functional area represents.
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. **WCF Activity Manager of the activity requesting the transfer (receiver) and WCF Activity Manager of the activity providing the transfer (sender).**

      (1) Receiver and sender document details of the transfer to include repayment terms.

      (2) 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. Current forms are available on the WCF SharePoint site.

      (3) Receiver signs and dates the appropriate line on the FBWT transfer request form.

      (4) Sender signs and dates the appropriate line on the FBWT transfer request form.

   B. **Regional WCF Coordinator.** The regional WCF Coordinator:

      (1) signifies regional review of the increase request by signing and dating the 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), Policy, Compliance & Audit Branch (PC&A) 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; and

      (4) initiates action in the region to process the transfer in the Federal Business Management System via a VB document (expense to revenue) upon receipt of the approved FBWT transfer request form.

   C. **Regional WCF Manager.** 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 (MSO), Denver.**

   A. **Reclamation-wide WCF Coordinator or RWCFC.** The RWCFC:

      (1) examines the FBWT transfer request for accuracy, completeness and an adequate justification for the transfer upon receipt;

      (2) presents the region’s/directorate’s FBWT transfer request form to the WCF Advisor (PC&A Manager) for further review;

      (3) sends the budget increase request back to the regional WCF coordinator to obtain more information or corrections if MSO (the RWCFC, WCF Advisor, or the Business Analysis Division Manager) finds the FBWT transfer request lacking in justification, incomplete, or inaccurate;

      (4) sends the approved form to the Regional WCF Coordinator upon the Reclamation-wide WCF Manager’s approval of the FBWT transfer request.

   B. **WCF Advisor.** The WCF Advisor:

      (1) examines the region’s/directorate’s FBWT transfer request for accuracy and completeness;

      (2) returns the budget increase to the RWCFC to send to the region/directorate for more information/corrections if necessary;

      (3) submits the approved budget increase to the Reclamation-wide WCF Manager for final approval; and

      (4) publishes new forms, if necessary, through memoranda and makes them available on the WCF SharePoint site.

   C. **Reclamation-wide WCF Manager.** The Reclamation-wide WCF Manager 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.
To: Director, Management Services Office  
Attention: 84-27410 (Aaron Smith, Avsmith@usbr.gov, WCF Advisor)

From: Regional WCF Manager, XX Region, Mail Code

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

Amount: $XX,XXX

Justification(s): (Provide reason for transfer)

Action: Approve, 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 (Receiver):

Approved by WCF Activity Manager (Sender):

Reviewed by WCF Coordinator:

Approved by Regional WCF Manager:

Approved Reclamation-wide WCF Manager:

cc: 84-27410 (Pochatek, BOverdiek), XX-XXXXX (Receiver), XX-XXXXX (Sender), 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: * **
Receiver (Revenue)
  - Work Breakdown Structure (WBS) Element:
  - Fund Center:
  - General Ledger (GL)/Revenue Source Code: 5200.Y00000

Sender (Expense)
  - WBS Element:
  - Fund Center:
  - GL/Commitment Item:

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

Receiver (Expense)
  - WBS Element:
  - Fund Center:
  - GL/Commitment Item:

Sender (Revenue)
  - WBS Element:
  - Fund Center:
  - GL/Revenue Source Code:

*Requires approval prior to processing VB Document (expense to revenue)
**Does not require approval prior to processing VB Document (expense to revenue)
Working Capital Fund (WCF) Increases to Budget

This Appendix details the process for requesting and completing increases to 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 works with the regional WCF manager to complete 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 regional WCF coordinator submits the completed budget increase request form to the WCF Advisor through the Reclamation-wide WCF Coordinator (RWCFC), Policy, Compliance & Audit Branch (PC&A) 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 regional WCF coordinator 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 (MSO).**

   A. **The Reclamation-wide WCF Coordinator or RWCFC.**

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

      (2) If the budget increase justification includes additional capital fleet purchases the region did not originally plan for in that budget year, the RWCFC will verify the Fleet Board approved the additional purchase(s) by obtaining an approval signature from the Property Office.

      (3) If the budget increase justification includes additional funding for information management & technology, the RWCFC will obtain an approval signature from the Information Resources Office (IRO).
The RWCFC presents the region’s/directorate’s budget increase form to the WCF Advisor (PC&A Manager) for further scrutiny.

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.

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.

B. **Property Office Personnel.** Acknowledges Fleet Board approval of additional fleet purchases by signature on the budget increase request form.

C. **Information Resource Office or IRO Personnel.** Acknowledges IRO approval of additional IT investment purchases by signature on the budget increase request form.

D. **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.

E. **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.
WORKING CAPITAL FUND (WCF) INCREASE IN BUDGET REQUEST

Date: Month/Day/Year

To: Director, Management Services Office
   Attention: 84-27410 (Aaron Smith, Avsmith@usbr.gov, WCF Advisor)

From: WCF 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 WCF Coordinator: Name, Mail Code, Phone Number

Regional WCF Manager Approval: 
   Signature   Date

Property Office Approval**: 
   Signature   Date

IRO Approval***: 
   Signature   Date
Reclamation WCF Manager Approval:

Signature  Date

*If the request is for either additional fleet or IT investment purchases, include in the justification.

The Reclamation-wide WCF Coordinator will submit to the proper office for approval signature:

**If the request justification includes additional fleet purchase(s).

*** If the request justification includes additional IT investment purchase(s).

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