

Reclamation Manual

Directives and Standards

Working Capital Fund 6 Year Plan Template

Business Decision Document Instructions:

The Chief Financial Officer (CFO) has responsibility for oversight, management, and approval of all Bureau of Reclamation Working Capital Fund (WCF) Activities as provided in Reclamation’s CFO Council (CFOC) Charter. Each Director will submit a WCF Business Decision Document (BDD) for each WCF Activity within his/her directorate to the Director, Mission Support Office. Due dates for BDD submissions are outlined in the annual WCF Budget Guidance memorandum.

Each Director, 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.

The information below provides additional instructions for completing the BDD template on the second tab of this spreadsheet. All roles and responsibilities information were taken from the Reclamation Directives and Standards (D&S) FIN 15-10, *Working Capital Fund (WCF) Roles and Responsibilities and Major Management Elements*. Please refer to the D&S as well as the WCF Handbook for additional guidance.

Please note that one BDD must be completed for every WCF Activity under each directorate. Also note that, unless otherwise stated, all budget amounts MUST include **FYTD obligations and capitalized investments** (if any).

Reclamation Business Decision Document for FY2020-2023:	Select the WCF Activity from the dropdown list.
Date Prepared:	Identify the BDD preparation date. Format as mm/dd/yyyy.
Director:	Select the Director responsible for this WCF Activity from the dropdown list. The Director will be a member of the Reclamation Leadership Team. The Director of this Activity is responsible for providing management and direction for the Activity's operations; overseeing the preparation and annual review process of the Activity's budget; and ensuring the Activity maintains a positive unobligated balance. Please refer to D&S FIN 15-10 for additional information.

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WCF Coordinator:	<p>Select the WCF Coordinator for this WCF Activity from the dropdown list.</p> <p>The WCF Coordinator for the Activity provides the coordination between the associated regional or directorate offices, WCF Manager, WCF Activity Manager, and the WCF Advisor. The WCF Coordinator must prepare or coordinate the preparation of this Activity's BDD and review the BDD for accuracy and reasonableness (level of involvement can vary between regions based upon regional delegation of duties).</p>
WCF Activity Manager:	<p>Identify the WCF Activity Manager.</p> <p>The WCF Activity Manager is responsible for:</p> <ul style="list-style-type: none"> - preparing the BDDs for the Activity including investment, expense, and revenue estimates; - coordinating with the Activity's Project Manager, or other contacts as necessary, to ensure the use of accurate, and up-to-date information to formulate the budget and prepare the BDD. - ensuring the Activity maintains a positive (normal credit balance) unobligated balance that is reasonable and supports business event expense trends; and - ensuring the Activity is operating efficiently and effectively within the scope and objectives.
Project Manager:	<p>Identify the Project Manager for this WCF Activity, if applicable.</p> <p>If a region named a Project Manager has for the Activity, his or her responsibilities include coordinating the formulation of the budget and preparation of the BDD with the WCF Activity Manager to ensure use of accurate and up-to-date project status information. If more than one Project Manager is associated with the Activity, please separate the names with a semi colon (e.g. Jane Doe; John Doe; and).</p>
Other Contact:	<p>Identify other helpful contacts.</p> <p>Other contacts include anyone involved in the management of Activity operations, formulation of the Activity's budget, and/or preparation of the BDD. Please separate contact names with a semi colon (e.g. Jane Doe; John Doe; and).</p>

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Description:	In detail, describe the components of this Activity including: <ul style="list-style-type: none"> - the services the Activity provides; - the business functions it performs; - the business value of the Activity; and - how the Activity supports Reclamation's mission.
Strategic Outlook:	Describe, in detail, the strategic outlook for this Activity for FY2020 through FY2023. Include plans for technical refresh and business process analysis and any significant changes that have/will take place for this Activity (e.g., a new pilot or investment, additions/reductions in staff, building renovation, etc.), please also describe in detail the impact the changes have to the budget and overall Activity operations.
Basis of Distribution:	Select from the dropdown list the method of distribution established for this Activity (e.g. OIC, RIC, BIC, etc.). If the drop down fails to include the basis of distribution, please select "Other" and provide an explanation using the blank cell to the right of the dropdown field.
Prior Year (A14)	
FY19 Budget Vs. FY19 Performance (A15)	
FY Obligations (A16)	(B16) Prepopulated field*: This field displays obligations the Activity incurred in FY2019.
FY CFO Approved Budget (C16)	(D16) Prepopulated field*: This field displays the approved budget amount for this Activity as outlined in the FY19 Current 5-Year WCF Budget Summary . The Current 5-Year WCF Budget Summary can be found on the WCF SharePoint Site. (http://intra.usbr.gov/cfo).
Obs Diff to FY CFO Approved Budget (A17)	(B17) Prepopulated field*: This field displays the difference between the Activity's FY19 obligations and its FY19 CFO approved budget. (B16-D16)
Increases/(Reductions) on FY BDD (C17)	(D17) Prepopulated field*: This field displays the change, if applicable, to the FY2019 approved budget amount for this Activity the region noted on the prior year's BDD.
Obs Diff to Changed FY BDD Budget (A18)	(B18) Prepopulated field*: This field displays the difference, if applicable, between the Activity's FY19 obligations and its FY19 revised BDD-documented budget. (B16-D18)

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FY BDD Total for FY (C18)	(D18) Prepopulated field*: This field displays the FY2019 approved budget amount for this Activity to include any reductions or increases the region noted on the prior year's BDD.
Total Approved FY Budget Increases (C19)	(D19) Prepopulated field*: This field displays the total amount of approved FY19 budget increases for the Activity.
Total FY Budget (C20)	(D20) Prepopulated field*: This field displays the total amount of approved FY19 budget including approved increases for the Activity.
Obs Diff to Total FY Approved Budget (A20)	(B20) Prepopulated field*: This field displays the difference between FY obligations and the approved FY19 budget for the Activity including any approved increases. (B16-D20)
Carryover (A22)	
FY Beginning Carryover (A24)	(B23) Prepopulated field*: This field displays the amount of unobligated balance (carryover) the activity brought into the prior FY
FY Ending Carryover (C24)	(D23) Prepopulated field*: This field displays the amount of unobligated balance (carryover) with which the activity ended the prior FY
Carryover as a % of FY19 Budget (A25)	(B24) Prepopulated field*: This field displays carryover into FY19 as a % of the FY19 CFO approved budget
Carryover as a % of FY20 Budget (C25)	(D24) Prepopulated field*: This field displays carryover into FY20 as a % of the FY20 CFO approved budget
Allocated Costs (A26)	
FY Allocated Costs (Allocs) (A29)	(D27) Prepopulated field*: This field displays the amount of allocated costs that passed through the activity the year prior, if applicable
Budget Years	

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Approved Budget/Obligations (non-IMT) (E16)	<i>Prepopulated field*</i> : This field displays the Activity's FY20 (G16), FY21 (H16), and FY22 (I16) non-IMT budget amounts from last year's approved BDD/Current 5 Year Summary. The Current 5-Year WCF Budget Summary can be found on the CFOC Intranet Site (http://intra.usbr.gov/cfo).
Approved Budget/Obligations (IMT only) (E17)	<i>Prepopulated field*</i> : This field displays the Activity's FY20 (G17), FY21 (H17), and FY22 (I17) IMT budget amounts from last year's approved BDD/Current 5 Year Summary. The Current 5-Year WCF Budget Summary can be found on the CFOC Intranet Site (http://intra.usbr.gov/cfo).
Approved Budget for Allocated Costs (E18)	<i>Prepopulated field*</i> : This field displays the Activity's FY20 (G18), FY21 (H18), and FY22 (I18) Allocated Costs budget amounts from last year's approved BDD/Current 5 Year Summary. The Current 5-Year WCF Budget Summary can be found on the CFOC Intranet Site (http://intra.usbr.gov/cfo).
+/- Proposed Changes (non-IMT) (E19)	Enter the proposed differences between the Activity's FY20 (G19), FY21 (H19), and FY22 (I19) non-IMT budget amounts from last year's approved BDD/Current 5 Year Summary and the new non-IMT budget the Activity proposes for consideration at the annual WCF Budget Meeting. Each WCF Activity that proposes an increase over the previously approved budget must provide justifications for the increases in the explanation of changes portion of the form. All increases should be described in a manner that addresses changes in WCF Activity requirements, legislation, Office of Management and Budget (OMB)/Departmental guidance, benefits, constraints, and the consequences of not receiving the increase.
+/- Proposed Changes (IMT-only) (E20)	Enter the proposed differences between the Activity's FY20 (G20), FY21 (H20), and FY22 (I20) IMT budget amounts from last year's approved BDD/Current 5 Year Summary and the new IMT budget the Activity proposes for consideration at the annual WCF Budget Meeting. Each WCF Activity that proposes an increase over the previously approved budget must provide justifications for the increases in the explanation of changes portion of the form. All increases should be described in a manner that addresses changes in WCF Activity requirements, legislation, Office of Management and Budget (OMB)/Departmental guidance, benefits, constraints, and the consequences of not receiving the increase.
+/- Proposed Changes for Allocated Costs (E21)	Enter the proposed differences between the Activity's FY20 (G21), FY21 (H21), and FY22 (I21) allocation costs budget amounts from last year's approved BDD/Current 5 Year Summary and the new allocation costs budget the Activity proposes for consideration at the annual WCF Budget Meeting. Each WCF Activity that proposes an increase over the previously approved budget must provide justifications for the increases in the explanation of changes portion of the form. All increases should be described in a manner that addresses changes in WCF Activity requirements, legislation, Office of Management and Budget (OMB)/Departmental guidance, benefits, constraints, and the consequences of not receiving the increase.
Proposed Activity Budget (non-IMT) (E22)	<i>Formula field**</i> : Provided here are the Activity's FY20 (G22), FY21 (H22), and FY22 (I22) IMT budget amounts. The formula sums the Activity's Approved Budget/Obligations (non-IMT) and its +/- Proposed Changes (non-IMT): (*16+*19)

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Proposed Activity Budget (non-IMT) (E22)	Enter the proposed Activity FY23 (J22) non-IMT budget amount for consideration at the annual WCF Budget Meeting.
Proposed Activity Budget (IMT only) (E23)	<i>Formula field**</i> : Provided here are the Activity's FY20 (G23), FY21 (H23), and FY22 (I23) non-IMT budget amounts. The formula sums the Activity's Approved Budget/Obligations (IMT-only) and its +/- Proposed Changes (IMT-only): (*17+*20)
Proposed Activity Budget (IMT only) (E23)	Enter the proposed Activity FY23 (J23) IMT-only budget amount for consideration at the annual WCF Budget Meeting.
Proposed FY Budget for Allocated Costs (E24)	<i>Formula field**</i> : Provided here are the Activity's FY20 (G24), FY21 (H24), and FY22 (I24) allocated costs budget amounts. The formula sums the Activity's Approved Budget for Allocated Costs and its +/- Proposed Changes for Allocated Costs: (*18+*21)
Proposed FY Budget for Allocated Costs (E24)	Enter the proposed Activity FY23 (J24) Allocated Costs budget amount for consideration at the annual WCF Budget Meeting.
Proposed FY Activity Budget (E25)	<i>Formula field**</i> : Provided here are the Activity's FY20 (G25), FY21 (H25), FY22 (I25), and FY23 (J25) proposed activity budget: The formulas sums the Activity's Proposed Activity Budget (non-IMT) and its Proposed Activity Budget (IMT only): (*22+*23)
% Change from Prior FY (E26)	<i>Formula field**</i> : Provided here is the percentage change between the budget presented in the column by FY and its budget the previous year (e.g. percentage difference between the FY2020 and FY2021 budgets). A positive percentage indicates an increase in budget in budget between FYs and a negative percentage indicates a decrease.
Carryover (E27)	Enter the projected ending carryover for FY20 (G27), FY21 (H27), FY22 (I27), and FY23 (J27).
% Carryover of Budget or Obligations (E28)	<i>Formula field**</i> : Provided here are the Activity's FY20 (G28), FY21 (H28), and FY22 (I28) projected carryover displayed as a % of the next FY's Activity budget.
Explanation for proposed changes to approved FY2021 budget (Please include consequences if the CFO does not approve the proposal). (A30)	(A31) Explain in detail the proposed changes entered above. This explanation should include: <ol style="list-style-type: none"> 1. the amount and FY of the proposed change; 2. information on additional services provided and the business case for the additional services needed; and 3. the effects on Reclamation's mission if the proposed increase is not approved.

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<p>Explain the impact of a possible 5% budget cut from the proposed 2021 amount focusing on the impact on business functions and goals. (A32)</p>	<p>(A33) For FY2021 only, enter the specific amount the Activity will be reduced from a 5% budget cut. Please also list/describe:</p> <ol style="list-style-type: none"> 1. the specific services and/or activities that would be reduced; 2. the impact the reduction will have on Reclamation's customers; and 3. the impact the reduction will have on carrying out Reclamation's mission.
<p>Explanation of differences between: FY2019 Budget and FY19 total Obligations. (A34)</p>	<p>(A35) Explain in detail the differences between the FY2019 Budget and FY2019 FYTD Obligations</p> <p>This explanation should include:</p> <ol style="list-style-type: none"> 1. the amount of obligations that were not included in the above amounts 2. any changes in planning, scheduling, business operations that resulted in an increase/decrease in budget vs. actual information. <p>Example: FY2019 Budget = \$100K FY2019 FYTD Obligations = \$95K</p> <p>Explanation: The \$20K difference between the FY2019 Budget and FY2019 FYTD Obligations amounts was budgeted for the purchase of new computer equipment. The original cost estimate for the equipment was \$20K; however, the revised estimate came in at only \$15K. Therefore, \$15K was obligated for new computer equipment and the remaining \$5K was not necessary.</p>
<p>Explanation of Carryover Needs (A36)</p>	<p>(A37) Explain why the amount of carryover projected into FY2021 is necessary for the activity.</p>
<p>Prepopulated Field*</p>	<p>The Denver WCF team populates these fields with FBMS/Surplus Shortage Report information. These fields are locked. Please review the numbers in them and direct any questions about the numbers to the Denver WCF team.</p>
<p>Formula Field**</p>	<p>A worksheet formula produces the numbers in these fields. These fields are locked.</p>

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Regional Input

Contact:		BY - 1	BY - 1	BY	BY + 1	BY + 2	BY + 3
Region:		FY18	FY19	(Current)	FY21	FY22	FY23
FA:		YEAR END	YEAR END	BUDGET	BUDGET	BUDGET	BUDGET
		BALANCES	BALANCES				
FY OBs - CHANGE IN SGLS	Commitment						
4801/4802/4901/4902 by:	Item						
	Salary	11****	0	0			
	Benefits	12****	0	0			
	Relocation/PCS Benefits	121***	0	0			
	Benefits for Former Personnel	13****	0	0			
	Travel/Transportation of Persons	21****	0	0			
	Relocation/PCS Travel	213***	0	0			
	Transportation of Things	22****	0	0			
	Relocation/PCS Transportation of Things	224***	0	0			
	Space (payment to GSA)	231***	0	0			
	Space (payment to Non-Fed Source)	232***	0	0			
	Communications, Utilities & Misc. Charges	233***	0	0			
	Utilities	233K00	0	0			
	Equipment Rental	233L00	0	0			
	Printing/Reproduction	24****	0	0			

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Advisory & Assistance Services	251***	0	0				
Other Services from Non-Fed Sources	252***	0	0				
Contracts - Professional Services	252R00	0	0				
"Other" Other Services from Non-Fed Sources	252Z00	0	0				
Other Goods & Services from Fed-Sources	253***	0	0				
Fund Balance with Treasury Transfer - OUT	253*00	0	0				
Cost Allocation Expense Allocated In	253E00	0	0				
RSA's with other DOI Bureaus/Offices	253G00	0	0				
IA's with non-DOI Bureaus/Offices	253H00	0	0				
Operation & Maintenance of Facilities	254***	0	0				
Research & Development Costs	255***	0	0				
Medical Care	256***	0	0				
Operation and Maintenance of Equipment	257***	0	0				
Subsistence and Support of Persons	258***	0	0				
Supplies/Materials	26****	0	0				
Fuel	269F00	0	0				
Cap Equip/Non-Cap Equip UDO	310U**	0	0				
Capitalized Equipment	311***	0	0	0	0	0	0
Non-Capitalized Equipment	312***	0	0	0	0	0	0
Capital Lease - Equipment	313L00	0	0				
Cap/Non-Cap Land UDO Accrual	320U**	0	0				

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	Capitalized Land & Structures	321*** thru 324***	0	0				
	Non-Capitalized Land & Structures	325*** thru 328***	0	0				
	Grants, Subsidies & Contributions	41****	0	0				
	Insurance Claims & Indemnities	42****	0	0				
	Interest & Dividends	43****	0	0				
	Refunds	44****	0	0				
	Bureau-wide Indirect Costs (BIC)	253D00	0	0				
	Interior Indirect Costs (IIC)	253I00	0	0				
	Regional Indirect Costs (RIC)	253S00	0	0				
	Office Indirect Costs (OIC)	253Z00	0	0				
	(Left blank for future use)							
	(Left blank for future use)							
	Accruals	9A****	0	0				
	Cost Allocation Expense - BOR	9CA***	0	0				
	Not Otherwise Classified	Other	0	0				
TOTAL OBLIGATIONS			0	0	0	0	0	0
COST OF OPERATIONS by		SGL						
	Operating Expenses/Program Costs	6100/6400	0	0	0	0	0	0
	Other Interest Expense	6330	0	0				
	Other Costs (Not SGLs 6100 or 6400)	6xxx	0	0				
	Depreciation Expense	6710	0	0				
	Loss on Sale of Equipment	72xx	0	0				

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TOTAL COST OF OPERATIONS			0	0	0	0	0	0
REVENUE by		SGL & RSC						
	RIC Revenue	5200 - Y06000	0	0	0	0	0	0
	OIC Revenue	5200 - Y08000	0	0	0	0	0	0
	BIC Revenue	5750 - BR000	0	0	0	0	0	0
	IIC Revenue	5200 - Y09000	0	0	0	0	0	0
	Fleet Revenue (FOR)	5900 - Y14F00	0	0	0	0	0	0
	Fleet Revenue (Use)	5900 - Y14U00	0	0	0	0	0	0
	Fee-for-Service Revenue	5200 - Y00000	0	0	0	0	0	0
	Leave Revenue	5200 - Y10000	0	0	0	0	0	0
	Revenue Not Otherwise Classified	5xxx - *****	0	0	0	0	0	0
	Fund Balance with Treasury Transfer - IN	5200 - Y00000	0	0	0	0	0	0
	Gain on Sale of Equipment	71xx - *****	0	0	0	0	0	0
TOTAL REVENUE			0	0	0	0	0	0
CUMULATIVE RESULTS OF OPERATIONS		SGL						
	Fiscal Year Current Results of Operations	(5xxx + 71xx) - (6xxx + 72xx)	0	0	0	0	0	0
	Prior Year Cumulative Results of Operations	Beginning Balance - 3310	0	0	0	0	0	0
TOTAL CUMULATIVE RESULTS OF OPERATIONS		SGL 3310	0	0	0	0	0	0

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TOTAL CAPITAL INVESTMENTS (From Cap Invest Tab)		SGL 8802	0	0	0	0	0	0
ENDING UNOBLIGATED BALANCE		SGL						
	Prior Year Ending Unobligated Balance	4450	0	0	0	0	0	0
	FY Activity	YE Bals Collections + Recoveries - Obligations	0	0	0	0	0	0
ENDING UNOBLIGATED BALANCE (CARRYOVER)* YE Bals data (Cols D&E) includes Allocation Activity		SGL 4450	0	0	0	0	0	0

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Cap Inv

Contact:
Region:
FA:

FY	Capitalization Thresholds
2020	Personal Property: \$25,000 Real Property: \$0 Software: \$100,000

CAPITAL INVESTMENT PLAN FOR	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
AMOUNT	0	0	0	0	0	0	0
Itemization per Fiscal Year - Greater than \$0.00							
FY of Purchase	Amount	Description of Capitalized Investments					

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Non-Cap Inv

Contact: 0
Region: 0
FA: 0

FY	Non-Capitalized Items
2020	Personal Property: less than \$25,000 Real Property: N/A Software: less than \$100,000

NON-CAPITAL INVESTMENT PLAN FOR	FY 2020	FY 2021	FY 2022	FY 2023	Total
AMOUNT	0	0	0	0	0

Itemization per Fiscal Year - Equal to or greater than \$100,000		
FY of Purchase	Amount	Description of Non-Capitalized Investments