

## Working Capital Fund Overview

The USGS Working Capital Fund (WCF) was established to allow for the efficient financial management of the components listed below. The WCF was made available for expenses necessary for furnishing materials, supplies, equipment, work, and services in support of USGS programs, and as authorized by law, to agencies of the Federal Government and others. The WCF consists of both investment components and fee-for-service components, as follows:

**Mainframe Computer Investment** — This component is used for the acquisition, augmentation, and replacement of the USGS mainframe computer, related peripheral equipment (data storage devices, printers, processors, etc.), software, and necessary environmental and facilities replacement and renovation.

**Telecommunications Investment** — This component is used for telecommunication hardware, software, facilities, and services. Examples include replacement or expansion of automatic exchange systems and computerized network equipment such as switches, routers, and monitoring systems.

**Equipment Investment** — This component is used for the acquisition, replacement, and augmentation of equipment for USGS programs. Equipment may include, but is not limited to, hydrologic, geologic, cartographic instruments, laboratory equipment, and computer hardware and software.

**Facilities Investment** — This component supports facility and space management investment expenses for USGS real property, including owned and leased space. Authorized investment expenses include nonrecurring and emergency repair, relocating of a facility, and facility modernization. The component does not include annual expenses such as rent, day-to-day operating expenses, recurring maintenance, or utilities. The investment component is not used to fund construction of buildings.

**Washington Administrative Service Center (WASC)** — The functions of the WASC were transferred to the Department of the Interior's Office of the Secretary (National Business Center) in FY 1999.

**National Water Quality Laboratory (NWQL)** — The NWQL is a fee-for-services component conducting chemical analysis of water, sediments, and aquatic tissue for all USGS water district offices and other customers including other USGS divisions, other DOI bureaus, and other government agencies. The NWQL also does biological classification for these customers. NWQL analyses services are provided on a reimbursable basis, with the price of services calculated to cover direct and indirect costs.

**USGS Hydrologic Instrumentation Facility (HIF)** — The HIF provides hydrologic instrumentation on a fee-for-service basis. The facility provides its customers with hydrologic instruments which can be rented or purchased, maintains a technical expertise on

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instrumentation, and tests and evaluates instruments as they become available in the marketplace.

**Publications** — This component provides a fee-for-service and investment mechanism for funding the production of publications, which often spans fiscal year boundaries. It is used by internal and external customers to pay costs for the publishing of technical and scientific reports as well as general interest and other publications deemed to be for the public good.

**Eastern Region Research Laboratories (ERR)** — This component includes two laboratories. The ERR Laboratories perform gaseous dissolved chlorofluorocarbon measurements and isotope-ratio measurements of water, sediments, rocks, and gases for all WRD district offices, other USGS divisions, and OFA's.

**National Training Center** — This component conducts fee-for-service USGS training programs. These programs include but are not limited to specialized training for USGS employees, cooperators, and international participants in many facets of hydrology, hydraulics, and water resources investigations, as well as computer applications, management seminars, and various workshops.

The WCF Components provide a mechanism to assist USGS managers in planning and acquiring goods and services which are too costly to acquire in a single fiscal year or which, due to the nature of services provided, must operate in a multi as opposed to single year basis of funding. Investments are supported by documented investment plans which include estimated acquisition/replacement costs, a schedule of deposits, and approval of the plans, deposits and expenditures by designated USGS officials. WCF Service Components provide a continuous cycle of client services for fees established in a rate setting process and, in some cases, with funding provided by appropriated funds. Fees are predicated upon both direct and indirect costs associated with providing the services, including amortization of equipment required to provide the services.

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## Appropriation Language and Citations

### Permanent authority:

1. Provided further, That in fiscal year 1986 and thereafter, all amortization fees resulting from the Geological Survey providing telecommunications services shall be deposited in a special fund to be established on the books of the Treasury and be immediately available for payment of replacement or expansion of telecommunications services, to remain available until expended.

- **43 U.S.C.50a** This authority established the Telecommunications Amortization Fund which was displayed as part of the Surveys, Investigations and Research appropriation from FY 1986 through FY 1990. After FY 1991, the Telecommunications Amortization Fund was merged into the Working Capital Fund (WCF) described in the next citation.

2. There is hereby established in the Treasury of the United States a working capital fund to assist in the management of certain support activities of the United States Geological Survey (hereafter referred to as the "Survey"), Department of the Interior. The fund shall be available on and after November 5, 1990 without fiscal year limitation for expenses necessary for furnishing materials, supplies, equipment, work, facilities, and services in support of Survey programs, and, as authorized by law, to agencies of the Federal Government and others. Such expenses may include laboratory modernization and equipment replacement, computer operations, maintenance, and telecommunications services; requirements definition, systems analysis, and design services; acquisition or development of software; systems support services such as implementation assistance, training, and maintenance; acquisition and replacement of computer, publications and scientific instrumentation, telecommunications, and related automatic data processing equipment; and, such other activities as may be approved by the Secretary of the Interior.

There are authorized to be transferred to the fund, at fair and reasonable values at the time of transfer, inventories, equipment, receivables, and other assets, less liabilities, related to the functions to be financed by the fund as determined by the Secretary of the Interior. Provided, That the fund shall be credited with appropriations and other funds of the Survey, and other agencies of the Department of the Interior, other Federal agencies, and other sources, for providing materials, supplies, equipment, work, and other services as authorized by law and such payments may be made in advance or upon performance: Provided further, That 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 facilities, and accrued annual leave: Provided further, That all existing balances as of November 5, 1990, from amortization fees resulting from the Survey providing telecommunications services and deposited in a special fund established on the books of the Treasury and available for payment of replacement or expansion of telecommunications services as authorized by Public Law 99-190, are hereby transferred to and merged with the working capital fund, to be used for the same purposes as originally authorized. Provided further, That 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.

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- **P.L. 101-512 Department of the Interior and Related Agencies Appropriations Act, 1991** This authority established a Working Capital Fund account in FY 1991. The Telecommunications Amortization Fund was included as part of the WCF and all balances of the Telecommunications Amortization Fund existing at the end of FY 1990 were transferred to the WCF. These balances were to be used for the same purposes as originally authorized.
- **P.L. 103-332 Department of the Interior and Related Agencies Appropriations Act, 1995** The amendments that were made in this Appropriations Act are shown in underline. This authority expanded the use of the Working Capital Fund to partially fund laboratory operations and facilities improvements and to acquire and replace publication and scientific instrumentation and laboratory equipment.

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**WORKING CAPITAL FUND**  
**Program and Financing**  
 (in millions of dollars)

Identification Code		1998	1999	2000
14-4556-0-4-306		Actual	Estimate	Estimate
<b>Obligations by program activity:</b>				
09.01	Working Capital Fund	58	50	39
10.00	Total new obligations	58	50	39
<b>Budgetary resources available for obligation:</b>				
21.40	Unobligated balance available, start of year	18	21	22
22.00	New budget authority (gross)	46	51	37
22.10	Resources available from recoveries of prior year obligations	15	0	0
23.90	Total budgetary resources available for obligation	79	72	59
23.95	Total new obligations	-58	-50	-39
24.40	Unobligated balance available, end of year	21	22	20
<b>New budget authority (gross), detail:</b>				
Spending authority from offsetting collections:				
68.00	Offsetting collections (cash)	45	52	37
68.10	From Federal sources: Change in receivables and unpaid, unfilled orders	1	-1	0
68.90	Spending authority from offsetting collections (total)	46	51	37
<b>Change in unpaid obligations:</b>				
Unpaid obligations, start of year:				
72.40	Obligated balance, start of year	18	30	16
72.95	From Federal sources: Receivables and unpaid, unfilled orders	9	10	9
72.99	Total unpaid obligations, start of year	27	40	25
73.10	Total new obligations	58	50	39
73.20	Total outlays (gross)	-31	-64	-53
73.45	Adjustments in unexpired accounts	-15	0	0
Unpaid obligations, end of year:				
74.40	Obligated balance, end of year	30	16	2
74.95	From Federal sources: Receivables and unpaid, unfilled orders	10	9	9
74.99	Total unpaid obligations, end of year	40	25	11

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### WORKING CAPITAL FUND Program and Financing (in millions of dollars)

Identification Code		1998	1999	2000
		Actual	Estimate	Estimate
<b>Outlays (gross), detail:</b>				
86.97	Outlays from new permanent authority	31	34	37
86.98	Outlays from permanent balances	0	30	16
87.00	Total outlays (gross)	31	64	53
<b>Offsets:</b>				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-45	-52	-37
88.95	From Federal sources: Change in receivables and unpaid, unfilled orders	-1	1	0
<b>Net budget authority and outlays:</b>				
89.00	Budget authority	0	0	0
90.00	Outlays	-14	12	16

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**Statement of Operations**

(in millions of dollars)

Identification Code		1997	1998	1999	2000
14-4556-0-4-306		Actual	Actual	Estimate	Estimate
0111	Revenue	49	48	22	22
0112	Expense	-49	-48	-22	-22
0119	Net income or loss (-)	0	0	0	0
0199	Net income or loss	0	0	0	0

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### Balance Sheet

(in millions of dollars)

Identification Code	1997	1998	1999	2000	
14-4556-0-4-306	Actual	Actual	Estimate	Estimate	
<b>ASSETS:</b>					
Federal assets:					
1101	Fund balances with Treasury	36	50	25	22
Investments in US securities:					
1106	Receivables, net	1	3	3	3
1206	Non-Federal assets: Receivables, net	-4	0	0	0
1803	Other Federal assets: Property, plant and equipment, net	1	3	3	3
1999	Total assets	34	56	31	28
<b>LIABILITIES:</b>					
2101	Federal liabilities: Accounts payable	13	23	20	13
2201	Non-Federal liabilities: Accounts payable	2	2	2	2
2999	Total liabilities	15	25	22	15
<b>NET POSITION:</b>					
3300	Cumulative results of operations	19	31	9	13
3999	Total net position	19	31	9	13
4999	Total liabilities and net position	34	56	31	28

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**Object Classification**  
 (in millions of dollars)

Identification Code		1998	1999	2000
14-4556-0-4-306		Actual	Estimate	Estimate
	Personnel compensation:			
11.1	Full-time permanent	14	10	10
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	15	11	11
12.1	Civilian personnel benefits	3	2	2
21.0	Travel and transportation of persons	1	0	0
23.1	Rental payments to GSA	2	2	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	5	0	0
25.2	Other services	20	8	5
25.3	Purchases of goods & services from Gov. accounts	0	4	3
25.4	Operation and maintenance of facilities	0	2	1
25.5	Research and development contracts	3	0	0
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	2	5	3
31.0	Equipment	5	12	8
99.0	Subtotal, reimbursable obligations	58	48	37
99.5	Below reporting threshold	0	2	2
99.9	Total new obligations	58	50	39

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### Personnel Summary

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Identification Code		1998	1999	2000
		Actual	Estimate	Estimate
2001	Total compensable workyears:			
	Full-time equivalent employment	307	234	234

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