

APPENDIX F. BUREAU-LEVEL REQUIREMENTS

1. **Purpose.** To provide general procedures for meeting Region- and Headquarters-level requirements applicable to the Fee-for-Service and Investment components.
2. **Planning and Budgeting.**
 - A. **Reports.**

Regional Directors, Associate Directors, and Office Chiefs reporting to the Director/Deputy Director or the Chief, Administrative Policy and Services, are responsible for their Cost Centers and organizations for providing the following two planning documents to the Office of Budget and Performance: the WCF annual operating plan and the WCF annual out-year plan.

 - (1). **WCF Annual Operating Plan.** The WCF annual operating plan includes the following six sections.
 - a. **Funding.** Provides information regarding the previous year's carryover, planned contributions, and obligations for the current fiscal year and the remaining unobligated balance to be carried over to the next fiscal year.
 - b. **Quarterly Contributions.** Provides detailed information on the quarterly contribution schedule for that component during that fiscal year.
 - c. **Obligations.** Provides the object class information for obligations occurring during the past and current fiscal year using BASIS+ Report CCM 620F4.
 - d. **FTE Usage.** Provides the FTE usage related to the WCF Fee-for-Service component.
 - e. **Explanation.** Provides explanations for variations from prior fiscal year to current fiscal year and for variations from the initial plans to revised plans.
 - f. **Timing.** Operating plans will be prepared and revised according to the following schedule:

Initial Plan-	late August
Revised Plan-	mid-April (Second Quarter Plan)
Revised Plan-	mid-July (Third Quarter Plan)
 - (2). **Out-Year Plan.** The WCF annual out-year plan is a forecasting tool for WCF activity. The out-year plan includes information for each component reflecting the starting and ending balances and the projected

obligations by fiscal year and budget object class. The out-year plan should be consistent with the operating plan, and both plans should be submitted to the Office of Budget and Performance in late August. The out-year plan will require revision for OMB in mid-November. The out-year plan does not need to be included with the revised annual operating plan submissions in April and July. The out-year plan includes the following three sections:

- a. **Funding.** This section is similar to the funding section on the operating plan. It provides information regarding the previous year's carryover, planned contributions for the fiscal year, planned obligations for the fiscal year, and the remaining unobligated balance to be carried over to the next fiscal year.
 - b. **Obligations by Object Class.** Provides the object class information for obligations occurring during the previous, current, and next fiscal year.
 - c. **Timing.** The out-year plan should be submitted in late August, along with the initial annual operating plan and, if there are any revisions, in mid-November.
- B. Calendar.** There are certain milestones during the year when reporting on the cumulative activities for, and within, each component of the WCF must take place. These milestones are detailed below.
- (1). **End of August.** When Region and Headquarters Cost Centers prepare their operating budgets for the next fiscal year, they will refine the estimates for Investment Plan contributions and expenditure and report the cumulative activity to the Office of Budget and Performance on their initial WCF annual operating plans. The WCF out-year plan is completed by the Region and Headquarters Cost Centers for each component used. These estimates are included in the submission to OMB as part of the budget process.
 - (2). **Mid-November.** The Region and Headquarters Cost Centers will adjust their estimates, if there are any revisions, in the WCF out-year plan based upon actual appropriations and reflect any anticipated reimbursable changes in the schedule required for the budget justification to Congress. In addition, a 'Schedule of Open Orders and Accumulated Equipment Replacement Funds' (see Instructional Memorandum 2004-12 'Working Capital Fund (WCF) – Fee-for-Service Component – Cash Management') that supports the Fee-for-Service components year-end unobligated balances must accompany the mid-November WCF out-year plan.

- (3). **Mid-April/July.** The Regions and Headquarters will report on their WCF annual operating plans for the second and third quarters (1) the anticipated cumulative contributions and (2) expenditures activity in the WCF. The FFS standard reports will be reviewed by Office of Budget and Performance and Fiscal Services offices to monitor compliance with the approved IPs and the annual operating plans. Discrepancies will be reviewed and reported to the Chief Financial Officer.