

Reclamation Manual

Directives and Standards

Working Capital Fund (WCF) Functional Areas

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

1. WCF Identification.

- A. In the Bureau of Reclamation's prior accounting system, FFS, fund codes identified the activities. When Reclamation converted to FBMS, it cross-walked most FFS fund codes to FBMS funds. Unlike most other FFS fund codes, the WCF activity FFS fund codes did not crosswalk to individual FBMS funds. Rather, all WCF activities fall under the FBMS funds XXXR4524KK and XXXR4524KS. As of May 2016, the only activity under XXXR4524KS is Technical Service Center reimbursable activities (FFS fund code K8T). All other activities are under XXXR4524KK. In FBMS, Reclamation identifies WCF activities as FBMS functional areas.
- B. Culturally referring to WCF activities by the FFS fund code is both convenient and expedient. Reclamation uses the term functional area but mostly in a technical context rather than operational one.
- C. The following serves to explain the connection between the FFS fund code and the FBMS functional area for WCF activities.
 - (1) A 15-character alphanumeric identifier designates a functional area. A decimal point resides between the ninth and tenth digit (i.e., R41120000.000000). The first digit, "R", stands for Reclamation. The second digit, "4", indicates the WCF. The third digit, "1" is the regional indicator. The fourth and fifth digits "12" indicate the WCF activity and correspond with the applicable FFS fund code (generally dropping the K from the FFS fund code). In this example, the functional area indicates Region 1's K12 activity.
 - (2) In FFS, the regions had the ability to track WCF sub-activities by FFS fund code. For example, regions generally had activities for indirect costs at the regional office and each area office. The region may have designated the regional office as FFS fund code K12 and the area offices as KA2, KB2, etc. FBMS does not accommodate this practice. Regions may track activity at lower levels than the FBMS functional area by designating sub-activities by FBMS funded programs.

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

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

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FBMS Functional Area	FFS Fund Code	Activity	R/Bⁱ	Description
R4*340000.000000	K34	Underwater Inspection Team	R	Operation of regional underwater inspection teams that perform review of operation and maintenance inspections, Safety of Dams (SOD) & Safety Evaluation of Existing Dams (SEED) inspections, design data collection, and construction inspections and documentation.
R4*350000.000000	K35	Construction Office	R	Costs associated with construction and engineering service office for work performed via Advance Funding Agreements.
R4*370000.000000	K37	Heavy and Mobile Equipment	R	Heavy and mobile equipment used on Reclamation projects and force account work.
R43380000.000000	K38	Joint Use System, Lower Colorado Region	R	Radio equipment system consisting of receivers, transmitters, duplexers, etc., possibly joint-use, supporting National Telecommunications and Information Administration (NTIA) mandates.
R4*400000.000000	K40	Photogrammetry and Surveys	R	Photogrammetric services including topography, planimetry, generating data for pay quantities, and digital elevation models and digital terrain models, surveys for structural behavior measurements, and photo control for photogrammetry operation using conventional survey equipment as well as global positioning equipment.
R48490000.000000	K49	Business Analysis Division	B	Reclamation-wide accounting services and related functions: WCF oversight, financial policy, reporting standard general ledger, budget execution.
R4*500000.000000	K50	Bank Card Interface Default	B	Clearing account used for bankcard charges.

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FBMS Functional Area	FFS Fund Code	Activity	R/Bⁱ	Description
R48550000.000000	K55	Policy Activities	B	Reclamation-wide policy activities, i.e. internal controls.
R48630000.000000	K63	Financial and Business Management System (FBMS) Activity	B	Costs incurred to support the Department-wide operations of FBMS.
R48650000.000000	K65	Information Resources Services Operating Activity	B	Reclamation-wide support for servers and infrastructure hosting application development and production application support; infrastructure technical support; and support for development, deployment and support of Reclamation-wide information products.
R48660000.000000	K66	Reclamation Information Technology (IT) Capital Investment	B	Reclamation-wide information technology infrastructure, capital investments, and amortization/depreciation.
R48700000.000000	K70	Departmental Assessments	B	Centralized services provided by the Immediate Office of the Secretary and the Interior Business Center.
R48780000.000000	K78	Acquisitions Management Services	B	Strategic Sourcing, FAIR Act Inventory, Contract Payment Coordination, Uniforms Management, Single Audit, Bureau-wide Acquisition Career Coordination (BACC)/Administration, Automated Standard Application for Payments (ASAP) Operations and Fleet Management.
R48800000.000000	NA	BOR-wide Indirect Cost Revenue	R	Revenue for all Denver Office indirect cost accounts is collected in this activity and allocated to the various Bureau Indirect Cost (BIC) accounts.

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FBMS Functional Area	FFS Fund Code	Activity	R/Bⁱ	Description
R8880000.000000	K88	Technical Service Center	R	Reclamation-wide engineering and technical support.
R48900000.000000	K90	Leave Account	B	Funding for costs of actual leave taken. Functional area is credited with a leave additive charged to employee salaries and expensed when leave is taken.

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

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3. Inactive WCF Fund Codes Activity.

FUND CODE	INACTIVE WCF FUND CODES ACTIVITY
K10	Central Computer Site
K11	Centralized Payroll
K13	Minicomputer Systems Fund
K15	Capitalized Movable Property
K16	Comprehensive Construction Training Program
K17	Aircraft Operations
K20	PAY/PERS
K22	Data Communications
K23	Computer Aided Design & Drafting
K24	Cooperative Administrative Support Unit
K25	Materials Laboratory
K26	Advanced Decision Support System
K28	Hydrographic Surveys
K29	Personal Computer Manufacturing
K30	Training Aids - Dam Safety
K31	ADP Software Applications
K32	Administrative Service Center Computer Operations
K33	Automated Data Processing (ADP) Capital Investment Fund
K36	Accessibility Data Management System (ADMS)
K41	Administrative Service Center

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