

I. WCF INTRODUCTION

WCF MISSION

The U.S. Department of Commerce (DOC) Working Capital Fund (WCF) was established on June 28, 1944. The Fund's mission is to provide centralized services to the Department's bureaus and to agencies outside the Department in the most efficient and economical manner possible. The WCF was established without fiscal year limitation. It operates as a revolving fund and does not receive a yearly appropriation from Congress. Goods and services are financed by charging operating expenses back to the customers. The overall financial goal is to remain at a break even position. Organizational units provide the administrative support needed to accomplish DoC's overall mission. This mission focuses on promoting job creation, economic growth, sustainable development, and improved living standards for all Americans.

WCF AUTHORIZING LAW

The Working Capital Fund was established pursuant to 5 USC 607 (15 USC 1521). The law is quoted below.

"Section 607. Working Capital Fund; establishment amount; uses; reimbursements. -
"There is established a working capital fund of \$100,000, without fiscal year limitation, for the payment of salaries and other expenses necessary to the maintenance and operation of (1) central duplicating photographic, drafting, and photostating services and (2) such other services as the Secretary, with the approval of the Director of the Bureau of the Budget, determines may be performed more advantageously as central services; said fund to be reimbursed from applicable funds of bureaus, offices, and agencies for which services are performed on the basis of rates which shall include estimated or actual charges for personal services, material, equipment (including maintenance, repairs, and depreciation) and other expenses: Provided, that such central services shall, to the fullest extent practicable, be used to make unnecessary the maintenance of separate like services in the bureaus, offices, and agencies of the Department: Provided further, that a separate schedule of expenditures and reimbursements, and a statement of the current assets and liabilities of the working capital fund as of the close of the last completed fiscal year, shall be included in the annual Budget. (June 28, 1944, ch. 294. title III, section 1, 58 Stat. 415."

I. WCF INTRODUCTION (CONTINUED)

WCF FUND MANAGEMENT

The Secretary of Commerce is vested with managing the Working Capital Fund (WCF). Department Organizational Order 10-5 delegated this responsibility to the Chief Financial Officer and Assistant Secretary for Administration (CFO/ASA). The CFO/ASA, acting through the Office of Financial Management, monitors the financial activities of the ten WCF service providing offices. This year the majority of offices reporting to the CFO/ASA, have projects listed in the fund. In addition, the Office of Public Affairs, the Office of General Counsel and the Office of the Chief Information Office, which do not report directly to the CFO/ASA, also provide services through the fund.

FY 2007 Service Providing Offices

- Office of Acquisition Management (OAM)
- Office of Administrative Services (OAS)
- Office of Chief Information Officer (OCIO)
- Office of Civil Rights (OCR)
- Office of Financial Management (OFM)
- Office of General Counsel (OGC)
- Office of Human Resources Management (OHRM)
- Office of Management and Organization (OMO)
- Office of Public Affairs (OPA)
- Office of Security (OSY)

The Office of Executive Budgeting (OEB) located in the Office of Financial Management provides the financial stewardship and management of the fund. OEB analysts work closely with WCF service providers and bureau customers throughout the year. OEB budget analysts provide budgetary support to WCF service providers. They also formulate, justify and execute the WCF budget. This includes preparing timely, accurate, and complete monthly reports on the WCF financial status and management.

II. A & R INTRODUCTION

A & R PURPOSE

The Department of Commerce's Departmental Management's Advances and Reimbursements (A&R) account provides a centralized collection source for special services, tasks or costs, and reimbursable agreements. This handbook is intended to provide the reader with a thorough understanding of activities and programs funded through the A&R account, a description of the service provided, and the basis of charge. The A&R Handbook was first published and distributed in FY 2001.

The FY 2007 Handbook has been updated as necessary to include current descriptions and the basis of charges for each project. All billing algorithms were reviewed and adjusted as needed to assure an equitable distribution of costs for FY 2007 projects.

This handbook fulfills our commitment to provide annually a detailed description of all projects, programs, and activities funded through the A&R account.

A & R ONGOING INITIATIVES

The A&R Handbook for FY 2003 included a proposed realignment of Departmental Accounts. The FY 2004 Budget Submission included a requested transfer from Advances & Reimbursements to Salaries and Expenses for White House Liaison, and the Government Performance and Results Act (GPRA) projects. Neither the realignment nor the transfers were approved by Congress. The A&R projects included in the realignment and transfer request remain in A&R.