
III. MAJOR INITIATIVES

The Office of Executive Budgeting (OEB), the office responsible for WCF management, was part of a CFO/ASA reorganization and moved under the Office of Financial Management in July 2003. This reorganization was part of a formal reprogramming approved by congress. OEB has engaged in an intensive effort to enhance customer service, to address stakeholders' concern, and to improve financial data accountability and oversight in the WCF. The following narrative describes initiatives to improve WCF operations. We believe that collectively these initiatives will enable the WCF to remain a competitive and efficient provider of centralized services.

CUSTOMER SERVICE SURVEYS

As the office which provides the financial stewardship and management of the WCF, OEB values customers' opinion. Customer feedback provides useful information that assists OEB in making adjustments or changes to continue providing responsive, high quality service to customers of the fund. During FY 2003, OEB issued a customer satisfaction survey. The survey, transmitted via e-mail, was distributed to approximately one hundred (100) individuals. OEB distributed the customer survey to bureau directors, bureau budget/administrative contacts, CFO/ASA directors, and CFO budget/administrative contacts. The survey was also forwarded to staff outside these groups including NIST accounting staff who had been identified by OEB as customers. Overall, the results showed overwhelming satisfaction rating highly in the "strongly agreed" response to timeliness, quality of work, professionalism, service, problem solving, communication skills, and hours available.

OBLIGATION-BASED BUDGETING

Another financial management improvement initiative being continued in FY 2004 is the switch from accrual to obligation-based budgeting and accounting in the WCF. Historically, the WCF has operated on an accrual basis. This practice involves budgeting annual totals and collecting revenues from customers after receiving goods and services. The transition from accrual to obligation-based budgeting and billing began in FY 2001. The transition was continued in FY 2002 and FY 2003 as we collected funds based on total obligations in the WCF. As we move into FY 2004 the focus will continue to review and reduce prior year obligations that are no longer valid. The change in the WCF financial management will provide consistency with obligation-based financial operations throughout the Federal Government. It will also assure a tighter measure of internal

control.

WCF NETWORKING

The DOC WCF is continually working to improve operations and provide the best possible Working Capital Fund in the Federal Government. Over the past year, OEB staff has met with other Working Capital Fund managers in the Department of Agriculture, EPA, Department of Interior, State Department, and the Federal Bureau of Investigation to share best practices, current resources and billing methodologies. We have been asked by several agencies for additional handbooks to be used as a model in developing their own. We have been involved in government-wide networking seminars and conferences to interact with additional service providers.

REALIGNING ACCOUNTS

In FY 2003, a formal reprogramming to Congress was approved to reorganize the Office of the Chief Financial Officer and Assistant Secretary of Administration (CFO/ASA). Implementing this reorganization reduced overlap between CFO/ASA directorates and reduced the number of directorates from ten to nine. The Working Capital Fund, part of the Office of Executive Budgeting, was reassigned to the Office of Financial Management. The affected activities, formerly in the Office of Executive Budgeting and Assistance Management, were relocated into other directorates as indicated in the chart below:

Function	Proposed Organizational Location
Financial Assistance Management	Office of Acquisitions Management
Competitive Sourcing	
Executive Budgeting	Office of Financial Management
Audit Liaison	Office of Budget
Freedom of Information Act and Privacy Act	Office of Management and Organization
Post-Secondary Internship Program	Office of Human Resources Management
Outreach	Office of Civil Rights
Records and Forms Management	Office of Chief Information Officer
Travel Management	Office of Administrative Services