

MS 1315 – WORKING CAPITAL FUND (P)

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Subject

1315 - WORKING CAPITAL FUND

1. Explanation of Material Transmitted: This release transmits a revised version of BLM Manual Section 1315, Working Capital Fund (WCF). It has been revised to include the new programs related to WCF and to incorporate the changes to the operational procedures for the WCF.
2. Reports Required: None.
3. Material Superseded: The Manual Section supersedes Rel. 1-1538
4. Filing Instructions: File as directed below.

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Resources Management

BLM MANUAL
SUPERCEDES Rel. 1-1538

Rel. 1-797
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Chapter 1. Overview

1.1 Purpose.

This section provides information and guidance regarding the functions of the Bureau of Land Management's (BLM's) Working Capital Fund (WCF).

1.2 Objectives.

The objectives of the WCF are:

- A. To improve the BLM's ability to plan and control financing, use, and replacement of capital resources and to manage certain inventories and internal services.
- B. To develop rates to be levied against benefiting BLM activities as well as external customers in an amount approximately equal to the cost of goods or services provided.

1.3 Authority.

The Federal Land Policy and Management Act of 1976 (FLPMA), Section 306, authorized the BLM to establish a WCF in order to supply and equip BLM programs. The initial capital of the fund consisted of appropriations made for that purpose (\$2 million) together with the fair and reasonable value at the fund's inception of the inventories, equipment, receivables, and other assets, less the liabilities, transferred to the fund. After the WCF was established and operational, the original \$2 million was returned to the U.S. Treasury. Additional WCF appropriations are not anticipated. Increases in budgetary authority and assets must be derived from WCF operations or contributions.

1.4 Responsibility.

Functional WCF responsibilities are as follows:

A. Headquarters Offices

1. **The Assistant Director, Business, Fiscal and Information Resources Management (WO800)**, assisted by the **Deputy Assistant Director, Business, Fiscal and Information Resources Management Business, Fiscal, and Information Resources Management**, is responsible for overall coordination of the activities of the WCF. Responsibilities include reviewing WCF procedures to assure conformity with the Office of Management and Budget (OMB) and Treasury requirements, Federal Accounting and Standards Advisory Board (FASAB) standards, and Departmental and Bureau policies and directives; establishing policy on WCF methodology, reporting, and accounting procedures; and applying financial expertise to management of the WCF.
2. **The Chief, Division of Budget (WO880)**, provides liaison for integration of WCF into a complete Bureau program and is a conduit for OMB reports and requirements.
3. **The Chief, Division of Business Resources (WO850)**, provides policy oversight for contracting, procurement, property management, and use, space management, and for all vehicles/equipment, supplies, materials and services

provided through the WCF. The Division Chief assures that WCF procedures comply with applicable Bureau, Department, and Federal Property Management regulations. The Division Chief also issues directives, when necessary, to supplement existing directives in the Administrative Services area in connection with WCF operations.

B. National Operations Center (NOC)

1. **The WCF Manager** (OC612) is responsible for the financial operations of the WCF, which includes developing financial and related procedures, preparing budgets and projections, establishing class based WCF rates, determining the availability of funds for purchases by the WCF, developing and preparing current operating reports, making cost estimates, acting as financial advisor on WCF matters, and monitoring the liquidity of the WCF funds. The WCF Manager assists the Division of Budget in budget preparation.
2. **The Chief, National Property and Support Branch** (OC650), provides overall property management services for all property in the WCF. This includes maintaining centralized property records and providing counsel and assistance in the acquisition, use, and disposal of WCF property, including vehicles, equipment, stores inventories, Sign Center materials, and forms and publications inventories. The Branch Chief is responsible for classifying vehicles/equipment, establishing and maintaining property replacement schedules, estimating useful life of property, setting utilization standards, supplying information to the WCF Manager for use in setting fixed ownership and Use Rates, scheduling inventories, preparing WCF property reports, initiating purchase of replacement items for some classes of property, and developing property management procedures and directives in connection with WCF property management.

C. All Employees involved in the management of WCF programs and use of WCF vehicles/equipment are responsible for knowing and following the guidelines and instructions contained in this Manual Section.

1.5 References.

- A. FLPMA
- B. Handbook 1525-1 Fleet Management
- C. Manual Section 1525- Fleet Management
- D. Interior Property Management Directives 410 Addition to IPMD. Accountability— Subpart 114-60.201-2 – Capitalization Threshold

1.6 Policy.

- A.** The BLM's WCF is established to finance and account for services and goods furnished to the Bureau's various benefiting activities as well as non-BLM customers. Amounts expended or to be expended by the WCF are funded by user rates or donations from other funds to ensure that adequate funds are available to support authorized Bureau and other customer programs.

- B.** The WCF encompasses six distinct programs as follows:
 - 1. WCF Motorized and Towed Fleet (L9310)
 - 2. WCF Stores (L9322)
 - 3. WCF National Sign Center (L9323)
 - 4. WCF Sign Program (L9324)
 - 5. WCF Department Forms Center (L9360)
 - 6. WCF Reimbursable Program (L9390)Any expansion or contraction of the number of programs requires a change in BLM policy.

- C.** The BLM WCF Committee is an advisory board comprised of six members as follows:
 - A.** Deputy Assistant Director of Business, Fiscal and Information Resources Management (W0800).
 - B.** Two State Office Representatives selected by the Business Management Council (BMC)
 - C.** National Fire Equipment Program Representative selected by National Interagency Fire Center Management (NIFC)
 - D.** National Fleet Manager (OC650)
 - E.** WCF Manager (OC612)

- D.** The committee functions in the capacity of reviewing any major policy considerations which affect the BLM's WCF and is chaired by the Deputy Assistant Director, Business, Fiscal, and Information Resources Management. The committee acts as a recommending unit only, and all final policy decisions must be approved by the Assistant Director, Business, Fiscal, and Information Resources Management (W0800).

Chapter 2 WCF Motorized and Towed Fleet (L9310)**2.1 WCF Motorized and Towed Fleet Overview.**

WCF Motorized and Towed Fleet – Functional Area L9310 - is managed at the NOC. The WCF Fleet program allows for the replacement, operations, maintenance, and repairs of BLM-owned vehicles/equipment. Fixed Ownership Rate (FOR) and Use Rate assessments are collected to fund these objectives. The WCF Manager is responsible for rate-setting to ensure adequate collections. The WCF Fleet is comprised of capitalized vehicles/equipment with exception of the items listed in .11.B (Excluded Vehicles/Equipment). WCF Fleet may at times include betterments (or sub-assets) that fall below the capital threshold.

A. WCF Fleet Vehicle/Equipment Classes. WCF Fleet is categorized in seven major groups of classes as illustrated in the following table:

<u>Class Group</u>	<u>Work Breakdown Structure Range</u>
(1) General Purpose Vehicles	LW.MV.01000000 to LW.MV.01990000
(2) Special Purpose Vehicles	LW.MV.03000000 to LW.MV.03990000
(3) Miscellaneous Equipment	LW.MV.04000000 to LW.MV.04990000
(4) Wildland Fire Equipment	LW.MV.06000000 to LW.MV.06990000
(5) Oregon Heavy Equipment	LW.MV.07000000 to LW.MV.07990000
(6) Motor Equipment, Heavy Duty Construction, and Miscellaneous	LW.MV.08000000 to LW.MV.08990000
(7) Seed Drills	LW.MV.09000000 to LW.MV.09990000

Note: Classes and Work Breakdown Structure are used synonymously throughout this document.

1. **General Purpose Vehicles.** General Purpose Vehicles include any licensed, motorized vehicle used primarily for transportation of people or property and driven on highways. No underutilization is charged on general purpose vehicles. General Purpose replacement standards are based on miles/hours and years of use are not considered.
2. **Special Purpose Vehicles.** Special Purpose Vehicles are determined to have a time-limited mission need and will not be replaced. Since these vehicles/equipment will not be replaced, there are no FOR assessments charged on special purpose vehicles. Use Rate assessments are still charged on special purpose equipment to cover limited maintenance items. Under no circumstances are repairs of Special Purpose Vehicles/equipment authorized to be funded by the WCF regardless of negligence. See Fleet Management Manual 1525 for additional guidance concerning Special Purpose vehicles/equipment.

Class 399 vehicles, which are part of the Special Purpose Vehicles/equipment group, are in the WCF for reporting purposes only and are not charged either a Use Rate assessment or a FOR assessment. As such class 399 vehicles cannot charge any costs against the WCF. No fleet cards will be issued to class 399 vehicles/equipment.

- 3. Miscellaneous Equipment.** Miscellaneous equipment includes equipment not covered by any other class of vehicles/equipment such as skid-steers, forklifts, and snow tractors. Miscellaneous Equipment items are charged an underutilization assessment annually if they do not meet the established annual utilization standard. Underutilization will be charged against the standard cost structure associated with the piece of equipment or vehicle. Replacement standards are based on both utilization units as well as years of use.
- 4. Wildland Fire Equipment.** Wildland Fire Equipment includes any vehicles/equipment that are outfitted with fire lights, stripes, and/or sirens. This class of equipment includes Command Vehicles, Type 3 Engines, Type 4 Engines, Type 6 Engines, Water Tenders, Remote Automated Weather Station (RAWS) Vehicles, and Fire Boats. Fire equipment FOR and Use Rate costs are charged against fire projects in which the equipment is used using exception cost structure(s). If the equipment is not used in connection with fire activity, then the use shall be charged against a non-suppression related cost structure.

Due to the unpredictability of fire seasons, underutilization is not charged on fire equipment. Fire equipment replacement standards are based on miles or hours of operation with no consideration of years except when extenuating circumstances require early replacement partially funded by a contribution.

- 5. Oregon Heavy Equipment.** Due to the number of pieces of heavy equipment in the Oregon heavy equipment fleet, these items are managed separately from all other heavy equipment. Oregon Heavy Equipment includes construction equipment, materials handling equipment, and other mobile equipment used to maintain existing infrastructure in Oregon.

Oregon Heavy Equipment is financially managed at the state balance level. Financial management data is sent monthly by the NOC to the Oregon Heavy Equipment Committee. Oregon's Heavy Equipment Committee evaluates the current and future need of Oregon and determines the make-up of its fleet and if like-for-like replacements are necessary or if new types of equipment are needed.

For additional guidance on Oregon Heavy Equipment, see the Heavy Equipment section (.11.A.6).

6. **Motor Equipment, Heavy Duty Construction, and Miscellaneous.** State Heavy Equipment Committees are established and chartered by State Directors to promote the efficient and cost-effective use of all heavy equipment within their respective states. WCF heavy equipment classes are managed at the BLM organizational state balance level.

Periodically NOC WCF Accountants send each state, either the State Engineer or the State Heavy Equipment committee representative, its Heavy Equipment State Balance report. The Heavy Equipment State Balance report, when properly used as a decision-making tool, is a key component of the state's management of its fleet and fund availability balance. The report includes both the available state balance (including all collections and expenditures) and the amount of FOR revenue collected on all active equipment.

State Heavy Equipment Committees or State Engineers evaluate the current and future heavy equipment needs of their state and determine if an identical or similar replacement is necessary or if new types of equipment are needed to accomplish changing program objectives within their state. As purchase needs are identified, the states initiate their purchase requisitions.

All heavy equipment acquisition purchase requisitions must be approved by the state's Heavy Equipment Committee or the State Engineer and be electronically documented in the Financial and Business Management System (FBMS). Acceptable forms of approval may be either (1) the electronic approval of the FBMS Purchase Requisition, or (2) the electronic attachment to the FBMS Purchase Requisition of a signed approval by the Committee's representative or state engineer. Additional Purchase Request approvals must be granted by both the National Fleet Manager and the WCF Manager. Heavy equipment Purchase Requisitions not meeting the aforementioned approval requirements are rejected at the NOC until met.

Depending on the planned equipment needs of a state, and how much that state expects to spend on equipment in relationship to its State Heavy Equipment balance, and provided the National Fleet Manager gives approval, WCF funding may be certified to purchase new augmentations to the fleet or replacement equipment. The WCF Manager certifies these funds based on various factors including, but not limited to, the adequacy of available balance for immediate needs and the adequacy of expected cash balances for future needs. Under certain circumstances (such as the purchase of nonstandard, optional equipment, upgrades, downgrades, etc.), a state may be required to contribute additional funding before a purchase request is certified, or an allowance may be made. The funding decision ultimately rests with the WCF Manager.

Sometimes the best use of a state's available balance and the management of its asset portfolio may be to share assets across offices and districts, or even, to transfer assets to other states or downsize altogether. Depending on the

decision or transaction, there could be a financial impact with respect to the state's available balance (for instance, transfers out from one state to another could mean a decrease in the available balance in one state and an increase in available balance in another's due to the transfer of any associated FOR assessment).

In any case, heavy equipment decisions – whether at the State Heavy Equipment Committee level, the NOC level, or otherwise, must be made in a manner that promotes the efficient and cost-effective use of all heavy equipment within the bureau and complies with applicable bureau policy.

7. **Seed Drills.** Seed Drills consist of both 3-cart and single-cart drills. The drills are used in the stabilization and restoration of areas affected by wildland fires. FOR and Use Rates are charged on a per-acre drilled basis. There is no under-utilization assessment on drills. While drills must report usage, Drill-Carts are not utilization-relevant.

Drill maintenance is performed at the Drill Shop located in Vale, OR. Drill Shop maintenance is charged to the WCF and expenses are recouped through Use Rate assessment.

- B. Excluded Vehicles/Equipment.** Subject to review by the National Fleet Manager, certain exceptions to the capitalized vehicles/equipment requirement may exist. Additional vehicles/equipment may be excluded at the discretion of the National Fleet Manager in conjunction with the WCF Manager. Any Non-WCF vehicles/equipment bought without the review and approval of the BLM Fleet Team at the NOC will be reviewed by property/ acquisition for further action.

Whenever an asset is excluded from the WCF yet meets the capital threshold, DOI and Bureau policy dictate it must still be capitalized. This capitalization occurs *outside* the WCF.

- C. Holdover Vehicles/Equipment.** Holdover vehicles/equipment are vehicles/equipment that have been replaced, have not yet been disposed of, and are still available for use. Holdover vehicles/equipment are not subject to underutilization charges. All costs charged to the WCF for hold-over vehicles/equipment are reviewed monthly and determination is made if the cost is an authorized WCF charge or if the cost needs to be reallocated to the benefitting activity.

The fixed ownership rate (FOR) assessment will continue to be charged on holdover vehicles/equipment. As vehicles/equipment are continued to be used, the estimated salvage value of the vehicle/equipment is reduced. The continued assessment of FOR is meant to offset the reduced expected salvage value.

See Fleet Management, H-1525-1 for additional information about holdover vehicles/equipment.

2.2 WCF Sources of Revenue (Motorized and Towed Fleet).

Since the WCF does not receive an annual appropriation, the operation of the WCF Fleet program primarily relies on revenue from the assessment of user fees. The fees are charged against the benefiting activity for the use of vehicles/equipment.

- A. Vehicle/Equipment Use Rate.** The Use Rate assessment is the cost charged against a benefitting activity for the program using the WCF vehicle/equipment. The assessments are charged monthly based on the number of miles, hours, or acres the vehicle/equipment is used multiplied by the class-wide Use Rate. The Use Rate assessment is used to cover the operating costs of the fleet. The rates are set at a level that covers fuel and allows for WCF vehicles/equipment to be maintained in a safe operating condition. For Special Purpose classes, see section (.11.A.2). Preventative care not only helps keep vehicles/equipment safe, but it also reduces downtime, extends their life, and increases sales proceeds. Funds received by the WCF through the assessment of Use Rates are used to pay for routine repairs and maintenance not deemed to be caused by abuse, neglect, human caused damage with or without intent, Acts of God, or nature (weather, animals, etc.). State-specific expenses such as emission requirements are not covered by the WCF. See H-1525-1 for guidance related to non-allowable repairs. Use Rate revenue is never used to pay for the acquisition of equipment. Overhead cost associated with managing the WCF are also incorporated into Use Rates. Overhead consists of personnel costs for the WCF Manager and Accountants, NOC Fleet staff, and certain NIFC Fire Equipment Specialists. Other individuals may charge time to the WCF if authorized by the WCF Manager.

The Use Rate assessment is charged monthly to vehicles/equipment based on the amount of usage the vehicles/equipment reported during the monthly utilization reporting window. The Use Rate assessment can be based on hours, miles, or acres of use. Use Rate Revenue is coded to commitment item WMRUI0 in the accounting system (currently the Financial and Business System, or FBMS).

All vehicles/equipment in FBMS are assigned a standard cost structure(s) to which all utilization charges incurred are charged against on a percentage basis unless a field office enters an exception cost center(s). Multiple exception cost centers may be entered during the utilization reporting window on a reporting unit basis. If exception cost centers reporting units do not sum to the total reported utilization for the month, the remaining reporting units are charged to the standard cost structure(s).

WCF Finance personnel recalculate Use Rates for each vehicle class every fiscal year or as necessary based on actual vehicle use expenses compared with actual use revenues from previous fiscal year(s), the objective being for each vehicle class to break even over its cumulative inception-to-date life. These rates may be viewed in FBMS table ZUSE_RATE.

B. Vehicle/Equipment Fixed Ownership Rate (FOR). The FOR assessment is the cost charged against a benefitting activity for the program using the WCF vehicle/equipment. The FOR assessment is used to collect sufficient funds for the eventual replacement of the vehicle/equipment being charged the FOR assessment, including all costs associated with the acquisition of the asset (e.g., shipping and taxes).

The FOR assessment is charged monthly to vehicles/equipment based on the amount of usage the vehicles/equipment reported during the monthly utilization reporting window. FOR can be based on hours, miles, or acres of use. FOR revenue is coded to commitment item WMRFIO in the accounting system.

All vehicles/equipment in FBMS are assigned a standard cost structure(s) to which all FOR assessments are charged against on a percentage basis unless a field office enters an exception cost center(s). Multiple exception cost centers may be entered during the utilization reporting window on a reporting unit basis. If exception cost centers reporting units do not sum to the total reported utilization for the month, the remaining reporting units are charged to the standard cost structure(s). Additional FOR revenue is received by the WCF from an underutilization charge assessment on equipment that takes place annually in September or whenever the equipment is transferred/disposed. The purpose of the assessment is to collect enough revenue to pay for equipment replacement. The assessment is used as a tool to ensure sufficient funds are available to cover the cost of replacements when specific equipment has met the age replacement standard but not the miles/hours replacement standard.

Equipment units that are underutilized are charged for the difference between the minimum utilization and the actual utilization for each fiscal year at the end of the year or a prorated amount if the equipment unit transferred to a different office or disposed of during the year, with the result multiplied by the FOR unit cost.

Fire-fighting equipment in classes 0611 through 0689 (Work Breakdown Structures LWMV06110000 through LWMV06890000) as well as general purpose classes are not charged underutilization assessments.

The FBMS Utilization Status Report tracks under-utilization from the beginning of the fiscal year. This report is then sent to field office managers during the 3rd and 4th quarter. This report projects potential under-utilization charges that will post in September after the normal utilization charges have posted. The Utilization Status Report is intended to alert managers and/or budget analysts of charges that may be incurred in September.

WCF Finance personnel set the FOR rates annually or as necessary based on the following factors: the annually adjusted estimated vehicle/equipment replacement cost, expected inflation, salvage value, and estimated useful life (years and miles/hours). The determined rate is charged over the estimated useful life of the vehicle/equipment based on reported usage. FOR charges are levied against the standard cost structure associated with the vehicle/equipment unless an exception cost

structure is reported. The cumulative revenue collected from the FOR assessment on a vehicle/equipment stays with the vehicle/equipment throughout the life of the vehicle/equipment regardless of the office to which the vehicle/equipment is initially assigned. These rates may be viewed in FBMS table ZUSE_RATE.

Whenever a vehicle in an FOR-paying class is not replaced or residual funds exist after replacement occurs, FOR funds paid into the WCF remain in the WCF. These funds are available for use by the States for future acquisitions. The WCF tracks these funds by the state that possessed the vehicle/equipment at date of disposal. These funds are available to use in lieu of a contribution. For policy on contribution requirements see section .12F below.

- C. Vehicle/Equipment Donations.** Before any capitalized asset can be replaced by the WCF, it must first be donated to the fund. Any used equipment donation must have a thorough inspection prior to being donated to the WCF. The cost of the inspection plus any necessary repairs to ensure that the vehicle is safe working condition must be paid for by non-WCF funds. All used equipment donations will be classified as special purpose vehicles/equipment.
- D. Sales Proceeds from the Sale of WCF Assets.** The WCF has statutory authority under FLPMA to retain income derived from the sale of WCF assets. The proceeds received are used to cover part of the acquisition cost of the replacement vehicle/equipment. Estimated sales proceeds are compared to actual proceeds received. If a buyout contribution was received, excess contribution proceeds will be returned to the office that made the contribution or if the actual proceeds were less than expected, an additional contribution may be required.

Disposal of Vehicles/Equipment – All vehicles/equipment must be disposed of using the General Services Administration (GSA) disposal process. The NOC (OC653) is the only authorized entity for managing the disposal of vehicles/equipment. For details on the disposal process see MS 1520- Personal Property Management.

Trade-ins of vehicles/equipment - In certain circumstances, a trade-in of a vehicle or equipment is authorized as a means of disposal. Trade-ins are authorized when the economic benefit of trading in the vehicle/equipment is greater than the economic benefit of disposing the vehicle through GSA. All trade-in contracts must adhere to all contracting requirements. All trade-ins must be approved by OC653. Reductions in the acquisition cost, given due to the trade-in of a vehicle/equipment, are treated as salvage proceeds of the vehicle/equipment being traded-in. The NOC creates additional FBMS entries in order to properly record the acquisition cost of the acquired vehicle.

Sales proceeds (salvage) received on the disposition of all vehicles/equipment not being replaced are deposited to the miscellaneous receipts fund of the U.S. Treasury as the WCF is not authorized to retain these sales proceeds. This would include all or most Special Purpose vehicles/equipment.

- E. Insurance Proceeds from Accident Damage.** All reimbursement checks for accident damage to WCF vehicles/equipment paying a Use Rate must be sent to the NOC (OC621). The check must be submitted along with the Collection and Billings System (CBS) system-generated Collection Transmittal, Form 1370-8. The sender must notate in the text field of Form 1370-8 the WCF vehicle license number and Standing Work Order (ST01) and Maintenance Work Order (ME01). Payments for repairable damage are posted as Use Rate Revenue and are coded to Commitment Item WMRUI0 in FBMS. Proceeds received from the disposition of wrecked vehicle/equipment deemed a total loss, by a report of survey, are posted as sales proceeds and are coded to Commitment Item WORVS0.
- F. Contributions.** Contributions are funds transferred into the WCF at the direction of and communicated by WCF Finance in order to provide necessary funding for acquisitions when current WCF funds are not sufficient. The benefitting activity ordering the asset completes Form 1510-18v and submits it to the NOC Fleet Manager (OC653) who, in turn, processes the document and delivers it to the NOC WCF Accountant (OC612) who processes the FBMS contribution document. Contributions can be classified as a new purchase, betterment, non-standard options, or early buyout contribution. Contributions are estimates and are refunded if the contribution made into the WCF is greater than what was actually needed. Conversely, if the estimated contribution ends up being less than what was actually needed, then an additional contribution is required.
- 1. New Purchase Contributions.** New Purchase contributions are deposited into the WCF if an office needs a vehicle or piece of equipment that is an addition to the WCF fleet that does not replace a current WCF vehicle/equipment
 - 2. Betterment Contributions.** Betterments are assets that cannot stand alone and are an addition to the base vehicle/equipment. Betterment contributions to the WCF are necessary to authorize the WCF procurement as well as document the added value of the equipment.
 - 3. Non-Standard Options Contributions.** Non-Standard Option contributions are deposited into the WCF when an office is purchasing a vehicle/equipment that includes options not covered by the FOR (e.g., backup cameras). For a list of options covered by the WCF refer to BLM Fleet Manual 1525.
 - 4. Early Buyout Contributions.** Early Buyout contributions are required to be deposited into the WCF if a vehicle/equipment is being replaced before reaching its estimated useful life. The WCF Finance team will determine the early buyout contribution required.

5. **Other.** Contributions may be required in other circumstances (e.g., a contribution deposited into a state Heavy Equipment balance to make up for known shortages.)

2.3 WCF Expenses (Motorized and Towed Fleet).

Personnel using Bureau-owned vehicles/equipment against which Use Rates are charged must code the operation, maintenance, and repair costs of this equipment to the WBS of the equipment being utilized.

A. Operations, Maintenance and Repair Costs.

1. **Equipment Operation Costs.** Equipment operation costs consist of fuel) and oil. All purchases of fuel for consumption by Bureau-owned vehicles that pay Use Rates are charged to the WCF.
2. **Maintenance Costs (Preventative).** Maintenance costs are those incurred to keep Bureau-owned vehicles/equipment covered by Use Rates under the WCF in a safe, serviceable condition. Preventative maintenance not only keeps vehicles/equipment safe, but it also reduces downtime and increases sales proceeds. See H-1525-1 for a list of covered preventative maintenance costs. Offices with approved maintenance shops can charge mechanic wages to the WCF for the time spent working on BLM-owned vehicles/equipment. Approval must be obtained from WO800 to establish a motor vehicle maintenance shop before mechanics employed there may charge their time to the WCF for maintenance or repair work on BLM-owned vehicles/equipment.
3. **Holdover Costs.** Only fuel, windshield repair at time of disposal, oil changes, reasonable disposal detailing expenses, and final inspection costs are paid by the WCF for holdovers. Other holdover charges must be coded directly to the benefiting activity. On a monthly basis, the NOC (OC612) reviews all holdover charges ensuring all charges are authorized to be funded by the WCF. If charges are deemed not be authorized for WCF funding, then the field must reallocate the charges.
4. **Repair Costs.** Repair costs are those that are incurred to maintain the specific WCF Fleet item of in safe efficient operating condition through the restoration or replacement of parts, components, or assemblies of Bureau-owned vehicles/equipment as necessitated by wear and tear, or the failure of parts. All repair costs that meet the above criteria are charged to the WCF if the vehicle/equipment is charged a Use Rate. WCF disallows repair costs resulting from abuse, neglect, human-caused damage with or without intent, Acts of God, or nature (weather, animals, etc.). Any receipts payable to the WCF for Reports of Survey, other than total-loss incidents, are credited against the repair costs associated with the report. If a warranty is still in effect for the vehicle/equipment being repaired, the warranty must be used.

See H-1525-1 for guidance concerning repairs not authorized to be charged to the WCF.

5. **Accident Damage.** All unreimbursed repair costs for accident damage must be charged to the benefitting activity from the using office and not to the WCF. If a vehicle is totaled in an accident, and it is in a class that pays an FOR fee, part of the replacement cost for a new vehicle will come from the WCF. The remainder of the replacement cost must come from the benefitting activity from the using office. The proportion that the WCF contributes toward the replacement cost is equal to the dollar amount of FOR revenue already charged against the demolished vehicle, plus the estimated proceeds from the sale of the vehicle. Unless other arrangements are made with the WCF Manager, if the using office does not desire a replacement, it must still reimburse the WCF for the difference between the amount of FOR revenue paid plus the salvage value, and the cost of a new replacement, which will be issued to another BLM office expressing a need. See H-1525-1 for documentation requirements related to accidents.
6. **Vehicle Options Not Paid For by WCF.** Certain add-ons and modifications to vehicles/equipment which are not standard options will not be paid for by the WCF. Costs of this nature must be paid by the benefitting activities by making a deposit into the WCF. See H-1525-1 for more information about not standard options.

B. Vehicle Replacement. BLM vehicles which meet replacement standards must be replaced.

1. **Useful Life Standards.** Generally, all bureau-owned vehicles/equipment charged the FOR assessment are replaced with monies from the WCF. The normal criteria for vehicle/equipment replacement are based on age or the number of miles driven or hours used. The replacement standards are applied on a vehicle class-wide basis. Earlier replacement due to excessive repair and maintenance costs will be considered on a case-by-case basis. The replacement standards for specific classes of vehicles/equipment are found in the FBMS utilization rate table (ZUSE_RATE). An extraction of the rate table is emailed annually by the NOC (OC612) to the BLM fleet management community during the first quarter of each fiscal year. The table displays the recommended replacement years and the annual minimum use standards.
2. **Vehicle/Equipment Replacements.** The procedures for ordering WCF replacement vehicles/equipment may be found in BLM Handbook H-1525-1. The National Fleet Manager (OC653) is responsible for the development and coordination of the replacement plan. WCF Finance (OC612) determines fund availability and must certify funds for all obligations incurred for the purpose of replacing WCF vehicles and equipment. If a vehicle is to be

disposed without replacement, then a 1525-11 form must be submitted to the National Property Fleet Section (OC653)

2.4 WCF Cost Coding of Financial Documents (Motorized and Towed Fleet).

All financial documents, e.g., requisitions, oral orders, purchase orders and contracts relating to the operation of the Bureau's Motorized and Towed Fleet must be coded in FBMS as follows:

- A. Fund Code.** XXXL4525RV (WCF) (Revolving Fund)
- B. Functional Area.** L93100000.* - WCF Motorized and Towed Fleet
- C. Program Element.**
 - 1. Fleet Operations and Maintenance.** 120000
 - 2. Fleet Capital Acquisitions (Must use Commitment Item 311*).** 130000
 - 3. Fleet Charges (Bulk Fuel only).** 140000
- D. Work Breakdown Structure (WBS).** (LW.MV.0*) All financial transactions involving functional area L9310 must be coded with a twelve-digit project number. The first digit of the eight-digit project code is always zero. The next three digits of the code are normally the vehicle class number(s) for which the transaction was initiated. The last four digits of the code are zeros (e.g., LW.MV.0XXX0000.). There are two categories of project numbers which do not reflect vehicle classes: The first category is the LWMV06000000-LWMV06050000 classes which pertain to National Interagency Fire Center (NIFC) fire administrative charges. These numbers are assigned to specific financial transactions by NIFC. The second category is utilized for financial transactions for which a particular vehicle class(es) cannot be identified, even by estimating. Non-identifiable financial transactions for the Oregon Heavy Equipment program should be charged to project number LWMV07000000 for Administrative, LWMV07100000 for Bulk Fuel, and LWMV07110000 – LWMV07320000 for specified maintenance and indirect costs. All other non-identifiable project number financial transactions should be charged to project number LWMV05000000 Administrative, LWMV05100000 Bulk Fuel, and LWMV05200000 – LWMV05210000 for maintenance shop overhead. Projects LWMV05000000 and LWMV07000000 must never be viewed as "catch all" accounts for WCF costs. No project number other than a valid vehicle class and those specifically identified above may be used except by approval of the WCF Manager.
- E. Work Order.** System-generated, 8-character, numeric value associated with either the Standing Work Order (ST01) or Maintenance Work Order (ME01) of the equipment. This value is required when using Functional Area L93100000.120000, and it derives the values for Fund, Functional Area, and WBS.

F. Funds Center. LL* (use appropriate funds center)

G. Commitment Item. Commitment items are used to classify similar expenses in a category. All expenses incurred by the Working Capital Fund must have a commitment item. Commitment item is the FBMS term for the U.S. Treasury term “budget object class (BOC).”

2.5 WCF Fleet Card Purchases.

A Fleet charge card is issued with each WCF vehicle or piece of equipment. The Fleet card is to be used for authorized WCF fuel, maintenance, and repairs up to the fleet charge card limit. Any unauthorized charges made on a Fleet card must be reallocated to the benefitting activity. There is to be no fueling of motorcycles, UTV’s, snow-blowers, lawn mowers, etc., using BLM Fleet cards. Fleet cards have an associated standing work order (STO1). The default cost center in the standing work order must be the same as the default cost center on the associated asset’s Equipment Master Record. This helps ensure that fleet costs post to the same cost center as any associated revenue from utilization postings. For additional details on Fleet charge cards, see BLM Manual 1512.

2.6 WCF Purchase Requisitions.

Purchase Requisitions (PRs) are required for WCF maintenance/repair charges over the fleet card limit and for acquisitions of WCF Fleet Asset acquisitions, described as follows:

A. Maintenance/Repairs. Maintenance/Repair charges to the WCF over fleet card limit amount will require a PR. All PRs charging the WCF fund must be fleet- or ad-hoc approved by the National Operations Center Fleet Property Section (OC653). Maintenance PRs may be multi-funded. Determination of funding of Maintenance PRs is made by the ad-hoc or fleet approver. Exceptions for Oregon Heavy Equipment and Fire Vehicles/equipment Maintenance/Repairs exist, as follows:

- 1. Oregon Heavy Equipment Maintenance/Repairs.** Purchase Requisitions are approved by the head of the Oregon Heavy Equipment Committee Chairs. The Oregon Heavy Equipment Chairs must adhere to the same standards of review that all BLM fleet is subject to, ensuring that only authorized WCF expenses are approved.
- 2. Fire Vehicle/Equipment Maintenance/Repairs.** The NIFC is authorized to approve maintenance and repairs PRs under \$10,000. The NIFC must adhere to the same standards of review that all BLM fleet is subject to, ensuring that only authorized WCF expenses are approved. For Maintenance and repairs greater than \$10,000 but less than \$15,000, the NIFC must consult the OC653 prior to approval. For expenses greater than \$15,000, OC653 is the only authorized approver.

B. Acquisitions. All Acquisitions of WCF fleet assets with the exception of fire equipment in the LWMV06* WBS series must be approved by OC653. All Acquisitions of WCF fire equipment must be approved by the National Fire

Equipment Program (NFEP) Manager. Only WCF funds are authorized to purchase vehicles/equipment. If funds other than WCF funds are needed for the acquisition, they must first be contributed to the WCF and then the WCF funding will pay for the acquisition. Finally, due to safety and other full lifecycle management requirements of a federal revolving fund, WCF acquisitions of vehicles/equipment are strictly limited to new equipment, thereby precluding the purchase of used equipment.

2.7 Utilization Reporting Requirements.

BLM vehicles/equipment utilization must be reported every month, even if utilization for the month is equal to zero, for all utilization-relevant classes. Utilization must be reported through the Financial and Business Management System (FBMS) Monthly Utilization Reporting Screen for each WCF and GSA-owned vehicle/equipment. Utilization is reported in hours, miles, or acres depending on the class of vehicle/equipment. Use Rate and FOR assessments will be charged against the standard cost structure(s) associated with the vehicle/equipment reporting utilization unless an exception cost structure is entered. GSA vehicles are charged a flat monthly rate plus a mileage rate.

2.8 Bulk Fuel.

Several field offices throughout the BLM have bulk fuel tanks. Bulk fuel tanks are intended to be in locations where fuel stations are not readily accessible. Bulk fuel tanks are only authorized to provide fuel to WCF vehicles/equipment subject to a Use Rate fee. All bulk fuel tank activity must be reported on the Fuel and Oil Issue Record (Form 1520-28). A monthly reconciliation must be performed and reported on the Fuel Reconciliation Record (Form 1520-28a). The two forms must be sent to the National Operations Center (OC612) each month. Acquisition of fuel to fill the bulk fuel tank must be done through the PR process, or in some instances purchase card. When individual vehicles receive bulk fuel the number of gallons and cost must be entered in the Fuel Acquisition Quantities area of the FBMS Monthly Utilization Screen.

2.9 WCF Boats.

All boats \$50,000 and higher in acquisition cost are placed in the WCF, Functional Area L9310*, WBS LWMV*. Capitalized boats that meet the aforementioned threshold are considered WCF equipment. FOR is charged in order to pay for the replacement of the boat (shell only, except in the case of fire boats, a shell and pump).

WCF boat-trailers are capitalized under separate WCF classes and collect their own FOR. Non-cap boat-trailers, whether controlled or uncontrolled – are considered non-WCF equipment.

Both operations (gasoline, oil, etc.) and maintenance (O&M) and repairs are covered in establishing use rates. Whenever it is necessary – and pending the structure of the use rate for a given boat class -- midlife engine replacements may be covered in use rates as well. A fleet card is issued for O&M and repairs. Engine replacements follow the normal purchasing process (requisition, obligation, etc.).

BLM Fleet Management Team at the NOC provides property management for boats including safety, plating, maintenance (including engine replacements), etc.

Chapter 3 WCF Stores (L9322).

The WCF Stores program is comprised of materials and supplies acquired and stored for subsequent issue to projects or using activities. Stores are consumed, lose their identity, or become an integral part of other property when put in use. Currently the authorized stores programs are seed inventory handled at the warehouses in Boise, Idaho and Ely, Nevada. Commercially-made signs are handled at the warehouse at the NOC.

3.1 Sources of Revenue and Capital Formation (Stores).

The WCF Stores program must recover revenue in an amount approximately equal to the cost of stores purchased, operating expenses, administrative overhead costs, write-offs and inventory losses, and transfers of excess inventory without reimbursement.

- A. **Stores Issue Revenue.** When stores are issued, the benefiting activity must reimburse the WCF for the cost of the stores item(s).
- B. **Stores Surcharge Revenue.** When stores are issued from the WCF to a benefiting activity, one or more surcharge(s) will be charged to cover operating expenses, administrative overhead, write-offs and inventory losses, and transfers of excess inventory without reimbursement.
- C. **Stores Donations.** When the stores program was established in the WCF, inventories were transferred to the WCF. Transfer was made by donation, at no cost, to the WCF without reimbursement to the donating activities. The revenue generated when stores inventory is issued other than that derived from surcharge revenue is made available to reinvest in additional stores inventory.

3.2 Expenses (Stores).

Cost are incurred by the WCF when stores are purchased; indirect cost such as operating and administrative operating costs are incurred for salary, travel, equipment, and supplies; write-offs or inventory losses occur; or transfers are made without reimbursement to the WCF.

- A. **Stores Inventory Costs.** When stores are initially purchased for subsequent issue to projects or using activities, the full cost of the purchase including freight charges will be charged to the WCF. Stores purchases should not exceed anticipated stores issues in the following 12 months. Approval must be requested from the WCF Manager (OC612) if this condition is anticipated for WCF stores.
- B. **Operating Overhead Costs.** Operating costs identified to the stores expense are borne by the WCF. Only organizations authorized to have a stores program may charge allowable costs to the WCF.
- C. **Administrative Overhead Costs.** National Operations Center administrative costs identified to the stores program are borne by the WCF. No administrative cost may be charged to the WCF by any office other than the National Operations Center.

D. Cost of Inventory Losses. When inventory shrinkage occurs due to loss, damage, or theft, this cost must generally be covered by the WCF, unless there is an appropriate identifiable cause.

3.3 Cost Coding of Financial Documents (Stores).

A. Stores Acquisitions. Acquisitions through such procurement documents as contracts, purchase orders, etc., for which BLM pays a vendor for the stores supplies, are cost coded in FBMS as follows:

Program	Fund	Activity Type	Functional Area	Funds Center	WBS	GL
BLM National Seed Warehouse Program	XX XL4 525 RV	(blank)	L93220000.1100 00	LLBW3000 00	LWWFBSEED 000	Multi.
BLM SEED WHSE Plant Overhead	XX XL4 525 RV	(blank)	L93220000.1200 00, L93220000.XZ0 000 L93220000.XJ00 00	LLBW30A1 00	LWWFBSEED A00	Multi.
BLM SEED WHSE Non Plant Overhead	XX XL4 525 RV	(blank)	L93220000.1200 00, L93220000.XZ0 000 L93220000.XJ00 00	LLBW30A2 00	LWWFBSEED A00	Multi.
BLM SEED WHSE Production	XX XL4 525 RV	LS0000, LS0001	L93220000.XZ0 000	LLBW30P1 00	LWWFBSEED 000	Multi.
BLM SEED WHSE Dry Storage	XX XL4 525 RV	(blank)	L93220000.1200 00,	LLBW30W 100	LWWFBSEED 000	6100. 2*
BLM SEED WHSE Cold Storage	XX XL4 525 RV	(blank)	L93220000.1200 00,	LLBW30W 200	LWWFBSEED 000	6100. 2*
Denver Sign	XX XL4 525 RV	N/A	L93220000.1100 00	LLOC*	LWWFDSIGN 000	6100. 261C 0

- B. Stores Capital Acquisitions.** Acquisitions through such procurement documents as contracts, purchase orders, etc., for which BLM pays a vendor for the stores capital equipment, are cost coded in FBMS as follows:

Program	Fund	Activity Type	Functional Area	Funds Center	WBS	GL
Seed Operations	XX XL4 525 RV	(blank)	L93220000.1300 00	LLBW*	LWWFBSEED A00	1750.3 11A0

C. Stores Issues.

1. **Seed.** All seed issues are recorded in the Inventory Module of FBMS. A project seed request form is required to be submitted to the Warehouse manager for an issue to be recorded.
 - a. **GL.** 6100.264S0 (Seed).
 - b. **Functional Area.** Determined by the benefiting program.
 - c. **Fund.** Determined by the benefiting fund in connection with the benefiting Functional Area. Only need to insert the first three characters of the Fund as FBMS derives the balance of the Fund code.
 - d. **WBS.** Determined by the benefiting program

2. **Denver Sign.** The purchase of signs from the Denver Sign Center is completed using a Purchase card. CBS records all entries associated with the purchase of signs.
 - a. **GL.** 6100.261C0 (Denver Sign).
 - b. **Functional Area.** Determined by the benefiting program.
 - c. **Fund.** Determined by the benefiting fund in connection with the benefiting Functional Area. Only need to insert the first three characters of the Fund as FBMS derives the balance of the Fund code.
 - d. **WBS.** Determined by the benefiting program.

3.4 Reporting Requirements (Stores).

- A. Stores Issues.** Monthly, or more frequently as necessary, reporting of stores issues is accomplished by field stores personnel either by entering issue transactions into the FBMS Inventory Module for seed issues or by entering issue transactions into the Automated Inventory Management System (AIMS) for signs issues. Stores personnel should enter their data no later than five working days prior to the end of the month to ensure that errors can be corrected prior to the month-end financial close.
- B. Receiving Report (DI-102), Report of Survey/Certificate of Loss (DI-103), and Transfer of Property (DI-104).** The originating office must assign a document number to each Receiving Report, Report of Survey/Certificate of Loss, and Transfer of Property form. The original copy of the Receiving Report for the donation of materials to WCF Stores should be sent to OC612. The original copy of the Report of Survey/Certificate of Loss and Transfer of Property should be sent to the NOC Property Operations Section (OC653) upon receiving all the required signatures. Upon logging the Report of Survey/Certificate of Loss and Transfer of Property forms in their records, OC653 will forward the original copy to OC612 to be posted to the general ledger.
- C. Annual Stores Inventory.** An annual reconciliation must be performed between physical warehouse inventory and system inventory ledger. The Boise Regional Seed Warehouse Manager is responsible for coordinating the annual inventory observation. Results of the observation must be sent to OC612.

Chapter 4 WCF National Sign Center (L9323).

The Bureau Sign Center Program became part of the WCF in FY 1984. The Sign Center is located in Rawlins, Wyoming. The WCF pays for the materials used in the construction of custom BLM signs, and benefiting sub-activities are charged for the cost of ordered signs.

4.1 Sources of Revenue and Capital Formation (National Sign Center).

The Commitment Item associated with National Sign Center Revenue, in either case below, is WORRS0.

- A. National Sign Center Revenue – Custom Made Signs.** The major source of operational revenue comes from the sales of custom signs. The National Sign Center sets prices of the signs at a level at which the cost of materials and labor used to construct the sign(s) and any overhead are covered.
- B. National Sign Center Revenue – Outsourced Signs.** If an order for signs is received at the National Sign Center and the National Sign Center cannot fill the order, the National Sign Center has the ability to outsource the production of the sign. The National Sign Center will pass along all costs of procuring the sign from an outsourced vendor to the field office ordering the sign.

4.2 Expenses (National Sign Center).

Expenses associated with the National Sign Center are incurred by the WCF when materials are purchased to be used in the construction of signs. The salaries of the personnel employed to construct the signs are paid directly out of the WCF. The costs associated with the shipping and mailing of the finished signs is charged directly to the benefiting activities. Administrative overhead is also chargeable to this program.

4.3 Cost Coding of Financial Documents (National Sign Center).

- A. Fund Code.** XXXL4525RV
- B. Functional Area.** WCF National Sign Center L93230000.*
- C. Program Element.**
1. Revenue Billing and Collect. 770000
 2. Undistributed Labor Cost. 880000
 3. Undistributed Vehicle Cost. 970000
 4. Maint. Finance SYS/RPT Reg. XJ0000
 5. PRV PERS PRP/FLT/OTHR SUP. XZ0000

D. Work Breakdown Structure (WBS). LWWFRSIGN000**E. Funds Center. LLWYD03000****4.4 Reporting Requirements (National Sign Center).**

The National Sign Center Transaction Report must be sent to the National Sign Coordinator on a monthly basis by the National Sign Center in Rawlins. A negative report is required when no signs are shipped during the reporting month. The National Sign Center Transaction Report should arrive no later than five working days before the end of the every month to ensure current month processing. It should include the following data: Identifier (internally-generated by the National Sign Center), Cost Center, Fund Code, Functional Area, WBS (if required), and Cost (or Sales Price). The National Sign Coordinator instructs the NOC (OC612) to prepare a FBMS journal voucher (Document Type VB) in conjunction with the Transaction Report prepared by the National Sign Center in order to record both the revenue from sold signs and the expense to the purchasing organization.

Chapter 5 WCF Sign Program (L9324).

The Sign Program tracks all WCF funding and expenditures associated with the National Sign Initiative Program. All acquisition of signs within this program must be coordinated through the National Sign Coordinator and WCF Accountants. This functional area of the WCF consists of two funded programs. One program is responsible for all custom signs procured for National Landscape Conservation System sites and the other program is for all other custom signs procured for BLM.

5.1 Sources of Revenue and Capital Formation (Sign Program).

The source of operational revenue for both programs comes from contributions to the program from benefiting activities

5.2 Expenses (Sign Program).

Expenses associated with the Sign Program are incurred when signs are procured for an office. Signs are procured from the Bureau Sign Center or outside vendors. The National Sign Coordinator determines the vendor from which signs will be procured.

5.3. Cost Coding of Financial Documents (Sign Program).

A. **Fund Code.** XXXL4525RV

B. **Functional Area.** Sign Program L93240000.*

C. **Program Element.**

1. **Revenue Billing and Collection.** 770000

2. **Sign Procurement.** 110000

D. **Commitment Item.**

1. **Revenue.** WORSI0

2. **Expenses.** 264B00

E. **Work Breakdown Structure (WBS).**

1. **National Landscape Conservation System** – LWWFNLCS0000

2. **All other signs** – FPDEFAULT (No WBS required)

F. **Funds Center.** The state will procure or contribute for signs. (LL*)

Chapter 6 WCF Department Forms Center (L9360).

The DOI forms function was transferred from the Office of the Secretary to the BLM by a memorandum of understanding signed December 10, 1984. The Forms Center operation is administered under the Bureau's WCF. The Forms Center is physically located at the NOC and the physical operation of the program is managed by the NOC Property Operations Section (OC653), and the financial management of the program is handled by the NOC Financial Programs and Investments Section (OC612). Departmental and bureau forms and other publications such as brochures are provided upon request to various BLM offices, DOI offices, DOI Bureaus, and other federal agencies.

6.1 Sources of Revenue and Capital Formation (Department Forms Center).

The WCF must recover revenue in an amount approximately equal to the cost of forms purchased, shipping and mailing costs, and direct and indirect costs associated with the operating of the departmental forms activity.

- A. **Forms Issue Revenue.** When forms are issued to DOI offices, DOI Bureaus, or BLM offices, the cost of the forms must be reimbursed to the WCF. In the case of non-BLM ordering offices, reimbursement is made through the use of purchase cards. For forms issued to BLM offices, cost transfers are made to the WCF from a Bureau-wide department forms account maintained at the Headquarters level, Washington Office.
- B. **Shipping and Mailing Revenue.** The actual costs of shipping and mailing of departmental forms are collected when forms are issued and are treated as revenue to the WCF.
- C. **Surcharge Revenue.** At the time departmental forms inventory is issued, a surcharge amount is incorporated into the cost of the forms. This surcharge is to cover the direct costs such as wages, equipment lease and maintenance, supplies and inventory obsolescence, and shrinkage associated with the forms operation. The surcharge amount is calculated as a percentage of the total cost of forms issued. The surcharge rate is adjusted annually based upon actual costs.
- D. **Indirect Cost Revenue.** The BLM indirect cost rate for reimbursable BLM accounts is also charged when forms are issued. This does not provide revenue to the WCF.

6.2 Expenses (Department Forms Center).

Expenses associated with the Department forms operation are incurred by the WCF when forms are purchased and shipping, mailing, and direct costs associated with the forms operation are paid. Administrative overhead is also chargeable to this program.

- A. **Forms Inventory Cost.** When forms are initially purchased for subsequent issue, the full cost of the purchase including freight charges will be charged to the WCF. Due to tight monetary constraints imposed upon WCF funding, it is necessary that forms inventories are limited to no more than a 6-month supply at any time. If, for any

reason, it is believed that a larger supply is required, written permission must be received from the WCF Manager.

- B. Direct Costs.** There are direct costs associated with operation of the Department Forms Center, which must be paid for from WCF monies. Those direct costs are for salaries for administration of the forms operations, equipment lease and maintenance costs, cost of supplies, and the costs associated with inventory shrinkage and obsolescence.

6.3 Cost Coding of Financial Documents (Department Forms Center).

- A. Fund Code.** XXXL4525RV(WCF)
- B. Functional Area.** L9360 Department Forms Center
- C. Program Element.**
1. **Stores Purchased.** .110000
 2. **Revenue Billing and Collecting.** .770000
 3. **Undistributed Labor Cost.** .880000
 4. **Maint Finance Sys/RPT REG.** .XJ0000
 5. **PRV PERS PRP/FLT/OTHR SUP.** .XZ0000
- D. Funds Center.** LLOC*
- E. Work Breakdown Structure (WBS).** (LW.WF.DFORM000)
- F. Commitment Item.** 261C (Stores Inventory Expense - must be used with program element 11). Other appropriate object classes are utilized for supplies, maintenance, etc.

6.4 Reporting Requirements (Department Forms Center).

Issues require the recording of transactions into the Automated Inventory Management System (AIMS) as well as the Collections and Billing System (CBS) for charge card transaction. Issues to BLM offices are charged to a central account, which is accomplished by National Operation Center (OC612) personnel entering a journal voucher documents into FBMS. Separate lines of accounting data are used to show the WCF Revenue (cost of forms, freight, and surcharge) and the BLM Indirect Cost Reimbursable Revenue.

Chapter 7 WCF Reimbursable Program (L9390).

BLM is authorized under the authority of the FLPMA to provide services to other Interior bureaus, other Federal agencies, and other parties. Before any work may be performed, an Intra/Inter-agency Agreement (IAA) is required to be completed, signed, and input into FBMS. The IAA specifies the agreement terms and conditions. Any program developed for and operated on behalf of non-BLM entities must be done in a manner consistent with all laws, regulations, and policies under which the WCF is subject. At the time this Manual was released, this program provided services to support Wildland Fire Fighting Equipment replacements for the Bureau of Indian Affairs, Fish and Wildlife Service, and the National Park Service.