

**Working Capital Fund
Program Mission
(\$K)**

FY 2021 Obligations	FY 2022 Estimate	FY 2023 Estimate
264,181	282,272	282,272

The Working Capital Fund (WCF or Fund) is a financial management tool for improving the financing and delivery of a range of common administrative services. Service delivery is assigned to business line service managers; financial responsibility resides in a Fund Manager and individual Business Line Managers are responsible for billing and funds control. The Fund creates a framework for business-like organization of support functions and market-like incentives for both customers and suppliers. The objectives of the Fund include:

- Improve the efficiency of administrative services by providing managers with the opportunity and responsibility to make choices on the amount, priority, and sources of administrative services used by their programs;
- Ensure that program mission budgets include a fair allocation of the costs of common administrative services; and
- Expand the flexibility of the Department's budget structure to permit service providers to respond to customer needs.

Fund businesses maintain performance-based plans that inform the budget and alert the Fund Manager of the need to change pricing policies. The Fund Manager reviews financial and business performance with Business Line Managers each quarter. These reviews culminate in an Annual Report that includes analysis of financial measures, including each business line's performance against its standards and its accomplishments.

WCF charges for full cost recovery for each business line in its budget and program billings. Full costs in Fund prices improve cost accounting for WCF activities, support improved decision-making for business line operations and program spending, and allow the Fund Manager to benchmark against other federal agency equivalent costs. Good budgeting practice incorporates full costing, as laid out in OMB Circular A-94, to promote efficient resource allocation through well-informed decision-making that incorporates societal costs and benefits by the Federal Government.

This information will allow the Department to improve the efficiency of WCF service offerings. The Fund Manager has created controls to satisfy oversight requirements, including regular budget reports on spending. This is consistent with other agency WCFs and satisfies the need to recover costs in reimbursable activities. WCF operations are valued by customers, serve the Department, and remain within the fiscal and policy guidelines established by the Department and by Congressional Committees.

The Department continues to examine ways to use the Fund to gain greater management efficiencies. The Fund has reported efficiency and effectiveness performance metrics since its inception and documents continuous improvement efforts to provide program customers with the best goods and services possible in accordance with other statutory requirements.

Working Capital Fund: Business Line Budgets

Table 1 summarizes projected customer billings by business line. These billings are the result of established pricing policies, which provide the basis for programs to manage their utilization of the WCF and control their budgets. FY 2023 guidance states that Program Office customers may utilize Program funding (as available and appropriate) for expenses that support program operations or agency mission/support and are independent of the number of staff: A-123/Internal Controls; Copy Services; Corporate Business Systems (all segments except Flexible Spending Accounts and Subsidy For Energy Employee Transit (SEET)); Financial Statement Audits; Interagency Transfers; Mail & Transportation; Pension Studies; Printing & Graphics; Project Management Career Development Program (PMCDP); and Procurement Management. WCF expenses that support staff operations or provide staff benefits and fluctuate based on the number of staff, are funded from Program Direction: Building Occupancy; Flexible Spending Accounts and Subsidy for Energy Employee Transit (SEET); Corporate Training Services; Health Services; Overseas Presence; Supply; and Telecommunications.

Table 1
 FY 2023 Working Capital Fund Budget Business Lines^a
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	FY 2021 Obligations	FY 2022 Estimate	FY 2023 Estimate
A-123/Internal Controls	971	1,680	1,680
Building Occupancy	139,750	116,928	116,928
Copy Services	2,645	4,223	4,223
Corporate Business Systems	37,785	48,770	48,770
Corporate Training Services	3,178	2,984	2,984
Financial Statement Audits	8,764	12,160	12,160
Health Services	995	1,947	1,947
Indirect WCF	643	0	0
Interagency Transfers	8,333	8,822	8,822
Mail and Transportation Services	4,068	4,308	4,308
Overseas Presence	13,164	16,522	16,522
Pension Studies	194	553	553
Printing and Graphics	3,489	4,573	4,573
Procurement Management	8,740	16,253	16,253
Project Management Career Development Program (PMCDP)	1,618	1,678	1,678
Supplies	23	2,649	2,649
Telecommunications	29,821	38,223	38,223
Total, Working Capital Fund	264,181	282,272	282,272

^a Numbers may not add due to rounding.

Changes from FY 2022

There are no changes in WCF Budget estimates for FY 2023 from FY 2022 levels.

Table 2 summarizes projected customer billings by business line and by customer Program Office. Billing for customer organizations may change as a result of the final FY 2023 appropriations enacted for each Program Office, usage-based activities driven by consumption and/or any changes approved by the WCF Board.

Table 2
 FY 2023 Working Capital Fund Budget Business Lines by Customer Program Office
 (\$K)

ORG (1)	A-123/INT CNTRL	BLDG OCCUP	COPY SVCS	CORPORATE BUSINESS SYSTEMS	CORP TRNG SVCS	FIN STMT AUDITS	HEALTH SVCS	INTER-AGENCY TRANS	MAIL & TRANSP	OVERSEAS PRESENCE	PENSION STUDIES	PMCDP	PRINT & GRAPH	PROC MGMT	SUPPLY	TELECOM	TOTAL ALL ACTIVITIES	ORG
TYPE \$ *	P\$	PD\$	P\$	P\$/PD\$ (2)	PD\$	P\$	PD\$	P\$	P\$	PD\$	P\$	P\$	P\$	P\$	PD\$	PD\$	P\$+PD\$	
AI	\$ 0	\$ 180	\$ 35	\$ 25	\$ 7	\$ 1	\$ 2	\$ 1	\$ 32	\$ -	\$ -	\$ 26	\$ 4	\$ -	\$ 11	\$ 53	\$ 378	AI
AR	\$ 18	\$ 2,473	\$ 31	\$ 681	\$ 9	\$ 128	\$ 19	\$ 66	\$ 33	\$ -	\$ -	\$ -	\$ 31	\$ 137	\$ 0	\$ 498	\$ 4,123	AR
AU	\$ 10	\$ 7,426	\$ 419	\$ 550	\$ 40	\$ 73	\$ 91	\$ 57	\$ 368	\$ -	\$ -	\$ -	\$ 342	\$ 56	\$ 159	\$ 2,533	\$ 12,122	AU
BPA	\$ -	\$ 130	\$ -	\$ 81	\$ 518	\$ -	\$ 102	\$ 135	\$ 18	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ 3	\$ 37	\$ 1,055	BPA
CF	\$ 2	\$ 5,225	\$ 133	\$ 412	\$ 44	\$ 18	\$ 70	\$ 19	\$ 149	\$ -	\$ -	\$ -	\$ 122	\$ 22	\$ 95	\$ 1,839	\$ 8,151	CF
CI	\$ 0	\$ 689	\$ 18	\$ 40	\$ 5	\$ 2	\$ 9	\$ 2	\$ 53	\$ -	\$ -	\$ -	\$ 20	\$ 1	\$ 23	\$ 174	\$ 1,035	CI
CR	\$ 7	\$ 882	\$ 15	\$ 115	\$ 3	\$ 49	\$ 6	\$ 24	\$ 23	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ 29	\$ 52	\$ 1,227	CR
EA	\$ 4	\$ 1,754	\$ 62	\$ 150	\$ 51	\$ 28	\$ 27	\$ 25	\$ 53	\$ -	\$ -	\$ -	\$ 42	\$ 1	\$ 45	\$ 565	\$ 2,804	EA
ED	\$ 0	\$ 672	\$ 45	\$ 73	\$ 15	\$ 4	\$ 11	\$ 3	\$ 48	\$ -	\$ -	\$ -	\$ 132	\$ 14	\$ 19	\$ 216	\$ 1,252	ED
EE	\$ 82	\$ 11,664	\$ 413	\$ 2,983	\$ 147	\$ 596	\$ 147	\$ 324	\$ 153	\$ 661	\$ 20	\$ 20	\$ 587	\$ 976	\$ 219	\$ 3,756	\$ 22,747	EE
EI	\$ 6	\$ 7,929	\$ 139	\$ 810	\$ 106	\$ 44	\$ 125	\$ 37	\$ 147	\$ -	\$ -	\$ 4	\$ 199	\$ 186	\$ 86	\$ 1,264	\$ 11,083	EIA
EM	\$ 338	\$ 8,298	\$ 198	\$ 8,518	\$ 252	\$ 2,455	\$ 123	\$ 1,746	\$ 187	\$ 330	\$ 147	\$ 730	\$ 209	\$ 4,952	\$ 236	\$ 2,426	\$ 31,147	EM
FE	\$ 45	\$ 3,380	\$ 148	\$ 2,422	\$ 151	\$ 330	\$ 70	\$ 217	\$ 127	\$ 330	\$ -	\$ 75	\$ 164	\$ 2,867	\$ 73	\$ 860	\$ 11,261	FE
GC	\$ 2	\$ 5,045	\$ 91	\$ 344	\$ 51	\$ 12	\$ 65	\$ 11	\$ 87	\$ -	\$ -	\$ -	\$ 140	\$ 10	\$ 101	\$ 844	\$ 6,801	GC
HC	\$ 1	\$ 2,233	\$ 151	\$ 332	\$ 52	\$ 9	\$ 41	\$ 11	\$ 118	\$ -	\$ -	\$ -	\$ 127	\$ 26	\$ 41	\$ 911	\$ 4,053	HC
HG	\$ 0	\$ 927	\$ 15	\$ 42	\$ 10	\$ 2	\$ 7	\$ 1	\$ 53	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ 5	\$ 86	\$ 1,168	HG
IA	\$ 1	\$ 1,720	\$ 60	\$ 175	\$ 13	\$ 9	\$ 23	\$ 6	\$ 11	\$ 661	\$ -	\$ -	\$ 32	\$ 43	\$ 8	\$ 437	\$ 3,200	IA
IE	\$ 1	\$ 106	\$ 9	\$ 26	\$ 1	\$ 5	\$ 1	\$ 3	\$ 13	\$ -	\$ -	\$ -	\$ 7	\$ 7	\$ 4	\$ 40	\$ 222	IE
IG	\$ 3	\$ 1,971	\$ 37	\$ 345	\$ 55	\$ 18	\$ 36	\$ 18	\$ 97	\$ -	\$ -	\$ -	\$ 37	\$ 32	\$ 20	\$ 504	\$ 3,173	IG
IM	\$ 6	\$ 6,043	\$ 181	\$ 278	\$ 31	\$ 45	\$ 43	\$ 42	\$ 399	\$ -	\$ -	\$ 2	\$ 129	\$ 932	\$ 166	\$ 2,931	\$ 11,228	IM
LM	\$ 10	\$ 441	\$ 15	\$ 288	\$ 16	\$ 73	\$ 8	\$ 52	\$ 41	\$ -	\$ 21	\$ 24	\$ 44	\$ 125	\$ 16	\$ 544	\$ 1,719	LM
LP	\$ 1	\$ 2,107	\$ 68	\$ 205	\$ 23	\$ 8	\$ 32	\$ 7	\$ 44	\$ -	\$ -	\$ -	\$ 31	\$ 4	\$ 29	\$ 551	\$ 3,109	LP
MA	\$ 3	\$ 6,060	\$ 332	\$ 570	\$ 76	\$ 19	\$ 83	\$ 30	\$ 568	\$ -	\$ -	\$ -	\$ 401	\$ 586	\$ 162	\$ 2,333	\$ 11,224	MA
NA	\$ 673	\$ 20,946	\$ 989	\$ 15,520	\$ 507	\$ 4,885	\$ 323	\$ 3,857	\$ 632	\$ 11,401	\$ 292	\$ 407	\$ 768	\$ 3,225	\$ 547	\$ 8,547	\$ 73,519	NA
NE	\$ 55	\$ 2,239	\$ 52	\$ 1,476	\$ 76	\$ 397	\$ 57	\$ 364	\$ 85	\$ 2,478	\$ 11	\$ 104	\$ 91	\$ 18	\$ 60	\$ 753	\$ 8,313	NE
NR	\$ 82	\$ -	\$ -	\$ 1,477	\$ 41	\$ 598	\$ 50	\$ 290	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24	\$ 2,563	NR
OE	\$ 10	\$ 1,091	\$ 62	\$ 362	\$ 16	\$ 71	\$ 23	\$ 36	\$ 87	\$ 330	\$ -	\$ 4	\$ 114	\$ 19	\$ 69	\$ 490	\$ 2,784	OE
OP	\$ 0	\$ 743	\$ 30	\$ 80	\$ 22	\$ 2	\$ 15	\$ 3	\$ 64	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ 23	\$ 301	\$ 1,358	OP
PA	\$ 0	\$ 387	\$ 40	\$ 41	\$ 3	\$ 2	\$ 6	\$ 2	\$ 33	\$ -	\$ -	\$ -	\$ 39	\$ 2	\$ 12	\$ 109	\$ 677	PA
PM	\$ 1	\$ 571	\$ 39	\$ 85	\$ 16	\$ 5	\$ 11	\$ 3	\$ 26	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 4	\$ 148	\$ 927	PM
S	\$ 0	\$ 1,589	\$ 64	\$ 30	\$ 5	\$ 2	\$ 10	\$ 1	\$ 158	\$ -	\$ -	\$ -	\$ 162	\$ -	\$ 30	\$ 467	\$ 2,519	S
SB	\$ 0	\$ 270	\$ 40	\$ 52	\$ 4	\$ 1	\$ 4	\$ 1	\$ 84	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 10	\$ 101	\$ 585	SB
SC	\$ 300	\$ 6,088	\$ 162	\$ 7,440	\$ 213	\$ 2,174	\$ 172	\$ 1,283	\$ 184	\$ 330	\$ 61	\$ 275	\$ 230	\$ 1,960	\$ 187	\$ 2,377	\$ 23,436	SC
SSA	\$ 13	\$ 5,218	\$ 105	\$ 593	\$ 56	\$ 93	\$ 67	\$ 56	\$ 97	\$ -	\$ -	\$ 2	\$ 96	\$ 9	\$ 143	\$ 931	\$ 7,480	SSA
TT	\$ 0	\$ 309	\$ 24	\$ 26	\$ 6	\$ 3	\$ 4	\$ 2	\$ 18	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ 16	\$ 151	\$ 570	TT
WAPA	\$ 4	\$ 124	\$ 0	\$ 2,124	\$ 344	\$ 1	\$ 63	\$ 88	\$ 16	\$ -	\$ -	\$ 4	\$ 77	\$ 42	\$ 3	\$ 368	\$ 3,258	WAPA
TOTALS	\$ 1,680	\$ 116,928	\$ 4,223	\$ 48,770	\$ 2,984	\$ 12,160	\$ 1,947	\$ 8,822	\$ 4,308	\$ 16,522	\$ 553	\$ 1,678	\$ 4,573	\$ 16,253	\$ 2,649	\$ 38,223	\$ 282,272	

* Type \$ -- P\$ = Program funding; PD\$ = Program Direction funding. Cells displayed as zeroes ("0") are rounded to zero. Numbers may not add due to rounding.
 * Maximum amount is reflected for P\$; Program Office customers can still opt to use PD\$ funding at their discretion, within the authorization of their appropriation.
 * A number of DOE Program Offices have no P\$ funding, therefore their WCF share is financed with PD\$.
 1) Office of Clean Energy Demonstrations (OCED) was not included at the time of initial formulation. For this and other new Program Offices approved late in the FY23 formulation process and those created and appropriated per the Infrastructure Investment and Jobs Act (IIJA) – draft estimates will be provided and organizations will be included separately in the FY22-23 execution years. These organizations will be added to WCF formulation in FY24, or beyond depending on the availability of estimation data.
 2) Corporate Business Systems -- FSA & SEET segments = PD\$; all other segments = P\$.

Table 3 summarizes the projected Federal Full Time Equivalents (FTEs) funded via the WCF by business line and the parent Program Office to which the FTEs are assigned in the DOE personnel system. Associated FTE costs are included as part of the indirect component of the amounts reflected in Tables 1 and 2 in line with the overall WCF goal of recovering full costs. Billing for customer organizations may change as a result of FTE vacancy status and/or any changes approved by the WCF Board.

Table 3
FY 2023 Projected FTEs Funded via the Working Capital Fund by Business Line and Parent Program Office

Business Line	Managing Org	FTEs
A-123/Internal Controls	CF	0.80
Building Occupancy	MA	24.70
Copy Services	MA	1.50
Corporate Business System (CBS)	CF/HC/MA/PA	32.15
Corporate Training Services (CTS)	HC	4.90
CyberOne	IM	0.00
Financial Statement Audits	IG	0.40
Health Services	HC	3.80
Interagency Transfers	IM	0.45
Mail & Transportation	MA	1.50
Overseas Presence	NNSA	22.00
Pension Studies	CF	0.50
Printing & Graphics	MA	6.30
Procurement Management	MA	1.30
Proj Mgmt Career Dev Prog (PMCDP)	MA	1.20
Supplies	MA	0.10
Telecommunications	IM	3.30
Fund Manager/Indirect	WCF	2.00
Total FTE Estimate		106.90

The following section includes a description of each business line, along with pricing policy and selected performance measures.

A-123/Internal Controls

Description

The OMB Circular A-123, *Management’s Responsibility for Internal Control* and Federal Managers’ Financial Integrity Act (FMFIA), define management’s responsibility for internal control and include guidance for management to assess the effectiveness of internal control.

A-123/Internal Controls will ensure the Department meets the intent of the Congress and the Executive Branch for internal control of financial reporting and has appropriate support for the Secretary’s annual assurance statement, included as part of the Agency Financial Report. Because the requirements of OMB Circular A-123 apply to the Agency as a whole, each benefiting program must share the cost. In addition, DOE pricing policy incorporates the full costing requirements laid out in OMB Circular A-94 to promote efficient resource allocation through well-informed decision-making by the Federal Government for evaluating societal costs and benefits.

In order to support these goals, the business line will develop, provide, and maintain the capabilities needed to implement a comprehensive Department-wide evaluation of internal controls over financial reporting. The technical support resources to maintain and support the evaluation data collection tools are currently not fully available in-house. Furthermore, the Department’s internal controls over financial reporting are examined during our yearly external Financial Statement audit, requiring as-needed technical support to document some Financial Statement related internal control processes with DOE-wide impact.

Pricing Policy

The A-123/Internal Controls charges customers a pro rata allocation of costs based on percentage share of three prior fiscal years' combined budget shares, using the Congressional request of the most recent year. Departmental programs that use proprietary financial systems are excluded from billing for this business line.

Building Occupancy

Description

The core services in the Building Occupancy Business Line include space management (rent), utilities such as heat and electricity, cleaning services, snow removal, facility operation and preventive and restorative maintenance, pest control, trash removal, and waste recycling. Engineering and facilities services include drafting of construction documents, developing scopes of work, construction management and inspection, value engineering, leasehold administration, lock repair and key management, safety and occupational health, moving and warehousing services, and conference support. This business also provides electronic services, which involve audio/visual meeting and conferencing support, as well as repair and maintenance of Headquarters radio communications and electronic equipment. Approved improvements to the Headquarters complex are also included.

Pricing Policy

Policy is based on direct costs and allocations in the following manner:

- Each year, organizations sign occupancy agreements that define the space to be assigned to them.
- On a building-by-building basis, direct rental value of the space assigned to each organization is calculated, based on rent charged to the Department by the General Services Administration (GSA). Customer rent costs are based on areas assigned to each organization at the start of each fiscal year.
- Common use space costs in each building are divided among the tenants of that building based on their proportional shares of direct rental costs.
- Certain additional costs, such as common area improvements and health and life safety programs, are allocated as a pro rata addition to the building-by-building charges described above.
- Electronic Services charges are allocated according to direct building occupancy costs.
- In addition, tenants may arrange, at their own cost, alterations of office space.
- Charges related to property management are allocated based on program usage during the prior fiscal year.
- FY 2023 estimates reflect historical costs for utilities as well as information provided by GSA as to the anticipated rent for future years (as of FY 2021), and projections of space usage in future years (as of FY 2021) based on input from customer organizations, historical information, space availability, and Departmental objectives.

Copy Services

Description

This Copy Services Business Line provides the following services:

- Staffed photocopy centers at Forrestal and Germantown capable of reproducing 25,000 impressions per document;
- Centralized (walk-up) photocopy rooms;
- Dedicated (customer-assigned) photocopiers, including needs assessment analysis to determine workload and most appropriate equipment;
- Digital document management, including optical scanning of paper copy documents and storage on electronic files; and
- Digital news clips to programs based on subscriptions.

Pricing Policy

Each office pays the full cost to maintain and supply its assigned dedicated photocopiers. For walk-up and staffed photocopiers, a cost per photocopy is calculated and programs are charged based on the number of photocopies made by program staff. The digitization pricing policy is to charge on a per-page basis to cover the costs of this business segment. FY 2023 estimates reflect amounts based on usage from the year prior to formulation (FY 2020).

Corporate Business Systems

Description

Corporate Business Systems (CBS) is the Department's solution for managing enterprise-wide systems and data. CBS is consolidating and streamlining Department-wide systems and business processes to integrate financial, budgetary, procurement, personnel, program, and performance information. CBS is supported at the core by a central data warehouse/portal that links common data elements from each of the Department's business systems and supports both external and internal reporting. The line of business provides efficiencies in its administration that result in a single, senior business manager for DOE's corporate business systems. The business consists of STARS, STRIPES, Funds Distribution System (FDS) 2.0, iPortal, Payment Processing, CHRIS and related sub-segments, Digital Media and Payroll.

Standard Accounting and Reporting System (STARS) Segment provides the Department with a modern, comprehensive, and responsive financial management system that records and processes accounting transactions for general accounting, payments, and receivables; purchasing, including obligations and reservations, accruals, plant and capital equipment; nuclear materials accounting, and many other functions. STARS is also used for financial reporting including Governmentwide Treasury Account Symbol (GTAS), Standard Form (SF) 220.9, SF 224, and the Department's financial statements. Costs include all operations and maintenance support, including the Chief Information Officer's Application Hosting and annual Oracle Software licensing.

Strategic Integrated Procurement Enterprise System (STRIPES) Segment replaced and consolidated federal corporate, regional and local procurement-related systems across the Department. STRIPES automates all procurement and contract activities required or directly associated with planning, awarding, and administering various unclassified acquisition and financial assistance instruments, thereby increasing the internal efficiency of the Department. STRIPES is also fully integrated with STARS, creating efficiency between the two systems and improving the accuracy and timeliness of funding commitments and obligations. Costs include all operations and maintenance support, including the Chief Information Officer's Application Hosting and the annual Compusearch subscription fees.

Funds Distribution System (FDS) 2.0 Segment is a corporate solution that automates, standardizes, and streamlines the funds distribution and formulation processes and procedures across the Department. Costs include all operations and maintenance support, including the Chief Information Officer's Application Hosting and annual Oracle Software licensing.

iPortal/Information Data Warehouse (IDW) Segment is the CBS face to its customers. It provides the gateway into all CBS applications and services. The IDW provides capability to integrate and store data from various corporate and/or program systems for reporting using Business Intelligence reporting tools. Costs include the operations and maintenance of the technical infrastructure, consisting mostly of Application Hosting and annual software licensing fees.

Payment Processing Segment: The Oak Ridge Financial Service Center processes all of the Department's payments. It completes over 168,000 payments annually. Costs include operations and maintenance of Financial Accounting Support Tool (FAST), Vendor Inquiry Payment Electronic Reporting System (VIPERS), and the Department of Energy Payment and Collection (DOE-PAC) systems.

Corporate Human Resource Information System (CHRIS) Segment is a nation-wide operational portfolio of systems within the Department that serves as the official system of record for human resource management information for all employees. CHRIS supports the Administration's strategic human capital management initiative and expands e-government within DOE, combining electronic workflow and other best practices in work processes with a web-based IT architecture and suite of software applications based on off-the-shelf products (PeopleSoft and USA Staffing), and the legacy Employee Self-Service. This budget also funds Jobs One-Portal (J1P), recruitment using social media, and specific recruiting efforts to reach veterans and disabled veterans. In addition, costs for inter-agency contributions for electronic benefits are financed in WCF. Costs include all operations and maintenance support, including the Chief Information Officer's Application Hosting and annual Oracle Software licensing.

Digital Media Segment rationalizes hundreds of websites and streamline web operations, reducing duplicative spending, and improving overall digital communications. Costs will include the operations and maintenance of the technical infrastructure of the Department's Home Page (Energy.gov), consisting mostly of application hosting, iterative development, and platform upgrades to meet ongoing scale and usage demands.

Working Capital Fund

FY 2023 Congressional Budget Justification

Payroll Services Segment encompasses three areas: Payroll, Flexible Spending Account (FSA) and Voluntary Early Retirement Authority (VERA) / Voluntary Separation Incentive Payment (VSIP) administrative fees, and Subsidy for Energy Transit (SEET). Civilian payrolls are prepared based on authenticated documentation. Through the Defense Finance and Accounting Service (DFAS) this segment: computes, deposits, and reports Federal, State, and local income taxes; maintains employee records related to Civil Service and Federal Employees Retirement Systems (CSRS and FERS); reports retirement information to the Office of Personnel Management (OPM); and performs reconciliation of account balances with DFAS, OPM and Treasury. Payroll services accounts for and reports on employees' health benefits coverage, thrift savings plans, transit subsidies (SEET), and unemployment compensation, among other non-salary employee payments. It also processes donated leave into the Defense Civilian Pay System. Additionally, it maintains and operates the Department's system of allocating payroll costs to the proper appropriation.

Pricing Policy

CBS activities charge programs a pro-rata allocation of costs based on percentage share of three prior fiscal years' combined budget shares, using the Congressional request of the most recent year. Exceptions to this pricing policy include:

- STRIPES charges based on the number of 1102 series system users recorded during the fiscal year prior to formulation (for FY 2023 this is FY 2020).
- ORFSC charges programs based on a pro-rata share of processed transactions during the fiscal year prior to formulation (for FY 2023 this is FY 2020).
- CHRIS and Payroll charges programs based on an allocation of Federal employment on-board by organization at the beginning of the formulation year (for FY 2023 this is FY 2021).
- SEET and FSA are charged to programs based on actual usage during the fiscal year. Estimates are derived from the twelve month period prior to formulation.

Corporate Training Services

Description

The Corporate Training Services (CTS) Business Line combines Training Delivery and Services (TDS), Learning Nucleus, OPM 360 Assessments and National Defense University (NDU) business segments to deliver courses which support the Department's mission at competitive pricing and fee for service pricing.

Learning Nucleus Segment is a web-based commercial off-the-shelf training system that provides access to online learning and training. The Learning Nucleus program provides access to online learning activities proven to improve learning outcomes and reduce costs independently or in combination with other training methods. The overall vision of the Learning Nucleus program is to provide all DOE federal employees with access to web-based training. The Learning Nucleus has been structured to meet DOE needs with a customized access process and DOE-specific information (including DOE-mandated training).

Training Delivery and Services (TDS) Segment includes the design, development, and delivery of competency-based courses to meet critical skills development needs in Project Management, Program Management, and Acquisition and Assistance Management. A series of Continuing Education courses present new topics and refresher training. Program offerings include modular course design and customized training for on-site and centralized delivery. The training management services are offered to customers on a negotiated basis only.

Office of Personnel Management (OPM) 360 Degree Assessment Program Segment provides the Department with services through an Interagency agreement with OPM. DOE's program is part of a larger effort to change the leadership culture throughout the agency. By administering leadership behavior assessments and simple, but targeted, evaluations of leadership training efforts, the Department can track changes in the perception of leadership behaviors over time and assess the effectiveness of leadership training. Participants are rated by people of varying relationships to the participant (e.g., peer, subordinate/direct report, and supervisor). Assessments will focus on leadership competencies most relevant to DOE's current strategic plan, and include items related to personal training experiences and the effectiveness of those experiences.

National Defense University (NDU) Segment provides services through an Interagency Agreement with the National Defense University (NDU/DOD) for DOE participation at the National Defense University (National War College) for Energy Master/Certificate Programs and the Advanced Management Program.

Pricing Policy

Pricing policy for Corporate Training Services Business Line is as follows:

- Learning Nucleus - Participating DOE organizations pay for Learning Nucleus access through a fixed annual fee per student and allocation of administrative costs, based on number of employees per program.
- TDS - Participating DOE organizations in the TDS pay \$250/day for each employee enrolled in professional skills training courses.
- OPM 360 - Participation in the OPM 360 Assessments is financed by the benefitting program; fees per person are based upon specific assessment options.
- NDU - Participation in the NDU is financed by the benefitting program; fees per person are based upon the specific training program.
- Federal staff support consists of program management, developing curriculum, contractor oversight of distance learning, and managing classroom delivery by contractor staff.
- FY 2023 estimates reflect amounts based on usage from the fiscal year prior to formulation (FY 2019), except Learning Nucleus, which is based on an allocation of the number of employees on-board by organization at the beginning of the formulation year (FY 2021).

Financial Statement Audits

Description

Support services relating to the audit contract are required to attain contractor expertise, needed primarily for financial statement audits required by the Government Management Reform Act (GMRA) [e.g., actuaries, petroleum engineers, information technology support personnel and vulnerability testing, as required by the Federal Information Security Management Act (FISMA)]. Oversight of this process and contract activities is provided by the Office of the Inspector General.

Pricing Policy

The business line charges customers a pro-rata allocation of costs based on percentage share of three prior fiscal years' combined budget shares, using the Congressional request of the most recent year. Departmental programs that use proprietary financial systems (e.g., the FERC and the PMA's) will be excluded from billing for this business.

Health Services

Description

The Health Services Business Line provides common administrative services to the DOE Headquarters community. These services include Headquarters health centers, a drug testing program (DOE-wide), an employee assistance program, and disability services. The Department's analysis shows cost reductions will result from consolidating these activities under one enterprise with a focus on program demand for these services.

Health Center Segment consists of two HQ facilities: one at Forrestal and one at the Germantown. Services provided include: emergency response; travel immunizations; fitness-for-duty and pre-employment physical exams; annual influenza vaccinations; and general occupational health concerns. The health center is operated under an Interagency Agreement with the Department of Health & Human Services, Federal Occupational Health (HHS/FOH) to provide packaged services, which reduces costs and DOE resource needs.

Drug Testing Program Segment, a DOE-wide program, provides for collection, testing, and medical review of alcohol and drug testing. This activity supports testing of DOE positions for fitness-for-duty, pre-employment, and random drug testing and positions which require a clearance (e.g., security, technical, and/or executive positions) in line with Federal mandates (Executive Order 12564; Department of Transportation Regulations; and 49 Code of Federal Regulations Part 40). The Department has an existing Interagency Agreement with Department of the Interior to utilize their contracts, which reduces costs and saves DOE resources.

Employee Assistance Program (EAP) Segment at Headquarters finances professional EAP counselors to offer assistance to DOE federal employees for family, work, health, and other concerns (work-life) in line with Federal mandates (Executive Order 12564; Public Law 79-658; Public Law 99-570 (5 U.S.C. §§7361 and 7362); Public Law 98-24 (42 U.S.C. §290dd-1); Public Law 96-24 (42 U.S.C. §290ee-1); Sec. 7361 and Sec. 7362 of Public Law 99-570; and the Public Health Services Act).

Disability Services Segment coordinates contract vendors to provide sign language interpreting services for deaf and hard-of-hearing federal employees at Headquarters in line with Federal mandates (Rehabilitation Act of 1973, as amended).

Pricing Policy

Charges for Health Service segments are based on an allocation of Headquarters Federal employment on-board by organization at the beginning of the formulation year (for FY 2023, this is FY 2021). Charges for the Drug Testing segment are based on an allocation of DOE-wide Federal employment on-board by organization at the beginning of the formulation year (for FY 2023, this is FY 2021).

Interagency Transfers

Description

Interagency transfers are necessary to finance National Archives and Records Administration (NARA) storage and management of critical DOE records and the Integrated Acquisition Environment. Other activities include E-Government initiatives, which consist of consolidation studies of lines of businesses, agency assessments, and other intergovernmental procurement systems.

The DOE Records Management Program ensures compliance with the Federal Records Act of 1950, as amended, by promoting the management of records throughout their life cycle in an economical, efficient, and effective manner. DOE maintains an annual agreement with NARA on records storage costs and appropriate records management and disposition, consistent with approved records schedules.

Integrated Acquisition Environment (IAE) provides a secure business environment that facilitates and supports cost effective acquisition of goods and services in support of mission performance. To accomplish this mission, IAE focuses on the following goals:

- Create a simpler, common integrated business process for buyers and sellers that promotes competition, transparency and integrity.
- Increase data sharing to enable better business decisions in procurement, logistics, payment, and performance assessment.
- Take a unified approach to obtaining modern tools to leverage investment costs for business-related processes.

IAE is operated under an Interagency Agreement with GSA to provide packaged services, reduce costs, and save DOE resources by leveraging economy of services. GSA is charged with the fiduciary responsibility to work across government to provide acquisition services to support agency missions by delivering timely acquisition tools and services, including but not limited to, the Central Contractor Registration, excluded parties list, electronic subcontracting reporting, federal business opportunities, federal procurement data, wage determinations, and others, as business requirements are identified by the acquisition community.

Per OPM, agencies will need to contribute funding to cover credit monitoring and related services/benefits for the OPM cybersecurity incidents affecting Federal and contract employees. Coverage will include a suite of services (e.g., credit monitoring, call center/support services, and identity theft protection).

Pricing Policy

E-Gov and NARA - these activities will be charged to programs on a pro rata allocation of costs based on percentage share of three prior fiscal years' combined budget shares, using the Congressional request of the most recent year.

OPM Credit Monitoring - Program office cost shares are based on an allocation of HQ and Field credential numbers by organization from the beginning of the formulation year (for FY 2023, this is FY 2021).

Mail and Transportation Services

Description

The Mail Center provides a variety of mail services for all official and other authorized mail for DOE and its employees. Services include the processing of all incoming postal mail, outgoing official mail, internal mail processing, accountable mail processing, pouch mail, a variety of overnight express mail services, messenger services, directory services, and pick-up and delivery services. In response to the threat of dangerous or hazardous items being mailed to the Department and its employees, the business line has implemented various processes for sanitizing and testing mail for dangerous or hazardous materials.

The Transportation Service includes shuttle bus operations, Headquarters executive transportation, motor vehicle fleet administration, and courier service. The shuttle bus operates between DOE Headquarters facilities, utilizing two bio-diesel buses. Executive transportation is provided to Headquarters executive staff for official business required to further the mission of the Department of Energy. Motor vehicle fleet administration includes fleet maintenance, monitoring and tracking fleet activity, conducting fleet management activities, and the vehicle maintenance program. Courier service is for the delivery and pick-up of sensitive and non-sensitive material within the Washington Metropolitan area.

Pricing Policy

Mail and transportation pricing has multiple components:

- Offices pay the actual dollar cost for outgoing United States Postal Service (USPS) mail and for Federal Express or other special mail services. Offices pay for internal mail distribution based on the number of mail stops.
- Offices pay for Mail Security based on their percentage of incoming USPS mail over the preceding six-month period.
- Offices pay for Express Mail labor based on their percentage of the total volume of incoming and outgoing special mail during the preceding six-month period.
- Offices pay for USPS Outgoing labor based on their percentage of actual outgoing mail for the preceding six months.
- Offices pay for specified special services on a negotiated basis.
- Programs pay for shuttle bus services based on their prior year usage.
- Programs pay for courier and messenger services based on their prior year usage.
- Programs pay for Headquarters executive transportation services based on their prior year usage.

Overseas Presence

Description

The Department has a long-standing presence in several diplomatic missions around the world, enabling the Department to promote American trade and support critical treaties with our allies.

DOE funds 22 federal positions and 28 locally employed staff in 21 countries that support the Secretary and, by extension, the entire Department. The business line provides administrative and operational support service to Departmental personnel traveling overseas for mission programs.

The budget finances federal salaries, overseas operating costs, and International Cooperative Administrative Support Services (ICASS) and Capital Security Cost Sharing (CSCS) programs. The Department utilizes State Department resources as shared services to ensure that costs are minimized.

Pricing Policy

The annual bill for these charges will cover the fixed cost of the program and be allocated to programs by the Overseas Presence Advisory Board (OPAB) based on negotiations with applicable program offices.

Pension Studies

Description

Pension Studies provide program offices with an independent measure of contractor benefits and compare each contractor to both internal and external benchmarks. Program offices use the results of these studies in discussions with contractors regarding the need for reducing costs associated with contractor employee benefits. Results can be measured by the changes made to contractor employee benefit plans.

Pension Studies require access to actuarial expertise that is essential to understanding the implications on federal budgets of potential pension liabilities. Factors that impact pensions are dynamic and include: volatility of contributions, inflation, benefit plan provisions, workforce restructuring, and pension legislation. These studies support the Department's budget projections, financial statements analysis, Office of General Counsel, and pension and post-retirement benefit management plans. Additionally, the business line regularly provides analysis and assistance to DOE program offices and contractors facing difficult pensions and benefits issues that require objective Departmental expertise.

Under the terms of the contracts that the Department has with each of its management and operations (M&O) contracts, the Department reimburses the contractors for reasonable costs associated with fulfilling their duties under the terms of the contract. These reasonable costs include costs associated with providing benefits to the contractors' employees.

Beginning in 2009, the Department increased its oversight of these benefits and began regular reporting on the expected reimbursements for pension plans. DOE also reports on expected reimbursements for other postretirement benefits (primarily medical). A key goal of this oversight is to improve transparency among the contractors with respect to the benefits being provided to the contractors' employees, as well as the associated annual cost per employee. The collection and analysis of this data requires a great deal of personnel, including the use of external actuarial services.

Publicizing the results of the study has exerted pressure on the contractors to address the costs associated with their benefit plans. Given that there are 45 pension plans and 41 postretirement benefit plans, analysis across the entire complex requires a significant amount of resources.

The Pension Studies line of business and its systems also supports DOE's compliance with mandated financial reporting. This includes a Congressional mandate to provide semiannual reports to Congress in April and September with updated information on Department of Energy contractor defined benefit pension plans and mandated reporting of pensions and benefits information in the Annual Financial Report.

Pricing Policy

Programs will be charged based on each program's sites' ratio of the total pension and post-retirement reimbursements reported in the April Report to Congress for the prior fiscal year. Studies are conducted on a biannual cycle (currently the even fiscal years), with reduced billings required for off-cycle years (currently odd fiscal years).

Printing and Graphics

Description

The Printing and Graphics Business Line provides procurement and liaison services with commercial printers through the Government Printing Office. It also provides design and development of pre-press graphics, electronic forms and exhibits, and court reporting services. Contractor staff distributes materials produced in-house as well as materials produced by other government agencies. This business line also provides professional photography, lab technicians, portrait studio operations, graphics, visual aids, and presentation materials. Centralized visual archives are provided through a repository of general interest photos.

Pricing Policy

Organizations pay direct costs for printing, printed products, Federal Register publications, and graphics services. Additionally, programs pay maintenance costs on graphics equipment and graphics supplies as a percentage allocation of costs incurred in the previous fiscal year. FY 2023 estimates reflect amounts based on usage from the fiscal year prior to formulation (FY 2020).

Procurement Management

Description

Audit Services, Contract Closeout, and Purchase Card Surveillance business segments work together to help validate compliance with procedures and improve the internal controls of the Department. These segments also respond to specific issues raised by the Inspector General. Ultimately, savings to programs are realized by preventing fraud, waste, and abuse.

Audit Services Segment of the business represents funding to various audit entities; however, the majority of the funding is provided to the Defense Contract Audit Agency (DCAA). DCAA provides audit services to the Department's program offices in support of their acquisition activities, at the request of their contracting officers. These services benefit DOE by supporting contracting officers in making determinations for reasonableness and realism, and also by validating contractor costs, indirect rates, disclosure statements, and accounting systems.

Contract Closeout Segment of the business is the final stage in contract administration support for DOE Headquarters elements. Services include ensuring that all contracted products and services have been delivered, final releases are obtained, final invoices and vouchers are processed for payment, and any remaining unexpended funds under the contract are released. During FY 2021, the return on investment calculation shows that for every one dollar invested in the contract closeout activity, \$19 of uncosted funding was de-obligated from expired instruments.

Purchase Card Data Mining Segment monitors purchase card usage within the Department. DOE purchase cards are issued under a task order through the SmartPay3 program administered by GSA. Funding for this effort is derived from rebates DOE elements receive, based upon the dollar volume of purchases. The vendor provides a version of the data mining system (IntelliLink) to DOE at no cost for the basic version. This segment provides surveillance over the use of purchase cards and oversees the data mining to track and resolve suspicious purchase card transactions through risk-based analytics. DOE has incorporated customizations to the IntelliLink data mining system in an effort to enhance security.

Pricing Policy

Procurement Management pricing has multiple components:

- Closeout - each Headquarters element pays the actual contract closeout cost, determined by the unit price of each contract type, and negotiated level of service.
- Purchase Card Data Mining costs are allocated based on the distribution of refunds resulting from the DOE purchase card program.
- DCAA audits are charged to programs based on actual usage from the previous fiscal quarter.
- FY 2023 estimates reflect amounts based on usage from the fiscal year prior to formulation (FY 2020).

Project Management Career Development Program

Description

The Project Management Career Development Program (PMCDP) establishes requirements and responsibilities for all federal project directors (FPDs) with line management responsibility for capital asset projects. The PMCDP defines the necessary project management knowledge, skills, and abilities; project management training requirements; a career development tracking system; and a project management certification program to successfully manage DOE/NNSA projects. Certification requirements and responsibilities are applied in accordance with the Certification and Education Guidelines (CEG) developed and maintained by the Office of Project Management Oversight and Assessments and approved by the PMCDP Certification Review Board. All candidates for PMCDP certification must have individual development plans (IDPs) that address planned training and course work, details, rotational assignments, mentoring agreements, and other developmental activities defined in DOE O 361.1C, Acquisition Career Management Program, Chapter V.

Pricing Policy

In FY 2023, the business line will continue to assess programs based on the number and value of their projects in the Department's portfolio, and the number of incumbent FPDs or potential FPDs identified by the programs. Fixed costs related to the PMCDP will be charged to programs based on their pro-rata share of the number of projects and the value of those projects in the Project Assessment and Reporting System (PARS). The variable costs of delivering courses will be charged to programs based on their pro-rata share of targeted participants. FY 2023 estimates reflect amounts based on

programmatic statistics reported in PARS and PMCDP Program participant profile data at the time of formulation (FY 2021). This data includes estimates of present and forecasted needs that include number of projects, portfolio value of projects, and the number of incumbent and candidate FPDs.

In addition, we expect some programs outside of the assessment pool to request participation in the training offered. In those cases, the business will allocate a certain number of slots, on a space-available basis, at the rate of \$200 per day. These charges will offset other development costs and future charges to the programs.

Supplies

Description

This business line operates one self-service store, which carry a wide variety of consumable office products. At customers' request, it acquires specialty items, not stocked in the store. Products carried are based on review of equipment in the agency inventory and customer input and suggestions. This business operates the supply store as a commercial operation, which is paid only for the supplies purchased by DOE employees. In support of federal green purchasing Executive Orders and statutory mandates, the Headquarters supply store (located in Forrestal) offer a wide range of environmentally friendly supplies that are energy efficient or contain post-consumer waste (recycled) materials, bio-based materials (biological, agricultural or forestry-based), and biodegradable materials (decompose easily).

Pricing Policy

Each organization pays for supplies purchased by its employees. FY 2023 estimates reflect amounts based on usage from the fiscal year prior to formulation (FY 2020); extraordinary or unusual changes in usage patterns are not anticipated in the Fund's estimates.

Telecommunications

Description

The Telecommunications Business Line consists of comprehensive enterprise activities to include: Network and Voice Infrastructure Services, DOEnet Services, Video Teleconferencing and Cellular Services.

Network and Voice Infrastructure Services Segment provides connectivity for DOE Headquarters (HQ) and Field operations through Local, Metropolitan and Wide Area Networks. This connectivity provides interoperability for organizational Local Area Network (LAN) and Metropolitan Area Network (MAN) segments in two main Headquarters (DC Metro area) and associated satellite buildings; and connectivity to the Headquarters-located corporate applications. Wide Area Network (WAN) infrastructure provides access to/from and cybersecurity for Internet access, e-mail and other applications for information processing and sharing through non-HQ infrastructure.

Voice infrastructure connects two main Headquarters and satellite buildings for internal and external phone service. The infrastructure includes communication networks, installed telephones and processing switching equipment. Telephone services includes local, long distance and international dialing; and specialized services such as operator-assisted conference calls, voice mail, call forwarding and automatic ring-back.

DOEnet Services Segment provides connectivity to the entire national complex. DOEnet is a centrally managed DOE-Wide Area Network that provides a common standard service to carry business related data, access to the Trusted Internet Connection (TIC) compliant service, and access to Headquarters Corporate applications, systems and services DOE-wide.

Cellular Services Segment encompasses procurement of cell phones, smart phones, pagers and other cellular equipment. The cellular device costs are monitored regularly, and carrier plans are centrally adjusted to attain maximum savings.

Direct Customer Charges Segment supports above-standard services including: local, long distance and international person-to-person and operator-assisted calling; specialized services such as multiple-party conferencing and electronic voice mail; Federal Relay Services which enable federal employees who are deaf, hard-of-hearing, deaf/blind, or have speech disabilities equal communication access; Wireless Access Point (WAP) hardware; cabling projects requiring use of external vendor support; toll-free services; circuit costs that support specific customer locations; and procurement of other telecommunications related equipment.

Pricing Policy

Charges for Telecommunications are based on usage of these services by program offices, including the following components:

- Network and Voice Infrastructure Services Segment – Infrastructure charges represent infrastructure costs which are composed of: (1) the cost of leased telecommunications circuits; (2) the cost of maintaining common infrastructure components and upgrades where needed; and (3) the cost of providing technical staff to install, repair and monitor/operate the various common infrastructure components. These charges are allocated among program organizations based on the number of active LAN connections and phone numbers, as a monthly charge. Since the Fund's inception, program customers have been validating the number of these connections. The costs of dedicated communication circuits are allocated to organizations requesting installation of such lines. All long distance, local and international calls at Headquarters are allocated to the originating telephones and thus to programs based on the actual billing information.
- DOEnet Services Segment – DOEnet costs are predominately comprised of: (1) the cost of leased telecommunications circuits; (2) site hardware components and maintenance; and (3) the cost of technical support staff. DOEnet costs are allocated to participating sites based on the costs associated with providing the service – circuit costs, hardware and maintenance costs, and the costs of technical support staff.
- Cellular Services Segment – Cellular charges represent costs which are composed of: (1) administrative support involved with ordering, activation, rate analysis, rate selection, deactivation, accumulating, translating and validating commercial vendor billing data systematically for the record keeping, accounting and financial reporting and customer reporting; (2) cellular device costs; and (3) cellular plan costs. Administrative charges are allocated among program organizations based on the number of active cellular devices, as a monthly charge. All cellular device and plan costs are allocated to the program office owner.
- Direct Customer Charges Segment – Programs are billed in proportion to consumption of goods and services. FY 2023 estimates reflect amounts based on usage from the fiscal year prior to formulation (FY 2020). Extraordinary or unusual changes in usage patterns are not anticipated in the Fund's estimates.