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# Working Capital Fund

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

<b>FY 2025 Enacted</b>	<b>FY 2026 Enacted</b>	<b>FY 2027 Request</b>	<b>FY 2027 Request vs FY 2026 Enacted</b>
250,234	299,430	328,430	+29,000

**Mission**

The Working Capital Fund (WCF or Fund) is a financial management tool for improving the financing and delivery of shared administrative services. The Fund creates a framework for business-like operations of support functions, and market-like incentives for both customers (i.e., Departmental Elements) and suppliers. Overall financial responsibility resides with the Fund Manager; service delivery, consumption tracking, and funds management is assigned to business line managers for their respective functions. The objectives of the Fund include:

- Improving the efficiency of administrative services by giving customers responsibility for deciding the amount, priority, and sources of goods and services;
- Ensuring program mission budgets include a fair allocation of costs; and
- Allowing budget flexibility that enables service providers to respond to customer needs.

Business lines' performance metrics inform the budget and alert the Fund Manager when a change in pricing policy may be warranted. The Fund Manager routinely reviews financial and business performance with Business Line Managers. These reviews culminate in quarterly and annual reports that include analyses of financial measures, including each business line's accomplishments and performance metrics.

WCF includes full cost recovery in its budget and program billings for each business line. Full cost recovery improves cost accounting for WCF activities, improves decision-making for business line operations and program spending, and allows the Fund Manager to benchmark against other federal agency equivalent costs. Budgeting best-practices incorporates full cost recovery, per OMB Circular A-94, to allocate resources efficiently using informed decision-making based on societal costs and benefits by the Federal Government.

The Fund Manager has placed 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 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 for greater management efficiencies. Since inception, the Fund reports on its performance metrics and continuously improves ways to provide program customers with the best goods and services within statute.

**Working Capital Fund: Business Line Budgets**

Table 1 summarizes projected customer billings by business line. These estimates are derived using established pricing policies and allow programs to manage their consumption and control their budgets. FY 2027 guidance states that Departmental Element customers may cite Program and/or Program Direction funding for obligation to the WCF consistent with the purposes for which they were appropriated.

**Table 1**  
**FY 2027 Working Capital Fund Budget Business Lines<sup>1</sup>**  
**(\$K)**

	<b>FY 2025 Obligations</b>	<b>FY 2026 Estimate</b>	<b>FY 2027 Estimate</b>
A-123/Internal Controls	1,415	2,281	2,281
Building Occupancy	101,773	113,682	113,682
Copy Services	1,674	2,680	2,680
Corporate Business Systems	50,906	55,194	64,844
Corporate Training Services	2,822	3,573	3,573
Financial Statement Audits	12,790	14,490	14,490
Health Services	2,092	2,377	2,377
Human Resources Information Technology (HRIT)	1,275	9,892	9,892
Indirect WCF	1,167	0	0
Interagency Transfers	6,112	8,781	8,781
Mail and Transportation Services	2,227	4,200	4,200
Overseas Presence	11,603	21,135	29,135
Pension Studies	26	784	784
Printing and Graphics	3,580	5,651	5,651
Procurement Management	10,629	9,980	9,980
Project Management Career Development Program (PMCDP)	1,174	1,688	1,688
Supply	1,016	1,285	1,285
Telecommunications	37,953	41,757	53,107
<b>Total, Working Capital Fund</b>	<b>250,234</b>	<b>299,430</b>	<b>328,430</b>

### Changes from FY 2026

WCF Budget estimates for FY 2027 represent an increase of +\$29,000K compared to the FY 2026 budget submission. This includes approved adjustments as follows: Corporate Business Systems for preparation of core financial application modernization, exploration of secure financial transfer protocol options, additional Robotic Process Automation (RPA) licenses, reduction of data storage footprint, and updating reporting/dashboard capabilities to prepare for modernization (+\$9,650K); Overseas Presence for additional attachés, associated State Department (ICASS/CSCS) costs, and other costs related to staffing overseas (+\$8,000K); and Telecommunications for modernization of DOE’s wireline infrastructure to improve reliability, lower operational costs, and enhance cybersecurity (+\$11,350K).

Table 2 summarizes projected customer billings by business line and by customer Departmental Element. Actual costs may change due to final FY 2027 appropriations levels enacted for each customer organization, usage-based activities driven by consumption, and/or any changes approved by the WCF Board. Organizational changes proposed for the FY 2027 DOE Budget will not be implemented in WCF formulation and execution until the respective actions are enacted in an appropriations bill. The Fund will incorporate these changes in line with normal WCF procedures in the next available formulation cycle depending on enacted bill status and the availability of estimation data. Draft estimates for individual Departmental Elements will be provided as applicable in the execution years.

<sup>1</sup> Numbers may not add due to rounding

**Table 2**  
**FY 2027 Working Capital Fund Budget Business Lines by Departmental Element**  
**(\$K)**

ORG CODE (1)	A-123/INT CNT RL	BLD G OCC UP	CO PY SVC S	CORPORATE BUSINE SS SYSTE MS	COR P TRN G SVCS	FIN STM T AUDI TS	HEA LTH SVCS	HRIT	INTER - AGEN CY TRAN S	MAIL & TRA NSP	OVER SEAS PRESE NCE	PENS ION STUD IES	PMC DP	PRIN T & GRA PH	PROC MGMT	SU PP LY	TELEC OM	TOTAL	ORG (1)
TYPE \$*	P\$	PD\$	P\$	PS/PD\$ (2)	PD\$	P\$	PD\$	PD\$	P\$	P\$	PD\$	P\$	P\$	P\$	P\$	PD \$	PD\$	P\$+PD\$	
AR	21	3,898	73	611	10	131	15	51	56	28	-	-	-	2	6	1	962	<b>5,865</b>	AR
BPA	-	142	-	79	486	-	241	-	109	24	-	-	-	10	-	0	32	<b>1,124</b>	BPA
CF	3	2,586	96	547	45	18	56	163	15	83	-	-	-	8	35	7	1,514	<b>5,175</b>	CF
CI	0	535	12	35	5	2	10	24	1	65	-	-	-	9	-	9	149	<b>855</b>	CI
CR (CESER)	20	2,170	17	604	33	126	31	144	51	67	291	-	-	20	0	15	524	<b>4,113</b>	CR
EA	4	1,574	29	170	39	26	22	71	21	41	-	-	-	11	2	9	677	<b>2,697</b>	EA
EE	150	8,037	208	4,522	142	956	135	489	395	157	1,165	38	15	2,487	279	91	4,647	<b>23,914</b>	EE
EHSS	10	7,207	315	487	89	65	76	207	61	252	-	-	-	124	41	56	2,381	<b>11,369</b>	EHSS
EI (EIA)	6	4,077	23	681	80	39	100	289	28	142	-	-	-	36	35	7	1,665	<b>7,209</b>	EIA
EM	392	5,834	60	9,751	347	2,499	153	1,025	1,488	155	583	137	703	104	5,787	68	2,167	<b>31,255</b>	EM
FE (FECM)	40	2,501	98	2,713	237	253	84	620	148	62	583	-	80	196	86	14	1,178	<b>8,894</b>	FE
FEMP	3	316	3	99	4	18	7	21	7	9	-	-	-	3	-	1	10	<b>502</b>	FEMP
GC	2	3,122	43	229	36	12	59	159	9	104	-	-	-	325	0	12	805	<b>4,917</b>	GC
GDO	4	718	8	197	29	23	21	91	9	19	-	-	-	62	-	2	367	<b>1,550</b>	GDO
HC	2	1,117	64	240	52	11	41	199	10	123	-	-	-	72	3	11	1,222	<b>3,165</b>	HC
HG	0	178	55	24	5	1	6	18	1	23	-	-	-	24	0	2	111	<b>447</b>	HG
IA	2	2,224	34	120	15	10	27	65	6	38	1,165	-	-	3	2	17	646	<b>4,373</b>	IA
IE	4	116	31	83	3	23	3	13	9	34	-	-	-	1	1	1	106	<b>428</b>	IE
IG	5	2,465	37	386	78	31	46	246	20	122	-	-	-	10	15	9	713	<b>4,182</b>	IG
IM (CIO)	10	5,799	79	352	51	63	40	98	43	391	-	-	-	58	6	29	4,478	<b>11,498</b>	IM
LM	9	653	23	292	41	56	10	64	36	39	-	-	11	75	57	9	427	<b>1,802</b>	LM
LP	1	1,900	81	407	34	6	44	132	6	100	-	-	-	92	1	25	1,291	<b>4,121</b>	LP
MA	3	3,882	338	1,088	45	20	67	182	29	289	-	-	-	1,018	60	57	2,158	<b>9,237</b>	MA
MESC	5	1,101	11	244	10	32	15	55	13	168	-	-	-	5	-	9	235	<b>1,903</b>	MESC
MI	2	730	47	138	30	10	25	83	5	85	-	-	-	55	10	17	534	<b>1,770</b>	MI
NA (NNSA)	975	25,388	497	22,355	735	6,207	390	2,018	3,953	565	20,103	481	440	453	1,508	289	15,657	<b>102,014</b>	NA
NE	76	2,465	38	1,845	73	481	57	274	341	99	4,370	10	76	29	725	15	971	<b>11,946</b>	NE
NR	92	-	0	2,003	35	586	52	200	498	-	-	-	-	-	200	-	106	<b>3,770</b>	NR
OCED	5	1,392	51	301	56	30	44	176	12	133	-	-	-	15	181	20	743	<b>3,160</b>	OCED
OE	14	1,009	21	332	14	88	20	51	37	150	291	-	4	35	7	15	305	<b>2,395</b>	OE
OP	1	642	12	55	7	8	9	24	4	30	-	-	-	22	1	9	274	<b>1,100</b>	OP
PA	0	351	10	32	5	2	8	20	1	34	-	-	-	16	2	6	146	<b>635</b>	PA
PM	1	300	7	49	6	4	7	24	3	41	-	-	-	5	-	4	146	<b>596</b>	PM
S	0	2,166	86	64	14	2	17	49	1	178	-	-	-	18	-	35	352	<b>2,982</b>	S
SB	0	174	15	83	3	1	3	13	1	47	-	-	-	9	1	2	116	<b>470</b>	SB
SC	373	6,319	71	10,014	232	2,375	198	784	1,162	109	583	118	354	121	918	40	2,634	<b>26,403</b>	SC
SCEP	26	1,104	10	682	23	164	26	104	65	94	-	-	-	16	0	3	494	<b>2,811</b>	SCEP
SSA	16	8,770	54	655	56	102	66	167	51	49	-	-	-	39	4	363	1,714	<b>12,106</b>	SSA
TC	1	585	16	58	10	7	10	29	3	26	-	-	-	8	5	5	238	<b>999</b>	TC
WAPA	5	136	5	2,216	359	-	136	1,451	72	28	-	-	-	4	55	-	211	<b>4,679</b>	WAPA
<b>TOTAL</b>	<b>2,281</b>	<b>113,682</b>	<b>2,680</b>	<b>64,844</b>	<b>3,573</b>	<b>14,490</b>	<b>2,377</b>	<b>9,892</b>	<b>8,781</b>	<b>4,200</b>	<b>29,135</b>	<b>784</b>	<b>1,688</b>	<b>5,651</b>	<b>9,980</b>	<b>1,285</b>	<b>53,107</b>	<b>328,430</b>	

\* Type \$ -- P\$ = Program funding; PD\$ = Program Direction funding.

\* 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 Departmental Elements have no P\$ funding, therefore their WCF share is financed with PD\$.

(1) Organizational changes proposed for the FY 2027 DOE Budget will not be implemented in WCF formulation and execution until the respective actions are enacted in an appropriations bill.

(2) Corporate Business Systems – VERA/VSIP, 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 Departmental Element 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 due to FTE vacancy status and/or any changes approved by the WCF Board.

**Table 3**  
**FY 2027 Projected FTEs Funded via the Working Capital Fund by**  
**Business Line and Parent Departmental Element<sup>1</sup>**

Business Line	Managing Org	FY 2027 FTEs
A-123/Internal Controls	CF	0.8
Building Occupancy	MA	31.7
Copy Services	MA	1.7
Corporate Business System (CBS)	CF/HC/IM/MA/PA	32.15
Corporate Training Services (CTS)	HC	5.4
Financial Statement Audits	IG	0.4
Health Services	HC	2.3
Human Resources Information Technology (HRIT)	HC/IM	-
Interagency Transfers	IM	0.45
Mail & Transportation	MA	1.7
Overseas Presence	NNSA	34
Pension Studies	CF	0.5
Printing & Graphics	MA	5.4
Procurement Management	MA	1.3
Proj Mgmt Career Dev Prog (PMCDP)	PM	1.2
Supplies	MA	0.1
Telecommunications	IM	3.3
Fund Manager/Indirect	WCF (CF)	2.25
<b>Total FTE Estimate</b>		<b>124.65</b>

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

<sup>1</sup> HRIT FTE adjustments may occur in the FY 2027 execution year.

## **A-123/Internal Controls**

### **Description**

The OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and 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 ensures 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, as included in 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.

To support these goals, the business line will develop, provide, and maintain the capabilities needed to implement comprehensive Department-wide evaluations of internal controls over financial reporting. 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 the 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**

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

## **Building Occupancy**

### **Description**

Building Occupancy services include space management, rent payments, 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, onsite fitness centers, moving and warehousing services, and conference support. This business also provides electronic services, including audio/visual services, conferencing support, and licensing for media displayed in common areas, as well as repair and maintenance of Headquarters radio communications and electronic equipment. Approved improvements to the Headquarters complex are also included, as applicable.

### **Pricing Policy**

Direct costs and allocations are priced as follows:

- Each year, organizations sign agreements documenting their assigned office space usage.
- 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 the square-footage assigned to each organization at the start of each fiscal year.

- Common use space costs in each building are allocated to their tenants 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.
- Tenants may arrange alterations to their office space at their own cost.
- Charges related to property management are allocated based on program usage during the prior fiscal year.
- FY 2027 estimates reflect FY 2025 Occupancy Agreements and allocation of square-footage.

## **Copy Services**

### **Description**

Copy Services provides the following services:

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

### **Pricing Policy**

Each office pays the full cost to maintain and supply its assigned dedicated photocopiers. For walk-up and staffed photocopiers, the cost per photocopy is calculated and programs are charged based on the number of photocopies made by their staff. Digitization pricing is on a per-page basis to cover the costs of this business segment. FY 2027 estimates reflect amounts based on prior usage.

## **Corporate Business Systems**

### **Description**

Corporate Business Systems (CBS) manages enterprise-wide systems and data, streamlining business processes that integrate financial, budgetary, procurement, personnel, program, and performance information. The business line consists of STARS, STRIPES, Budget Formulation and Distribution System (BFADS), iPortal/IDW, Payment Processing, CHRIS and related sub-segments, Digital Media, Robotic Processing Automation, Payroll, and IT Modernization. System costs include all operations and maintenance support, including those for Chief Information Officer's application hosting and annual software licensing fees.

**Standard Accounting and Reporting System (STARS) Segment** provides the Department's financial management and accounting system used to record and process transactions for general accounting, payments, and receivables; purchasing, including obligations and reservations, accruals, plant and capital equipment; nuclear materials accounting, and 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.

**Strategic Integrated Procurement Enterprise System (STRIPES) Segment** provides the Department’s federal, corporate, regional, and local procurement capabilities. STRIPES automates all procurement and contract activities for planning, awarding, and administering various unclassified acquisition and financial assistance instruments in one system. STRIPES is also fully integrated with STARS, creating efficiency between the two systems and improving the accuracy and timeliness of funding actions.

**Budget Formulation and Distribution System (BFADS) Segment** automates, standardizes, and streamlines the funds distribution and formulation processes and procedures across the Department.

**iPortal/Information Data Warehouse (IDW) Segment** is the Department’s central data warehouse that links common data elements from each of the Department’s business systems and supports both external and internal reporting. IDW provides the capability to integrate and store data from various corporate and/or program systems for reporting using Business Intelligence reporting tools.

**Payment Processing Segment:** The Oak Ridge Financial Service Center processes all the Department’s payments. 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 an enterprise-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 combines electronic workflows and other best practices using web-based architecture and a suite of off-the-shelf software applications. Personnel can initiate benefits and other administrative changes electronically using the Employee Self-Service system. This segment also funds recruitment efforts, including those targeted towards veterans and disabled veterans. In addition, costs for interagency contributions for electronic benefits are financed by CBS.

**Digital Media Segment** streamlines Department-wide web operations, reducing duplicative spending and improving overall digital communications. Costs include operations and maintenance of the technical infrastructure Energy.gov, consisting of application hosting, iterative development, and platform upgrades to meet ongoing scale and usage demands.

**Robotic Processing Automation (RPA) Segment** applies technology, governed by business logic and structured inputs, aimed at increasing operational efficiency and accuracy through automating business processes. The technology enables the creation of script- or macro-like software packages, which are often referred to as “software robots”. With RPA, CBS systems can automate mundane rules-based business processes, enabling users to devote more time to serving customers or other higher-value work. It provides organizations with the ability to reduce staffing costs, human errors, and provide quicker solution delivery than traditional application development.

**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). Through an interagency agreement with 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 leave donated 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 (excluding supplemental appropriations), using the most recent Congressional request. Exceptions to this pricing policy include:

- STRIPES charges based on the contracting officers and specialists supporting program offices.
- Payment Processing charges programs based on a pro-rata share of processed transactions.
- CHRIS and Payroll charges programs based on an allocation of Federal employment on-board by organization.
- SEET, VSIP/VERA, and FSA are charged to programs based on actual usage during the fiscal year.

## **Corporate Training Services**

### **Description**

Corporate Training Services (CTS) 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 (LN) Segment** is a web-based commercial off-the-shelf training system that provides access to online training opportunities designed to improve learning outcomes and reduce costs independently or in combination with other training methods. LN is structured to meet DOE needs with a customized access process and DOE-specific information, including mandatory training.

**Training Delivery and Services (TDS) Segment** includes the design, development, and delivery of competency-based courses to develop the critical skills needed in project management, program management, and acquisition management. TDS also provides continuing education courses to present new topics and refresher training. Program offerings include modular course design and customized training for online, on-site, and centralized delivery. Training management services are also offered to customers on a negotiated basis.

**Office of Personnel Management (OPM) 360 Degree Assessment Program Segment** supports the Department's effort to assess and improve its leadership culture. By administering leadership behavior assessments and 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, supervisor). Assessments focus on leadership competencies relevant to DOE's strategic plan and cover personal training experiences and

their effectiveness.

**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).

### **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 the number of Federal employees in the personnel system and contractor employees that are approved registered users in Learning Nucleus.
- 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.
- FY 2027 estimates reflect amounts based on prior usage, except Learning Nucleus, which is based on an allocation of the number of Federal employees on-board by organization, and number of registered contract employee users.

## **Financial Statement Audits**

### **Description**

Financial Statement Audits support services are required to attain contractor expertise to fulfill 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)]. The Office of the Inspector General manages these contract activities.

### **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 (excluding supplemental appropriations), using the most recent Congressional request. Departmental Elements that use proprietary financial systems (e.g., the FERC and the PMA's) are excluded from billing for this business.

## **Health Services**

### **Description**

Health Services provides common administrative services to the DOE Headquarters community. These include health centers, the DOE-wide drug testing and employee assistance programs, disability services, and the Capital Bikeshare wellness incentive program.

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

**Drug Testing Program Segment** provides DOE-wide 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 for cleared positions (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).

**Employee Assistance Program (EAP) Segment** offers DOE-wide professional EAP counselors that provide assistance to 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). This segment includes Federal Relay Services, which provides equitable access to communications for federal employees who are deaf, hard-of-hearing, deaf/blind, or have speech disabilities.

**Capital Bikeshare Segment** is a health and wellness incentive program that offers subsidized memberships to Capital Bikeshare, a system of over 8,000 bikes and 800+ docking stations across the National Capitol Region.

## **Pricing Policy**

Charges for Health Centers and Disability Services segments are based on an allocation of Headquarters Federal employment on-board by organization. Charges for the Drug Testing and EAP segments are based on an allocation of DOE-wide Federal employment on-board by organization. Charges for Capital Bikeshare are \$70 annually per participant; participation is capped at 200 memberships and requires participants to renew annually.

## **Human Resources Information Technology**

### **Description**

Human Resources Information Technology (HRIT) incorporates a software as a service (SaaS) model, Workday, to provide functionality for human resources, learning management, employee performance, and payroll/time and attendance activities. Components are scheduled to be activated over a multi-year implementation period. WCF funds will be utilized to repay a Technology and Modernization Fund (TMF) loan through FY 2030. FY 2027 WCF HRIT estimates include an amount to continue the modernization and transition effort above the TMF funding. As individual Workday components are brought online, activity will transition to operations and maintenance, and legacy systems will be phased out. For future WCF formulation cycles and execution years, resources from existing applicable CBS and CTS segments will be integrated and estimates adjusted accordingly.

## **Pricing Policy**

Charges for HRIT are based on an allocation of DOE-wide Federal employment on-board by organization.

## **Interagency Transfers**

### **Description**

Interagency Transfers finances the storage and management of the Department's physical records held by the National Archives and Records Administration (NARA), access to the Integrated Acquisition Environment (IAE), OPM credit monitoring, and mandatory E-Government initiatives (E-Gov) consisting of federal-wide 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 interagency agreement with NARA for records management and disposition, consistent with approved records schedules.

IAE provides a secure business environment that facilitates and supports cost effective acquisition of goods and services. The goals of IAE include:

- Provide 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.
- Use a unified approach to obtaining modern tools that leverage investment costs for business-related processes.

IAE is operated under an interagency agreement with GSA to provide packaged services that save DOE resources by leveraging economies of scale. 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: System for Award Management (SAM.gov), excluded parties list, electronic subcontracting reporting, federal business opportunities, federal procurement data, and wage determinations.

OPM credit monitoring is scheduled to cease after FY 2026. If there is no DOE assessment in FY 2027, WCF will shift these resources to NARA costs, anticipated increases in E-Gov costs, and adjust billings to customers as applicable.

## **Pricing Policy**

E-Gov, IAE, and NARA – these activities will be charged to Departmental Elements on a pro rata allocation of costs based on percentage share of three prior fiscal years' combined budget shares (excluding supplemental appropriations), using the most recent Congressional request.

OPM Credit Monitoring – Departmental Element cost shares are based on an allocation of HQ and Field credential numbers by organization.

## **Mail and Transportation Services**

### **Description**

**Mail Services Segment** facilitates all official and other authorized mail and shipping activities at Headquarters. Services include the processing of all incoming postal mail, outgoing official mail, internal mail processing, accountable mail processing, pouch mail, overnight and express shipping, messenger services, directory services, and pick-up and delivery services. In response to the potential threat of incoming mail containing dangerous or hazardous contents, the business line also sanitizes and tests mail for this risk.

**Transportation Services Segment** includes the Headquarters rideshare program, executive transportation, motor vehicle fleet administration, and courier service. The rideshare program provides transportation between approved Headquarters facilities, as well as other local business travel within the National Capitol Region. Executive transportation is provided to Headquarters' executive staff for official business. 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 National Capitol Region.

### **Pricing Policy**

Mail and transportation pricing has multiple components. Departmental Elements pay for:

- The actual dollar cost for outgoing United States Postal Service (USPS) mail, Express Mail, and other special mail services.
- Internal mail distribution based on allocation of mail stops.
- Mail Security based on their percentage of incoming USPS mail.
- Express Mail labor based on their percentage of the total volume of incoming and outgoing express mail.
- USPS Outgoing labor based on their percentage of actual outgoing mail.
- Specified special services on a negotiated basis.
- The rideshare program based on their prior month's usage.
- Courier and messenger services based on their prior year usage.
- 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 34 federal positions and 28 locally employed staff in U.S. diplomatic missions around the world 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 by the Overseas Presence Advisory Board (OPAB) based on negotiations with applicable Departmental Elements.

## **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. Departmental Elements use the results of these studies in discussions with contractors regarding the need for reducing costs associated with contractor employee benefits. This business line also supports DOE's compliance with mandated financial and labor relations reporting requirements.

Pension Studies' website, iBenefits, is only accessible to approved federal and contractor users with login credentials. This system facilitates the data collection necessary to develop the Department's budget projections, prepare financial statements, assist the Office of General Counsel and Office of Management in fulfilling FAR and DOL requirements, and to receive pension and post-retirement benefit management plans detailing contractors' strategy for managing their employee/retiree benefits and reimbursable costs. Additionally, the business line regularly provides analysis and assistance to DOE Departmental Elements and contractors facing difficult pensions and benefits issues that require objective actuarial expertise.

### **Pricing Policy**

Departmental Elements will be charged based on applicable organizations' allocation of pension and post-retirement reimbursements. Studies are conducted on a biannual cycle with reduced billings required for off-cycle 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 distribute 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**

Departmental Elements 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 2027 estimates reflect amounts based on prior usage.

## Procurement Management

### Description

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

**Contract Audit Services Segment** can fund 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 in support of acquisition activities at the request of contracting officers. These services benefit DOE by supporting contracting officers in making determinations for reasonableness and realism, and by validating contractor costs, indirect rates, disclosure statements, and accounting systems.

**Contract Closeout Segment** is the final stage in contract administration support for Headquarters Departmental 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 unexpended funds under the contract are released.

**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 Departmental Elements receive based upon the dollar volume of purchases. The vendor provides a data mining system at no cost. This segment provides surveillance over the use of purchase cards and oversees data mining to track and resolve suspicious purchase card transactions through risk-based analytics. DOE has incorporated customizations into the data mining system in an effort to enhance security.

### Pricing Policy

Procurement Management pricing has multiple components:

- Closeout – each Departmental 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 purchase card program.
- Contract audits are charged to Departmental Elements based on actual usage from the previous fiscal quarter.
- FY 2027 estimates reflect amounts based on prior usage.

## Project Management Career Development Program

### Description

Project Management Career Development Program (PMCDP) establishes requirements and responsibilities for all federal project directors (FPDs) with management responsibility for capital asset projects. 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.

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 2027, the business line will continue to assess Departmental Elements 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 Departmental Elements 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 Departmental Elements based on their pro-rata share of targeted participants. FY 2027 estimates reflect amounts based on programmatic statistics reported in PARS and PMCDP Program participant profile data. 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 organizations 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 the Forrestal self-service store, which carries a wide variety of office products. At customers' request, it can acquire specialty items not typically stocked in-store. Available products are based on reviews of equipment inventory and customers' input. The supply store operates as a commercial operation, paid only for the supplies purchased by DOE employees.

### **Pricing Policy**

Each Departmental Element pays for supplies purchased by its employees. FY 2027 estimates reflect amounts based on prior usage; extraordinary or unusual changes in usage patterns are not anticipated in the Fund's estimates.

## **Telecommunications**

### **Description**

Telecommunications consists of comprehensive enterprise activities, including: Network and Voice Infrastructure, DOEnet, Cellular, Direct Services, and IT/Network Modernization.

**Network and Voice Infrastructure Services Segment** provides connectivity for Headquarters and Field operations through Local (LAN), Metropolitan (MAN), and Wide Area Networks (WAN). This connectivity provides interoperability for organizational LAN and MAN segments in two main Headquarters and associated satellite buildings; and connectivity to the Headquarters-located corporate applications. WAN infrastructure provides access to/from and cybersecurity for Internet access, email, 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 include local, long distance, and international dialing, along with 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 WAN that provides a common standard service to carry business related data, access to the Trusted Internet Connection (TIC) compliant service, and DOE-wide access to Headquarters corporate applications, systems and services.

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

**Direct Services 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; 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 the usage of these services by Departmental Elements, 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 services, charged monthly, are allocated among program organizations based on an inventory of network equipment (endpoints) for EITS-managed customers. 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 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 record keeping, accounting, and financial/customer reporting; (2) cellular device costs; and (3) cellular plan costs. Administrative charges are allocated among 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 Services Segment** – Departmental Elements are billed in proportion to consumption of goods and services. FY 2027 estimates reflect amounts based on prior usage. Extraordinary or unusual changes in usage patterns are not anticipated in the Fund's estimates.