



DEFENSE INFORMATION SYSTEMS AGENCY

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SEP 24 2012

DISA INSTRUCTION 600-30-4*

FINANCE AND ACCOUNTING

Defense Working Capital Fund (DWCF) for DISA

1. **Purpose.** This Instruction assigns responsibility for the Defense-Wide Working Capital Fund (DWCF) for DISA. It also advises of the Status of Funds (SoF) Committee.
2. **Applicability.** This Instruction applies to DISA.
3. **Background.** The background of DWCF is provided in the enclosure.
4. **Responsibilities.**
 - 4.1 **Chief Financial Executive/Comptroller (CFE).** The CFE will:
 - 4.1.1 Maintain oversight and provide direction for the operation of the DISA DWCF, to include the coordination of the development and execution of the budget.
 - 4.1.2 Ensure the accuracy, timeliness, completeness, and reliability of accounting and financial reports and information for the DISA DWCF.
 - 4.1.3 Develop and issue guidance on DWCF financial matters to include the proper use of DWCF funds.
 - 4.1.4 Annually coordinate the development of DISA DWCF budget and its approval by the Director, DISA, and ensure timely submission to Office of Under Secretary of Defense/Comptroller (OUSD(C)) Revolving Funds.
 - 4.1.5 Implement cost accounting standards, as described in DoD 7000.14-R, DoD Financial Management Regulation.
 - 4.1.6 Approve DWCF rates and prices.
 - 4.1.7 Exercise fiduciary responsibility for all DISA business activities funded through the DWCF.

4.1.8 Monitor DWCF budget execution; perform quarterly in-process reviews of each business area; and make recommendations to the Director, DISA, for corrective actions, as necessary.

4.1.9 Provide quarterly budget execution briefings to OUSD(C) Revolving Funds.

4.1.10 Lead development and audit of financial statements and monitor responses to audit recommendations and findings and inquiries concerning DISA DWCF issues.

4.1.11 Maintain oversight and provide direction for DISA DWCF cash management.

4.2 Principal Director for Enterprise Services (ESD), Director for Network Services(NS), Principal Director for Operations (GO), Program Executive Officer for Mission Assurance and Network Operations (PEO-MA), and Director for Procurement/DITCO (PLD). These individuals are designated as DISA DWCF Business Area Managers and will:

4.2.1 Provide a complete Program Objective Memorandum (POM), Budget Estimate Submission (BES), and support to the President's Budget Submission, in accordance with guidance provided by the Chief Financial Executive/Comptroller (CFE) and Director, Strategic Planning and Information (SPI).

4.2.2 Provide narratives, statements, and exhibits identifying all budget resource requirements, including operating cost, customer revenue, support services, manpower, and capital investments; perform workload estimation; and develop revenue collection methodologies (rates and/or cost allocations).

4.2.3 Provide routine budget justification, including those resulting from Agency budget reviews, Office of the Secretary of Defense reviews, congressional inquiries, and quarterly spend plan reviews.

4.3 Director for Strategic Planning and Information (SPI). The Director, SPI, will annually provide strategic guidance and oversee development of the program objectives for current and future DISA DWCF activities in support of the annual program review process for both operations and capital investments.

4.4 **Component Acquisition Executive (CAE).** The CAE will provide acquisition policy, processes, and procedures to ensure new products and services are identified and included in the DISA Services Catalog, which is to be funded via the DWCF.

5. **Status of Funds (SoF) Committee.** The DISA DWCF SoF Committee is a standard forum which is used to ensure the Comptroller is apprised of matters that affect financial decisions. The committee will participate in briefings and provide consultation to the Comptroller on matters that affect the financial management of DISA DWCF funds, missions, and operations. The DISA Comptroller is the Committee Chair and participating voting members are ESD, NS, GO, PEO-MA, PLD, SPI, and CAE.

FOR THE DIRECTOR:

1 Enclosure a/s


FREDERICK A. HENRY
Brigadier General, USA
Chief of Staff

*This Instruction cancels DISAI 600-30-4, 29 January 2007.

OPR: CFE

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Enclosure: DISAI 600-30-4

BACKGROUND OF THE DEFENSE WORKING CAPITAL FUND (DWCF)

The DoD working funds are authorized by the National Security Act of 1947, as amended and codified by title 10 United States Code, section 2208 (10 U.S.C. § 2208). These funds were conceived as a means to more effectively control the cost of common shared commercial-like activities performed within DoD. In 1950, DoD established the DoD Industrial Fund, the first to be established under the authority of 10 U.S.C. § 2208. In October 1991, the DoD Comptroller consolidated 14 industrial, stock, and other funds into the Defense Business Operations Fund (DBOF), which included the Communications Services Industrial Fund (CSIF). In December 1996, DBOF was reorganized into four working capital funds (Army, Navy, Air Force, and Defense-Wide). With the addition of a fifth fund--the Defense Commissary Agency in 1999--the new organization was then officially called the Defense Working Capital Fund. The five funds and their corresponding business areas provide goods and services to DoD and authorized non-DoD activities. DISA has been chartered to operate the Information Services Activity Group (ISAG) within the Defense-Wide Working Capital Fund. The most recent charter submitted by the Director, DISA, was approved by the Under Secretary of Defense (Comptroller) on 1 December 2000. The ISAG consists of three authorized lines of business; namely, Computing Services, Telecommunications Services, and Enterprise Acquisition Services.