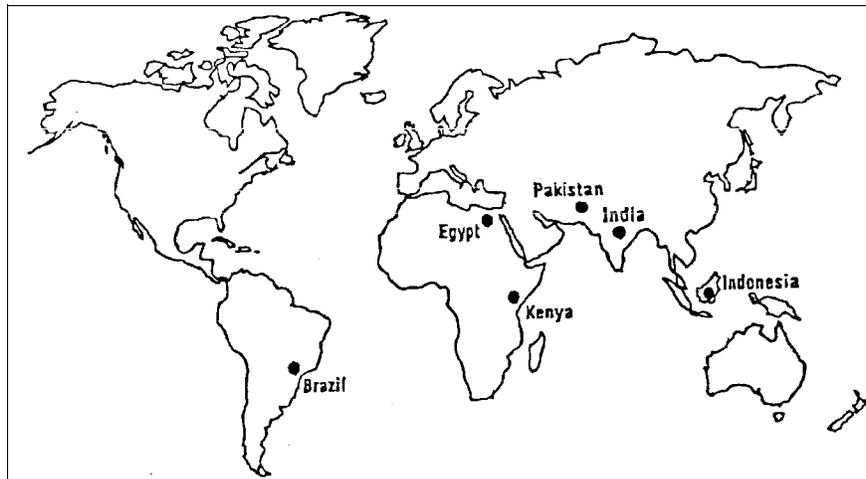


# LIBRARY OF CONGRESS

## COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND

### FINANCIAL STATEMENTS FOR FISCAL YEAR 1999



Washington, DC  
April 2000

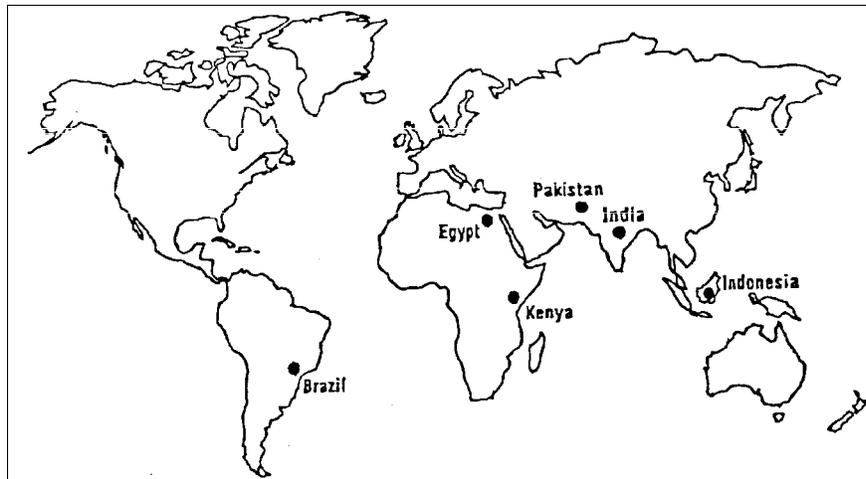
**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**

**FINANCIAL STATEMENTS FOR FISCAL YEAR 1999**

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# MANAGEMENT S DISCUSSION AND ANALYSIS



**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND  
FINANCIAL STATEMENTS  
Fiscal Year Ended September 30, 1999**

**MANAGEMENT S DISCUSSION AND ANALYSIS**

**MISSION AND OVERVIEW**

The mission of the Library of Congress Cooperative Acquisitions Program is to support advanced research and study about all aspects of the less-developed areas of the world, through the acquisition and distribution of primary research materials published in more than 40 developing nations. These materials are not otherwise reliably available in the United States. Because of nearly forty years of participation in this program, the research libraries of the nation's most prestigious universities have developed unequalled collections which support advanced research about the developing world. In fiscal year 1999, the Library supplied more than 400,000 individual publications to more than 90 U.S. institutions of higher learning and academic institutions abroad.

**HISTORY**

In 1958, Congress approved Public Law 83-480, Section 104n, which amended the Agricultural Trade Development and Assistance Act of 1954 (popularly known as Public Law 480) and authorized the Librarian of Congress to use foreign currencies that accrued to the government in connection with the sales of agricultural commodities to finance "the acquisition of books, periodicals, and other materials...of cultural or educational significance...and the deposit thereof in libraries and research centers in the United States specializing in the areas to which they relate."

This amendment led to the formation of the Library's overseas offices and Cooperative Acquisitions Programs. The overseas offices were created due to the ineffectiveness of conventional international commercial methods in acquiring books and other research materials from less-developed countries. Because of the lack of established publishing industries or international vendors, poor book distribution systems, and the political and economic instability of the nations of the developing world, a local presence is the only effective way to acquire the needed primary source materials.

In 1962, the Library opened the New Delhi Office, and by 1964 had opened offices in Karachi, Pakistan; Dacca, Pakistan (now Bangladesh); Cairo, Egypt; Tel Aviv, Israel; and Jakarta, Indonesia. In 1965, Congress expanded the Library's overseas offices through Public Law 89-329, the Higher Education Act of 1965, Title II-C, known as the National Program for Acquisitions and Cataloging (NPAC).

Between 1962 and 1986 twenty-three overseas offices were funded for operations; all but six were closed when no longer needed. Since 1987, the Library has operated six overseas offices—in New Delhi, India; Cairo, Egypt; Rio de Janeiro, Brazil; Jakarta, Indonesia; Nairobi, Kenya; and Islamabad, Pakistan.

These six overseas offices are responsible for acquiring materials for the Library of Congress collections and, on a cost recovery basis, for the participants in the Cooperative Acquisitions Program. The offices are under the administrative control of the Library’s African/Asian Acquisitions and Overseas Operations Division.

## OVERVIEW OF FINANCIAL STATEMENTS

Fiscal year 1999 is the second year of operation for the Cooperative Acquisitions Program Revolving Fund (CAPRF). Section 207 of the Legislative Branch Appropriations for fiscal year 1998 (P.L. 105-55) established CAPRF from the existing balances in the gift fund program, and mandated that the Library submit an annual audited financial statement for the revolving fund. CAPRF is authorized to acquire foreign publications and research materials on behalf of participating institutions on a cost-recovery basis. In accordance with Federal accounting standards, the Library has prepared a Balance Sheet, Statement of Net Costs, Statement of Changes in Net Position, and a Statement of Budgetary Resources for CAPRF.

### Balance Sheet

The purpose of the balance sheet is to provide financial statement users with information about CAPRF’s assets, liabilities, and net position as of September 30, 1999. CAPRF’s Net Position consists of the funds approved in Public Law 105-55 to initially capitalize the fund and the net results of operations through September 30, 1999.

<b>Assets</b>		<b>Liabilities and Net Position</b>	
Intragovernmental	\$ 2,555,985	Intragovernmental Liabilities	\$ 127,871
		Other Liabilities	1,723,869
Other	418,090	Net Position	1,122,335
<b>Total Assets</b>	<b>\$ 2,974,075</b>	<b>Total Liabilities and Net Position</b>	<b>\$ 2,974,075</b>

CAPRF's assets total just under three million dollars, with the Fund Balance with the Department of the Treasury (\$2.5 million) as the major item. CAPRF's liabilities total \$1.9 million, which consists of accounts payable (\$0.2 million) and the advances received from the program participants (\$1.5 million that would be refunded to participants upon program termination and \$0.2 million that would not be refunded upon program termination).

### **Statement of Net Costs**

The purpose of the Statement of Net Costs is to provide financial statement users with information about the costs and earned revenues for CAPRF for the fiscal year ended September 30, 1999. In other words, the statement presents the net costs of the program -- \$0.4 million. As cited in Public Law 105-55, CAPRF recovers its full costs over a reasonable period of time. Net costs of \$0.4 million consists of \$0.1 million that was funded by an imputed financing source, \$0.1 million that are one-time charges pertaining to the start-up of CAPRF and \$0.2 million of timing differences in the calculations for the cost recovery model, which should be recovered in future periods.

### **Statement of Changes in Net Position**

The purpose of the Statement of Changes in Net Position is to provide financial statement users with information about CAPRF's financing sources and the components of the changes in net position. CAPRF's financing sources totaled \$0.1 million for the year ended September 30, 1999. This amount was an imputed financing source, which represents overhead costs of the Library for the Cooperative Acquisitions Program that was not funded by CAPRF. This disparity is caused by the Library's usage of differing allocation methods for financial statements and cost recovery. CAPRF's net position is \$1.1 million as of September 30, 1999. This amount results from the financing sources (\$0.1 million) and beginning cumulative results of operations (\$1.4 million) being netted against the net costs of the program (\$0.4 million).

### **Statement of Budgetary Resources**

The Statement of Budgetary Resources and the related disclosures provide information about how budgetary resources were made available as well as their status at the end of the period. The Budgetary Resources section of the statement presents the total budgetary resources available to the Library. The Status of Budgetary Resources section of the statement presents information about the status of budgetary resources at the end of the period. Finally the Outlays section presents the total outlays of CAPRF and reconciles obligations incurred to total outlays.

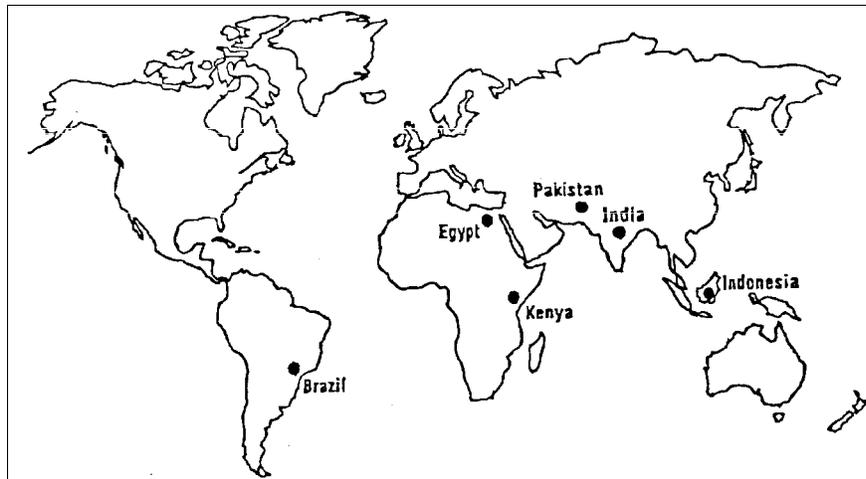
CAPRF's budgetary resources were \$4.9 million, of which \$2.2 million was the unused balance from fiscal year 1998 and \$2.7 million was obtained from the participants in fiscal 1999.

Total outlays of negative \$0.1 million was a result of incoming amount from participants (\$2.7 million) exceeding the outlay of funds for the programs activities (\$2.6 million).

### **LIMITATIONS OF THE FINANCIAL STATEMENTS**

CAPRF's financial statements are the culmination of a systematic accounting process. The statements have been prepared to report the financial position and results of operations of the CAPRF, pursuant to the hierarchy of accounting principles and standards set forth in Note 1 to the Financial Statements. While the statements have been prepared from the books and records of the Library of Congress, the statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same books and records. The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. One implication of this is that obligations and subsequent liabilities cannot be incurred without legislation that provides authority to do so.

# FINANCIAL STATEMENTS AND NOTES



## COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND

### Balance Sheet

As of September 30, 1999

#### ASSETS

##### Entity Assets:

##### Intragovernmental Assets

Fund Balance with Treasury (Note 2)	\$ 2,536,830
Accounts Receivable, Net (Note 3)	19,155

Cash and Other Monetary Assets (Note 4)	381,557
---	---------

Inventory and Related Property (Note 5)	11,703
---	--------

Property and Equipment, Net (Note 6)	<u>24,830</u>
--------------------------------------	---------------

Total Assets	<u>\$ 2,974,075</u>
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#### LIABILITIES

##### Intragovernmental liabilities

Accounts Payable (Note 7)	\$ 127,871
---------------------------	------------

Advances from Others (Note 8)	1,505,166
-------------------------------	-----------

Accounts Payable (Note 7)	28,427
---------------------------	--------

Other Liabilities (Note 9)	<u>190,276</u>
----------------------------	----------------

Total Liabilities	\$ 1,851,740
-------------------	--------------

#### NET POSITION

Cumulative Results of Operations	<u>1,122,335</u>
----------------------------------	------------------

Total Liabilities and Net Position	<u>\$ 2,974,075</u>
------------------------------------	---------------------

The accompanying notes are an integral part of these financial statements.

**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**

**Statement of Net Costs**

For the Fiscal Year Ended September 30, 1999

Net Costs by Program Area:

Cooperative Acquisitions Program:

Program Costs	\$ 2,298,249
Less Earned Revenue	<u>(1,866,710)</u>
Net Costs of Operations	<u>\$ 431,539</u>

The accompanying notes are an integral part of these financial statements.

**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**

**Statement of Changes in Net Position**

For the Fiscal Year Ended September 30, 1999

Net Costs of Operations	\$ (431,539)
Financing Sources (Other than Exchange Revenue)	
Imputed Financing (Note 12)	\$ <u>86,275</u>
Total Financing Sources	<u>86,275</u>
Change in Net Position	(345,264)
Net Position, Beginning	<u>1,467,599</u>
Net Position, Ending	<u><u>\$ 1,122,335</u></u>

The accompanying notes are an integral part of these financial statements.

**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**

**Statement of Budgetary Resources**

For the Fiscal Year Ended September 30, 1999

**Budgetary Resources**

Unobligated Balance-Beginning of Period	\$ 2,261,184
Spending Authority from Offsetting Collections	<u>2,660,043</u>
 Total Budgetary Resources	 <u>\$ 4,921,227</u>

**Status of Budgetary Resources**

Obligations Incurred, New	\$ 2,547,428
Unobligated Balance - Available	<u>2,373,799</u>
 Total, Status of Budgetary Resources	 <u>\$ 4,921,227</u>

**Outlays**

Obligations Incurred, New	\$ 2,547,428
Less: Spending Authority from Offsetting Collections	<u>(2,660,043)</u>
Subtotal	(112,615)
Obligated Balance, net- Beginning Balance	583,336
Less: Obligated Balance, net- End of Period	<u>(617,633)</u>
 Total Outlays	 <u>\$ (146,912)</u>

The accompanying notes are an integral part of these financial statements.

**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 1999**

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Cooperative Acquisitions Program Revolving Fund (CAPRF) was authorized by Public Law 105-55 on October 7, 1997. The Library of Congress (the Library) operates CAPRF on a cost-recovery basis to acquire foreign publications and research materials for participating institutions. The operations of CAPRF are managed by the African/Asian Acquisitions and Overseas Operations Division (AfA/OVOP). Fees charged to the participants are set and approved by the Library to recover the full direct and indirect costs of the program incurred by the Library over a reasonable period of time.

The institutions that participate in the program constitute more than 90 academic libraries. The program is managed by six overseas field offices: Jakarta (Indonesia), Nairobi (Kenya), Cairo (Egypt), Rio De Janeiro (Brazil), New Delhi (India), and Islamabad (Pakistan).

**B. Basis of Presentation**

The accompanying financial statements and schedules report the financial position, operations, changes in net position, and the budgetary resources of CAPRF for fiscal year 1999. These statements and schedules include amounts of all funds designated by law and managed for the purpose of CAPRF. The statements were prepared from the Library's financial management system in accordance with the form and content for entity financial statements specified by the Library's financial management regulations and directives and the accounting policies summarized in this note.

As a legislative branch agency, the Library is not required to follow the executive agency accounting principles established by the Comptroller General under 31 U.S.C. 3511 or the new standards now being developed by the Federal Accounting Standards Advisory Board (FASAB). However, the Library maintains its fund balances with the Department of the Treasury and submits information required to incorporate its financial and budget data into the overall federal government structure. For purposes of financial management and reporting, the Library has issued a regulation (LCR 1510) which adopts the executive branch reporting requirements in a manner consistent with a legislative agency.

**C. Basis of Accounting**

Transactions are recorded on the accrual basis and are within budgetary limitations established to facilitate compliance with legal constraints and controls over use of federal funds.

Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash.

The General Accounting Office (GAO), Office of Management and Budget (OMB), and Department of the Treasury established the Federal Accounting Standards Advisory Board (FASAB) for the purpose of considering and recommending accounting principles, standards, and requirements to GAO, Treasury, and OMB. FASAB has issued, and the three sponsoring organizations have approved, a comprehensive set of accounting standards which cover most transactions. The accompanying financial statements are prepared in accordance with these standards. However, transactions that are not addressed by these standards may still be incurred and the following hierarchy shall be viewed as the source of providing generally accepted accounting principles:

- Individual FASAB standards agreed to by the Controller General, the Director of OMB, and the Secretary of the Treasury, and published by OMB and the General Accounting Office;
- Interpretations related to the FASAB standards issued by FASAB and Technical Releases issued by the FASAB's Accounting and Auditing Policy Committee;
- Requirements contained in OMB's Form and Content Bulletin in effect for the period covered by the financial statements;
- Library of Congress Regulations and Financial Services Directives; and
- Accounting principles published by authoritative standard setting bodies and other authoritative sources (1) in the absence of other guidance in the first four parts of this hierarchy and (2) if the use of such accounting standards improve meaningfulness of the financial statements.

#### **D. Financing**

CAPRF is credited with advances and amounts received as payment for purchases under the program and for services and supplies furnished to program participants. For accounting and reporting purposes, AfA/OVOP management has segmented the Cooperative Acquisitions Program into six field offices.

#### **E. Use of Estimates in Preparing Financial Statements**

The preparation of financial statements, in conformity with Federal accounting standards, requires management to make estimates and assumptions. These estimates affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the date of the financial statements, and the amounts of revenues and expense during the reporting period. Actual results may differ from these estimates.

**Note 2. Fund Balance with Treasury**

The amount shown as Fund Balance with Treasury represents CAPRF's obligated and unobligated balances which are as follows:

Obligated	\$ 407,286
Unobligated	<u>2,129,544</u>
Fund Balance with Treasury	<u>\$2,536,830</u>

**Note 3. Accounts Receivable, Net**

Intragovernmental accounts receivable represent amounts due from the appropriated fund for amounts originally charged against CAPRF. Net and gross amounts are equal because no bad debt expense is expected.

**Note 4. Cash and Other Monetary Assets**

Cash represents CAPRF cash on hand that was not deposited with the United States Treasury as of September 30, 1999.

**Note 5. Inventory and Related Property**

CAPRF inventories are primarily comprised of postage that will be consumed in future operations.

**Note 6. Property and Equipment, Net**

CAPRF capitalizes furniture and equipment if the initial acquisition cost is \$25,000 or more. Depreciation is computed on a straight-line basis using estimated useful lives of 3 to 10 years and salvage value of zero.

CAPRF currently has one asset (truck), which cost \$37,245 and was depreciated \$12,415 in fiscal year 1999. The net book value of the asset as of September 30, 1999 is \$24,830.

**Note 7. Accounts Payable**

The Intragovernmental accounts payable amount represents accrued payments to the U.S. Department of State for administrative support costs. The non-governmental accounts payable amount represents accrued operating expenses of the program, such as payments to vendors for materials and services.

**Note 8.        Advances from Others**

This unearned revenue account represents current liabilities for funds collected in advance from the program participants. These collections are for direct expenses, such as the cost of materials acquired on the participants' behalf. These funds are available for obligation upon receipt of the advance. The advances are accompanied by an order profile from the participating institution. If a program participant cancels an order, these amounts are either applied to subsequent orders or are refunded.

**Note 9.        Other Liabilities**

Other liabilities consist of funds collected in advance from the program participants and unearned for indirect expenses (overhead) associated with the administration of the program. The unearned funds are available for obligation upon receipt of the advance. The advances are accompanied by an order profile from the participating institution. If a program participant cancels an order, these amounts are immediately recognized as revenue and are not refunded.

**Note 10.      Intra-governmental Activities**

The financial activities of CAPRF interact with and depend on the services of the U.S. Air Force (for military postal service postage) and the Department of State for administrative support. The Department of State's International Cooperative Administrative Support Services (ICASS) system is used to allocate costs to the Library's six overseas field offices.

**Note 11.      Earned Revenues**

Revenues are recognized as earned based on (1) actual expenses incurred for materials, binding, and shipping; and (2) CAPRF overhead applied according to the overhead rate applicable for each field office. CAPRF overhead rates are updated each year according to an overhead model consistent with the concept of full cost described in SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards for the Federal Government." The driver for CAPRF overhead rates is the direct cost of materials.

**Note 12. Library Overhead Costs Included in Program Costs and Imputed Financing Sources**

Certain Library overhead costs were included in the program costs for each field office. In compiling CAPRF's fiscal year 1999 financial statements, the Library allocated Library-wide overhead costs to the Revolving Fund Programs using the direct method of allocating service department costs. The two types of Library-wide overhead costs are costs associated with the Financial Services Directorate, and Integrated Support Services. These overhead costs were further allocated to the six field offices of CAPRF using a rational and systematic allocation base. The total amount of overhead allocated over the six field offices was \$191,659. Of this amount, \$105,384 was charged to the field offices through the Library's administrative working funds. A corresponding imputed financing source for \$86,275 was recognized for the unreimbursed portion of the allocated Library overhead.

**Note 13. Budgetary Resources Obligated for Undelivered Orders at September 30, 1999**

Budgetary resources obligated for undelivered orders at September 30, 1999, for each of the six field offices are as follows:

Jakarta, Indonesia	\$ 38,072
Nairobi, Kenya	6,268
Cairo, Egypt	23,526
Rio de Janeiro, Brazil	85,787
New Delhi, India	183,307
Islamabad, Pakistan	<u>70,326</u>
Total	<u>\$407,286</u>

**Note 14. Total Cost and Earned Revenue by Budget Functional Classification**

**A. Total Cost by Functional Classification**

<u>Function Classification</u>	<u>Amount</u>
Education, Training, Employment and Social Services	<u>\$2,298,249</u>

**B. Total Earned Revenue by Budget Functional Classification**

<u>Function Classification</u>	<u>Amount</u>
Education, Training, Employment and Social Services	<u>\$1,866,710</u>

**Note 15. Total Cost By Program Activity**

**Cooperative Acquisitions Program:**

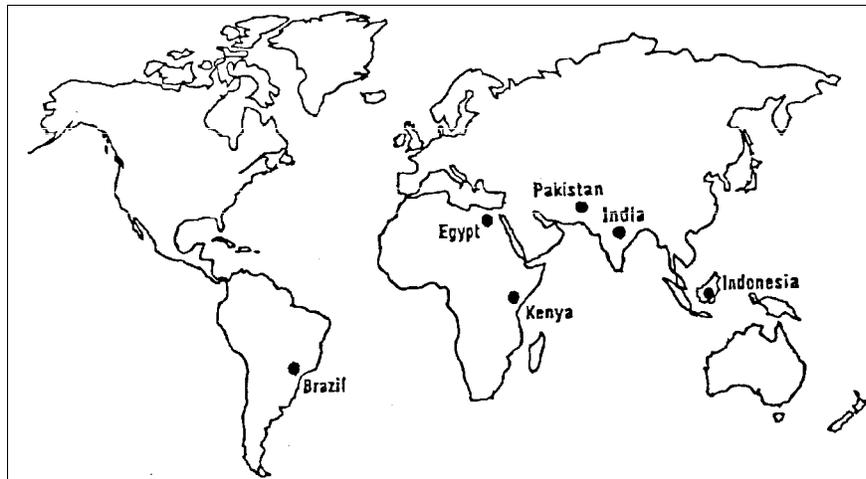
Intragovernmental Costs	\$533,702
Public:	
Start-up Costs	129,728
Other Costs	<u>1,634,819</u>
Total Program Costs	<u>\$2,298,249</u>

**Note 16. Schedule of Financing**

<b>Resources that Fund Net Cost Of Operations:</b>	
Budgetary:	
Obligations incurred, new	\$2,547,428
Less: spending authority from receipts and adjustments	2,660,043
Net budgetary resources used to finance activities	(112,615)
Financing imputed for cost subsidies	86,275
<b>Total Resources used to fund net cost of operations</b>	<b>(\$26,340)</b>
<b>Resources Used But Not part of Net Cost of Operations:</b>	
Increase in budgetary resources obligated to order goods and services not yet received or benefits not yet provided	(\$31,297)
Decrease in revenue collected in advance as offsetting collection	514,174
Costs capitalized on the balance sheet	(37,413)
<b>Total resources used not part of the net cost of operations</b>	<b>445,464</b>
<b>Costs That Do Not Require Resources</b>	
<b>Depreciation and amortization</b>	<b>12,415</b>
<b>Net Cost of Operations</b>	<b>\$431,539</b>

This information is an integral part of the accompanying financial statements.

## SUPPLEMENTAL SCHEDULES



COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND

Supplemental Schedule of Program Costs  
For the Fiscal Year Ended September 30, 1999

Net Costs (Production Costs) by Program Area:	Program Segment Field Office Totals
Jakarta, Indonesia:	
Intragovernmental	\$ 118,122
Public	261,929
Subtotal Program Costs	380,051
Nairobi, Kenya:	
Intragovernmental	91,987
Public	104,830
Subtotal Program Costs	196,817
Cairo, Egypt:	
Intragovernmental	98,391
Public	294,504
Subtotal Program Costs	392,895
Rio de Janeiro, Brazil:	
Intragovernmental	60,838
Public	116,604
Subtotal Program Costs	177,442
New Delhi, India:	
Intragovernmental	81,413
Public	810,127
Subtotal Program Costs	891,540
Islamabad, Pakistan:	
Intragovernmental	82,951
Public	176,553
Subtotal Program Costs	259,504
Totals:	
Intragovernmental	533,702
Public	1,764,547
Total Program Costs	\$ 2,298,249

**COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND**  
**Supplemental Schedule of Participants by State**  
**For the Fiscal Year Ended September 30, 1999**

**Arizona**

Arizona State University  
University of Arizona

**California**

Hoover Institute  
Ligmincha Institute  
Los Angeles Public Library  
Stanford University  
Tibetan Language Institute  
U.C., Berkeley  
U.C., Los Angeles  
U.C., San Diego  
U.C., Santa Barbara  
U.C., Santa Cruz  
University of Southern California

**Connecticut**

Yale University

**District of Columbia**

Department of the Treasury  
Georgetown University  
Johns Hopkins University

**Florida**

Sky Dancer Press  
University of Florida

**Georgia**

Emory University  
University of Georgia

**Hawaii**

University of Hawaii

**Illinois**

Center for Research Libraries  
Northern Illinois University  
Northwestern University  
University of Chicago  
University of Illinois

**Indiana**

Earlham College  
Indiana University  
University of Notre Dame

**Iowa**

University of Iowa

**Kansas**

University of Kansas

**Louisiana**

Tulane University

**Maryland**

National Agricultural Library  
National Library of Medicine  
University of Maryland

**Massachusetts**

Boston Public Library  
Boston University  
Harvard University

**Michigan**

Detroit Public Library  
Michigan State University  
University of Michigan

**Minnesota**

University of Minnesota

**Missouri**

St. Louis University  
Washington University

**New Jersey**

Princeton University

**New Mexico**

University of New Mexico

**New York**

Columbia University  
Cornell University  
Institute for Advanced Studies of World Religions  
New York Public Library  
New York University  
Open Society Institute  
St. Lawrence University  
Skidmore University  
SUNY, Binghamton  
SUNY, Purchase  
Syracuse University

**North Carolina**

Duke University  
North Carolina State University  
University of North Carolina

**Ohio**

Cleveland Public Library  
Ohio State University  
Ohio University

**Oregon**

Portland State University  
University of Oregon

**Pennsylvania**

La Roche College  
Pennsylvania State University  
Temple University  
University of Pennsylvania  
University of Pittsburgh

**Rhode Island**

Brown University

**Tennessee**

University of Tennessee  
Vanderbilt University

**Texas**

University of Texas

**Utah**

Brigham Young University  
University of Utah

**Virginia**

University of Virginia

**Washington**

University of Washington  
Western Washington University

**Wisconsin**

University of Wisconsin

**Non-U.S. Libraries****Canada**

McGill University (Québec)  
University of British Columbia  
University of Toronto (Ontario)

**Other Foreign Libraries**

American University, Cairo (Egypt)  
Arab League (Egypt)  
Ibero-Amerikanisches Institut (Germany)  
Institute for Southeast Asian Studies  
(Singapore)  
Institute of Commonwealth Studies  
(U.K.)  
National Diet Library (Japan)  
National Library of Australia  
State Library of South Africa  
United Arab Emirates University  
(U.A.E.)  
University of Essex (U.K.)  
University of Glasgow (U.K.)