

# Activity Based Costing (ABC) FY 2012 Guidance to Employees

*(Note: Due to the implementation of the Financial and Business Management System (FBMS), the guidance has been updated from FY 2011.)*

## How has the implementation of FBMS affected ABC?

- FBMS required the Service to change the underlying structure of data within the financial system. As a result, the ABC code is no longer reported in a separate field in FBMS nor Quicktime. *ABC codes are still required but are now an element within the 17 character Work Breakdown Structure (WBS).*
- To streamline ABC and minimize the number of WBS's, the number of ABC codes per budget subactivity/job number has been reduced. The combinations of budget subactivities and ABC codes established in FBMS were deduced by examining the existing ABC information and determining the ABC codes that represented either
  - a) greater than 1% of the cost or
  - b) greater than 1% of the transactions in FFS over the past three years.

If an ABC code did not meet these criteria, the ABC code for that budget subactivity/job number will not exist in Quicktime or FBMS.

- Although the number of available ABC codes for a specific budget subactivity/job number has been reduced, the majority of the work performed will be captured by the new WBS's. Only the combinations with a minimal number of transactions or minimal dollar amount were removed which will not impact the ability to use this data to make business decisions.

## Have any of the ABC codes changed?

- To simplify the facilities and maintenance activities, the ABC dictionary now consolidates the facilities codes to two new codes. The 13 existing facilities codes have been removed from the dictionary (8B - 8P) and two new codes have been added (8Q and 8R). The table below summarizes the changes:

Old Activity (Prior to FY 2012)	FY 2012 Activity
8M: Maintain All Other Structures, Facilities, and Grounds	8Q: Construct, maintain, or manage constructed real property assets
8G: Maintain Buildings	
8H: Maintain Roads	
8K: Maintain Dams and Water Storage Facilities	
8B: Construct Buildings	
8F: Construct All Other Structures, Facilities, and Grounds	
8L: Maintain Water Conveyance Facilities	
8P: Inventory DOI Facilities and Assess Facility Condition	
8C: Construct Roads, Bridges, Tunnels	
8D: Construct Dams and Water Storage Facilities	
8E: Construct Water Conveyance Facilities	
8J: Maintain Bridges	
8N: Maintain Equipment	

## What do I code?

- Code all your time at work, your time on leave, and your travel costs.
- Supervisors and designated employees will also code other non-labor transactions like credit cards, procurements, etc.

## How do I translate my old coding structure into the new FBMS WBS?

- Tools are available on InsideFWS to assist Service employees to crosswalk their old and new values and can be accessed via the following link: [https://inside.fws.gov/go/post/FBMS-Master-Data\\_Crosswalks](https://inside.fws.gov/go/post/FBMS-Master-Data_Crosswalks) .

### How do I choose a new WBS for work that I am performing?

- Use the FBMS Master Data List to view available WBS's for your subactivity/job number. The last two digits of the WBS are the ABC code. Refer to the titles and descriptions in the ABC work activity dictionary to choose the best available code that fits your work.
- Any employee can code to the support codes if that is the best code for that work and that code is available for a given subactivity/job number.
- Supervisors: Except for employee evaluation and counseling, most supervision should be coded to the actual work activities being supervised.

### What if the current ABC code listed in the crosswalk maps to a different ABC code? Is this incorrect?

- Since all ABC codes are no longer available for each budget subactivity/job number, there is certainly the possibility that the old combination used will no longer be available. This scenario should be minimal, although it will affect some individuals.
- If the new ABC code (the last two digits of the WBS) does not apply to work you are doing, this could be because it is being mapped to the default value for a specific job number. If the new code does not apply, there are several options:
  - Determine the frequency of use for the desired code. ***Is this something that you will spend more than 5% of your time on throughout the year? If not, code this time to the activities that you commonly perform.*** Do not worry about small amounts of time on non-frequent activities as it will have a minimal impact on the big picture for the Service.
  - When a specific activity is a substantial portion of your job and the code no longer exists, follow the logic below.
    - If the code is mapped to an ABC code that you currently use and spend a majority of your time on, use the suggested code from the lookup.
    - If the code is mapped to an ABC code that does not apply to any work that you currently perform, use the Master Data List on InsideFWS to view available ABC codes for the budget subactivity/job number that you are using. Select the WBS that best applies to the work performed.
    - If there are no codes that apply to the duties that you perform regularly, contact the Division of Cost and Performance Management to discuss setting up an ABC code for that particular budget subactivity/job number.

### How many codes should I use?

- Code the major activities you work on - most employees will probably use no more than 8-10 codes per pay period - many will use fewer codes.
- Cut your day into quarters and choose the most appropriate code for each time segment.
- It is okay to combine small amounts of time into a larger lump.
  - Example: If you spend one hour per day for 8 days on a work activity, you can code those 8 hours on a single day within that pay period.
- Do not worry about the small amounts of time on little-used work activities.
  - Example: You only spend a few hours each pay period on the activity 9R: Perform Financial Management Operations to manage your project's budget and bills. Do not worry about coding 9R on your time sheet - the few hours per pay period is immaterial to the Service's big picture.

### Why do I have to code leave?

- Leave is a cost, just like regular time at work. Code leave (including credit and comp time) to the codes you use most often.

### How do I code time spent in training?

- Code all time spent in training to code 93: Attend Training.