6 FAH-5 H-900
ICASS BUDGET AND COST DISTRIBUTION SYSTEM

(TL:ICASS-3; 07-21-1998)

6 FAH-5 H-901 SCOPE AND APPLICABILITY

6 FAH-5 H-901.1 Scope

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The ICASS system uses a series of **Cost Centers** to distribute budgeted ICASS costs to serviced agencies via **Workload Distribution Factors** agreed to by agency representatives at the Washington, D.C. level. The ICASS Standard program utilizes 31 cost centers with related codes and distribution factors to identify and quantify administrative support functions provided to supported agencies. The Standard program, originally designed for posts with an assigned Financial Management Officer (FMO), allows posts to budget for costs in greater detail than the LITE program. The LITE program is limited to 14 cost centers with related codes and distribution factors. Essentially, the difference between the two programs is the expanded capability of the Standard program to provide more detailed cost information. However, the new and expanded capabilities of **Cost Pools** and **Sub-Cost Centers** available in both programs give LITE posts the ability to perform many of the same type cost distribution functions that are possible with the Standard program. LITE posts should become familiar with this expanded capability and consider the additional cost and workload before deciding to switch to the Standard program since much greater detailed cost information is available under LITE without the added workload associated with the Standard program. See 6 FAH-5 H-405.1 for a list of the Standard and LITE cost centers with related codes and distribution factors.

b. The Standard and LITE programs are still evolving and will become more integrated, efficient, user friendly, and transparent as requirements are recognized, changes are developed, and software enhancements are issued.

6 FAH-5 H-901.2 Applicability

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

This chapter is intended for Post Administrative and Financial Management Officers (FMO) and Locally Engaged Staff (LES) who use the ICASS Cost Distribution System to prepare budgets, generate reports and record ICASS Actual obligations.

6 FAH-5 H-901.3 Overview

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. This chapter describes the International Cooperative Administrative Support Services (ICASS) system for categorizing and accumulating administrative costs in appropriate cost centers and distributing those costs to serviced agencies. It also provides guidance on accounting for cost centers and tracking actual costs relative to budgeted costs for each cost center.

b. Each post has its own ICASS budget and working capital fund. The ICASS working capital fund utilizes the standard State Department Accounting and Disbursing Systems and its reports. Posts are expected to prepare an ICASS budget for personnel and non-personnel costs, attribute those budgeted costs to either the Standard or LITE cost centers as appropriate, and then distribute these costs to serviced agencies via the prescribed workload distribution factors for each cost center. The system generates an ICASS invoice for each serviced agency. During the year, actual obligations by cost centers are downloaded from data sent to posts quarterly by Financial Servicing Centers and Financial Management Centers and actual workload is updated and compared with the budget. The ICASS system software allows posts to update budgets for actual obligations either automatically or manually. The ICASS budget allocates costs by cost center and distinguishes between Washington, D.C. and post costs. The ICASS software produces an array of management reports and if a post wants a specialized report, data can be exported to an EXCEL spreadsheet. For budget and management reports to be useful, it is important that personnel understand the general ICASS cost distribution methodology.

c. Overall, the ICASS system software includes four integrated applications:

(1) Budget Worksheets;

(2) Distribution Factors (see also 6 FAH-5 H-901 Exhibit H-901.3);

(3) Actuals; and

(4) Reports.

A complete description of each application and more technical guidance is included in the ICASS Software Installation and User's Guide. The icons used to access each application are shown in Figure 901-1, below.

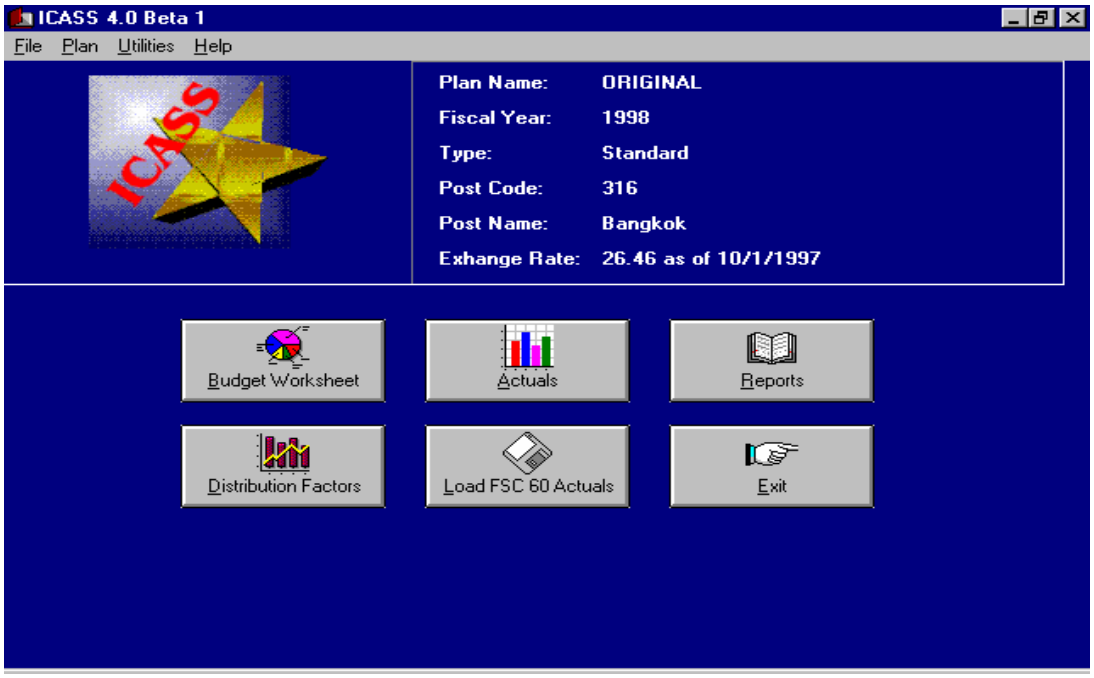


Figure 901-1
ICASS Software Icons

6 FAH-5 H-902 COST DISTRIBUTION PRINCIPLES

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. One of the basic principles of ICASS is to distribute the costs of providing administrative services to participating agencies on a transparent and equitable basis. To do this, the Washington, D.C. Inter-Agency Working Group (IWG) has established 31 Cost Centers (including Overhead) in the Standard system and 14 Cost Centers (including Overhead) in the LITE system. While some serviced agencies may not subscribe to services in all cost centers, the Basic Package and Community Liaison Office (CLO) Cost Centers are mandatory for all organizations at post and Centers reflect the concept that all official personnel assigned to a Mission receive some basic benefits from the Mission's administrative support structure. The type of

services provided in the Basic Package and the other Cost Centers are given in 6 FAH-5 H-405.1.

b. The Standard and LITE systems use the same method of distributing costs to participating agencies. The purpose for standardizing workload factors in these two systems is to minimize the differences in the final products generated at posts and to facilitate worldwide comparisons of post administrative support costs.

c. **Direct Charging.** Not all costs belong in ICASS. A cost easily attributed to a specific agency should be charged directly to that agency. For example, the rent, utilities, and furnishings of a short term leased, stand alone, residence should be direct charged to the occupying agency. Long distance phone charges are another example of a direct charge to an agency's funds. Supplies or repair materials to repair a short term lease (STL) residence might be a direct charge if all supplies or repair materials are direct charged to the benefiting occupying agencies. However, the cost of inventorying, storing and moving the furniture to the residence would be an indirect support cost of various cost centers within ICASS. Similarly, the cost of Building Operating Expense (BOE) cleaning or repair supplies for a multiple agency occupied STL office building would be budgeted and the cost recovered under ICASS via the STL Non Residential Building Operations Cost Center.

d. The following cost centers and distribution factors have been established by the Washington, D.C. Interagency Working Group and should be used by posts. Most factors, such as Square Feet Occupied or Number of Authorized Users are discrete measurements upon which to base the distribution of costs. Generally, the distribution factors will not require negotiation at post. The Personnel, GSO, Financial Services, Security Services (Standard), Basic Package, Information Management Services, Health Services, and CLO Cost Centers are the only cost centers where levels of service—high, medium, and low—can be negotiated and reflected in a modified work load (or distribution) factor. Service levels are:

1.0	full service,
.6	medium level of service, and
.3	low level of service.

Any downward adjustment for a serviced agency creates a corresponding cost increase to other participating agencies; therefore, the rationale for an agency's participation at less than the full service level of 1.0 must be clearly and convincingly justified and agreed to by the post's ICASS council.

e. When considering services to be selected, an agency should in most cases select those services where there is a direct use or benefit, not just indirect use. For example, under Budget and Financial Planning, the time spent preparing the ICASS budget indirectly benefits other agencies

and, therefore, the time spent on ICASS Budget and Financial Planning issues should be charged to ICASS rather than to agencies. The ICASS system will redistribute the ICASS cost to participating agencies based on their total use of ICASS services and not just the distribution factor for one cost center. If an agency uses the services of the ICASS staff to help prepare or review their budgets, then the agency should request "Preparation of Financial Plans and Budget" services in the Financial Management Services Cost Center.

6 FAH-5 H-903 COST CENTERS DESCRIPTION

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Each service center or cost center represents a group of services and each post is expected to define in writing the services in each cost center. Please see 6 FAH-5 H-405.1 for more detailed descriptions of the cost centers.

6 FAH-5 H-904 NON-STATE SERVICE PROVIDERS

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

In some instances, a Post ICASS Council may decide to obtain services from U.S. Government agencies other than State. When another agency wants to offer a service, the agency should always coordinate with its headquarters to ensure that the procedures for billing and collecting funds are in accordance with the agency's regulations and appropriation law. Some agencies may have "reimbursable authority." If the agency does not have reimbursable authority, it can request and receive such authority from the Office of Management and Budget (OMB). With reimbursable authority, the agency can budget for and offer services; receive an advance from the U.S. Treasury based on anticipated reimbursements; and bill for services. In such cases the servicing agency will basically be operating in the same manner as the State Department is functioning under ICASS: funding the service operation based on anticipated reimbursements and invoicing the agencies for services rendered. See 6 FAH-5 H-306.3 and 6 FAH-5 H-800 for more information on non-State service providers.

6 FAH-5 H-905 INCORPORATING CERTAIN NON-POST COSTS

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The true cost of providing administrative services abroad includes certain non-post costs paid out of Washington, D.C. centrally funded accounts. These non-post costs are included in the post budget by using cost factors provided by Washington, D.C. They are allocated to cost centers and used to determine unit cost of a service. The non-post costs that have been included in ICASS include: direct-hire U.S. citizen employee salaries and Washington, D.C. paid benefits, post differential, foreign transfer allowance, international assignment travel, home leave/return travel, and a Washington, D.C. medical cost factor.

b. For most non-post costs, the ICASS Service Center (FMP/ICASS) will provide posts with fixed cost factors to be included in the ICASS Field Budget. The cost of operating the three Regional Financial Service Centers, however, will not be included. These costs will be distributed directly to agencies in Washington, D.C. and included in the final billing documents as an add-on expense. After agencies are billed and funds collected, the ICASS Service Center (FMP/ICASS) will be responsible for ensuring that non-post costs are paid and remaining funds allotted to posts for their share of operating ICASS.

6 FAH-5 H-906 ICASS SOFTWARE TECHNICAL GUIDANCE

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

This handbook provides guidance from a Financial Office point of view. For more in depth technical guidance on the ICASS software and its workings, please see the ICASS Software Installation Guide. That guide, which comes as part of the ICASS software, provides a detailed description of how the software functions as well as guidance for the systems manager. Guidance for operating in a LAN environment is included. The technical guide is designed for Systems managers, but can be helpful to Budget and Management (B&M) Offices.

6 FAH-5 H-907 UNASSIGNED

6 FAH-5 H-908 BUDGETING

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Instructions contained in this section describe how to prepare a budget using the ICASS software and the many new system options that are available. An ICASS budget document (or "what if" budgets during a year) can be created simply by assigning a name to the budget and entering some basic information about the post. The system will create the worksheets for preparing a budget including a "Budget Summary Worksheet," (BSW) and a "Cost Center Worksheet" (CCW). As worksheets are being completed, the system summarizes projected costs by sub-object code on the Budget Summary Worksheet in a column entitled "Original Budget." The Budget Summary Worksheet also includes columns for: prior year actual obligations by sub-object code; adjustments to post's "Original Budget" to arrive at the target funding level; target funding/invoiced amount; use of prior year unobligated funds and comments. The Budget Summary Worksheet facilitates a review of post's overall budget requirements by sub-object code and may be used to brief the ICASS Council on the post's ICASS budget submission.

6 FAH-5 H-908.1 Creating a New ICASS Budget Document

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. To create a new budget document, certain basic information must be entered into the software in order to activate all needed worksheets and schedules.

Step 1. Install the software.

Step 2. Click on the ICASS icon to open the ICASS software.

Step 3. At the top of the screen click on **"File"** and then **"New Plan"** (see Figure 908-1).

Figure 908-1
Creating a New ICASS Budget Module

Step 4. Insert the fiscal year (see Figure 908-2).

Step 5. Assign a budget plan name; this step is similar to assigning a document name in a word processing document and it serves the same purpose (Figure 908-2).

Step 6. Select Standard or LITE and click OK (Figure 908-2).

Note: ICASS 4.0 permits post to use **both** the LITE and Standard versions if desired; however, data keyed into one version cannot be transferred to the other version, due to the varying workload factors and cost centers. (Consult the Software Installation Guide for instructions on how to activate both the Standard and LITE software concurrently.)

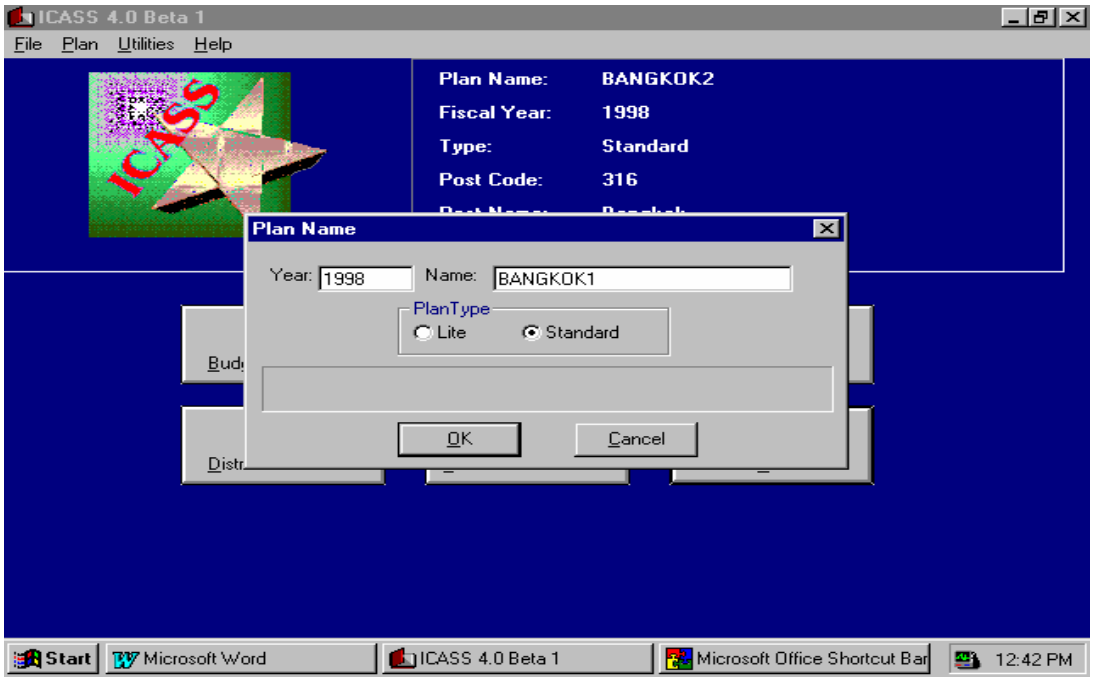


Figure 908-2
Input the Year, Budget Plan Name and Select Desired Software

Step 7. After assigning a plan name, the next step is to enter the post code and post name. To do so, click on **Utilities** and then on **Edit Post Info**. When this is done, the following screen will appear shown in Figure 908-3. Enter the post code and post name as shown there. Click OK.

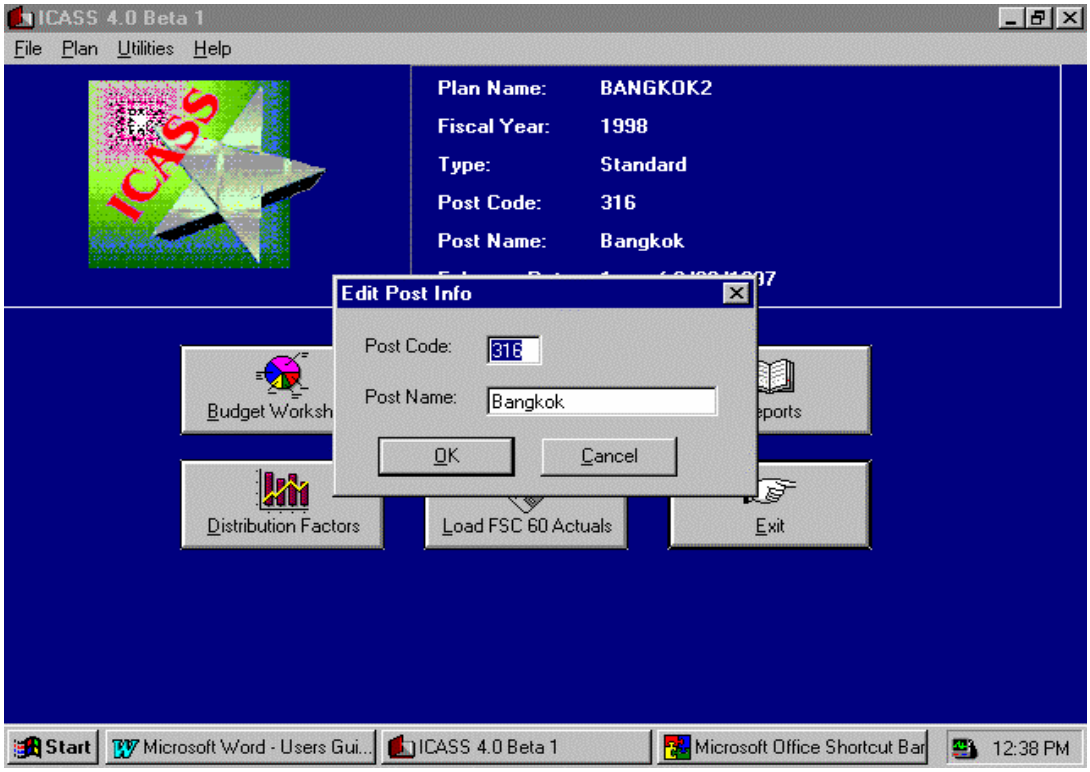


Figure 908-3
Assigning a Post Code and Post Name

Step 8. At the top of the screen click on **Plan**. Enter the **exchange rate** and **date**. See Figure 908-4. FMP/ICASS will provide the date for the exchange rate. Click **OK**.

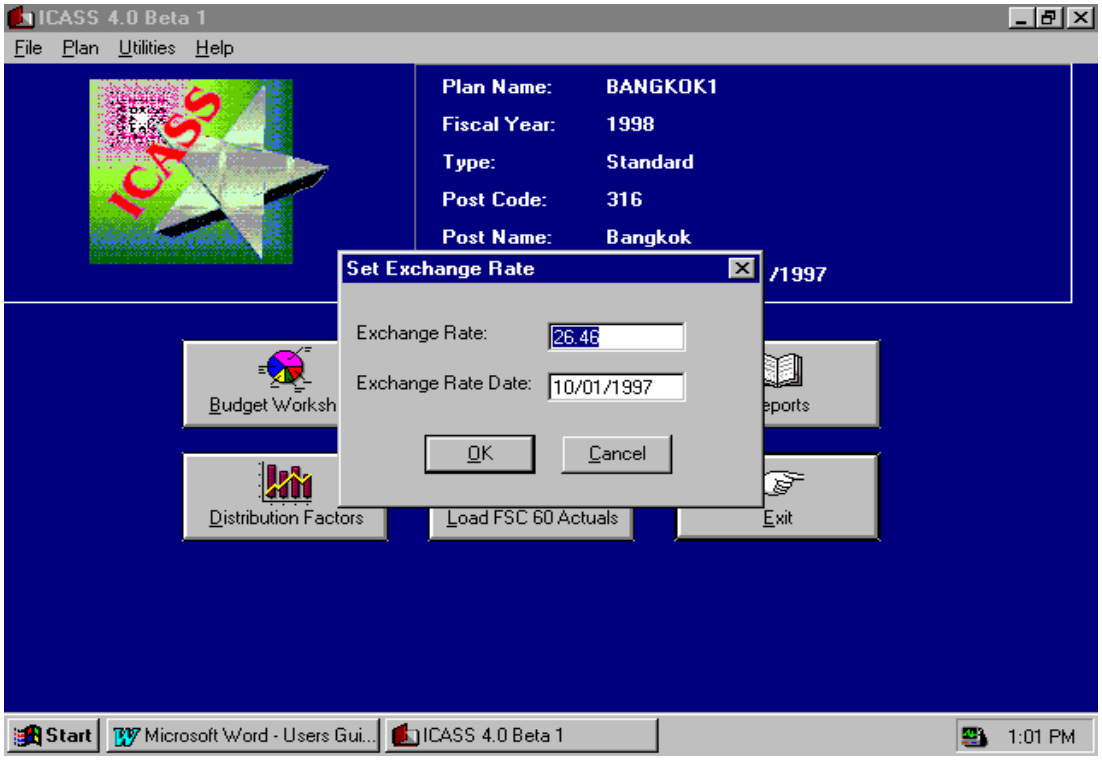


Figure 908-4
Input the Budget Exchange Rate and Date

b. At this point post can access the Budget Worksheets icon from the Main screen and begin entering budget data. However, if post is going to use one or more sub-cost centers, it is best to establish them at this point, before entering budget information. See the section on Sub-Cost Centers for details on using this option. Sub-Cost Centers can be established for the embassy or at different locations, such as at a consulate.

c. **Optional—Sub-Cost Centers at the embassy or a Different Location.** Before setting up sub-cost centers, the post must decide if the sub-cost centers will be at a location other than at the embassy. An example of another location is a consulate. For example, a sub-cost center might be established at Consulate Frankfurt for Warehouse operations.

Step 9. At the top of the screen click on **Plan,** then on **Locations.** The only location listed will be “embassy," preceded by a “0."

Step 10. To add a Location click the **Add** button. Type in the location(s) other than the embassy. Post can establish one or more additional locations to budget and account for costs separately

from the embassy. Figure 908-5 reflects two locations—embassy and Chaing Mai (a consulate).

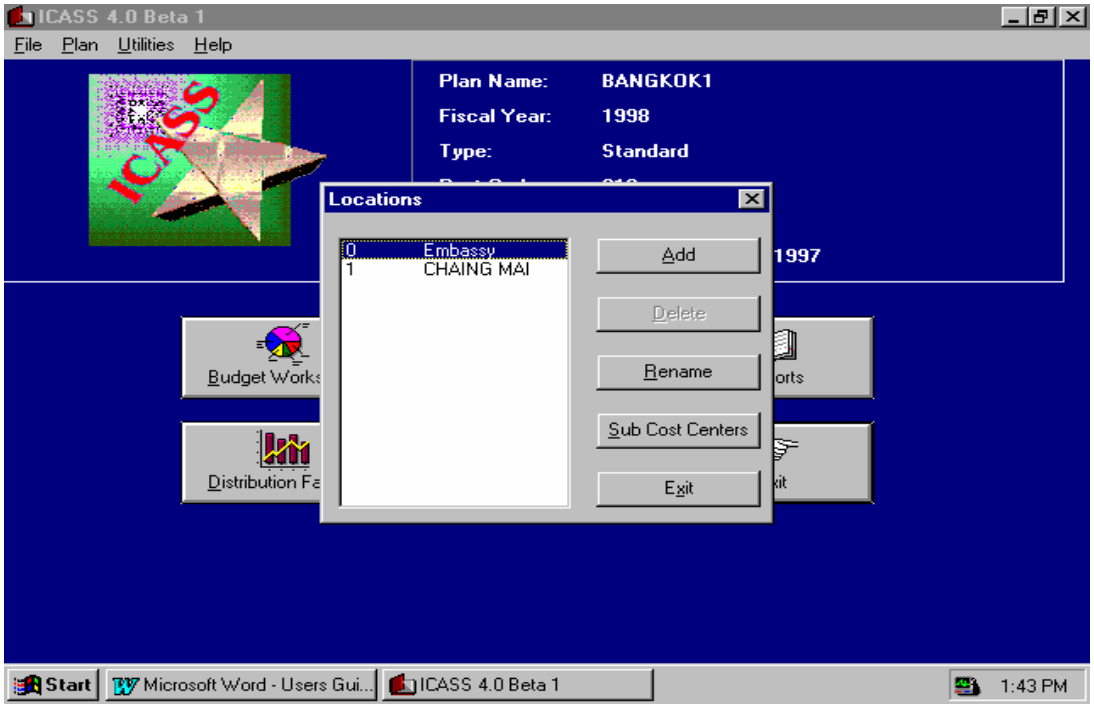


Figure 908-5
Establish Location(s) Where Post Plans to Budget and Account for Costs

Once the location(s) other than the embassy are established, if any, post may establish one or more sub-cost centers at each of these location(s), including the embassy.

d. To establish Sub-Cost Centers at Location(s):

Step 11. From the Main screen click **Plan**, then **Locations** and highlight the location at which a sub-cost center is desired.

Step 12. Click the **Sub-Cost Center** button.

Step 13. Click the **Add** window. The screen will list each cost center. **Highlight** the Primary cost center where you want to want to establish a Sub-Cost Center.

Step 14. In the space above the highlighted cost center, assign a short meaningful name for the sub-cost center. See Figure 908-6. Exit the screen.

Step 15. Repeat this process for each Sub-Cost Center at each location. This sub-cost center will now be listed when preparing the budget worksheets to budget and allocate costs.

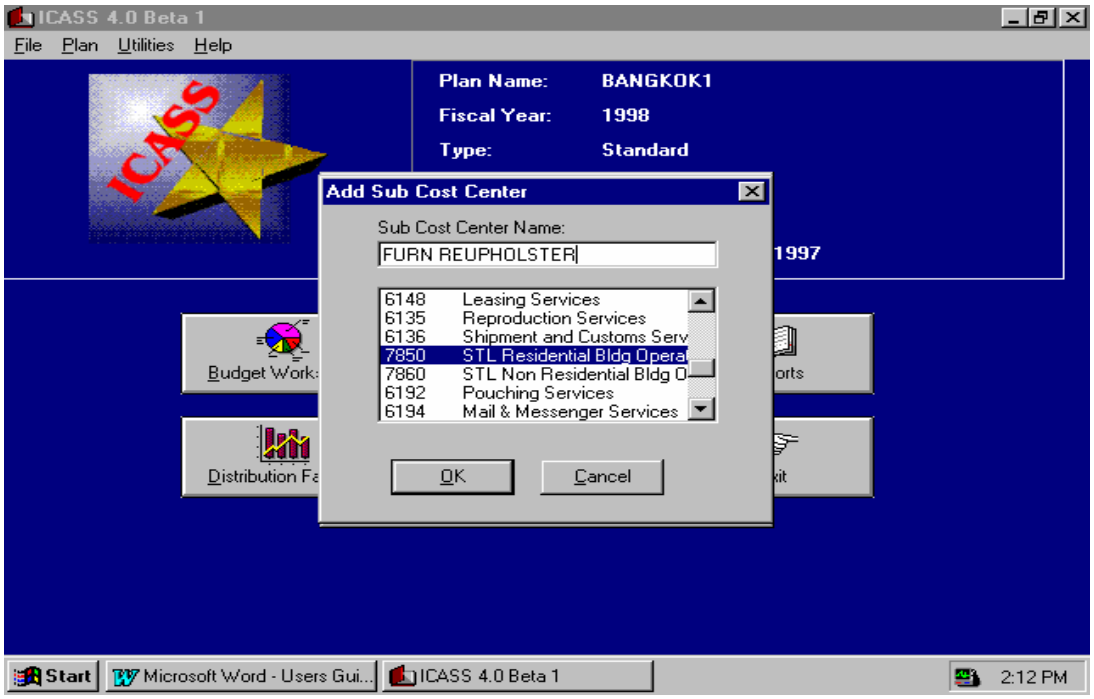


Figure 908-6
Establish a Sub-Cost Center For a Location

Step 16. Once the sub-cost center is established, go to the Cost Center Worksheets for both Personnel and Other Budget Items, click the Add Cost Center button, highlight the sub-cost center, and click okay. The sub-cost center will appear on the worksheet so a percentage allocation can be made to the sub-cost center (Figure 908-7).

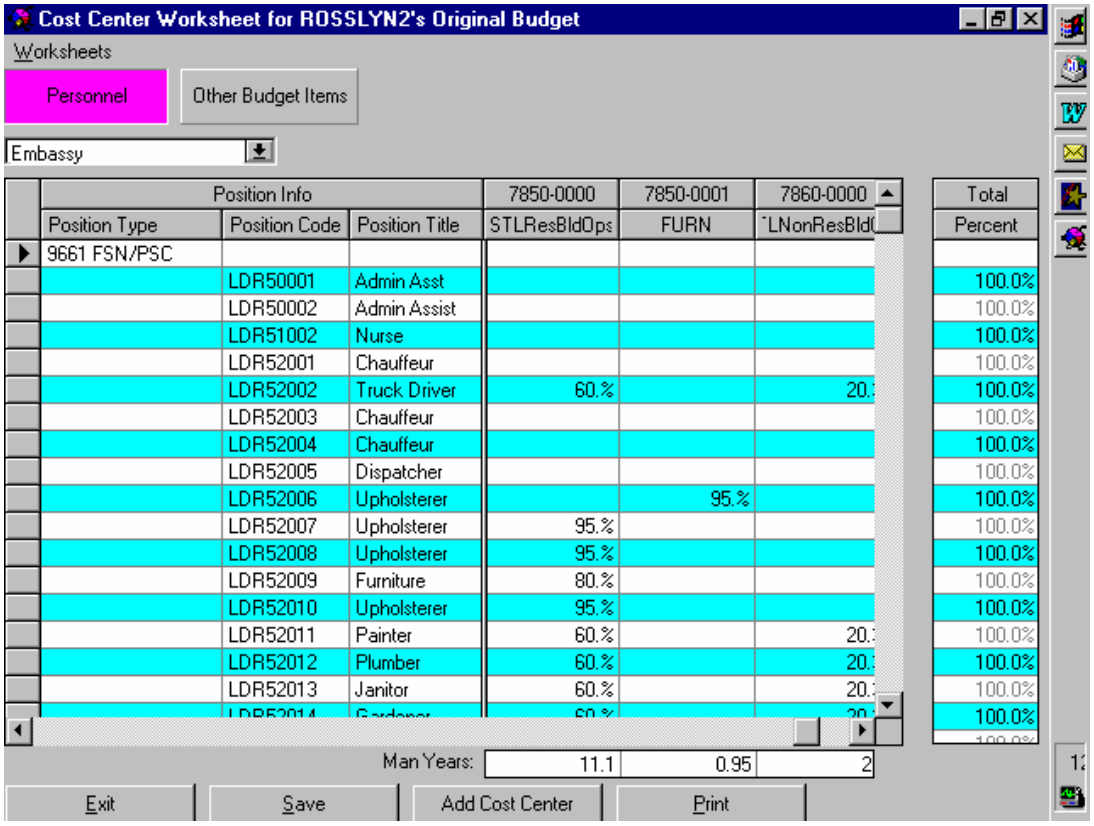


Figure 908-7
Adding the Sub-Cost Center to the Cost Center Worksheet
for Distribution of Personnel Time

Step 17. Finally, from the main menu go to the Distribution Factors Worksheet, click on “Description” (third line from the top of the Cost Distribution Factors Worksheet) and select the Sub-Cost Center. A worksheet sheet for the Sub-cost Center will be created to allow workload to be entered (Figure 908-8).

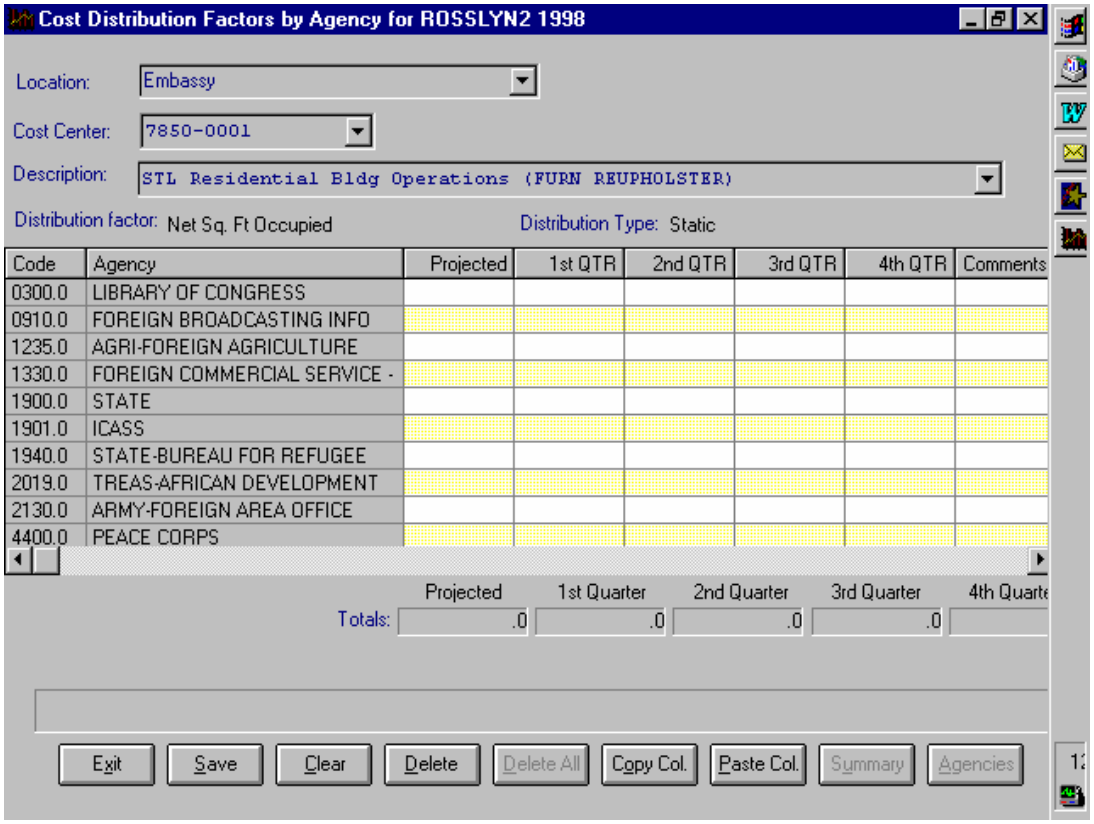


Figure 908-8
Distribution Factors Worksheet for Sub-Cost Center

e. By now you should have entered the fiscal year, budget name, post code and embassy location, exchange rate and date, additional locations needed to budget and allocate costs, and sub-cost centers. The system is now ready for budget input and access to the five software applications. These are:

(1) Budget Worksheet;

(2) Distribution Factors;

(3) Actuals;

(4) Load FSC-60 Actuals; and

(5) Reports.

While these applications are available for the Budget name established, they will not always function properly until the necessary and related budget, cost center distribution, and workload data is input.

6 FAH-5 H-908.2 Completing the ICASS Budget Summary Worksheet

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Your ICASS budget is the culmination of incorporating data from many sources. The process begins with including the costs that were incurred last year, determining the total funding ICASS requirements for the new fiscal year, deciding what cost items need to be reduced or eliminated in the budget to stay within the target funding level provided by Washington, D.C., and programming the use of prior year unobligated or other funds available from operations. To facilitate and summarize each step of the process and ultimately arrive at the ICASS Current Year Budget, a Budget Summary Worksheet has been included in the software. The ICASS Budget Summary Worksheet (BSW) provides eight columns by sub-object code for post input as follows:

(1) **Column 1—Prior Year Actuals.** Information is downloaded from the RAMC/FMC 60 report. Posts can manually update this column if desired.

(2) **Column 2—Original Budget.** Shows the current year's total projected needs and is automatically updated as the various supporting worksheets are completed. One supporting worksheet is the list of direct hire staff and related costs. After completing the "Original Budget," the Column can be "locked" and all amounts in the column remain frozen.

(3) **Column 3—General Adjustments.** These next two columns are used to show what actions post has taken to arrive at the Washington, D.C. provided target. At this writing, posts should have received a target for the Diplomatic Security local guard program (LGP) and ICASS salaries and expenses while no target has been established for ICASS leases. Posts should include their mandatory lease requirements. The funding for leases is not, repeat not, included in the targets received by post, so add lease requirements to LGP and ICASS salary and expense targets. This column allows post to adjust their budget on a macro basis—e.g., to record a $50,000 reduction in overtime to all cost centers. If the total overtime budget was $200,000 the system would reduce all budgeted overtime by 25%. The subsidiary worksheet would be adjusted to reflect this decrease. In another example, if the total amount budgeted for electricity was $200,000, a $10,000 cut in electricity would reduce the electricity budget in each cost center by 2 percent. If electricity was not budgeted in a cost

center, there would be no reduction in that cost center. Again, a "General Adjustment" is a percentage reduction by sub-object code in all cost centers where the sub-object code is budgeted. Although the subsidiary schedules are changed by an entry in the General Adjustment column, there is no effect on the Original Budget because it is locked.

Important Note: General adjustments (Column 3) are transferred automatically to the Specific-Total column when the data in the General Adjustments column is "saved." The Total adjustments include both General and Specific adjustments when the data is saved and represent the total adjustments needed to the Original Budget in order to reach post's target funding.

(4) **Column 4—Specific-Total Adjustments.** This is the second of two adjustment columns. General adjustments apply the same percentage reduction by sub-object class across the board to all cost centers. In some cases, post may want more specific reductions that apply to fewer cost centers. For example, if the post budgeted $60,000 for travel, but only wanted to reduce travel for the GSO by $5,000, then the reduction would be reflected in this column. The reduction would have to be made in the sub-object worksheet and the amount would automatically be included in this column. Remember, the Original Budget Column is locked so specific adjustments do not change amounts in the Original Budget column.

(5) **Column 5—Target Budget (Invoice).** Automatically computed based on Original Budget amount less adjustments in the third and fourth columns.

(6) **Column 6—Available Funds Applied.** This column allows post to add back amounts eliminated or reduced in Columns 3 and 4 in order to reach target. The amount to be added back cannot exceed estimated funds from the proceeds of sale and collections reported but not yet received and prior year funds brought forward which the post plans to utilize. (See item 9 below.)

(7) **Column 7—Financial Plan.** This is the "Target/Invoice" column plus the "Use of Other Funds" column. It reflects how post plans to use funds from all sources in the current fiscal year.

(8) **Column 8—Comment.** Allows post to comment on how post met the target and circumstances that warrant a revision to the target.

b. At the bottom of the Budget Summary Worksheet is a schedule summarizing prior years' unobligated balances brought forward, prior year's collections/sale proceeds reported not yet received, and projected proceeds of sale. Post should budget the use of these funds whether it be to cover needs that cannot be funded within the target (see item 6 (column 6) above) or to carry funds forward to future years for capital asset replacement. If the

latter case, it would be recorded as a Balance for Capital Asset Replacement Carry Forward.

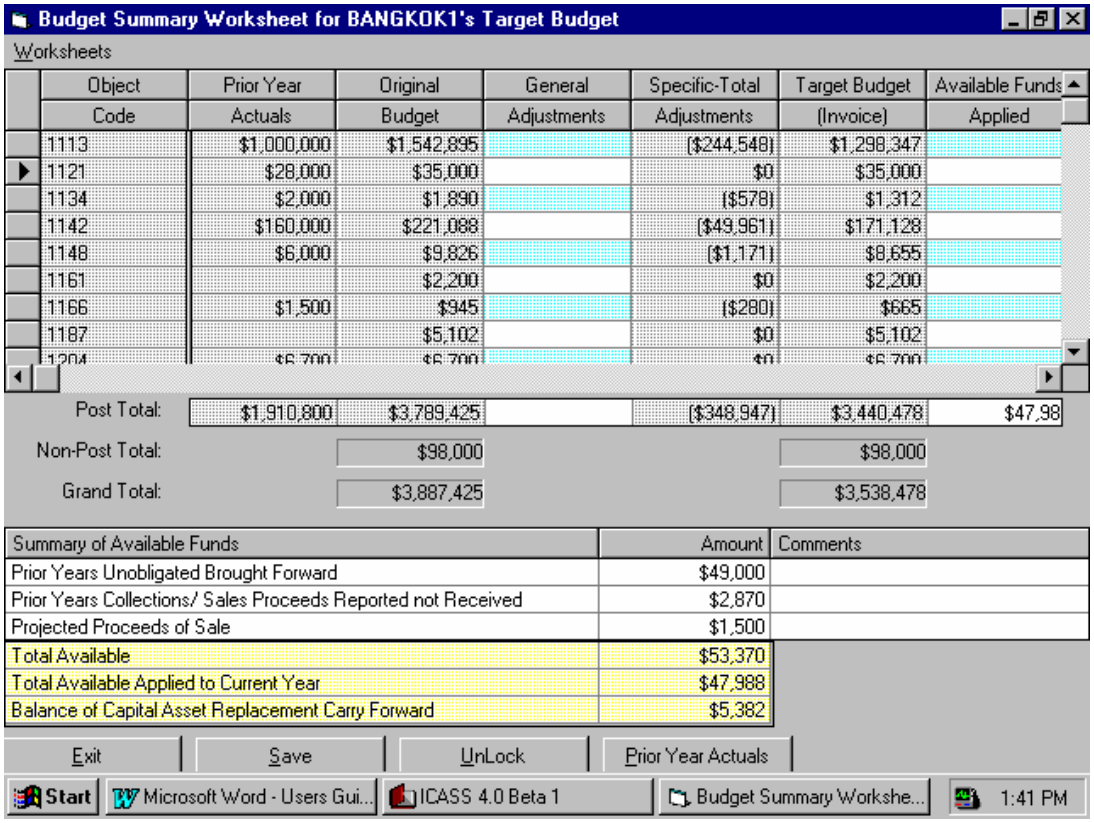
c. Detailed instructions for completing each portion of the Budget Summary Worksheet (BSW) summarized above are provided below. A sample Budget Summary Worksheet is also shown in Figures 908-9 and 908-10 below with an overlapping column.

Note: The BSW may be accessed at any time, but not all columns will appear until:

(1) The prior year's obligations are input, and

(2) The Original Budget is input and "locked."

d. Once the Original Budget column is locked the other worksheet columns appear and are interactive with the sub-object worksheets. Thus, changes made in the sub-object worksheets after the BSW is locked appear in the adjustment column, not in the Original Budget.



Budget Summary Worksheet for BANGKOK1's Target Budget

Worksheets

Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)	Available Funds Applied
1113	$1,000,000	$1,542,895		($244,548)	$1,298,347	
1121	$28,000	$35,000		$0	$35,000	
1134	$2,000	$1,890		($578)	$1,312	
1142	$160,000	$221,088		($49,961)	$171,128	
1148	$6,000	$9,826		($1,171)	$8,655	
1161		$2,200		$0	$2,200	
1166	$1,500	$945		($280)	$665	
1187		$5,102		$0	$5,102	
1204	$6,700	$6,700		$0	$6,700	
Post Total:	$1,910,800	$3,789,425		($348,947)	$3,440,478	$47,98
Non-Post Total:		$98,000			$98,000	
Grand Total:		$3,887,425			$3,538,478	

Summary of Available Funds	Amount	Comments
Prior Years Unobligated Brought Forward	$49,000	
Prior Years Collections/ Sales Proceeds Reported not Received	$2,870	
Projected Proceeds of Sale	$1,500	
Total Available	$53,370	
Total Available Applied to Current Year	$47,988	
Balance of Capital Asset Replacement Carry Forward	$5,382	

Exit | Save | UnLock | Prior Year Actuals

Start | Microsoft Word - Users Gui... | ICASS 4.0 Beta 1 | Budget Summary Workshe... | 1:41 PM

Figure 908-9
Sample Budget Summary Worksheet (Left Part)

Budget Summary Worksheet for BANGKOK1's Target Budget

Worksheets

Object Code	Target Budget (Invoice)	Available Funds Applied	Finacial Plan	Comments
1113	$1,298,347		$1,298,347	5% reduct in wage increase + reduce
1121	$35,000		$35,000	
1134	$1,312		$1,312	
1142	$171,128		$171,128	5% reduct in wage increase + reduce on
1148	$8,655		$8,655	
1161	$2,200		$2,200	
1166	$665		$665	
1187	$5,102		$5,102	
1204	$6,700		$6,700	
Post Total:	$3,440,478	$47,988	$3,488,466	
Non-Post Total:	$98,000		$98,000	
Grand Total:	$3,538,478		$3,586,466	

Summary of Available Funds	Amount	Comments
Prior Years Unobligated Brought Forward	$49,000	
Prior Years Collections/ Sales Proceeds Reported not Received	$2,870	
Projected Proceeds of Sale	$1,500	
Total Available	$53,370	
Total Available Applied to Current Year	$47,988	
Balance of Capital Asset Replacement Carry Forward	$5,382	

Exit | Save | UnLock | Prior Year Actuals

Start | Microsoft Word - Users Gui... | ICASS 4.0 Beta 1 | Budget Summary Workshe... | 1:38 PM

Figure 908-11
Sample Budget Summary Worksheet (Right Part)

6 FAH-5 H-908.3 Budget Summary Worksheet Specifics

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The BSW is a summation of post's overall financial situation and plan for the current fiscal year. Explanations on each column in the BSW and how information flows from subsidiary schedules to the BSW follow.

b. **Pay attention to the sequence in which the information is entered into the system.** Users must enter the prior year's actual obligations and the cost projections for the current fiscal year into the Budget Worksheets first. Post will then find the position number/titles, and Other Budget Item descriptions, keyed into the system for projecting costs, automatically appear on Cost Center Worksheets where post will input percentages to allocate the projected costs to the cost centers. Users must also enter into the Distribution Factor Worksheet serviced agency workload counts associated with the Original Budget. Once these steps are completed, post can "lock" the Original Budget, then proceed with the additional steps that are necessary to complete the BSW.

6 FAH-5 H-908.3-1 Prior Fiscal Year Actuals

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. After completing the steps listed above, posts can begin entering their workload statistics into the software, but we recommend that posts first download cumulative year-end actual obligations into the ICASS version 4 software.

b. To download the actual obligations to the Budget Summary Worksheet:

Step 1. From the main menu click on the **Budget Worksheets** ICON

Step 2. The Budget Summary Worksheet should appear. At the top left of screen click on **Worksheets,** then click on **F**ield Budget Worksheet

Step 3. Once in the Budget Summary Worksheet, click on the **Prior Year's Actual** button at the bottom right portion of the screen. This will open a window where obligations can be either entered manually by sub-object class and cost center from the FSC/FMC-60 report or downloaded automatically from a diskette provided by the accounting servicing center. Figure 908-11 shows obligation information that was keyed in manually. To download prior year obligations insert the diskette with the FSC/FMC-60 data into your PC and click on the **Load from 60** button.

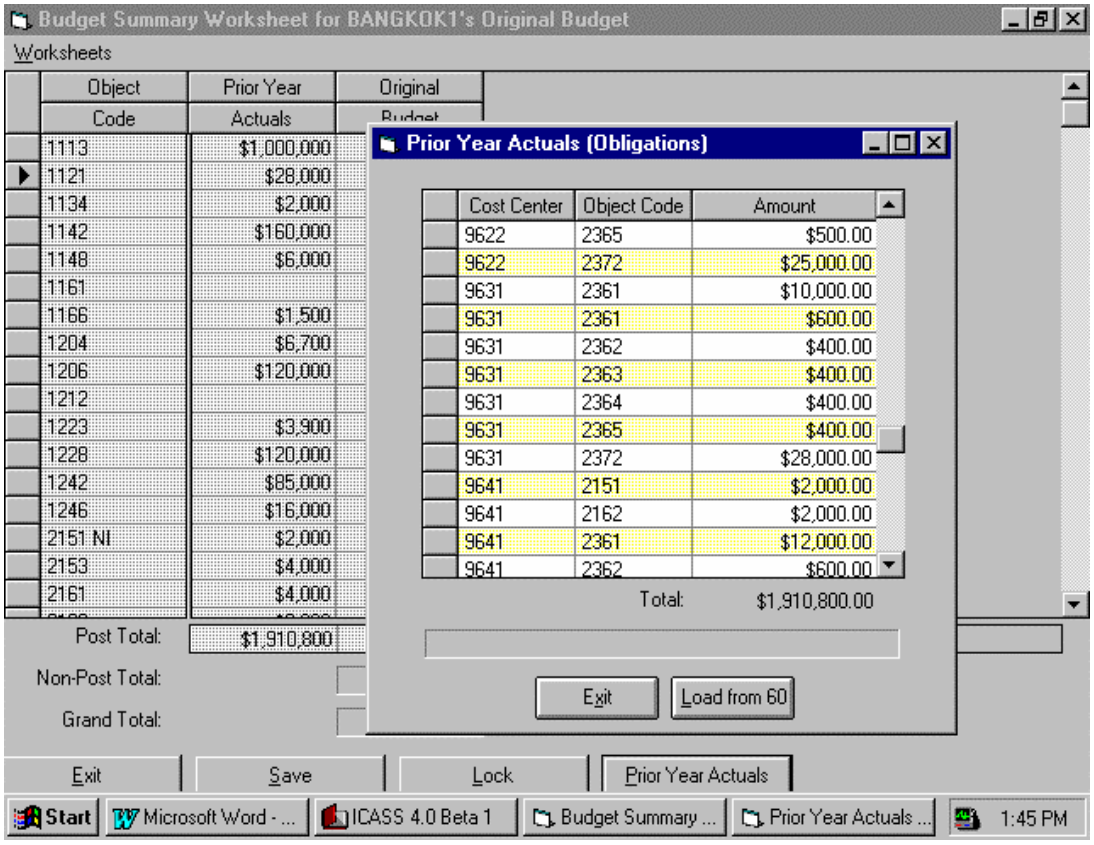


Figure 908-11
Entering Prior FY Obligations Into the Budget Summary Worksheet

c. Obligations recorded on the FSC-60 report for **ALL** sub-object codes will be downloaded in the prior year column. In some cases, there may be sub-object codes used by post that are not valid ICASS sub-object codes. If there are any, they will be shown on the Budget Summary Worksheet with the letters "NI" for "**N**on **I**CASS. In these instances, post should review the invalid sub-object codes that were obligated last fiscal year and find a sub-object code in the ICASS system that is the closest match, then budget using the ICASS code. "NI" is shown next to sub-object 2151 on the Budget Summary Worksheet. To do this, for example, delete the entry for s/o 2151 and enter the amount in 2153.

d. Although the software displays invalid sub-object codes in the prior year actual column the software will not allow budget entries using invalid codes. The ICASS Service Center (FMP/ICASS) provides a valid list of sub-object codes. If post has further questions, contact them directly for guidance.

6 FAH-5 H-908.3-2 Developing Information for the "Original Budget" Column of the Budget Plan

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The Original Budget is post's projection of what is needed to support properly ICASS services for the coming fiscal year, including depreciation and additional capital asset requirements **without regard to any funding restrictions**. To complete the Original Budget, the projected ICASS personnel and other budget Item costs must be keyed into the **Sub-Object Worksheets** (**SOW**) that support the Budget Summary Worksheet. Cost information keyed into the SOWs will transfer to the "Original Budget" column of the BSW. Once the Fiscal Year requirements are entered in the SOWs, post can move on to the other BSW requirements.

b. The information keyed into the SOW for "Personnel" and "Other Budget Items" is all that is needed to complete the "Original Budget" column. To see ICASS amounts distributed by cost center and by agency and to view the full range of ICASS reports, post must input workload and participation information into the Cost Center **(CC)** worksheets and Agency Workload Statistics **(AWS)** worksheets. However, these two worksheets are designed to be completed after the SOWs are completed. As an example, position numbers and titles and "Other Budget Items" descriptions included on the SOW are automatically copied to the **CC** worksheets for distribution of personnel time and Other Budget Item costs.

c. Before entering data into the SOW for personnel and Other Budget Items, post should develop an overall plan to approach the budget exercise.

d. Here are some helpful hints:

(1) **Personnel and Non-Personnel costs—Non-Residential Local Guard Program (LGP).** In FY 97, all personnel, including local guards, were listed under cost pool 9661. A second cost pool has been established for non-residential local guard (9662), and now all personnel and non-personnel costs included in the ICASS LGP should be included in the 9662 worksheet. Do not, repeat, do not include any ICASS LGP costs in the "Other Budget Items" worksheet. The worksheet for the local guards, cost pool (9662) should now show local guard personnel costs and contractual guards, guard supplies, equipment, and uniforms**. Because the cost pool worksheet for the local guard cost pool (9662) is used to budget and**

account for all guard costs, posts must ensure that the worksheet includes all personnel and non-personnel guard costs.

(2) **Sub-Cost Centers.** Is there a need for one or more sub-cost centers and is there more than one location? If so, post should identify employees' time first by cost center, then by sub-cost center/location, where their time is spent. For example, a procurement at a Standard post might allocate 80 percent of their time at the embassy and 20 percent of their time for a procurement sub-cost center at their large consulate. The total time of each employee should add up to 100 percent. ICASS service providers and staff should provide input into this time distribution worksheet and be advised how their time/costs are being distributed. (Please refer to 6 FAH-5 H-912 for detailed information.)

(3) **Budget in Local Currency.** The software allows post to budget by sub-object cost in U.S. dollars or local currency or both. Plan accordingly.

(4) **Depreciation of Vehicles and Capital Assets.** A new application has been developed to show information on vehicles and capital assets valued at $25,000 or more at the time of acquisition.

(5) **Exclude Feature.** Post must not forget to utilize the exclude feature for rents and utilities in STL/GO/LTL residential and non-residential shared facilities, including warehouses, as discussed in 6 FAH-5 H-908.3-9.

(6) **Cost Pool for Warehouse.** A new cost pool for warehouse operations has been established. All significant costs in running the warehouse should be identified and included in the cost pool. This includes rent, utilities, contract services, etc. The direct hire/PSC staffing for the warehouse should be captured under cost pool 9661.

(7) **Cost pool for Motor Pool.** A new cost pool for the motor pool operation has been established. All significant costs in running the motor pool should be identified and included in the cost pool except for direct hire/PSC/PSA positions that are included in cost pool 9661.

e. Once these and other similar issues have been considered, post can begin entering costs into the SOW for Personnel and Other Budget Items. The amounts should project justifiable funding needs without regard to target or other funding restrictions. Post can utilize only the sub-object codes that are listed in the ICASS sub-objects report. If post used an invalid ICASS sub-object code in the prior year, then post must determine the appropriate ICASS sub-object category that must be used to budget the cost in FY 98.

6 FAH-5 H-908.3-3 Projecting Personnel Costs on the Sub-Object Worksheet

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The worksheet for listing personnel costs is in a spreadsheet format. There is a worksheet for FSN/PSC staff (cost pool 9661), one for Other LES such as PIT, TCN, or other nationality PSC staff (9661); one for ICASS FSN/PSC local guards staff (cost pool 9662), one for Direct Hire U.S. citizen staff (each U.S. citizen employee can be assigned a cost pool number, if appropriate), and Other Budget Items. Posts receiving LGP contracted services should include the FSN/PSC local guard supervisors' costs in the Diplomatic Security Budget, not the ICASS budget, unless there is more than one supervisor and the employee(s) have been identified as supervising ICASS guards. Generally, each SOW is self explanatory and functions like most windows “point and click” programs.

b. Details on ICASS personnel costs (wages and benefits) and other selected cost items should be ready for input to the SOW. Please note that the FSN severance liability cost center (0004) is included in the Personnel worksheets post assignment travel (0005) and Washington, D.C. salaries and benefits (0006) are in the American (U.S. citizen employee) sub-object worksheet, and central medical costs (0002) is included in the “Other Budget Items” worksheet.

c. How to enter data:

Step 1. From the main menu, click on the ICASS “Budget Worksheet” ICON.

Step 2. Click on the file tab at the top of the budget worksheet screen for the type of personnel to enter/review data. Figure 908-12 reflects a budget worksheet for cost pool 9661 - FSN/PSC staff.

Post can enter data in the worksheet to meet its own needs.

(a) Post can activate those sub-object codes desired on the worksheet.

(b) Post can budget in dollars or local currency, or both in the case where staff are paid in both currencies.

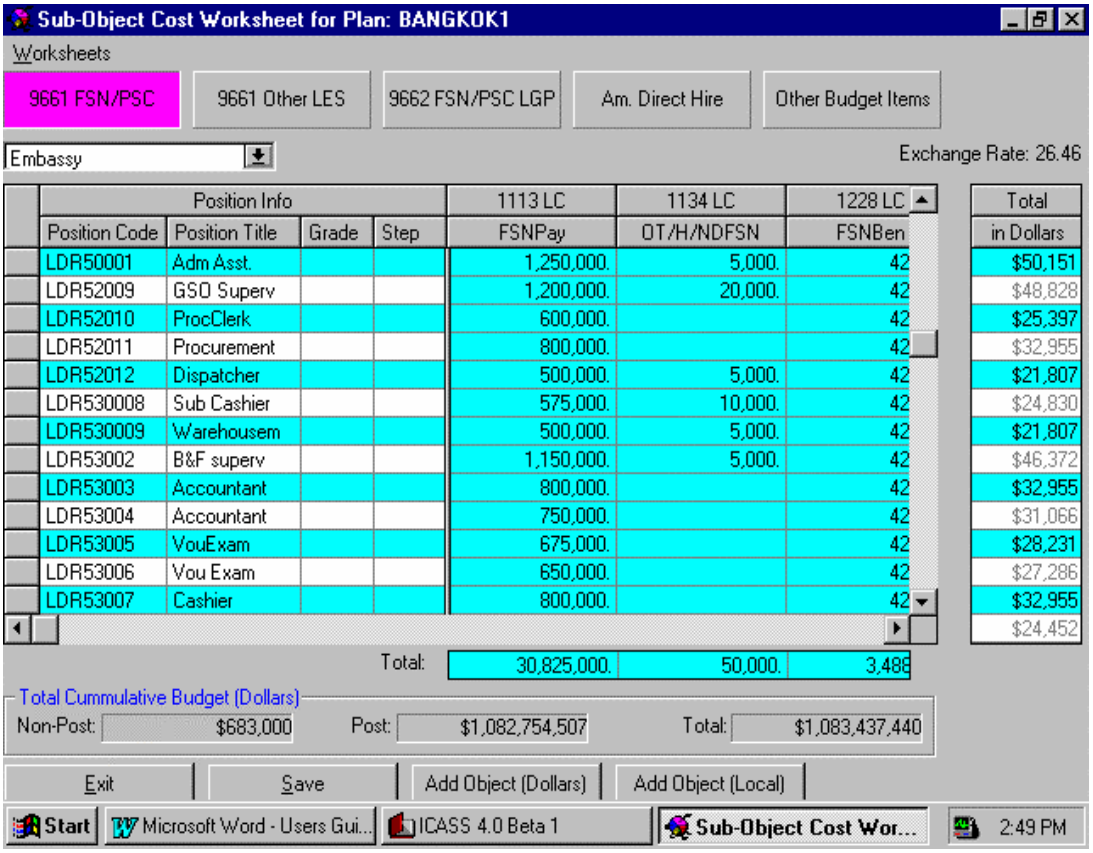


Figure 908-12
Sub-Object Worksheet for Projecting 9661 FSN/PSC Staff Costs

Step 3. To add a sub-object, click on the “Add Object” (dollars or local currency (LC)) window at the bottom of the screen and key in the sub-object desired. The object code activated will be added as a column heading numerically sorted. If post pays both in dollars and local currency for some sub-objects, the cost can be budgeted in both currencies. Simply add the sub-object in dollars, then the sub-object in local currency. The system will convert the local currency amounts to dollars in the total column, ICASS reports, and ICASS invoice when the data is “saved.” The exchange rate used appears at the top right of the

worksheet as shown below; it is not changeable on this screen. Only the "Plan" name can be changed. (See 6 FAH-5 H-908.1.) The FSN wages were entered in local currency as the "LC" indicates immediately after the sub-object code at the top of each column. Column titles identify the type of information entered into the Worksheet:

(a) ICASS Positions Number—For ICASS purposes, the software needs an eight character position number in the position number column as follows:

First character is alphabetic: "A" to designate U.S. Citizen (American) or "L" for Locally Engaged Staff.

Second character is alphabetic: Used to designate the type of position at post. Post should use a "D" for Direct Hire or PSA on the local pay plan, "P" for PIT, "C" for PSC American (U.S. citizen employee), "T" for TCN staff, "G" for Civil Service, and "S" for Senior Foreign Service. **Note:** If additional alphabetic characters are needed, please contact the ICASS Service Center (FMP/ICASS) (FMP/ICASS). In future releases, the alphabetic character will be used to identify the pay plan where wage compensation amounts will be downloaded automatically to this schedule.

Third character is alphabetic to designate the embassy or consulate. It is suggested that post use the first letter of the city in which the embassy is located for staff assigned there and the first letter of the city with a consulate. In instances where the first letter of the city name for an embassy and consulate is the same, post should select an alternative letter for the consulate.

Fourth and Fifth characters: are numeric and are used to designate the section in which the staff works. For example:

50 = Admin;
51 = Medical;
52 = GSO;
53 = B&F;
54 = Personnel;
55 = Communications and Records;
56 = Security
57 = RAMC/FSC;
58 = Regional B&F;
70 = Regional Medical; and
71 = Regional Personnel.

Post should use the regional designations only if more than 50 percent of the employee's time is devoted to regional activities.

Sixth, Seventh, and Eighth characters: numeric, these last three characters are the sequential number for the position at the embassy or consulate.

Using this numbering convention, a number for a B&F position in Rome which is recorded as the 58th FSN position in Rome would appear as: LDR53058. A B&F position in Naples that was recorded as the 24th position there would appear as LDN53024.

(b) "Position Title" is the second column in the Personnel SOW. The information in this column should be abbreviated to maintain a minimal column width. Also, post can abbreviate the name if it helps identify the individual in the position.

(c) Grade and Step. The information in these two columns will enable wage data to be downloaded automatically from the wage compensation plan in future releases. To minimize data entry for FY-98, the grade and step information may be omitted if desired, pending inclusion of this feature in the ICASS software.

6 FAH-5 H-908.3-4 Budgeting Costs For Cost Pool 9661 FSN/PSC Staff

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Use this worksheet to budget for FSN/PSC staff using cost pool 9661. Post should enter all non-LGP FSN/PSA position numbers and titles into the worksheet. It is suggested that post include only sub-object cost codes 11XX, 12XX and 13XX for each position. Other costs should be recorded by sub-object code in the "Other Budget Items" worksheet, however, the program allows the post to include other objects in the 9661 cost pool. In determining the salary cost of each employee, post should enter the full year cost of the salary at the beginning of the fiscal year, plus mandatory portion of the step increase and any anticipated wage/benefit increase.

b. Post can budget some "other object" costs to specific staff in the 9661 cost pool worksheet to help minimize the accounting required for related obligations and liquidations. However, budgeting other object costs to all FSN/PSC staff is not recommended because charges made against the cost pool, but belonging only to one cost center are allocated to all cost centers where the sub-object cost appears in the cost pool. ICASS software allocates cost pool 9661 obligations to cost centers based on the percentages developed during budget formulation. When the actual obligations are recorded quarterly in ICASS software, obligations could be allocated to cost centers where a charge did not actually occur.

c. For example, if post is certain that the only Furniture, Furnishings and Equipment (FF&E) to be purchased for the staff will go to the personnel for whom it was budgeted on the 9661 FSN/PSC worksheet, then it could be budgeted under 9661. Related obligations would need only the 9661 cost pool number in the function code field to allocate the cost of the FF&E and related transportation, if any, to the appropriate cost centers (where the staff work) during the quarterly actuals exercise. However, if travel is budgeted for many FSN/PSC staff in a number of functions and actual travel is performed by staff in only one function, the system will not recognize this and will allocate obligated travel to all FSNs and functions for which it was budgeted. **Consequently, it is suggested that post limit the use of cost pool 9661 to position costs in 11XX, 12XX and 13XX for all positions, except for Non-residential LGP FSN/PSC staff which should be budgeted into cost pool 9662.**

6 FAH-5 H-908.3-5 Budgeting Costs for Cost Pool 9661 Other LES Staff

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Other LES staff such as PITs, TCNs or U.S. citizen PSAs are included in cost pool 9661, but are budgeted on a separate budget worksheet. The pay plans required here may vary. For example, a PIT would use the standard American (U.S. citizen employee) Pay Plan without retirement benefits other than Social Security. A TCN may be paid based on his or her host country's pay scale. Generally, only 11XX, 12XX and 13XX costs for these personnel should be budgeted in this worksheet, with related other object costs included in the "Other Budget Items" worksheet. See Figure 908-13.

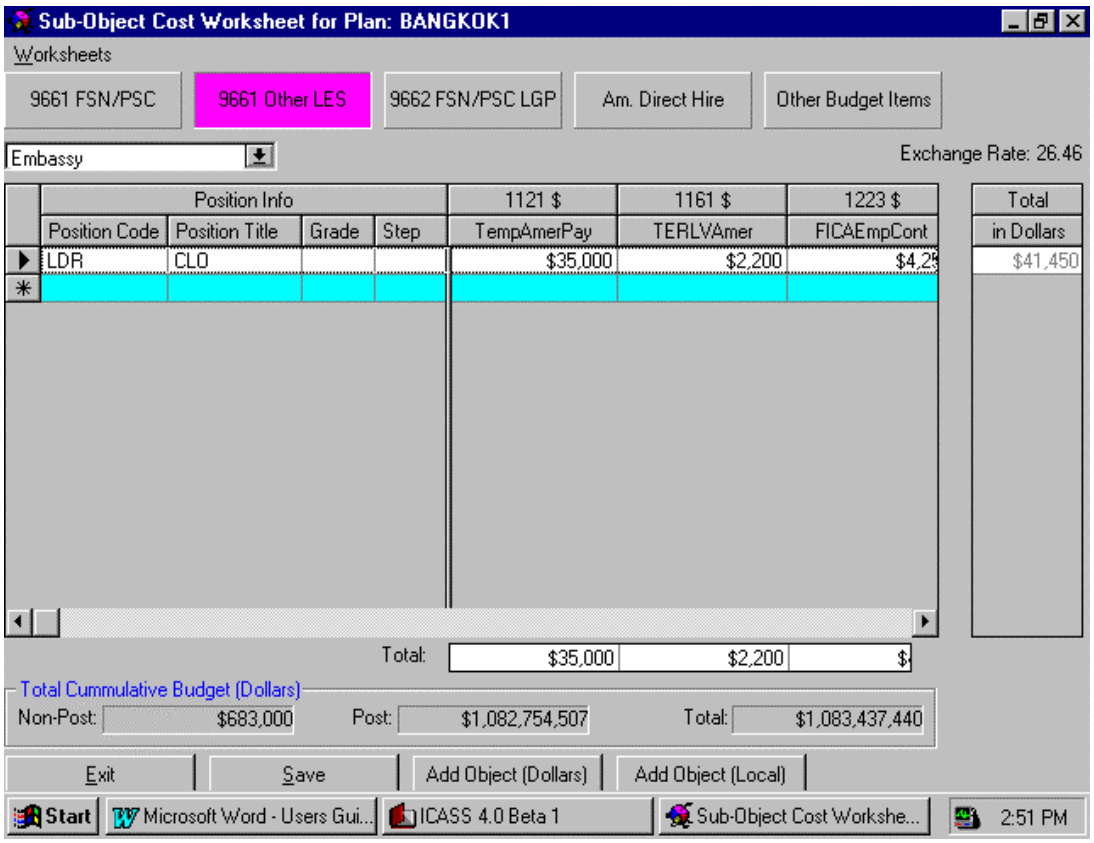


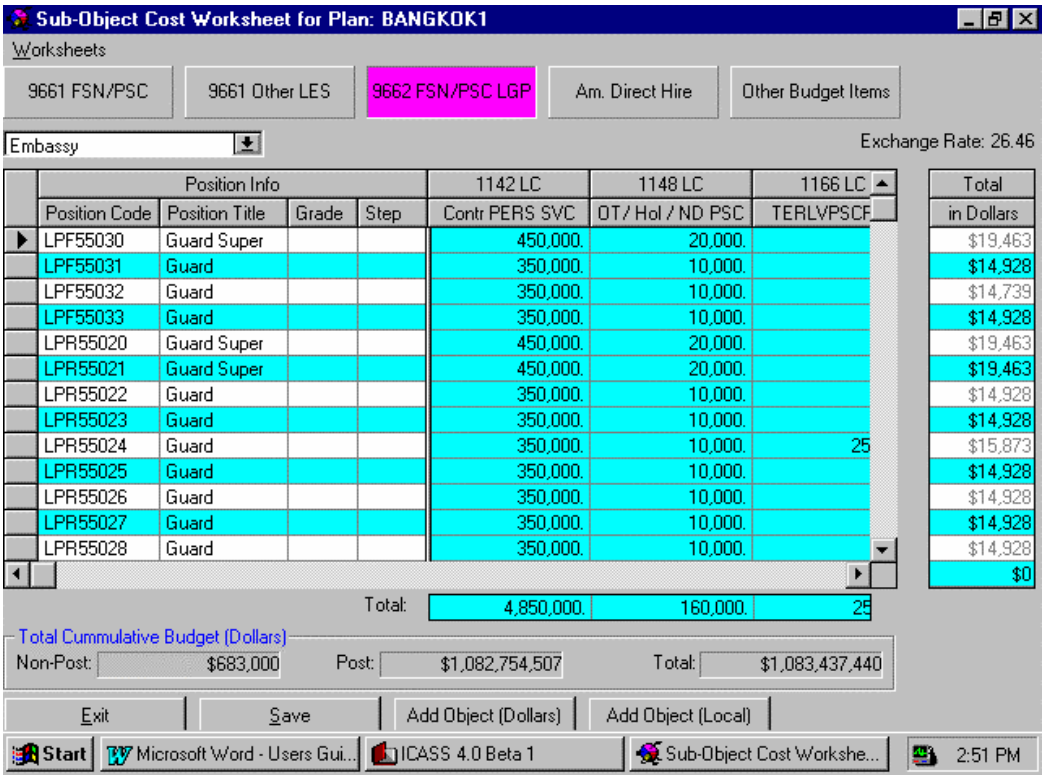
Figure 908-13
Using Cost Pool 9661 for Other LES Employees

6 FAH-5 H-908.3-6 Budgeting Costs for Cost Pool 9662 FSN/PSC LGP Personnel

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Posts should use this worksheet to budget ICASS FSN/PSA local guard positions using cost pool 9662. Enter all LGP FSN/PSC position numbers and titles as instructed above. (At posts where there is a contract guard force, the sole FSN/PSC supervisor should be charged to the Diplomatic Security Funding—not included in the ICASS budget.)

b. All 11XX, 12XX, and 13XX costs attributable LGP personnel and all LGP other object costs should be included in the cost pool worksheet, such as required batteries, flashlights, night sticks, training, uniforms, etc. At posts with a contracted local guard force the post should budget for the costs in this cost pool worksheet**. Do not include non-personnel costs in the "Other Budget Items" worksheet.** Budgeting "other object" costs in the 9662 cost pool will result in a proper distribution of the costs because all personnel are performing one service—guard service—even though in some instances the costs may be distributed to other cost centers when, for example, a warehouse cost pool is used. However, if post budgets and obligates other object costs using the 9662 cost pool code, it must be careful to charge only that portion of LGP purchase orders that belong to the ICASS Non-residential guards. For example, if a purchase order for uniforms for the total guard force is prepared, it should be obligated with at least two obligations: one using the 9662 cost pool (function code) for the ICASS Non-residential local guards share of the order and another line of strip coding for the portion of the uniforms attributable to the non-ICASS guards. See Figure 908-14.



Position Info				1142 LC	1148 LC	1166 LC	Total
Position Code	Position Title	Grade	Step	Contr PERS SVC	OT/ Hol / ND PSC	TERLVPSCF	in Dollars
LPF55030	Guard Super			450,000.	20,000.		$19,463
LPF55031	Guard			350,000.	10,000.		$14,928
LPF55032	Guard			350,000.	10,000.		$14,739
LPF55033	Guard			350,000.	10,000.		$14,928
LPR55020	Guard Super			450,000.	20,000.		$19,463
LPR55021	Guard Super			450,000.	20,000.		$19,463
LPR55022	Guard			350,000.	10,000.		$14,928
LPR55023	Guard			350,000.	10,000.		$14,928
LPR55024	Guard			350,000.	10,000.	25	$15,873
LPR55025	Guard			350,000.	10,000.		$14,928
LPR55026	Guard			350,000.	10,000.		$14,928
LPR55027	Guard			350,000.	10,000.		$14,928
LPR55028	Guard			350,000.	10,000.		$14,928
							$0
			Total:	4,850,000.	160,000.	25	

Figure 908-14
Budgeting FSN/PSC LGP Costs Using the 9662 LGP Cost Pool

c. Use cost pool 9662 to budget and obligate all ICASS non-residential LGP costs. It provides post the ability to track costs of FSN/PSA local guards and contractual guards. FSN/PSA local guards are charged to sub-

object 1142 while contractual guards should be charged to sub-object 2554. Sub-object 2557 is no longer available.

d. Posts can list supplies, uniforms, and equipment by position or consolidate each category of cost on a separate line of the worksheet. Guard contracts should also be listed on a separate line of the worksheet. If a line on the worksheet is used for anything other than a position, use the position code YYYYY001, YYYYY002, etc., in the position code field.

e. See 6 FAH-5 H-913.7 for guidance on allocating the time of warehouse guards to the cost centers serviced by the warehouse rather than just to the LGP cost center.

6 FAH-5 H-908.3-7 Budgeting Costs For Direct Hire U.S. Citizen (American Direct Hire) Personnel

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

All projected costs associated with direct hire U.S. citizen service providers should be included in this sub-object worksheet, including Washington factors (American Salaries and Post Assignment Travel) and post costs such as COLA, R&R, visitation and other specific travel, FFA&E and related transportation, allowances, residential rent and utilities, etc. Except as noted below, each direct hire U.S. citizen employee is assigned a separate cost pool number. The same cost pool can be used in more than one location, for example, if post established a separate location for the cost pool in the "Location" application. Clicking on the cost pool cell in the worksheet will bring up all of the cost pool numbers. Choose the appropriate number and click on it to activate it. In some cases, a cost pool may not be needed because the employee is confined to one cost center. For example, a doctor may not be assigned a cost pool number because the work is confined to one service area—health services. **Note** that in Figure 908-15, a sample direct hire U.S. citizen Budget Worksheet Screen, the appropriate button is labeled **Am. Direct Hire**.

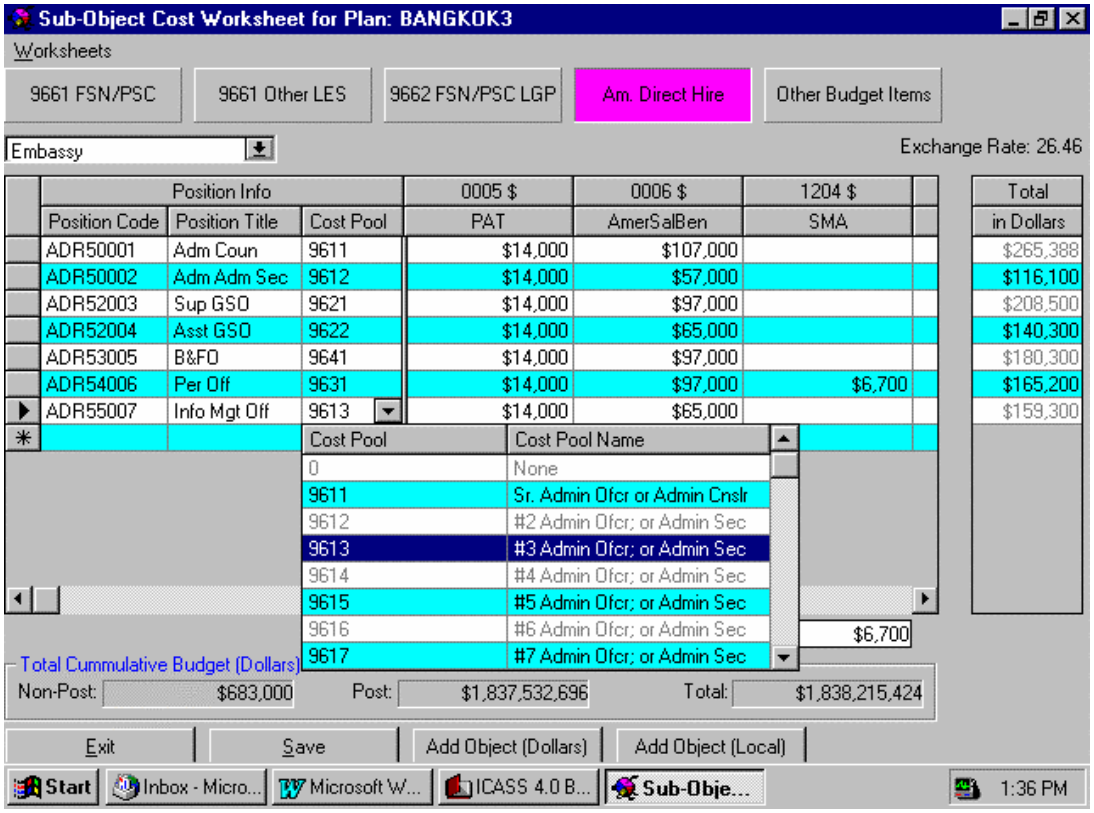


Figure 908-15
Budgeting Direct Hire U.S. Citizen Personnel Costs

6 FAH-5 H-908.3-8 Budgeting For Other Costs

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Post must complete a Budget Worksheet for "Other Budget Items." Other Budget Items would include such things as supplies, contractual services, utilities for shared office or residential facilities, telephone, furniture and equipment, regional travel, and general warehouse and motor pool operations, etc. (See 6 FAH-5 H-913 and 6 FAH-5 H-914.) They may also include some personnel-related costs such as awards, premium pay and anticipated severance costs which post may not want to budget by individual position in the personnel-related Budget Worksheets. Do not budget ICASS LGP costs in this worksheet.

b. To budget for Other Budget Items:

Step 1. From the Main application screen, **click** on **Budget Worksheets**, the Sub-Object Worksheet will appear. **Click** on the **Other Budget Item** file tab.

Step 2. When the Sub-Object Worksheet for **Other Budget Items** opens, include a short, abbreviated "Budget Item" description for each item to be budgeted.

Step 3. Click on either dollar or local currency "Add Objects" button at the bottom of the screen. Activate the sub-object codes needed and enter the amounts.

c. What items should be included? Office supplies can be a budget item. If bought off-shore, the transportation costs should be identified as a cost of obtaining the supplies. In this case, post would enter an abbreviated description, e.g. "Office Sup & Transp," as the budget item, then activate the sub-object code for office supplies and for related transportation, then enter the appropriate amounts. Custodial Supplies plus related transportation, if any, perhaps abbreviated to "Custod Sup & Transp" could be another Budget Item. Chancery BOE could be an item too, though a Sub-Cost Center may be needed to budget BOE because of significant differences in cost and requirements between buildings. Alternatively, post can combine the utilities for all like buildings, and title the budget item "Non-Res Bldg Util." (Normally warehouse utilities would be excluded in the latter case and budgeted separately under the warehouse cost pool.) If post decides to budget the "Non-Res Util" at the embassy separately from the "Non-Res Util Naples" at a consulate/other location, enter the desired budget item name for each and include budget projections (a sub-cost center(s) will have to be used in this case). Other items could be shown in the Budget Worksheet for Other Budget Items as follows.

d. **For the motor pool cost pool**, post might enter “Motor Pool” as the budget item, then activate the sub-object codes 2611 Auto Fuels & Lubricant, 2612 Auto Parts and Supplies, 2201 Transp of Govt. property for the related transportation, if any, and 2521 Auto Maintenance, as appropriate, and insert projected costs. The same could be done for a budget item established for “Emb Whse Ops.” In both of these cases, post would activate the 9663 and 9664 cost pool codes respectively by clicking on the cost pool window on this screen. These are the only cost pools that are generally used on the Other Objects screen. See 6 FAH-5 H-913 and 6 FAH-5 H-914 for more information on these features.

e. **Depreciation** and **Capitalization** are “Other Object” items and are identified as sub-object 3195 and 3197 respectively. Instructions on preparing the depreciation and capitalization worksheet are included in the software. Worksheets for ICASS vehicles, other ICASS asset valued at $25,000 or more, ICASS local guard vehicles, and DS local guard program vehicles are available:

Sheet # 1 ICASS vehicles only;
Sheet # 2 ICASS Assets over $25,000;
Sheet # 3 ICASS Local Guard Vehicles;
Sheet # 4 DS Local Guard Program Vehicles.

f. Go into the Main Menu Depreciation application. GSO should provide the information needed for the worksheet. Information from Sheets 1 & 2 only are entered on the Budget Summary Worksheet. If post established a Motor Pool Cost Pool, the Depreciation and Capitalization amounts could be listed on the Motor Pool Ops. line, along with fuel, automobile supplies, automobile repairs, and automobile maintenance. Depreciation and Capitalization amounts are not automatically transferred to the Budget Summary Worksheet.

g. Depreciation must be budgeted for any capital asset that is valued at $25,000 or more **and** for all ICASS vehicles. The Capitalization charge is the estimated additional cost, over the original purchase price, that will be incurred when an asset is replaced sometime in the future. Combining the depreciation and capitalization charges equates to the cost of replacing the items. Funding of the capitalization charge is discretionary and contingent on available funds as determined by the Council. Amounts budgeted will be invoiced to serviced agencies. (These two sub-objects are used for budget purposes only—never in actual obligations/procurement. The replacement of capital items is obligated under the appropriate sub-object for the capital asset being procured.)

6 FAH-5 H-908.3-9 Excluding Common Area Rent and Utility Costs From the Overhead and ICASS Distribution Computations

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Posts are now able to include rents and utilities of shared residential (apartment complexes/compounds) and non-residential buildings in the ICASS budget and still exclude these budgeted amounts from the formula used to distribute overhead and ICASS costs. When included in the ICASS budget, rent and utility costs are allocated to the Residential and Non-residential Building Operations Cost Centers of shared facilities and the occupying agencies are billed for these costs. The exclude feature prevents a disproportionate charge being assessed to overhead and to the ICASS cost distribution line for those agencies occupying the shared facilities. Rent and utility costs are high and distort the cost sharing formula because they are not a true indicator of the services received by agencies in the cost center. The exclude feature should be used for warehouse rent (when STL) and utilities, even though the warehouse cost pool is used to budget warehouse costs.

b. Rents and utilities for buildings/compounds (excluding warehouses) shared by State Program and/or ICASS personnel and other serviced-agency personnel (unless separately metered) should be included in the ICASS budget and allocated to each occupying organization based on square feet occupied. Without activating the exclude feature, the rent and utility costs of shared buildings flows to the cost center and to the computation of overhead and ICASS redistribution although the rent and utility payments are not an actual service. If there are agencies at post which do not share space and pay directly for rent and utilities, their percent of the overall ICASS cost distribution will be disproportionately low in relation to those agencies that do share space. The “Exclude” feature addresses this problem.

c. To active this feature, posts should open the Other Budget Items worksheet and enter the rent and utility costs for shared space and click on the “exclude” window. **Only sub-objects 2361, 2362, 2363, 2364, 2365, 2366, 2377 and 2654 can be “excluded”.** Amounts “excluded” will be allocated to cost centers by occupying agencies in the normal manner—via square feet occupied—and clearly identified as an “excluded costs” by cost center on the bottom of ICASS reports. On the invoice, the excluded cost will show the amount due in the appropriate Building Operating Expense Cost Center, but excluded from the computation of overhead and ICASS redistribution. The **Invoice Detail Report—All Services, All Agencies** and the **Invoice Summary by Agency** reports provide, in summary format, the amount due from each agency for services, overhead, a share of the ICASS organization’s cost, the excluded amount, and a grand total due.

d. Use of the exclude feature can be seen in Figure 908-16.

Sub-Object Cost Worksheet for Plan: BANGKOK1

Worksheets

9661 FSN/PSC | 9661 Other LES | 9662 FSN/PSC LGP | Am. Direct Hire | Other Budget Items

Embassy

Exchange Rate: 26.46

Other Budget Items			1187 LC	2201 $	232	Total
Description	Cost Pool	Exclude	CashAwardFSN	TransGovProp	TelEquip	in Dollars
Office Suppy + Transp		☐		$50,000		$370,000
BOE Sup + Transp		☐		$12,000		$116,565
Chan Annex Utilities		☑				$47,619
Chancery Utilities		☑				$119,048
Custodial Sup + Transp		☐		$6,000		$89,432
FSN Award Program		☐	54,000.			$2,041
ICASS Phone Costs		☐				$5,253
ICASS Postal Fees		☐				$1,459
Med Sup + Transp		☐		$5,000		$45,000
Motor Pool Ops	9663	☐				$79,365
Office Mach Maint		☐				$1,701
Subscriptions		☐	28,000.			$1,058
Warehouse Ops	9665	☑	53,000.			$115,231
		Total:	135,000.	$73,000		

Total Cummulative Budget (Dollars)

Non-Post: $683,000 Post: $1,377,922,561 Total: $1,378,605,696

Exit | Save | Add Object (Dollars) | Add Object (Local)

Start | Microsoft Word - Users Gui... | ICASS 4.0 Beta 1 | Sub-Object Cost Wor... | 4:36 PM

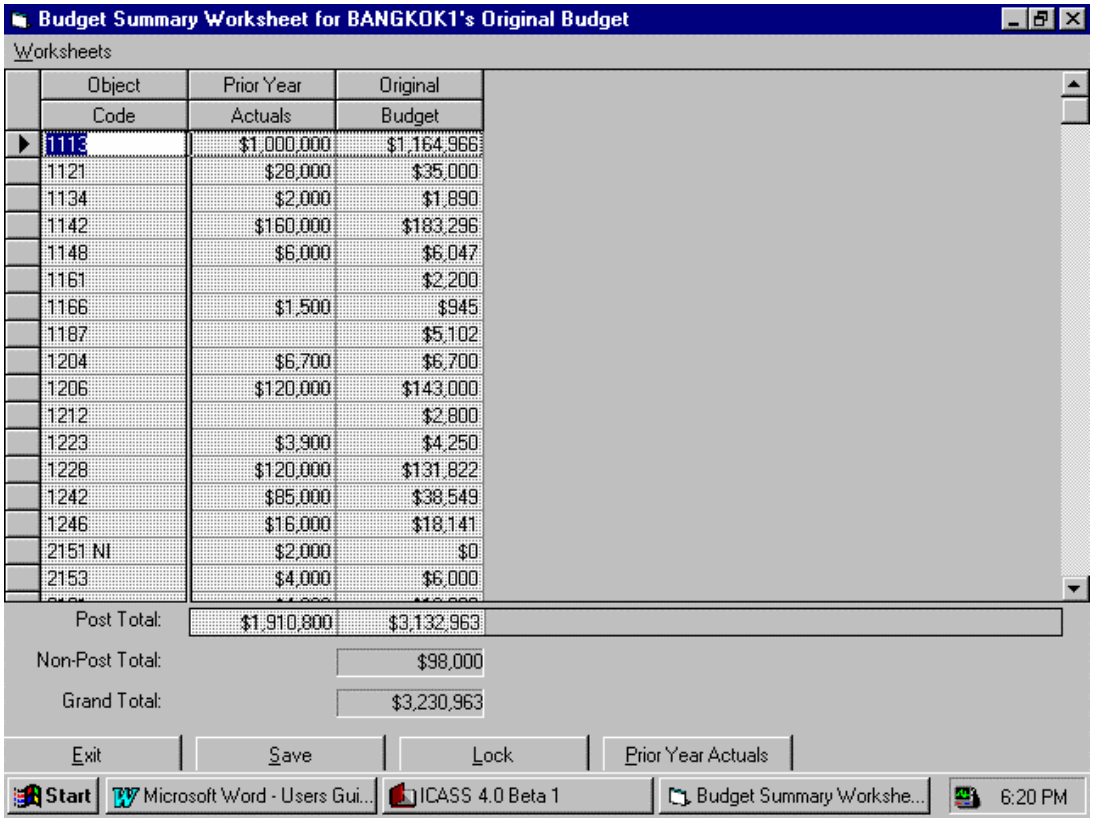
Figure 908-16
Budgeting for Items Other Than Personnel Costs

6 FAH-5 H-908.3-10 Review Original Budget

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

When all Personnel and Other Budget Item costs are entered into the budget worksheets, they will be summarized on the Budget Summary Worksheet as shown in Figure 908-17. Post should print this worksheet for a manual review. Original Budget amounts should be compared with the Prior Year Actual obligations and reviewed to ensure their adequacy and accuracy. Sub-object amounts in the prior year column, but not in the Original Budget column, indicates that prior year obligations are being non-recurred. Sub-object amounts in the Original Budget column that are not in the prior year column indicates a new expense that did not occur last year. Prior year sub-object codes with a **NI** indicator are invalid ICASS sub-object codes. Post cannot budget using invalid sub-object codes. For budget purposes, post should either leave the amounts in the prior year invalid sub-object rows and budget for the costs using a valid code or manually eliminate the row with the invalid code and transfer the amounts to a valid code and continue to budget for the costs in FY98. In order to eliminate the

row with the invalid sub-object code, click on the **"Prior Year Actuals**" button, and then, click the left hand side of the row to be eliminated. Add the deleted amount to a valid sub-object code by clicking the "**Prior Year Actuals**" button and be sure the total prior year balance is correct.



Object Code	Prior Year Actuals	Original Budget
1113	$1,000,000	$1,164,966
1121	$28,000	$35,000
1134	$2,000	$1,890
1142	$160,000	$183,296
1148	$6,000	$6,047
1161		$2,200
1166	$1,500	$945
1187		$5,102
1204	$6,700	$6,700
1206	$120,000	$143,000
1212		$2,800
1223	$3,900	$4,250
1228	$120,000	$131,822
1242	$85,000	$38,549
1246	$16,000	$18,141
2151 NI	$2,000	$0
2153	$4,000	$6,000
Post Total:	$1,910,800	$3,132,963
Non-Post Total:		$98,000
Grand Total:		$3,230,963

Figure 908-17
Budget Summary Worksheet After
the Prior Year Actual and Original Budget are Completed

6 FAH-5 H-908.3-11 Allocating Personnel and Other Budget Item Costs To Cost Centers

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. When the Original Budget amounts are completed, the budgeted "Personnel" and "Other Budget Items" costs must be allocated to cost centers.

b. To begin this process:

Step 1. From the Main Menu, click the **Budget Worksheet** application button.

Step 2. At the top of the screen click **Worksheet**, then **Cost Center Worksheet**.

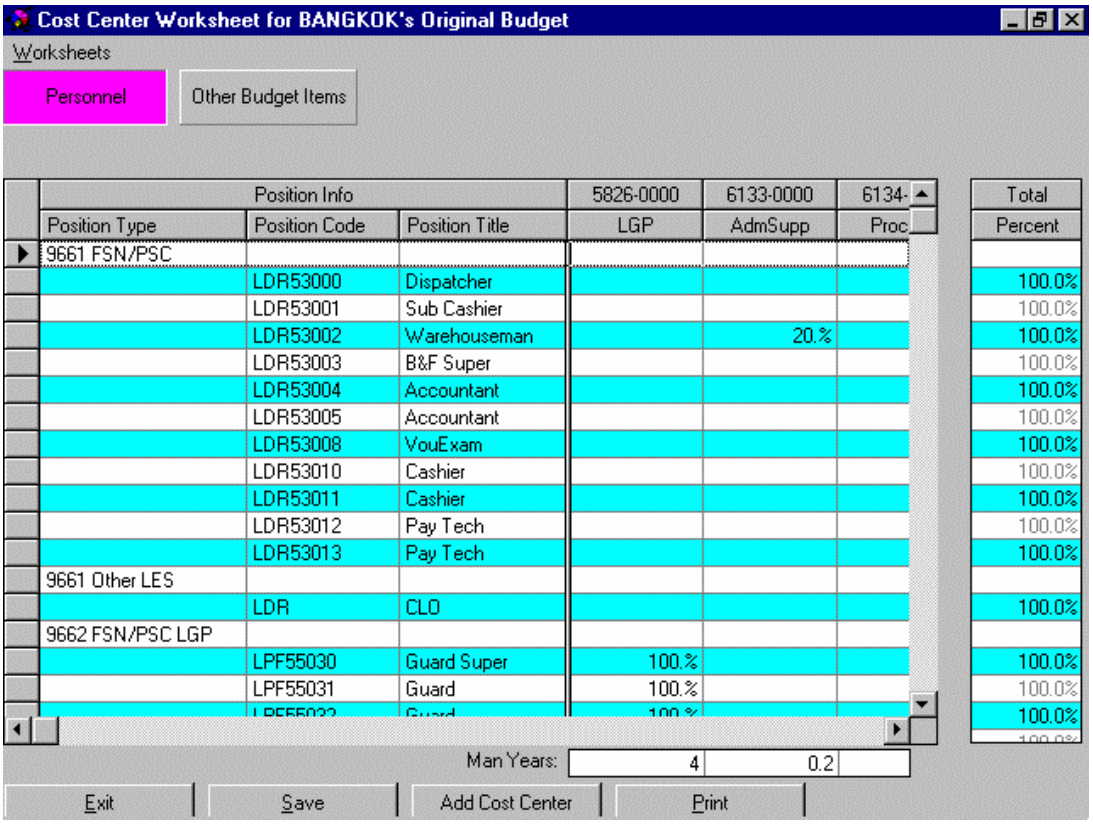
Step 3. The next screen has two file tabs—one for **Personnel** and one for **Other Budget Items.**

(A) Allocating Personnel Time:

Click on the **Personnel** tab to allocate each employee's time to one or more cost centers. All position numbers, titles, etc., and all Other Budget Item descriptions entered into the Budget Worksheets will appear on the Cost Center Worksheets. Employees are grouped by cost pool so all local guards are arranged under the cost pool 9662. The groupings are: 9661 for FSN/PSA and other LES, 9662 for FSN/PSC-non-residential LGP, and the cost pools for direct hire U.S. citizen personnel. Post must add cost centers and sub-cost centers to the worksheet for cost distribution. Cost centers and sub-cost centers will appear immediately after the basic cost center number. Cost centers and sub-cost centers will appear in a worksheet format and arranged at the top of the columns in numerical sequence. Sub-cost centers will appear immediately after the basic cost center number. Post should input the percentage of time each ICASS employee spends in each cost center or sub-cost center. **Each Service Provider section chief should provide this information to the post/mission Financial Management Office**. In some cases, a sub-cost center may have been established only for other object costs. If this happens, the budget worksheet for the distribution of ICASS service providers time to the various cost centers will include a sub-cost center column with no data in it. When entering the percent of time in cost centers, be sure each employee's percentage adds to 100%. For Cost Pool 9662, personnel and non-personnel costs need to be distributed in this worksheet.

(B) Guidance for Allocating Personnel Time to Motor Pool Or Warehouse Cost Pools

a. For the motor pool and warehouse cost pools the GSO should allocate time to the cost center(s) benefiting from the service. All or nearly all cost centers may benefit from motor pool services and the GSO should maintain records on driver use. Methods to allocate motor pool costs within the cost pool could be based on miles driven, number of vehicles assigned to cost center areas, etc. The time distribution percentages should also take into account heavy driver overtime in a cost center serviced. the GSO should be prepared to justify the percentages to the ICASS council if required. See 6 FAH-5 H-913 and 6 FAH-5 H-914 for further details. Also see Figure 908-18.



Position Info			5826-0000	6133-0000	6134-	Total
Position Type	Position Code	Position Title	LGP	AdmSupp	Proc	Percent
9661 FSN/PSC						
	LDR53000	Dispatcher				100.0%
	LDR53001	Sub Cashier				100.0%
	LDR53002	Warehouseman		20.%		100.0%
	LDR53003	B&F Super				100.0%
	LDR53004	Accountant				100.0%
	LDR53005	Accountant				100.0%
	LDR53008	VouExam				100.0%
	LDR53010	Cashier				100.0%
	LDR53011	Cashier				100.0%
	LDR53012	Pay Tech				100.0%
	LDR53013	Pay Tech				100.0%
9661 Other LES						
	LDR	CLO				100.0%
9662 FSN/PSC LGP						
	LPF55030	Guard Super	100.%			100.0%
	LPF55031	Guard	100.%			100.0%
	LPF55032	Guard	100.%			100.0%
			4	0.2		

Figure 908-18
Allocating ICASS Personnel Time to Cost Centers

b. When staff related costs are included in the Budget Worksheet and staff time is allocated to the cost centers in the Cost Center Worksheets, a report is available summarizing the cost of each employee by cost center. This report is for general reference only. It reflects, in some cases, employee salary and benefit costs being distributed to the cost center. In other cases it allocates employee salary and non personnel costs being distributed. For example, direct hire U.S. citizen staff each have an individual cost pool number and their wage and non-wage costs can be

budgeted directly to their positions. FSN/PSC staff, however, for whom there is only one cost pool number—9661—will have some or most of their non-wage type costs (such as travel) budgeted in the "other object" category. Consequently, post can expect to see higher American costs on the summary report if for no other reason than their cost pool numbers permit budgeting of more expenses directly to each individual.

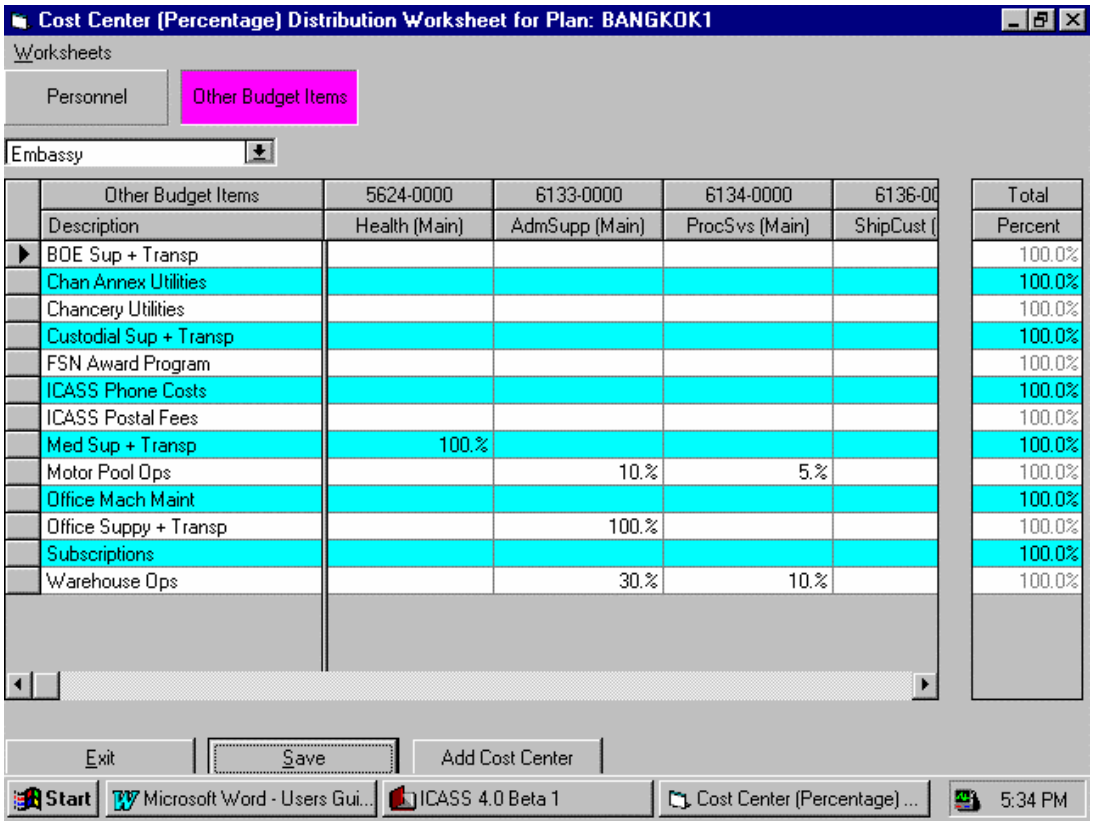
(C) Distributing Other Budget Item Costs to Cost Centers

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. After completing the distribution of time for all personnel, **save** the information and **click** the **Other Budget Item** file tab to allocate the costs. The percentages entered in cost centers do not impact the Original Budget figures, but are necessary for the system to generate reports summarizing the cost in each cost center. Also, the guidance provided for entering Personnel percentages applies to the Other Budget item costs.

b. If the Motor Pool is used as an "Other Budget Item," its costs would be distributed to the cost centers indicated on the forms submitted by the GSO for the motor pool cost pool. If Warehouse Operations is used as an "Other Budget Item," its costs would be distributed to the various cost centers indicated on the form submitted by the GSO for the warehouse cost pool. (See the Sections on Warehouse and Motor Pool Cost Pools for more details on these cost pools.) Other budgeted costs would be distributed as appropriate, depending on how post budgeted its "Other Budget Items."

c. The Other Budget worksheet shown in Figure 908-19 includes a sub-cost center for the Chancery Annex which post intended for utilities only. Items such as Office Machine Maintenance, Postage costs, Subscriptions and FSN Award Program were all allocated 100 percent to Overhead. Building Repair Supplies and Materials are allocated to all Bldg Ops Cost centers in proportion to the square feet of the buildings in each cost center.



Other Budget Items	5624-0000	6133-0000	6134-0000	6136-00	Total
Description	Health (Main)	AdmSupp (Main)	ProcSvs (Main)	ShipCust (	Percent
BOE Sup + Transp					100.0%
Chan Annex Utilities					100.0%
Chancery Utilities					100.0%
Custodial Sup + Transp					100.0%
FSN Award Program					100.0%
ICASS Phone Costs					100.0%
ICASS Postal Fees					100.0%
Med Sup + Transp	100.%				100.0%
Motor Pool Ops		10.%	5.%		100.0%
Office Mach Maint					100.0%
Office Suppy + Transp		100.%			100.0%
Subscriptions					100.0%
Warehouse Ops		30.%	10.%		100.0%

Figure 908-19
Allocating "Other Budget Item" Costs to the Appropriate Cost Centers

6 FAH-5 H-908.3-12 Entering Serviced Agency Workload Factors Into ICASS Software

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Once all of the costs are projected and allocated to the various cost centers, post should save and exit the Budget Worksheets application and open the Factor Distribution application. Enter the appropriate workload factor for each agency. Please see 6 FAH-5 H-909 for instructions on completing this application. The distribution factors need to be entered in order to proceed with the next step in the process of allocating costs to agencies and creating invoices. If all projected costs have been identified and the costs have been allocated to cost centers then we can proceed with

the next step in the budget process, making adjustments to the original budget to reach the target amounts.

6 FAH-5 H-908.3-13 Locking Completed Original Budget

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. After employee and Other Budget Item costs entered in the sub-object Worksheets have been reviewed for completeness and accuracy and these costs have been allocated to the appropriate cost centers in the Cost Center Worksheets, post is ready to “Lock” the “Original Budget” and begin work on the “Target Budget” which is the remaining portions of the Budget Summary Worksheet. Once locked, the system prevents changes to the “Original Budget” and creates the Target Budget to allow post to identify changes needed to reach the post target (see Figure 908-20). Again, once the “lock” button is clicked no further changes can be made to the “Original Budget” unless the worksheet is “unlocked”. The Original Budget is the starting point for making negative adjustments to reach the “Target” budget. When the worksheet is locked, six more columns appear on the Budget Summary Worksheet and a schedule appears on the bottom of the worksheet for post to summarize the source and use of other funds available from operations.

Budget Summary Worksheet for MID-YEAR ACCRA's Target Budget

Worksheets

Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)
1113 FSNPay	$133,400	$180,761	($5,000)	$0	$175,761
1121 TempAmerPay	$52,700	$86,500		$0	$86,500
1122 PTAmerPay	$34,600	$27,300	($9,000)	$0	$18,300
1131 OT/HAmer	$9,700	$7,000		$0	$7,000
1134 OT/H/NDFSN	$26,300	$16,640		$0	$16,640
1141 Contr PERS SVC USCIT	$69,800	$85,500		$0	$85,500
1142 Contr PERS SVC FSN	$214,000	$277,510	($23,000)	$0	$254,510
1145 OT & HOL Pay PSC USCIT		$2,300		$0	$2,300
1148 OT/ Hol / ND PSC FSN	$69,900	$48,226		$0	$48,226
1161 TERLVAmer	$1,700	$3,000		$0	$3,000
Post Total:	$2,332,100	$3,525,017	($37,000)	$0	$3,488,017
Non-Post Total:		$611,993			$611,993
Grand Total:		$4,137,010			$4,100,010

Summary of Funds Available from Operations	Amount	Comments
Prior Years Unobligated Brought Forward	$0	
Prior Years Collections/ Sales Proceeds Reported not Received	$0	
Projected Proceeds of Sale	$0	
Total Available	$0	
Total Available Applied to Current Year	$0	
Balance of Capital Asset Replacement Carry Forward	$0	

Exit | Save | Prior Year Actuals | Print | UnLock | Mid Year Lock

Figure 908-20
Negative Adjustments to the Original Budget to Reach the Target Budget

b. Let's begin:

Step 1. To "Lock" the Original Budget from the main screen, click on the button **Budget Worksheets**. At the top of the screen, click on the word **Worksheets**, then select **Budget Summary Worksheet**.

Step 2. The Budget Summary Worksheet should appear. At the bottom of the screen, click on the **Lock** button. If costs have not been allocated to cost centers, the program will ask you to review the Cost Center Worksheet.

Step 3. If all costs have been entered and allocated to cost centers, the program will issue a reminder that the Original Budget cannot be changed after the Original Budget is locked. Click **Okay.**

Step 4. The system keeps the Original Budget in memory and creates a "Target" budget that duplicates the Original Budget with all the supporting worksheets and creates new columns for adjustments, uses of other funds and comments. Post can now proceed to make negative adjustments to meet target funding levels on the Budget Summary Worksheet. As described in the following sections, the adjustments will be made to the Target Budget, not the Original Budget. When final adjustments are made to the Original Budget to bring the duplicate budget total in agreement with post's target funding level, the duplicate budget becomes the document upon which invoices will be generated. ICASS reports will be available in the system both for the Original and Target Budgets.

6 FAH-5 H-908.3-14 Making Adjustments to the Original Budget to Match the Target Funding Level

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Once the Original Budget is completed, reviewed and locked, post is ready to make negative adjustments to reduce the Original Budget to the target funding level. Two columns are provided on the Target Budget to enable post to make the necessary adjustments. One column is entitled "General" and the other "Specific-Total." Each column facilitates a different type of adjustment as explained below.

b. To facilitate making adjustments, post should print the Target Budget to use as a working document in deciding where adjustments must be made to reach the authorized funding target level. The printed copy of the Target Budget should be the working copy used for making decisions on adjustments, by sub-object category, to reach target. Once completed,

the printed Target Budget becomes a data entry source document for entering the information into the software. Also, as post goes through the process of identifying adjustments, it may identify changes that should be made to the Original Budget. The Original Budget can be easily unlocked, changes made, and locked again so that entries can be made in the Target Budget. If after entering adjustments the Post realizes changes must be made to the original budget, the original budget must be unlocked.

6 FAH-5 H-908.3-15 Unlocking The Target Budget

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. **Clicking the "unlock" button on the "Target" budget essentially deletes the "Target" budget and reopens the "Original" budget. ALL CHANGES MADE IN THE TARGET BUDGET ARE LOST**. Before post unlocks the Original Budget it should print copies of the various screens where entries were made to the Target Budget. When post locks the Original Budget again a new "Target" budget will be created and data from the printed screens can be reentered.

b. **Why are there two Adjustment Columns?**

(1) **General Adjustment column.** The "General" column is designed to enable post to make an across the board reduction in any sub-object class. For example, if post projected a 20 percent ($200,000) increase in sub-object 1113 (FSN base pay) in the Original Budget, but decided that, to meet the target, the maximum increase could be only 15 percent ($150,000), then the dollar amount equal to the 5 percent reduction ($50,000) would be entered in the "General" column of the Target Budget in the 1113 sub-object row. When this amount is entered, the system would reduce every employee charged to s/o 1113 in the Sub-Object Worksheet by the same percentage. The total amount of the reduction would total $50,000. The reduction would be spread to all cost centers where s/o 1113 costs are being spread. In another example, post may want to reduce PSC overtime (s/o 1148) by $80,000. Again, if this amount is entered into the General column, the system would reduce each employee charged to s/o 1148 by the same percentage with the total reduction adding to $80,000. The reduction would be spread to all Cost centers costs with s/o 1148. It is recommended that projected reductions be made on the printed copy of the Target Budget before entering the information into the software. The following example reflects a General reduction in FSN and PSC Basic pay as it would appear in the "General" column when keyed into the system (Figure 908-21). Once the amount is **saved**, the Sub-Object Worksheets are updated and the amount in the "General" column will transfer to the "Specific-Total" column as shown in Figures 908-21 and 908-22.

Budget Summary Worksheet for MID-YEAR ACCRA's Target Budget

Worksheets

Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)
1113 FSNPay	$133,400	$180,761	($5,000)	$0	$175,761
1121 TempAmerPay	$52,700	$86,500		$0	$86,500
1122 PTAmerPay	$34,600	$27,300	($9,000)	$0	$18,300
1131 OT/HAmer	$9,700	$7,000		$0	$7,000
1134 OT/H/NDFSN	$26,300	$16,640		$0	$16,640
1141 Contr PERS SVC USCIT	$69,800	$85,500		$0	$85,500
1142 Contr PERS SVC FSN	$214,000	$277,510	($23,000)	$0	$254,510
1145 OT & HOL Pay PSC USCIT		$2,300		$0	$2,300
1148 OT/ Hol / ND PSC FSN	$69,900	$48,226		$0	$48,226
1161 TERLVAmer	$1,700	$3,000		$0	$3,000
Post Total:	$2,332,100	$3,525,017	($37,000)	$0	$3,488,017
Non-Post Total:		$611,993			$611,993
Grand Total:		$4,137,010			$4,100,010

Summary of Funds Available from Operations	Amount	Comments
Prior Years Unobligated Brought Forward	$0	
Prior Years Collections/ Sales Proceeds Reported not Received	$0	
Projected Proceeds of Sale	$0	
Total Available	$0	
Total Available Applied to Current Year	$0	
Balance of Capital Asset Replacement Carry Forward	$0	

Exit | Save | Prior Year Actuals | Print | UnLock | Mid Year Lock

Figure 908-21
Entering General Changes into the Target Budget

Budget Summary Worksheet for MID-YEAR ACCRA's Target Budget

Worksheets

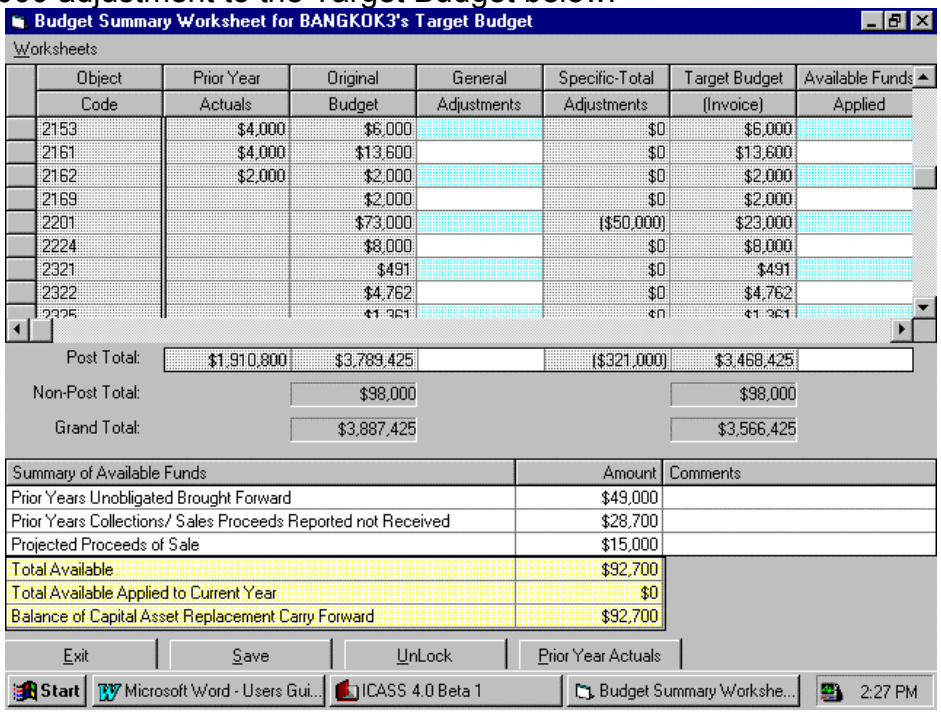
Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)
1113 FSNPay	$133,400	$180,761		($5,000)	$175,761
1121 TempAmerPay	$52,700	$86,500		$0	$86,500
1122 PTAmerPay	$34,600	$27,300		($9,000)	$18,300
1131 OT/HAmer	$9,700	$7,000		$0	$7,000
1134 OT/H/NDFSN	$26,300	$16,640		$0	$16,640
1141 Contr PERS SVC USCIT	$69,800	$85,500		$0	$85,500
1142 Contr PERS SVC FSN	$214,000	$277,510		($23,000)	$254,510
1145 OT & HOL Pay PSC USCIT		$2,300		$0	$2,300
1148 OT/ Hol / ND PSC FSN	$69,900	$48,226		$0	$48,226
1161 TERLVAmer	$1,700	$3,000		$0	$3,000
Post Total:	$2,332,100	$3,525,017		($37,000)	$3,488,017
Non-Post Total:		$611,993			$611,993
Grand Total:		$4,137,010			$4,100,010

Summary of Funds Available from Operations	Amount	Comments
Prior Years Unobligated Brought Forward	$0	
Prior Years Collections/ Sales Proceeds Reported not Received	$0	
Projected Proceeds of Sale	$0	
Total Available	$0	
Total Available Applied to Current Year	$0	
Balance of Capital Asset Replacement Carry Forward	$0	

Exit | Save | Prior Year Actuals | Print | UnLock | Mid Year Lock

Figure 908-22
Saving the General Adjustments—
Amounts are Transferred to the Specific-Total Column

(2) **Specific-Total Column.** The "Specific" column serves two purposes: one to record specific adjustments made to the Sub-Cost Center Worksheet and second to record the total of all adjustments. As noted above, all entries made into the General adjustment column are transferred to the Specific-Total column and the supporting Sub-Cost and Cost Center worksheets are updated. The amount transferred from the General column is added to any entries made in the Specific-Total column. A specific adjustment would be selective and not impact on all cost centers where the sub-object costs are spread. For example, if only driver overtime would be cut by $10,000 then post would pencil in $10,000 in the Specific-Total column and then go to the Sub-Object worksheet, Cost pool 9661 and selectively reduce overtime by employee. The total amount to be reduced would add to $10,000. When entries are made in the Cost pool worksheet and saved, the amounts are automatically transferred to the Target Budget in the Specific-Total column. In another example, if it was decided that all office supplies will be procured locally, rather than off shore, post could reduce transportation charges by $50,000 for the administrative supply cost center at a Standard post (or the GSO cost center at a LITE post). Post would pencil in the projected savings in the "Specific-Total" column. After this and all other agreed upon changes were penciled in, post would go to the Sub-cost worksheet and show the reductions. In this example, go to the Sub-cost worksheet, click on the Other Budget Items tab and show the reductions to s/o code 2201 in administrative supply/GSO cost center. When the change is saved the net change will appear in the "Specific-Total" column on the Target Budget. See Figure 908-23 for an illustration of a $50,000 adjustment to the Target Budget below.



Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)	Available Funds Applied
2153	$4,000	$6,000		$0	$6,000	
2161	$4,000	$13,600		$0	$13,600	
2162	$2,000	$2,000		$0	$2,000	
2169		$2,000		$0	$2,000	
2201		$73,000		($50,000)	$23,000	
2224		$8,000		$0	$8,000	
2321		$491		$0	$491	
2322		$4,762		$0	$4,762	
2325		$1,361		$0	$1,361	
Post Total:	$1,910,800	$3,789,425		($321,000)	$3,468,425	
Non-Post Total:		$98,000			$98,000	
Grand Total:		$3,887,425			$3,566,425	

Summary of Available Funds	Amount	Comments
Prior Years Unobligated Brought Forward	$49,000	
Prior Years Collections/ Sales Proceeds Reported not Received	$28,700	
Projected Proceeds of Sale	$15,000	
Total Available	$92,700	
Total Available Applied to Current Year	$0	
Balance of Capital Asset Replacement Carry Forward	$92,700	

Figure 908-23
Transportation Costs Associated with Office Supplies
Deleted From the Target Budget

c. General and Specific-Total adjustments should be identified until the Target Budget for ICASS traditional bureau-funded salary and expenses and DS local guard program equals the target funding level for each, **plus post's projected lease costs.**

6 FAH-5 H-908.3-16 Accounting For Funds Carried Forward And Other Receipts

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. After all adjustments are finalized and entered into the Target Budget, the next step is to calculate the amount of funds that will be available to post from unobligated funds brought forward from prior year; sales proceeds reported but not received and estimated proceeds in the current year. This information must be entered at the bottom of the Target Budget.

b. In addition to Target/Invoiced funds, there are three main sources of "other funds available (from operations)" that post could use in the current budget year. Prior year unobligated balances brought forward to the current year, proceeds of sale and other collections reported last fiscal year but not yet allotted to post, and estimated proceeds of sale for the current year should be recorded on the appropriate line. These funds will be allotted to post in the current year's allotment. And, if post billed a large TDY contingent near the end of the prior fiscal year for services provided, received the collection crediting the ICASS Washington, D.C.-held working capital fund and reported it to FMP, but was not allotted these funds prior to the fiscal year end, the amount due to post will be allotted in the current year's funding. Post must consider all such collections/receipts when preparing the budget and projecting the use of other funds.

c. **Unobligated Balances Brought Forward.** Post should review prior year unobligated balances reported on FSC/FMC accounting reports to determine the amount to be brought forward to FY98. The following example shows how prior year unobligated ICASS balances should be computed.

FY-96 unobligated balance per year-end FSC/FMC-60 report...	$ 38,000
FY-97 unobligated balance per year-end FSC/FMC -60 report..	$ 11,000
Net to be carried forward.....	$ 49,000

d. In this example, $49,000 would be keyed into the schedule at the bottom of the Budget Summary Worksheet in the "Prior Year's Unobligated Brought Forward" amount column as shown in Figure 908-24.

Budget Summary Worksheet for BANGKOK1's Target Budget

Worksheets

Object Code	Prior Year Actuals	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)	Available Funds Applied
1113	$1,000,000	$1,164,966		$0	$1,164,966	
1121	$28,000	$35,000		$0	$35,000	
1134	$2,000	$1,890		$0	$1,890	
1142	$160,000	$183,296		$0	$183,296	
1148	$6,000	$6,047		$0	$6,047	
1161		$2,200		$0	$2,200	
1166	$1,500	$945		$0	$945	
1187		$5,102		$0	$5,102	
1204	$6,700	$6,700		$0	$6,700	
Post Total:	$1,910,800	$3,132,963		$0	$3,132,963	
Non-Post Total:		$98,000			$98,000	
Grand Total:		$3,230,963			$3,230,963	

Summary of Available Funds	Amount	Comments
Prior Years Unobligated Brought Forward	$49,000	
Prior Years Collections/ Sales Proceeds Reported not Received	$28,700	
Projected Proceeds of Sale	$15,000	
Total Available	$92,700	
Total Available Applied to Current Year	$0	
Balance of Capital Asset Replacement Carry Forward	$92,700	

Exit | Save | UnLock | Prior Year Actuals

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Figure 908-24
Summarizing Other Funds Available From Operations

(1) **Prior Year's Collections/Sale Proceeds Reported not Received.** Amounts reported to the Department, but not yet received, should be manually totaled and entered into this schedule. Provide details in the explanation box such as the cable numbers reporting the collections/sales.

(2) **Projected Proceeds of Sale.** Post should estimate proceeds of sale that will be generated, reported and allotted to post in the current fiscal year and enter this amount into the schedule. Amounts entered into the schedule will be included in the total available funds row.

(3) **Total Available Funds Applied to Current Year.** Post must decide on the use of other available funds. Entries in the "Available Funds Applied" column of the Target Budget will be reflected in this schedule. See below.

6 FAH-5 H-908.3-17 Completing The Available Funds Applied Column Of The Budget Summary Worksheet

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. A decision must be made on the amount of "other available funds" from operations, as shown on the schedule at the bottom of the Target

Budget, that will be used to fund current year requirements. Each item added back would be identified by sub-object category in this column. The total amount of funds applied appears in the total row and at the bottom of the worksheet in the funds applied row. See Figure 908-25, which shows $47,988 being included in the funds applied column and the schedule at the bottom of the worksheet.

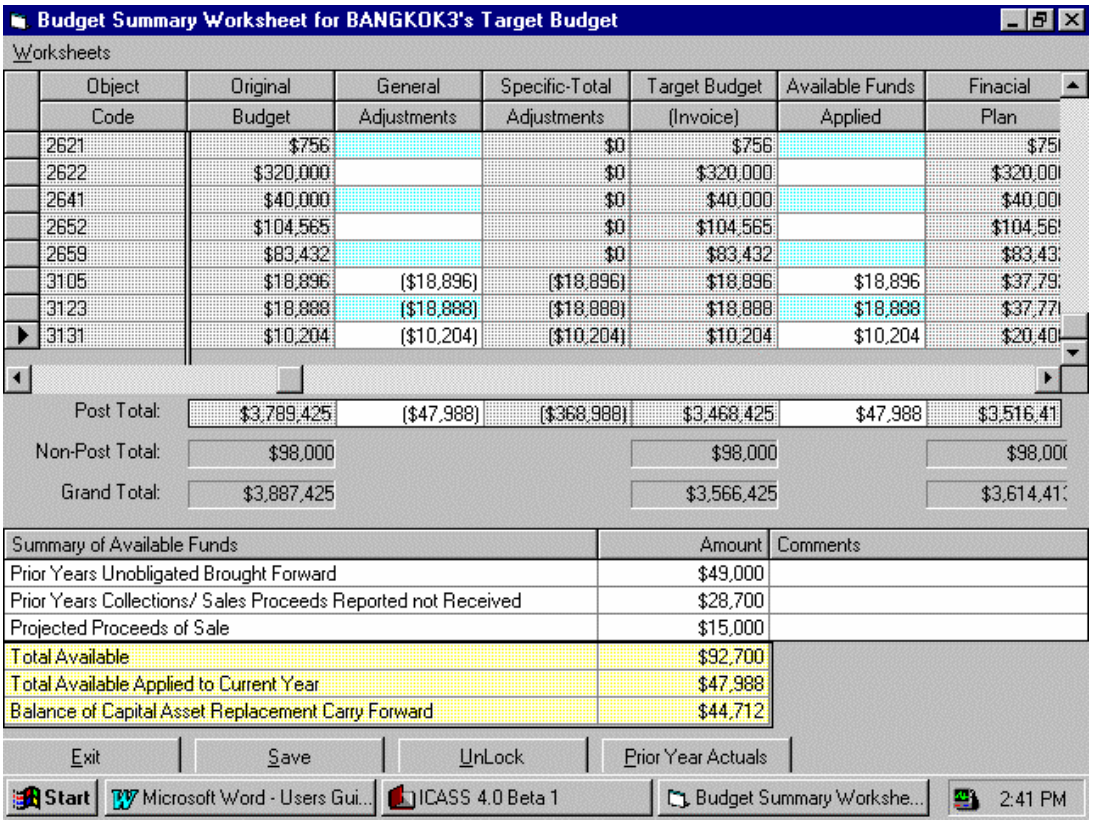
b. **Offsets from the two adjustment columns.** Because the Original Budget column includes everything that post believes it needs to provide services and maintain its capital asset infrastructure, amounts entered in the "Available Funds Applied" column are used only to offset funding decreases in the two adjustment columns. The decreases may have been made to meet a target funding level or to reduce invoices if the target level is greater than or equal to the Original Budget. When entering information into this column, the amounts are not carried over to the Sub-Object Worksheet in the Target Budget. The total of the Target/Invoice plus the Available Funds applied equals the total "Financial Plan" column. The Financial Plan is the amount post actually plans to utilize in the current fiscal year. It includes funds received through the ICASS billing process and funds that are or will be allotted to post from prior years, sales proceeds, and collections.

c. **Funding Capital Replacement.** Posts must include in the Original Budget an amount for the annual depreciation of all ICASS vehicles and also capital assets with a value of $25,000 or greater. In FY98 only, the depreciation amount for vehicles in the Original Budget must also be shown in the adjustment column to delete these costs from the FY 98 ICASS Budget. Depreciation for ICASS vehicles will be budgeted beginning with FY 99. The depreciation for other capital assets contained in the Original Budget fund does not need to be adjusted if post can fund the replacement within the target, contingent on available funds as approved by the Council.

d. To offset funding requirements dropped from the budget in the adjustment columns, enter the desired amount(s) in the "Available Funds Applied" column as shown in Figure 908-25 for sub-object codes 3105, 3123, and 3131.

e. The amount of "Other Funds" not applied to meet projected current year requirements can be retained/carried-forward to a later fiscal year for only one purpose—scheduled out-year capital asset replacement. This amount or balance shown as the "Capital Asset Replacement Carry Forward" must be supported by a schedule or comments describing the capital asset procurement schedule or program. Post may summarize the requirements in the Comments column and refer to a separate off-line schedule to be submitted with the budget. (**Note**: Funds allotted, but retained for future capital asset replacement should remain unobligated on the accounting reports and carried forward each fiscal year until the capital asset is procured.) Although funds reflected as being carried forward must

have a specific capital asset procurement use, if an urgent need arises, the funds could be used for other purposes. The use of these funds should meet with post's ICASS Council approval.



Budget Summary Worksheet for BANGKOK3's Target Budget

Worksheets

Object Code	Original Budget	General Adjustments	Specific-Total Adjustments	Target Budget (Invoice)	Available Funds Applied	Finacial Plan
2621	$756		$0	$756		$75
2622	$320,000		$0	$320,000		$320,00
2641	$40,000		$0	$40,000		$40,00
2652	$104,565		$0	$104,565		$104,56
2659	$83,432		$0	$83,432		$83,43
3105	$18,896	($18,896)	($18,896)	$18,896	$18,896	$37,79
3123	$18,888	($18,888)	($18,888)	$18,888	$18,888	$37,77
3131	$10,204	($10,204)	($10,204)	$10,204	$10,204	$20,40
Post Total:	$3,789,425	($47,988)	($368,988)	$3,468,425	$47,988	$3,516,41
Non-Post Total:	$98,000			$98,000		$98,00
Grand Total:	$3,887,425			$3,566,425		$3,614,41

Summary of Available Funds	Amount	Comments
Prior Years Unobligated Brought Forward	$49,000	
Prior Years Collections/ Sales Proceeds Reported not Received	$28,700	
Projected Proceeds of Sale	$15,000	
Total Available	$92,700	
Total Available Applied to Current Year	$47,988	
Balance of Capital Asset Replacement Carry Forward	$44,712	

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Figure 908-25
Applying Funds Available From Operations
to Reduce Budget Requirements

6 FAH-5 H-909 WORKLOAD DISTRIBUTION FACTORS ALLOCATE COST TO AGENCIES

6 FAH-5 H-909.1 Background

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

The "Distribution Factors" application is used in the ICASS software to distribute budgeted ICASS costs to each serviced agency. In this application, serviced agencies are activated and workload information for each cost center for each agency is entered into the ICASS software. Once this is completed, the software matches the ICASS budget by cost center and the workload information by cost center by agency to compute each agency's share of budgeted ICASS costs. Once the workload information is entered, the system can generate the full range of ICASS budget reports

and ICASS invoices that are available in the “Reports” application. If the software is installed on a LAN, the “Distribution Factors” application can be completed (except as noted below) while Budget data is being entered into the “Budget Worksheets” application.

Note: Only one person at a time can use the software when Sub-Cost Centers are established because the software updates all applications for the new Sub-Cost Centers.

6 FAH-5 H-909.2 Obtaining and Entering Cost Distribution Factors

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

To begin the Distribution Factors portion of the annual ICASS exercise, click on the “Distribution Factors” icon on the ICASS main menu shown in Figure 909-1.

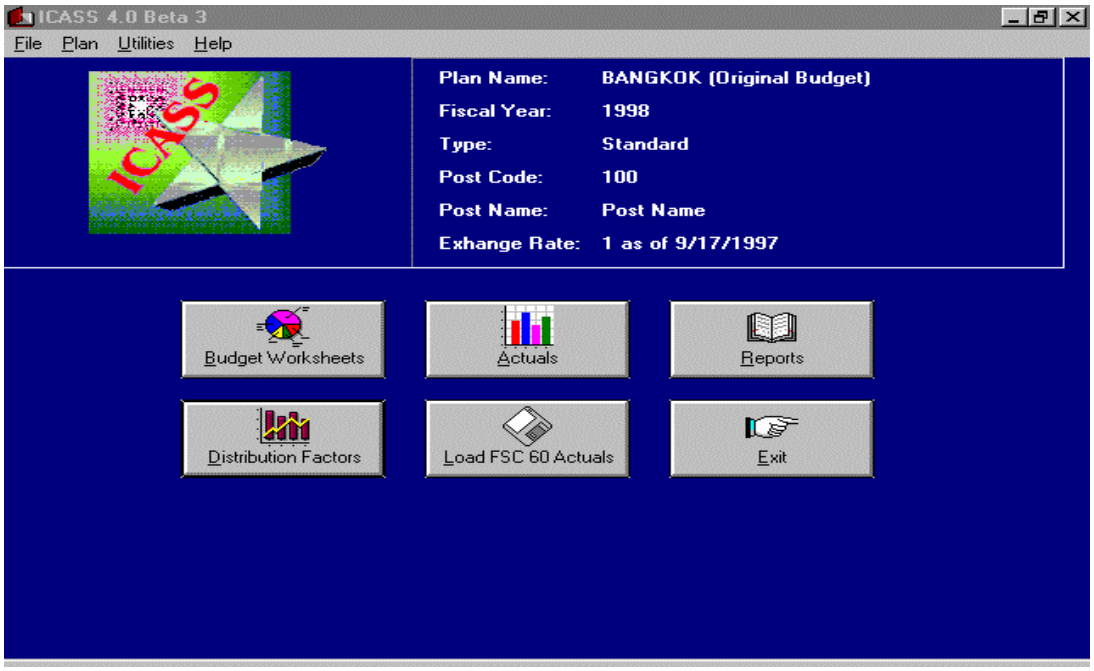

Figure 909-1
ICASS Main Menu Showing “Distribution Factors” Icon

b. Once the “Cost Distribution Factors by Agency” screen has been opened, click on the window “Agencies,” at the bottom right side of the screen as shown in Figure 909-2. This opens an “Activate Agency” screen.

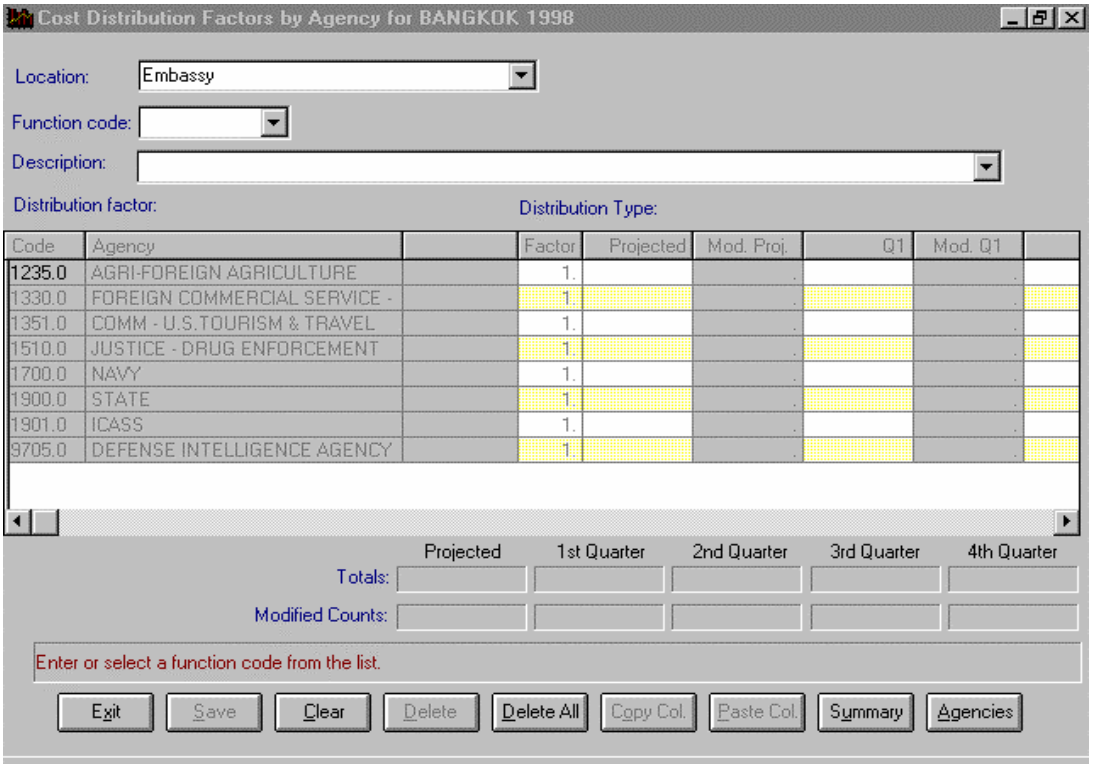

Figure 909-2
Click on the “Agencies” window to activate the agencies serviced at post.

c. Cursor up or down the list of agencies in the “Inactive Agencies” window on the right side of the screen. Highlight the agencies serviced at post, then click on the arrow to move the agencies to the “Active Agencies” window on the left of the screen. Save the changes by clicking on the “Done” window. See Figure 909-3.

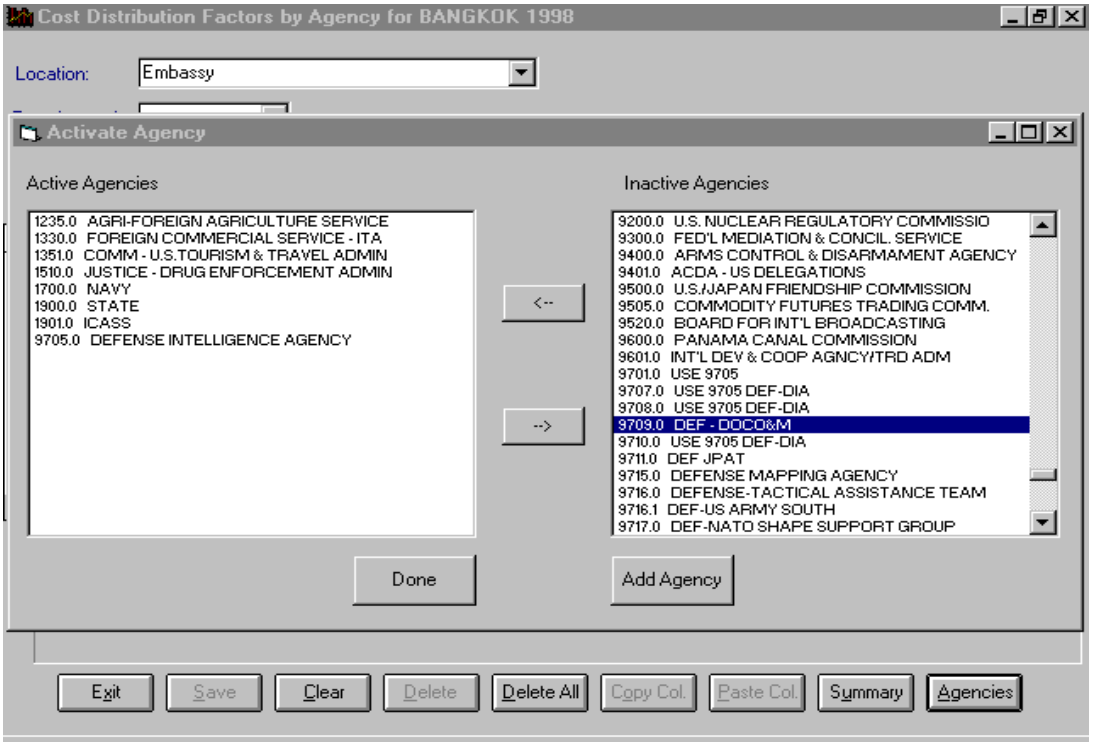

Figure 909-3
Activating Agencies serviced at post

d. Once the agencies are activated and saved, post is ready to enter the workload statistics for each agency in each cost center and sub-cost center. The distribution factors are identified and described in the Budgeting section of this manual. They include “Net Square Feet Occupied,” “Number of Vouchers Processed,” etc. In some cases, the factors can be modified. The workload statistics and the modification level, if any, are entered into the “Projected” column of the “Cost Distribution Factors By Agency” screen.

e. Workload statistics for each agency are entered in each cost center and sub-cost center as of October 1. In some cases the workload statistic is cumulative, such as number of vouchers processed for each agency for the 12-month period ending October 1. In other cases, the workload statistic is static, such as the net square feet occupied by each agency on October 1. In both cases, the information is entered into the “Projected” column of the appropriate cost center for each agency. See Figure 909-4.

f. **Collecting data and adjusting workload.** Each post should have a system for obtaining **cumulative** workload statistics during the year. The

information should be developed monthly or quarterly and submitted to the Financial Management office in time to prepare budgets and update Actuals. After the workload statistics are gathered, but before entering the data into the “Projected” column at the beginning of the fiscal year, post should ask serviced agencies if there are definite plans to increase/decrease staffing in the coming year that will impact significantly on the workload count. If so, the actual workload count entered in the “Projected” column should be the prior year actual with an increased or decreased adjustment. The ICASS Council should agree to the adjustment since it impacts on the bill of each agency. Any adjustment should take into account an agency’s one time heavy use of service and project a reduced level in following years.

g. **Workload for Mid-Year Plans.** The initial post ICASS budget will determine an agency’s percentage share of ICASS costs at a post. Bureaus and agencies need to know this in order to determine their percent of the total ICASS budget and how much can be afforded. Therefore, posts will not be expected to revise the workload data or an agency’s share of budget for the Mid-Year budget exercise unless:

(1) A new agency arrives at post;

(2) An agency departs post;

(3) An agency withdraws from ICASS services with adequate (6 months) notice;

(4) An agency subscribes to a **new** service; or

(5) There is a significant change in personnel for an agency.

In those cases, only the workload of the agency is adjusted. It is recognized that workload activity for agencies will increase or decrease from one year to the next and this information will be included in the workload statistics for the following year.

h. **Workload Modification.** All workload entered should be considered as “full” unless the ICASS Council agrees that an agency should receive a modified workload count. Some Cost Distribution Statistics (workload counts) can be modified while others cannot be. For example, “Number of Personnel Serviced” can be modified. In this case, if an agency participates in most of the services, each employee from the agency would be counted as a “1." If personnel from an agency receive a demonstratively reduced level of service, they may be counted as a .6 for a medium level of service and .3 for a low level of service. These factors are fixed by the Interagency Working Group (IWG) in Washington, D.C. Where modified factors are permitted and utilized, post Councils must determine the appropriate level of service, then enter the modification factor (.6 or .3) into the ”Factor”

column of the “Cost Distribution Factors by Agency” screen. The system will compute the effective level of participation and enter the result in the Modified Projection (Mod. Proj.) column.

i. **Entering workload and modifications.** With serviced agencies activated, workload statistics gathered and agreed upon, and modification levels decided, post is ready to enter the information into the “Cost Distribution Factors by Agency” screen. To do so, click on either the “Cost Center” window (where the codes are listed by agency in numerical order) or the “Description” window (where the name of each cost center is listed alphabetically), cursor to the desired cost center or sub-cost center and click on it. This will activate the desired cost center on the cost distribution screen for agencies at post. Enter the modification factor and the work count for each agency subscribing to the service. If an agency does not receive the service, leave the space blank. Save the information, select the next cost center and continue entering work counts and modifications, as required.

j. Figure 909-4 reflects a completed Cost Distribution Screen for the American (U.S. citizen) Personnel Services cost center.

Cost Distribution Factors by Agency for BANGKOK 1998

Location: Embassy

Function code: 6441-0000

Description: American Personnel Services

Distribution factor: No. of Americans Serviced Distribution Type: Static

Code	Agency	Factor	Projected	Mod. Proj	1st QTR	Mod. Q1	2nd QTR	Mod.
1235.0	AGRI-FOREIGN AGRICULTURE	.6	1.	.6				
1330.0	FOREIGN COMMERCIAL SERVICE -	1.	2.	2.				
1351.0	COMM - U.S.TOURISM & TRAVEL	.3	2.	.6				
1510.0	JUSTICE - DRUG ENFORCEMENT	.6	10.	6.				
1700.0	NAVY	1.						
1900.0	STATE	1.	21.	21.				
1901.0	ICASS	1.	7.	7.				
9705.0	DEFENSE INTELLIGENCE AGENCY	1.						

	Projected	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Totals:	43.0	.0	.0	.0	.0
Modified Counts:	37.2	.0	.0	.0	.0

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Figure 909-4
A Completed Cost Distribution Factors by Agency Screen for the American (U.S. Citizen) Personnel Services Cost Center

k. **Quarterly Actuals Exercise.** The “Q—YTD” columns on the “Cost Distribution Factors by Agency” screen is used to record workload statistics on a quarterly basis, as described in the “Tracking Workload and Actual Costs Quarterly” section of this manual. Figure 909-5 shows the Distribution screen for the Community Liaison Office Cost Center.

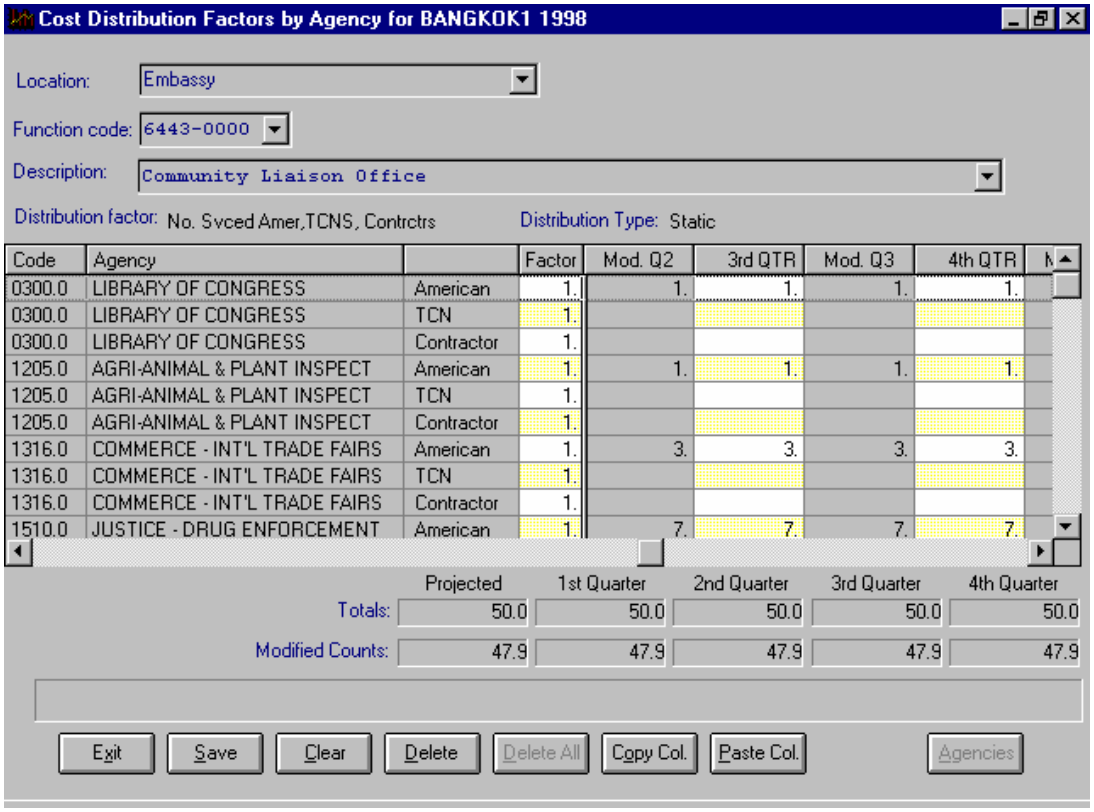


Figure 909-5
Projected Workload by Agency at the Beginning of the Fiscal Year and Actual Workload at the End of Each Quarter

6 FAH-5 H-910 GENERATING AGENCY INVOICES

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Once the **Budget Summary Worksheet,** the **Cost Center Worksheets** and the “Projected” column in the **Cost Distribution Factor by Agency Worksheet** are completed, the system allocates budgeted costs to each cost center and to each agency receiving the service. Post can then generate invoices for each agency showing costs by Cost Center. In addition to the basic invoice, there are other detailed invoice report options to review and print.

b. The “Invoice by Agency” (Figure 910-1) reflects the total cost of each service. The Overhead, cost of ICASS and excluded amounts are rolled into the cost of each service and are not separately identified on the invoice. This report may be generated without a cover page. **To generate the invoice**, go to the Main menu and click on the **Reports** application. Cursor down to and highlight “**Invoice by Agency**," select **Signature** or **No Signature**, then click on “**Next**” for the system to perform the necessary calculations. The “**Signature**” option should be selected only when the final invoice is to be signed by the serviced agency official. When the signature option is chosen an invoice cover page is produced for signature.

Note: If an U.S. citizen service provider spends a percentage of their time in the “Non-ICASS Dual Position Duties” cost center, State will be billed for the related cost. This line item will appear on State’s invoice only. See the definition for Non-ICASS Dual Positions.

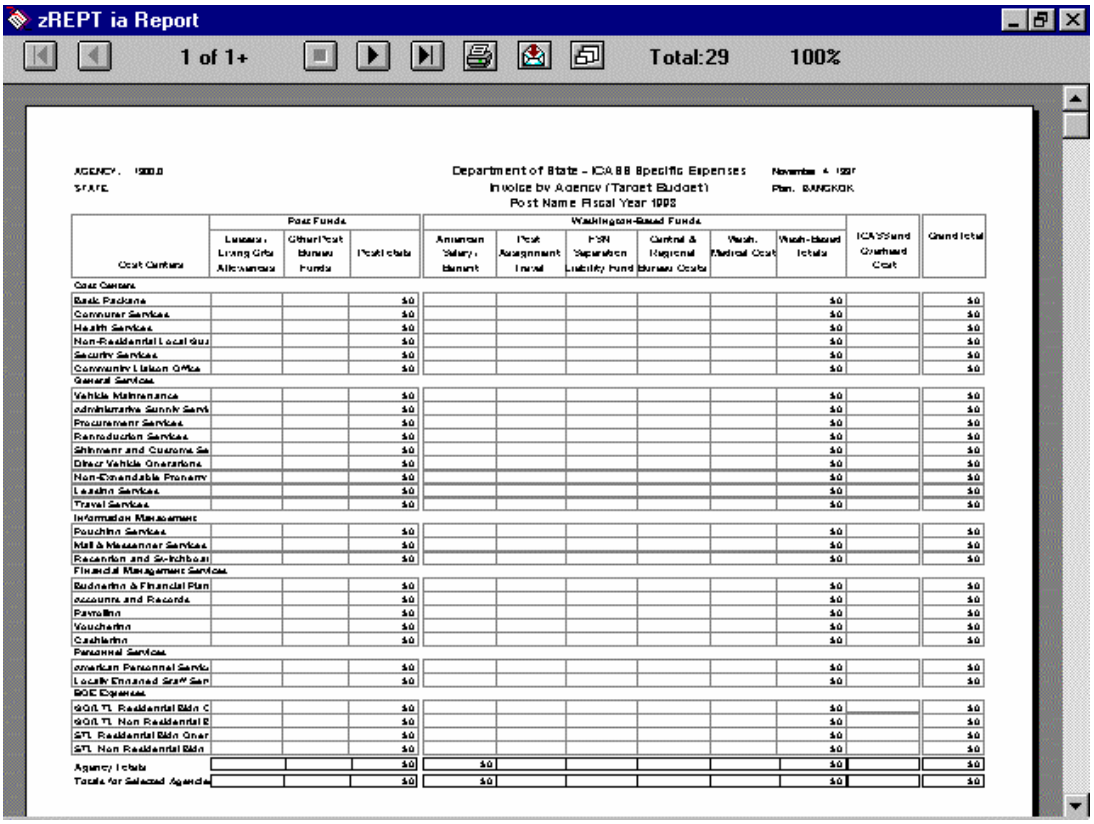


Figure 910-1
Invoice by Agency

c. **Other reports on invoices.** Two other invoice reports offer an overall review of invoice information:

(1) One report, the “Invoice Detail by Cost Center and Agency” summarizes, by agency, the total cost of each service, the overhead cost for each service, the ICASS redistribution cost, and excluded costs for each

service. The total on this report will agree with the total amount invoiced to agencies.

(2) The "Invoice Detail By Agency" report, lists **for each serviced agency**, the total cost of all services, the total overhead cost, the total cost of ICASS, the total excluded costs, and the total invoice cost.

d. After agreement is reached on the budget, the final invoices should be printed and given to each ICASS Council representative at post along with a copy of the Budget Summary by Object and the Budget Summary by Cost Center reports. Post's ICASS Council should meet to discuss, review and approve the overall budget. A diskette with the approved budget and the signed copies of invoices should be sent to the ICASS Service Center (FMP/ICASS). Further instruction will be provided by the "budget call" telegram.

e. The initial post ICASS budgets, when received, will be consolidated with Washington, D.C. costs and provided to serviced agencies in Washington, D.C. for review and funding considerations. Adjustments to targets will be considered during this review so comments, justifications and explanations should be clear and convincing. The final billing to the serviced agencies is made after posts submit their mid-year plans. At mid-year, the regional and functional bureaus will recommend targets for consideration/approval by the IWG and posts need to submit a mid-year budget to meet the target. The mid-year budget is considered an adjustment to the initial budget, and is not as detailed as the initial budget.

f. Normally, there will be two ICASS invoice cycles each fiscal year. The first invoice will be generated in conjunction with the ICASS budget submitted in the first quarter of the new fiscal year. Though agencies are asked to sign the invoice, full payment is not required since this is not the final bill, but an indicator of the full year cost. The second invoice will be generated based on the mid-year budget exercise and serviced agencies will pay for services based on this invoice. **The second invoice is based on the workload counts which were input during the first invoice cycle**—workload statistics would be changed/added for agencies with significant developments; a new agency; a significant change in the composition of an existing agency; or a large TDY contingent (i.e. military exercise) is arriving at post that was not included in the initial budget submission. Slight changes in staffing for an agency during the year do not warrant a change in the mid-year workload statistics.

g. FMP/ICASS will provide Instructions for invoice via telegram each time an invoice submission is due.

6 FAH-5 H-911 ACCOUNTING FOR ICASS COSTS BY COST CENTER

6 FAH-5 H-911.1 Background

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Under ICASS, post uses the State Department's Working Capital Fund Symbol (19- X45190001) with a four-digit ICASS allotment code (5+post code). The ICASS working capital symbol is: 19-X4519 and the limitation is .0001 or .1 depending on the accounting system being used. The desired format is 19-X45190001. Funds will be allotted to posts as an operating allowance. To account for ICASS services, **fiscal data used to establish obligations and make payment MUST conform to the ICASS format utilizing a four-digit Cost Center, Sub-Cost Center, and Cost Pool numbers as described below.**

b. **Budget, Accounting and Paying systems must be in agreement.** ICASS software allows post to budget and invoice agencies by cost center. Accounting for ICASS follows the same format; posts must obligate and make payment by cost center. It is understood that the budget is a plan for income and expenditures and what actually happens during the year can and will vary from the budget. While posts should make every effort to budget accurately for the costs of a cost center, funding is not restricted by cost center or sub-cost center. Once the budget is completed and agreed upon and funds are allotted to post, funding between cost centers is fungible. As posts become more familiar with the software, differences between budget and actual will narrow. The ICASS system requires that actual obligations by cost center, sub-cost center and cost pool be downloaded into the software at the end of each quarter for comparison with the budget by cost center. To enable this comparison to work, it is imperative that the appropriate cost center, sub-cost center, and cost pool numbers used in the ICASS budget also be used when obligating and paying bills.

c. In some cases, multiple obligation/liquidation strip codes will be needed to properly allocate costs to cost centers while in other cases a single line of fiscal data citing a cost pool can allocate costs to numerous cost centers. For example, equipment to be used to benefit several cost centers would be allocated in the budget to those cost centers in the Cost Center Worksheets. When purchased, an obligation would be needed for each cost center (and sub-cost center, if any) identified in the budget to mirror the accounting for the budgeted item. In other cases, the salary of all GSO FSN service providers requires only one line of strip code to obligate funds even though their time is allocated to many cost centers. In the latter

case, cost pool numbers help minimize the number and work associated with strip coding.

6 FAH-5 H-911.2 Strip coding Elements of ICASS

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. ICASS strip coding must include, in sequence, the agency code, ICASS working capital fund appropriation symbol, allotment code, obligation number, function code, and sub-object code. An optional field is the project code that is added after the sub-object code field. **The four-digit cost center or cost pool number is always included in the function code field and the sub-cost center number, when needed, is always included in the project code field.**

(1) **In accounting for sub-cost centers (SCC), with or without cost pools, there are five separate possible variations. Use of cost pools in conjunction with sub-cost centers 9663 and 9664 requires caution. Also, special rules apply to sub-cost centers with cost pools 9661 and 9662 (see item (2) below).**

(a) **Sub-Cost centers with cost pools 9663 and 9664—embassy.** If post created an SCC and costs included are part of a cost pool, then no additional accounting/strip coding is needed to account for sub-cost center costs. An example of the strip coding follows:

Appropriation	Allotment	Obligation	**Cost Pool**	Sub Object
19-X45190001	5284	5284826001	**9663**	2611

(b) **Sub-cost centers with cost pools 9663 and 9664—Other Locations.** If post has created an SCC at an “Other Location”, such as a consulate, and costs included in the SCC are part of a cost pool, then the project field of the strip code must be used to identify the location only. It is not necessary to identify the SCC at the other location. If there are two locations other than the embassy, each location would have a unique identification number. Only the four digits of the SCC designating the location (e.g. 1000) is used even though the SCC used in the ICASS budget for the other location may have been 1003 to indicate the third SCC at the location. The system needs to know the location of the cost pool so that actuals downloaded from the RSC/FMC-60 report appear at that location. See the examples of cost pools at the embassy and other locations:

Appropriation	Allotment	Obligation	**Cost Pool**	Sub-Obj	**Sub-Cost Ctr**
Consulate Rosslyn					
19-X45190001	5284	5284826001	**9663**	2611	**1000**
Consulate Falls Church					
19-X45190001	5284	5284826001	**9663**	2611	**2000**
Embassy					
19-X45190001	5284	5284826001	**9663**	2611	no entry

(c) **Sub-cost centers without cost pools—embassy.** If post has created a sub-cost center at the embassy and costs included in the sub-cost center are **not** part of a cost pool, then the project field of the strip code must be used and the cost center must be included in the function code field. The sub-cost center costs are distinguished from the costs of the Cost Center by the sub-cost center entry. See the following examples of **sub-cost centers used without cost pools at the embassy**.

Appropriation	Allotment	Obligation	**Cost Ctr.**	Sub-Obj	**Sub-Cost Ctr**
19-X45190001	5284	5284823001	**7860**	2361	**0001** (Embassy)

(d) **Sub-cost centers without cost pools—Other Location.** If post has created a sub-cost center at an "Other Location" such as a consulate and costs included in the sub-cost center are **not** part of a cost pool, then the function code field must identify the cost center and the project field of the strip code must be used to identify both the location and the sub-cost center. If there are two locations other than the embassy, each location and sub-cost center would have a unique identification number. See the following examples of sub-cost centers used without cost pools at other locations:

Appropriation	Allotment	Obligation	**Cost Ctr.**	Sub-Obj	**Sub-Cost Ctr**
19-X45190001	5284	5284823001	**7860**	2361	**1001** (Rosslyn)
19-X45190001	5284	5284823001	**7860**	2361	**2001** (Falls Church)

(e) **Cost centers at other locations without sub-cost centers**

Appropriation	Allotment	Obligation	**Cost Ctr.**	Sub Obj	**Sub-Cost Ctr**
19-X45190001	5284	5284823001	**7860**	2361	**1000** (Rosslyn)
19-X45190001	5284	5284823001	**7860**	2361	**2000** (Falls Church)

(2) **Accounting for cost pools 9661, 9662 and the cost pools for U.S. citizen Service Providers.** For cost pool numbers 9661 and 9662 and cost pools for ICASS U.S. citizen service providers, a sub-cost center number is not necessary in the fiscal data even though it may be used in the budget process to allocate costs to a sub-cost center. For example, a consulate sub-cost center (1000, 2000, etc.) could be established and used

to budget and allocate costs to agencies serviced at a consulate in the ICASS budget exercise and reflected in the ICASS invoices. However, there is no need to obligate using the sub-cost center number. The software will download actual obligations without the sub-cost center number and allocate the personnel and non-personnel costs to agencies at the consulate in the same proportion that they were budgeted.

(a) **For FSN base pay for print shop sub-cost center:**

Appropriation	Allotment	Obligation	**Cost Pool**	Sub-Obj	**Sub-Cost Ctr**
19-X45190001	5284	P31211	**9661**	1113	(not used)

(b) **For U.S. citizen PIT base pay:**

19-X45190001	5284	P11219	**9661**	1121	(not used)

(c) **For PSC LGP base pay at consulate**

19-X45190001	5284	P31214	**9662**	1142	(not used)

(d) **For direct hire U.S. Citizen Administrative Officer Residential Rent**

19-X45190001	5284	5284823001	**9611**	2372	(not used)

b. If motor pool or warehouse cost pool numbers (9663 and 9664) are used to budget consulate motor pool or warehouse costs and allocate them to agencies serviced by the consulate, the cost estimates and related obligations for the consulate must be identified in the ICASS system and in the accounting reports. The ICASS system must be able to associate costs with the consulate for distribution. To do so, regardless of the SCC number utilized in the ICASS software, only the four digits of the SCC number indicating the location is used in the fiscal data. For example, although post may have used 1000 or 1002, 1003, etc. in the software, only the number 1000 is included in the project code field of the fiscal data when obligating for the cost pool. The ICASS cost pool program will recognize that the "pool" methodology should be applied to location 1000, then look at which cost centers and SCCs were budgeted at the "1000" location and allocate costs to related agencies accordingly.

6 FAH-5 H-911.3 When Multiple Obligations are Required in Strip Coding

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Generally, multiple obligation strip coding will be necessary for the non-wage/benefit costs of ICASS Locally Employed Staff (LES) such as for

equipment. For example, if updated computers are being budgeted for the Budget and Fiscal Section at an ICASS Standard post, their use could be budgeted to several cost centers: Financial Plans and Budgets, Accounts and Records, Payroll, Vouchering, and Cashiering. When the cost is included in the Other Budget Items, it should be allocated on the appropriate Financial Management Services on the Cost Center Worksheet. The related transportation cost, if any, should be allocated to the same cost centers using the same percentages. When the computers are ordered, the obligation for the computers and transportation will require one line of strip coding for each cost center. Assuming that $40,000 was budgeted for computers and $6,000 for related transportation and the cost was allocated to Cost Centers as follows:

20% to Prepare Fin Plan and Budgets (cost center **6211**)
20% to Accounts and Records (cost center **6221**)
20% to Payroll (cost center **6222**)
30% to Vouchering (cost center **6223**)
10% to Cashiering (cost center **6224**)

b. Strip coding for the computers would be as follows (Percentages are not included in the strip code):

$ 8,000 – 19-X4519.0001-5XXX-obligation #-**6211**-3151 (20%)
$ 8,000 – 19-X4519.0001-5XXX-obligation #-**6221**-3151 (20%)
$ 8,000 – 19-X4519.0001-5XXX-obligation #-**6222**-3151 (20%)
$ 12,000 – 19-X4519.0001-5XXX-obligation #-**6223**-3151 (30%)
$ 4,000 – 19-X4519.0001-5XXX-obligation #-**6224**-3151 (10%)

c. In the above example, 3151 is the sub-object code for computer equipment and the amount obligated for each cost center is in direct proportion to the percentage allocated to the cost center in the Cost Center Worksheets by post.

d. Strip coding for the related transportation would also be included on the purchase order using the transportation sub-object class 2201 (transportation of government property). The amount for estimated transportation costs would total $6,000 as follows: (Percentages are not included in the strip code).

$ 1,200-19-X4519.0001-5XXX-obligation #-**6211**-2201(20%)
$ 1,200-19-X4519.0001-5XXX-obligation #-**6221**-2201(20%)
$ 1,200-19-X4519.0001-5XXX-obligation #-**6222**-2201(20%)
$ 1,800-19-X4519.0001-5XXX-obligation #-**6223**-2201(30%)
$ 600-19-X4519.0001-5XXX-obligation #-**6224**-2201(10%)

e. Other non-wage expenses for LES staff generally also need multiple lines of fiscal data. For example, travel for LES staff who allocate their time to a number of cost centers in Cost Center Worksheets must have a line of

strip coding on the travel authorization for each cost center, with the amounts in the same proportion as shown in the Cost Center Worksheet for the employee traveling.

f. Consider the workload of allocating small items to multiple cost centers. The obligations must be sent to the FSC to be entered on your accounts. Strip coding on purchase orders should be copied and the changes (amount, cost center and sub-object) keyed to make subsequent strip codes.

Note: Equipment budgeted under a cost pool number—will need only two lines of fiscal data as explained later in this section.

g. Use cost pool when appropriate and budget and use multiple lines of strip coding when costs are significant. But when costs are minimal and do not justify the workload involved with multiple strip coding, total cost may be charged to a single cost center where the predominant costs occur.

6 FAH-5 H-911.4 Use of Cost Pools in Strip coding

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. In addition to the standard cost center and sub-cost center numbers, cost pool numbers are used in the ICASS system. Cost Pool numbers are designed to preclude the need for many lines of fiscal data on obligation/payment documents. Rather than obligate an R&R travel authorization for the Supervisory GSO using eight lines of fiscal data—one for each Cost Center where the GSO time is budgeted—a Cost Pool number for that position is used to budget and to obligate/liquidate expenses directly related to that position. Similarly, rather than obligate FSN base pay to every cost center where the FSN staff work, a cost pool number is used in the ICASS budget, accounting and payment process. Essentially, after a cost is assigned to a cost pool in the budget, a single line of strip code containing the cost pool number and obligation number is used to obligate funds and to make payment. When the cost pool obligations are downloaded into the ICASS software at the end of each quarter, the system spreads the amount to all the cost centers sharing the costs of the cost pool. Posts must use cost pools for U.S. citizen and LES staff and all ICASS local guard costs. Posts have an option to use cost pools for motor pool and warehouse operations. All costs charged to a cost pool are allocated to the cost centers in the same percentage as budgeted/allocated in the Cost Center Worksheet.

b. There is a cost pool number for LES Staff (includes U.S. citizens hired at post) (9661), all ICASS LGP costs (9662), each direct hire U.S. citizen staff who spends time in more than one cost center (each position

has a unique number beginning with 9611), Motor Pool (9663), and Warehouse Operations (9664).

c. **Cost Pool (9661)** is used to budget, obligate, and disburse wage and benefit costs for FSN/PSA and Other LES staff. Rather than establishing a obligation for each post paid wage, benefit, overtime, holiday pay, and allowance cost for each Cost Center code where each employee spends time, post should obligate an amount for each sub-object code using the function code 9661. At the end of a quarter, the total obligation for each wage, benefit and allowance sub-object code that is summarized on the FSC-60 report under the Function Code 9661 is input into the ICASS system software "Actuals" Application and spread to the cost centers using the same percentage as budgeted in the Cost Center Worksheet. This is described further in the Section on "Actuals." When loading Actuals into ICASS the amounts allocated by Cost Center are placed in a "background mode" as indicated on the "Actuals" screens for each Cost Center until post is ready to release the data into the current Q-YTD "Actuals" column.

d. Post can budget, obligate and liquidate budget items for FSN/PSC staff other than wage and benefit costs using cost pool 9661. The 9661 cost pool number must be included in the related obligation and liquidation fiscal data. However, post should exercise caution in using cost pool 9661 for non-wage items since a cost benefiting one cost center will be spread to all cost centers indicated in the budget for the sub-object category.

6 FAH-5 H-911.4-1 Other Cost Pool Numbers

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Other cost pool numbers function similarly, though have different uses and purposes. For example:

9662 should be used to budget and obligate all ICASS LGP costs including wages and benefits for FSN/PSC Non-residential local guards. Unlike the 9661 cost pool, this cost pool is used to budget and obligate all other ICASS Non-residential LGP costs such as uniforms, training, supplies, batteries, flashlights, and other LGP items. The cost pool number is included in the function code field of all strip coding related to the ICASS Non-residential LGP. A worksheet for cost pool 9662 should include all LGP costs. Do not include LGP costs in the "Other Budget Items" worksheet. See 6 FAH-5 H-908.3-6 for more information.

9663 and 9664 are cost pool numbers used for motor pool and warehouse operations respectively. When post budgets fuel, lubricants, spare parts, etc. for the motor pool, the obligation and liquidation fiscal data must include the cost pool number (9663) in the function code field. Similarly, when post budgets, obligates and pays rent, utilities,

grounds maintenance, etc. for warehouse operations, all related obligations and liquidations must include the cost pool number (9664) in the function code field.

9611–9617, 9621–9624, 9625–9627, 9631–9633, 9641–9643 are cost pool numbers assigned to direct hire U.S. citizen service providers during the budget process. Use cost pools only if the service provider supports more than one cost center. When obligating and liquidating costs related to these service providers, the respective cost pool must be included in the fiscal data. For example, post could include the following items in the cost pool for the Administrative Counselor: residential rent and utilities, education allowance, R&R travel, residential F&E, Office F&E, photo copy machine, and related transport for the Administrative Office. The obligating and liquidating strip code would include the cost pool number 9611 in function code field of the fiscal data.

All cost pool numbers for direct hire U.S. citizen service providers are listed in the "Cost Pool Listing" in the "Reports" Application. They are also available in the Budget Worksheet in the pull-down cost pool window. See Figure 911-1.

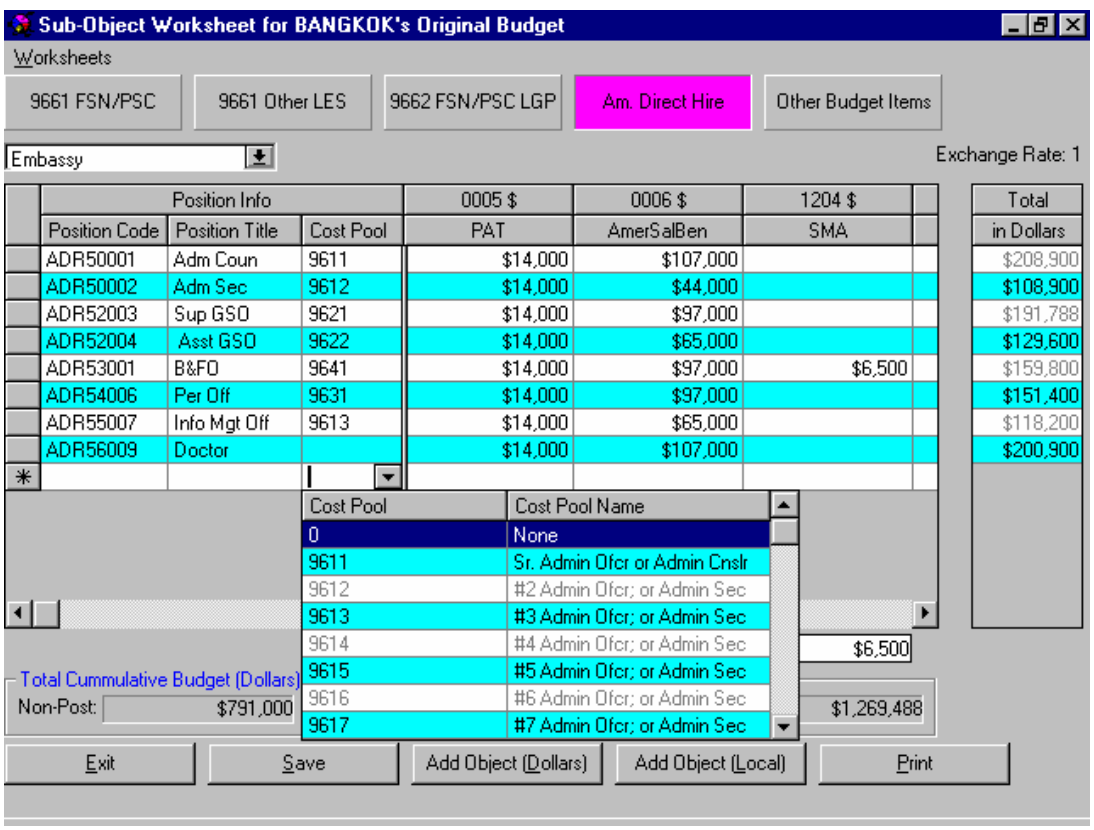


Figure 911-1
Budgeting Direct Hire U.S. Citizen Costs

c. If a direct hire U.S. citizen ICASS service provider spends time in only one cost center, the costs should be allocated to the single cost center

code. For example, a doctor would normally allocate 100 percent to the Health Services cost center, therefore, a cost pool is not needed.

d. A cost pool would be needed for the Supervisory GSO since time is spent in many cost centers and the related costs such as education allowance, R&R travel, residential rents and utilities, F&F and related transportation, etc. would be budgeted and obligated using a cost pool and the cost pool number for the position would be included in the function code field of the fiscal data. This will result in the Supervisory GSO's post-vouchered costs being summarized on the FSC-60 accounting report by sub-object class under the cost pool number. At the end of each quarter, the total shown on the FSC-60 report for this function code would be downloaded into the ICASS system via the "Load FSC-60 Actuals" application. (Alternatively, post can manually key the quarter-end actual obligations into the "Actuals" screens for each Cost Center.) Once the obligated amount for each object class under each Cost Pool function code is entered, it is distributed automatically to the budgeted Cost Centers in the "Actuals" application. See Figure 911-2.

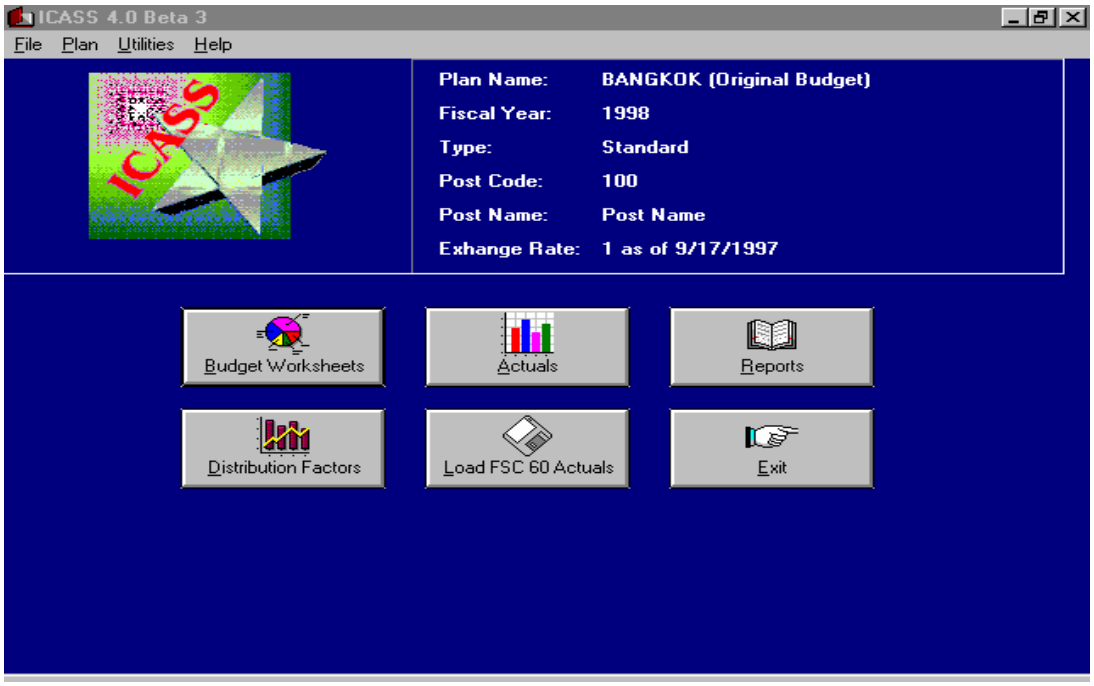


Figure 911-2
ICASS Main Menu Showing "Load FSC 60 Actuals" or the "Actuals" Icon

e. ICASS budget and cost distribution to serviced agencies based on standard workload information is only part of the process. Accounting (budget execution) for budgeted costs by cost center is an essential part of the process when management wants to know how actual obligations compare with the projected budget. The information generated by downloading quarterly obligations in the Actuals application shows post

management how funds are being utilized relative to the budget and provides insights into post ICASS financial operations.

f. To benefit from the Actuals exercise, post needs to strip code properly and fully obligate recurring obligations for the quarter. All obligations should be reviewed prior to the end of the quarter and adjustments should be made to keep records current and accurate. This will ensure that data downloaded for the Actuals exercise is meaningful and reflects a valid comparison of budget with actuals for the period.

6 FAH-5 H-912 SUB COST CENTERS

6 FAH-5 H-912.1 General

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Sub-Cost Centers (SCC) can be created within a Budget Plan to distribute costs more fairly and equitably than could be achieved by using available cost centers in either the Standard or LITE applications. Additional work is required when creating an SCC, so this option should be used only when *significant* cost allocation distortions exist that cannot be corrected or minimized by segregating costs that need to be separately identified for management purposes.

b. An SCC is essentially a new cost center created by splitting out the costs and workload of a service from an existing ICASS cost center and treating it as another cost center. When an SCC is created, personnel and non-personnel costs can be assigned in the sub-object worksheets of the Original budget; time can be allocated in the cost center worksheet; and workload factors for agencies serviced under the SCC can be entered in the Distribution Factor Worksheet. **The cost and workload information included in the SCC must not be duplicated in the primary cost center.** The primary Cost Center, related Sub-Object Worksheet and Distribution Factor Worksheet should continue to be used to allocate the other costs budgeted for the cost center that should be shared among agencies based on participation and workload. Sub-Cost Centers essentially allow posts to allocate personnel and other budget item costs to agencies in greater detail than would be possible using existing cost centers and workload modifications.

c. Sub-cost centers provide substantial flexibility but result in more work in budgeting, accounting and tracking actual obligations. SCCs can be used in conjunction with cost pools and other cost centers and more than one SCC can be created under one cost center. They can be used, for example, to budget and allocate consulate costs to agencies at the consulate. However, because of the additional complexity and workload

involved it is expected that SCCs will be used to budget consulate costs at only the largest and highest cost consulates in the world, and then only for a few cost centers. In most instances, the costs and workload at consulates should be combined with the embassy since services, workload and costs are merged.

d. Sub-cost center (SCC) numbers are often included in fiscal data, but see the rules on strip coding SCC with and without cost pool as explained in 6 FAH-5 H-911.3. If a SCC number is required, it is included in the project code field and the related cost center number is included in the function code field.

6 FAH-5 H-912.2 Sub-Cost Center (SCC) Numbers

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

The system assigns Sub-Cost Center (SCC) numbers. It is important to know the significance of the four digit numeric code:

(1) **The first digit indicates location.** An SCC number beginning with a "0" (0000) indicates that the SCC is at the embassy. For example, a Sub-cost center for a print shop at the embassy would begin with the number 0. An SCC number beginning with 1, 2, etc. (1000, 2000, 3000, etc.) is for another location(s), such as a consulate. For example, costs at Consulate Frankfurt could be captured under SCC 1000, costs at Consulate Munich could be captured under SCC 2000, etc. These costs would be allocated only to agencies serviced at/by the consulate, such as BOE for a building or type of building at a consulate, or for LGP costs at a consulate. Figure 912-1 demonstrates how the 1, 2, etc. appear in the ICASS software when locations are created.

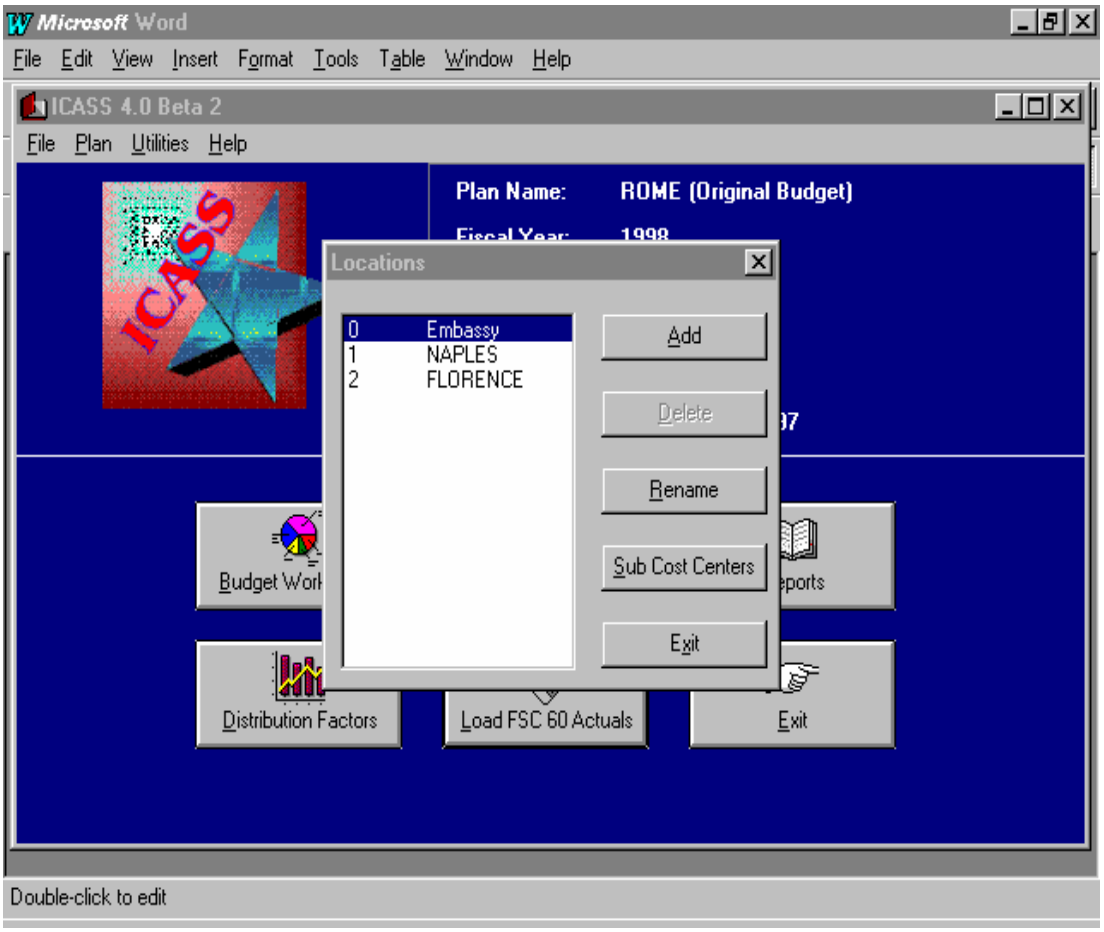


Figure 912-1
Sub-Cost Center "Locations" To Be Used For Budgeting Purposes

(2) **The last three digits indicate a Sub-cost center at the location.** SCC code 0001 indicates the first Sub-cost center used by the embassy. SCC code 0003 indicates the third SCC used by the embassy. For other locations, the number sequence is the same. The first SCC for Consulate Frankfurt is 1001.

b. In Figure 912-2, the embassy has four sub-cost centers. The first—7850-0001—is a Sub-cost center to the STL Residential Building Operations cost center number 7850. The Sub-cost center 0001 is for a specific service that a select number of agencies receive within the STL Residential Building Operations cost center. The second cost center in Figure 912-2—5590-0002—is a SCC to the Computer Services Cost Center. SCC 0002 has been established for a major computer training cost activity used by select agencies that requested the service. The cost of the training—personnel time, software and equipment—will be budgeted and allocated to this SCC, then distributed to serviced agencies.

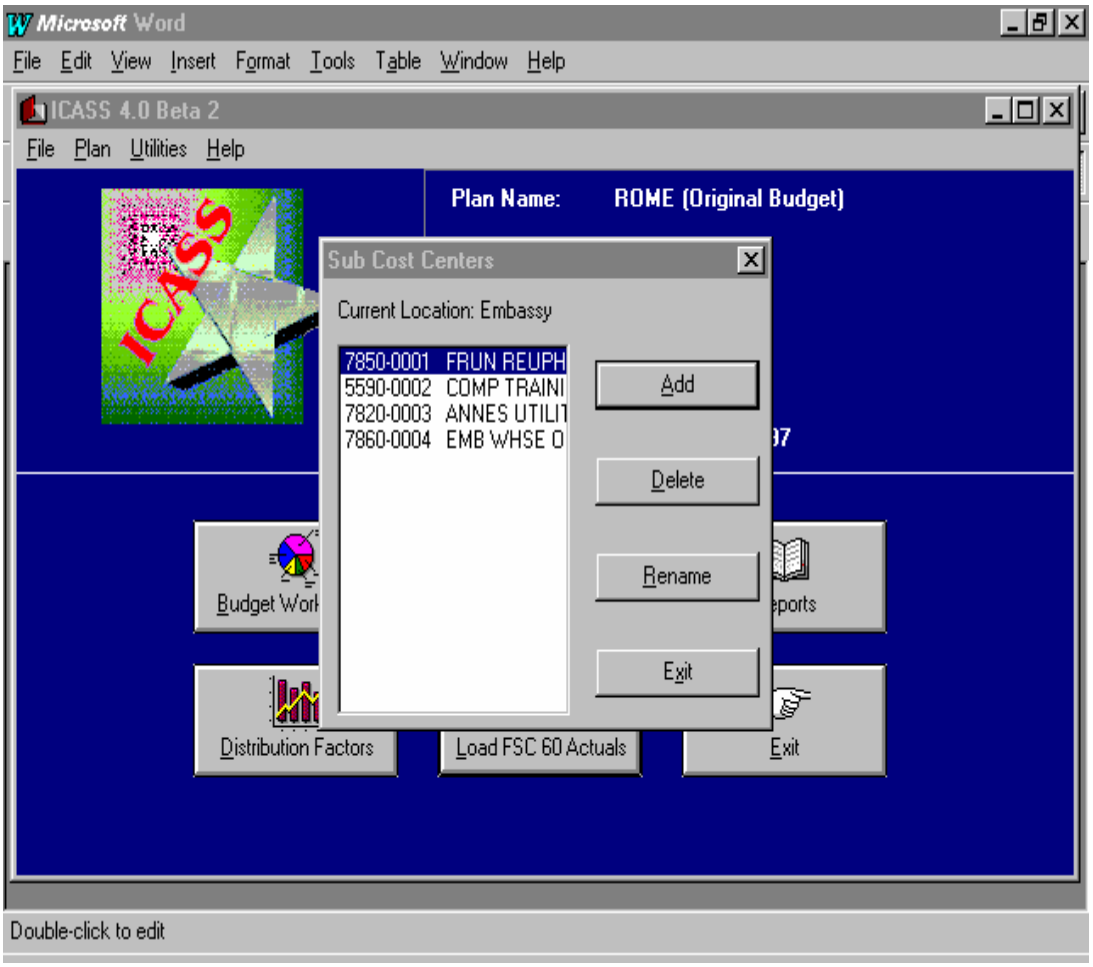


Figure 912-2
Sub-Cost Centers at an Embassy

c. If the SCC number is 1001, then it represents the first SCC at a location other than the embassy. If the same location had a second SCC, it

would be 1002. The third Sub-cost center at the second location would be assigned by the system as 2003. Figure 912-3 shows a SCC created for Consulate Naples. In this example, the GO/LTL Non-residential Building Operations cost center 7820 is the primary cost center and the number 1001 is the related SCC number—1 representing Naples and 001 the first SCC at Naples.

d. The Naples SCC has been given the name “Naples Grds. Maint.” In this example, the SCC was created because there are two GO/LTL Non-Res. buildings in Naples, but only one building needs ground maintenance. The costs are significant and allocating the costs to occupants of both buildings creates a significant distortion in billings. Post uses the SCC 1001 to budget grounds maintenance costs for distribution to the agencies receiving SCC1001 services. These costs and associated workload are excluded from the cost center, however, the workload may be used to spread other costs in the primary cost center.

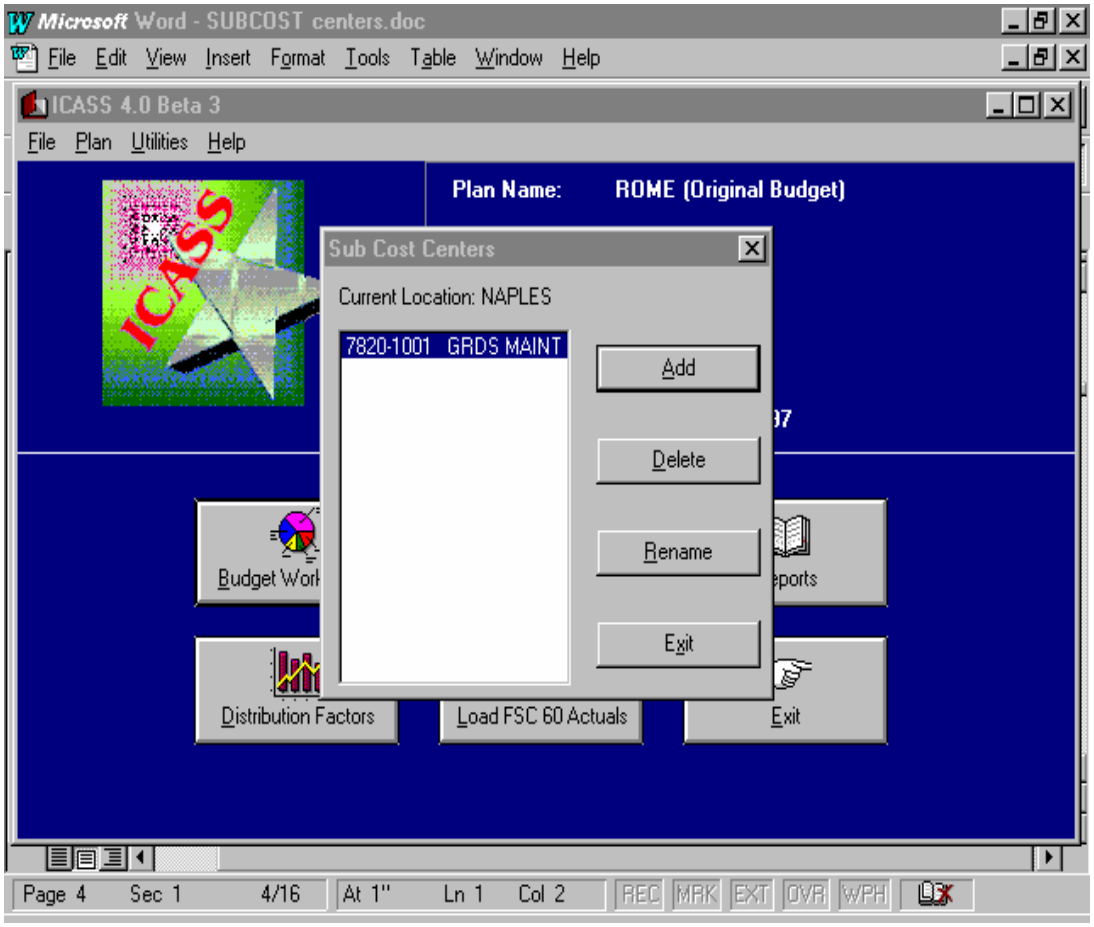


Figure 912-3
Sub-Cost Center for a Location Other Than Embassy

6 FAH-5 H-912.3 Creating Locations Other Than Embassy

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

SCC numbering system can be used to identify cost center costs at a location other than the embassy. To create a location follow these steps:

Step 1. Create or open a budget plan

Step 2. From the main screen click on **File**

Step 3. **File** will list options for **New** or existing plans

Step 4. Click on **New Plan** to create a new plan

Step 5. Enter the Year, Name of the plan, and indicate LITE or Standard, then click OK

Step 6. From the main screen click on “Utilities” then “Edit Post Info." Enter the post code and post name, if not been done previously, then OK.

Step 7. Click on the **Plan** and then on **Locations** to enter additional locations. (See Figure 912-4).

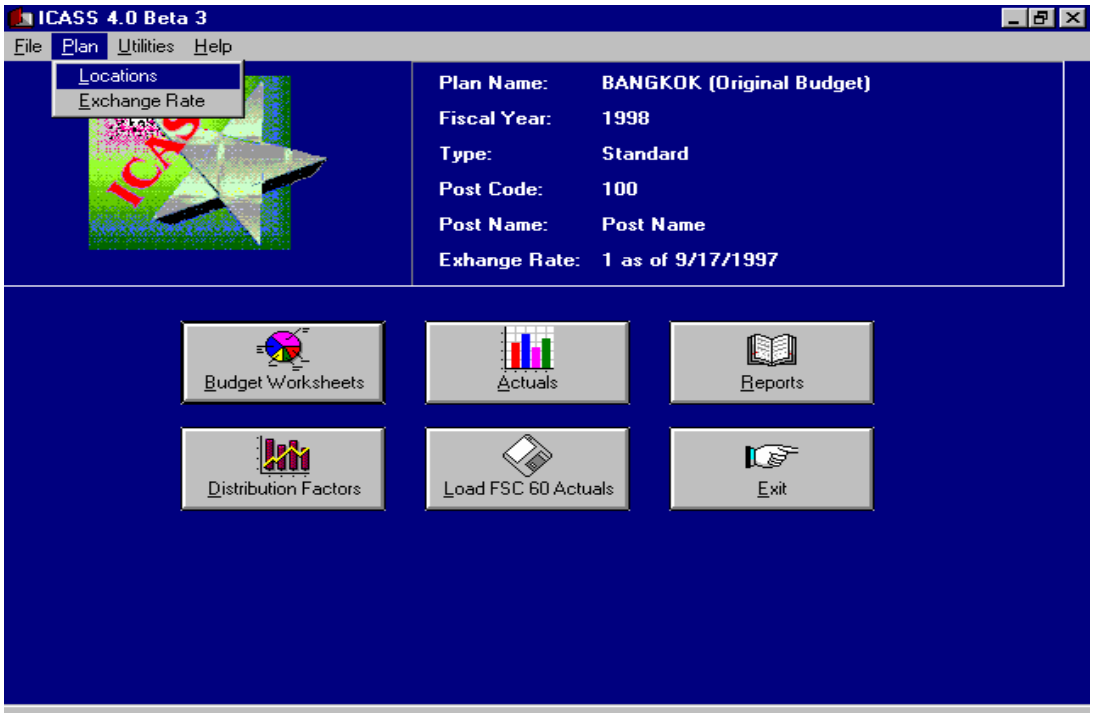


Figure 912-4
Preparing to Establish Separate Budget/Service Locations

Step 8. If an existing budget has been locked, SCC locations and additional SCCs cannot be created for the plan unless it is unlocked. (See 6 FAH-5 H-908 for complete instructions on creating a "Plan.")

Step 9. When the **Locations** window opens as shown in the left portion of Figure 912-5, if post desires to budget items specifically for a location other than the embassy, click on the **Add** window and, in the **Add Locations** window that opens, key in the name of the other location, then exit and the name will appear along with a system-assigned number in the **Locations** window. The system assigned number is the first digit of a four digit Sub-cost center.

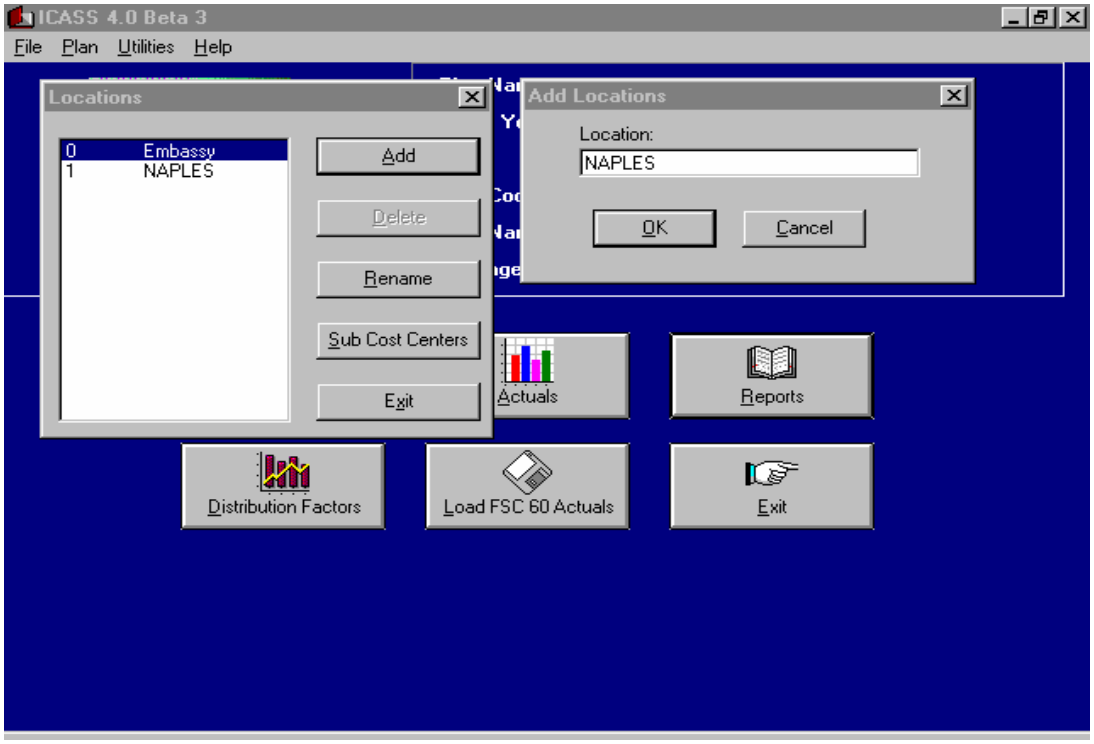


Figure 912-5
Establishing a Budgeting/Servicing Location Other Than Embassy

Step 9. If additional locations are desired, repeat the procedure.

Step 10. Once the locations have been entered, post must decide if SCCs at the locations are desired. If post does not plan to have SCCs, post can:

Open the Budget Worksheet Application and enter projected "personnel" and "other budget item" costs either by location or include information at the embassy and save the data. Then,

Open the Cost Center Worksheet and activate the cost centers and SCC locations created and input appropriate percentages to allocate budgeted costs to each location as desired.

b. All cost centers are available for each location in the system, but separately identified for each location by the location number. For example, the system will recognize 7820-0000 as the embassy location, 7820-1000 as the Naples location, and 7820-2000 as the Florence location. Although all cost centers are available at each location, generally, post would only allocate budgeted amounts to a few locations other than at the embassy. For example, using 7820-1000 in the system, a Post could budget separately for Non-residential Building Operating Cost Center (BOE) costs at Naples, then allocate those costs only to agencies sharing such buildings in Naples. (See 6 FAH-5 H-912.6 for detailed guidance.)

6 FAH-5 H-912.4 Establishing Sub-Cost Centers At Locations

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Post may want to budget separately for more than one location and for unique services at these locations. The SCC can respond to both requirements.

b. To establish a Sub-cost center at a location:

Step 1. Click on Plan on the SCC initial screen.

Step 2. Click on **Locations** as shown in Figure 912-5.

Step 3. When the **Locations** screen opens, click on the desired location. Figure 912-6 has the "embassy" location highlighted.

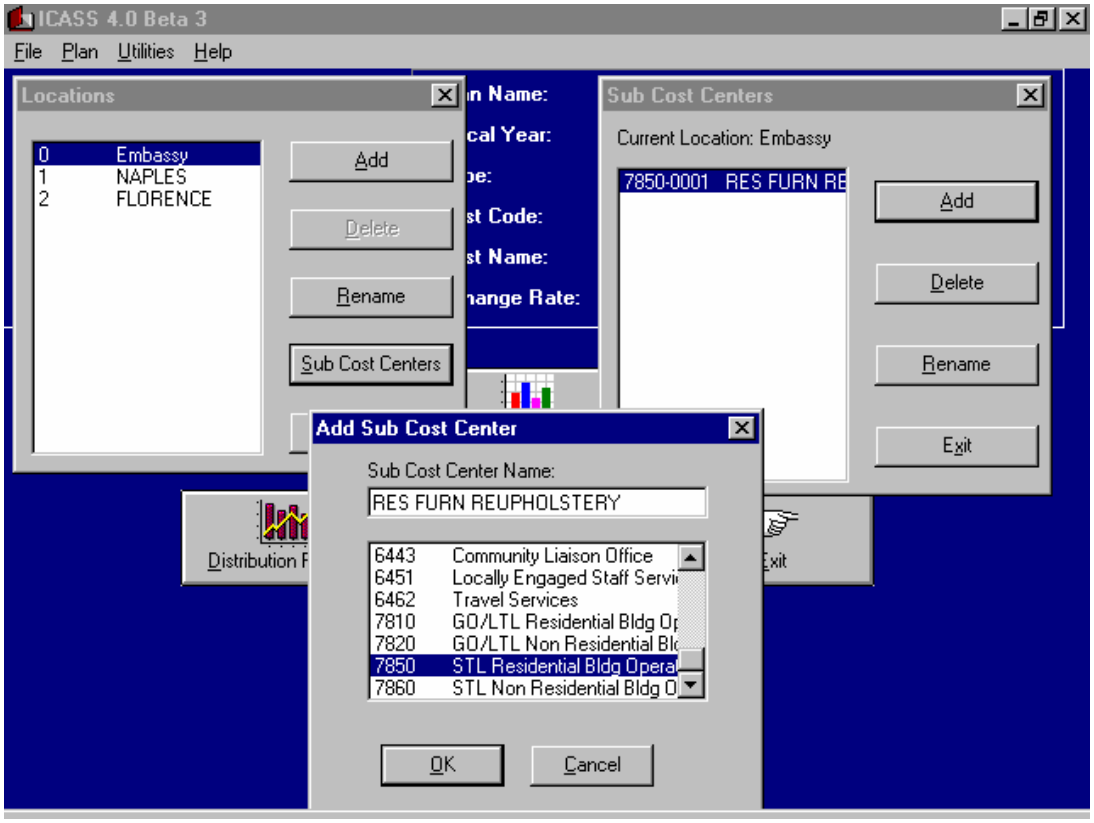


Figure 912-6
Creating a Sub-Cost Center at a Location

Step 4. Once the location is highlighted, click on the **Sub-Cost Center** option also shown in the **Locations** screen. The **Sub-Cost Centers** screen will open.

Step 5. Click on the **Add Sub-Cost Centers** window, then highlight the cost center where a Sub-cost center is to be established.

Step 6. Move the cursor to the Sub-Cost Center Name window and type in a short, abbreviated name to identify the Sub-cost center. In Figure 912-6 the sub-cost center is created in cost center 7850 STL "Res Bldg Ops." The name assigned to the Sub-cost center is "Res Furn Upholstery". Click **OK** and the title and system-assigned sub-cost center number will appear in the **Sub-Cost Centers** screen ready for use. In Figure 912-6 the Sub-Cost Center number 0001 (7850-0001) was created.

c. All sub-cost centers created for locations and sub-cost centers at locations are listed in the ICASS reports section. Post can use the report to prepare for budget execution, i.e., obligating and strip coding vouchers.

d. The SCC number and short description will be available throughout the ICASS system for use as normal cost centers. They are available for activation in the Cost Center Worksheet and in the Distribution Factor Worksheet. SCCs will also appear in ICASS reports along with regular cost centers and on accounting reports when they are included in the project code field of the obligation/liquidation.

6 FAH-5 H-912.5 Using Sub-Cost Centers In Embassy ICASS Budget

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Sub-cost centers are created to enable the distribution of specific cost center costs to specific agencies.

b. If it appears that a substantial inequity results from allocating personnel time (and non-personnel costs) via the standard ICASS cost centers, part or all of the related ICASS employees' time may be allocated to an SCC. For example, allocating FSN/PSC grounds maintenance personnel costs to the GO/LTL Non-Res Bldg Ops Cost Center may not be adequate when there are several such buildings, but only one with grounds to maintain. Post could establish an SCC under the 7820 GO/LTL Non-Res Bldg Ops Cost Center for agencies occupying the building receiving grounds maintenance, then allocating the grounds maintenance staff's time and cost, to this SCC. In the following example, Sub-cost center 0005 was created and named "Chan Grds Maint." as shown in Figure 912-7 below.

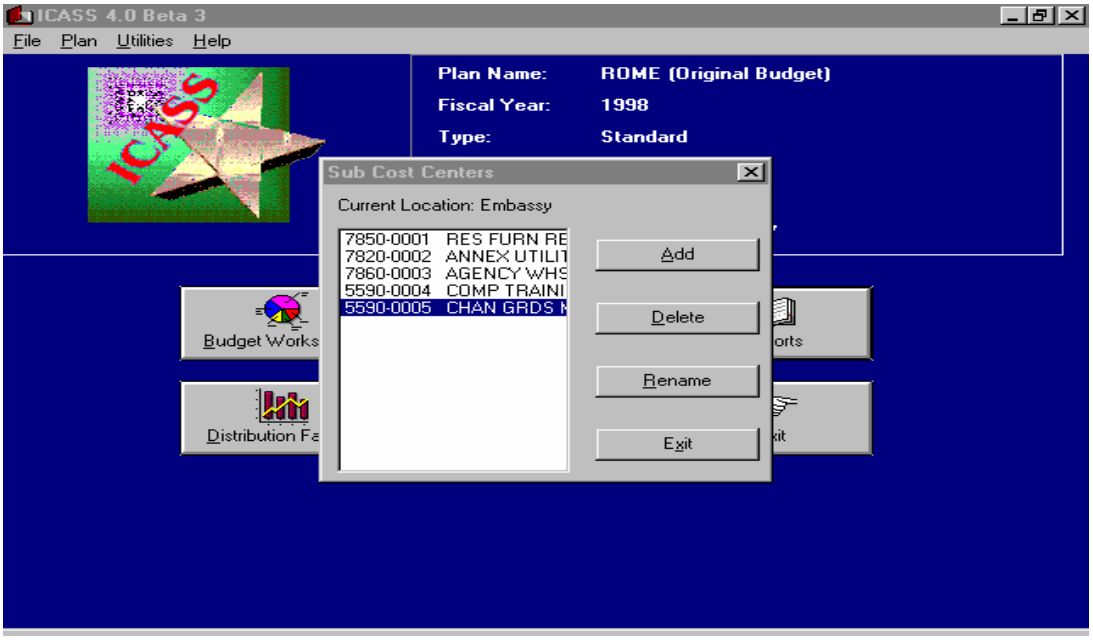


Figure 912-7
Sub-Cost Center 7820-0005 – "Chan Grds Maint"

c. Once the appropriate sub-cost center(s) are established, FSN/PSC personnel costs are budgeted under cost pool 9661 as shown in the Sub-Object Worksheet, Figure 912-8.

Sub-Object Worksheet for ROME's Original Budget

Worksheets

9661 FSN/PSC | 9661 Other LES | 9662 FSN/PSC LGP | Am. Direct Hire | Other Budget Items

Embassy

Exchange Rate: 1

Position Info				1142 $	1166 $	1228 $	1305 $	Total
Position	Position	Grade	Step	Contr PERS SVC	TERLVPSCFSN	FSNBen	PSC/FSNSev	in Dollars
LPR52004	Gardener			$28,000	$2,000	$1,800	$32,000	$63,800
LPR52032	Gardener			$26,000		$1,700		$27,700
LPR52063	Gardener			$26,000		$1,700		$27,700
LPR52087	Gardener			$26,000		$1,700		$27,700
LPR52094	Gardener			$32,000		$2,000		$34,000
LPR52099	Gardener			$28,000		$1,800		$29,800
Total:				$166,000	$2,000	$10,700	$32,0	

Total Cummulative Budget (Dollars)

Non-Post: $0 Post: $238,000 Total: $238,000

Exit | Save | Add Object (Dollars) | Add Object (Local)

Figure 912-8
Budgeting Personnel Costs Related to the
Grounds Maintenance for the Chancery Building

d. Once FSN/PSC and other personnel costs are entered into the Sub-Object Worksheet and saved, the staff's time can be allocated to the SCC number 0005 "Chan Grds Maint" in the Cost Center Worksheet. When opening the Cost Center Worksheet, Personnel, post will find that the position numbers and title information entered into the Sub-Object Worksheet automatically carried forward to this worksheet. While in the Cost Center Worksheet post must activate/add the Sub-cost center for "Chan Grds Maint" so that the appropriate percentage of gardener's time can be distributed to the new Sub Cost Center as shown in Figure 912-9.

Cost Center Worksheet for ROME's Original Budget

Worksheets

Personnel | Other Budget Items

Embassy

Position Info			7820-0005	Total
Position Type	Position Code	Position Title	GOLTLNonResBldOps (CHAN GRDS MAINT)	Percent
9661 FSN/PSC				
	LPR52004	Gardener	100.0%	100.0%
	LPR52032	Gardener	100.0%	100.0%
	LPR52063	Gardener	100.0%	100.0%
	LPR52087	Gardener	100.0%	100.0%
	LPR52094	Gardener	100.0%	100.0%
	LPR52099	Gardener	100.0%	100.0%
9661 Other LES				
9662 FSN/PSC LGP				
American Direct Hire				

Man Years: 6

Exit | Save | Add Cost Center

Figure 912-9
Allocating Grounds Maintenance Personnel Time to the Embassy Sub-Cost Center "7820-0005 Chan Grds Maint"

e. The “Other Budget Item” costs in connection with grounds maintenance should be budgeted using the SCC number too. Costs for such things as lawnmowers, fuel, lawn maintenance equipment and shipping costs, VAT, and plants and fertilizer should be budgeted and allocated to the same SCC that was used to allocate the FSN/PSC grounds maintenance staff’s time. Figure 912-10 reflects an “Other Budget Item” budget for Chancery Grounds Maintenance.

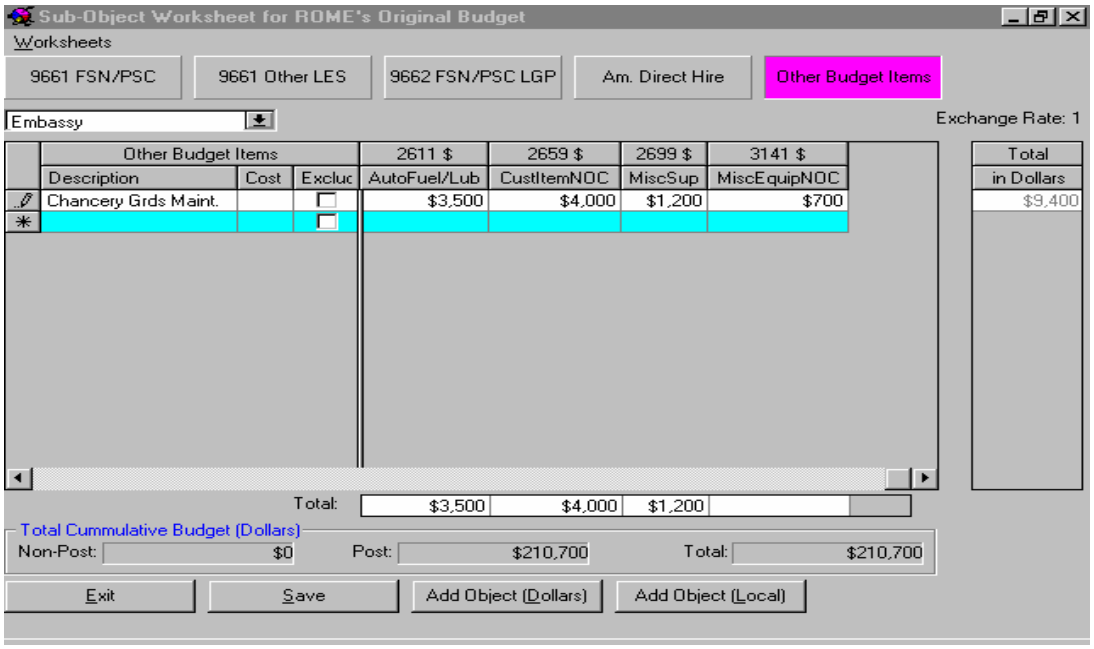


Figure 912-10
Budgeting “Other Budget Item” Costs For Chan Grds Maint”

f. The “Other Budget Item” costs included in the Sub-Object Worksheet must be allocated to cost center(s) in the Cost Center Worksheet in the same manner that personnel costs are allocated to cost centers. In this example, Figure 912-11 reflects the allocation of the “Other Budget Item” costs to Sub-cost center number 0005. When post opens the Cost Center Worksheet, Other Budget Items, post will notice that the descriptions of the “other budget items” entered in the Sub-Object Worksheet have been carried forward to the Cost Center Worksheet. Now use the “add” button on the bottom of the Cost Center Worksheet to add the cost centers and sub cost centers to the worksheet so percentages can be applied to the appropriate activity for each description entered.

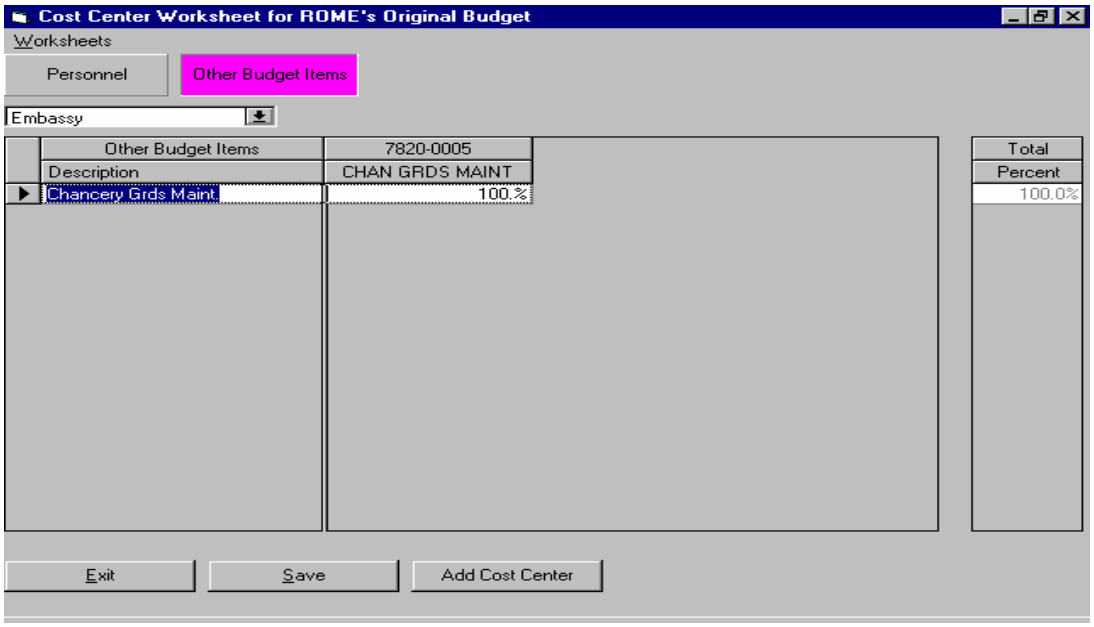


Figure 912-11
Allocating Chancery Grounds Maintenance Costs
to Sub-Cost Center 7820- 0005

g. **Cost Distribution Factor Worksheet for the SCC** - When the SCC was created, the system also created a Cost Distribution Factors Worksheet for the SCC based on the factor for the main cost center. Figure 12 shows the Cost Distribution Factor Worksheet for the Chan Grds Maint Sub-cost center. SCC "Personnel" and "Other Budget Item" costs shown in Figures 8 and 10 are allocated to the Sub-Cost center in figures 9 and 11, and are distributed to the agencies listed in Figure 912-12 based on the square feet that they occupy in the chancery.

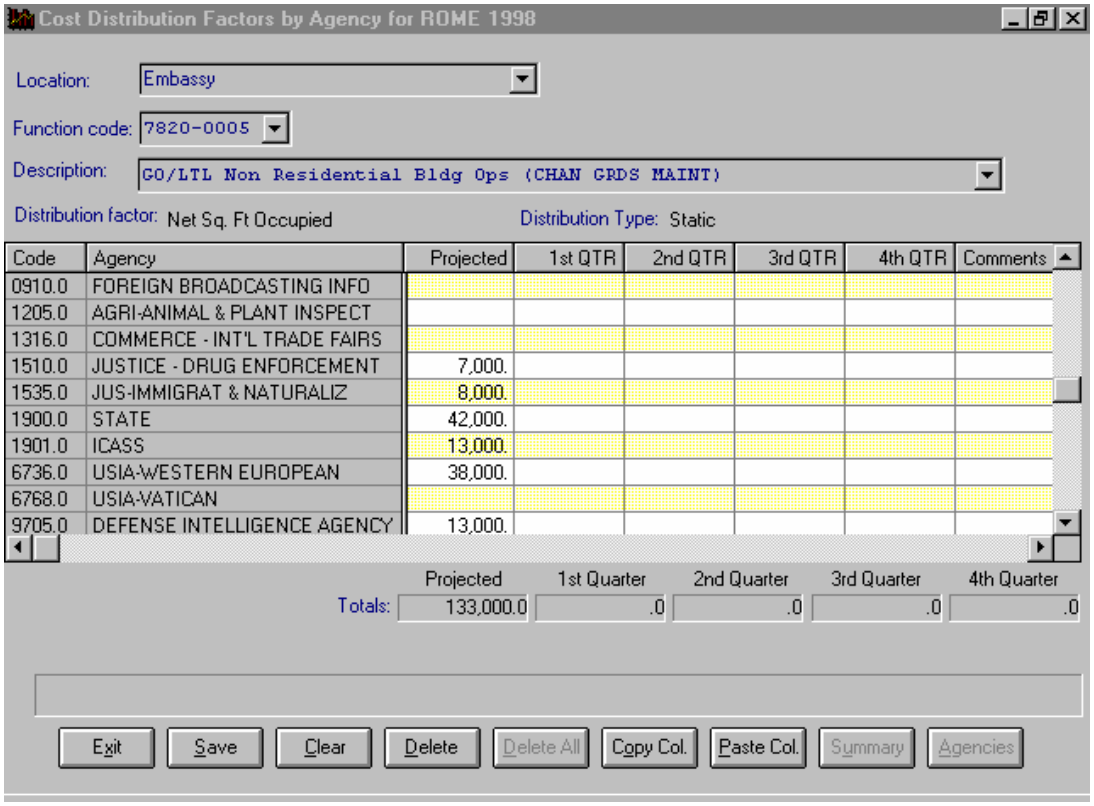
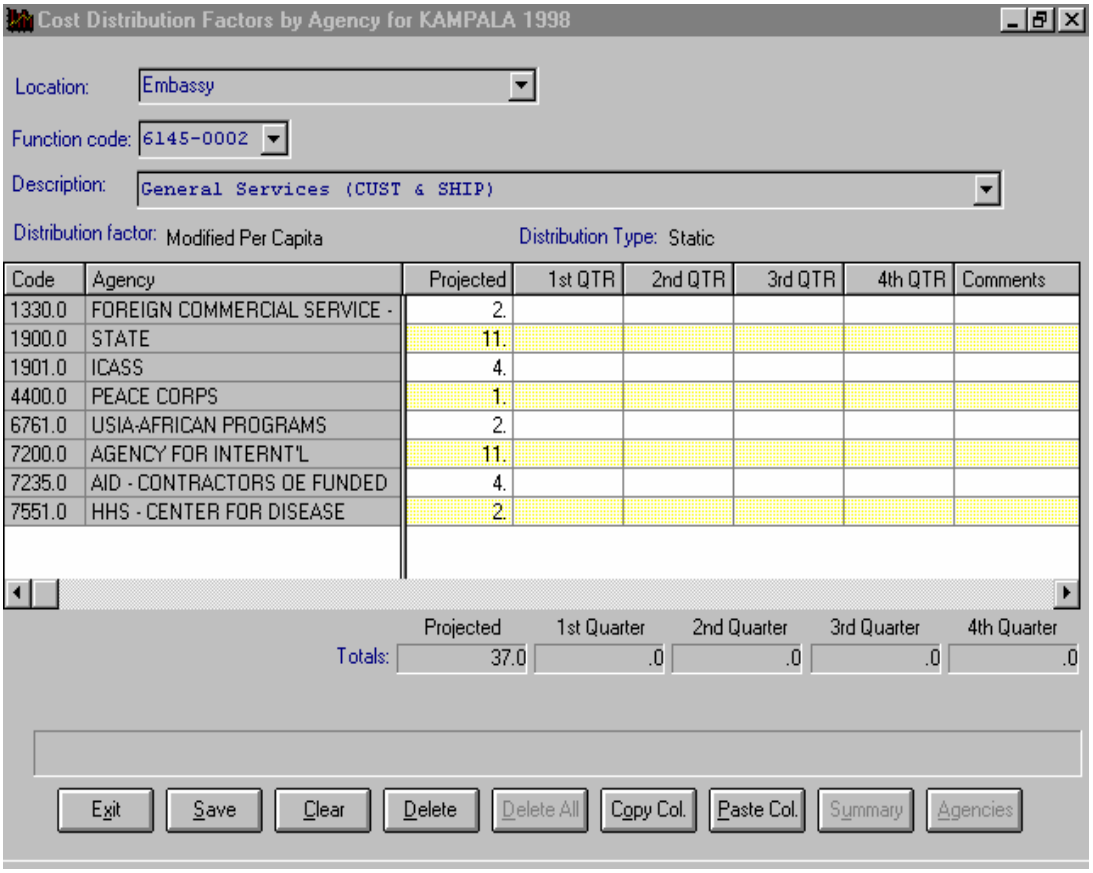


Figure 912-12
Workload Distribution Screen for
Sub-Cost Center "7820-0005 Chan Grds Maint"

h. **Sub-Cost Centers at LITE posts—**Sub-Cost centers could be a useful tool for LITE posts if, for example, an agency is receiving only one service in the GSO cost center and despite the workload being modified for the agency there is still an inequity in the billing to the agency. If the service provider and ICASS council agree that an agency is being significantly overcharged, they should consider creating a SCC for the service(s) being received.

i. For example, if the only service received was customs and shipping, an SCC to the 6145 GSO cost center could be created. If this was the only SCC, the number 6145-0001 would be activated and a short description of the SCC would be entered "Cust & Ship". Related ICASS staff would

distribute some or all of their time to the new SCC as appropriate and related other object costs could be apportioned to the Cust & Ship SCC. The system will create a Cost Distribution Factor Screen for the new SCC and the agencies that receive the service are entered, along with the distribution factor for the GSO cost center, modified only in rare instances. Under this scenario, the cost of customs and shipping would be spread only to those agencies receiving the service and the agency not receiving other GSO services would not be included or share the cost of the main GSO cost center. (See Figure 912-13.)



Code	Agency	Projected	1st QTR	2nd QTR	3rd QTR	4th QTR	Comments
1330.0	FOREIGN COMMERCIAL SERVICE -	2.					
1900.0	STATE	11.					
1901.0	ICASS	4.					
4400.0	PEACE CORPS	1.					
6761.0	USIA-AFRICAN PROGRAMS	2.					
7200.0	AGENCY FOR INTERNT'L	11.					
7235.0	AID - CONTRACTORS OE FUNDED	4.					
7551.0	HHS - CENTER FOR DISEASE	2.					

	Projected	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Totals:	37.0	.0	.0	.0	.0

Figure 912-13
Workload Distribution Screen for a GSO Sub-Cost Center
"6145-0002 Cust & Ship" at a LITE POST

6 FAH-5 H-912.6 Using A Sub-Cost Center For Consulate Operations

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. If including all services in the embassy budget and allocating them to all agencies in all locations in the country substantially distorts an agency's invoice, post can use the SCC mechanism to more equitably distribute the costs of a cost center. In deciding whether to budget

consulate costs separately from the embassy, consider the additional workload involved, and then consider including only consulate staffing and the very largest cost centers such as Non-residential BOE and the LGP. The LGP and consulate staffs are suggested because they belong to cost pools so that the additional workload is minimized. Remember, when creating sub-cost centers only those agencies participating in the service are charged. It is also important to remember that consulates receive significant support from the embassy. Consider allocating embassy staff time to the consulate or include agencies at consulates in embassy cost centers, but at modified levels.

b. If budgeting all GO/LTL non-residential BOE costs in the GO/LTL non-residential Bldg Ops Cost center and allocating these costs to all occupying agencies in the country, including agencies at a consulate results in a significant inequitable distribution of costs, an SCC can be created to achieve a more equitable distribution of costs. Post could budget costs of the GO/LTL non-residential buildings at the embassy using the standard cost center 7820, if desired, and include square feet on the cost distribution factor screen for only agencies at the embassy. An SCC could be created for the Non-Residential Building Operations Cost Center for the consulate. Because a basic cost center will be used (7820—GO/LTL Non-Residential Building Operations), the SCC number 7820-1000 is generated in the ICASS system and should be used in related strip coding. The **1**000 generated by the system indicates that this standard cost center is used for a location other than the embassy; in this case, a consulate. A cost distribution factor screen for the consulate will be created with the 1000 code identifying the consulate. In this example, only square feet occupied by agencies at the consulate should be entered in SCC 7820-1000. Figure 912-14 reflects an SCC location for 7820.

Cost Distribution Factors by Agency for ROME 1998

Location: NAPLES

Function code: 7820-1000

Description: GO/LTL Non Residential Bldg Ops

Distribution factor: Net Sq. Ft Occupied Distribution Type: Static

Code	Agency	Projected	1st QTR	2nd QTR	3rd QTR	4th QTR	Comments
1235.0	AGRI-FOREIGN AGRICULTURE	4,000.					
1330.0	FOREIGN COMMERCIAL SERVICE -	6,000.					
1351.0	COMM - U.S.TOURISM & TRAVEL	6,000.					
1510.0	JUSTICE - DRUG ENFORCEMENT	9,000.					
1700.0	NAVY	2,000.					
1900.0	STATE	18,000.					
1901.0	ICASS	10,000.					
6736.0	USIA-WESTERN EUROPEAN	12,000.					
9705.0	DEFENSE INTELLIGENCE AGENCY	8,000.					

	Projected	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Totals:	75,000.0	.0	.0	.0	.0

Exit | Save | Clear | Delete | Delete All | Copy Col. | Paste Col. | Summary | Agencies

Figure 912-14
Using the 7820 Cost Center at a Location Other Than the Embassy

c. If the consulate has two non-residential buildings with very substantially different costs and combining the cost and workload factor under one cost center results in a substantial distortion of the agency's billings, it is possible to activate two Non-residential Building Operations Cost Centers for the consulate. One building would be identified by budgeting costs to the standard cost center number for Non-residential Building Operating Expenses and using the number 7820-1000. An SCC for the second building could be established which would be numbered 7820-1001 indicating a location other than the embassy with an SCC number 1001. Both SCCs would be available in the Cost Center Worksheet application, so that the percentage of time spent by staff or percentage of "other budget item" cost could be allocated to each BOE sub-cost center. In the Cost Distribution Factor application, the workload factor for agencies receiving services would be entered for each SCC. In each SCC, only the workload of the participating agencies would be counted.

d. In another example, if there were three STL non-residential consulate buildings with substantially different rent costs per square feet, it may be desirable to establish three SCCs to budget and distribute only the rent costs. All other costs, such as utilities, grounds maintenance, janitorial services, etc. might be equitably distributed to occupying agencies via the standard Non-Residential Building Operating Expense Cost Center either at the embassy or at the consulate (1000) level.

e. Consulate service providers could allocate their time and costs to cost centers where service is provided with costs being allocated only to serviced agencies at the consulate. To do so, enter wage and benefit in cost pool numbers 9661 and, for the ICASS LGP program, 9662 and direct hire U.S. citizen service providers cost pools. Create consulate SCCs as needed (1000, 2000, etc.) and allocate staff time to the pertinent cost centers and SCCs at both the embassy and consulates. By allocating embassy staff time to the consulate SCCs, agencies at the consulates would share in the cost of the embassy ICASS staff (and overhead) to the extent that they use these services.

6 FAH-5 H-912.7 Sub-Cost Centers in Conjunction With Cost Pools

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Sub-cost centers can be created in conjunction with cost pools for items budgeted for the embassy or for items budgeted for other locations/consulates. For example, the warehouse cost pool 9664 can be used in an overall budget with one or more SCCs. (6 FAH-5 H-913 provides an example of a SCC used in the warehouse cost pool.)

b. If a post wishes to budget and account for a very large consulate warehouse separately from the embassy warehouse operations, the 9664 cost pool can be used, **BUT** the consulate SCC number 1000 must be used in the ICASS software and in the project code field in related strip coding. If post needs to budget and distribute costs for a large warehouse at a third location, the cost pool can be used for budget and budget execution, BUT the SCC number 2000 would be used to identify this as a cost pool used at a second location.

c. To distribute the costs listed in Figure 912-15 to the agencies receiving the service at location “1000," post must activate the Distribution Factors application. Then, click on the location window and highlight the name assigned to location “1000.” Activate the agencies that are at the location, then activate each cost center necessary and enter each agency’s workload statistic as appropriate. When the workload statistics are entered the system will allocate to participating agencies a share of the location “1000” costs (Figure 912-16).

Sub-Object Worksheet for ROME's Original Budget

Worksheets

9661 FSN/PSC | 9661 Other LES | 9662 FSN/PSC LGP | Am. Direct Hire | Other Budget Items

NAPLES

Exchange Rate: 1

Other Budget Items			2361 $	2362 $	2363 $	2364 $	2365 $	Total
Description	Cost Pool	Exclude	Elect.	Gas	Water	Sewer	TrashDisp	in Dollars
Whse Ops - Naples	9664	☑	$72,000	$2,000	$4,500	$4,500	$7,000	$90,000
		☐						
Total:			$72,000	$2,000	$4,500	$4,500	$7,0	

Total Cummulative Budget (Dollars)

Non-Post: $0 Post: $54,800 Total: $54,800

Exit | Save | Add Object (Dollars) | Add Object (Local) | Print

Figure 912-15
Budgeting Separately for Warehouse Costs
at a Location Other Than Embassy

Cost Center Worksheet for ROME's Original Budget

Worksheets

Personnel | Other Budget Items

NAPLES

Other Budget Items	6133-1000	6134-1000	6136-1000	7820-1000	7850-1000	Total
Description	AdmSupp	ProcSvs	ShipCust	GOLTLNonResBldOps	STLResBldOps	Percent
Whse Ops - Naples	30.%	10.%	30.%	15.%	15.%	100.0%

Exit | Save | Add Cost Center | Print

Figure 912-16
Allocating Warehouse Costs at the “1000” Location

d. ICASS staff time (and costs) can be allocated to cost centers at specific locations (using an SCC number). When agency workload factors are entered for the location (SCC number), related costs will be distributed to the agencies at the specific location and included in the invoice. **Neither**

the location nor the SCC number is used in strip coding for cost pools 9661 as explained in the section on accounting for cost pools.

6 FAH-5 H-912.8 Use of Sub Cost Centers to Fund Residential Furniture Pools

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. 6 FAH-5 H-770 provides guidance on establishing a furniture pool under ICASS. To enable posts to establish a furniture pool under ICASS participating post must budget the cost of the furniture replacement and agencies must agree to fund the program. In most cases, the funding for the furniture pool is not included in the ICASS target provided to post. The funds for initiating a furniture pool are presumably in the State and other agency program base. Post should come to agreement in principle on establishing a furniture pool and then include the costs in the ICASS budget.

b. Once post has decided on establishing a furniture pool or is considering the cost implications of a furniture pool it should create a Sub Cost Center for the Furniture Pool. In both Standard and LITE software the sub cost center could be established in one of the Building Operations Cost centers (7810 or 7850). Pick the Cost Center with the larger number of units, but include in the workload count the workload factor for government owned and short term leased residences participating in the furniture pool. (The furniture for the Ambassador and DCM residences is funded by FBO so the workload should not be included in ICASS for these residences). With the Sub cost center established, post should enter in the Sub Object Worksheet/ Other Budget Items a line called “Residential Furniture” and add the object code 3123 and the amount needed to begin replacing the furniture over its’ useful life. Next, go to the Cost Center Worksheet / Other Budget Items and ADD the Sub Cost Center entitled Furniture Pool. Enter 100% on the line Residential Furniture in the Sub Cost Center column. Finally, go to the Distribution Factors application and highlight the Sub Cost Center. Enter workload for the participating agencies. Those agencies not participating should have zero entries. After the cost information, allocation to the sub cost center and workload information have been entered new invoices can be generated. A “what if” comparison can be made to show the impact of the furniture pool on agency invoices.

c. Since the funds are not in post ICASS target funds, post would need to “lock” the Budget Summary Worksheet and adjust or reduce the residential furniture funding back to the target level. Now, go to the reports applications and print the invoices for the “original” budget and the “target” budget. A comparison of the two invoices will show each agency the cost of the furniture pool on their bills. If approved by agencies at post, the analysis

should be submitted to your regional bureau and the ISC for funding. Send a cover memo explaining the need for an increased target and the fact that agencies at post concur with the increase. If the regional bureau concurs, the revised target will be submitted to the ISC Budget committee for funding approval.

6 FAH-5 H-912.9 Summary Report of Cost Centers and Sub-Cost Centers Used

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Once the ICASS budget is completed, a report will be available in the system that summarizes all cost centers and SCCs used by post. This can serve as an aid for the accountants to help insure proper Cost Center and SCC codes are used in obligation fiscal data and it will serve as a summary of cost centers and SCCs for management.

6 FAH-5 H-912.10 Distribution of Overhead and ICASS Using Sub-Cost Centers

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The ICASS system treats SCCs as normal cost centers for the purpose of distributing the costs of Overhead and ICASS. However, when some costs are budgeted and distributed at the consulate level using the SCC capability, separately from the overall embassy budget, special consideration must be given to the allocation of Overhead and ICASS costs.

b. When a budget is made for one or more cost centers or SCCs specified for a consulate or other location (using the 1000, 2000, 1001, etc.), related costs are allocated entirely to agencies serviced by that location. The cost of ICASS at each SCC activated for the location, is allocated to serviced consulate agencies using consulate participation percentages relative to the total consulate SCC budget. To the extent that consulate agencies are serviced by the embassy (for vouchers processed, personnel actions, etc.), they will share in the cost of ICASS at the embassy based on the cost of embassy services for a particular consulate agency as a percentage of the total embassy budget. Consulate agencies will share in the overhead cost in the overall budget based on their total consulate and embassy service costs relative to the total budget.

c. In a case where an overhead SCC is created and budgeted for a very large consulate, serviced consulate agencies would share:

(1) In the cost of consulate overhead and ICASS in proportion to their consulate costs relative to the total consulate SCC budget; and

(2) In the cost of embassy overhead and ICASS in proportion to their cost of embassy services relative to the embassy budget for those services.

6 FAH-5 H-912.11 Sub-Cost Centers on ICASS Reports and Invoices

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Sub-Cost Centers are identified separately on ICASS reports but they are not separately identified on the ICASS invoice.

b. On **ICASS reports**, such as the "Budget Detail by Cost Center and Object," all budgeted costs will be shown by the cost center and within each cost center by each sub-cost center. The basic cost center and related budget amounts by sub-object code will be listed first, followed immediately by any subordinate Sub-cost centers within the cost center, name assigned to the Sub-cost center, and the budgeted amounts by sub-object code. A total will be provided for each cost center, each related sub-cost centers and a grand total of the two categories for each basic cost center.

c. The **Budget Summary by Object and Agency** will show the amount budgeted for each basic cost center and Sub-cost center separately and the distribution of each to each serviced agency.

d. The **ICASS invoice** for each agency will show the cost of each cost center, plus each agency's share of budgeted overhead and ICASS costs. The ICASS invoice will summarize amounts due at the basic ICASS cost center level. An agency's share of Sub-cost centers, overhead and ICASS will not be reflected as separate items on the invoice, but this detail will be available on the Invoice reports.

6 FAH-5 H-913 USING WAREHOUSE COST POOL TO DISTRIBUTE WAREHOUSE OPERATIONS COST

6 FAH-5 H-913.1 General

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Warehouse operations provide high cost service/benefits to several cost centers. Rather than to isolate and to allocate warehouse operational costs to one cost center; non-residential building operations, these costs should be allocated to the cost centers receiving service and, by extension, to the agencies benefiting from the cost center services.

b. **Features of the Warehouse cost pool:**

(1) Warehouse cost pool number 9664 is used for “Other Budget Item” costs.

(2) Personnel costs associated with the warehouse, such as wage, benefits and allowances and the time spent by direct hire U.S. citizen employees, are allocated to cost centers via other cost pool numbers in the system—9661, 9662, and the cost pool numbers assigned for the direct hire U.S. citizen service providers.

(3) In cases where costs are substantial or at different locations, the use of a sub-cost center (SCC) could further refine warehouse cost distribution. ICASS Standard and LITE posts may use the warehouse cost pool.

6 FAH-5 H-913.2 Determining Warehouse Usage

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Analyze warehouse operations to see who benefits. GSO needs to determine who is benefiting from warehouse operations and to allocate usage to the benefiting cost centers. Warehouses are often used to store supplies, house motor pool operations, assist with Customs and Shipping, etc. GSO should complete the “Warehouse Space Distribution Format” and convert usage to percentages to arrive at 100 percent. A “Warehouse Space Distribution Format,” for Standard and LITE posts has been developed and each is shown in 6 FAH-5 913 Exhibit H-913.1.

b. **Additional examples of allocating warehouse use:**

Space is dedicated to the maintenance of automobiles and storage of related parts and materials—allocate to the Vehicle Maintenance—Cost Center 6132; 15%

The warehouse is utilized for the storage and issuance of Administrative Supplies—Cost Center 6133; 20%

Space is utilized for Shipment and Customs services—Cost Center 6136; 15%

Space is used to house the maintenance workshop and store BOE supplies. 30%

This 30 percent should be further refined for each type of Bldg Ops Cost Center. GSO could use the square feet of each type of building to determine the percentage applicable to each cost center, the number of work orders completed by cost center, or another criteria. Assuming four types of buildings at post, including the warehouse, the following determination might be made:

LTL/GO Residential Building Operations—7810; 5%
LTL/GO Non-residential Building Operations—7820; 10%
STL Residential Building Operations—7850; 10%
STL Non-residential Building Operations —7860; 5%

Space is dedicated to the storage of furniture, equipment, and/or special supplies for ICASS personnel, for State Program operations, for USIA, and for DOD. The related cost of this space can be spread to these agencies through the appropriate building operations cost center (7820 or 7860) or, in some circumstances, by using a **sub-cost center** as explained later in 6 FAH-5 H913.6. ..... 20%

Total 100%

GSO should determine the users of the warehouse operations, allocate the percentages using the Warehouse Space Distribution Format and provide the information to the Financial Management Office.

6 FAH-5 H-913.3 Budgeting "Other Budget Item" Warehouse Costs and Allocating Them to Cost Centers Using Warehouse Cost Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. "Other Budget Item" warehouse costs are projected and allocated in the Budget and Cost Center Worksheets like all other costs. If the warehouse cost pool is used, open the "Other Budget Item" Sub-Object worksheet screen and key in a short Budget Item description such as

“Emb Whse Ops”. Click on the “Cost Pool” column and highlight the cost pool number shown for the warehouse—9664. Several warehouses at the embassy or in country can be combined under this one cost pool code. Alternatively, the same cost pool number can be used for separate locations by assigning a sub-cost center number beginning with a 1 for another location (1000), 2 for yet another location (2000), etc.

b. When the cost pool number is activated, enter major costs that are easily identifiable and directly attributable to the warehouse such as lease, utilities, grounds maintenance, forklift, and shelving. The Sub-Object Worksheet—Other Budget Items shown in Figure 913-1 illustrates a budget using the Warehouse Cost Pool.

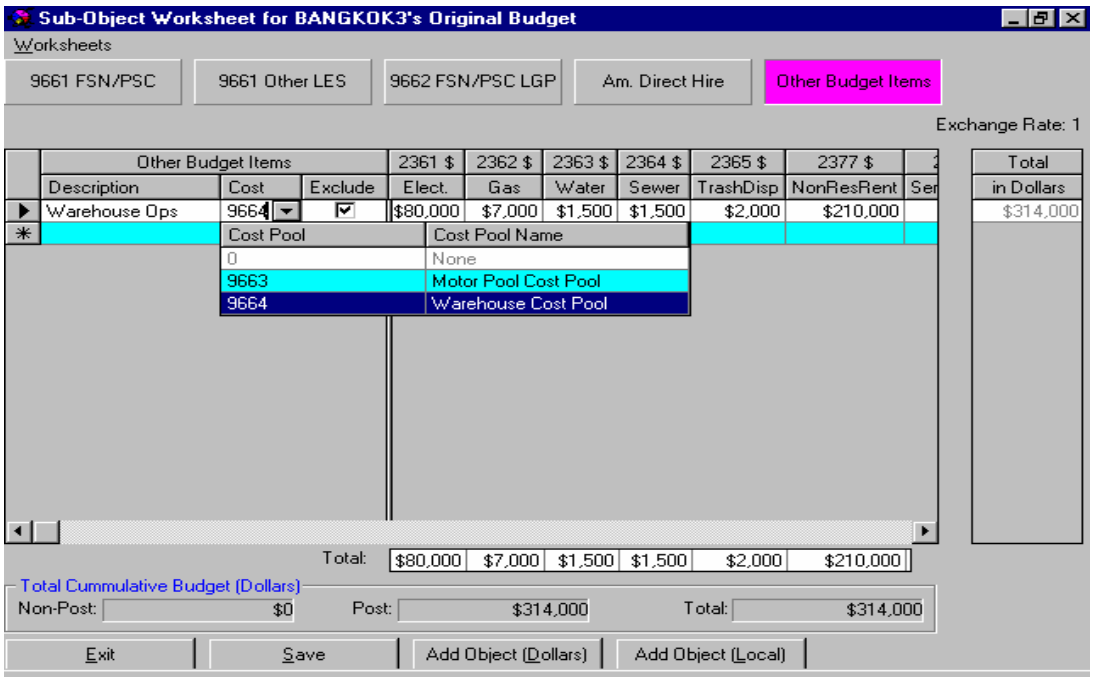
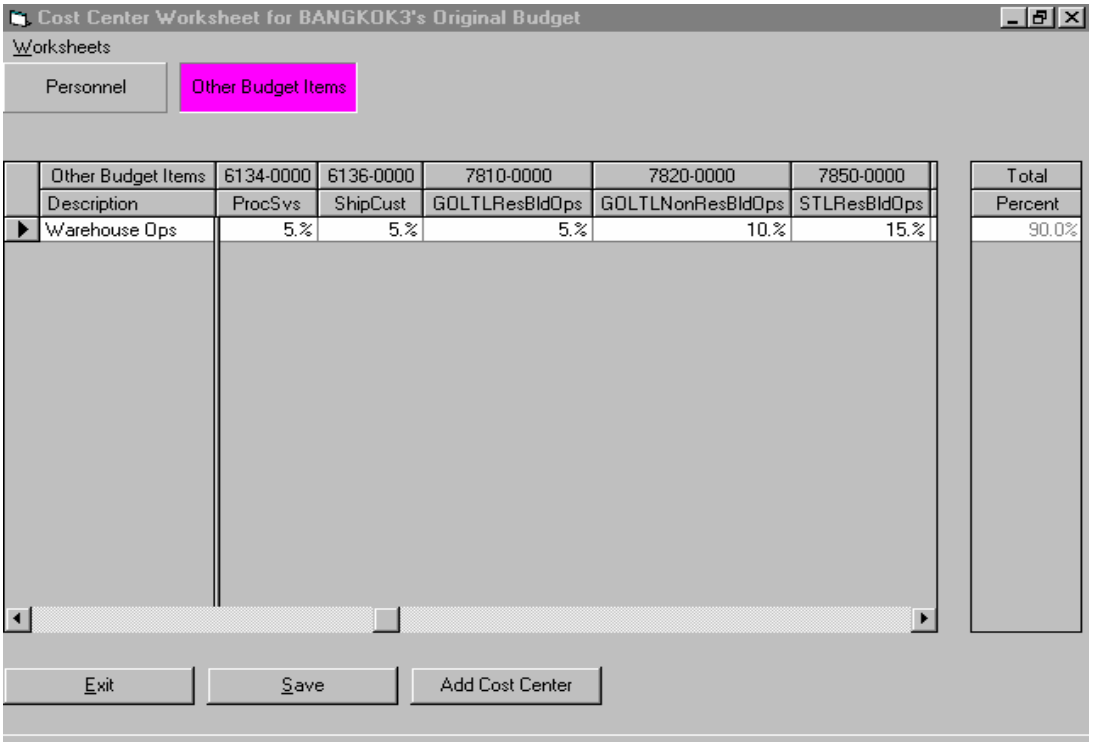


Figure 913-1
Budget Using Warehouse Cost Pool

c. Once the costs are budgeted, post must use the Warehouse Space Distribution Form to allocate warehouse costs to the various cost centers as shown in Figure 913-2.



Other Budget Items	6134-0000	6136-0000	7810-0000	7820-0000	7850-0000	Total
Description	ProcSvs	ShipCust	GOLTLResBldOps	GOLTLNonResBldOps	STLResBldOps	Percent
Warehouse Ops	5.%	5.%	5.%	10.%	15.%	90.0%

Figure 913-2
Allocating Warehouse Costs To Cost Centers

d. The ICASS software will distribute the projected costs to each agency participating in the cost centers associated with the warehouse according to the distribution factors for each cost center.

6 FAH-5 H-913.4 Budgeting Personnel costs for Warehouse operation

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

When GSO identifies the users of warehouse operations and determines the percentages that should be allocated to cost centers, this information could be used as a basis for allocating staff assigned to the warehouse. For example, the local guard force assigned to the warehouse may be assigned 100 percent to the non-Residential Local Guard Program or to the cost centers benefiting from the warehouse operation. Post could use the percentages developed in Figure 913-2 to allocate PSA local guards assigned to the warehouse to cost centers that were reported in cost pool 9662. This type of allocation provides a more accurate picture of

all significant costs associated with a cost center and a more equitable distribution costs based on workload.

6 FAH-5 H-913.5 Space Occupied by ICASS and Serviced Agencies in Warehouse

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Non-residential warehouse space (GO/LTL or STL) may be dedicated to servicing non-residential building operations and used by ICASS and other agencies to store items dedicated to their operations. Both of these uses fall within a Non-Residential Buildings Operations Cost Center. Assuming that the warehouse is a short-term leased facility, the following example explains the factors to consider when allocating warehouse non-res bldg ops costs.

b. If the warehouse is the only STL non-residential building of its type at post:

(1) The **percentage** of space shown in Part I of the warehouse space distribution format as dedicated to serving the STL Non-Residential Buildings Operations Cost Center is added to the percentage of space shown on Part II of the format which is used by ICASS and individual agencies to store their items. The total percentage is input to STL Non-Residential Buildings Operations Cost Center in the Cost Center Worksheet.

(2) The **square feet** of the agencies occupying space in the warehouse, as shown on Part II of the warehouse space distribution format, is entered into the Distribution Factors worksheet for the STL Non-Residential Buildings Operations Cost Center. The system will allocate the portion of the warehouse budget dedicated to supporting Non-Residential Building Operations to occupying agencies and to ICASS.

c. If another non-residential building at post serves as a warehouse, post must decide to:

(1) Either combine the projected Non-Residential Buildings Operations costs and square feet for the warehouse and other similar building(s) and allocate them to occupying agencies; **or**

(2) If billing inequities are created by combining the two buildings, establish a sub-cost center in the Non-Residential Buildings Operations Cost Center to budget and allocate costs to organizations utilizing warehouse space and use the regular Non-Residential Buildings Operations Cost Center to project and allocate the operational costs

associated with servicing other similar building(s) to agencies occupying those buildings.

6 FAH-5 H-913.6 Allocating Portion of Warehouse Space to Sub-Cost Center

a. Complete instruction on the use of Sub-Cost Centers is provided 6 FAH-5 H-912. With respect to a warehouse operation, the use of a Non-Residential Building Operations Sub-Cost Center may be desirable when:

(1) A good portion of the space in the warehouse is used by one or more agencies exclusively to store their own furniture, equipment and supplies and the operation costs are significantly different for the rest of the warehouse;

(2) One or more of the agencies occupying space in the warehouse do not occupy space in another serviced Non-Residential building(s) of the same type as the warehouse;

(3) The cost to support the warehouse and the other Non-Residential Building(s) as budgeted in the appropriate Non-residential Cost Center, is substantially different; and,

(4) Lease costs and building operating expenses are significantly different for each non-residential building.

b. Cost inequity could occur when non-residential buildings performing the same function have different features such as elevators, air conditioning, substantial grounds maintenance or custodial costs. Cost inequities could also occur if warehouse space is added to space an agency occupies in a different type building (say the chancery) where rent, utilities, and other support costs for the two types of buildings are different. An agency in the warehouse, but having no space in the chancery would pay a higher square foot cost than appropriate because it would be sharing in the higher chancery costs that are summed in the Non-Residential Buildings Operations Cost Center. Using a Sub-cost center for warehouse space occupied by agencies will distribute warehouse costs only to agencies using the space. The main cost center could be used to budget and allocate costs for the Chancery.

c. To create a Non-Residential Building Operations Sub-Cost Center for a STL warehouse:

Step 1. Open the desired budget plan.

Step 2. Click on **Plan** and in the window that opens, click on **Locations** as shown in Figure 913-3.

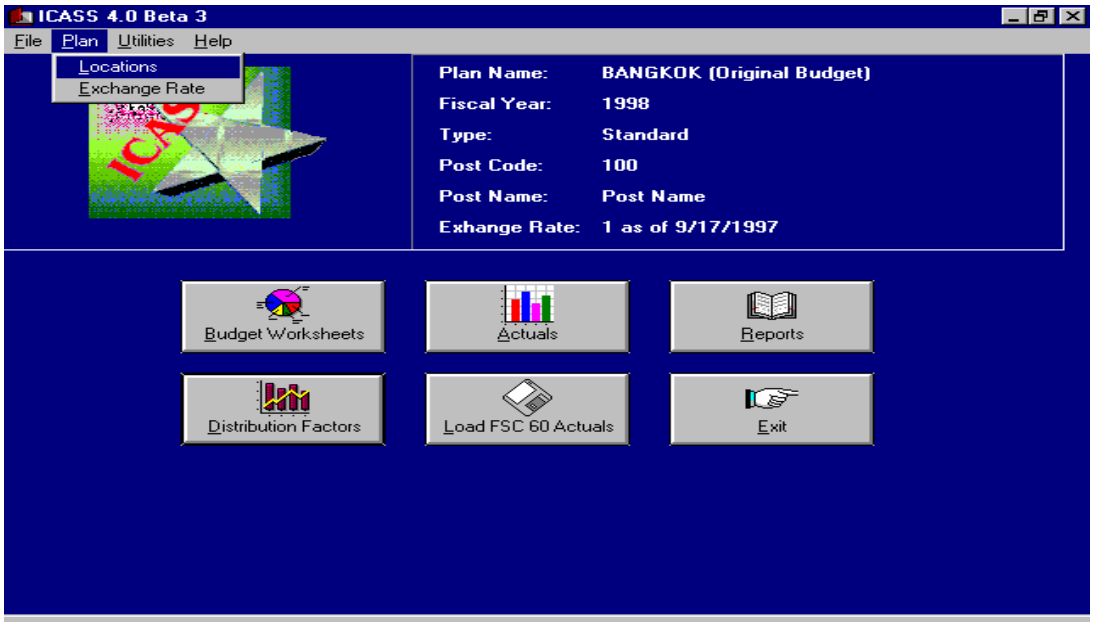


Figure 913-3
How to Create a Sub-Cost Center

Step 3. A window will open entitled **Locations**. Click on the **Sub-Cost Centers**.

Step 4. Click on **ADD** and the ADD Sub-Cost Center will open.

Step 5. Click on the appropriate cost center for the warehouse—either 7820 and 7860 STL or LTO/LG Non-residential Building Operations.

Step 6. With the cost center highlighted, move the cursor to the **Sub-Cost Center Name** window, and enter a short, abbreviated name for the Sub-cost center as shown in (Figure 913-4).

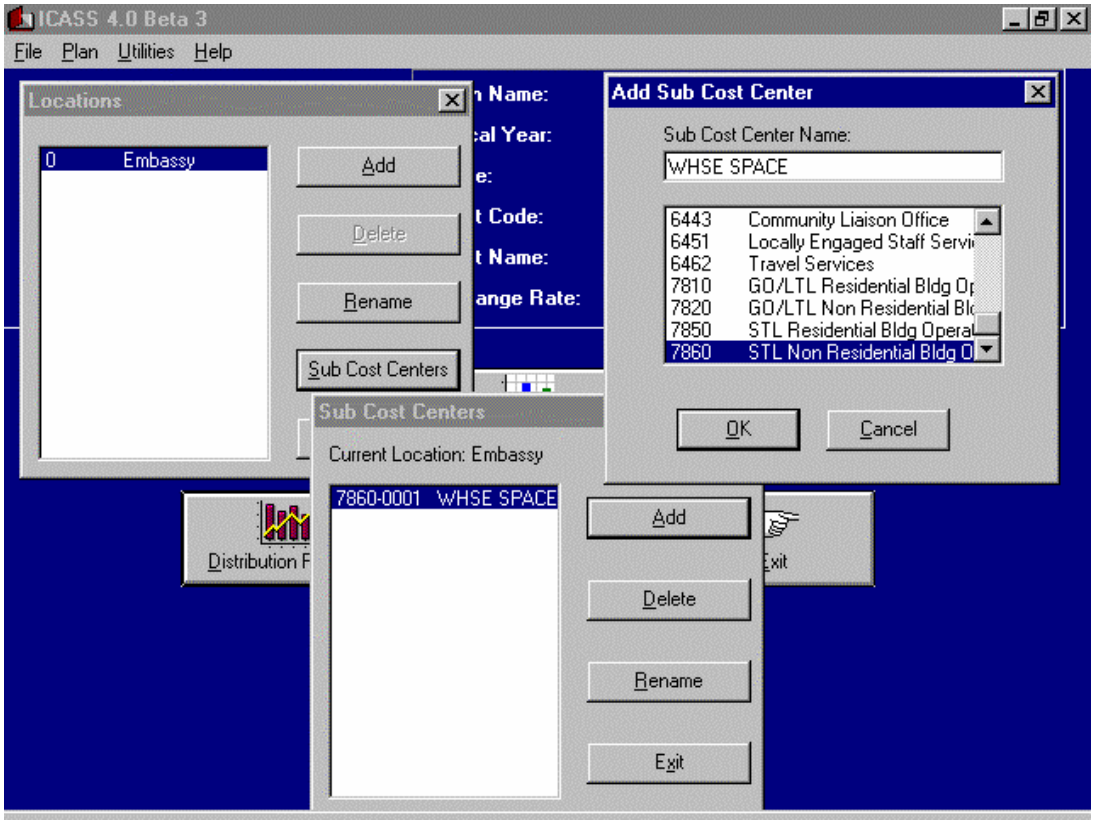


Figure 913-4
Creating Sub-Cost Center for Warehouse

Step 7. After a Sub-cost center name is entered, click **OK**. A window entitled **Sub-Cost Centers** will open listing the Sub-cost center created and the Sub-cost center number assigned by the system, along with any other Sub-cost centers post may have created.

Step 8. Exit to the main ICASS menu.

Step 9. Click on the **Budget Worksheet** application, then on **Worksheets,** then on **Cost Center Worksheet** and on the "**Other Budget Items**" tab. Finally, click on ADD **Cost Centers** to activate the Sub-cost center 7860-0001. The sub-cost center will appear on the Cost Center Worksheet along with the other cost centers selected. Enter percentages from Part I of the GSO-completed warehouse space distribution format in the appropriate cost centers. Input the percentage assigned by the GSO in part ii of the warehouse space distribution format in the sub-cost center. In the following example, 20 percent is entered

into the sub-cost center for the WHSE SPACE Sub-Cost Center. See Figure 913-5.

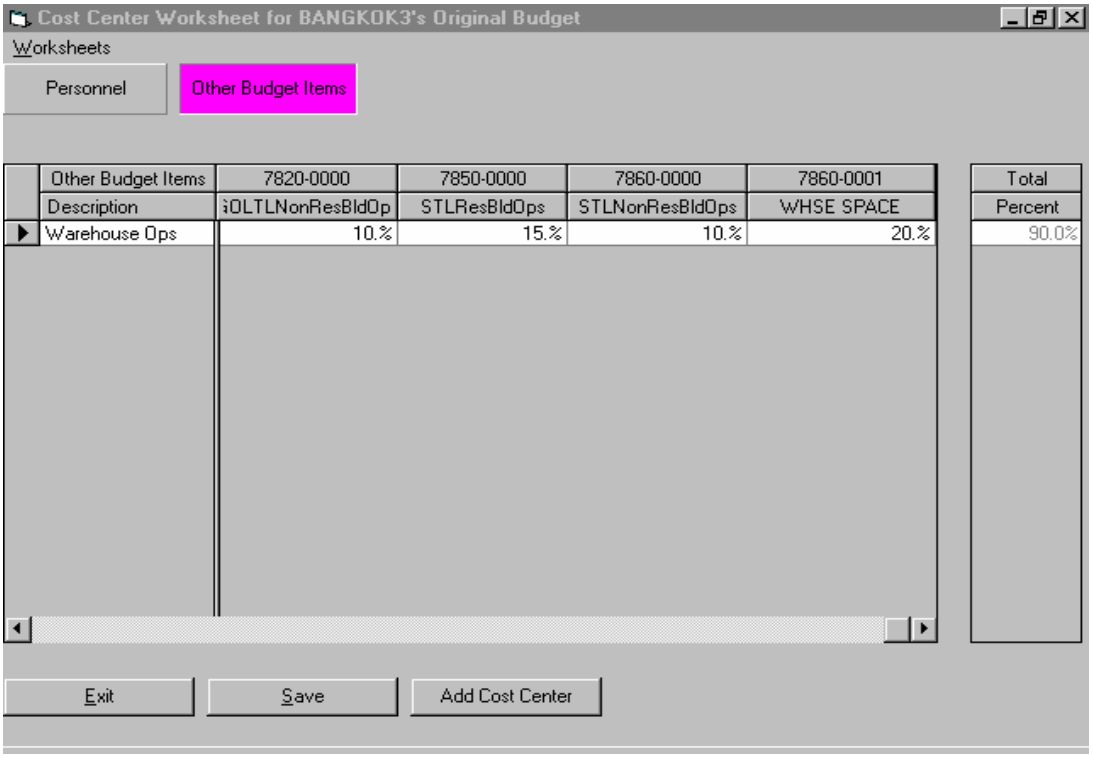


Figure 913-5
Allocating Percentage of Warehouse costs to Cost Centers and Sub-Cost Center

d. When the Sub-cost center is established, the system creates a Cost Distribution Factor Worksheet, which includes the short title assigned by post and the Sub-cost center number along with the associated standard cost center and number as shown in the following example. The appropriate cost distribution factors must be entered for each agency participating in the Sub-cost center. See Figure 913-6.

e. To enter the cost distribution factors, from the ICASS main menu, click on the **Cost Distribution** Application. Once in this application, in either the Function Code window or the Cost Center Window, cursor to and click on the Sub-cost center for the warehouse. Then, enter the square feet for each agency occupying space in the warehouse as shown in Part II of the Warehouse Space Distribution Form completed by the GSO, as shown in Figure 913-6. The system will allocate a share of the budgeted warehouse costs to the occupying agencies.

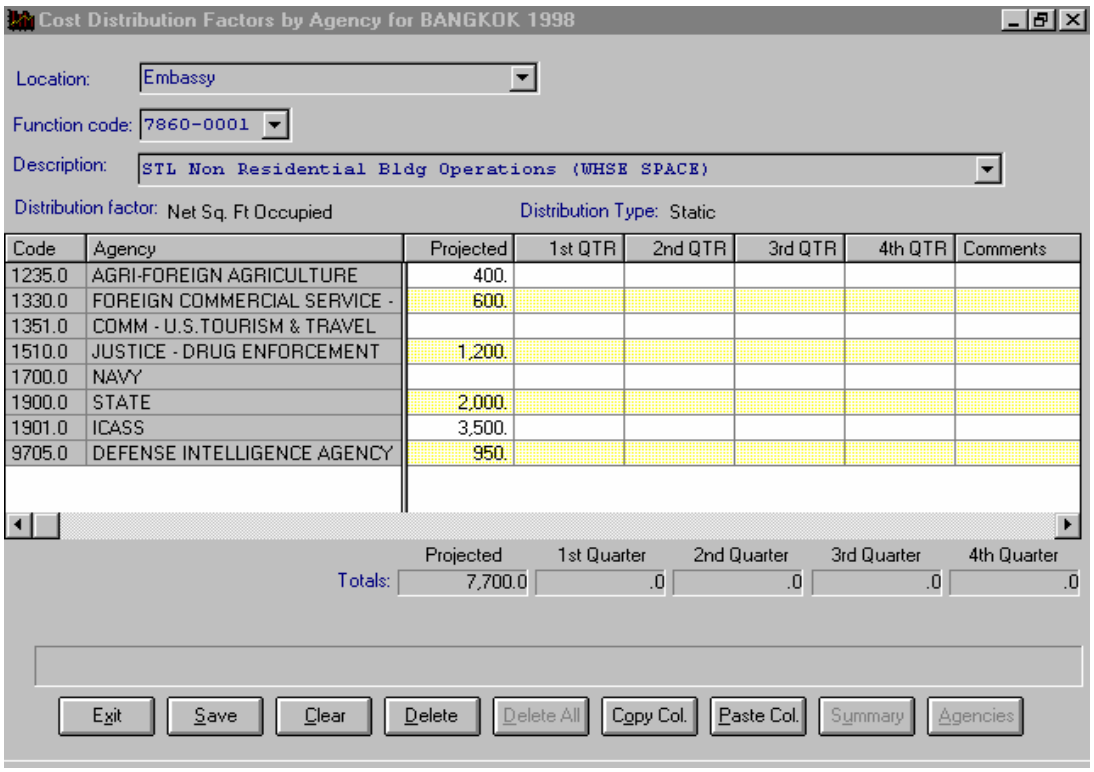


Figure 913-6
Assigning Square Feet in Warehouse Sub-Cost Center

f. In summary, under the sub-cost center concept, post is essentially dividing one cost center into two, each with its own workload worksheet for allocating budgeted costs to the regular cost center and to the sub-cost center. For the warehouse, a sub-cost center can be created within the Building Operations Cost Center that the warehouse falls.

6 FAH-5 H-913.7 Allocating Personnel Time to Warehouse Operation

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. When warehouse personnel can allocate their time to a specific cost center or cost centers, then do so. For example, personnel working in the Administrative Supply Cost Center should charge their time to that cost center, whether or not they perform their function at the warehouse or other location. However, there are some personnel whose function may serve the warehouse in general so their time should be allocated to the cost centers benefiting from warehouse operations.

b. For example, PSC/FSN local guards are usually stationed at the Warehouse Compound. In the ICASS budget and on the accounting reports their cost is accounted for under the FSN/PSC local guard cost pool number 9662 and their time is normally distributed entirely to the Local Guard Program Cost Center 5826. However, the guards that work at the warehouse can allocate their time on the form "Percent of Time Spent Performing Administrative Duties By Cost Center" to the cost centers that the GSO has indicated where the warehouse provides support on the Warehouse Space Distribution Form. Thus, the FSN/PSC guards located at the warehouse would continue to be budgeted and accounted for under the FSN/PSC Local Guard cost pool number 9662, but have their time and related costs distributed to the cost centers **and** sub-cost centers supported by the warehouse as shown in Figure 913-7.

Cost Center Worksheet for BANGKOK3's Original Budget

Worksheets

Personnel | Other Budget Items

Position Info			6132-0000	6133-0000	6134-0000	6136-0000	Total
Position Type	Position Code	Position Title	VehMaint	AdmSupp	ProcSvs	ShipCust	Percent
9661 FSN/PSC							
9661 Other LES							
9662 FSN/PSC LGP							
	LPB55020	Guard Superv	10.%	20.%	5.%	10.%	100.0%
	LPB55021	Guard					0.0%
	LPB55022	Guard					0.0%
	LPB55023	Guard					0.0%
	LPB55024	Guard					0.0%
	LPB55025	Guard					0.0%
	LPB55030	Guard Superv					0.0%
	LPB55031	Guard					0.0%
	LPB55032	Guard					0.0%
	LPB55033	Guard					0.0%
	LPB55034	Guard					0.0%
	LPB55035	Guard					0.0%
	LPB55036	Guard					0.0%
		Man Years:	0.1	0.2	0.05	0.1	

Exit | Save | Add Cost Center

Figure 913-7
Distribution of FSN/PSC Local Guard Time
to Functions Served by Warehouse Operations

c. The same scenario applies to FSN/PSC grounds maintenance personnel at the warehouse whose time might normally be allocated to a building operations cost center. Instead of allocating their time to the building operations cost center, those who work at the warehouse compound would distribute their time, on the "Percent of Time Spent Performing Administrative Duties By Cost Center" form to the various cost centers which the GSO indicates the warehouse operation services, using the percentages that the GSO provides.

6 FAH-5 H-913.8 Using Warehouse Cost Pool at Locations Other Than Embassy

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The warehouse cost pool function code 9664 can be used to distribute the cost of a warehouse at a location other than the embassy. For example, a consulate's warehouse costs could be allocated to agencies serviced by the consulate, if desired. To do so, post must establish a Sub-cost center for a location other than the embassy. The first digit of a cost center number indicates the location: 0000 is for an embassy, 1000 is for a location other than the embassy, 2000 is for a second location other than the embassy, etc.

b. Once the location SCC number is established and assigned a name, it is available in the Cost Center Worksheets, like all other cost centers, to activate and allocate personnel time and Other Budget Item costs. It is also available in the Cost Distribution Factor Worksheet to identify the serviced agencies and to enter the work count for each agency. See page 78 for instructions on creating an SCC.

c. A location SCC is established from the ICASS main menu by:

Step 1. Click on **Plan**, then on **Location.**

Step 2. When the **Locations** window opens click on **Add** and enter the name of the location (Chaing Mai in the following example), and then click on **OK**. The **Locations** window will reappear with the location name and a location number established by the system (1 in Figure 913-8).

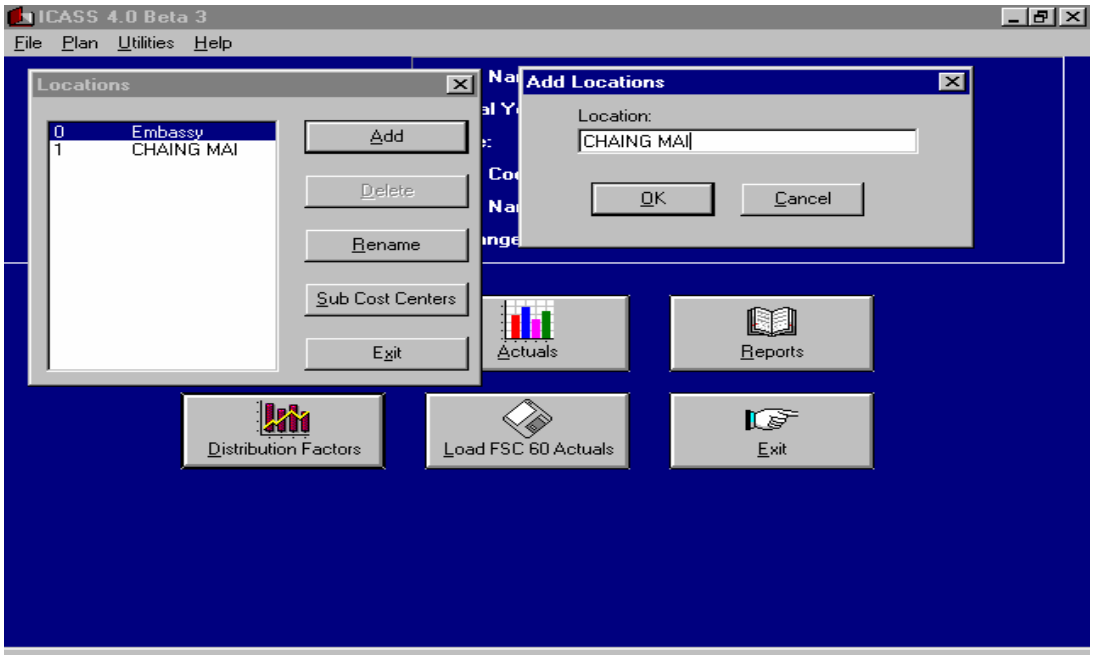


Figure 913-8
Establishing Second Location to Budget Selected Costs

Step 3. Click on **Exit** and the new sub-cost center location will be available for use.

d. A sub-cost center for a warehouse at a consulate location can be established, if desired, in the same manner as the Embassy Warehouse Sub-cost Center was established earlier in this section. The purpose of establishing a sub-cost center at a consulate is to more equitably distribute costs to agencies benefiting from warehouse services at the consulate. If needed, the cost center number would be 1001—the first "1" indicating a location other than the embassy and the last digit "1"' indicating a sub-cost center at that location. Figure 913-9 depicts a sub-cost center at the consulate location being established within the STL Non-Residential Building Operations Cost Center in which the warehouse falls. Follow guidance earlier in this section on establishing a sub-cost center for the embassy warehouse or see 6 FAH-5 H-912 for more details on creating, budgeting, and accounting for sub-cost centers.

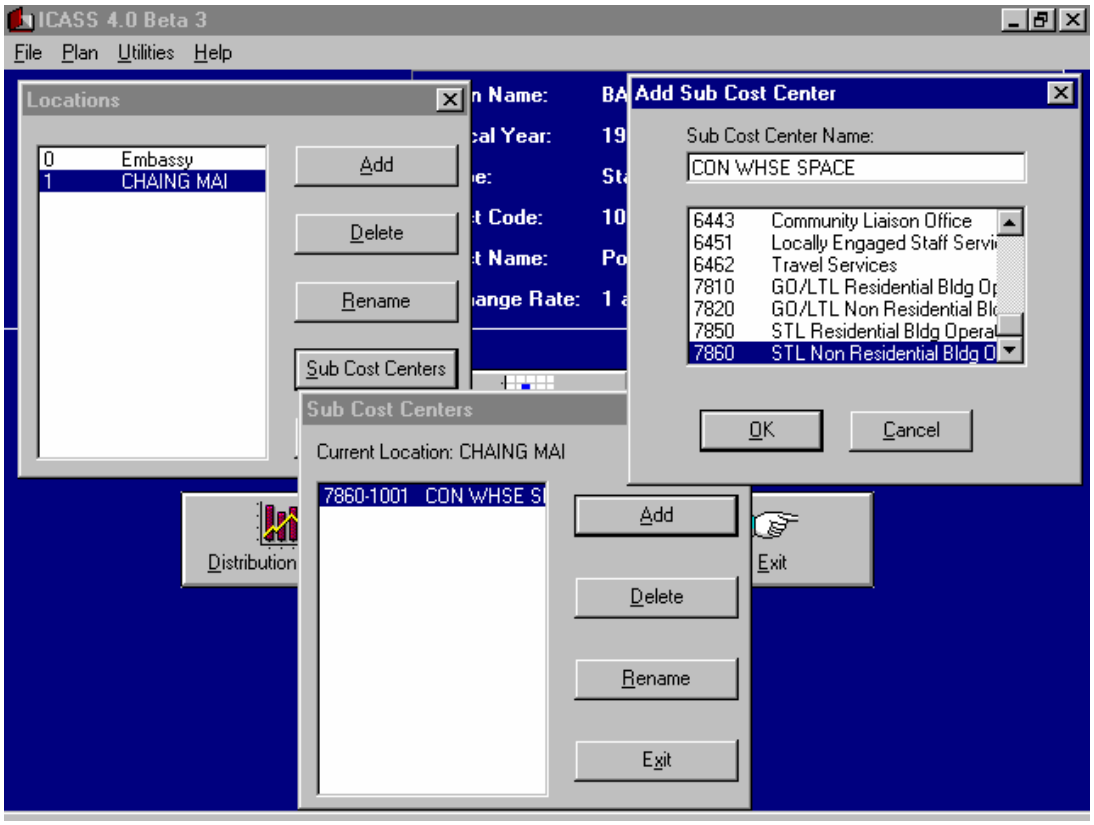


Figure 913-9
Establishing Sub-Cost Center for Consulate Warehouse Operation

6 FAH-5 H-913.9 Accounting Required for the Warehouse Cost Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Like other cost pool numbers, the warehouse cost pool number(s) must be used in the strip coding for the related obligations and liquidations. When strip coding, the cost pool number is included in the function code field. Sub-cost centers are not included in fiscal data **except** where a location other than the embassy is involved. **When the cost pool number is used for a second or third location, the location number must be included in the project code field of the strip code field so that the consulate costs can be separately identified on the accounting reports.** If the number 1000 for a consulate was established, then that number would be included in the project code field; if 1001 was established, **only the 1000 location portion of the SCC number is used.** Using the four-digit code in related strip coding enables post to identify actual consulate costs on the accounting reports and for budgeting purposes next year. The use of the project field in establishing obligations is essential to allow the ICASS software to identify the location where the cost pool applies when actual obligation data is downloaded quarterly.

b. While some ICASS staff time may be allocated to the cost centers serviced by the warehouse, as indicated by the GSO on the warehouse space distribution format, obligation fiscal data for the wage benefit and allowance costs (sub-object classes 11XX, 12XX and 13XX) do not change—the standard cost pool number for wage, benefit and allowance costs—9661 and 9662—or those for direct hire U.S. citizen staff, continue to be used as appropriate.

6 FAH-5 H-914 MOTOR POOL COST POOL

6 FAH-5 H-914.1 Background

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The motor pool provides service to a number of cost centers. Allocating motor pool costs to the major cost centers serviced by the motor pool allows a more equitable distribution of motor pool costs to serviced organizations. To allocate motor pool costs to multiple cost centers:

(1) General Services Office must identify the cost centers serviced by the motor pool;

(2) Motor Pool “Other Budget Item” costs are budgeted and accounted for using the motor pool cost pool number 9663;

(3) Cost pool 9663 minimizes the work associated with allocating costs to the serviced cost center and accounting for the costs; and

(4) Motor Pool “Personnel” costs are reported under cost pool 9661 and the drivers would distribute their time to the cost centers serviced by the motor pool, as determined by the General Services Officer.

b. Allocating motor pool costs to benefiting cost centers should be less controversial than allocating the entire cost to the Overhead Cost Center. Also, cost pools minimize the accounting required for motor pool related costs.

6 FAH-5 H-914.2 ICASS Standard and LITE Cost Centers Benefiting from Motor Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Cost Centers serviced by the motor pool at an **ICASS Standard** post might include some of the following:

- Basic Package
- Motor Pool Direct
- Procurement Services
- Administrative Supplies
- Shipment and Customs
- Leasing Services
- Cashiering Services
- Information Management (Pouching/Mail and Messenger)
- Community Liaison Office
- Depending on the type of buildings at post:

  GO/LTL Residential Building Operations
  GO/LTL Non- Residential Building Operations
  STL Residential Building Operations
  STL Non-Residential Building Operations

- Sub-Cost Centers as appropriate.

b. A **LITE** post can allocate motor pool costs to the LITE cost centers such as:

- Basic Package
- General Services
- Depending on the type of buildings at post:

GO/LTL Residential Building Operations
GO/LTL Non-Residential Building Operations
STL Residential Building Operations
STL Non-Residential Building Operations
GO/LTL Residential Building Operations

- Information Management (Pouching/Mail and Messenger)
- CLO
- Sub-Cost Centers as appropriate

c. If motor pool costs are substantial and allocating them to standard cost centers, such as those listed above, does not equitably distribute motor pool costs, post can establish a sub-cost center for a more equitable cost distribution. Generally, this might be the case at LITE posts where the GSO cost center includes many services—motor pool direct, procurement, customs and shipping, leasing, etc.—and the normal .3, .6 and 1 modification system still results in a distorted cost distribution arrangement. If motor pool direct was established as a sub-cost center, for example, a percentage of motor pool costs would be allocated to this sub-cost center just as percentages would to other cost centers. More details on using a sub-cost center at LITE posts are discussed in 6 FAH-5 H-914.7

6 FAH-5 H-914.3 Determining Cost Centers Serviced by Motor Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The General Services Officer is responsible for determining the cost centers serviced by the motor pool, the percentage of support provided to each cost center, and for submitting the information to the Financial Management Office on a standard, signed and dated ICASS motor pool usage distribution format. If a Sub-cost center has been established specifically for motor pool direct operations, that Sub-cost center must be listed on the form. If Sub-cost centers have been created for other purposes and are serviced by the motor pool, they should also be included on the motor pool usage distribution format.

b. The percentages included on the format should be used for all ICASS drivers and the dispatcher when they complete their percent of time spent performing administrative duties by cost center format. Information on this form is subsequently keyed into the Cost Center Worksheet for Personnel. The warehouse space distribution format is also used to distribute percentages to the various cost centers on the Cost Center Worksheet for “Other Budget Items.”

c. See 6 FAH-5 H-914 Exhibit H-914.3.

d. GSO can allocate motor pool support to cost centers in at least two ways:

(1) The preferred method is by the number of miles driven for each cost center, if the miles driven logs are maintained by cost centers serviced. If total motor pool miles driven were 100,000, and motor pool direct miles totaled 30,000 or 30 percent of the total, then this information would be entered on the Distribution of Motor Pool Usage Form by the GSO and used in the ICASS budget. If 50,000 miles were dedicated to the Building Operations Cost Center, then 50% would be distributed to the Building Operations Costs Centers utilized at post, etc. The total usage must total 100 percent.

(2) Alternatively, the number of vehicles dedicated to, or generally used for a cost center can be used and that number converted to a percentage of the total motor pool. For example, if 5 of 20 vehicles were used for motor pool direct, then 25% of the motor pool would be assigned to the Motor Pool Direct Cost Center. If 10 of the vehicles were mostly dedicated to Building Operations then 50% would be assigned to the various Building Operations Costs Centers that are used at post. (The breakdown of the 50% to the various Building Operations Cost Centers utilized at post might be based on the square footage of the various types of buildings in each cost center or the number of work orders for each type of building.)

Under either methodology, a percentage of the motor pool *could* be attributable to the Overhead Cost Center—to reflect usage not attributable to a specific cost center or that services all organizations. If a percentage is attributable to overhead, it should be relatively small.

e. **Budget and Fiscal personnel must work with the GSO** to identify a possible sub-cost center if the allocation results in a cost distribution that is clearly inequitable. Again, the use of a sub-cost center must be predicated on the need to rectify a significant distortion in allocating costs to agencies.

6 FAH-5 H-914.4 Budgeting and Allocating Costs of Motor Pool Cost Pool

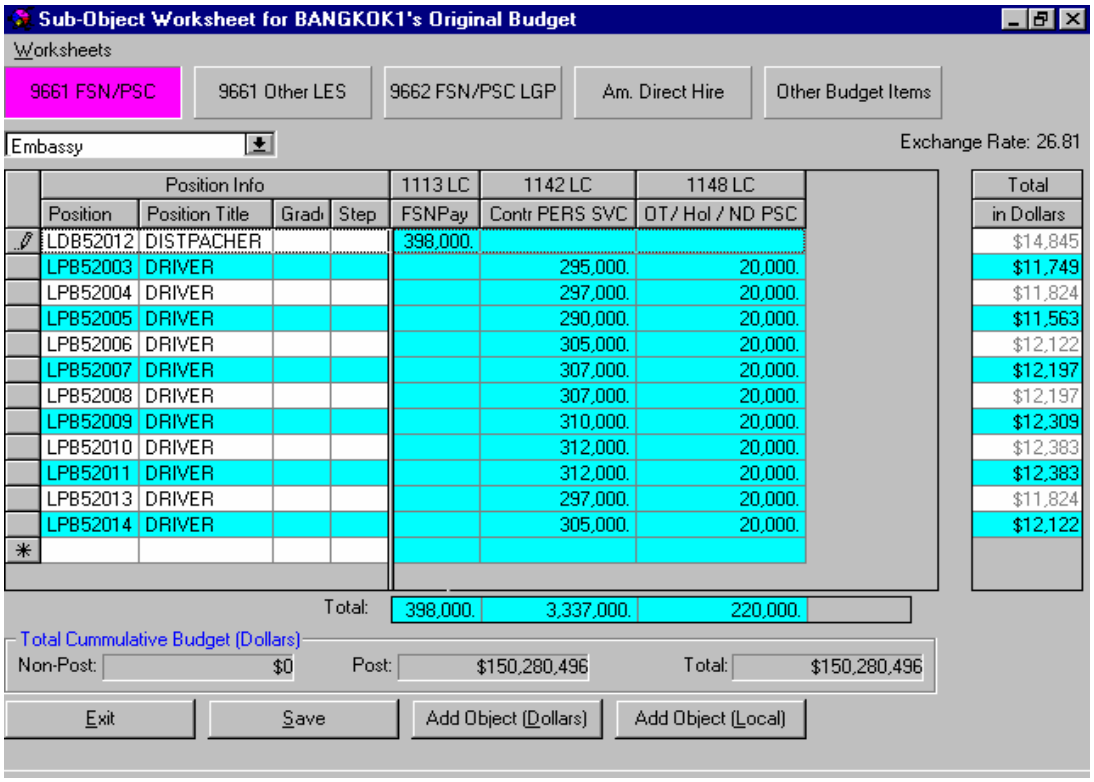
(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

Post can budget and allocate “Personnel” and “Other Budget Item” costs for the motor pool. **Remember that cars and drivers for the Ambassador, Deputy Chief of Mission, Marine Security Guard, or other program officer must not be included in ICASS budget computations, since these are program functions.**

6 FAH-5 H-941.4-1 Projecting Motor Pool Personnel Costs

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

The ICASS dispatcher and driver costs must be budgeted, along with all other ICASS staff, in the Sub-Object Worksheet under cost pool 9661as shown in Figure 914-1. Once costs are budgeted, the position numbers, titles, grades and steps will be transferred automatically to the Cost Center Worksheet. The motor pool usage distribution format is used to distribute dispatcher and driver time on the percent of time spent performing administrative duties by cost center format.



Position Info				1113 LC	1142 LC	1148 LC	Total
Position	Position Title	Grad	Step	FSNPay	Contr PERS SVC	OT/ Hol / ND PSC	in Dollars
LDB52012	DISTPACHER			398,000.			$14,845
LPB52003	DRIVER				295,000.	20,000.	$11,749
LPB52004	DRIVER				297,000.	20,000.	$11,824
LPB52005	DRIVER				290,000.	20,000.	$11,563
LPB52006	DRIVER				305,000.	20,000.	$12,122
LPB52007	DRIVER				307,000.	20,000.	$12,197
LPB52008	DRIVER				307,000.	20,000.	$12,197
LPB52009	DRIVER				310,000.	20,000.	$12,309
LPB52010	DRIVER				312,000.	20,000.	$12,383
LPB52011	DRIVER				312,000.	20,000.	$12,383
LPB52013	DRIVER				297,000.	20,000.	$11,824
LPB52014	DRIVER				305,000.	20,000.	$12,122

Figure 914-1
Budgeting Driver and Dispatcher Costs

6 FAH-5 H-914.4-2 Projecting Motor Pool Other Budget Item Costs

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

In addition to personnel costs, post must project the cost of all other budget items necessary for a functioning motor pool. These include fuel, auto parts, contract vehicle maintenance, supplies, insurance, depreciation, capitalization, etc. See Figure 914-2.

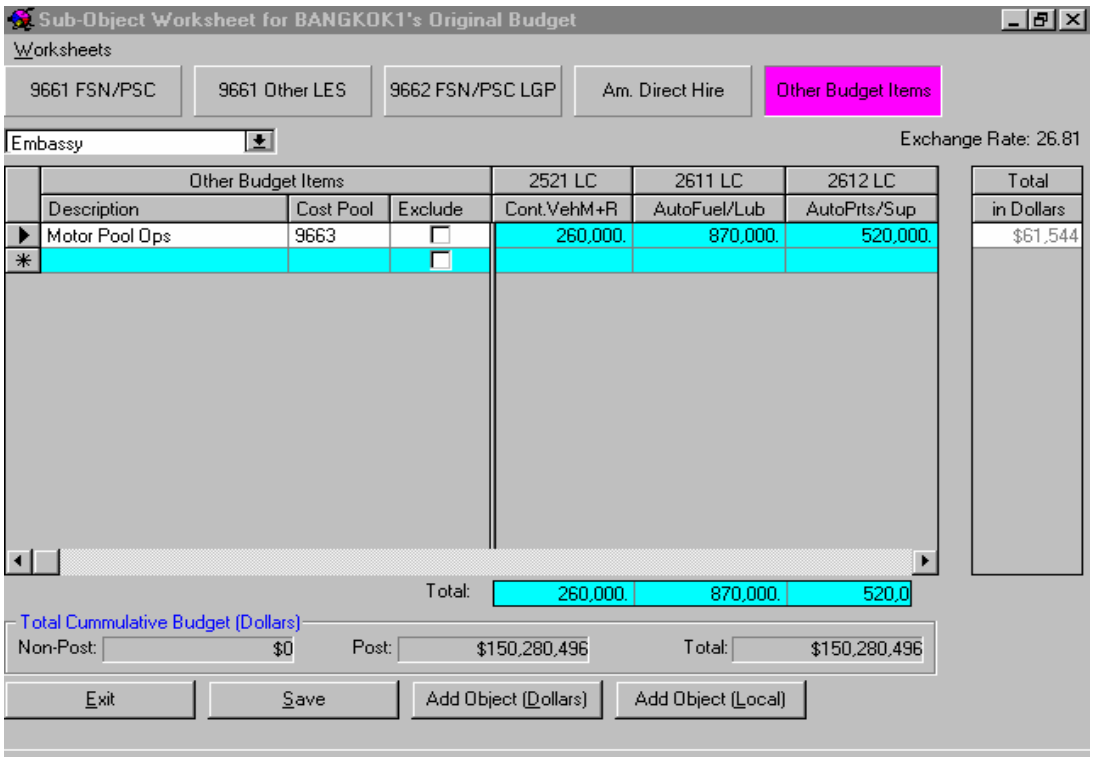


Figure 914-2
Budgeting Other Budget Items for the Motor Pool

6 FAH-5 H-914.5 Allocating Projected Motor Pool Costs

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

To allocate projected motor pool costs, post must complete the Cost Center Worksheet. Percentages keyed into this worksheet are obtained from the completed motor pool usage distribution format. Once the format is received from the GSO, the B&F Office should ensure that the format includes sub-cost centers, if appropriate.

6 FAH-5 H-914.5-1 Completed Motor Pool Usage Distribution Form for a LITE Post

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Note that the motor pool usage distribution form shows sub-cost center in the General Services cost center for “motor pool direct” services. See 6 FAH-5 H-914 Exhibit 914.3.

b. Once the completed form is reviewed for completeness and accuracy the percentages can be entered into the Cost Center Worksheet. The FSN/PSC driver time should be allocated to the same cost centers in the same percentage as indicated on the motor pool usage distribution format. The Cost Center Worksheet is shown in Figure 914-3.

Cost Center Worksheet for BANGKOK1's Original Budget

Worksheets

Personnel | Other Budget Items

Embassy

Position Info			6133-0000	6134-0000	6136-0000	6139-0000	6	Total
Position Type	Position Code	Position Title	AdmSupp	ProcSvs	ShipCust	DirectVeh		Percent
9661 FSN/PSC								
	LDB52012	DISTPACHER	10.%	10.%	10.%	20.%		100.0%
	LPB52003	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52004	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52005	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52006	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52007	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52008	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52009	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52010	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52011	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52013	DRIVER	10.%	10.%	10.%	20.%		100.0%
	LPB52014	DRIVER	10.%	10.%	10.%	20.%		100.0%
9661 Other LES								
9662 FSN/PSC LGP								
American Direct Hire								
		Man Years:	1.2	1.2	1.2	2.4		

Exit | Save | Add Cost Center

Figure 914-3
Driver Time Allocated to Cost Centers Serviced by Motor Pool

c. When completing the usage forms, the GSO should keep in mind special circumstances or factors that pertain to only certain cost centers, such as per diem or overtime for certain drivers working in procurement. The cost pool 9661, used for budgeting locally engaged personnel costs, will automatically spread the budgeted costs to the various cost centers

indicated by the GSO when the driver percentages are entered in the cost center worksheet.

d. The Other Budget Item costs projected for the Motor Pool should be allocated to the cost centers as reported by GSO as shown in Figure 914-4.

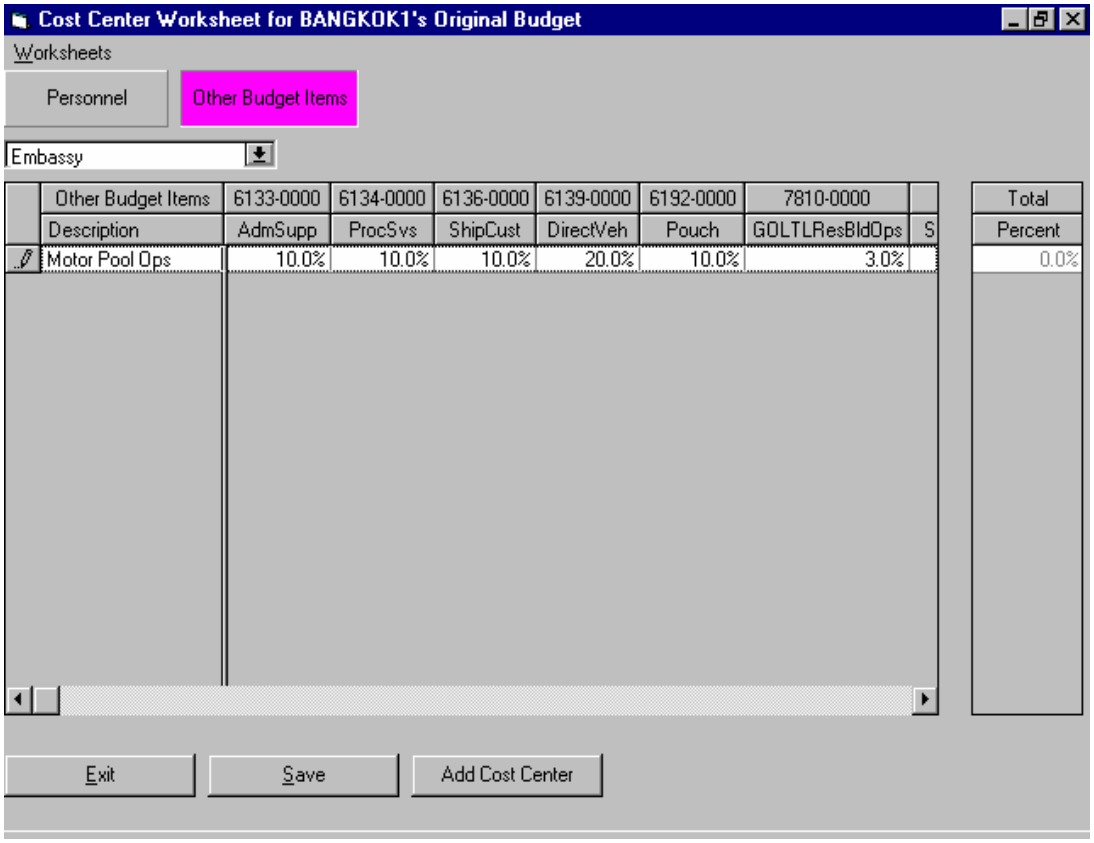


Figure 914-4
Other Budget Items Allocated to Cost Centers Serviced by Motor Pool

The system will use the percentages keyed into the Cost Center Worksheets to allocate the motor pool costs budgeted for personnel and other budget items to the various cost centers and subsequently to the agencies that receive the services.

6 FAH-5 H-914.5-2 Budgeting Motor Pool Costs Using Sub-Cost Center Within Cost Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

In some cases, post may need to establish a sub-cost center for the motor pool cost pool. This may occur when LITE cost centers do not provide an equitable cost distribution, even with .3 and .6 modification levels. At large posts, a consulate may have a substantial ICASS motor pool apart from the embassy and agency representation at the consulate

differs from the embassy. Post may need to budget, account, and invoice motor pool costs to only those agencies at the location. Establishing a sub-cost center for the motor pool operation will facilitate this effort. For guidance on how to establish a sub-cost center, refer to 6 FAH-5 H-912.

6 FAH-5 H-914.5-3 Using Sub-Cost Center at LITE Post

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. When a motor pool cost pool at a LITE post does not result in a reasonable cost distribution, a sub-cost center can be established, as described in the section on Sub-Cost Centers. At a LITE post, a sub-cost center for the motor pool would be established in the General Services Cost Center, where a number of services are provided that benefit from the vehicle usage—procurement, leasing, shipment and customs, motor pool direct, etc. A sub-cost center may be established for one or more of these services, but posts should limit the number of sub-cost centers to the largest usage within the GSO or the usage causing a substantive cost allocation discrepancy at post.

b. For example, a LITE post which provides motor pool direct services in the GSO cost center with only one of seven agencies using the service, may find this creates a large cost inequity despite the .3 and/or .6 service modifications assigned to other agencies. This might be the case if the motor pool direct services were a large part of the GSO cost center's total cost. In this instance, for example, a LITE post might spread its motor pool costs as shown below:

GO/LTL Residential Bldg Operations*:	5%
STL Residential Bldg Operations*:	20%
STL Non-residential Bldg Operations*:	15%
Information Management (pouching):	10%
Sub-Cost Center:	**25%**

General Services—motor pool direct (only one agency participates)

General Services: For all other items in this basic cost center serviced by the Motor Pool such as customs and shipping, procurement, leasing, etc.:	20%
Overhead: Misc. motor pool use that benefits everyone and/or is not otherwise classifiable:	5%
Totals	**100%**

* There are three types of buildings at post: GO/LTL residential, STL residential, and STL non-residential buildings.

Note: The GSO may need guidance/assistance from the B&F Office when it appears such a sub-cost center is appropriate.

c. In this example, the budgeted motor pool costs would be allocated to the agencies that participate in each of the cost centers cited based on the cost percentage of their participation. The one agency that participates in “motor pool direct” would pay the full 25 percent of the budgeted motor pool costs and the other agencies’ invoices would be exclude these costs as they should. The Workload Distribution Worksheet for the one agency receiving service in the sub-cost center would appear as shown Figure 914-5.

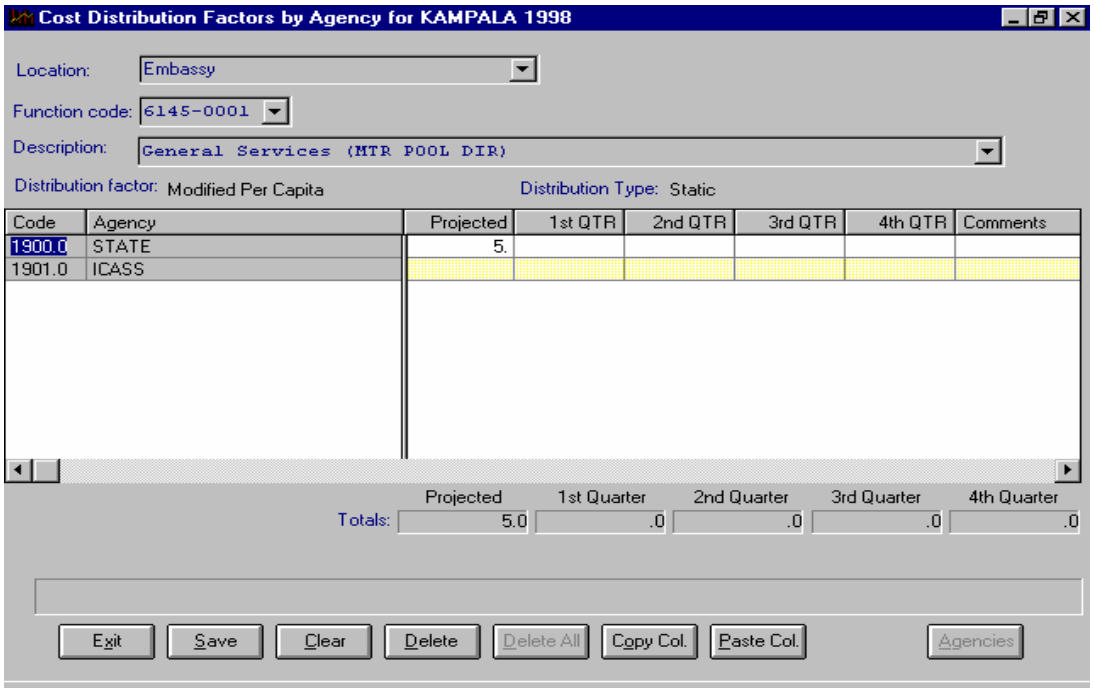


Figure 914-5
One Agency Serviced by GSO “Motor Pool Direct” Sub-Cost Center

d. The cost center worksheet allocating time to the sub-cost center would appear as shown in Figure 914-6.

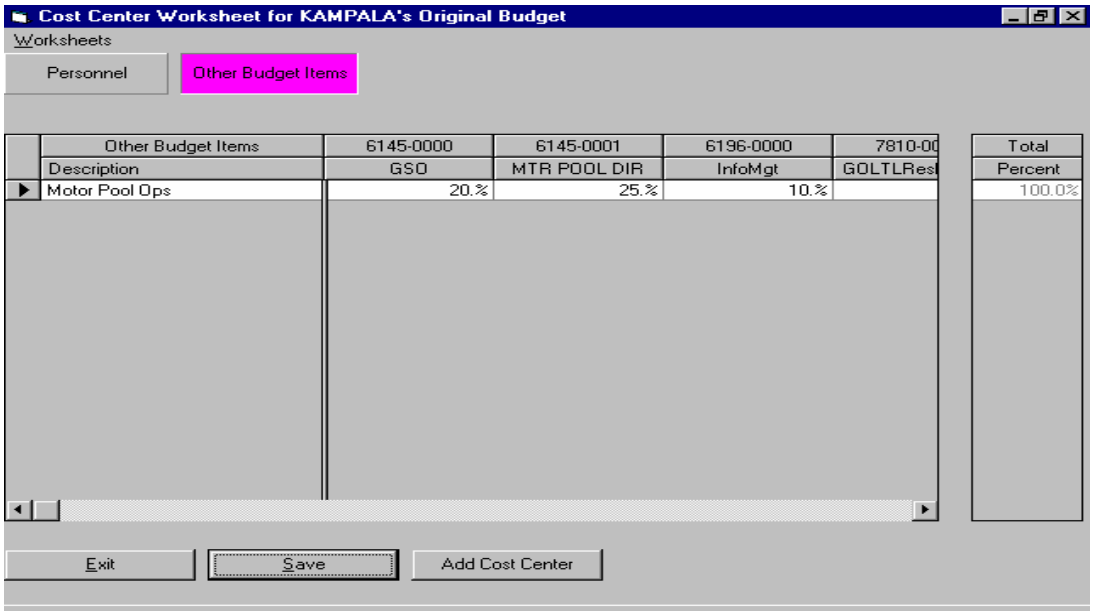


Figure 914-6
Allocating Other Budget Item costs to
GSO Sub-Cost Center “Motor Pool Direct”

6 FAH-5 H-914.5-4 Using Sub-Cost Center For Consulate Motor Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. Consulate motor pool operations may be budgeted separately from the embassy motor pool and distributed to the agencies serviced at each location. To do so, post must establish a sub-cost center for the consulate location. If this is the first location, the software will establish a four-digit number. In this example, the “1000” can be assigned to one or all cost centers. Figure 914-7 shows Other Budget Item costs being allocated to the various cost centers identified by the GSO as being serviced by the Motor Pool. Note the “1000” in the each cost center heading.

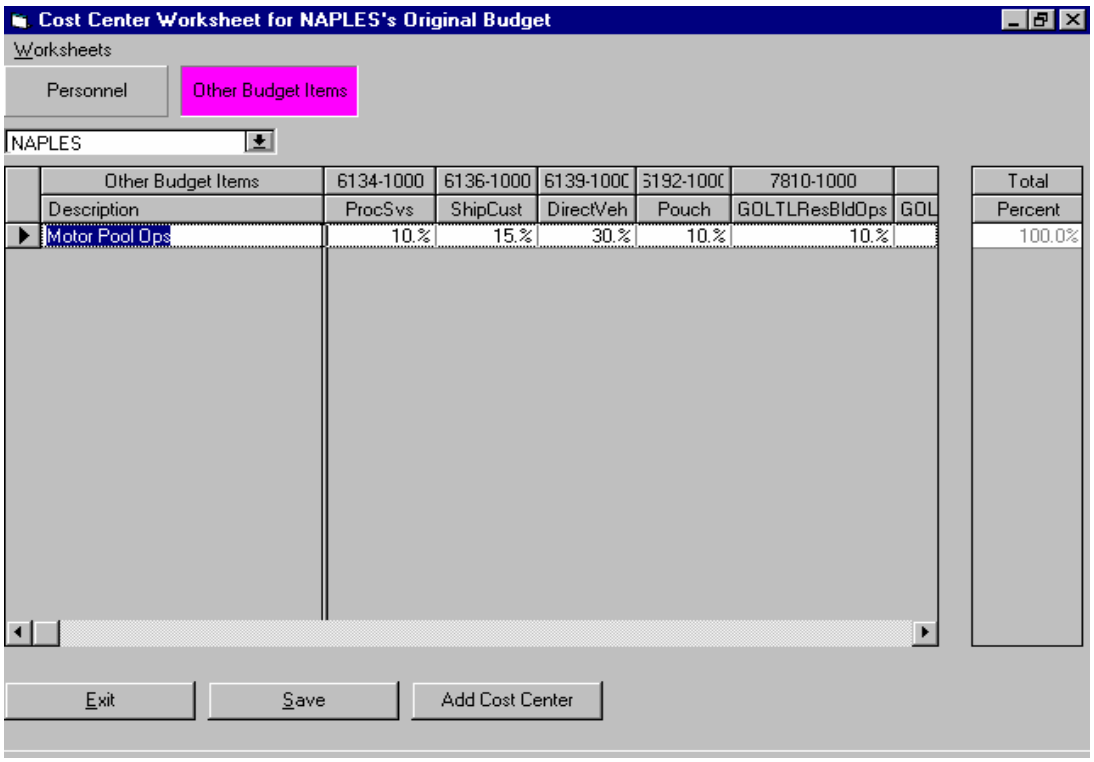


Figure 914-7
Allocating “Other Budget Item” Motor Pool Costs
to Consulate Motor Pool

b. For additional information on this subject, please refer to instructions in 6 FAH-5 H-912.

c. **Given the increased workload involved in budgeting and accounting, Sub-cost centers should only be created when not doing so would result in a major inequity in distributing costs to agencies.**

6 FAH-5 H-914.5-5 Accounting for Costs When Using Motor Pool Cost Pool

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. When motor pool cost pools are used to budget motor pool costs, obligations and liquidations for motor pool expenses will need only one line of fiscal data. For example, an obligation for a bulk order of gasoline would include the ICASS WCF appropriation symbol, post allotment, an obligation number, the cost pool number 9663 for the motor pool (in the function code field), and the sub-object code for gasoline—2611. **If a sub-cost center within cost pools 9662, 9663 and 9664 are used by post in the ICASS software, there is no need to include it in the strip coding unless it is for a consulate/ location other than the embassy.** For a consulate, add the location code (1000, 2000, etc) after the sub-object code.

b. If the sub-cost center is used, the system simply treats it as another cost center and allocates downloaded obligations to it according to standard system convention for cost pools. An obligation for gasoline at post 5248 would appear as follows:

Appropriation	Allotment	Obligation	Cost Pool	Sub-Object
19-X4519.0001	5248	5248826045	9663	2611

c. A sub-cost center for a consulate needs to be identified separately by ICASS when downloading FSC-60 obligations to distinguish them from the embassy cost pool. The consulate designator portion of the sub-cost center must be included in the strip code. The 1000 is all that is necessary in fiscal data. Where post uses the cost pool number to budget for a location other than at the embassy, fiscal data for an obligation would appear as follows

Appropriation	Allotment	Obligation	Cost Pool	Sub-Object	Sub-Cost Center
19-X4519.0001	5248	5248826045	9663	2611	1000

d. When obligations are downloaded, the system will recognize the cost pool belonging to a location other than the embassy and allocate the amount to the cost centers identified in the sub-cost center.

6 FAH-5 H-915 TRACKING WORKLOAD AND ACTUAL COSTS QUARTERLY

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. After post has completed the budget and received ICASS funding, post must track actual obligations and agency workload on a quarterly

basis. ICASS system **Actuals Application** is used to enter cumulative obligations at the end of each quarter. The system uses the Q-YTD columns of the Actuals application in conjunction with the **Distribution Application** to compile each agency's quarterly actual costs with the budgeted costs for the quarter. After cumulative obligations and workload statistics are keyed into the Actuals and Distributions Applications, the system will compute each agency's "Actual" YTD (Year To Date) cost per cost center and make the information available in the Reports Center. Post can view/print reports comparing the "actual" with each agency's budgeted (and billed) amount per Cost Center on a quarterly basis.

b. To complete the Actuals Application, obligations by cost center should be obtained from the FSC-60 accounting reports quarterly and entered into the Actuals screen. To begin this process post should:

(1) Copy the obligations under each object class and standard function code to the Actuals Application Q-YTD column for each Cost Center.

(2) Copy obligations for all sub-object classes under cost pools 9661, 9662, 9663, 9664 and those utilized for direct hire American employees and save the input.

(3) Reconcile the grand total amount entered into all cost centers with the total obligated on the FSC-60 accounting report.

c. This same function is performed at the end of each quarter.

Note: Posts should import FSC-60 reports directly into the ICASS software from disks or tapes provided by FSCs. Other posts should continue to enter this data manually into the ICASS software.

d. Posts need to update the current Q-YTD column in the Distribution Application to reflect actual workload during the quarter for cumulative work factors. Static counts should be carried forward unchanged from quarter to quarter. The ICASS system will use the amounts in the most recent Q-YTD columns along with the workload statistics in the most recent Q-YTD of the Distribution Applications to compute a year-to-date cost for each agency by cost center. The information is reflected in the "Current vs. Actual Budget" report in the Reports section of the ICASS system software. This routine is required quarterly. While quarterly actuals are being recorded, agency invoices are billed based on workload originally included in the software.

e. Obligations recorded during a quarter often will not equal a quarter of a year's projected expenses and may often include non-budgeted expenses. For example, 1 or 2 year residential lease may require an annual advance payment during the quarter. This may show up on the budget/actual report as post exceeding one quarter of post's budget and making it appear that post may be exceeding budget. In another example, if

post has a large VIP visit, obligations not related to normal post support costs may be reflected temporarily on post accounting report until reimbursement is received. The post Budget or Administrative Officer should be prepared to explain large blips in obligations to post's ICASS Council. Both cases are not unusual, so Financial Management offices should indicate the reason for large deviations when submitting report to the ICASS Council.

f. Non-post costs budgeted by post, such as salaries for direct hire U.S. citizen service providers, need not be entered into the Actuals application. The system will automatically spread the non-post costs directly to the Reports in the Reports Center by allocating budgeted costs evenly (25%) to each quarter. This information will be combined with the information keyed into the Distribution Application described above.

6 FAH-5 H-916 SYSTEM REPORTS

(TL:ICASS-3; 07-21-1998)
(Applies to participating ICASS agencies)

a. The Reports Application includes the capability to generate standardized reports based on all information post enters into the Budget, Distribution and Actuals applications. There are 18 reports that provide Summaries of Cost Centers, Cost Pools, Objects and Quarters; Budget to Actual Comparisons by Cost Centers and Agencies and Details by Cost Center and Object.

b. In addition, this application contains reference tables listing:

(1) Cost Center—Standard and LITE

(2) Sub-Objects—Washington, D.C. and Post

(3) Agencies—Active and Inactive

c. Finally, several worksheets can be printed directly while in the worksheet. These include:

(1) Budget Summary Worksheet

(2) Sub-Object Worksheets

(3) Cost Center Worksheets

d. To produce reports from the “Reports” application (Figure 916-1), highlight the desired report in the Reports Application listing and click on “**next**”. The system will perform the necessary calculations and provide another “**next**” prompt for the report to be viewed on screen or printed.

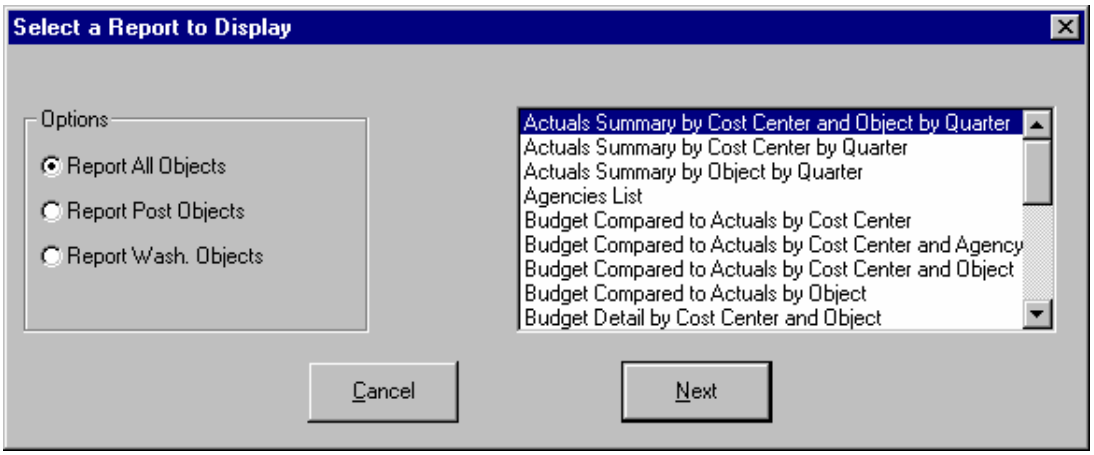


Figure 916-1
Reports Application Screen

6 FAH-5 H-917 THROUGH H-999 UNASSIGNED

6 FAH-5 H-901 Exhibit H-901.3
ICASS COST CENTERS AND BUDGET DISTRIBUTION FACTORS

STANDARD

(TL:ICASS-3; 07-21-1998)

COST CENTER	FUNCTION CODE	WORKLOAD FACTOR	WORKLOAD TYPE & COUNT PERIOD	OFFICE RESPONSIBLE	MODIFIABLE
BASIC PACKAGE	6150	Number of DH U.S. citizen employees	Static as of 10/1	FMC	YES
COMMUNITY LIAISON	6443	Number of Serviced U.S. citizen employees, TCNs, and Contractors (5)	Static as of 10/1	CLO	YES
COMPUTER SERVICES	5590	Number of Devices Serviced (1)	Static as of 10/1	ISC	NO
HEALTH SERVICES	5624	Number of Authorized Users (2)	Static as of 10/1	MED	YES
NON-RESIDENTIAL LOCAL GUARD PROGRAM	5826	Net Square Feet Occupied	Static as of 10/1	RSO	NO
SECURITY SERVICES	5880	Number of DH U.S. citizen employees and LES	Static as of 10/1	RSO	YES
GENERAL SERVICES					
Vehicle Maintenance	6132	Number of Vehicles Maintained	Static as of 10/1	GSO	NO
Administrative Supplies Services	6133	Dollar Value of Supplies Issued	Cumulative, 10/1—9/30	GSO	NO
Procurement Services	6134	Number of Executed Procurement Documents (3)	Cumulative, 10/1—9/30	GSO	YES
Reproduction Services	6135	Number of Copies Printed/Reproduced	Cumulative, 10/1—9/30	GSO	NO
Shipment & Customs Services	6136	Number of Shipments Sent/Received	Cumulative, 10/1—9/30	GSO	NO
Direct Vehicle Maintenance	6139	Number of Miles Driven	Cumulative, 10/1—9/30	GSO	NO
Non-Expendable Property Mgt.	6143	Number of Items Inventoried	Static as of 10/1	GSO	NO
Leasing Services	6148	Number of Leases Maintained	Static as of 10/1	GSO	YES
Travel Services	6462	Number of Travelers Serviced	Cumulative, 10/1—9/30	GSO	YES
INFORMATION MANAGEMENT					
Pouching Services	6192	Weight of Pouches Sent	Cumulative, 10/1—9/30	IPC	YES
Mail and Messenger Services	6194	Number of DH U.S. citizen employees (and LES if no DH)	Static, as of 10/1/97	IPC	YES
Reception & Switchboard Services	6195	Number of Instruments Serviced (Switchboard and Direct Lines)	Static as of 10/1/97	IPC	NO

Continuation—6 FAH-5 H-901 Exhibit H-901.3

FINANCIAL MANAGEMENT SERVICES					
Prepare FinPlans & Budgets	6211	Per Cent of Time Spent Budgeting	Cumulative 10/1—9/30	FMC	NO
Accounts and Records	6221	Number of Obligations (12-month FY Count)	Cumulative 10/1—9/30	FMC	YES
Payrolling	6222	Number of DH U.S. citizen employees and LES Payrolled	Static as of 10/1/97	FMC	YES
Vouchering	6223	Number of Vouchers Processed (12-month FY Count) (4)	Cumulative 10/1/—9/30	FMC	YES
Cashiering	6224	Number of Vouchers Paid, Accommodation Exchange Transactions and Collections	Cumulative 10/1—9/30	FMC	NO
PERSONNEL SERVICES					
U.S. citizen employee Personnel Services	6441	Number of DH U.S. citizen employees	Static as of 10/1	PER	YES
Locally Engaged Staff Services	6451	Number of LES Serviced	Static as of 10/1	PER	YES
BUILDING OPERATIONS					
GO/LTL Residential Bldg. Operations	7810	Net Square Feet Occupied	Static as of 10/1	GSO	NO
GO/LTL non-Residential Bldg. Opns.	7820	Net Square Feet Occupied	Static as of 10/1	GSO	NO
STL Residential Building Operations	7850	Net Square Feet Occupied	Static as of 10/1	GSO	NO
STL Non-Residential Bldg. Opns.	7860	Net Square Feet Occupied	Static as of 10/1	GSO	NO
OVERHEAD	8790	Indirect Motor & Items Difficult to Distribute to Specific Cost Centers			
NON-ICASS DUAL POSITION DUTIES	--	No Distribution. Charged 100% to State	--	--	

Notes:

(1) Devices include CPUs (this includes monitors, keyboards, mouse and other internal/external devices specific to the CPU), servers, printers, scanners, etc.

(2) “Authorized users” is defined as: All Direct Hire (DH) U.S. citizen employees and family members included on the sponsor’s assignment orders, whether physically residing full time at post or not. Also included are TCNs, Contract personnel and any other personnel approved by the Ambassador to receive services. Does not include one-time emergency and/or first-aid services provided to Foreign Service Nationals (FSNs) and other Locally Engaged Staff (LES).

(3) Executed procurement documents include: Purchase Orders, Contracts, Petty Cash Purchases, Personal Service Contracts, requisitions and other standard means of procuring goods and/or services.

(4) Vouchers processed citing multiple strip codes from the same agency are counted as one item for that agency. Vouchers processed citing multiple strip codes from various agencies are counted as a separate item for each agency whose funds are cited.

(5) The distribution factors used for CLO services (U.S. citizen employees, Third Country Nationals (TCNs) and Contractors) can be modified using the ICASS software. U.S. citizen employees serviced includes dependents.

Continuation—6 FAH-5 H-901 Exhibit H-901.3

LITE

Cost Center	Function Code	Workload Factor	Workload Type & Count Period	Office Responsible	Modifiable
BASIC PACKAGE	6150	No. of DH U.S. citizen employees	Static as of 10/1	FMC	YES
COMPUTER SERVICES	5590	No. Devices Serviced (1)	Static as of 10/1	ISC	NO
HEALTH SERVICES	5624	No. Authorized Users (2)	Static as of 10/1	MED	YES
LOCAL GUARD PROGRAM	5826	Net Square Feet Occupied	Static as of 10/1	RSO	NO
GENERAL SERVICES	6145	No. U.S. citizen employees Serviced Plus LES Serviced times .2 (3)	Static as of 10/1	GSO	YES
INFORMATION MANAGEMENT	6196	No. of DH U.S. citizen employees (and LES if no DH)	Static as of 10/1	IPC	YES
FINANCIAL MANAGEMENT SERVICES	6225	No. of Vouchers Processed (4)	Cumulative 10/1—9/30	FMC	YES
COMMUNITY LIAISON	6443	No. Serviced U.S. citizen employees, TCNs & Contractors (5)	Static as of 10/1	CLO	YES
PERSONNEL SERVICES	6445	No. of DH U.S. citizen employees and LES Serviced (6)	Static as of 10/1	PER	YES
BUILDING OPERATIONS					
GO/LTL Residential Bldg. Operations	7810	Net Square Feet Occupied	Static as of 10/1	GSO	NO
GO/LTL Non-Residential Bldg. Operations.	7820	Net Square Feet Occupied	Static as of 10/1	GSO	NO
STL Residential Building Operations	7850	Net Square Feet Occupied	Static as of 10/1	GSO	NO
STL Non-Residential Bldg. Operations.	7860	Net Square Feet Occupied	Static as of 10/1	GSO	NO
OVERHEAD	8790	Indirect Motor & Items Difficult to Distribute to Specific Cost Centers	Static as of 10/1	GSO	NO
NON-ICASS DUAL POSITION DUTIES	--	No Distribution. Charged 100% to State	--	--	--

Note:

(1) Devices include: CPUs (this includes monitors, keyboards, mouse and other internal/external devices specific to the CPU), servers, printers, scanners, etc.

(2) "Authorized user" is defined as: All Direct Hire U.S. citizen employees and family members included on the sponsor's assignment orders, whether physically residing full time at post or not. Also included are Third Country Nationals (TCNs), Contract personnel and any other personnel approved by the Ambassador to receive services. Does not include emergency/first-aid services provided to Foreign Service National (FSN) and other Locally Engaged Staff (LES).

(3) Distribution factor can be modified. Example of an agency receiving a modification of .6 for both U.S. citizen employee serviced and LES serviced would be calculated as follows: Assume 6 U.S. citizen employees and 13 LES serviced. (6) + (13x 0.2) x (0.6) = 5.16.

(4) FSNs are included if services are received. Modification factor is applied against the sum of the number of U.S. citizen employees plus .2 times FSN count. Modification factor x (No. U.S. citizen employees plus (+) .2 FSNs).

(5) Vouchers processed citing multiple strip codes from the same agency are counted as one item for that agency. Vouchers (payments) citing multiple strip codes from various agencies are counted as one item for each agency whose funds are cited.

(6) U.S. citizen employees, TCNs, and Contractors can be separately modified by category using the ICASS modification factors. U.S. citizen employees serviced could include dependents. LES includes all locally hired staff including U.S. citizen employees.

6 FAH-5 H-913 Exhibit H-913.1
WAREHOUSE SPACE DISTRIBUTION FORMATS

(TL:ICASS-3; 07-21-1998)

STANDARD POSTS

	PART I	SQUARE FEET	
FUNCTION	COST CENTER	OCCUPIED	PERCENTAGE
6132	Vehicle Maintenance	15,000	15%
6133	Administrative Supply	20,000	20%
6136	Shipment and Customs	15,000	15%
7810	GO/LTL Residential Building Operations	5,000	5%
7820	GO/LTL Non Residential Building Operations *	10,000	10%
7850	STL Residential Building Operations	10,000	10%
7860	STL Non-Residential Building Operations *	5,000	5%
	Other Cost Centers as Needed		%
			%
			%
	***PART II**		
7820/7860	Sub-Cost Centers		
	Storage of Supplies, Equipment and Furniture		
	for Agencies Listed Below		
	ICASS		
	STATE		
	DOD	10,000	10%
	USIA	10,000	10%
	TOTAL	100,000	100%

GSO: Complete this format as of October 1 and sign, date and submit it to the B&F Office for the new fiscal year ICASS budget.

The GSO has determined that space in the warehouse is used for providing the above services and/or for storing material for agencies at post.

Name: _____ Date: _____

B&FO: For posts NOT establishing a Sub-Cost Center, input Part II information as follows:

(1) Add the Part II 7820 or 7860 percentage to the 7820 or 7860 percentage in Part I and enter the total percentage into the Cost Center (Percentage) Distribution Worksheet for cost center 7820 or 7860.

(2) Enter the square feet in Part II for ICASS and each agency occupying space in the warehouse to the regular 7820 or 7860 Cost Distribution Factor screen. If an organization already has square feet in the regular 7820 or 7860 Cost Distribution screen, add the warehouse square feet to it.

For posts establishing a Sub-Cost Center, input Part II information as follows:

(1) Create a Sub Cost Center for 7820 or 7860 as appropriate, activate it in the Cost Center (Percentage) Distribution Worksheet and enter the total Part II percentage.

(2) In the Cost Distribution Factor screen for the sub cost center, enter the square feet occupied by ICASS and each agency listed in Part II of the Form.

Continuation—6 FAH-5 H-913 Exhibit H-913.1

LITE POSTS

	PART I	SQUARE FEET	
FUNCTION	**COST CENTER**	**OCCUPIED**	**PERCENTAGE**
6145	General Services	5,000	50%
7810	GO/LTL Residential Building Operations		
7820	GO/LTL Non Residential Building Operations *		
7850	STL Residential Building Operations		
7860	STL Non-Residential Building Operations *		
	Other Cost Centers as Needed		
	***PART II**		
7820/7860	Sub-Cost Centers		
	Storage of Supplies, Equipment and Furniture for Agencies Listed Below ICASS STATE USIS	 2,000 2,000 1,000	 20% 20% 10%
	TOTAL		**100%**

GSO: Complete this format as of October 1 and sign, date and submit to the B&F Office for the new fiscal year ICASS budget.

The GSO has determined that space in the warehouse is used for providing the above services and/or for storing material for agencies at post.

Name: _____ Date: _____

B&FO: For posts NOT establishing a Sub-Cost Center, input Part II information as follows:

(1) Add the Part II 7820 or 7860 percentage to the 7820 or 7860 percentage in Part I and input the total percentage into the Cost Center (Percentage) Distribution Worksheet for cost center 7820 or 7860.

(2) Input the square feet in Part II for ICASS and each agency occupying space in the warehouse to the regular 7820 or 7860 Cost Distribution Factor Screen. If an organization already has square feet in the regular 7820 or 7860 Cost Distribution Factor Screen, add the warehouse square feet to it.

For posts establishing a Sub-Cost Center, input Part II information as follows:

(1) Create a Sub Cost Center for 7820 or 7860 as appropriate, activate it in the Cost Center (Percentage) Distribution Worksheet and enter the total Part II percentage.

(2) In the Cost Distribution Factor Screen for the sub cost center, enter the square feet occupied by ICASS and each agency listed in Part II of the Form.

6 FAH-5 H-914 Exhibit H-914.3
MOTOR POOL
USAGE DISTRIBUTION FORMATS

(TL:ICASS-3; 07-21-1998)

ICASS STANDARD

Function	Cost Center	Usage Percent
6133	Administrative Supply	
6134	Procurement	
6136	Shipment & Customs	
6139	Motor Pool—Direct	
6148	Leasing	
6224	Cashiering	
6443	CLO	
7810	GO/LTL Residential Bldg Ops	
7820	GO/LTL Non-Res Bldg Ops	
7850	STL Residential Bldg Ops	
7860	STL Non-Res Bldg Ops	
8790	Overhead	
	Other and Sub-Cost Centers:	
	TOTAL	100

I have determined that ICASS Motor Pool usage is distributed to the various Cost Centers as indicated above.

Signed: _____ Date: _____
GSO

Note: Post should determine the most equitable method to develop usage percentages by Cost Center. For example, miles driven to perform specific functions or vehicles dedicated to, or generally used for, specific Cost Centers. It is not necessary to assign percentages to all Cost Centers shown above and post could design its own form to reflect the cost centers normally served by the Motor Pool. The list of cost centers may be expanded or shortened. If, for example, a vehicle is necessary to transport cash from the bank for the cashier operation, a percentage of usage could be assigned to the Cashiering Cost Center. Usage should be allocated to the major use Cost Centers for equitable cost distribution.

Continuation—6 FAH-5 H-914 Exhibit H-914.3

ICASS LITE

Function	Cost Center	Usage Percent
6145	General Services	
7810	GO/LTL Residential Bldg Ops	
7820	GO/LTL Non-res Bldg Ops	
7850	STL Residential Bldg Ops	
7860	STL Non-res Bldg Ops	
8790	Overhead	
	Other and Sub-Cost Centers:	
6145-0001	Motor Pool Direct	
	TOTAL	100

I have determined that ICASS Motor Pool usage is distributed to the various Cost Centers as indicated above.

Signed: _____ Date: _____
GSO

Note: Post should determine the most equitable method to develop usage percentages by Cost Center. For example, miles driven to perform specific functions or vehicles dedicated to, or generally used for, specific Cost Centers. It is not necessary to assign percentages to all Cost Centers shown above and post could design its own form to reflect the cost centers normally served by the Motor Pool. The list of cost centers may be expanded or shortened. If, for example, a vehicle is necessary to transport cash from the bank for the cashier operation, a percentage of usage could be assigned to the Financial Management Cost Center. Usage should be allocated to the major use Cost Centers for equitable cost distribution.