



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240



In Reply Refer To:
FWS/DFM

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Memorandum

To: Service Directorate

From: Assistant Director – Business Management and Operations and
Chief Financial Officer

Subject: Capturing Cost Related to the FBMS Project

With the implementation of the Financial and Business Management System (FBMS), the Service is embarking on a pivotal change in our business processes. Due to the involvement from all offices throughout the Service, the time and cost in working with BearingPoint and the Department will be significant.

To track costs related to the FBMS project, the Division of Financial Management established unique FFS project numbers for the attached budget subactivities (Attachment A). Service employees who work on the FBMS design and implementation teams must charge their time, travel, and any other cost incurred to the FBMS project number within their funding source (budget subactivity). Service employees who work on data clean-up and data conversion related to FBMS must charge their time to the DATA project number within their funding source. Please contact the Division of Financial Management if a FBMS or DATA project number has not been established in an employee's funding source assigned to the FBMS project.

The FBMS project code is strictly reserved for Service personnel working with the FBMS design and implementation teams. Service employees who attend an occasional conference, training, or briefing on FBMS should NOT charge the unique FFS project code. Attachment B explains in greater detail the costs to be charged to the FBMS and DATA projects.

Capturing the cost for the FBMS project is important for the Service to review and report the cost incurred for this major project to OMB and the Department. In addition, federal

accounting rules require that agencies capitalize salaries, benefits, and other administrative cost related to the design and implementation of software. Data conversion costs are to be expensed as incurred. Therefore, capturing the cost related to FBMS is critical to ensure that the Service receives an unqualified or “clean” opinion in the upcoming financial statement audit.

If you have any questions, please contact Cathy March, Chief, National Policy and Financial Analysis Branch, Division of Financial Management at 703-358-2021.

Attachments

FBMS Project Codes

Appropriation	Fund Code	Subactivity	Project	Title
145/61611	1005	1231	FBMS	Conservation and Monitoring
145/61611	1005	1261	FBMS	Refuge Operations
145/61611	1005	1262	FBMS	Refuge Maintenance
145/61611	1005	1660	FBMS	Central Office Administration
145/61611	1005	1662	FBMS	Regional Office Administration
145/61611	1005	1664	FBMS	Servicewide Admin Support
145/61611	1005	1672	FBMS	International Conservation
14X5241	422X	3740	FBMS	North American Wetlands
14X5475	423X	3776	FBMS	North American Wetlands LWCF
14X1696	424X	3782	FBMS	Neotropical Migratory Bird
14X5029	402X	5110	FBMS	Wildlife Restoration
14X5474	433X	5711	FBMS	State Wildlife Grants
14X5143	495X	5942	FBMS	Coop Endangered Species
14X5496	496X	5991	FBMS	Landowner Incentive Program
14X1652	415X	8860	FBMS	Multi-national Species Conserv
14X8151	407X	9410	FBMS	Sportfish Administration
14X8151	407X	9420	FBMS	Small Grant Administration

FBMS Data Conversion Project Codes

Appropriation	Fund Code	Subactivity	Project	Title
145/61611	1005	1231	DATA	Conservation and Monitoring
145/61611	1005	1261	DATA	Refuge Operations
145/61611	1005	1262	DATA	Refuge Maintenance
145/61611	1005	1660	DATA	Central Office Administration
145/61611	1005	1662	DATA	Regional Office Administration
145/61611	1005	1664	DATA	Servicewide Admin Support
145/61611	1005	1671	DATA	International Wildlife
145/61611	1005	1672	DATA	International Conservation
14X5241	422X	3740	DATA	North American Wetlands
14X5475	423X	3776	DATA	North American Wetlands LWCF
14X1696	424X	3782	DATA	Neotropical Migratory Bird
14X5029	402X	5110	DATA	Wildlife Restoration
14X5474	433X	5711	DATA	State Wildlife Grants
14X5143	495X	5942	DATA	Coop Endangered Species
14X5496	496X	5991	DATA	Landowner Incentive Program
14X1652	415X	8860	DATA	Multi-national Species Conserv
14X8151	407X	9410	DATA	Sportfish Administration
14X8151	407X	9420	DATA	Small Grant Administration

Summary of Costs to be Charged to the FBMS and DATA Project Codes

The following costs must be charged to the FBMS project code:

- Bureau and Functional Area Leads are generally assigned full time to FBMS and reimbursed by the Department. However, the time and costs not reimbursed by the Department must be charged to the FBMS project code.
- Subject Matter Experts, Technical / Interfacing Systems Team members, and active Workshop participants for the portion of their time worked and travel costs incurred on the FBMS design and implementation projects.

The following costs must be charged to the DATA project code:

- Cost to develop or obtain software that allows for access or conversion of existing data to FBMS
- Employees' portion of time or contractor cost to prepare data for conversion to FBMS. This time may include:
 1. meetings with the BearingPoint or Departmental data conversion teams,
 2. purging or cleansing of existing data,
 3. reconciliation or balancing of data, and
 4. the creation of new/additional data.

The following costs must not be charged to the FBMS and DATA project codes:

- Costs of senior management oversight
- Employees who attend informational meetings, conferences, or workshops to gain an understanding of the system
- Training costs, including employees' time who receive training on the FBMS system