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# **CAM eToolBox and Change Control Tools**

Presenter's Name: Rich Marcum and Julian Badillo Rojas

Meeting Title : EVMS Training – CAM eToolBox and Change Control Tools

XX September 2018

# Obtain an Fermi Services Account

To request a Fermi account:

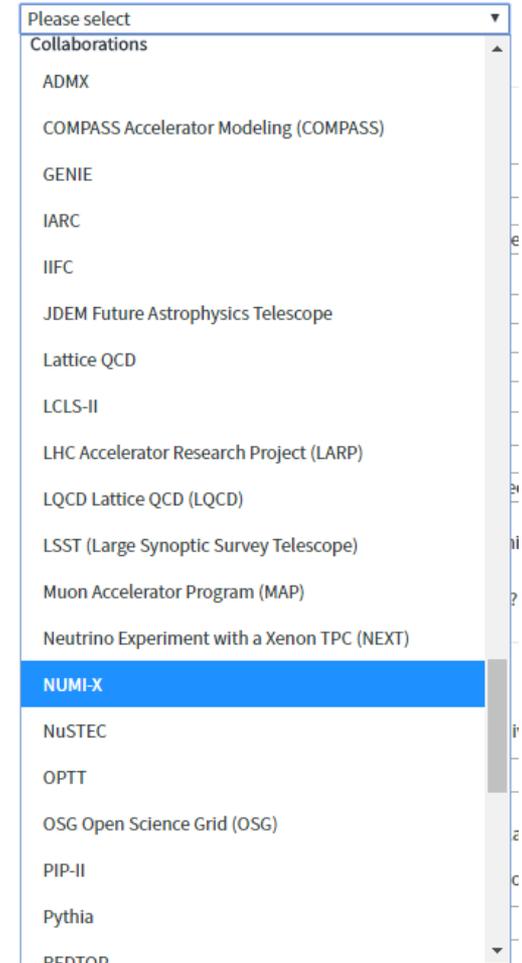
- Go to - [https://fermi.service-now.com/new\\_acct\\_request.do](https://fermi.service-now.com/new_acct_request.do)
- Select your affiliation under “Collaborations” using the Pull-down menu
- Fill out the rest of the information.

After submitting the form, it should come to the Project PM/Director for approval

- Once approved it should be easy to get the Fermi account.
- The training courses and the Fermi Workday system set up take a little time

Provide your affiliation

Select your Fermilab Experiment, Project, Division or Section al



A screenshot of a web form's pull-down menu. The menu is titled "Please select" and is currently open, showing a list of collaborations. The "NUMI-X" option is highlighted in blue. The list includes: ADMX, COMPASS Accelerator Modeling (COMPASS), GENIE, IARC, IIFC, JDEM Future Astrophysics Telescope, Lattice QCD, LCLS-II, LHC Accelerator Research Project (LARP), LQCD Lattice QCD (LQCD), LSST (Large Synoptic Survey Telescope), Muon Accelerator Program (MAP), Neutrino Experiment with a Xenon TPC (NEXT), NUMI-X, NuSTEC, OPTT, OSG Open Science Grid (OSG), PIP-II, Pythia, and RECTOR.

# Fermi Systems Access

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Once you obtain your Fermi Services account PM/Director can (as appropriate):

- Inform Risk Manager to authorize you to access the Fermilab web-based risk register.
- Authorize access to DocDB or FermiPoint where all Project documents reside including
  - P6 PDFs
  - Status reports
  - Other CAM reports
- Inform OPSS for Access to:
  - P6 can be granted if desired.
    - Cost to Project ~\$400 per year
    - Read only for project files
    - Read/Write for “Sandbox”
  - Baseline Change Request (BCR) Tool – Needed for next week
  - CAM eToolbox – Needed for next week



## Office of Project Support Services

Home

Welcome to the OPSS FermiPoint

Org Chart

Projects and Reviews

EVMS

Meetings

Cost and Schedule Group

PM Community

PM Resources

PM Tools

Training Materials

PM Document Templates

PM Document Examples

Other

Related OPSS links:

OPSS Website (public): <http://opss.fnal.gov>

OPSS SharePoint: <https://web.fnal.gov/organization/OPSS/SitePages/Home.aspx>

# CAM eToolbox

- Getting started:
- Go to: <https://controlreports-dev.fnal.gov/>
  - Login with your FNAL services account
- Our Project: Test FNAL Project
  - Check all datasets (Home)
  - Click on Training-Jan-2018

Log in.

Use your services account to log in.  
*If you need to request/reset your servi*

Username:

Rmarcum

Password

.....

Remember me?

Log in

All Data Sets

Input a search criteria to look for test datasets

Search By:

Project:

6 options selected

Date of creation:

From: To:

Name or Description:

Click the project to check its datasets.

Test_FNAL_Project					
ID	Name	Created On:	Description	View	
27	Training Jan-2018	3/1/2018			Ready

# CAM eToolbox – A few challenges

1. Produce the SPA report of October – 2017
  1. Filter-out control accounts with no budget/actuals

Home Data Sets Settings Logout ?

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ID: 27      Name: Training Jan-2018      Project: Test\_FINAL\_Project      Created On: 3/1/2018 2:10:41 PM

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<b>Comments:</b>	<b>Cobra Data:</b>	Cobra WBS L4-L7: 1,035 Cobra SPA: 642,091 Cobra Project: 7,409 Cobra Lab: 17 Cobra CA: 493	<b>P6 Data:</b>	P6 Resource: 15,988 P6 Activity Dependency: 16,957 P6 Activity: 10,268
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[Go Back To Data Set](#)

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### Data Set Menu

*Click on any of the reports generated from this Data Set*

<b>Reports for CAM's</b> <ul style="list-style-type: none"><li><b>Monthly SPA</b></li><li><a href="#">Monthly Pivot by Cost Set</a></li><li><a href="#">SPA CTD</a></li><li><a href="#">C.A. Time Pivot</a></li><li><a href="#">C. A. Plan</a></li><li><a href="#">C. A. Plan (single time scale)</a></li></ul>	<b>Reports with Plots</b> <ul style="list-style-type: none"><li><a href="#">Variances</a></li><li><a href="#">Cumulative SPA</a></li><li><a href="#">Breakdown by Resource Type (Pie)</a></li><li><a href="#">Breakdown by Resource Type (Time/stack bars)</a></li><li><a href="#">Breakdown by Quality of Estimate (Pie)</a></li><li><a href="#">FTE Breakdown by Resource Family (Time/stack bars)</a></li><li><a href="#">Funding Profile vs. Obj. / Budget</a></li></ul>	<b>Global Reports</b> <ul style="list-style-type: none"><li><a href="#">Cost Performance Report</a></li><li><a href="#">Dollarized RAM</a></li><li><a href="#">Vertical RAM</a></li><li><a href="#">Before-After Comparison</a></li><li><a href="#">Before-After History Validation</a></li></ul>	<b>Reports for PM's</b> <ul style="list-style-type: none"><li><a href="#">Monthly SPA by WBS</a></li><li><a href="#">Monthly SPA by WBS (Down to L7)</a></li><li><a href="#">SPA CTD by WBS (Down to L7)</a></li><li><a href="#">Costbook</a></li><li><a href="#">Accounting Hours</a></li></ul>	<b>Other WBS Reports</b> <ul style="list-style-type: none"><li><a href="#">Monthly Pivot by Cost Set</a></li><li><a href="#">Monthly BCO</a></li><li><a href="#">BCO Total</a></li></ul>
<b>Integrity Checks</b> <ul style="list-style-type: none"><li><a href="#">Summary of Potential Issues</a></li><li><a href="#">Potential Issues on Activities</a></li><li><a href="#">Potential Issues on Resources</a></li><li><a href="#">Cobra vs. P6: Percentage Complete</a></li></ul>	<b>Raw Data</b> <ul style="list-style-type: none"><li><a href="#">SPA full Data</a></li><li><a href="#">CA and CAMs Data</a></li><li><a href="#">WBS Data</a></li><li><a href="#">Activity Data</a></li><li><a href="#">Resource Data</a></li></ul>	<b>Actions</b> <ul style="list-style-type: none"><li><a href="#">Edit Data Set Info</a></li><li><a href="#">Feed Data Set</a></li><li><a href="#">List of Feed Tasks</a></li></ul>		

# CAM eToolbox – A few challenges

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1. Produce the SPA report of October – 2017
  1. Filter-out control accounts with no budget/actuals
2. What is the total budget for Fiscal Year 2017?
  1. Per control account?
3. Produce a Control Account plan for any control account.
  1. Drill down to year 2018 -> first quarter -> march
  2. Display fiscal year
4. Plot Cost/Earned/Actuals for the years 2017-2019
  1. Pick a single control account
5. Plot variances for the year 2017
6. What is the % of Labor / Material in the whole project?
  1. On each control account?

## CAM eToolbox – A few challenges

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6. Produce the CPR report:
  1. which are the month variances?
  2. Which are the cumulative variances?
7. Compare CPR vs SPA CTD reports, do they match?
8. Who has more than one Control account?
  6. Produce the dollarized ram reports
9. When do obligations of 302.3 start?
10. Produce the report of potential issues on activities
11. Produce the report of potential issues on resources
12. Change default format of all reports to be in thousands of dollars (Settings)

# fBCR – Baseline Change Request Tool

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- Getting started:
- Go to: <https://fbcr-dev.fnal.gov>
  - Login with your FNAL services account
- Our Project: Test FNAL Project
  - Check your roles (Account -> My Roles)
  - Check created BCR's. (Home)

# fBCR – Baseline Change Request Tool

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- Getting started:
- Go to: <https://fbcr-dev.fnal.gov>
  - Login with your FNAL services account
- Our Project: Test FNAL Project
  - Check your roles (Account -> My Roles)
  - Check created BCR's. (Home)

# fBCR Tool – A few Challenges

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1. Create a new BCR (BCR -> Create New)
  1. Choose **Test\_FNAL\_Project**
2. Edit and Save
3. Add attachments to the BCR
4. Add a cost change on a control account
5. Add a schedule change on a control account
6. Edit a BCR created by another person
7. Set up the approval workflow with three steps:
  1. CAM
  2. L2
  3. PM
8. Submit a BCR for approval

# Change Request Form – Generated by BCR Tool

**Fermilab** FNAL - Baseline Change Request Tool Richard Marcum

Home Baseline Change Request (BCR) Reports Awaiting Approval Implement a BCR **Account** ?

BCR Number: HL-LHC AUP\_0004 Status: Draft

\* = required field

**Details**

\*Title:

WBS Number:

\*Type of change:

Select at least one type of change.

Cost  Schedule  Technical  Other

Categories:

Directed Change  Error or Omission  Administrative Change  Claims  
 Requirements Change  Field Condition  Design Progression  Test  
 Scope Change

Detailed Description:

\*Impact / Justification

Include consequences of not approving. Risk, ESH, Interface, and Scientific impacts

Attachments/Links [Edit](#)

**Detail of Preliminary Cost/Schedule Changes**

Additional Control Accounts [Edit](#)

Relate any additional control accounts that are not in cost or schedule changes

\*Approval Workflow [Edit](#)

Watchlist [Edit](#)

Status Comments:

Write/edit any additional comments about the status of this BCR.

[Save](#) [Save and Send Email](#) [Ready to Submit](#) [Submit for Approval](#)

Organization > Office of the Chief Project Officer > Office of Project Support Services > fBCR - Documentation

[Home](#) [OPSS Website](#) [CAM eToolbox](#) [fBCR - Documentation](#)

**Fermilab** Contents

Getting Started

Last modified at 2/15/2018 11:12 AM by [Julian Badillo Rojas](#)

## Getting Started

The **Fermilab Baseline Change Request Tool (fBCR)** is the main tool for tracking and keeping record of all changes requested over a project baseline (BCRs), in line with the EVMS framework adopted by the Fermilab.

To access fBCR go to:

- **Test environment:** <https://fbc-dev.fnal.gov/> (Only accessible from Fermilab or through a secure VPN).
- **Production environment:** <https://fbc.fnal.gov/>

### Requirements

For using the fBCR you only need:

- A browser with javascript support on:
  - Mozilla 4.0 or above
  - Internet Explorer 10.0 or above (Edge).
  - Chrome 20.0 or above.
  - Safari 9.0 or above.
- A Fermilab Services Account.

### Login

For accessing the fBCR tool you need:

- A **Fermilab Services Account**.
- Your fBCR administrator should add at least the **Reader** role on your account.

Otherwise, you'll see a message like this, right after logging in:

Your session has expired.

Your session has timed out, please [Login again](#).

If this is the first time you login into fBCR, please contact the system administrator to add your user/roles to the system.

For logging out, click on the **Account** → **Logout** option on the main menu.

**User Types**

General User

- Create a BCR
- Edit a BCR
- Add Cost Changes
- Add Schedule Changes
- Add Attachments
- Add Control Accounts
- Requesting Review
- Cancel
- Searching
- Report by CA
- Custom Reports

Reviewer

- Edit Workflow
- Ready to Submit

Submitter

- Submit for Approval

Approver

- Approve
- Send to Draft
- Reject
- Implementation Mar.

# Change Request Form – Generated by BCR Tool (Cont.)

 FNAL - Baseline Change Request Tool

Home | Baseline Change Request (BCR) | Reports | Awaiting Approval | Implement a BCR **1** | Account | ?

BCR Number: HL-LHC AUP\_0004

\* = required field

**Details**

\*Title:

WBS Number:

\*Type of change:

Select at least one type of change.

Cost  Schedule  Technical  Other

Categories:

Directed Change  Error or Omission  Administrative Change  Claims  
 Requirements Change  Field Condition  Design Progression  Test  
 Scope Change

Title: Very Brief Summary

WBS Number: Single Lowest common WBS Element that encompasses all work.  
Example 1: Work affects the following WBS elements 123.01.02, 123.01.04, 123.01.06 then Lowest common WBS Element would be 123.01  
Example 2: Work affects the following WBS elements 1234.01.02, 123.01.04, 123.02.01 then Lowest common WBS Element would be 123

# Change Request Form – Generated by BCR Tool (Cont.)

Detailed Description:

Describe all details of the change such as why it is needed, How need was discovered, Basic BOE information – what is the Basis for the Change (remember the BCR is used instead of BOE and should contain equivalent back-up. Can use Attachments later but at least brief description and note that will bring reviewers to attachment)

\*Impact / Justification

*Include consequences of not approving, Risk, ESH, Interface, and Scientific impacts*

Attachments/Links

Include Consequences of NOT approving this Change. Also, specify and Risk, ESH, Interface, and Scientific impacts.

# Change Request Form – Generated by BCR Tool (Cont.)

Detail of Preliminary Cost/Schedule Changes

Additional Control Accounts

*Relate any additional control accounts that are not in cost or schedule changes*

\*Approval Workflow

Watchlist

Status Comments:

*Write/edit any additional comments about the status of this BCR.*

Filled out by Change Manager and Read Only for CAM after Request is Submitted.

Who will be Notified. Edited out by Change Manager and Read Only for CAM after Request is Submitted.

## fBCR Tool – A few more Challenges

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9. Approve a BCR that was created by someone else.
  1. Add some comments.
10. Send back to draft a BCR that was created by someone else.



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# **Fermilab Accrual Practice Overview and Training**

Prepared by – Jim Wollwert, Asst. Chief Accounting Officer

17 July 2015

# Overview of Class

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- Fermilab Uses the Accrual Basis of Accounting
- The Accrual Basis
- Prepayments
- Types of Purchase Orders at Fermilab
- Oracle Processing
- GR Purchase Orders Discussion
- GN Purchase Orders Discussion
- SN Purchase Orders Discussion
- Other types of Purchase Orders
- In Summary

## Accrual Basics

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- Accrual is the amount owed and not yet invoiced for work performed or goods received.
- Accrued amounts can be more or less than the actual invoice for the quantity received.
  - Since the invoice amount is entered into the system when the invoice is matched to the PO line, the actual costs can be higher or lower than the previously accrued amount.

# Accrual is NOT needed

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- Once an invoice is entered and matched to the PO lines
  - The amount matched is “costed” to that project/task immediately at that point in time. Regardless of invoice paid status.
  - There will be no need for an accrual because the invoice match process creates the actual cost transaction at that point.
- Recommend Put in Monthly Accrual *Every Month* to Ensure System has not let you down.
  - If you submit an accrual and don't need it, the system won't double book the cost
  - If something happens and the invoice was not received or entered by accounting, accrual ensures that the cost is recorded

## Accrual is needed

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- For service invoices (SN), goods received (GR), or goods not-received (GN) i.e. items shipped to somewhere off site
  - A receipt is entered into Oracle
    - SN “receipts” are entered by the finance person via spreadsheet sent to accounting.
    - GR item receipts are entered upon receipt of the item at Fermilab by the receiving department.
    - GN item receipts are entered when someone [requestor or FFM] notifies receiving to do so.
  - The PO line is eligible for accruals when the quantity received is greater than the quantity invoiced.
- **Acceptance** of the goods or services is **not** the initiator of an accrual **unless** other arrangements are made with accounting.

## Accrual Process:

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- At the end of the month, the system looks for PO lines with quantities received in excess of quantities invoiced (payment status is not a factor in the process).
- For anything where quantity received is greater than quantity invoiced, an accrual cost entry is generated.
- The next month on or around the first business day of the month, all prior month accruals are reversed via generation of accrual reversal cost entries.
- If during the next month accrual process for the same PO line
  - The same mismatch is present the same amount will be accrued.
  - The mismatch quantity increases the accrual will increase.
  - The mismatch quantity decreases the accrual will decrease.

## Accrual Process Goods received then Returned:

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- Regardless of whether the goods are received and kept or received and returned, the accrual will follow the process described above. This means unless other arrangements are made with accounting, that:
- If the invoice is rejected, and quantity is recorded as removed
  - There will be no PO line where quantity received exceeds quantity invoiced to “re-accrue” against.
  - Since the invoice was rejected no cost was incurred.
  - The outcome of the accrual reversal with no actual cost would be a negative cost.

## Accrual Process Goods received then Returned (Cont.):

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- If the invoice is not rejected, and the quantity is recorded as removed.
  - The Invoice will be matched to the PO line, costs will be in the system as actual costs.
  - The PO line quantity invoiced now exceeds the quantity received.
  - There will be no Accrual until the quantity received exceeds the quantity invoiced.
- Unless credit is requested, after rejecting the invoice, justified by returning the material, the cost will remain in your actuals.

# Fermilab Uses the Accrual Basis of Accounting

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- Per the lab's contract with the Department of Energy "The system of accounts employed by the contractor shall be satisfactory to DOE and in accordance with generally accepted accounting principles consistently applied."
- In order to be compliant with generally accepted accounting principles (GAAP), Fermilab must use the accrual basis of accounting.
- The accrual method most accurately matches expenses with the time period in which they are incurred.
- Major construction projects who use EVMS need to compare expenses to budget for each month. This can only be done by using the accrual basis of accounting.

# The Accrual Basis of Accounting

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- The Accrual basis is more useful to project management than the cash basis of accounting which only records transactions when cash is either received or paid.
- The accrual basis records expenses in the period (month) in which they are incurred.
- An **expense** is an event in which an asset is used up or a liability is incurred.
- Accounting systems use **accruals** to record expenses which have been incurred but payment is yet to be made. When payments are made “up front” before the actual work is performed, they are recorded as **prepayments**.
- Determine whether an actual liability to the vendor has been incurred when deciding whether or not to book an accrual or prepayment.

# Prepayments

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- Prepayment situations occur less frequently than accruals.
- Annual license and maintenance agreements are common examples of prepayments. Typically the vendor invoices the Lab for a long period of time (usually a year), but the benefit and related liability is incurred after the “up front” payment.
- Another example of a prepayment is when a payment is made to a collaborator for annual services at the beginning of the year.
- Prepayment situations should be communicated with Accounting Management.

# Types of Purchase Orders (PO's) at Fermilab

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- The type of Purchase Order dictates how items are received. Which is very important to the accrual process.
- There are three standard “types” of PO's at the Lab:
  - GR – Goods Received. These are purchases of tangible items which are delivered directly to the Lab.
  - GN – Goods Not Received. These are purchases of tangible items which are not delivered to the Lab but to a third party (collaborator, vendor, etc.).
  - SN – Service Receipts. These are purchases of services and therefore do not include the purchase of a tangible item.
- There are also T&M and Ordering Agreement PO's used by the Lab.
- T&M PO's are accrued (if needed) by the T&M department. Ordering Agreement PO's are accrued manually by the Field Financial staff.

# Oracle Processing

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- Expenses and accruals in Oracle are based entirely upon invoice entry (by Accounts Payable) and receipt entry (by Receiving or Accounting).
- Oracle books expenses whenever a vendor invoice is entered.
- Oracle calculates an accrual entry whenever the amount of receipts is greater than the amount of entered invoices.
- An accrual cannot be booked unless an active PO is in Oracle.
- Receipts for a particular PO line should not exceed the amount on that line. The system will allow an over accrual on a particular line, however this can cause significant issues including over-obligations at the project/task level.

## GR (Goods Received) Discussion

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- GR are tangible items that are usually shipped/delivered directly to the lab's receiving department. The unit of measure can be each, dozen, pounds, dollars, etc.
- The receiving department verifies what has been received and enters a receipt into the Oracle system.
- The Accounts Payable Group enters vendor invoices into Oracle and matches the invoice to receipts and Purchase Order.
- The Oracle system automatically books an expense when the vendor invoice is entered into the system.
- If the amount received is greater than the invoice(s) entered (amount billed), Oracle will book an accrual based upon the difference. Accruals are calculated and booked during the month-end close process.

# GN (Goods Not Received) Discussion

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- GN items are shipped/delivered to third parties.
- GN item receipts are entered into Oracle by the Receiving Department after they are notified by the requestor, technical expert, etc. Since the Receiving Department does not have first hand knowledge of the actual receipt, it is important that they are notified of GN receipts in a timely manner.
- GN are tangible items, as such, the unit of measure can be each, dozen, pounds, dollars, etc. However, receipts should not be entered for partial units. Therefore, if it is anticipated that an item will be accrued, if possible, the unit of measure should be in dollars.
- The Accounts Payable Group enters vendor invoices into Oracle and matches the invoice to receipts and Purchase Order.
- The Oracle system automatically books an entry when the vendor invoice is entered into the system.
- If the amount received is greater than the invoices entered (amount billed), Oracle will book an accrual based upon the difference. Accruals are calculated and booked during the month-end close process.

# SN (Service Receipts) Discussion

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- The SN type is used for services. It should never be used for the purchase of a tangible item. The associated unit of measure must be in dollars.
- Receipts relating to SN purchases are provided to Accounting by Field Financial staff. Accounting enters the receipts into the Oracle system.
- The Oracle system automatically books an entry when the vendor invoice is entered into the system.
- The Oracle system will automatically accrue any receipts that are greater than the total of invoices entered.
- Service receipt amounts are sometimes difficult to determine especially when a service has only been partially performed/completed during a particular month. The requestor/manager and field financial staff should work with vendors to determine the most accurate accrual amount.

## Other Types of PO's (T&M and Ordering Agreements)

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- T&M contracts and related receipts are monitored and executed by the Lab's T&M Department which is a part of FESS.
- Ordering agreement PO's are established for recurring purchases at a fixed price. Many times these are for monthly items such as utilities, gas purchases, etc. However, another common use of Ordering Agreements is for temporary labor. Accruals for Ordering Agreements are usually prepared by Field Financial staff and forwarded to Accounting for uploading.

# In Summary

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- There are several different types of PO's at Fermilab, but the main thing to know is that the Oracle system expenses invoices in the system as soon as they are entered. Accruals are calculated whenever the amount received is greater than the amount billed.
- Receipts for GR and GN items are entered by the Receiving Department.
- To ensure accurate receipt timing, the Receiving Department must be notified whenever a GN item is received.
- SN receipts are entered by Accounting.
- Any receipts sent to Accounting are first prepared and vetted by Field Financial staff.
- When it is anticipated that a Goods not Received (GN) or a Service Receipt (SN) purchase will need to be accrued, the unit of measure should be in dollars.
- Accruals are often times based upon estimates. Managers/requestors should work closely with vendors and Field Financial staff to ensure that accruals are as accurate as possible.



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## **Labor Burdens and Indirect Costs**

Prepared by – Rosette Mace and Jim Wollwert, Accounting  
17 July 2015

# Overview

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- Labor Burdens
- Indirect Rates
- Burden and Indirect Costs Process Overview
- Provisional Rates
- Mid-Year Adjustments to Provisional Rates
- Year-End Adjustments to Provisional Rates
- FY15 Provisional Labor and Indirect Rates and FY14 Indirect Rates History (Example)
- Some helpful links

# Labor Burdens

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- Labor burdens consists of:
  - Vacation allocation
  - Other Paid Time off (OPTO) allocation
  - Fringe allocation
- These burdens are charged against time-worked expenses each month.
- The Fringe allocation is also charged on OPTO and Vacation charges.
- All costs are considered as Labor costs.

# Indirect Rates

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- Fermilab categorizes indirect costs into the following categories, also called indirect pools:
  - Program Support (PS)
  - Material/Service Acquisition (MSA)
  - Common Site Support (CSS)
  - General and Administration Expenses (G&A)
  - Laboratory-Directed R&D (LDRD)
- Costs in these pools are activities that cannot be directly associated with a particular B&R (Budget & Reporting) category or non-DOE funded program/project/activity, collectively referred to as Final Cost Objectives.

# Burden and Indirect Cost Process Overview

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- Fermilab allocates labor burden and indirect expenses to all final cost objectives in accordance with Cost Accounting Standards (CAS) and other provisions of our prime Contract. Provisional rates are established at the beginning of the fiscal year.
- If required, mid-year adjustments can be made anytime during the year. Mid-year adjustments are made when it is anticipated that the current provisional rate(s) will deviate significantly from anticipated results. Rate adjustments are retroactive to the beginning of the fiscal year.
- As part of the year-end close process, a final redistribution of variances is performed. The redistribution balances allocated labor burden and indirect rates to the actual costs incurred. The result is the final rates for the fiscal year.

# Provisional Rates

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- The Budget Office and Accounting Department develop provisional rates at the beginning of the fiscal year with the goal of closely estimating the full-year rates.
- The Accounting Department is responsible for developing Labor Burdens. The Budget Office develops Indirect Rates.
- Provisional rates go into effect on the first day of the fiscal year with a retroactive adjustment to actual (variance distribution) at least annually at year end.
- At the beginning of the year, provisional rates are communicated to all customers, Divisions, Sections and posted on the Fermilab Office of the CFO website.

# Mid-Year Adjustments to Provisional Rates

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- Major changes in funding, budgetary allocations, expenses incurred, program plans, or allocation methodology could necessitate a rate change (increase or decrease) and a variance distribution during the year.
- Such rate changes and variance distributions are subject to CFO approval.
- CAS requires rate changes to be retroactive to the beginning of the fiscal year.
- When a redistribution takes place, the rate is changed going forward and a retroactive adjustment to cost is recorded in the month the rate was changed.
- The new provisional rates are communicated to all customers, Divisions, Sections and posted on the Fermilab Office of the CFO website.

# Year-End Adjustments to Provisional Rates

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- At year end, Final rates are computed and a retroactive adjustment to actual costs is recorded. Final rates are communicated to all customers, Divisions, Sections and posted on the Fermilab Office of the CFO website.
- There will always be a redistribution at year-end as rates never perfectly match actual expenses incurred.

# FY15 Provisional Labor and Indirect Rates and FY14 Indirect Rates History (Example)

- Provisional rates are established at the beginning of the year with retroactive adjustment mid-year and final redistribution at year-end.

Fermilab  
FY15 Provisional Labor, Indirect and Shop Rates

Consult your Division/Section/Project Field Financial Manager for the proper application of these rates to costs.

		Standard Rates	Standard Rates Line Item FED	Special Construction MIE	Special Construction Line Item
<b>Labor Burdens</b>					
Labor Burden Rate is applied to:					
Vacation	Monthly Time Worked	10.25%	same	same	same
	Weekly Time Worked	11.25%	same	same	same
Other Paid Time Off (OPTO)	Monthly Time Worked	6.75%	same	same	same
	Weekly Time Worked	9.25%	same	same	same
Fringe	Time Worked + Vacation + OPTO	31.00%	same	same	same
<b>Effective Labor Rates (Vacation, OPTO, Fringe)</b>					
	Monthly Time Worked	53.27%	same	same	same
	Weekly Time Worked	57.86%	same	same	same
Summer/Temp Fringe		8.00%	same	same	same
<b>Indirect Rates</b>					
Program Support (PS)	Effective Rate - Divisional (PS, CSS, G&A & LDRD)	11.50%	same	same	same
	Fully Loaded Monthly Time Worked - PS Divisional	85.39%	82.49%	76.26%	73.49%
	Fully Loaded Weekly Time Worked - PS Divisional	184.15%	179.68%	170.16%	163.91%
	Fully Loaded Weekly Time Worked - PS Divisional	192.66%	188.05%	178.24%	173.86%
Material/Services Acquisition (MSA)	Effective Rate (MSA, G&A & LDRD)	5.50%	same	same	same
		23.33%	21.59%	20.85%	18.95%
Common Site Support (CSS)	Effective Rate - Non-Divisional (CSS, G&A & LDRD)	42.00%	42.00%	38.00%	38.00%
	Fully Loaded Monthly Time Worked - Non-Divisional	66.27%	63.66%	58.08%	55.60%
	Fully Loaded Weekly Time Worked - Non-Divisional	154.85%	150.83%	142.30%	138.48%
	Fully Loaded Weekly Time Worked - Non-Divisional	162.47%	158.34%	149.54%	145.61%
Complex Procurement Rate (CPR)	Effective Rate (CPR, G&A & LDRD)	0.90%	same	same	same
		18.15%	16.29%	15.58%	13.76%
General and Administrative (G&A)	Effective Rate (G&A & LDRD)	15.25%	15.25%	12.75%	12.75%
		17.09%	15.25%	14.55%	12.75%
Laboratory Directed R&D (LDRD)		1.60%	N/A	1.60%	N/A
Pass-Through		3.0%	same	same	same

The above rates have been submitted to the U. S. Department of Energy (DOE) and have been neither approved nor disapproved. The Laboratory's current Cost Accounting Standards Disclosure Statement has been approved by DOE. All the above rates are subject to adjustment to actual at least once per year in September. History of adjustments available on Accounting website.

Fermilab Indirect Rates History		FY14		
			Jun 2014 Revision	
		FY14 Provisional	FY14 Provisional	FY14 Final
Vacation	Monthly Time Worked	10.00%	10.00%	10.10%
	Weekly Time Worked	11.50%	11.50%	11.10%
<b>Other Paid Time Off (OPTO)</b>				
	Monthly Time Worked	6.50%	6.50%	6.70%
	Weekly Time Worked	9.00%	9.00%	9.20%
Fringe	Time Worked, Vacation, OPTO	34.00%	32.00%	29.00%
<b>Summer/Temp Fringe</b>		8.00%	8.00%	8.00%
<b>Program Support (PS)</b>				
	Accelerator Division	28.00%	34.00%	32.70%
	Computing Division	10.25%	11.30%	10.70%
	Particle Physics Division	12.50%	17.50%	15.50%
	Technical Division	21.50%	21.00%	21.10%
<b>Material/Services Acquisition (MSA)</b>		5.00%	6.30%	5.60%
<b>Common Site Support (CSS)</b>		33.50%	33.00%	34.60%
<b>Technical and Scientific Common Support (TSCS)</b>				
<b>General and Administrative (G&amp;A)</b>		15.50%	15.00%	14.40%
<b>Laboratory Directed R&amp;D (LDRD)</b>			0.35%	0.07%
<b>Pass-Through</b>		3.00%	3.00%	3.00%
<b>Machine Shop</b>		\$79	\$79	\$79
<b>FESS Construction Engineering</b>		\$102	\$102	\$102



## Some helpful URLs:

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### Burden Rates – current & prior years, burden rate history

<https://fermipoint.fnal.gov/organization/fin/FormsRates/SitePages/Home.aspx>

### Indirect Cost Allocation Policy and Methodology

[https://fermipoint.fnal.gov/organization/fin/so/policy\\_manual/Shared%20Documents/Indirect%20Cost%20Allocation%20Policy%20and%20Methodology.docx](https://fermipoint.fnal.gov/organization/fin/so/policy_manual/Shared%20Documents/Indirect%20Cost%20Allocation%20Policy%20and%20Methodology.docx)

### Fermipoint Office of the CFO

<https://fermipoint.fnal.gov/organization/fin/SitePages/Home.aspx>