

CNI

COMMANDER, NAVY INSTALLATIONS

Commander, Navy Installations
Base Operating Support

ACTIVITY-BASED COSTING

DATA COLLECTION TOOL (DCT)

Part IV

NON-LABOR USERS GUIDE

Version 1.0

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NON-LABOR ASSIGNMENTS

PURPOSE

- 1.1 In addition to completing the Labor Assignment, the following position holders may be required to perform a Non-Labor Assignment for the organization for which they control the funds:
 - a. Funds administrators;
 - b. Contract managers; or
 - c. Those nominated by the Program Manager (PM) of each organization
- 1.2 The purpose of this assignment is to assign any funds expended during the previous period to the activities that consumed the funds or the goods and services purchased with those funds.
- 1.3 If users are performing this assignment immediately after their Labor Assignment, they do not need to log out. Instead they may click on **Assignment** and then **Non-Labor (A)** on the DCT navigation menu located on the left-hand side of the screen. **A** → If you do not have access but believe you should, contact the ABC Helpdesk.



INITIAL NON-LABOR ASSIGNMENT

2.1 The first time that a user performs the non-labor assignment, a screen similar to the following will appear:

Non Labor Assignment

Step1: For each Non-Labor category, select "FTE" or "%". For more information on FTE and %, click on Help in the left menu. **Step2:** For those Non-Labor categories that you have selected "%," enter the percent to be assigned from the category to the activity. The total at the bottom must equal 100%. **Step3:** Click "Submit/Save". **Note:** To change activities, click "Select/Deselect Activities".

Reset Assignments | Select/Deselect Activities | Search Activities | Submit/Save

Name: Eleanor Vann **Organization:** N94T **Period:** 2003-Feb

Labor Assignment Completed: 0 %

B →

Activities		Non Labor Assignments
		NAF Supplies \$2,891.53
		<input type="radio"/> FTE
		<input checked="" type="radio"/> %
There are no activities selected. Please add activities if you want to submit a '%' assignment.		
SUM:(%)		0

2.2 This screen shows the categories and value of non-labor dollars that need to be assigned to activities (**B**). Categories with zero dollars will not appear. Categories are broken down to the IMAP sub-sub function level.

2.3 There are two methods to assign non-labor funds to activities. The primary method is using a percentage value, described in paragraph 2.4. The other non-labor assignment method is the "FTE" assignment, which is delineated in paragraphs 2.6 through 2.9.

Non Labor Assignment ⓘ

Reset Assignments | Select/Deselect Activities | Search Activities | Submit/Save

Organization: AT-H01 **Period:** 2003-Feb

Labor Assignment Completed: 100 %

E →

Activities	Non Labor Assignments			
	UTIL Electricity	UTIL Water	STARS Printing&Repro	STARS Rent
	\$20.86	\$0.73	Public Affairs \$2,813.00	Public Affairs \$205.20
	<input checked="" type="radio"/> FTE	<input checked="" type="radio"/> FTE	<input type="radio"/> FTE	<input type="radio"/> FTE
	<input type="radio"/> %	<input type="radio"/> %	<input checked="" type="radio"/> %	<input checked="" type="radio"/> %
AT.01.1.1.1.1.1 - Operate Station Aircraft	FTE	FTE	50	0
AT.03.4.1.1.1.1 - Manage Command	FTE	FTE	50	100
SUM:(%)	FTE	FTE	100	100

F ← **D** → **C** →

- 2.4 For the non-labor percentage assignment method, click on the percentage toggle button (C) below the non-labor category that is to be assigned. A screen similar to that shown above will appear. You will enter in percentages next to the desired activities in that same column. In the example above, the **STARS_Rent – Public Affairs** non-labor funds have been assigned 100% to the "Manage Command" activity. After viewing the non-labor categories, it is necessary to select the activities to which non-labor funds are to be assigned. To add activities, click on the **Select/Deselect Activities** button.
- 2.5 Percentages for each category must total 100%.
- 2.6 If users anticipate that their non-labor assignments will take longer than 30 minutes to complete, they should click the **Submit/Save** button (D). The user can then return to the non-labor assignment and complete assignments and submit one-by-one or as desired.

*NOTE: If users do not complete all non-labor assignments and submit within **20 minutes**, they will get an error message informing them that their session has expired and all unsaved assignments will be lost.*

- 2.7 For some non-labor expense categories, the FTE method is applicable. If a user selects this method by clicking in the FTE toggle (E), then the cost of that non-labor category will automatically be assigned according to the aggregated labor percentages that the organization assigned to activities. For example, if there were five personnel in the organization and three of them had assigned 100% of their time to Activity 1, and the remaining two had assigned 100% of their time to Activity 2, then by using the FTE method, the non-labor category would be assigned to Activities 1 and 2, in the proportions of 60% (3/5) and 40% (2/5). Therefore, the higher the count of personnel undertaking an activity, the higher the proportion of non-labor dollars that same activity will receive if the FTE method is used to assign the funds.

NOTE: For purposes of the non-labor assignment, FTE represents the aggregated percentages assigned by all employees in an organization, not Full-Time Equivalent.

- 2.8 To use the FTE method, the user does not need to know what activities personnel in that organization code have selected and by what percentages; the DCT will calculate this information. The DCT does display, however, the percentage of personnel in that organization code who have assigned their time (F) for the period supported by the non-labor expenditures. In this example, 100% of the personnel have completed their labor assignment for the reporting period associated with the non-labor dollars. The prior month labor reporting periods are aggregated and shown in the "Labor Assignment Completed" link. If the labor assignment completion rate percentage is low, this method may not be appropriate because the assigned labor activities may not be representative of the entire organization's work activities. This labor percentage breakout can be seen by clicking on the **Labor Assignment Completed** link.
- 2.9 This method is useful where the goods or services procured using those funds are being consumed by personnel at a relatively equal rate. (e.g., supplies, computers, utilities, etc.)
- 2.10 The only instance where the FTE method cannot be used is if there are no personnel in that organization or the labor assignment completion rate is 0% for the organization.
- 2.11 Once the user has selected the method for each non-labor category and entered the percentages (if necessary), click on **Submit/Save** button (D) to proceed. A Non-Labor Assignment receipt page will appear.

- 2.12 Activities that have been assigned using a percentage will be listed at the top (**G**), and those assigned using FTE (if any) will be listed below (**H**). Users can print this page by clicking on the **Printable Version** Link located on the lower right-hand side of the screen.

Non Labor Assignment - Receipt Page

Thank you for your submission. You may print this receipt for your records. To exit the DCT, click "Logout" in the left menu. [Printable Version](#)

Organization:
AT-H01

Period:
2003-Feb

Percentage Assignments

G

Activities	Non Labor Assignments	
	STARS_Printing&Repro-Public_Affairs	STARS_Rent-Public_Affairs
	\$2,813.00	\$205.20
AT.01.1.1.1.1.1 - Operate Station Aircraft	50.00	0.00
AT.03.4.1.1.1.1 - Manage Command	50.00	100.00
SUM:(%)	100.00	100.00

FTE Assignments

H

Selected Activities	Non Labor Assignments	
	UTIL_Electricity	UTIL_Water
	\$20.86	\$0.73
AT.01.1.1.1.1.1 - Operate Station Aircraft	29.00	29.00
AT.03.4.1.1.1.1 - Manage Command	40.50	40.50
AT.03.4.1.1.1.20 - Undertake Professional Training	22.00	22.00
AT.03.4.1.1.1.25 - Conduct Air Logistics Support Runs	7.50	7.50
AT.03.4.1.1.1.27 - Perform Activity Based Costing (ABC) Duties	1.00	1.00
SUM:(%)	100.00 (apprx.)	100.00 (apprx.)

- 2.13 This completes the Non-Labor Assignment. To exit the DCT application, click on **Logout** on the left-hand side of the screen.

SUBSEQUENT NON-LABOR ASSIGNMENTS

- 3.1 Once the initial non-labor assignment has been completed, the DCT will store the activities entered last time and the user will be immediately directed to a list of the previously selected activities. All the non-labor assignment percentages, however, will be cleared (set to 0%) for the new period.

NON-LABOR ASSIGNMENT UPDATE PERIODS

- 4.1 As stated earlier, a new DCT labor period will begin on the 1st of each calendar month. Non-labor assignments are only to be performed once a month. Users will be able to login anytime between the 16th to the end of each month and update their non-labor assignments against activities for the previous month.

- 4.2 At midnight on the last day of each month, a new period will become effective in the DCT for non-labor assignments and users will no longer be able to update their non-labor assignments for the preceding month.