

U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT

2013.1: Managerial Cost Accounting Directive

Issue Date: May 23, 2012
Effective Date: May 23, 2012
Superseded: This Directive is the originating and establishing policy for U.S. Immigration and Customs Enforcement (ICE) regarding managerial cost accounting standards and methodologies. This Directive supersedes any and all previous issuances of guidance, including legacy U.S. Customs Service and U.S. Immigration and Naturalization Service guidance and procedures, that are inconsistent with the policy, guidance, and procedures contained in this Directive.

Federal Enterprise Architecture Number: 306-112-002a

1. **Purpose/Background.** For ICE to achieve organizational success and meet its strategic goals, it is critical that it effectively manage the costs of its operations. In order to maximize efficiencies of its costs of operations, ICE has created a Managerial Cost Accounting (MCA) model to facilitate the Planning, Programming, Budgeting and Execution process of building budgets, tracking execution of funds, and justifying resource requests to Congress.

MCA principles align costs appropriately to initiatives and activities based upon the direct allocation of the resources required to complete the activities. The ICE MCA model provides ICE with a standardized, repeatable methodology that will support internal decision making and ensure that ICE objectives are met through the efficient allocation of resources. The MCA model will also serve the needs of oversight authorities, such as Congress, by providing consistent and repeatable reporting.

The ICE MCA model, established in the “Managerial Cost Accounting CONOPS” attached to this directive, follows the MCA standards of the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards #4 (SFFAS #4), the official guidance for the use of MCA by federal agencies.

2. **Policy.** To maximize the efficiencies of the costs of ICE operations, all directorates and program offices must use the ICE MCA model established and detailed in the Managerial Cost Accounting CONOPS for all external cost reporting and budget formulation.
3. **Definitions.** None.

4. Responsibilities.

4.1. Chief Financial Officer (CFO) is responsible for:

- 1) Reviewing and clearing all cost related external communications.
- 2) Verifying and validating cost analyses and processes.
- 3) Utilizing the MCA methodology when producing cost estimates for the purposes of external reporting or budget formulation.

4.2. Directorates and Program Offices are responsible for:

- 1) Utilizing the MCA methodology when producing cost estimates for the purposes of external reporting or budget formulation.
- 2) Clearing all cost related external communications through the OCFO.

5. Procedures. Methodology for implementation of MCA is specified in the attached Managerial Cost Accounting CONOPS.

6. Authorities/References.

6.1. Federal Accounting Standards Advisory Board Statement of Federal Financial Accounting Standards #4.

7. Attachment. Managerial Cost Accounting CONOPS.

8. No Private Right. These guidelines and priorities are not intended to, do not, and may not be relied upon to create any right or benefit, substantive or procedural, enforceable at law by any party in any administrative, civil, or criminal matter.



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