

The Allocation Structure Worksheet

Click on the Allocation Structure menu option to open the Allocation Structure worksheet, as shown in Figure 11.

	A	B	C	D	E
1	CAM-TOOL MENU	?	Allocation Structure		
2			CAM-TEST Project		
3			LEVELS	HIERARCHY	DESCRIPTION
4			Level 1	Functional Modules (Program Functional Areas)	CAM-TEST project has 10 functional modules identified on the Functional Modules worksheet.
5			Level 2	Sub_Modules (Cost categories/cost pools)	CAM-TEST project's sub_module level is a breakout of system module activities. There are currently 30 submodules. See Sub_Modules worksheet.
6			Level 3	Details	CAM-TEST detail modules break out the sub_module functions of the system (e.g., reports and interfaces). See Details worksheet.
7	SYSTEM		ALLOCATION BASE: Identify the allocation base to be used for all system components. (The allocation base is the measurement you select to track and calculate the cost allocation for all benefiting programs. If the allocation base is anything other than development hours, you must apply a weighting system to all measurements.		
8	System Information		Allocation Base: Development Hours		
9	Benefiting Programs		Description: Development hours identified in cost estimation tool for all system components. No further weighting will be applied.		
10	Allocation Structure				
11	Functional Modules				
12	Sub_Modules				
13	Details				
14	Weighting System				
15	USAGE AND CAP				
16	All System Usage				
17	Recipient Counts				
18	Shared Usage LOE				
19	Cost Allocation Plan				
20	Child Welfare CAP				
21	OPTIONAL				
22	Program Summary				
23	Format All System Usage				
24	Format Shared Usage				
25	Help Menu				
26					
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Figure 11 Allocation Structure Worksheet

Overview. The Allocation Structure worksheet documents a high-level description of the allocation methodology and the allocation base to be used for this Cost Allocation Plan. The CAM-TOOL supports three levels of allocation (functional modules, sub_modules, and details) that may be expanded and documented in subsequent worksheets. The worksheet also identifies the allocation base (e.g., development hours, lines of code, etc.) that you have selected for this Cost Allocation Plan.

1. **Worksheet Data.** The Allocation Structure worksheet documents descriptions of how the three available levels of detail will be used in this specific cost allocation process, the allocation base for this Cost Allocation Plan, and relevant comments.

Allocation Structure. The CAM-TOOL provides three allocation levels similar to a work-breakdown structure for the system development. These should represent the distinct levels and units of work planned for system development. In order to use the CAM-TOOL for cost allocation, you must first assess your project plan and cost estimation process to identify the three-level structure of effort that you will document in the CAM-TOOL. The following examples refer to the system described in Figure 11, above.

- **Level 1 – Functional Module:** The system shown in Figure 11 above will be designed to have 10 areas of program development, or 10 Functional Modules. These will be identified and described in the Functional Modules Worksheet. These may include an Alerts module (e.g., programming, testing, etc.) to generate system notifications to users about due dates or past due work, or Data Collection, Eligibility Determination, Benefit Issuance, etc.
- **Level 2 – Sub_Module:** Each Functional Module breaks out to a second level of cost category or defined development effort. Figure 11 documents that the 10 Functional Modules will break out to a total of 30 Sub_Modules. These will be identified and described in the Sub_Modules Worksheet.
- **Level 3 – Detail:** Each Sub_Module breaks out to a further level of detailed effort. Figure 11 documents that the 30 Sub_Modules will break out to the distinct items to be developed. These will be identified and described in the Details Worksheet.

Allocation Base. Allocation base is the measurement used to track and calculate the development effort for benefiting programs. The **allocation base** you document in the CAM-TOOL must encompass the entire work effort for the system functionality in the allocation hierarchy to allow for proper cost allocation. As shown in Figure 11 at the beginning of the chapter, the Allocation Structure Worksheet documents your selected Allocation Base. You may insert additional rows if needed.

Figure 12 lists examples of different allocation bases.

Note: you must select **one** allocation base to characterize the entire development effort in the Cost Allocation Plan.

Allocation Base	Description
SOFTWARE DEVELOPMENT HOURS	Estimated or actual development hours expended on specific system functionality
STORAGE/DATABASE SIZE	Estimated or actual storage size or database size related to specific system functionality
LINES OF CODE (LOC)	Estimated or actual lines of code related to specific system functionality
FUNCTION POINTS	Estimated or actual function points related to specific system functionality
SCREENS	Estimated or actual screens related to specific system functionality

Figure 12 Examples of Allocation Bases

The optimal allocation base is the number of development hours, as estimated by your cost estimation process. Development hours can function as an indication of both work breakdown and level of effort required for system development. Where the allocation base is development hours, no other weighting is needed.

Other allocation bases may not inherently include the level of effort in the base measurement. As shown in Figure 12, lines of code can be used as an allocation base. However, lines of code are a measure of size and do not necessarily indicate level of effort. A very complex system function may have taken a lot of time to

develop and test, but may have resulted in only 30 lines of code, whereas another very simple function may require 100 lines of code.

Where the allocation base measure does not include the level of effort, a weight factor must be applied to indicate the level of effort. You must develop a scale, (i.e., 1 to 5 for low-to-high) and apply the weighting scale to all of the allocation base values. (The weighting system must be described in detail on the Weighting System worksheet.)

The CAM-TOOL uses Allocation Base data in several worksheets:

- First, you will select and identify your allocation base in the Allocation Structure worksheet.
- Next, you must describe and define the base values and any weighting system you have developed to encompass them, in the Weighting System worksheet.
- Finally, you will enter the actual base values and any weighting (type and value) for each unit of system functionality on the All System Usage worksheet.
- The CAM-TOOL will then use your evaluation of effort in calculating the fair share for each benefiting program.

Comments. This worksheet provides a comment section below the area for Allocation Base. It may be used for any comments or additional descriptions that would be helpful to the cost allocation process. You may add as many comment rows as you wish.

2. **Command Buttons.** None
3. **Required Fields needed for the CAM-TOOL automated calculations.** None required for CAM-TOOL calculations.
4. **Data Copied To Worksheet.** None.
5. **Data Copied From Worksheet.** None.
6. **Worksheet Calculations.** None.