

Revised NOA120 Overhead Comparison Report Guidance

Introduction

The Overhead Comparison Report (NOA120) is a National Oceanic and Atmospheric Administration (NOAA) budget report that compares the generated surcharge amounts to the actual obligations and computes an over/under amount for the reporting period.

The over/under process compares the surcharge offsets to the actual leave/benefit (or overhead) expenses in order to redistribute the differences between the two to Line Office/FMC operating program(s). If the offsets are higher than the actual expenses the affected office will have a surplus of funds to spend or an increase to their funds availability. If the offsets are lower than the actual expenses the affected office will have an increase in their costs or a decrease in their funds availability.

The NOA120 report summarized the results of this process. Due to the Business Rules change to not reverse the over/under results until later in the month versus the beginning of each month, an additional step was required to fully capture the net results of the surcharge process and to determine the net amount of the over/under redistribution. The NOA120 report has been revised to capture this data in a more understandable and usable format for users.

Explanation of the Revised NOA120 – Overhead Comparison Report

The left-hand side of the report, Operating Fund, shows the Over/Under Amount to Be Reversed, the Year-to-Date Surcharge & Comp/Credit Obligations and their Total. These elements are broken out by Leave Surcharge Support, Employer Contribution (EC), NOAA Overhead, Line Office Overhead, and FMC Overhead. Within each of these categories the data is separated into Direct and Reimbursable Fund totals. The right-hand side of the report summarizes the Internal Fund Data. It shows the Year-to-Date Over/Under Offset, Year-to-Date Surcharge Offset, Year-to-Date Obligations and the Year-to-Date Over/Under Estimate [YTD Surcharge Offset minus the YTD Obligations].

Operating Fund – Leave Surcharge Support

Over/Under Amount to be Reversed = The Over/Under amount through the Fiscal Month selected associated with Leave Surcharge Support, prior to its reversal in preparation for the next over/under process. [If the data is pulled in March 2009, the Over/Under Amount will be all of object class 11.60.89.99 obligations for direct and reimbursable funds from October 1, 2008-March 31, 2009.]

Includes Fund Code 02, but not project type 'LVEXP.'

Revised NOA120 Overhead Comparison Report Guidance

YTD Surcharge and Comp/Credit = The Year-to-Date Surcharge and Comp/Credit amount through the Fiscal Month selected associated with Leave Surcharge Support. [If the data is pulled in March 2009, the Surcharge and Comp/Credit amount will be all of object class 11.60.00.00 & 11.8x.00.00 obligations for direct and reimbursable funds from October 1, 2008 – March 31, 2009.]

Includes Fund Code 02, but not project type ‘LVEXP.’

Operating Fund Total = The sum of the O/U AMNT to Be Reversed and the YTD Surcharge and Comp/Credit for Leave Surcharge Support.

Internal Fund – Leave Surcharge Support

YTD O/U Offset Amnt to Be Reversed = The Year-to-Date Over/Under Offset. The Over/Under Offset Amount through the Fiscal Month selected associated with Leave Surcharge Support, prior to its reversal in preparation for the next over/under process. [If the data is pulled in March 2009, the Over/Under Offset Amount - SGL account 5700.89 costs, Project Type ‘LVOFF,’ object class3 = 89, within the Internal Fund [Fund Code 02] from October 1, 2008- March 31, 2009.]

YTD SUR Offset = The Year-to-Date Surcharge Offset. The Surcharge Offset amount through the fiscal month selected associated with Leave Surcharge Support. [If the data is pulled in March 2009, the Surcharge Offset Amount - SGL account 5700.89 costs, Project Type ‘LVOFF,’ object class3 = 00, within the Internal Fund [Fund Code 02] from October 1, 2008 - March 31, 2009.]

YTD Obligations = The Year-to-Date Obligations. The obligations amount through the fiscal month selected associated with Leave Surcharge Support. [If the data is pulled in March 2009, the Obligation Amount – SGL Account 4801 to 4982 costs, Project Type ‘LVEXP’ within the Internal Fund [Fund Code 02] from October 1, 2008 – March 31, 2009].

Current Month O/U Est. = Current Month Over/Under Estimate. The difference between the Year-to-Date Surcharge Offset and the Year-to-Date Obligations.

The Employer Contribution, NOAA Overhead, Line Office Overhead, and FMC Overhead details include the same data, only the project types are different. Example: Employer Contribution data includes Fund Code 02 but not project type ‘ECEXP’ on the Operating Fund side of the report and includes project type ‘ECOFF’ and ‘ECEXP’ on the Internal Fund side of the report. [See the attached spreadsheet which shows the data that is included within each column and the computations used for the totals.]

Revised NOA120 Overhead Comparison Report Guidance

How To Interpret the Data on the Report

Operating Fund Leave Surcharge Support:

This is a screen shot of the left-hand side of the NOA120 Report with data pulled for the Chief Financial Officer as of March 18, 2009.

The O/U AMNT to Be Reversed (2.08) is the Year-to-Date Over/Under amount [11.60.89.99] that has been distributed to the Line Office specific Direct Fund account(s) and it will be reversed when the Over/Under Reversal Process is run later this month.

The YTD Surcharge & Comp/Credit 37.40K is the total surcharge [11.60.00.00] and comp/credit [11.8x.00.00] costs that have been incurred within the direct fund labor accounts; generated by the LO-derived leave surcharge rates and applied to the base labor object class codes [11.1x.00.00 to 11.3x.00.00].

The Total is the sum of the O/U AMNT to Be Reversed plus the YTD Surcharge & Comp/Credit, [(2.08K) + 37.40K = 35.32K]. The total is the net effect of the over/under redistribution against the current Leave obligations within the direct accounts. In other words, because the YTD surcharge offsets were higher than the YTD actual leave obligations (2.08K), the leave expenses were reduced by 2.08K bringing the total from \$37.40K to \$35.32K.

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 REPORT ID: NOA120
 INSTANCE: CFSDW.WORLD

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Bureau: 14 - NOAA
 Fiscal Year / Month: 2009 / MARCH
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Item	Operating Fund		Total
	O/U AMNT To Be Reversed	YTD Surcharge & Compl/Credit	
1. LEAVE SURCHARGE SUPPORT:			
DIRECT	(2.08)	37.40	35.32
REIMB	0.00	0.00	0.00
TOTAL:	(2.08)	37.40	35.32

Revised NOA120 Overhead Comparison Report Guidance

Internal Fund Leave Surcharge Support

This is a screen shot of the right-hand side of the NOA120 Report with data pulled for the Chief Financial Officer as of March 18, 2009. Data for the O/U and Surcharge Offset columns is posted within SGL Account 5700/Expended Appropriations versus, the YTD Obligations which was recorded within the SGL Account 4801 to 4982.

The YTD O/U Offset is the Year-to-Date Over/Under Offset (2.08K) that was generated by the most recent over/under process. This amount is added into the SGL Account 5700 to balance with any '+' or '-' obligations that are added to the Direct obligations during the over/under process.

The YTD Sur Offset is the Year-to-Date Surcharge Offset (37.40K) generated by applying the various LO-derived leave surcharge rates against the base labor object class codes [11.1x.00.00 to 11.3x.00.00].

The YTD Obligations is the Year-to-Date Internal Fund Leave Obligations 35.55K with a project type of LVEXP only [09WLVxx].

The Current Month O/U Est. is the Current Month Over/Under Estimate is the difference between the Year-to-Date Surcharge Offset and the Year-to-Date Obligations. The (1.85K) is the amount of over/under that would be redistributed to the current Leave obligations within the direct accounts for the month of March.

Internal Fund			
YTD O/U Offset	YTD Sur Offset	YTD Obligations	Current Month O/U Est
2.08	(37.40)	35.55	(1.85)
0.00	0.00	0.00	0.00
2.08	(37.40)	35.55	(1.85)

Revised NOA120 Overhead Comparison Report Guidance

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	CREATION RUN DATE: 08/14/2008			COMMERCE BUSINESS SYSTEM (CBS)										USER ID: OPS\$MIKBL01		
2	REPORT ID: NOA120			NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION										PAGE 2		
3	INSTANCE: CFSDW.WORLD			OVERHEAD COMPARISON REPORT										AS OF DATE: 07/31/2008		
4	(DOLLARS IN THOUSANDS)															
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