



NOAA NATIONAL OCEANIC AND
ATMOSPHERIC ADMINISTRATION
UNITED STATES DEPARTMENT OF COMMERCE

Budget Operating Plans (BOPs) Training

FY 2012 – February
V 1.0



Training Agenda

- Day 1

- Budget Overview
- Funds Management
- Funds Control
- Allotments
- Super Pools
- Super Pools & BOPs
- Internal Funds
- Cost Accumulation
- Surcharges, BOPs & Base Labor
- BOPS & NOAALink
- FTEs & BOPs

- Day 2

- BOP Approval Process
- BOP Changes
- Automatic Transfers
- FTE Realignment
- Reimbursable BOPs
- Reports
 - Quick Reports
 - Data Warehouse

NOAA Client Services Help Desk



- **Functional/Technical Support for CBS Applications**
 - Budget Operating Plans (BOP)
 - Reimbursable Agreements
 - SLTs & DLAs
 - Data Warehouse/Discoverer
 - Commerce Purchase Card System (CPCS)
 - Travel
 - C.Request/C.Buy
- **User Account requests, JAVA/JInitiator, etc.**
- **FSD/CBS Web Site** http://www.corporateservices.noaa.gov/Finance/FOFSD_Home.html
 - Click on Help Desk link for additional info, phone numbers, etc.
 - Email: ClientServices@noaa.gov
 - Phone #: 301-444-3400
 - Option #4 – CBS (BOPs)
 - Fax/Server #: 301-444-3401





Budget Overview

Basics of Budget



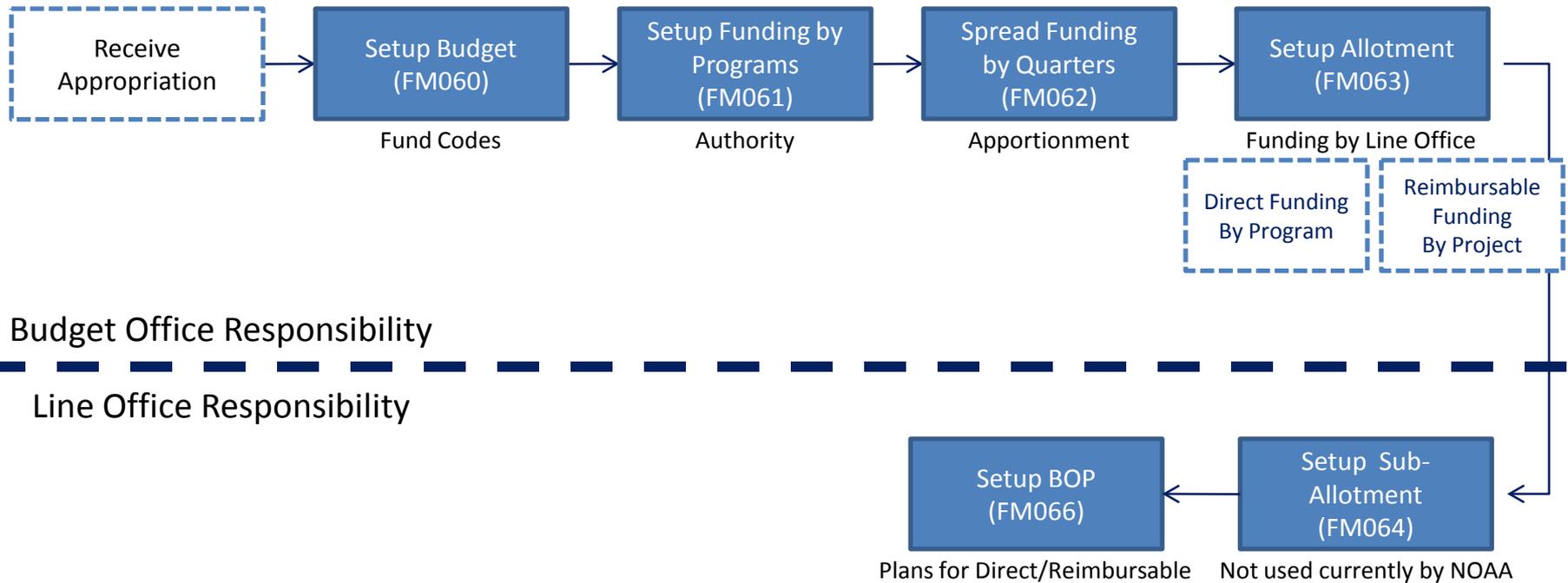
- Appropriation
 - Direct/Reimbursable Funding
 - Given to us each fiscal year
 - Usually in October
 - Can be done anytime during the FY or not at all
 - » Continuing Resolution (CR)
 - Is a Lump Sum
 - Has to be broken down into pieces
 - In order to be able to be spent



Types of Funds

- Circular A-11 defines:
 - Direct
 - Any type of funding that is not reimbursable
 - Reimbursable
 - Financed from offsetting collections received in return for goods or services provided or are received from offsetting collections from other Federal government accounts

Budget Setup



*Amounts on higher level screens set limits for subsequent screens

*Funds distributed can be less than amount available on preceding screen; sets new limit for subsequent screen(s) change

Budget Structure



Fund Code 1011
ORF General Operations

01-03-04-000
NOSNVGTN Geodesy Base

**Appropriation–
Fund Code
(FM060)**

**Authority & Apportionment
Program Code
(FM 061/062)**

Fund Code 0007
Reimbursable

01-03-04-000
NOSNVGTN Geodesy Base

K8K6D10
Outreach & Data
Access - Geodesy

K8K6D20
Networks

**Allotment
(FM063)
Project Code
(CM004)**

1RK6D5Y
Geodetic Advisor
- Colorado

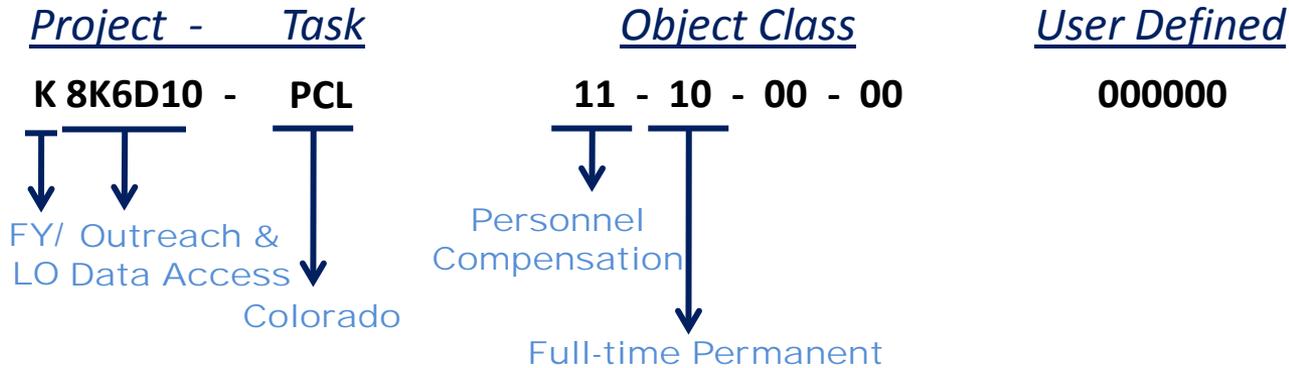
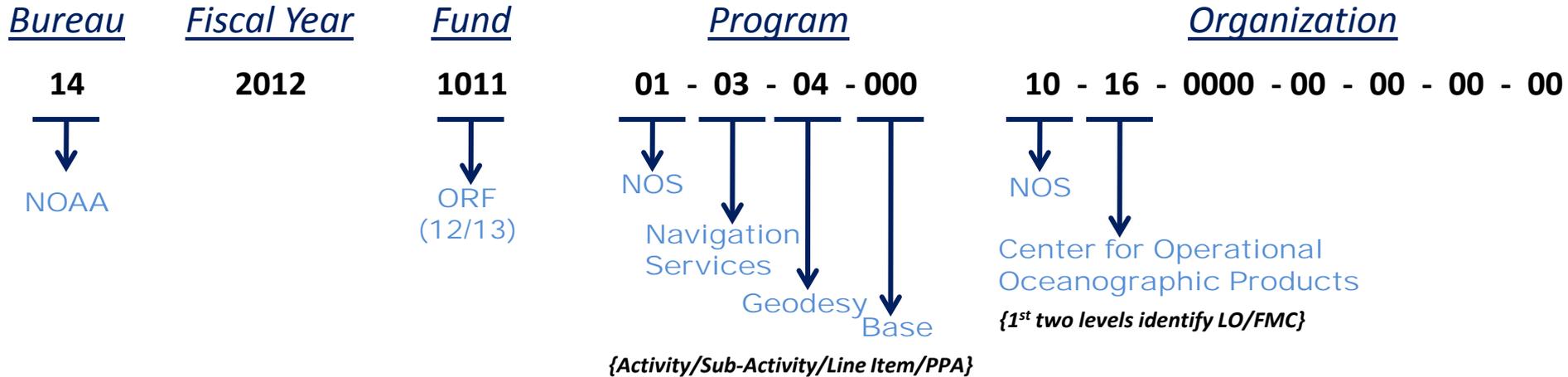
PCL Colorado
PMS Mississippi
PWA Washington

P00 Networks
PEL No Tasks

**Task Codes
(CM004)**

P00 Geodetic Advisor - CO
PCO Geodetic Advisor - CO
PCO Geodetic Advisor - CO

CBS Accounting Classification Code Structure (ACCS)

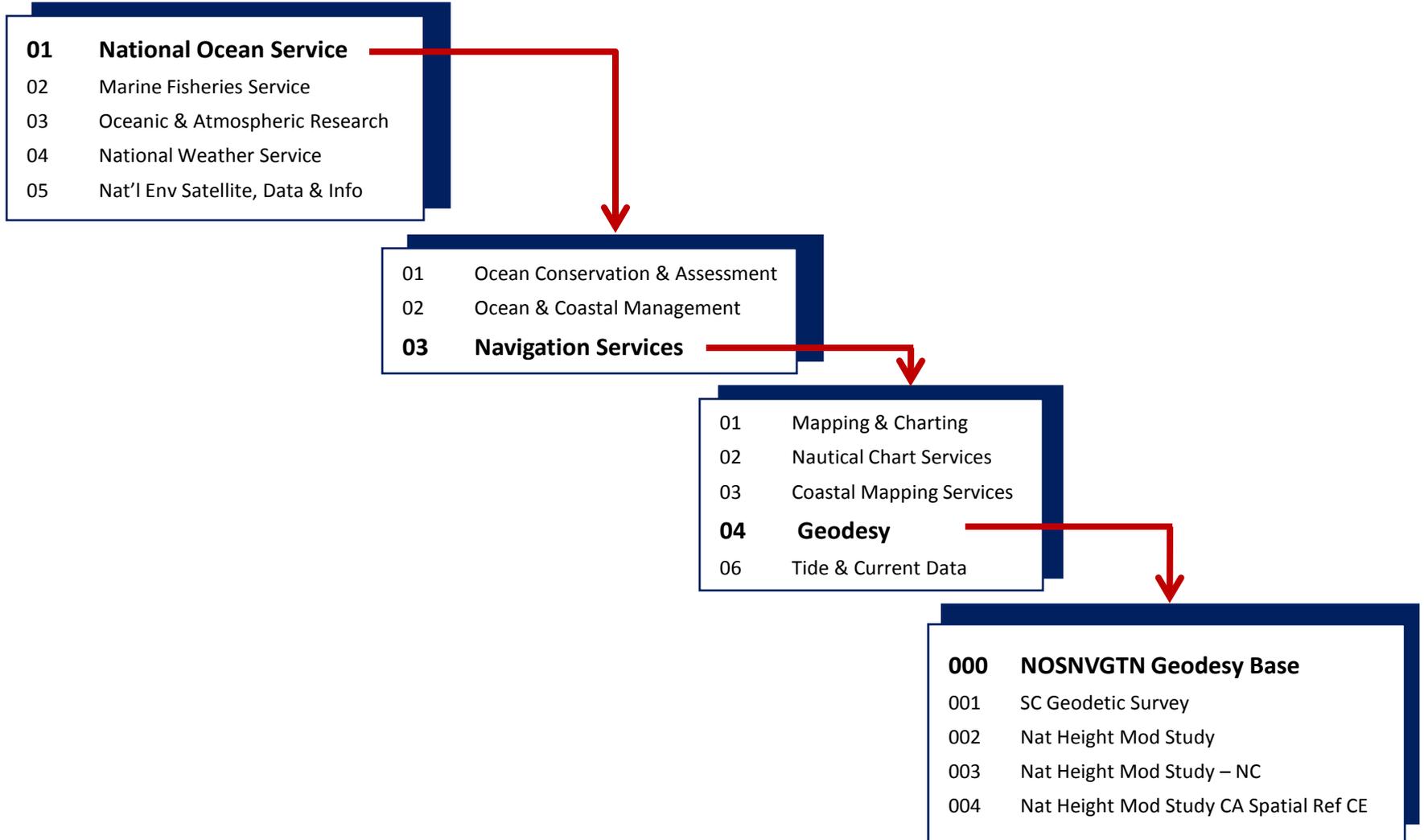


{Identifies line, program or staff office for
No-Year funds Or Fiscal Year for Multi-Year funds}

ACCS Validation: <https://cbsquery.rdc.noaa.gov/search/validateCAMSaccs310g.html>

Program Code Structure

{01-03-04-000}



Organization Code Structure

Level 1 -- Line Office



NOAA (14)

- 01 Office of the Under Secretary
- 05 Office of Administration
- 06 NOAA Finance & Administration
- 08 NOAA Marine & Aviation Operations
- 09 Systems Acquisition Office
- 10 National Ocean Service
- 20 National Weather Service
- 30 National Marine Fisheries Service
- 40 National Environmental Satellite,
Data & Information Service
- 50 Office of Oceanic & Atmospheric Research

BIS (13)

- 40 Office of the Under Secretary
- 41 Director of Administration
- 42 Export Administration
- 43 Office of Assistant Secretary for
Export Enforcement
- 44 Office of Assistant Secretary for
Export Administration

EDA (20)

- 01 Philadelphia
- 04 Atlanta
- 05 Denver
- 06 Chicago
- 07 Seattle
- 08 Austin
- 99 HQs

Organization Code Structure

Levels 1-2 -- Financial Mgmt Center (FMC)



<u>LO - FMC</u>	<u>Description (NOS Examples)</u>
10 - 01	National Ocean Service – Asst Adm
10 - 04	Office of Ocean & Coastal Resource Management
10 - 09	Office of Coast Survey
10 - 11	Office of National Geodetic Survey
10 - 12	Office of Response & Restoration
10 - 13	National Center for Coastal Ocean Science
10 - 15	NOAA Coastal Services Center
10 - 16	Center for Operational Oceanographic Products

ACCS Project # -- 1st Position



- **Multi-Year Funds -- Fiscal Year**

- Fund 1005 (ORF) J FY 2011 & FY 2012 – Carryover
- Fund 1004 (PAC) J FY 2011 & FY 2013 – Carryover
- Fund 1011 (ORF) K FY 2012 & FY 2013 – Carryover
- Fund 1012 (PAC) K FY 2012 & FY 2014 – Carryover

ORF – Operations, Research & Facilities PAC – Procurement, Acquisitions & Construction

- **No-Year Funds -- Line, Program, or Staff Office**

- Funds 0001, 0005, 0006, 0007 and 0016:

- | | |
|----------|------------|
| 1 - NOS | 5 - NESDIS |
| 2 - NMFS | 6 - NFA |
| 3 - OAR | 7 - NMAO |
| 4 - NWS | 9 - BIS |

Project Code Maintenance {CM004}



Project/Task Code Form & Procedures

<http://www.corporateservices.noaa.gov/finance/projtaskdwild.html>

Project Code Maintenance (CM004 VER-3.0.0.60)

Interface		Name	NOAA
Bureau Code	14	Title	NOS CHARLESTON CCEHBR LAB REN-CWP
Project Code	K4KCBLR	Descr	CONSTRUCTION WORK IN PROGRESS
Type	CWP	Title	NOAA ORF 1312/131450
Fund Code	1011	Name	CTR FOR COASTAL ENVIRONMTL. HEALTH BIO
Program	01 -01 -08 -001	Eff Dates	01-OCT-2011 to 30-SEP-2013
D/R Flag	D	Notes	< C >
		WMP	N Fixed N < Fixed > < WMP Hist >

Codes: Fields of Science NSF 4 Production Y Goal 15

Project Leader MICHELE A RILEU

Manager 999999 NO SPECIFIC EMPLOYEE NO Techrep 999999 NO SF

Admin 999999 NO SPECIFIC EMPLOYEE NO CO/POC 999999 NO SF

Project: Created by Organization 06 - 02 - 0002 - 02 - 00 - 00 - 00

Base/Non-Base N Funding Source Organization 06 - 57 - 0001 - 03

Prior Code J4KCBLR Budget Initiative No

Tasks < > Category < > 2012-B1

Approval: Y By BUDGET OFFICE 29-JUL-2011 Active: Status

ProjectTasks

Task	Title	Effective Dates		Notes
		Begin	End	
P00	NO TASK	01-OCT-2011	30-SEP-2013	< T >
Flags:	BE Y	PR Y	PO Y	AP Y
	AR Y	GJ Y	LB Y	
Active: Status	Y	Date	29-JUL-2011	

Accept Cancel

Project – Task Effective Dates



- End Dates -- set for each task to avoid incurring further obligations
 - Reimbursable projects reaching completion
 - Projects linked to programs no longer in budget structure
 - Period of availability for multi-year fund expires
- Included on Project and Task lookups on the CBS website
 - <http://www.corporateservices.noaa.gov/finance/dblookups.html>

Task Effective Dates		Valid During	
Begin	End	FY	Period of Time
Oct 1, 2011	<i>Blank</i>	2012.....	2012 and subsequent years
Oct 1, 2011	Sep 30, 2011	2012	All of FY 2012
Jan 1, 2012	Sep 30, 2011	2012	All of FY 2012
Oct 1, 2010	Sep 30, 2012	2011-2012	2011-2012; not valid for 2013 and beyond

Note: If a task is valid for any part of the fiscal year, it is valid for the entire year.



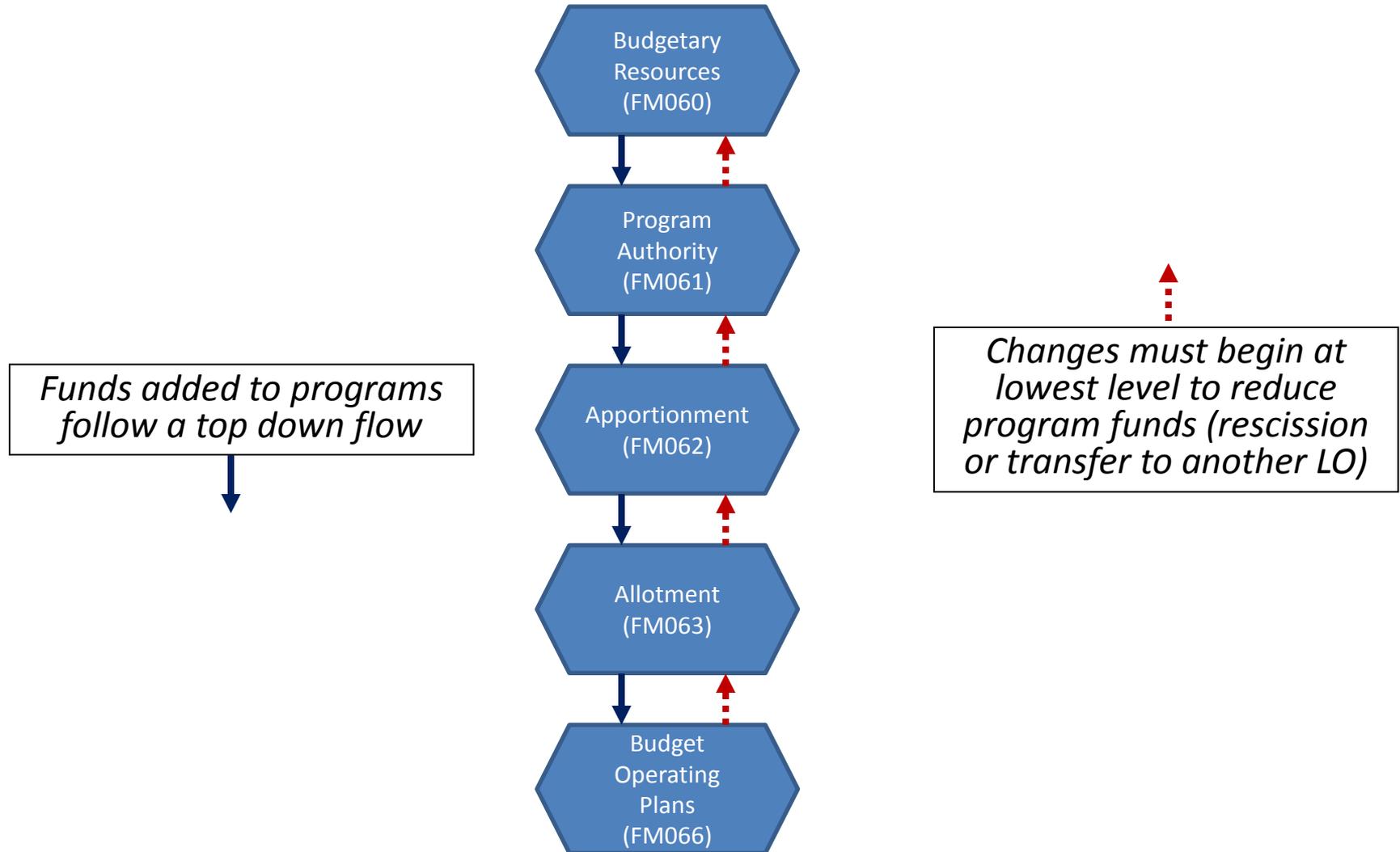
Funds Management

Importance of Funds Management



- Federal Principals of Appropriation Law
 - **Time** - the obligation/expenditure must occur within the time limits applicable to the appropriation
 - **Purpose** – the purpose of the obligation/expenditure must be authorized – does it fall within what Congress intended the funds be used for?
 - **Amount** – the obligation/expenditure must be within the amounts Congress has established.

Funds Management Flow



Funds Management Example - Budget Office



Budgetary Resources (FM060)

ORF General Operations Fund
\$5,500

Program Authority (FM061)

Program 01-01-02-000	\$2,000
Program 01-06-01-000	\$1,000
Program 02-20-01-001	\$2,000
Total	\$5,000

Apportionment (FM062)

<u>Program</u>	<u>1st Qtr</u>	<u>2nd Qtr</u>	<u>3rd Qtr</u>	<u>4th Qtr</u>	<u>Total</u>
01	\$1,000	\$1,000	\$500	\$500	\$3,000
02	\$1,000	\$500	\$250	\$250	\$2,000

Allotment (FM063)

<u>NOS 10-10</u>	<u>1st Qtr</u>	<u>2nd Qtr</u>	<u>3rd Qtr</u>	<u>4th Qtr</u>	<u>Total</u>
Program 01-01-02-000	\$500	\$500	\$500	\$500	\$2,000
Program 01-06-01-000	\$0	\$250	\$250	\$500	\$1,000

Funds Management Example – Line Office



Budget Operating Plan (FM066)

Program 01-01-02-000				
<u>FMC 10-10</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>1st Qtr Total</u>
Labor	\$100	\$100	\$100	\$300
Benefits	\$20	\$20	\$20	\$60
Other	<u>\$80</u>	<u>\$20</u>	<u>\$40</u>	<u>\$140</u>
Total	\$200	\$140	\$160	\$500

- FMCs may have plans in different projects which equal the total FMC allotment
- Total of all plans by quarter cannot exceed cumulative allotments



Funds Control

Funds Control



- Funds Management creates resources
- Funds Control establishes limits for use of funds
 - Established for each fund each FY
 - ACCS level is used
- Funds Balance Table
 - Determines funds availability when recording commitments/obligations

Dimensions of Funds Control



- Funds Control is at:
 - Allotments
 - Sub-Allotments/BOPs
 - *Not used by NOAA*
- ACCS Level Checked for Funds Availability
 - Direct Funds
 - Fund; Line Office-FMC (Org 1&2); Program 1-4
 - Reimbursable
 - Fund; Line Office-FMC (Org 1&2); Program 1-4; Project
- Funds Control Compares:
 - Total Obligations to Funds Available

Funds Control – Allotments

Example #1



FMC	Fund / Program	1 st Quarter		Purchase Order
		Allotment by FMC & Program	Budget Operating Plan	
20-10	1005 04-04-01-001	5,000	4,000	
20-10	1005 04-04-01-002	10,000	5,000	10,000 ✓
20-20	1005 04-04-01-002	2,000	2,000	
<i>Total</i>		17,000	12,000	

- FMC 20-10 attempts to process a \$10,000 Purchase Order for Program 04-04-01-002
 - » Transaction will be accepted by the system
 - FMC 20-10 allotment for Program 04-04-01-002 is \$10,000
 - Obligation is within the FMC allotment

Funds Control – Allotments

Example #1a



FMC	Fund / Program	1 st Quarter		Purchase Order
		Allotment by FMC & Program	Budget Operating Plan	
20-10	1005 04-04-01-001	5,000	4,000	
20-10	1005 04-04-01-002	10,000	5,000	10,001 <input checked="" type="checkbox"/>
20-20	1005 04-04-01-002	2,000	2,000	
Total		17,000	12,000	

- FMC 20-10 attempts to process a \$10,001 Purchase Order for Program 04-04-01-002
 - » Transaction will not be accepted by the system
 - FMC 20-10 allotment for Program 04-04-01-002 is \$10,000
 - Obligation exceeds the FMC allotment for this program

Funds Control – Allotments

Example #2



<i>LO</i>	<i>Program</i>	<i>Project</i>	<i>Allotment by Line Item & Project</i>	<i>Purchase Order</i>
20-10	0007 04-02-01-000	4RM2LA7	2,000	
20-20	0007 04-02-01-000	4RM2LA7	3,000	3,001 ✘
20-20	0007 04-02-01-000	4RM2LAT	4,000	
		<i>Total</i>	9,000	

- FMC 20-20 attempts to process a \$3,001 Purchase Order for Program 4RM2LA7
 - » Transaction will not be accepted by the system
 - Allotments for Project 4RM2LA7 total \$5,000 but only \$3,000 is allotted to FMC 20-20
 - Obligation exceeds their available funds for the project



Allotments

Allotment Overview



- Funding for Organizations (LO/FMC)
 - Allotted by Quarters
 - Setup by
 - Program (Direct)
 - Category B
 - Project (Reimbursable)
 - Category A
- Amounts Allotted by
 - Item number & Effective Dates
- Allotment Pools consist
 - Item Number, Effective Date, Organization & Amounts
- BOPS use allotment pools
 - To draw funding from
 - To do a funds check

Allotment Screen – FM063



Direct Funding Allotment

Allotments (FM063 VER-3.0.0.34)

Bureau Code: 14 NOAA
 Fund Code: 0001 OR&F GENERAL OPERATIONS 13X1450
 Fiscal Year: 11 Appropriation Symbol: 13X1450
 Program Code: 02 08 01 000 Descr: FRMS - SCIENCE & TECHNOLOGY
 D/R Flag: D Category: B1
 Trans: Amount: 75,000,000.00 No. 73304
 Approval: Y By: E K COBBS Date: 18-APR-2011

Item	Effective	Organization Code	Project Code	Object Class	UDF	D
6	01-JAN-2011	30 01 0000 00 00 00 00	00000000	000 00 00 00 00 00	0000000	P
			Percent	33.0000	Amount	24,750,000.00
7	01-APR-2011	30 01 0000 00 00 00 00	00000000	000 00 00 00 00 00	0000000	P
			Percent	33.0000	Amount	24,750,000.00
8	01-JUL-2011	30 01 0000 00 00 00 00	00000000	000 00 00 00 00 00	0000000	P
			Percent	34.0000	Amount	25,500,000.00
Total Allotment						75,000,000.00

Item No: 6 Begin Date: 01-JAN-2011 End Date: 30-SEP-2011 Total Available Apportionment: 18,750,000.00

Fund; Line Office-FMC (Org 1&2); Program 1-4

Reimbursable Funding Allotment

Allotments (FM063 VER-3.0.0.34)

Bureau Code: 14 NOAA
 Fund Code: 0005 ADVANCES - SINGLE YR REIMB 13X1450
 Fiscal Year: 11 Appropriation Symbol: 13X1450
 Program Code: 01 01 02 000 Descr: ESTUARINE & COASTAL ASSESSMENT
 D/R Flag: R Category: A
 Trans: Amount: 200,000,000.00 No. 73313
 Approval: Y By: E K COBBS Date: 18-APR-2011

Item	Effective	Organization Code	Project Code	Object Class	UDF	D
0	01-OCT-2010	10 01 0000 00 00 00 00	1TRNSRA	P00	00 00 00 00 00	0000000 P
			Percent	25.0000	Amount	50,000,000.00
0	01-JAN-2011	10 01 0000 00 00 00 00	1TRNSRA	P00	00 00 00 00 00	0000000 P
			Percent	25.0000	Amount	50,000,000.00
0	01-APR-2011	10 01 0000 00 00 00 00	1TRNSRA	P00	00 00 00 00 00	0000000 P
			Percent	25.0000	Amount	50,000,000.00
Cumulative Available Apportionments By Quarter:						Total Allotment: 200,000,000.00
1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Available Apportionment		
0.00	0.00	0.00	0.00	0.00		

Fund; Line Office-FMC (Org 1&2); Program 1-4; Project

Quarterly Allotments



<u>Oct</u> 2,500	<u>Jan</u> 2,500	<u>Apr</u> 2,500	<u>Jul</u> 2,500
2,500			Oct 1, 2011 (Funds available: Oct. 1 - Sep. 30)
2,500		Jan 1, 2012 (Funds available: Jan. 1 - Sep. 30)	
		2,500	Apr 1, 2012 (Funds available: Apr 1 - Sep. 30)
		2,500	
		Jul 1, 2012 (Funds available: Jul. 1 - Sep. 30)	



Super Pool

Super Pool



- BOP screen
 - Rolls up all allotment pools with the same ACCS into a super pool
- Effective Date on BOP Detail
 - Determines which allotments are included in the super pool for each Object Class
- Plans
 - Cannot exceed the available super pool balance

Super Pool Concept



Quarterly Allotments

<u>Oct</u> 2,500	<u>Jan</u> 2,500	<u>Apr</u> 2,500	<u>Jul</u> 2,500
---------------------	---------------------	---------------------	---------------------

<u>Effective Date</u>	<u>Allotments</u>	<u>Cumulative Super Pool</u>
October 1		\$ 2,500
January 1	(Oct + Jan)	\$ 5,000
April 1	(Oct + Jan + Apr)	\$ 7,500
July 1	(Oct + Jan + Apr + Jul)	\$10,000



Super Pool & BOPs

Budget Operating Plans (BOPs)



- Budget Operating Plan Screen (FM066) is used to plan for obligation of resources
- Represent the lowest level of budget planning within CFS
- Planned monthly for each Object Class
 - Must use the first day of the month
- Amounts may be entered as dollars and cents

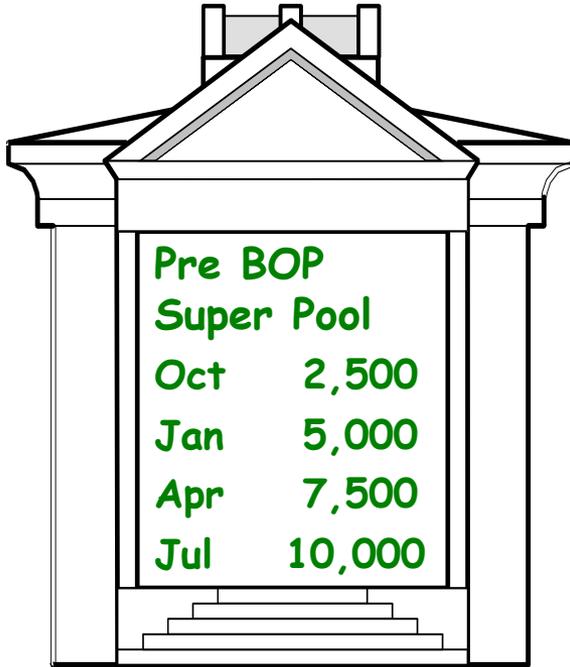
Super Pool & BOPs



<u>BOP Effective Date</u>	<u>Allotments</u>	<u>Cumulative Super Pool</u>
October November December	1 st Qtr	\$ 2,500
January February March	2 nd Qtr	\$ 5,000
April May June	3 rd Qtr	\$ 7,500
July August September	4 th Qtr	\$10,000



BOP Effects on Super Pool



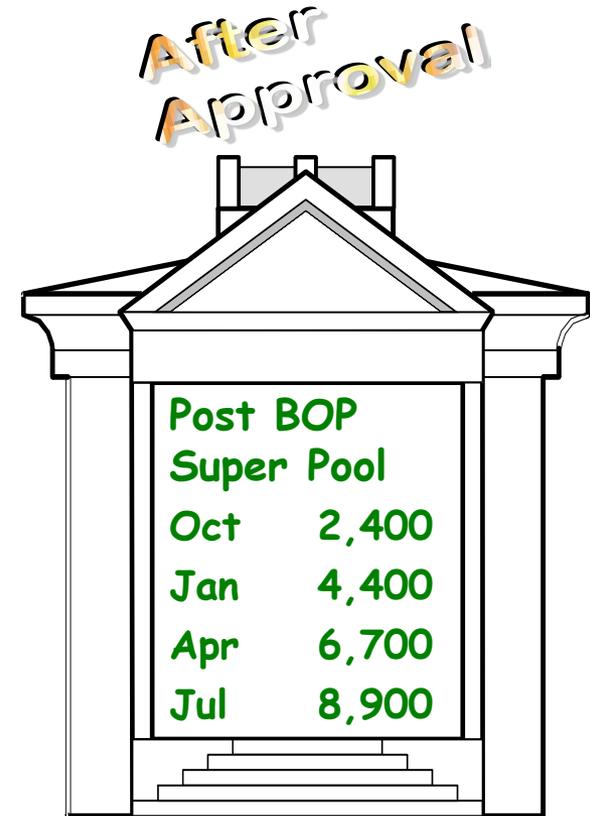
Pre BOP Super Pool	
Oct	2,500
Jan	5,000
Apr	7,500
Jul	10,000

BOP Details

<u>Effective Dates</u>	<u>Amount</u>
October 1	100
January 1	500
April 1	200
July 1	<u>300</u>
Total	1,100

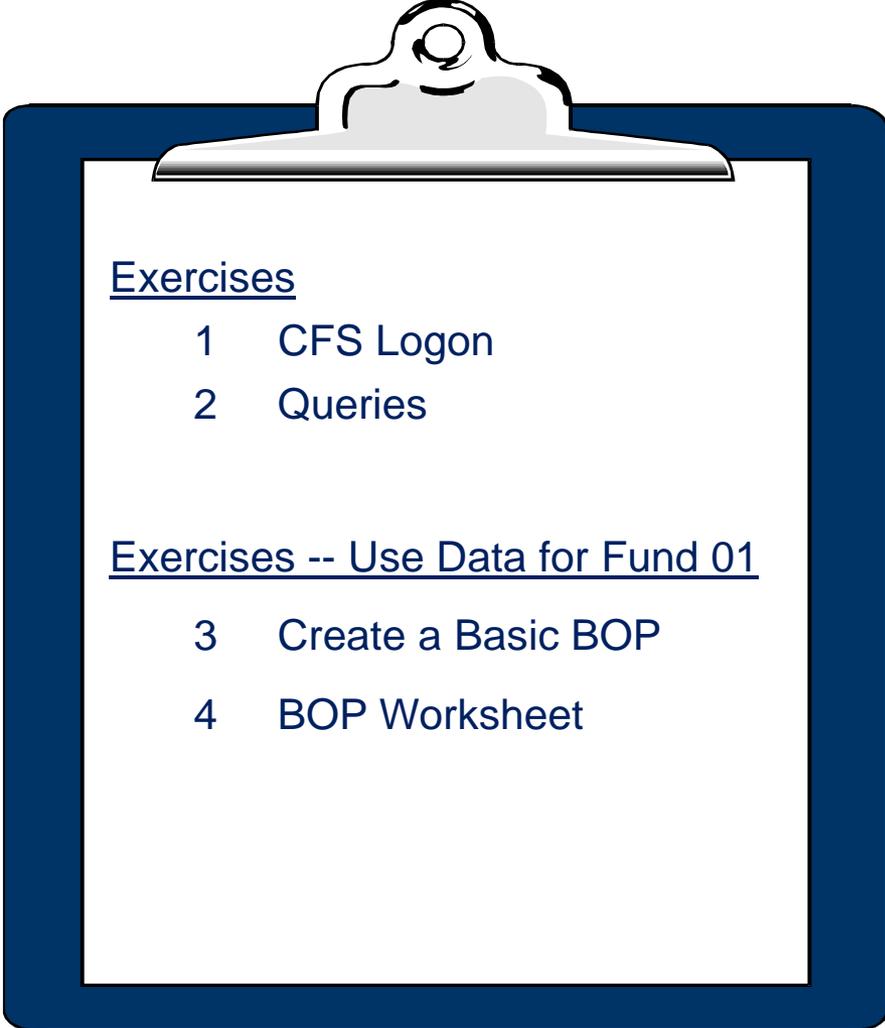
*Note: Super Pool selected
when creating a BOP*

**After
Approval**



Post BOP Super Pool	
Oct	2,400
Jan	4,400
Apr	6,700
Jul	8,900

CFS/BOP Navigation

A large, dark blue clipboard icon is centered on the slide. It has a silver clip at the top and a white sheet of paper in the center. The text on the paper is as follows:

Exercises

- 1 CFS Logon
- 2 Queries

Exercises -- Use Data for Fund 01

- 3 Create a Basic BOP
- 4 BOP Worksheet

The clipboard icon is a dark blue outline with a silver clip at the top. The paper is white and contains the following text:

- 1 CFS Logon
- 2 Queries

Exercises -- Use Data for Fund 01

- 3 Create a Basic BOP
- 4 BOP Worksheet



Internal Funds

Internal Fund Concept



- Internal Fund
 - Represents estimate of overhead services
 - Direct & Reimbursable Funds
 - Contains no “real” appropriation authority
- Internal Fund “Costs”
 - Indirect costs of activities which benefit multiple funds
 - Costs which cannot be equitably charged to a specific fund and/or organization
 - Internal Fund cost categories:
 - Reimbursable Leave Surcharge
 - Reimbursable Employer Contribution to Employee Benefits
 - NOAA Corporate Cost
 - LO Overhead*
 - FMC Overhead*
 - Reimbursable Rent
 - NOAALink**

*= applied to Direct & Reimbursable Funds
**= applied to IT object classes

Internal Funds Concept (Cont'd)



- All funds distributed to operating programs
 - Programs are charged with overhead services
 - Overhead Service Rates applied to labor charges
 - Exception:
 - » NOAA Link
 - Direct Funds
 - » No longer using Leave(11-60) or Employee Contribution (12-10)
 - Doesn't mean you shouldn't plan for any FERS(12-36)/CSRS (12-31) costs.

Internal Fund Process



- Budget Operating Plans include estimates for indirect costs
- Overhead rates (surcharges) applied to labor obligations for direct and reimbursable programs
 - Obligations to operating programs
 - Offsets (income) to Internal Fund
- Internal fund expenses reconciled to income at end of a reporting period
 - All Internal Fund costs must be distributed
 - Over/Under distribution compares actual costs to applied surcharges
 - Internal fund costs must be offset by initial surcharge plus adjustments from over/under process
 - Internal fund obligations fully reflected as overhead obligations in operational programs
- Rates are reviewed and adjusted as necessary

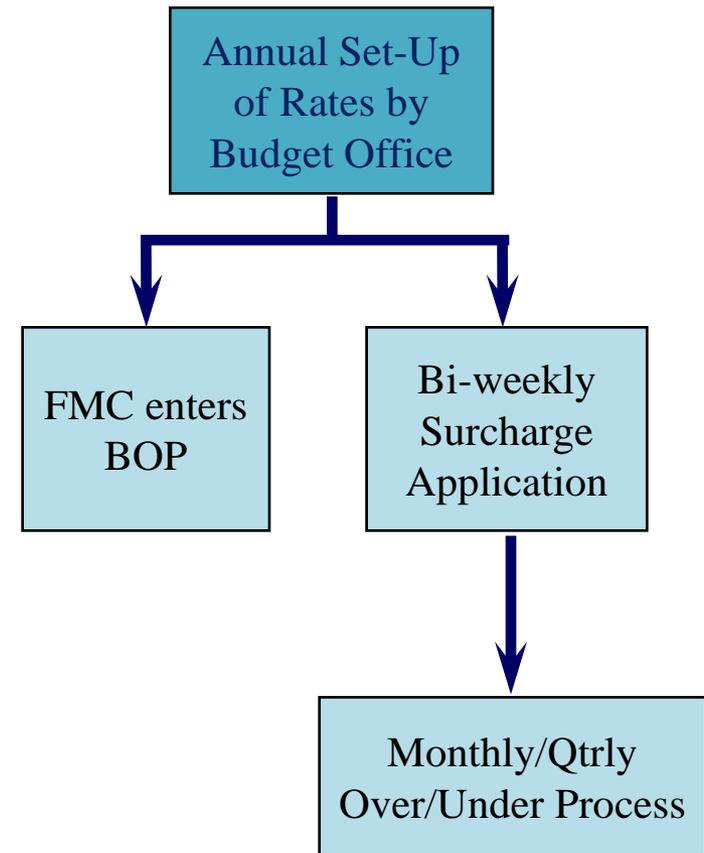


Cost Accumulation

Cost Accumulation Process



- NOAA Budget works with LO & FMC to determine rates for upcoming year
- BOP generates surcharges based on established rates when plan is entered
- Rates applied to labor obligations on a bi-weekly basis
- Over/Under process compares income and expenses in order to redistribute difference (+ or -) to operating programs



Cost Accumulation Process - Example



	<u>Plan</u>	<u>Actual</u>	<u>Over/Under</u>
<u>Internal Fund</u>			
Leave Surcharge Ceiling	1,000	700 ¹	
Leave Expense 09WLV81			
Leave Surcharge Offset/Income 09WLOFF		500 ²	
Difference/Redistribution			-200 ³
<u>Operating Fund</u>			
Project A:			
Labor 11.10	2,000	1,000 ¹	80 ⁴
Leave Surcharge (20%) 11.60.89.99	400	200 ²	
Project B:			
Labor 11.10	3,000	1,500 ¹	120 ⁴
Leave Surcharge (20%) 11.60.89.99	600	300 ²	
Subtotal, Labor 11.10	5,000	2,500 ¹	200 ⁴
Subtotal, Leave Surcharge	1,000	500 ²	

1 Actual Labor/Leave Expenses

2 Application of O/H surcharges

3 Difference between Actual Expenses & Applied Overhead

4 Redistribution of Over/Under Difference



Surcharges, BOPs & Base Labor

Surcharge Template Codes



Description	Code	Object Class Range Applied To	Object Class
Leave **	XXXXLV XXXXVE *	11-10-00-00 thru 11-39-99-99	11-60
Employer's Contribution (Benefits) **	XXXXEC XXXXBE *	11-10-00-00 thru 11-39-99-99 & 11-60-00-00 thru 11-60-49-00	12-10
Line Office Overhead	XXXXLO/LN XXXXLE *	11-10-00-00 thru 11-99-99-99	77-88
FMC Overhead	XXXXOF XXXXFE *	11-10-00-00 thru 11-99-99-99	77-89
NOAA Overhead **	NOAREM NOARE *	11-10-00-00 thru 11-99-99-99	77-87
Reimbursable Rent **	XXXXRR XXXXRE *	11-10-00-00 thru 11-99-99-99	23-19
NOAALink	NOALNK	Multiple IT Object Classes – ending in "11"	77-11

Notes: XXXX = FMC {Org 1-2} * Even years

** Only applies to Reimbursables

Funds Process & Surcharges



	NWS NMAO NFA UnderSec	NESDIS	OAR	NOS	NMFS
LV, EC, NOAA Corporate and Reimbursable Rent surcharges applied only to reimbursable projects; receive surcharge offsets as negative obligations to one direct project (for each surcharge category)	√	√	√	√	√
Use Internal Fund to capture Admin/Staff obligations		√	√	√	√
LO and FMC Overhead surcharges applied only to reimbursable projects	√			√	√
LO and FMC receive surcharge offsets as negative obligations to one direct project.	√			√	√
Apply LO and FMC surcharges to all projects		√	√		
Over/under process adjusts internal fund for LO and FMC to direct projects.		√	√		
LO Overhead distributed via over/under process to direct programs/projects based on pre-established percentages			√	√	√
FMC Overhead distributed via over/under process to direct programs/projects based on pre-established percentages					√
NOAALink Surcharge applied to all IT Products/Service Object classes over \$3,000 regardless of direct/reimbursable funding	√	√	√	√	√

Surcharges & BOPs



- Rates established on Surcharge Maintenance Screen (GL011)
- BOP & Surcharges
 - Added on BOP Control Tab
 - Creates link between Control & Detail Tab
 - Creates on Detail Tab
 - Separate Line for each rate
 - Rounded to the nearest \$10
 - Allotment pool must be selected prior to applying surcharges
 - May Delete or Re-apply surcharges multiple times
 - Prior to approval
 - Should apply only after all lines are added to Detail tab
 - Should not be entered manually
 - Allow the system to calculate
- BOP screen has capability to compute Base Labor
 - Surcharge Code box checked
 - = Labor minus leave surcharge

Use of Surcharges on BOPs



Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)

Budget Control | Budget Detail | Summary By Details | Summary By Objects

Bureau Code Name Trans No
Fund Code Title Internal
Fiscal Year Appropriation Symbol

Plan
 Change Code No - Populate Detail
Template Code Corresponding Orgs

D/R Flag Category Reimb Agreement No

ACC	Project	Task	Program	Organization	UDF	<input checked="" type="checkbox"/> Surcharges
2RL	HFS	P00	02 24 01 000	30 50 0005 04 00 00 00	000000	

Unit Qty Distribution

Trans Amount	1st Gtr	2nd Gtr	3rd Gtr	4th Gtr
Total				
157,439.85				

Requester Approval By Date
 Document Approval

Surcharges
 Surcharges
3000LO
3050EC
3050LV
3050OF
3050RR
NOAREM

Surcharge check box

Selected Surcharge Codes

Use of Surcharges on BOPs (Cont'd)



Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)

Budget Control | Budget Detail | Summary By Details | Summary By Objects

Effective Date	BM	D	Percent	Amount	Unit	Qty	S Code	S Rate	Object Class	Pool
01-SEP-2009	12	A	2.734	4,304.00	FTE	.09			11 10 00 00	>
01-SEP-2009	12	A	0.546	860.00	FTE	.00	3050LV	20.00	11 80 00 00	>
01-SEP-2009	12	A	0.254	400.00	NONE	.00			11 80 00 00	>
01-SEP-2009	12	A	0.870	1,370.00	FTE	.00	3050EC	26.50	12 10 00 00	>
01-SEP-2009	12	A	0.025	40.00	NONE	.00	3050RR	9.00	23 19 20 00	>
01-SEP-2009	12	A	0.292	460.00	FTE	.00	3050RR	9.00	23 19 20 00	>
01-SEP-2009	12	A	93.220	146,765.85	NONE	.00			25 00 00 00	>
Totals			99.999	157,439.85		.09				

Apply Surcharge | Delete Surcharge

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction					157,439.85
Cumulative	0.00	0.00	0.00	157,439.85	157,439.85

2RLHHFS | P00 | 02 24 01 000 | 30 50 0000 00 00 00 | 000000 | 00 00 00 00

Begin Date: 01-JUL-2009 | End Date: 30-SEP-2009 | Pool Balance: 0.00

Object Descr: PERS BENEFITS TO OTHER FUND EC SURCHARGE

OC must be within range 11.10 to 11.99

Base Labor & Surcharge



$$\text{Labor Base} = \frac{\text{Labor}}{1 + \text{FMC Leave Surcharge Rate}}$$

- **Calculation**

- Labor: \$50,000 Leave Surcharge Rate: 20%
- Labor Base: $\$50,000 \div 1.20 = \$41,666.67 \approx \$41,670$

- **Surcharges**

- Leave Surcharge charged against Labor Base
- All other surcharges charged against Total Labor
 - Exception – NOAALink

$$\text{Total Labor} = \text{Labor Base} + \text{Leave Surcharge}$$

$$\$50,000 = \$41,670 + \$8,330$$

BOP Screen with Surcharges



Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)

Budget Control | Budget Detail | Summary By Details | Summary By Objects

Effective Date	BW	D	Percent	Amount	Unit	Qty	S Code	S Rate	Object Class	Pool
01-FEB-2010	05	A	5.067	52,265.14	FTE	1.12			11 12 00 00	>
01-FEB-2010	05	A	1.125	11,600.00	FTE	.00	3040VE	22.20	11 60 00 00	>
01-FEB-2010	05	A	0.308	3,180.00	FTE	.00	3040BE	27.40	12 10 00 00	>
01-FEB-2010	05	A	0.557	5,750.00	FTE	.00	3040RE	9.00	23 19 20 00	>
01-FEB-2010	05	A	1.367	14,100.00	FTE	.00	NOAARE	22.07	77 87 00 00	>
01-FEB-2010	05	A	0.755	7,790.00	FTE	.00	3000LE	12.20	77 88 00 00	>
01-FEB-2010	05	A	1.548	15,970.00	FTE	.00	3040FE	25.00	77 89 00 00	>
Totals			10.727	110,655.14		1.12				

Buttons: Apply Surcharge, Delete Surcharge

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction					1,031,500.00
Cumulative	0.00	110,655.14	0.00	0.00	110,655.14

ZRLFFPS P00 02 21 01 000 30 40 0000 00 00 00 00 000000 00 00 00 00
 Begin Date 01-JAN-2010 End Date 30-SEP-2010 Pool Balance 1,031,500.00
 Object Descr PERS COMP FTP GS, GM, SES

Labor Base

Leave Surcharge

Employer's Contributions

Reimbursable Rent

NOAA Overhead

LO Overhead

FMC Overhead

*Reimbursable



BOPs & NOAA Link

What is NOAA Link?



- A new way to purchase IT infrastructure products and services across NOAA
- A method for consolidating and optimizing common IT services across NOAA
- A unique vehicle that streamlines the acquisition process

NOAALink & BOPs



- Any IT services and/or product over \$3,000
 - Will have a 3% surcharge against the cost
 - Surcharge Code on Control Tab
 - NOALNK
 - Must be accounted for in planning in Details
 - Example: $\$50,000 \times 3\% = \$1,500$
 - Object classes affected end in “11”
 - Example: 31-23-00-11
 - Surcharge will be: 77-11-00-00

NOAALink Object Classes



NOAALink Object classes	
23-35-00-11	NOAALink awarded ADP AND TELECOMMUNICATIONS EQUIPMENT LEA
23-36-00-11	NOAALink awarded TELECOMMUNICATIONS (UTILITY)DATA/NETWORK
23-37-00-11	NOAALink awarded TELECOMMUNICATIONS (UTILITY FTS) SERVICE
23-38-00-11	NOAALink awarded TELECOMMUNICATIONS (UTIL) LOCAL SERVICES
23-39-00-11	NOAALink awarded TELECOMMUNICATIONS (UTILITY) TOLL CHARGE
25-10-00-11	NOAALink awarded INFORMATION TECHNOLOGY/ADP TRAINING
25-11-00-11	NOAALink awarded MGMT & SUPPORT SRVS OTHER THAN 2510
25-12-00-11	NOAALink awarded STUDIES, ANALYSES AND EVALUATIONS
25-13-00-11	NOAALink awarded ENGINEERING AND TECHNICAL SERVICES
25-23-00-11	NOAALink awarded ADP AND TELECOMM CONTRACTUAL SERVICES
25-27-00-11	NOAALink awarded MISC CONTRACTUAL SERVICES-NOT CLASSIFIED
25-34-00-11	NOAALink awarded ADP & TELECOMM SERV (OTHER FED AGENCIES)
25-35-00-11	NOAALink awarded ALL OTHER SERVICES OF FEDERAL AGENCIES
26-18-00-11	NOAALink awarded PURCHASES OF ADP SUPPLIES
26-19-00-11	NOAALink awarded PURCHASES - ALL OTHER
31-12-10-11	NOAALink awarded CAPITALIZED ADP EQUIP - CAPITAL LEASE *
31-12-00-11	NOAALink awarded CAPITALIZED ADP EQUIPMENT
31-16-10-11	NOAALink awarded TELECOMMUNICATIONS EQUIP - CAPITAL LEASE *
31-16-00-11	NOAALink awarded TELECOMMUNICATIONS EQUIPMENT-CAPITALIZED
31-19-10-11	NOAALink awarded ADP AND TELECOM SOFTWARE -CAPITAL LEASE *
31-19-00-11	NOAALink awarded ADP AND TELECOM SOFTWARE-CAPITALIZED
31-23-00-11	NOAALink awarded NON-CAPITALIZED ADP & TELECOM EQUIP
31-24-00-11	NOAALink awarded ADP & TELECOMMUNICATIONS SOFTWARE
31-31-00-11	NOAALink awarded LEASE-TO-PURCHASE ADP EQUIPMENT
31-32-00-11	NOAALink awarded LEASE-TO-PURCHASE TELECOM EQUIPMENT
31-51-00-11	NOAALink awarded ADP EQUIP PURCH FOR ANOTHER ENTITY-REIMB
31-52-00-11	NOAALink awarded TELECOM EQUIP PURCH FOR ANOTHER ENT-REIM

NOAALink Contact Information



- Website:
 - <http://www.cio.noaa.gov/NOAALink/index.html>

- Problems/Issues:
 - Email: NOAALink.Request@noaa.gov



FTEs & BOPs

Definition of FTE



- Full Time Equivalent Employment
 - Is one employee with full or part-time or intermittent appointment
 - And the total number of regular hours worked by employees divided by the compensable hours applicable to each fiscal year
 - Not including overtime or holidays

Planning FTEs - OMB Guidance



- OMB Circular No. A-11 Preparation, Submission and Execution of the Budget states the following:
 - Your Budget submission must identify the human capital management and development objectives, key activities, and associated resources that are needed to support agency accomplishment of programmatic goals.
 - Consistent with the general policy of making the most effective use of Government resources, each agency head will ensure close management of budgeted FTE levels for his or her agency.

Compensable Days/Hours per Fiscal Year



<u>Years</u>	<u>Days</u>	<u>Hours</u>
2010	261	2,088
2011	261	2,088
2012	260	2,080
2013	261	2,088

Note: Agencies may compute FTE actuals using regular hours obtained from their payroll systems (normally based on 26 bi-weekly pay periods) and divided by a constant 2,080 hours

FTE Guidelines



- Plan FTEs according to distribution of base pay for each month
- FTE Quantity should be entered for Labor Object Classes 11-10-00-00 through 11-39-99-99
 - Exception: FTEs are planned in a previous BOP, but labor costs increase/decrease
- Stronger emphasis is being placed on FTE analysis
 - Line and Staff Offices will be required to explain “deltas” between plan vs actuals to NOAA Management
- Purpose of the FTE plan
 - Ability to track FTE consumption against plans

BOP Screenshot with FTEs



Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)

Budget Control | Budget Detail | Summary By Details | Summary By Objects

Bureau Code **14** Name NOAA Trans No 82761
 Fund Code 1001 Title NOAA ORF 1310/11450 Internal
 Fiscal Year 10 Appropriation Symbol 1310/11450 Report Notes

Plan
 Change Code NONE No 848 0 Populate Detail
 Template Code NONE Corresponding Orgs 00 00 0000 00 00 00 00

D/R Flag D Category B1 Reimb Agreement No

Project Task Program Organization
 ACCS HSM8114 800 04 04 02 002 20 70 0000 00

Unit FTE Qty 46.07 Distrib

Trans Amount
 Total 1st Qtr 2nd Qtr 3rd Qtr 4th Qtr
 6,504,762.00 1,627,879.00 1,601,063.00 1,625,510.00 1,650,210.00

Requester Approval By
 Document Approval Approval Pending

Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)

Budget Control | Budget Detail | Summary By Details | Summary By Objects

Effective Date	BM	D	Percent	Amount	Unit	Qty	Code	S Rate	Object Class	Pool
01-OCT-2009	01	A	6.133	398,958.00	FTE	3.84			11 12 00 00	>
01-NOV-2009	02	A	5.854	380,814.00	FTE	3.67			11 12 00 00	>
01-SEP-2010	12	A	6.256	406,982.00	FTE	3.84			11 12 00 00	>
01-AUG-2010	11	A	6.256	406,982.00	FTE	3.84			11 12 00 00	>
01-JUL-2010	10	A	6.256	406,982.00	FTE	3.84			11 12 00 00	>
01-JUN-2010	09	A	6.256	406,982.00	FTE	3.84			11 12 00 00	>
01-MAY-2010	08	A	5.972	386,740.00	FTE	3.67			11 12 00 00	>
Totals			74.089	4,819,616.00		46.07				

Apply Surcharge Delete Surcharge

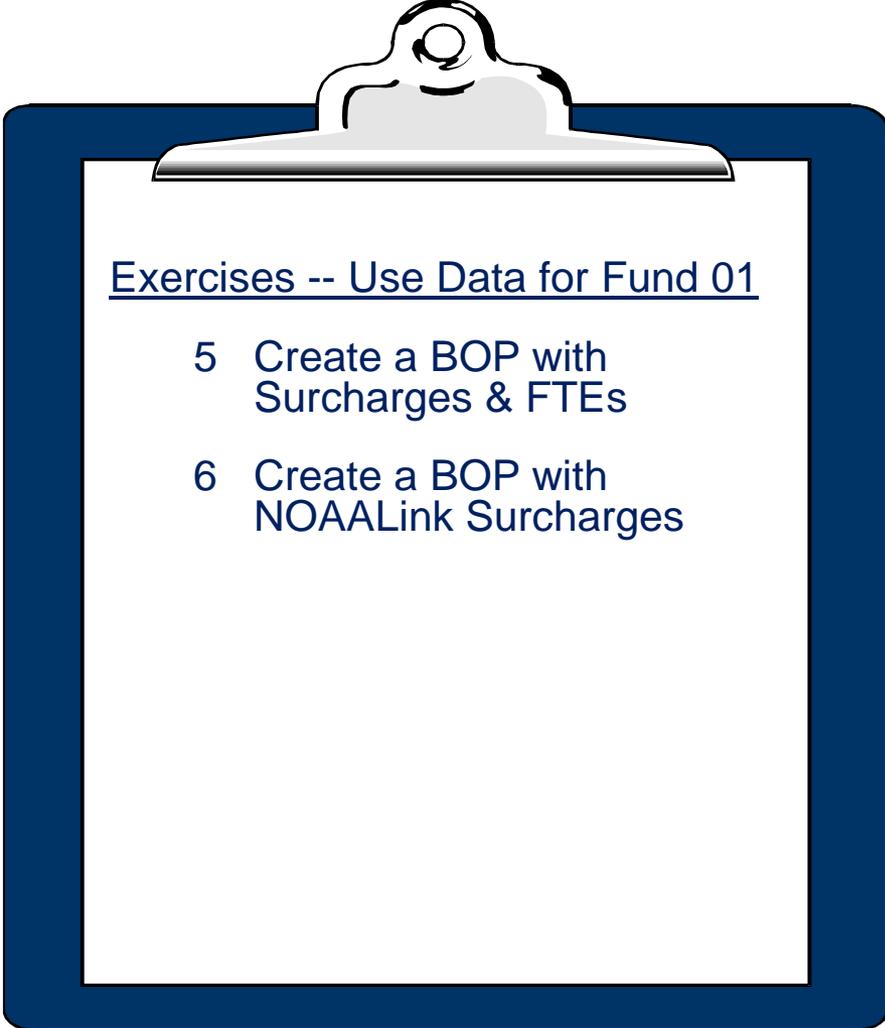
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction	1,627,879.00	1,601,063.00	1,625,510.00	1,650,210.00	6,504,762.00
Cumulative	1,200,805.00	1,187,717.00	1,206,257.00	1,224,837.00	4,819,616.00

000000 000 04 04 02 002 20 70 0000 00 00 00 00 000000 00 00 00 00

Begin Date 01-OCT-2009 End Date 30-SEP-2010 Pool Balance 13,280,851.00

Object Descr PERS COMP FTP GS, GM, SES

Exercise

A large, dark blue clipboard icon is centered on the slide. It has a silver clip at the top and a white sheet of paper in the center. The text on the paper is as follows:

Exercises -- Use Data for Fund 01

- 5 Create a BOP with Surcharges & FTEs
- 6 Create a BOP with NOAALink Surcharges