Budget Operating Plans (BOPs) Training

FY 2022 – October
V 1.0

Training Topics (3-days)

- Budget Overview
- Budget Setup
- Accounting Classification Code Structure (ACCS)
- Funds Management
- Funds Control
- Allotments
- Super Pools
- Internal Funds
- Cost Accumulation
- Surcharges Overview
- FTEs & BOPs

- BOPs & Surcharges - NOAALink
- BOPs & Surcharges – AGO Fee For Service (FFS)
- BOPs & Surcharges – Pro Tech
- BOP Approval Process
- BOP Changes
- Changes and Budget Months
- Automatic Transfers
- Reimbursable BOPs

NOAA Client Services Help Desk

- **Functional/Technical Support for CBS Applications**
  - **Budget Operating Plans (BOP)**
  - **Reimbursable Agreements**
  - **Summary Level Transfers (SLTs) & Document Level Adjustments (DLAs)**
  - **Data Warehouse/Discoverer**
  - **E2 Travel**
  - **C.Request/C.Award (C.Suite)**
- **User Account requests**
- **FSD/CBS Web Site**
  - **Click on Help Desk link for additional info, phone numbers, etc.**
  - **Email: ClientServices@noaa.gov**
  - **Website: https://www.corporateservices.noaa.gov/finance/FOFSD_Home.html**

Budget Overview

Budget Overview

- ## Budget Formulation
  - The process of determining resources needed to carry out it's programs, perform its mission and achieve strategic objects and goals. All coordinated with the U.S. Treasury Inspector General for Tax Administration (TIGTA) functional units, Treasury and the Office of Management and Budget (OMB).

- ## Budget Execution
  - The process of monitoring, adjusting and reporting on the current year's budget.
    - The reason for this class for BOPs

Budgetary Glossary

- **Appropriation**
  - A law of Congress that provides an agency with budget authority.
  - Appropriations are definite (a specific sum of money) or indefinite (an amount for "such sums as may be necessary").

- **Budget Authority**
  - Budget Authority is the federal government's legal authority to spend a given amount of money for a certain purpose, according to laws passed by Congress and signed by the president. *(The legal right to spend)*

- **Continuing Resolution (CR)**
  - A type of appropriations legislations that gives the federal agencies and programs to continue to operate until regular appropriations are enacted.

- **Expenditure**
  - Funds used by a business, organization, or corporation to attain new assets, improve existing ones, or reduce a liability. In other words, it's the use of a resource in the operations of a business. *(Purchase of Goods/Services)*

- **Fiscal Year**
  - Runs from October 1st of a given year through September 30th of the following year

- **Obligations**
  - Binding financial agreements entered into by the federal government. Examples of obligations include contracts and the hiring of federal workers. Obligations are part of the process of federal spending. The federal budget creates budget authority to spend money for certain programs; then those programs enter into obligations to spend that money; and finally the Treasury spends the money, which is known as outlays. *(Legal agreement to purchase)*

- **Program Activity**
  - a specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government.

- **Undelivered Order (UDO)**
 - Money still being held on the obligation

Funds Definition

- **Direct Funds**
  - Any funding that is not reimbursable
  - Given to us in the appropriation to spend immediately once set up

- **Reimbursable Funds**
  - Financed from offsetting collections received in return for goods or services provided or are received from offsetting collections from other Federal government accounts
  - Two different types
    - Incoming
      - *Others asking for us to do work for them and paying us*
    - Outgoing
      - *Us asking others to do work for us and paying them*

Basics of Budget
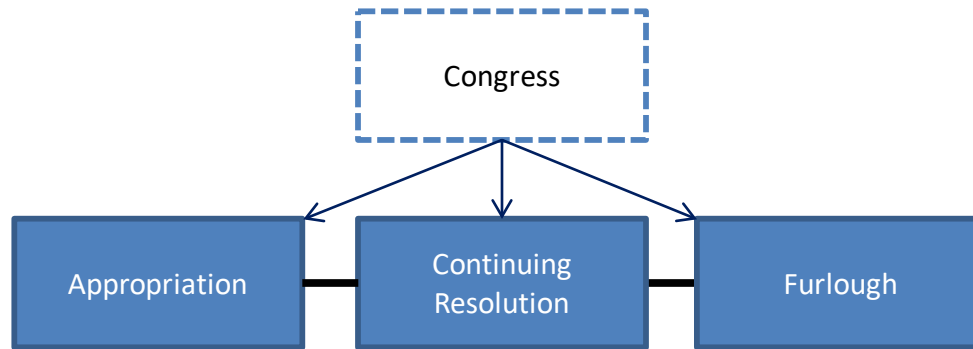
- Congress has to pass a budget by October 1st.
  - Gives us the appropriation to spend for the Fiscal Year
  - If not:
    - A continuing resolution is given OR
    - Furlough happens until CR or Appropriation

Types of Appropriations

- Annual or Single Year Appropriation

- Multi-Year Appropriation

- Revolving Fund

- No Year Appropriations

- Expired Appropriation

- Closed Appropriation (Canceled)

Annual or Single Year

- Annual Appropriations (also called fiscal year or 1-year appropriations) are for a specified fiscal year and are available for obligation only during that specified fiscal year
  - *Funds expire after one year and are no longer available to incur new obligations*
- Annual Appropriations retain the fiscal year identity and remain available for recording, adjusting and liquidating existing obligations and liabilities previously incurred
- Funds cancel two years after expiration and are no longer available for obligation or expenditure for any purpose and are returned to the U.S. Treasury

Multi-Year

- Multiple Year Appropriations are available for obligation for a definite period in excess of one fiscal year.

  - The House alternates each fiscal year between 15-month and 27-month multi-year funding.
  - Funds expire based on the extended period of availability and are no longer available to incur new obligations

- Multiple Appropriations retain the fiscal year identity for the extended period and remain available for recording, adjusting and liquidating existing obligations and liabilities previously incurred

- Funds cancel two years after expiration and are no longer available for obligation or expenditure for any purpose and are returned to the U.S. Treasury
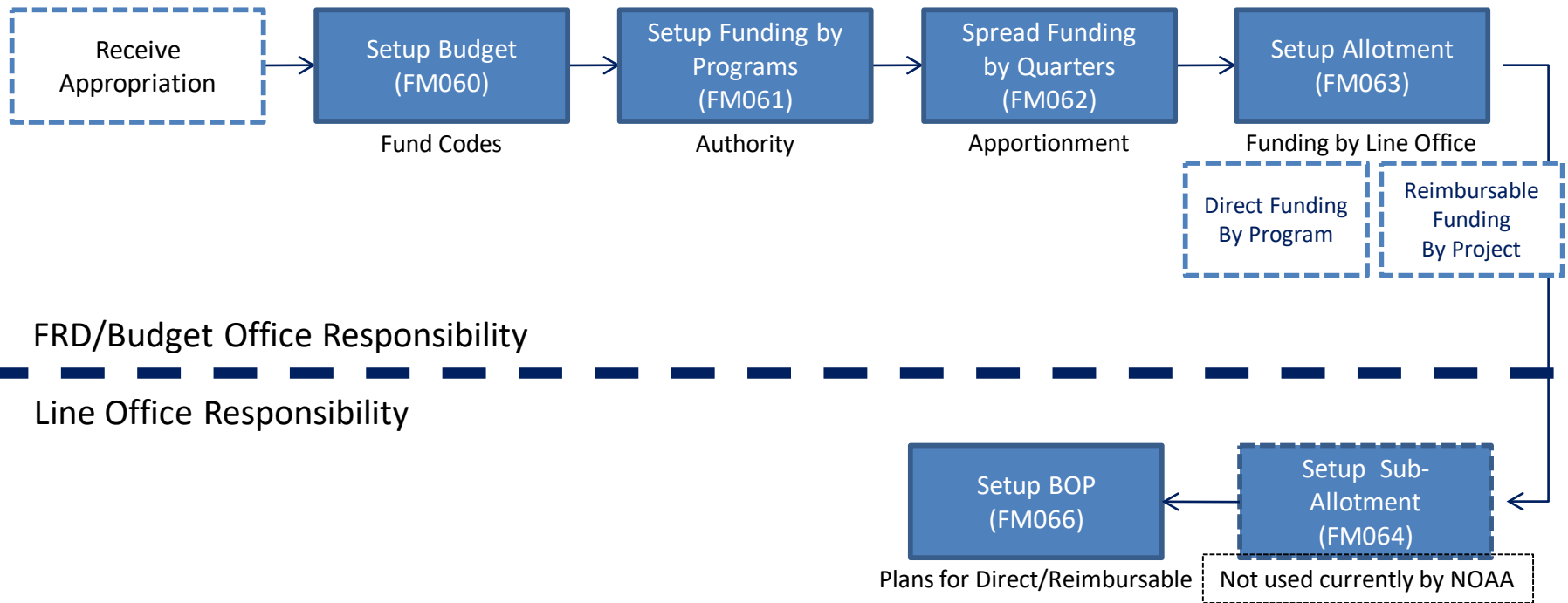
Other Types of Appropriations

- **Revolving Fund:** Funds authorized by specific provisions of law to finance a continuing cycle of business-type operations.

  - Receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress.

- **No Year Appropriations**: Appropriations available for obligations for an indefinite period of time without fiscal year limitation.

  - They are available until they are used up.

- **Expired Appropriation:** Appropriation or fund account in which the balance is no longer available for incurring new obligations because the time available for incurring such obligations has expired.

  - Funds may still be available for the recording and/or payment (liquidation) of obligations properly incurred.

- **Closed Appropriation (Canceled):** Appropriation or fund account in which the balance has been closed or canceled and is no longer available for obligation or expenditure for any purpose.

Budget Setup

Budget Setup

```
┌ ─ ─ ─ ─ ─ ─ ┐     ┌──────────────┐     ┌──────────────┐     ┌──────────────┐     ┌──────────────┐
   Receive          Setup Budget        Setup Funding by     Spread Funding       Setup Allotment
 Appropriation       (FM060)            Programs              by Quarters          (FM063)
└ ─ ─ ─ ─ ─ ─ ┘                         (FM061)              (FM062)
                    Fund Codes          Authority            Apportionment        Funding by Line Office
```

| | Direct Funding By Program | Reimbursable Funding By Project |

FRD/Budget Office Responsibility

- -

Line Office Responsibility

```
┌──────────────┐     ┌──────────────┐
   Setup BOP       ← Setup  Sub-
   (FM066)           Allotment
                     (FM064)
```

Plans for Direct/Reimbursable   Not used currently by NOAA

┌──┐
│ *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   │
└──┘

Points to Understand about Budget Setup

- Authority
  - Program Codes set up in the Appropriation
  - Tracking for Congress
- Allotments
  - Think of them like a bank
  - Have the right accounting can be spent until nothing left
- Budget Operating Plans (BOPs)
  - Can't be done until the allotment is done
  - Think of them like Quicken/Quickbooks
    - Allow for planning but have no spending ability

Budget Structure

Fund Code 1083 ORF General Operations	Appropriation– Fund Code (FM060)	Fund Code 0007 Reimbursable

Fund Code 1083
ORF General Operations

Appropriation– Fund Code (FM060)

Fund Code 0007
Reimbursable

01-03-04-000
NOSNVGTN Geodesy Base

Authority & Apportionment Program Code (FM 061/062)

01-03-04-000
NOSNVGTN Geodesy Base

V8K6D10
Outreach & Data Access - Geodesy

V8K6D20
Networks

Allotment (FM063) Project Code (CM004)

1RK6D5Y
Geodetic Advisor - Colorado

PCL Colorado

P00   Networks

P00 Geodetic Advisor - CO

PMS Mississippi

PEL No Tasks

Task Codes (CM004)

PC0 Geodetic Advisor - CO

PWA Washington

PCO Geodetic Advisor - CO

16

Accounting Classification Code Structure (ACCS)

CBS Accounting Classification Code Structure (ACCS)

Bureau

14

↓

NOS NOAA

Fiscal Year

2022

Fund

1093

↓

ORF
(22/23)

Program

01 - 20 - 10 - 001

↓ ↓ ↓ ↓

NOS

Coastal
Science &
Assmt

Coastal
Science

Nat'l Cent

{Activity/Sub-Activity/Line Item/PPA}

Organization

10 - 13 - 0002 - 00 - 00 - 00 - 00

↓ ↓ ↓

NOS

Nat'l Centers

Marine Spatial

{1st two levels identify LO/FMC}

Project -   Task

W 8KSBSC - P00

↓ ↓ ↓

FY/
LO

Beaufort
Science

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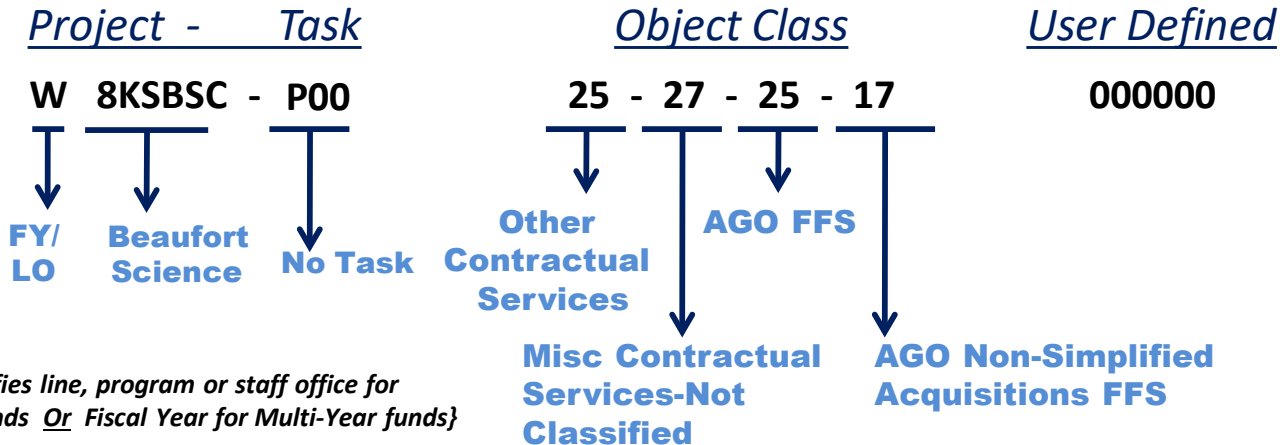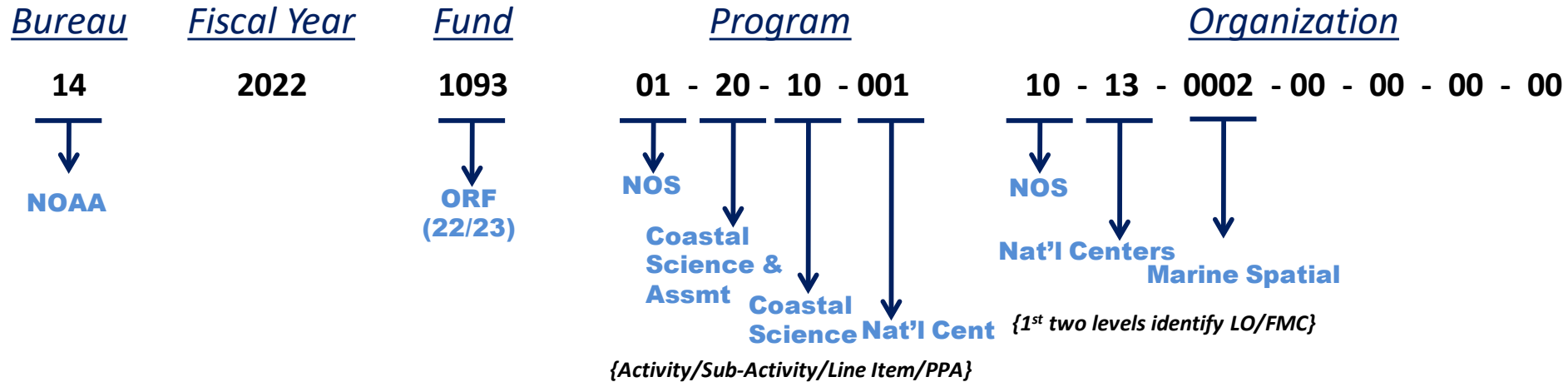
{Identifies line, program or staff office for
No-Year funds Or Fiscal Year for Multi-Year funds}

Object Class

25 - 27 - 25 - 17

↓ ↓ ↓ ↓

Other
Contractual
Services

AGO FFS

Misc Contractual
Services-Not
Classified

AGO Non-Simplified
Acquisitions FFS

User Defined

000000

ACCS Broken out – Bureau

- Bureau
  - Main "offices" under the Department of Commerce
  - Defined in the ACCS by a number
    - National Oceanic and Atmospheric Administration (NOAA)
    - Bureau of Industry and Security (BIS)
    - Economic Development Agency (EDA)

Bureau	*Bureau*	*Bureau*
14	**13**	**20**
↓	↓	↓
NOAA	**BIS**	**EDA**

ACCS Broken out – Fiscal Year

- The year of the actual intent to purchase.
  - Date here must fall within the appropriation timelines
    - i.e. FY2022 Appropriation Dates (01-Oct-2021 through 30-Sep-2022)

Fiscal Year	*Fiscal Year*
2022	**2021**

ACCS Broken out – Fund Code

- ## Various Types
  - ### Single Year
    - Only good for that time frame
      - 1 Year
  - ### Multi-Year
    - Above and Beyond Single Year
      - Operations, Research and Facilities (ORF) = 2 years
      - Procurement Acquisitions and Contracts (PAC) = 3 years
  - ### No Year
    - Good until the money is used up

Fund
0021
↓
ORF Single Year (22)

Fund
1093
↓
ORF (22/23)

Fund
1092
↓
PAC (22/24)

Fund
0001
↓
General (22-?)

Fund
0006
↓
Advance (22-?)

Fund
0007
↓
Reimbursable (22-?)
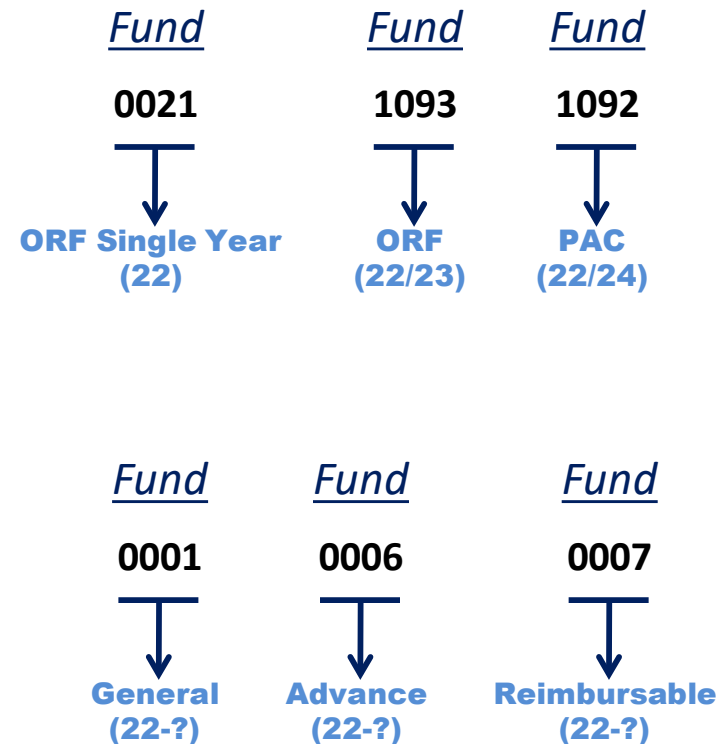
ACCS Broken out – Program Code

- Four positions
- Three of Four positions part of the appropriations
  - Activity
  - Sub-activity
  - Line Item
- Position 4 is Bureau unique
  - Program, Project and Activity (PPA)
- Tied to Fund Code and Project Codes in Budgeting

Program

01 - 20 - 10 - 001

NOS

Coastal Science & Assmt

Coastal Science

{Activity/Sub-Activity/Line Item/PPA}

Program

04 - 01 - 01 - 000

NWS

Central Forecast

{Activity/Sub-Activity/Line Item/PPA}
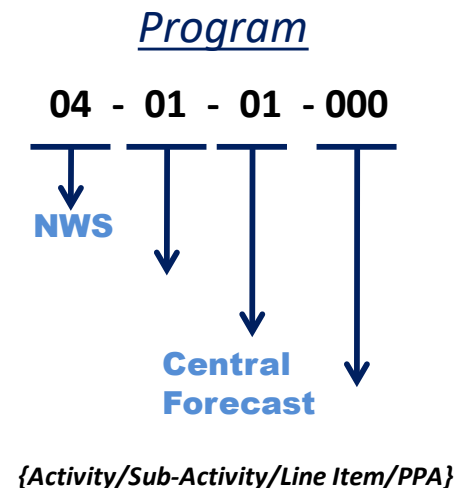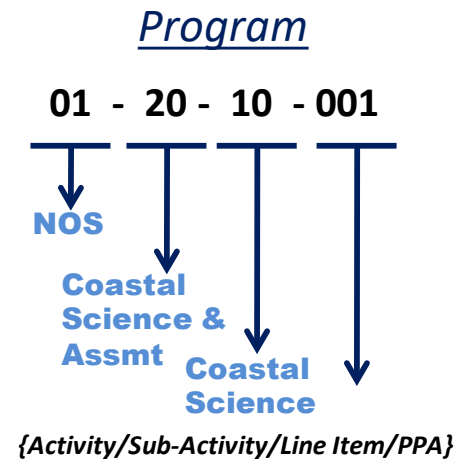
ACCS Broken out – Organization

- Ties to the National Finance Center (NFC) Organization Code Structure

- NOAA designated
  - Org1 as Line Office (LO)
  - Org 2 as Financial Management Center (FMC)

- Each position representative to an office, division, branch etc.
  - Any position that doesn't have a number must be zero filled

Organization

10 - 13 - 0002 - 00 - 00 - 00 - 00

NOS

Nat'l Centers

Marine Spatial

Organization

20 - 01 - 0000 - 00 - 00 - 00 - 00

NWS

Office of Assistant Admin

23
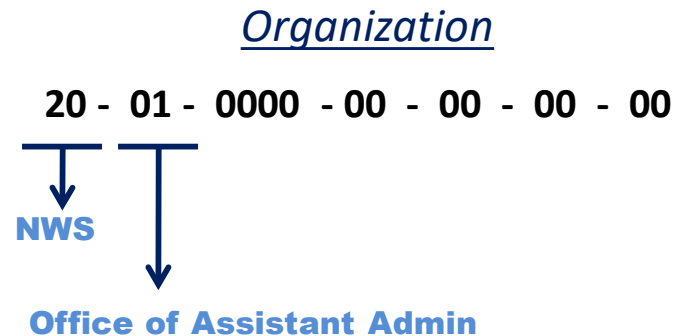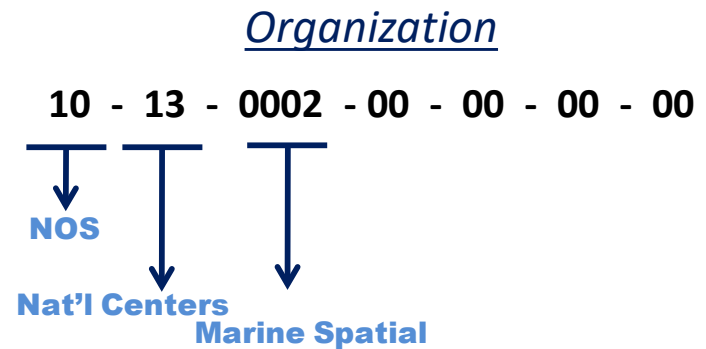
Organization Code Structure
Level 1 -- Line Office

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	07	Seattle
05	Denver	08	Austin
06	Chicago	99	HQs

ACCS Broken out – Project Code

- Seven positions
  - First position
    - Tells you at a glance
      - Multi-year (Alpha Character)
      - No-Year (Number)
  - Other positions are based upon finding type
    - https://www.corporateservices.noaa.gov/finance/projtaskdwnld.html

- Most Reports only go to this level

Project

W   8KSBSC

FY/   Beaufort
LO   Science

Project

4 8M1H0R

FY/   Services &
LO   Education
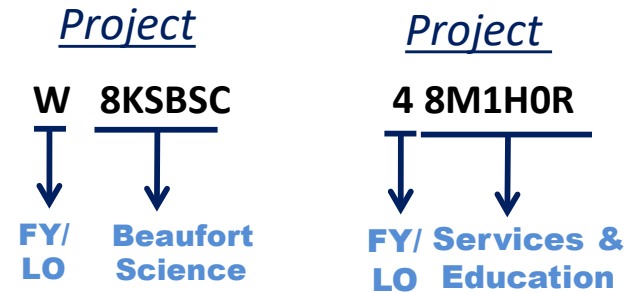
ACCS Broken out – Task Code

- Three digit code
  - Combo of:
    - Numbers
    - Alpha
    - Alpha Numeric
- Tied to the Project Code
  - Can have many tasks to project code
- Used by Budget people in the LO/FMC to keep track of money
- Default one is usually P00

Task   *Task*

P00   **P96**

↓   ↓

No Task   **Geo Tools**
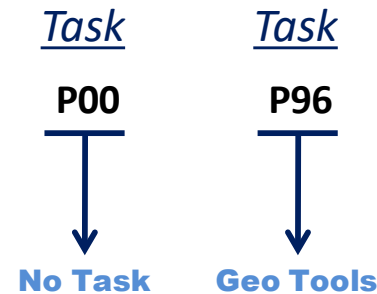
Project – Task Effective Dates

- 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, 2021	*Blank*	2022…..	2022 and subsequent years
Oct 1, 2021	Sep 30, 2022	2022	All of FY 2022
Jan 1, 2022	Sep 30, 2022	2022	All of FY 2022
Oct 1, 2021	Sep 30, 2023	2022-2023	2022-2024; not valid for 2024 and beyond

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

Project Code Maintenance Screen {CM004}

Project/Task Code Form & Procedures

http://www.corporateservices.noaa.gov/finance/projtaskdwnld.html

ACCS Broken out – Object Class Code

- Four positions
  - All four positions can be filled in
  - Just two positions can be filled in

- Representative by code on what's being purchased

- Can look up codes:
  - Discoverer Reference Workbook
  - https://www.corporateservices.noaa.gov/finance/objectclasses.html

Object Class

25 - 27 - 25 - 17

Other Contractual Services

AGO FFS

Misc Contractual Services-Not Classified

AGO Non-Simplified Acquisitions FFS

Object Class

21 - 41 - 00 - 00

Travel

Car Rental Domestic
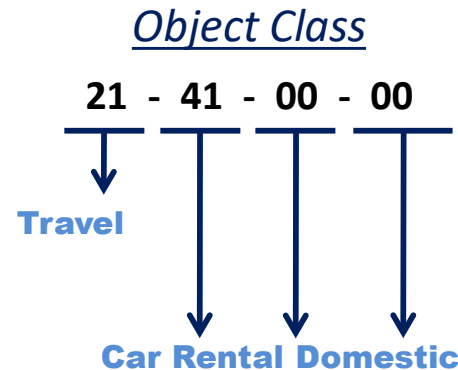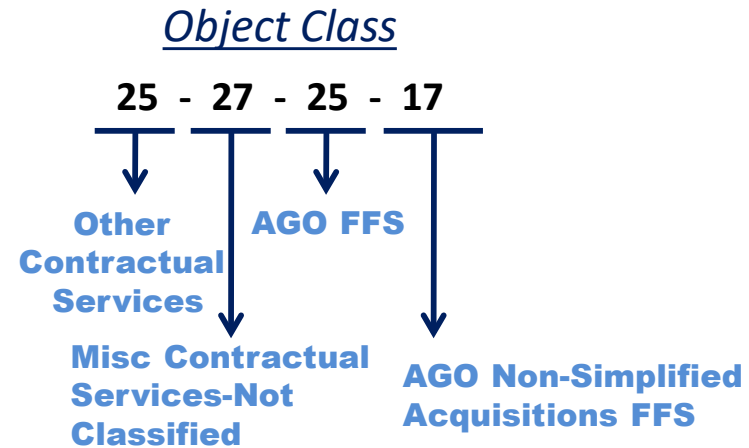
Object Class 3rd/4th positions

- AGO Fee For Service (FFS) Non Simplified (Over $250,000)
  - Object class ends in 25-17
  - Ex: 25-27-25-17
- AGO FFS Simplified (250,000 or less)
  - Object class ends in 25-35
  - Ex: 26-18-25-35
- NOAALink (IT/Technical Equipment/Services)
  - Object class ends in 00-11
  - Ex: 31-23-00-11
- Pro-Tech (Professional – Technical Services)
  - Object class ends in 26-03
  - Ex: 25-27-26-03
- No Fees
  - Object Class ends in 00-00
  - 21-40-00-00

ACCS Broken out – User Defined Code

- For NOAA
  - This will always be zeroes

User Defined

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Funds Management

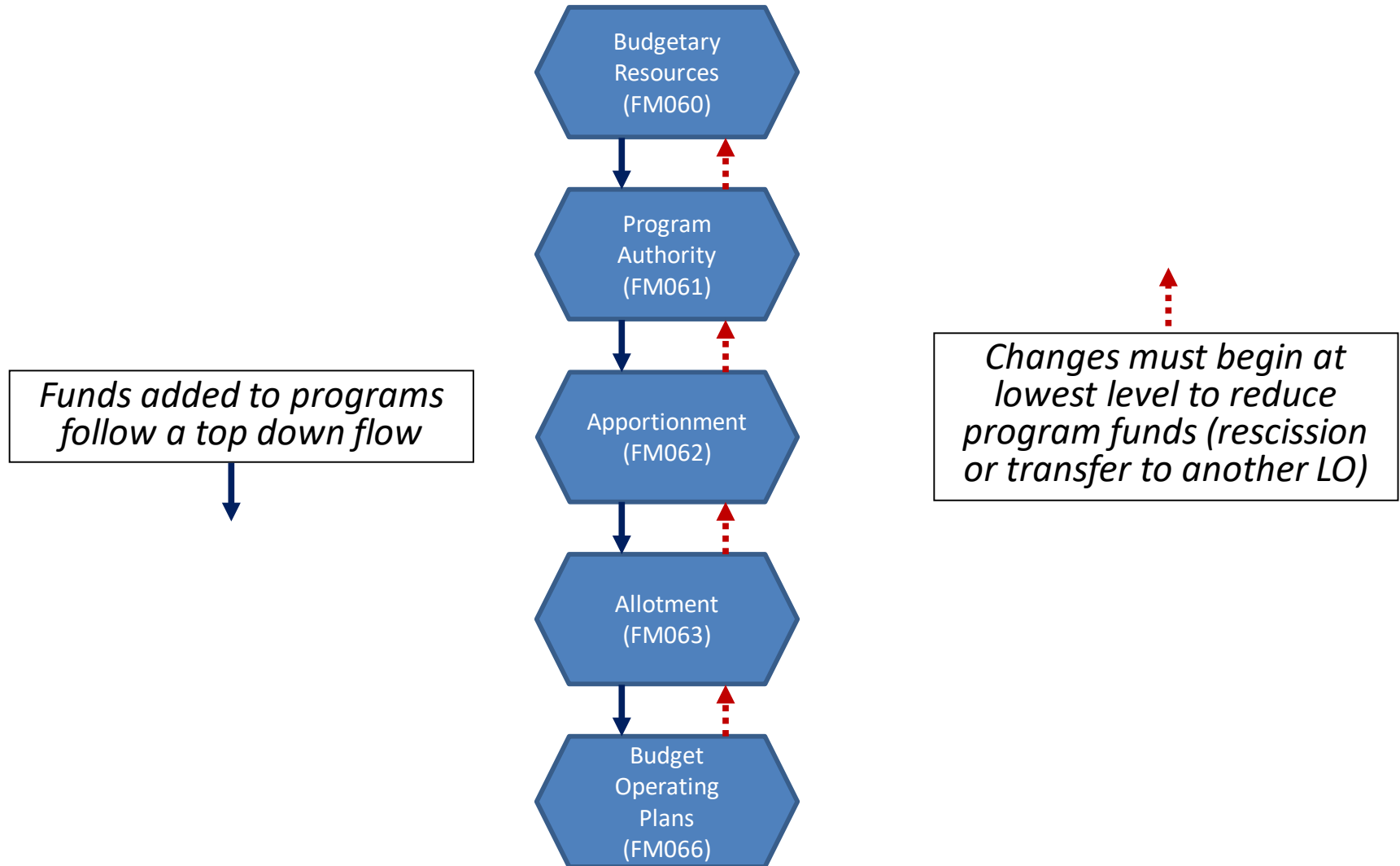# Basis of Funds Management

- Federal Principals of Appropriation Law

  - *Time*
    - The obligation/expenditure must occur within the time limits applicable to the appropriation
      - The purchase must fall within the timelines of the money
        - » i.e. 01-October-2020 through 30-September-2020
  - *Purpose*
    - The purpose of the obligation/expenditure must be authorized – does it fall within what Congress intended the funds be used for?
      - The purchase has to fall within what the appropriation states on what to use the money on
  - *Amount*
    - The obligation/expenditure must be within the amounts Congress has established.
      - Can not go over the amount that was given to us

Funds Management Cont'd

- **Budget Execution Governed by:**

  - *Office of Management and Budget Circular A-11*
    - Provides specific instructions, guidelines, and regulations associated with preparing, submitting, and executing the budget.

  - *Anti-deficiency Act*
    - We cannot spend more money than we have; we cannot spend the money before we have it; and we cannot augment/increase our funding level without specific authorization.

    - The concept of augmentation also prohibits us from moving money from one budget line to help cover a shortfall in another budget line.

Funds Management Flow

```
        ┌─────────────────┐
        │    Budgetary    │
        │    Resources    │
        │     (FM060)     │
        └─────────────────┘
             │        ▲
             ▼        ┆
        ┌─────────────────┐
        │     Program     │
        │    Authority    │
        │     (FM061)     │
        └─────────────────┘
             │        ▲
             ▼        ┆
        ┌─────────────────┐
        │  Apportionment  │
        │     (FM062)     │
        └─────────────────┘
             │        ▲
             ▼        ┆
        ┌─────────────────┐
        │    Allotment    │
        │     (FM063)     │
        └─────────────────┘
             │        ▲
             ▼        ┆
        ┌─────────────────┐
        │     Budget      │
        │    Operating    │
        │      Plans      │
        │     (FM066)     │
        └─────────────────┘
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Funds added to programs follow a top down flow

Changes must begin at lowest level to reduce program funds (rescission or transfer to another LO)

Funds Management Example - Budget Office

Budgetary Resources (FM060)

> *ORF General Operations Fund*
> **$5,500**

Program Authority (FM061)

Program	Totals
01-01-02-000	$2,000
01-06-01-000	$1,000
02-20-01-001	$2,000
TOTAL	**$5,000**

Apportionment (FM062)

Program (first position)	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
01	$1,000	$1,000	$500	$500	$3,000
02	$0	$1,000	$500	$500	$2,000

Allotment (FM063)

FMC 10-10	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Program 01-01-02-000	$500	$500	$500	$500	$2,000
Program 01-06-01-000	$0	$250	$250	$500	$1,000
Program 02-20-01-001	$0	$1,000	$500	$500	$2,000

Budget Operating Plan (FM066)

FMC 10-10 Prgm 01-01-02-000	Oct	Nov	Dec	1st Qtr Total
Labor	$100	$100	$100	$300
Benefits	$20	$20	$20	$60
Other	$80	$20	$40	$140
TOTAL	**$200**	**$140**	**$160**	**$500**

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 obligations

Dimensions of Funds Control

- ## Funds Control is at:
  - Allotments

- ## ACCS Level Checked for Funds Availability
  - Direct Funds
    - Fund; Line Office-FMC (Org 1&2); Program 1-4
      - *1083; 50-01; 03-01-01-001*
  - Reimbursable
    - Fund; Line Office-FMC (Org 1&2); Program 1-4; Project
      - *0006; 20-40; 04-02-01-000; 5TRN5RA*

- ## Funds Control Compares:
  - Total Obligations to Funds Available

Funds Control – Allotments Example #1

FMC	Fund / Program	1st Quarter		Purchase Order
		Allotment by FMC & Program	**Budget Operating Plan**	
20-10	0001 04-04-01-001	5,000	4,000	
20-10	0001 04-04-01-002	10,000	5,000	10,000 ✓
20-20	0001 04-04-01-002	2,000	2,000	
Total		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	1st Quarter		Purchase Order
		Allotment by FMC & Program	Budget Operating Plan	
20-10	0001 04-04-01-001	5,000	4,000	
20-10	0001 04-04-01-002	10,000	5,000	10,001 ☒
20-20	0001 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 <u>not</u> 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

LO	Program	Project	Allotment by Line Item & Project	Purchase Order
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	
		Total	9,000	

- FMC 20-20 attempts to process a $3,001 Purchase Order for Project 4RM2LA7
  - Transaction will <u>not</u> 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 & Budget Operating Plans (BOPs)

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 associate to their BOPs
    - Making sure there are enough funds for the plan
  - To do a funds check
    - When making changes to the plan

Allotment Screen – FM063

Direct Funding Allotment

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

Reimbursable Funding Allotment

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

45

Quarterly Allotments

Oct 2,500	Jan 2,500	Apr 2,500	Jul 2,500

2,500			**Oct 1, 2021** (Funds available: Oct. 1 - Sep. 30)
	2,500		**Jan 1, 2022** (Funds available: Jan. 1 - Sep. 30)
		2,500	**Apr 1, 2022** (Funds available: Apr 1 - Sep. 30)
			2,500 **Jul 1, 2022** (Funds available: Jul. 1 - Sep. 30)

Budget Operating Plans (BOPs)

- Budget Operating Plan Screen (FM066) is used to plan for obligation of resources
  - Like Quicken or Quickbooks
- 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
- Can not be entered until Allotment is done
  - Aka money in the bank

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
    - Data Warehouse BE521D report shows allotment and super pool balances

Super Pool Concept

Quarterly Allotments			
Oct	Jan	Apr	Jul
2,500	2,500	2,500	2,500

Effective Date	Allotments	Cumulative Super Pool
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
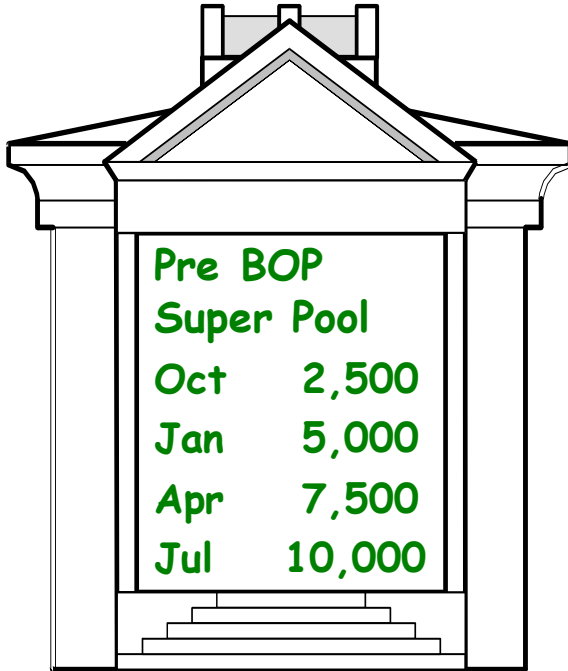
Super Pool & BOPs

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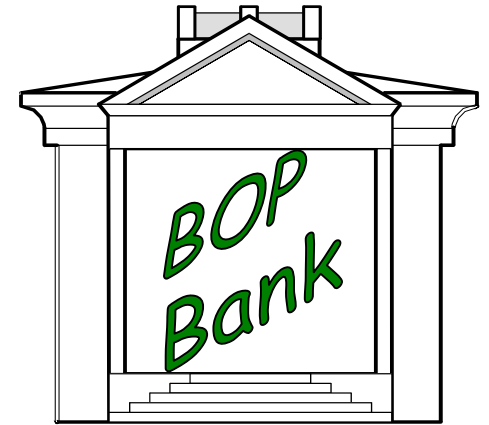
BOP Effects on Super Pool

Pre BOP Super Pool

Oct	2,500
Jan	5,000
Apr	7,500
Jul	10,000
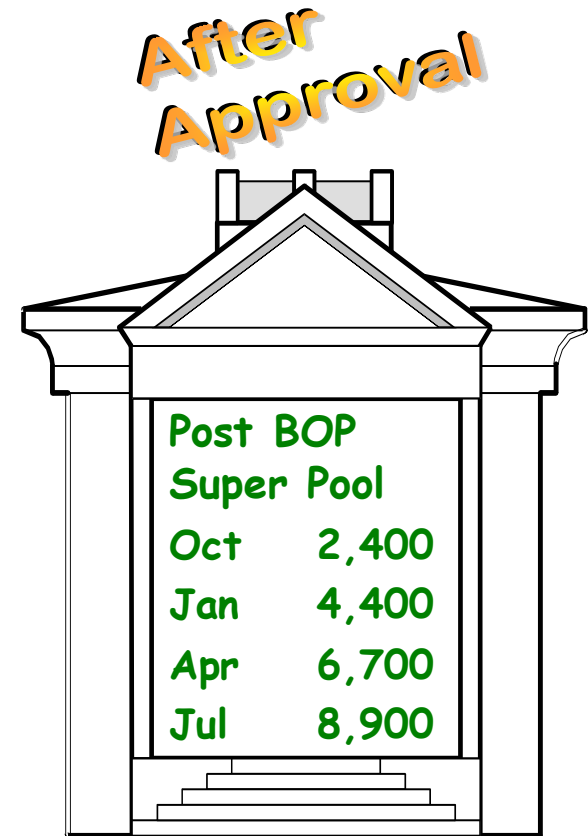
BOP Details

Effective Dates	Amount
October 1	100
January 1	500
April 1	200
July 1	300
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

Exercises

Exercises

    1   CFS Logon

    2   Queries

    3   Basic BOP

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 (Surcharges):
    - Leave Surcharges
      - Reimbursable Leave Surcharge
      - Reimbursable Employer Contribution to Employee Benefits
      - NOAA Corporate Cost
      - LO Overhead*
      - FMC Overhead*
      - Reimbursable Rent
    - AGO Surcharges
      - NOAALink**
      - AGO Fee For Service+
      - ProTech+*

*= applied to Direct & Reimbursable Funds
**= applied to IT object classes
+= applied to any AGO object classes
+* = applied to AGO professional/technical services

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:
        - » AGO Fees
          - NOAALink
          - AGO FFS
          - ProTech
      - 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)/BRS (12-27) costs.

Internal Fund Process

- Budget Operating Plans include estimates for indirect costs
- Overhead surcharge rates applied to specific object class codes (labor or AGO fees) 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
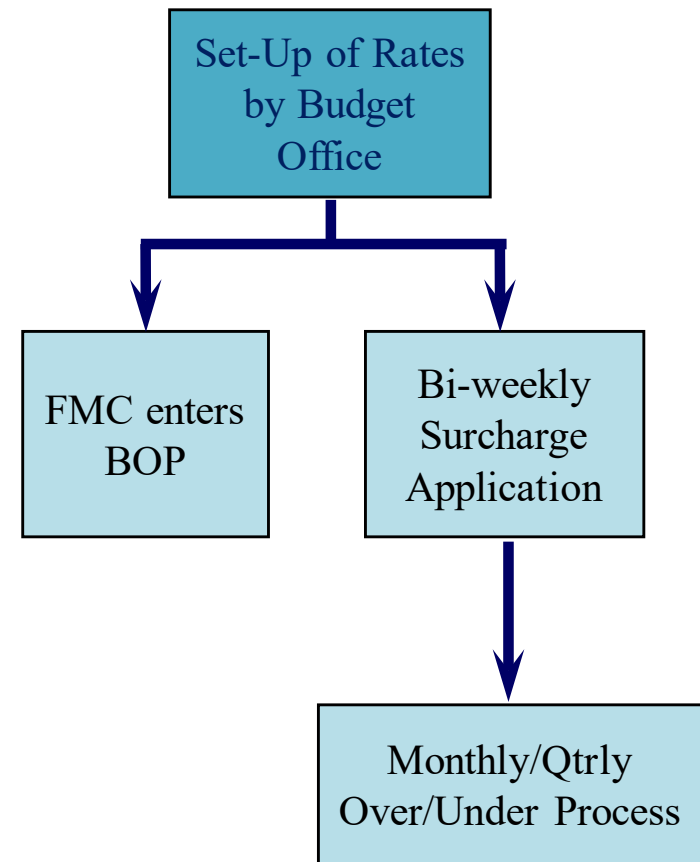- Rates are reviewed and adjusted as necessary

Cost Accumulation

Cost Accumulation Process

- NOAA Budget works with LO & FMC to determine rates

- 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

Set-Up of Rates by Budget Office

FMC enters BOP

Bi-weekly Surcharge Application

Monthly/Qtrly Over/Under Process

Cost Accumulation Process - Example

Internal Fund	Plan	Actual	Over/Under
Leave Ceiling	1,000		
Leave Expense 09WLV81		700[1]	
Leave Surcharge Offset/Income 09WLOFF		500[2]	
Difference/Redistribution			-200[3]
Operating Fund			
Project A:			
Labor 11.10	2,000	1,000[1]	
Leave Surcharge (20%) 11.60.00.00	400	200[2]	
Leave Surcharge O/U (20%) 11.60.89.99			80[4]
Project B:			
Labor 11.10	3,000	1,500[1]	
Leave Surcharge (20%) 11.60.00.00	600	300[2]	
Leave Surcharge O/U (20%) 11.60.89.99			120[4]
Subtotalss:			
Labor 11.10	5,000	2,500[1]	
Leave Surcharge (20%) 11.60.00.00	1,000	500[2]	
Leave Surcharge O/U (20%) 11.60.89.99			200[4]

1 Actual Labor/Leave Expenses   3 Difference between Actual Expenses & Applied Overhead
2 Application of O/H surcharges   4 Redistribution of Over/Under Difference

Surcharges Overview

Leave Surcharges

- Direct Funds
  - Line Office Overhead
  - FMC Overhead

- Reimbursable Funds
  - Leave
  - Employer's Contribution
  - Line Office Overhead
  - FMC Overhead
  - NOAA Overhead
  - Reimbursable Rent

Leave Surcharge Template Codes

Description	Code	Object Class Range Applied To	Object Class
Leave **	X X X X L V X X X X V E *	11-10-00-00 thru 11-39-99-99	11-60
Employer's Contribution (Benefits) **	X X X X E C X X X X B E *	11-10-00-00 thru 11-39-99-99 & 11-60-00-00 thru 11-60-49-00	12-10
Line Office Overhead	X X X X L O / L N X X X X L E *	11-10-00-00 thru 11-99-99-99	77-88
FMC Overhead	X X X X O F X X X X F E *	11-10-00-00 thru 11-99-99-99	77-89
NOAA Overhead **	N O A R E M N O A A R E *	11-10-00-00 thru 11-99-99-99	77-87
Reimbursable Rent **	X X X X R R X X X X R E *	11-10-00-00 thru 11-99-99-99	23-19
Notes: X X X X = FMC {Org 1-2} * Even years ** Only applies to Reimbursables			

AGO Surcharge Template Codes

Description	Code	Object Class Range Applied To	Object Class
NOAALink	**NOALNK** **NOLNKE ***	**Multiple IT Object Classes – ending in "0011"**	**77-11**
AGO Non Simplified	**AGONS** **AGONSE***	**Multiple Object Classes – ending in "2517"**	**77-12**
AGO Simplified	**AGOSA** **AGOSAE***	**Multiple Object Classes – ending in "2535"**	**77-12**
Pro-Tech	**PROODD** **PROEVE***	**Multiple Object Classes – ending in "2603"**	**77-13**
*Notes: X X X X = 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	√	√	√	√	√
AGO Fee For Services (Simplified/Non-Simplified Acquisitions)	√	√	√	√	√
Pro-Tech Surcharge for any professional/technical services on IDIQ	√	√	√	√	√

Surcharges & BOPs

- Rates established on Surcharge Maintenance Screen (GL011)
- BOP & Surcharges
  - Surcharges added on BOP Control Tab
    - Creates link between Control & Detail Tab
    - Use only those needed for that BOP – delete the others
  - Applying Surcharges creates on Detail Tab
    - Create detail line for each surcharge with the proper object class
      - Make sure the allotment pool has been selected for each line
      - Make sure all expenses have been entered
    - Do **NOT** enter the surcharges manually
      - **Allow the system to calculate.**
    - Surcharges can be deleted and reapplied multiple times
      - Apply prior to sending for approval

Reports to View Surcharges

- QR0083 - BE Daily Transactions
  - To be run on the day the surcharges process
    - Report can not be run longer than 7 days.
- DW NOA118 – Plan & Obligation Detail & B&E Query
  - To be run on the day after the surcharges process
    - Make sure DW Refresh was successful
- QR0097 – FFS Surcharge Report
  - Export to txt file only
- Calendar with dates for Surcharges
  - http://www.corporateservices.noaa.gov/finance/glinfo.html

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

Years	Days	Hours
2019	261	2,088
2020	262	2,096
2021	261	2,088
2022	261	2,088
2023	260	2,080

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

Exercises

Exercise

4   Basic BOP Labor

     Surcharges (w/Worksheet)
     Direct funds

     FTEs

BOPs & AGO Surcharges
NOAALink

What is NOAALink?

- A 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 $3,500
  - Will have a 3% surcharge against the cost
    - Surcharge Code on Control Tab
      - NOALNK
      - NOLNKE (even year)
  - Must be accounted for in planning in Details
    - Example: $50,000 X 3% = $1,500
  - Object classes affected end in "0011"
    - Example: 31-23-00-11
    - Surcharge will be: 77-11-00-00
- Internal website (need known NOAA network)
  - https://sites.google.com/a/noaa.gov/noaalink/
- Problems/Issues:
  - email NOAALink.Help@noaa.gov
  - call 301-628-5700

Exercises

Exercise

   5   Basic BOP w/surcharges
        NOAALink

BOPs & AGO Surcharges
Fee For Service (FFS)

What is AGO Fee For Service?

- On October 1, 2016 AGO started charging a fee for service on all contract actions.
  - The fee is be based upon the dollars obligated for each action.
    - Non-Simplified (Over $250,000)
    - Simplified ($250,000 or under)
- More information can be found:
  - https://sites.google.com/a/noaa.gov/acquisition-grants/program-office-toolkit/acquisition-toolkit

AGO FFS & BOPs - Simplified

- Any AGO services that falls under the Simplified Acquisition (less than $250,000)
  - Will have a 7% surcharge against the cost
    - Surcharge Code on Control Tab
      - AGOSA (odd year)
      - AGOSAE (even year)
  - Must be accounted for in planning in Details
    - Example: $50,000 X 7% = $3,500
    - Object classes affected end in "2535"
    - Example: 31-23-25-35
    - Surcharge will be: 77-12-25-35

AGO FFS & BOPs (Cont'd)

- Any AGO services that falls under the Non-Simplified Acquisition (More than $250,000)
  - Will have a 2% surcharge against the cost
    - Surcharge Code on Control Tab
      - AGONS
      - AGONSE (even year)
  - Must be accounted for in planning in Details
    - Example: $350,000 X 2% = $7,000
    - Object classes affected end in "2517"
    - Example: 31-23-25-17
    - Surcharge will be: 77-12-25-17

Exercises

Exercise

   6   Basic BOP w/surcharges
           Fee For Service (FFS)

BOPs & AGO Surcharges
ProTech

What is ProTech?

ProTech is a suite of multiple-award Indefinite Delivery, Indefinite Quantity (IDIQ) contracts consisting of five Domains: Satellite, Ocean, Fisheries, Weather, and Enterprise Operations. These Domains will provide an industrial base of professional, scientific, and technical resources in support of the National Oceanic and Atmospheric Administration (NOAA) to include its Line and Staff Offices. The contracts may also be used by other Bureaus within the U.S. Department of Commerce (DOC), where applicable. The ceiling dollar amount for all orders under all ProTech Domains is $3,000,000,000. There is one solicitation for each Domain and each solicitation will result in the award of multiple IDIQ contracts for the specific Domain.

What is ProTech cont'd?

- The overall objectives of the ProTech program are to:
  - Obtain high-quality professional and technical services
  - Develop an industrial base of partners
  - Develop and maintain performance-based contracts
  - Contribute to the NOAA mission
- More information can be found:
  - http://www.protechservices.noaa.gov/index.php

What is ProTech cont'd?

- Started July 1, 2017
  - Will have a 3% surcharge against the cost
    - Surcharge Code on Control Tab
      - PROODD
      - PROEVE (even year)
  - Must be accounted for in planning in Details
    - Example: $250,000 X 3% = $5,000
    - Object classes affected end in "2603"
    - Example: 31-23-26-03
    - Surcharge will be: 77-13-26-03

Exercises

Exercise

    7   Basic BOP w/Surcharges ProTech

    8   Initial BOP w/various surcharges

BOP Approval Process

BOP Approvals

- Minimum required for BOP: 2 levels of approval
  - *Requester*
    - Checks the approval box to send it to the approver
    - If have to re-route the document from one approver to another, it's done with the WF605 screen
  - *Approver*
    - Must fill out the approver worksheet found at this website: http://www.corporateservices.noaa.gov/finance/budgetinfo.html
      - Must be setup using WF001 screen
    - Will approve/reject using WF002 screen

- Approval Routing button on FM066 Screen
  - Available following requestor approval
  - Identifies where document is within approval chain
  - Displays rejection message if BOP is returned
  - Displays details for each approval level

BOP Approval – Funds Checking

- Restrictions on approving a BOP
  - Positive BOP -- system checks Allotment Pool Balances
    - Allotment and Super Pools
  - Negative BOP -- system checks for available funds
    - What's showing on the BOP
- No Money in either can result in message:

Insufficient Funds

BOP Funds Approval Example #1

Allotment = 1,000

BOP NO.	FMC1-1	FMC1-2	FMC1-3	Allotment Balance	Description
1-0	500			500	Initial BOP
2-0		200		300	Initial BOP
3-0			300	0	Initial BOP

On most Fund Codes (FC) the Allotment Distribution and Funds Control are at the FC, Program, FMC levels

NOTE: This example assumes that the fund control level is for organizations using the same allotment pool

BOP Funds Approval Example #2a

Scenario: FMC1-1 transferring $100 to FMC1-3 and $75 to FMC1-2

BOP NO.	FMC1-1	FMC1-2	FMC1-3	Allotment Balance	Description
1-0	500			500	Initial Target
2-0		200		300	Initial Target
3-0			300	0	Initial Target
1-1	-100			100	Fr. FMC1-1 to FMC1-3 for Project A

Allotment = 100

BOP Funds Approval Example #2b

BOP NO.	FMC1-1	FMC1-2	FMC1-3	Allotment Balance	Description
1-0	500			500	Initial Target
2-0		200		300	Initial Target
3-0			300	0	Initial Target
1-1	-100			100	Fr. FMC1-1 to FMC1-3 for Project A
4-0		75		25	Fr. FMC1-1 for Project B

Allotment = 25

BOP Funds Approval Example #2c

BOP NO.	FMC1-1	FMC1-2	FMC1-3	Allotment Balance	Description
1-0	500			500	Initial Target
2-0		200		300	Initial Target
3-0			300	0	Initial Target
1-1	-100			100	Fr. FMC1-1 to FMC1-3 for Project A
4-0		75		25	Fr. FMC1-1 for Project B
5-0			100	**Insufficient Funds**	Fr. FMC 1-1 - Project A

Allotment = 25

Demonstration

Demo

Approve Document

Re-Route Document
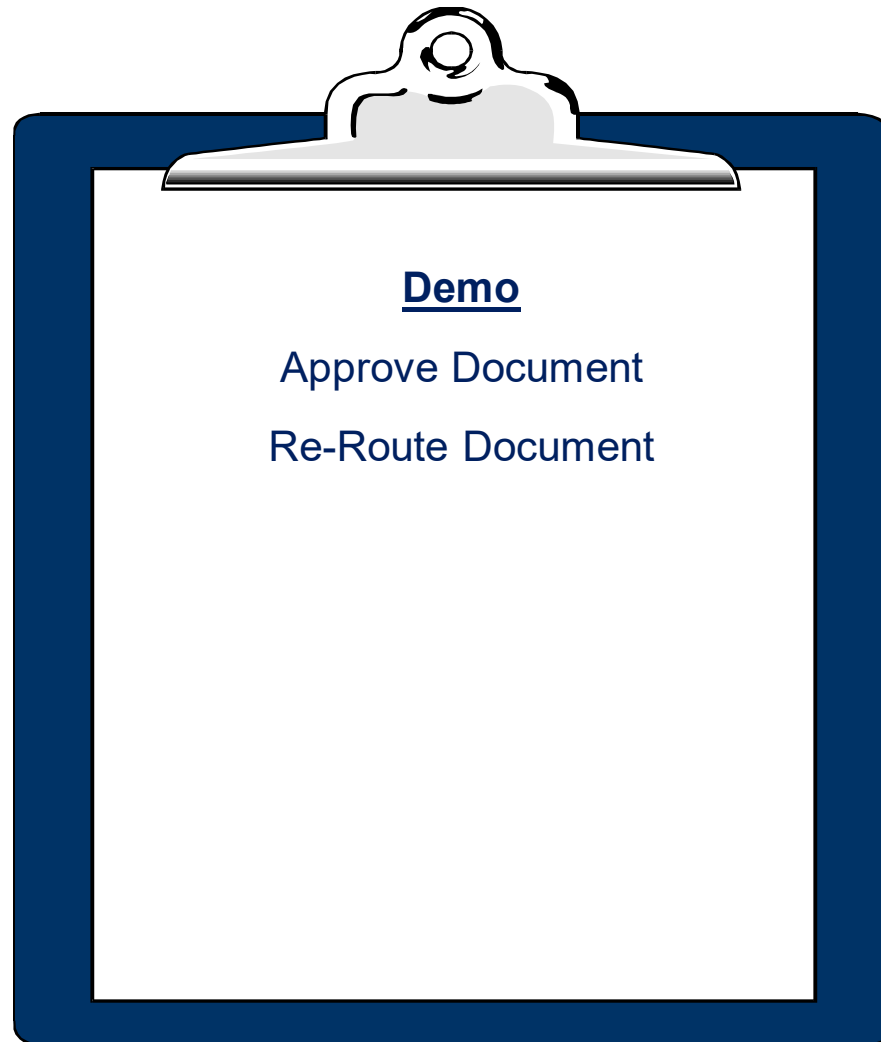
BOP Changes

Change BOP

- BOPS are modified on the FM066 screen
  - ☑ Change box indicates changes to a plan
- Change BOPs must reference an existing **approved** plan
  - **CANNOT** make a change to a change BOP
    - **Must be the initial BOP**
- Currently 3 change codes
  - ADJUST – Other Adjustments to BOPS
  - TRNSFR – Allotment Transfers between Organizations
  - RCADJ – Reclassification Adjustment
- Summary Screens -- Detail & Object Class
  - Available at Plan and Transaction levels
  - Use Detail to copy transaction(s) over
    - Unless adding a new line/object class

BOP Numbering

- Initial BOP has the Change Order (C/O) number of zero (0)
  - Any subsequent changes are numbered sequentially

- Plan/Change Order numbers
  - System assigned upon saving transactions

- Plan numbers assigned to ACCS

- Transaction numbers
  - System assigned upon saving transactions
  - Linked to a specific BOP transaction

Change Order Numbering

- **BOP changes reference the original BOP Plan#**
- **All changes must reference an existing approved plan**
- **Change Order (C/O) number is automatically incremented**
- **ACCS remains the same for all changes to a plan**

Initial Plan

1st Change Order

2nd Change Order

Change Rules

- ## Initial BOP
  - Can not be a negative amount
- ## Transfer BOP
  - Can not be a positive amount
- ## Change BOP
  - Can be negative, positive or zero
- ## Can not reduce a an Initial BOP to more than zero
  - Total BOP Amount OR Detail lines

Changes & Budget Months

Budget Months

1st Quarter	1	October
	2	November
	3	December
2nd Quarter	4	January
	5	February
	6	March
3rd Quarter	7	April
	8	May
	9	June
4th Quarter	10	July
	11	August
	12	September

- **Budget Month**
  - **Transactions take Place**
- **Effective Date**
  - **Amounts Planned in the BOP**
  - **ALWAYS First of a Month**
    - **i.e. 01-OCT-2021**
- **Quarters**
  - **Close on or about 5th business day of the following month**

		1st Quarter			2nd Quarter		
Open - O							
Preliminary Close - O							
Final Close - C							
Effective Date		**October**	**November**	**December**	**January**	**February**	**March**
Current Month	October	O	O	O	O	O	O
Defaualt Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Defaualt Budget Month for Negative (-) BOPS		1	2	3	4	5	6
Current Month	November	C	O	O	O	O	O
Defaualt Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Defaualt Budget Month for Negative (-) BOPS		2	2	3	4	5	6
Current Month	December	C	C	O	O	O	O
Defaualt Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Defaualt Budget Month for Negative (-) BOPS		3	3	3	4	5	6
Current Month	January	C	C	C	O	O	O
Defaualt Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Defaualt Budget Month for Negative (-) BOPS		4	4	4	4	5	6
Current Month	February	C	C	C	C	O	O
Defaualt Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Defaualt Budget Month for Negative (-) BOPS		5	5	5	5	5	6
Current Month	March	C	C	C	C	C	O
Defaualt Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Defaualt Budget Month for Negative (-) BOPS		6	6	6	6	6	6
X = Error Message that Effective date does not fall within an open accounting period							

Example 1a – Initial BOP

Effective Date	Budget Month	Amount
BOP# 1-0		
01-Oct-2021	1	250
01-Nov-2021	2	150
01-Dec-2021	3	200
01-Jan-2022	4	250

FM166 Report

Qtr 1	Qtr 2	Qtr 3	Qtr 4
600	250		

Example 1b – Change BOP 1st Quarter Closed

Effective Date	Budget Month	Amount
BOP# 1-0		
01-Oct-2021	1	250
01-Nov-2021	2	150
01-Dec-2021	3	200
01-Jan-2022	4	250
BOP# 1-1 (Total Change Amount = -350)		
01-Oct-2021	4	-100
01-Jan-2022	4	-250

FM166 Report			
Qtr 1	**Qtr 2**	**Qtr 3**	**Qtr 4**
	-350		

Exercise

Exercises -- Use Data for Fund 01

9 Change BOP – Reduce by Object Class

10 Change BOP – Reduce Whole Plan

11 Change BOP – Realign Object Class

12 Change BOP – Reflect Program Increase

Automatic Transfers

Automatic Transfer

- Is a systematic way to allow users to transfer money between organizations using the BOP screen (FM066)

- Automatic Transfer functionality has to be set up first
  - Fund Code must be established on the Transferring Org Mask Maintenance Screen (FM007) by the Budget Office
  - Each Fund Code is established with a default organization level at which allotments are automatically created
  - Masks are created for each combination of Bureau, Fund Code, Fiscal Year, and Direct/Reimbursable flag

- Automatic Transfer Constraints
  - Mask can only be set one way for each fund
  - Automatic Transfers **do not** apply to Internal Fund BOPS
  - Mask should match the Allotment level
    - **Direct:**
      - *Fund; Line Office-FMC (Org 1&2); Program 1-4*
    - **Reimbursable:**
      - *Fund; Line Office-FMC (Org 1&2); Program 1-4; Project*

Automatic Transfer Example

BOP Transferring 10,000 Between Organizations

<u>Transferring Organization</u> [1]
06 02 0004 00 00 00 00
-10,000

<u>Corresponding Organization</u> [3]
40 01 0002 00 00 00 00
(+10,000)

Allotments Created as a Result of Automatic Transfer

<u>**06 02** 0000 00 00 00 00</u> [2]
-10,000

<u>**40 01** 0000 00 00 00 00</u> [2]
+10,000

[1] Org 06 02 0004 creates negative BOP
[2] Automatic Transfer reduces FMC 06 02 and increases FMC 40 01
[3] FMC 40 01 creates a positive BOP getting the new money

The BOP can reference lower then the FMC level, but the allotment will only go to the FMC Level

Budget Months & Automatic Transfers

Allotment	Effective Date	Organization	Amount	
1-0	Oct 01, 2021	06-02	10,000	[1]
1-1	Oct 01, 2021	06-02	-10,000	[4]
1-1	Oct 01, 2021	40-01	10,000	[4]

BOP	Effective Date	BM	Amount	
Org 06-02				
Plan 5-0	Jan 01, 2022	4	10,000	[2]
Plan 5-1	Jan 01, 2022	7	-10,000	[3]
Org 40-01				
Plan 6-0	Apr 01, 2022	7	10,000	[5]

1	Original Allotment to FMC 06-02 – Oct 2021
2	Initial BOP for FMC 06-02 – entered in Oct 2021, planned for Jan 2022
3	Change BOP – Transfer from FMC 06-02 to FMC 40 01 – created in April 2022
4	Allotment changes for Transfer from LO 06-02 to LO 40-01 - created in April 2022
5	New BOP – Transfer from LO 06-02 - created in April 2022

Allotment Created by BOP Transfer

Transfer BOP Number

One positive amount
One negative amount
Two different LO/FMCs

Exercise

Exercises -- Use Data for Fund 01

13 Change BOP – Transfer Funds Between FMCs

14 Initial BOP – Pick up Transfer of Funds

Reimbursable BOPs

Reimbursable Process

- Need to fill out the Reimbursable Agreement screen
- Required to fill out the Allotment/Unfilled Customer Order request form
  - Submit copy to the Finance Office who will forward to the Budget Office
- Budget Office enters the allotment for the project
- BOP prepared after allotment is entered
- Additional information on the Reimbursable process
  - CBS website -- click on link for Reimbursables
    - http://www.corporateservices.noaa.gov/finance/reimburse.html
  - CBS Reimbursable training
    - Computer Based Training (CBT) on Commerce Learning Center
      - Being Updated

Reimbursable BOPs

- Entered at Project level
- Enter Temporary Work Authority (TWA) or Reimbursable Agreement # in Reimbursable field
  - TWAs require a Change BOP
    - Record actual Agreement #
    - Update amount, if necessary
  - Reimbursable Agreement # field
    - Needs to be entered

Leave Surcharges

- Direct Funds
  - Line Office Overhead
  - FMC Overhead

- Reimbursable Funds
  - Leave
  - Employer's Contribution
  - Line Office Overhead
  - FMC Overhead
  - NOAA Overhead
  - Reimbursable Rent

How Leave Surcharges Work for Reimbursable BOPs
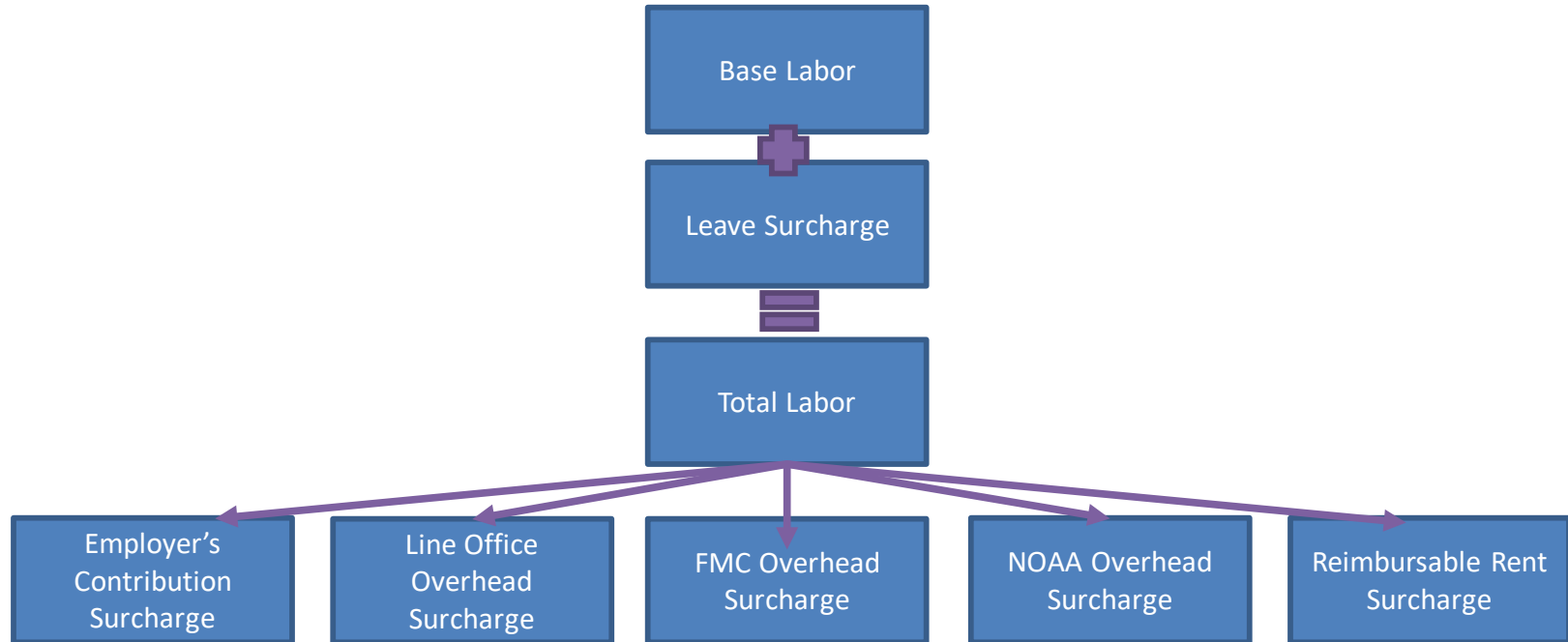
Base Labor Calculation

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

- Calculation
  - Labor: $50,000 Leave Surcharge Rate: 20%
  - Labor Base: $50,000 / 1.20 = $41,666.67
  - Surcharge is rounded up to the nearest $10.
    - $41,666.67 becomes = $41,670

Total Labor = Labor Base + Leave Surcharge

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

BOP Screen with Leave Surcharges

Labor Base

Leave Surcharge

Employer's Contributions

FMC Overhead

NOAA Overhead

LO Overhead

Reimbursable Rent

*Reimbursable

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-JUN-2019	09	A	9.301	5,000.00	FTE	.25			11	10	00	00	>
01-JUN-2019	09	A	1.860	1,000.00	FTE	.00	TRNLV	20.00	11	60	00	00	>
01-JUN-2019	09	A	2.679	1,440.00	FTE	.00	TRNEC	24.00	12	10	00	00	>
01-JUN-2019	09	A	1.116	600.00	FTE	.00	TRNFMC	10.00	77	89	00	00	>
01-JUN-2019	09	A	1.674	900.00	FTE	.00	TRNNO	15.00	77	87	00	00	>
01-JUN-2019	09	A	1.674	900.00	FTE	.00	TRNLO	15.00	77	88	00	00	>
01-JUN-2019	09	A	1.116	600.00	FTE	.00	TRNRR	10.00	23	19	20	00	>

Totals 100.000 | 53,760.00 | 1.00 | Apply Surcharge | Delete Surcharge

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction					53,760.00
Cumulative	0.00	0.00	13,440.00	40,320.00	53,760.00

2TRN5RA | P00 | 02 | 01 | 01 | 000 | 30 | 01 | 0000 | 00 | 00 | 00 | 00 | 000000 | 00 | 00 | 00 | 00

Begin Date 01-APR-2019 | End Date 30-SEP-2019 | Pool Balance 24,924,890.00

Object Descr PERS COMP LEAVE SURCHARGE

Exercise

Exercises -- Use Data for Fund 05

15 Initial Reimbursable BOP

16 Change Reimbursable BOP
– Reflect Agreement
Increase