



NOAA NATIONAL OCEANIC AND
ATMOSPHERIC ADMINISTRATION
UNITED STATES DEPARTMENT OF COMMERCE

Budget Operating Plans (BOPs) Training

FY 2020 – June

V 1.0.2



Training Topics

- Budget Overview
- Funds Management
- Funds Control
- Allotments
- Super Pools
- Super Pools & BOPs
- Internal Funds
- Cost Accumulation
- Surcharges, BOPs & Base Labor
- FTEs & BOPs
- BOPS & NOAALink
- BOPS & FFS
- BOP Approval Process
- BOP Changes
- Automatic Transfers
- 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.Award = C.Suite
- **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
 - Lump Sum given each Fiscal Year
 - Can be done anytime during FY or not at all
 - Continuing Resolution (CR)
 - Has to be broken down into spendable pieces
 - Direct/Reimbursable Funding
 - Direct Funding Definition
 - Any type of funding that is not reimbursable
 - Reimbursable Funding Definition
 - Financed from offsetting collections received in return for goods or services provided or are received from offsetting collections from other Federal government accounts



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



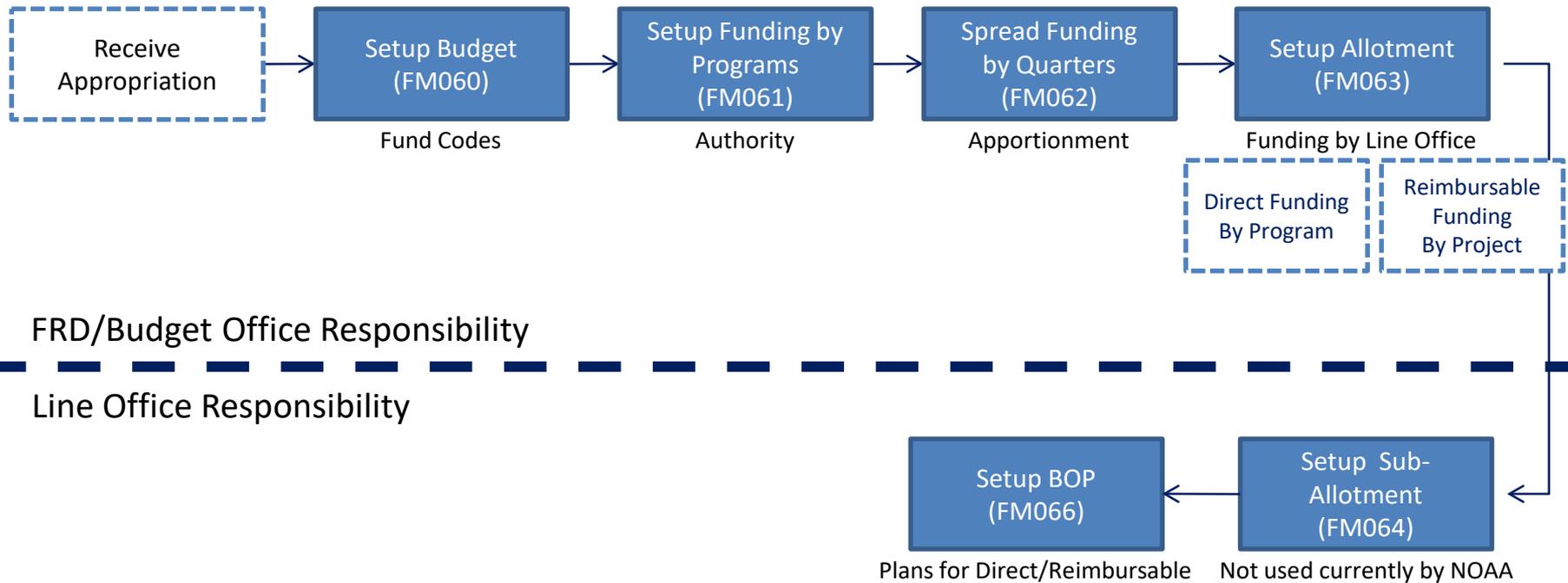
- Multiple Year Appropriations are available for obligation for a definite period in excess of one fiscal year.
 - The House alternates each fiscal year between 15-month and 27-month multi-year funding.
 - Funds expire based on the extended period of availability and are no longer available to incur 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



*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 1073
ORF General Operations

01-03-04-000
NOSNVGTN Geodesy Base

U8K6D10
Outreach & Data
Access - Geodesy

U8K6D20
Networks

PCL Colorado

PMS Mississippi

PWA Washington

P00 Networks

PEL No Tasks

**Appropriation—
Fund Code
(FM060)**

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

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

**Task Codes
(CM004)**

Fund Code 0007
Reimbursable

01-03-04-000
NOSNVGTN Geodesy Base

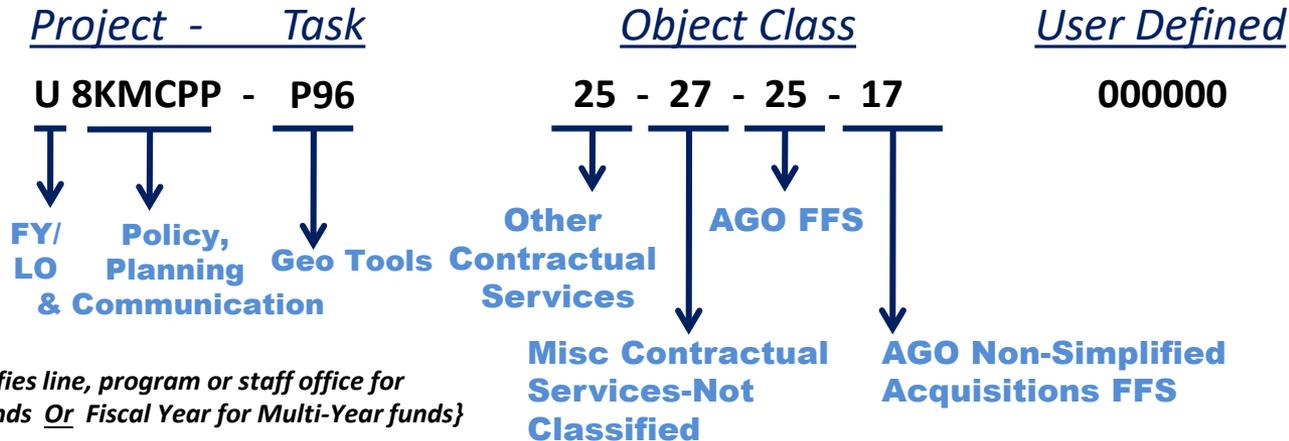
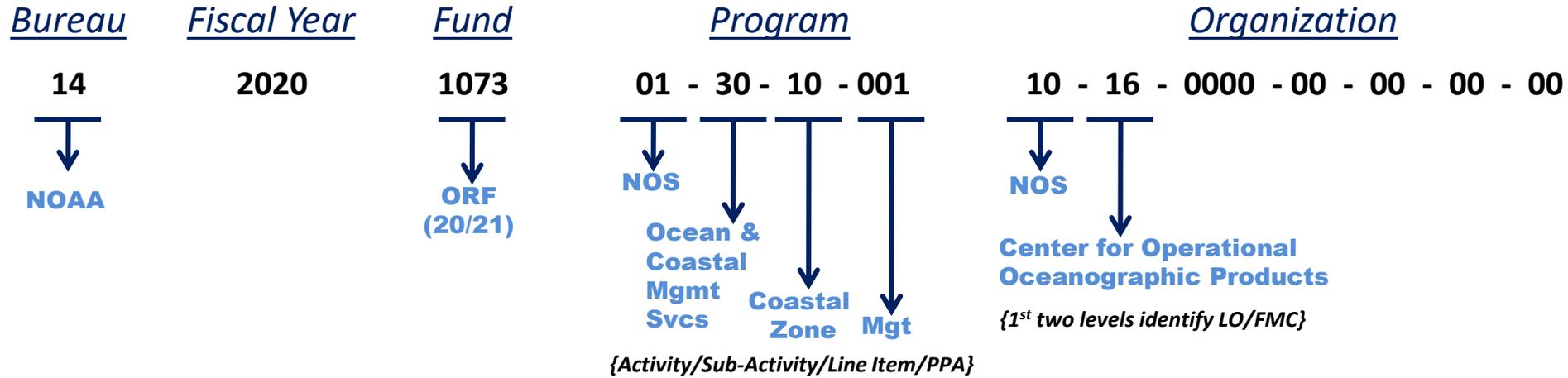
1RK6D5Y
Geodetic Advisor
- Colorado

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}

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 – 03	OFFICE OF OCEANOGRAPHY
10 – 05	OFFICE OF MARINE OPERATIONS
10 – 10	OFC OF AERONAUTICAL CHARTING
10 – 12	OFFICE OF RESPONSE
10 – 15	NOAA COASTAL SERVICES CENTER
10 – 17	OFFICE FOR COASTAL MANAGEMENT

ACCS Project # -- 1st Position



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

- **Fund 1063 (ORF) T Oct 2018 - Sep 2019 – Carryover**
- **Fund 1062 (PAC) T Oct 2018 - Sep 2021 – Carryover**
- **Fund 1073 (ORF) U Oct 2019 - Sep 2020 – Carryover**
- **Fund 1072 (PAC) U Oct 2019 - Sep 2022 – 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**

- **Accounting Information**

- https://www.corporateservices.noaa.gov/finance/FOFSD_Home.html
 - ACCS Validation, Object Class, & CBS Fund Code Lookup

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, 2019	<i>Blank</i>	2020.....	2020 and subsequent years
Oct 1, 2019	Sep 30, 2020	2020	All of FY 2020
Jan 1, 2020	Sep 30, 2020	2020	All of FY 2020
Oct 1, 2019	Sep 30, 2021	2020-2021	2020-2021; not valid for 2022 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 {CM004}



Project/Task Code Form & Procedures

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

Project Code Maintenance (CM004 VER-4.2.0.319)

Interface		Name	NOAA
Bureau Code	14	Title	SHIP PISCES
Project Code	U2AMAPC	Descr	GENERAL FUND
Type	GEN	Title	NOAA PAC 1320/221460
Fund Code	1072	Name	FLEET CAPITAL IMPROVEMENTS & TECH INFUS
Program	10 - 08 - 01 - 024	Eff Dates	01-OCT-2019 to 30-SEP-2022 Notes < >
D/R Flag	D	WIP	N Fixed N < Fixed > < WIP Hist >

Codes: Fields of Science 33 NSF 29 Production N Goal 9

Project Leader: RADM MICHAEL J SILAH
Manager: 999999 NO SPECIFIC EMPLOYEE N Techrep: 999999 NO SPECIFIC EMPLOYEE
Admin: 999999 NO SPECIFIC EMPLOYEE N CO/POC: 999999 NO SPECIFIC EMPLOYEE

Project: Created by Organization 08 - 08 - 0002 - 00 - 00 - 00 - 00 Work Site
Base/Non-Base B Funding Source Organization 08 - 02 - 0001 - 00 - 00 - 00 - 00
Prior Code Budget Initiative No
Tasks < > Category < > 2020-B1 Other < >

Approval: Y By A M CHU 21-AUG-2019 Active: Status Y 21-AUG-2019

Project Tasks

Task	Title	Effective Dates		Notes
		Begin	End	
P00	NO TASK	01-OCT-2019	30-SEP-2022	< TH >
Flags:	BE Y PR Y PO Y AP Y AR Y GJ Y LB Y			
Active: Status	Y	Date	21-AUG-2019	

Accept Cancel



Funds Management

Importance of Funds Management



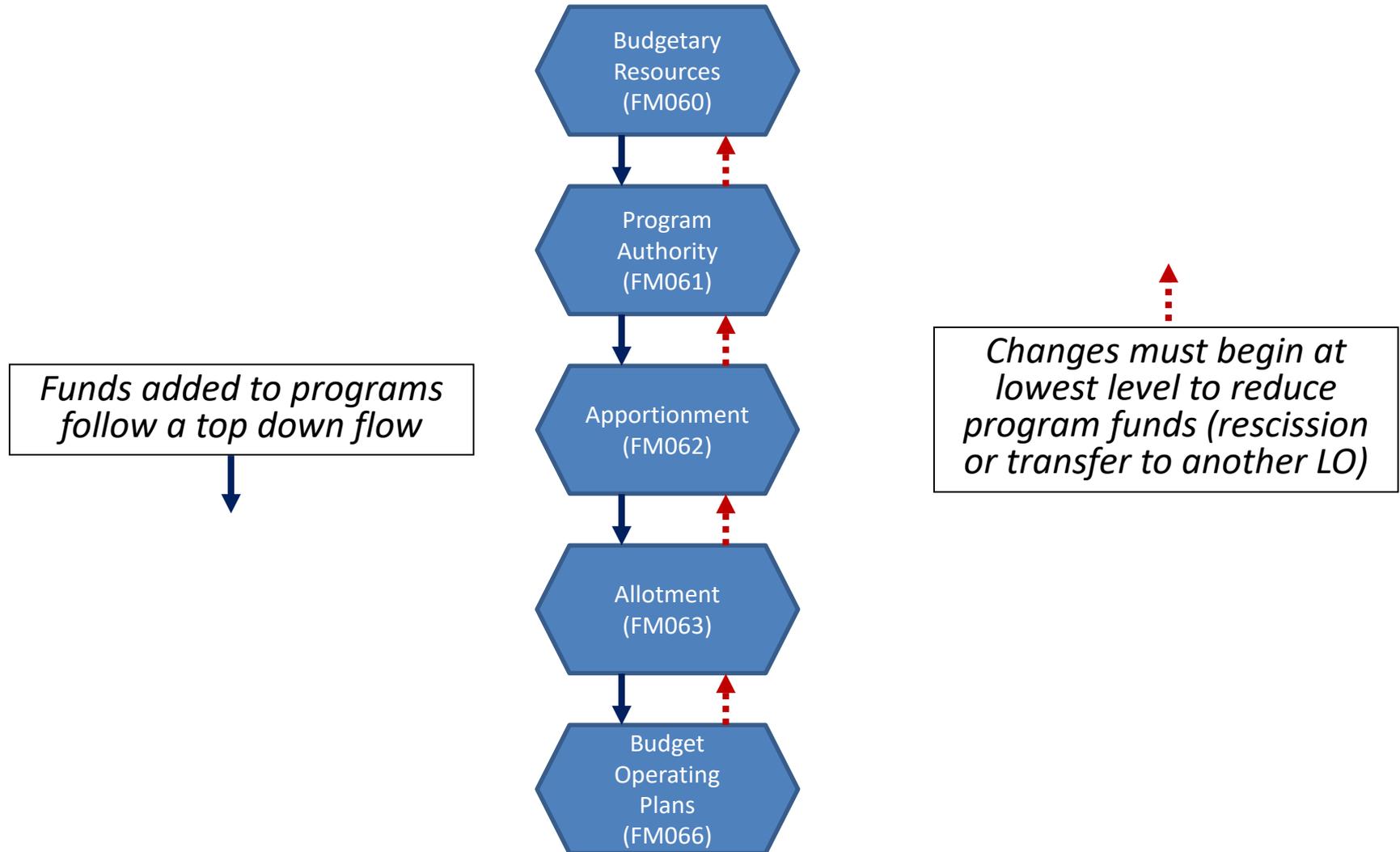
- Federal Principals of Appropriation Law
 - *Time*
 - The obligation/expenditure must occur within the time limits applicable to the appropriation
 - *Purpose*
 - The purpose of the obligation/expenditure must be authorized – does it fall within what Congress intended the funds be used for?
 - *Amount*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

Funds Management 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



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)	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
01	\$1,000	\$1,000	\$500	\$500	\$3,000
02	\$0	\$1,000	\$500	\$500	\$2,000

Allotment (FM063)

FMC 10-10	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th 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 commitments/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
 - *1073; 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	1 st 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	1 st 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 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 Project 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

Reimbursable Funding Allotment

Allotments (FM063 VER-4.1.0.0)

Bureau Code **14** NOAA
 Fund Code **0001** OR&F GENERAL OPERATIONS 13X1450
 Fiscal Year **20** Appropriation Symbol 13X1450
 Program Code **02 31 01 001** Descr EXPAND ANNUAL STOCK ASSESSMENT
 AdviceNo 20 1 0
 D/R Flag **D**
 Category **B1**

Trans: Amount 14,650,219.00 No. 154593 Transfer BOP
 Approval: Y By T F SANTYMIRE Date 27-SEP-2019

Item	Effective	Organization Code	Project Code	Object Class	UDF	D
1	01-OCT-2019	30 11 0000 00 00 00 00 00	00000000	000	00 00 00 00 00	000000 A
		Percent 4.057		Amount 594,340.00		
1	01-OCT-2019	30 16 0000 00 00 00 00 00	00000000	000	00 00 00 00 00	000000 A
		Percent 51.693		Amount 7,573,172.00		
1	01-OCT-2019	30 20 0000 00 00 00 00 00	00000000	000	00 00 00 00 00	000000 A
		Percent 0.457		Amount 67,000.00		
Total Allotment						14,650,219.00

Item No	Begin Date	End Date	Total Available Apportionment
1	01-OCT-2019	30-SEP-2020	0.00

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

Allotments (FM063 VER-4.1.0.0)

Bureau Code **14** NOAA
 Fund Code **0007** REIMBURSABLE
 Fiscal Year **20** Appropriation Symbol 13X1450
 Program Code **05 01 20 000** Descr SATELLITE AND PRODUCTION OPERATI
 AdviceNo 20 1 0
 D/R Flag **R**
 Category **A**

Trans: Amount 1,732,040.00 No. 154869 Transfer BOP
 Approval: Y By T F SANTYMIRE Date 02-OCT-2019

Item	Effective	Organization Code	Project Code	Object Class	UDF	D
0	01-OCT-2019	40 02 0000 00 00 00 00 00	5RNXV14	F 00	00 00 00 00 00	000000 P
		Percent 100.000		Amount 1,732,040.00		

Cumulative Available Apportionments By Quarter:

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Available Apportionment
0.00	0.00	0.00	0.00	0.00

Total Allotment 1,732,040.00

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, 2019 (Funds available: Oct. 1 - Sep. 30)
2,500		Jan 1, 2020 (Funds available: Jan. 1 - Sep. 30)	
		2,500	Apr 1, 2020 (Funds available: Apr 1 - Sep. 30)
			Jul 1, 2020 (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

Oct
2,500

Jan
2,500

Apr
2,500

Jul
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

Budget Operating Plans (BOPs)

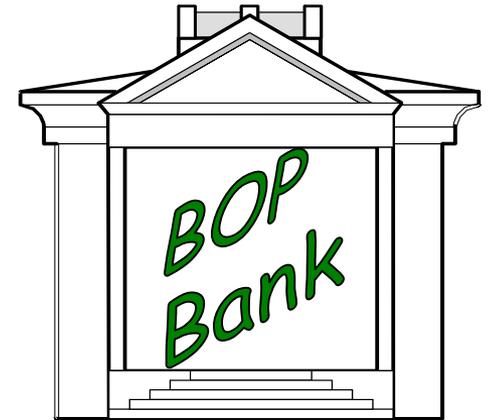


- Budget Operating Plan Screen (FM066) is used to plan for obligation of resources
- Represent the lowest level of budget planning within CFS
- Planned monthly for each Object Class
 - Must use the first day of the month
- Amounts may be entered as dollars and cents

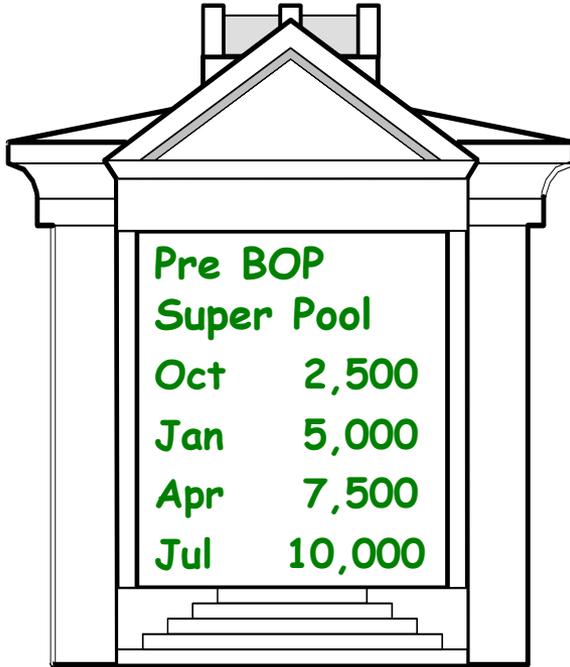
Super Pool & BOPs



<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



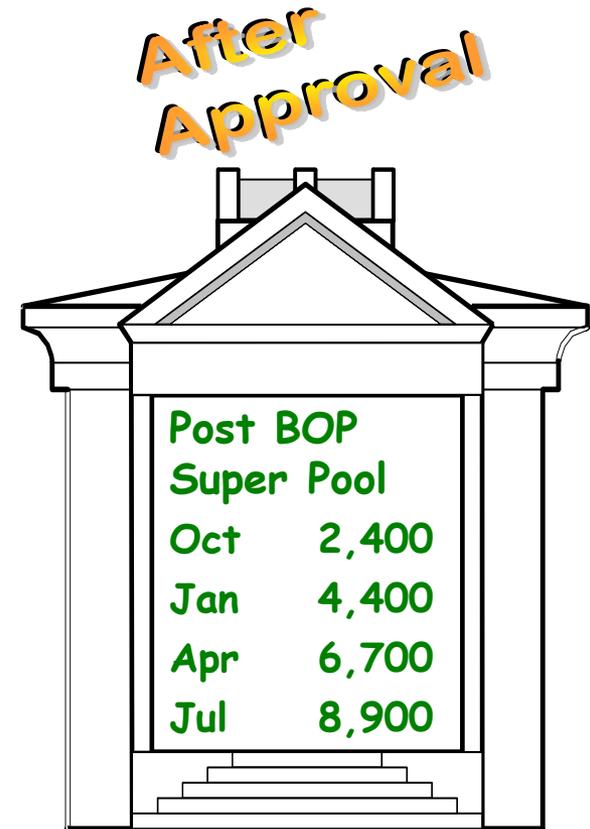
Pre BOP Super Pool	
Oct	2,500
Jan	5,000
Apr	7,500
Jul	10,000

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

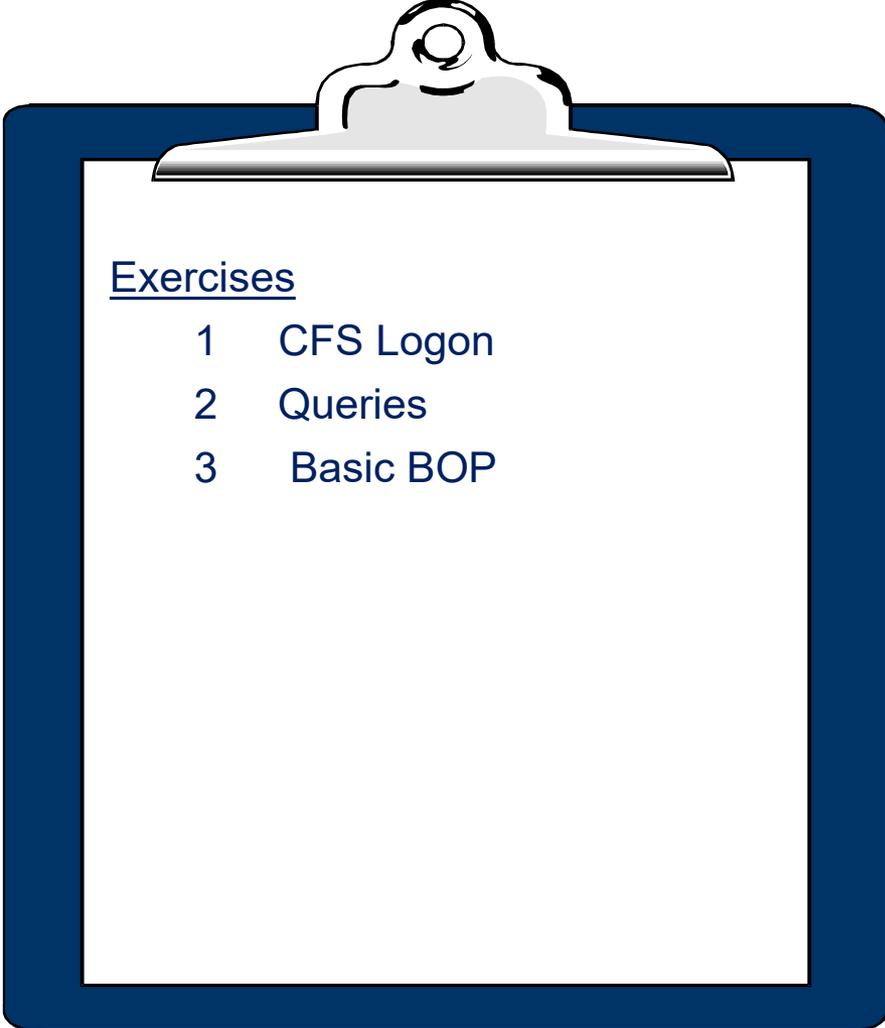
*Note: Super Pool selected
when creating a BOP*

**After
Approval**



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

Exercises

A large 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 is written on the paper.

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

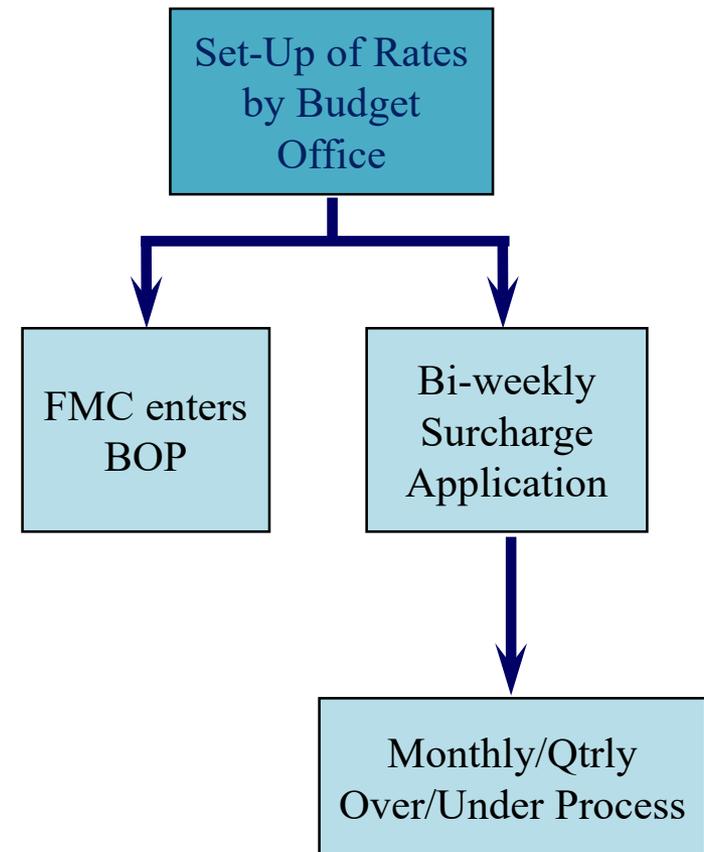


Cost Accumulation

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



Cost Accumulation Process - Example



<u>Internal Fund</u>	<u>Plan</u>	<u>Actual</u>	<u>Over/Under</u>
Leave Ceiling	1,000		
Leave Expense 09WLV81		700 ¹	
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	
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
Subtotals:			
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
2 Application of O/H surcharges

3 Difference between Actual Expenses & Applied Overhead
4 Redistribution of Over/Under Difference



Surcharges Overview

Leave 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
<p><i>Notes: XXXX = FMC {Org 1-2} * Even years ** Only applies to Reimbursables</i></p>			

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>



Leave Surcharges



Leave Surcharges

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



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>
2017	260	2,080
2018	260	2,080
2019	261	2,088
2020	262	2,096
2021	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 187083
 Fund Code 0007 Title REIMBURSABLE
 Fiscal Year 18 Appropriation Symbol

Plan
 Change Code NONE No
 Template Code NONE

D/R Flag **R** Category **A**

Project Task Program
 ACCS 2RLEFFB P00 02 21 01 000 30 61
 Unit **FTE** Qty .87

Trans Amount
 Total 171,151.44 1st Qtr 52,823.24 2nd Qtr 45,863.90

Requester Approval By S P BALL
 Document Approval

Approval Routing

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-OCT-2017	02	A	3.730	6,384.49	FTE	.08			11 12 00 00	>
01-OCT-2017	02	A	0.839	1,436.51	NONE	.00			11 60 00 00	>
01-OCT-2017	02	A	1.279	2,189.88	NONE	.00			12 10 00 00	>
01-OCT-2017	02	A	0.411	703.89	NONE	.00			23 19 00 00	>
01-OCT-2017	02	A	1.009	1,726.09	NONE	.00			77 87 00 00	>
01-OCT-2017	02	A	0.557	954.16	NONE	.00			77 88 00 00	>
01-OCT-2017	02	A	0.625	1,407.78	NONE	.00			77 89 00 00	>
Totals			100.000	171,151.44		.87				

Apply Surcharge Delete Surcharge

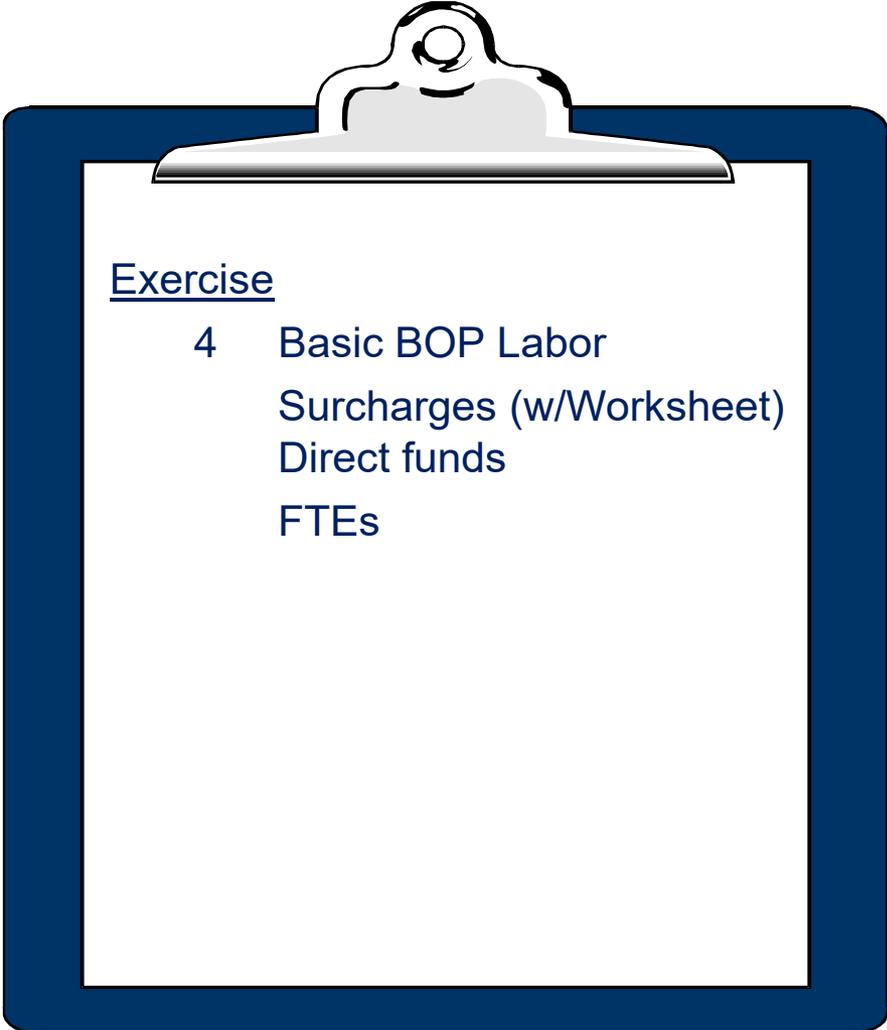
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction	52,823.24	45,863.90	48,947.19	23,517.11	171,151.44
Cumulative	52,823.24	45,863.90	48,947.19	23,517.11	171,151.44

2RLEFFB P00 02 21 01 000 30 61 0000 00 00 00 00 000000 00 00 00 00

Begin Date 01-OCT-2017 End Date 30-SEP-2018 Pool Balance 0.00

Object Descr PERS COMP FTP GS, GM, SES

Exercises

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 is written on the paper.

Exercise

- 4 Basic BOP Labor
Surcharges (w/Worksheet)
Direct funds
FTEs



BOPs & AGO Surcharges

NOAALink

What is NOAALink?



- 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 \$3,500
 - 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: $\$50,000 \times 3\% = \$1,500$
 - Object classes affected end in “0011”
 - Example: 31-23-00-11
 - Surcharge will be: 77-11-00-00
- <https://www.cio.noaa.gov/NOAALink/Customers.html>

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

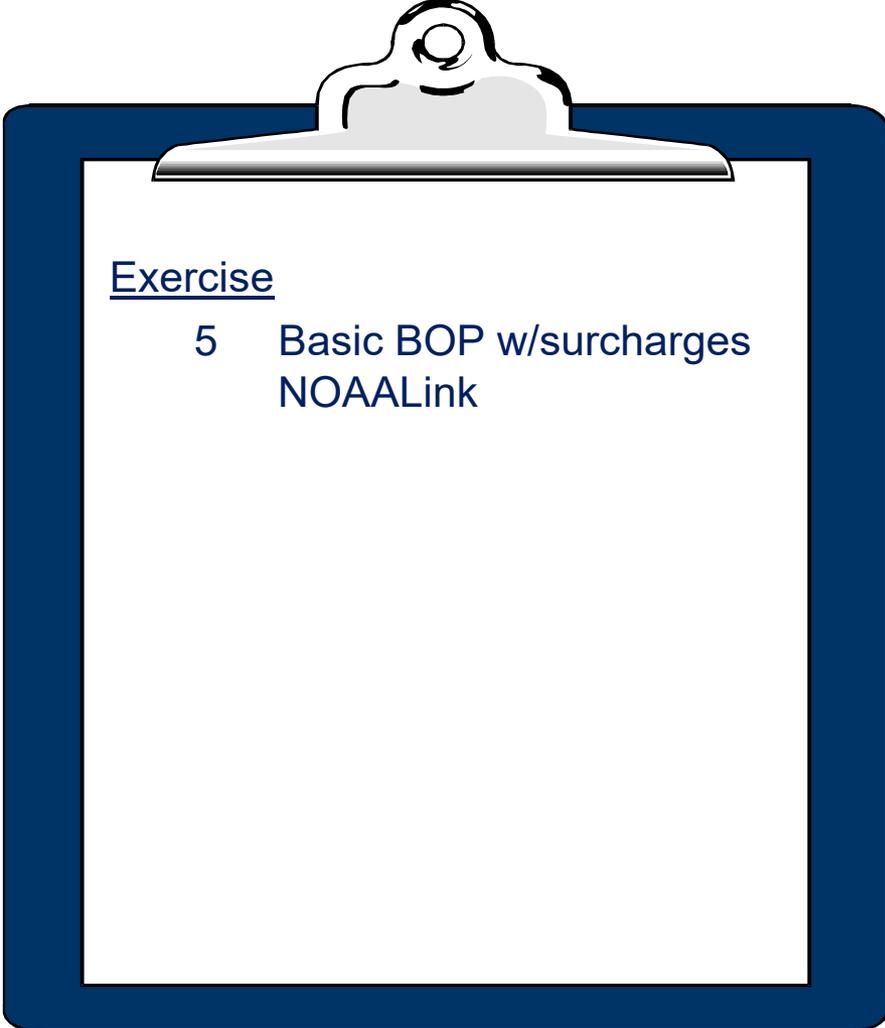
NOAALink Contact Information



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

- Problems/Issues:
 - email NOAALink.Help@noaa.gov
 - call 301-628-5700

Exercises

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 middle. The text is written on the white sheet.

Exercise

- 5 Basic BOP w/surcharges
NOAALink



BOPs & AGO Surcharges Fee For Service (FFS)

What is AGO Fee For Service?



- Starting 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 (\$250,000 or over)
 - Simplified (less than \$250,000)
- More information can be found:
 - <https://sites.google.com/a/noaa.gov/acquisition-services/fee-for-service>

AGO FFS & BOPs - Simplified



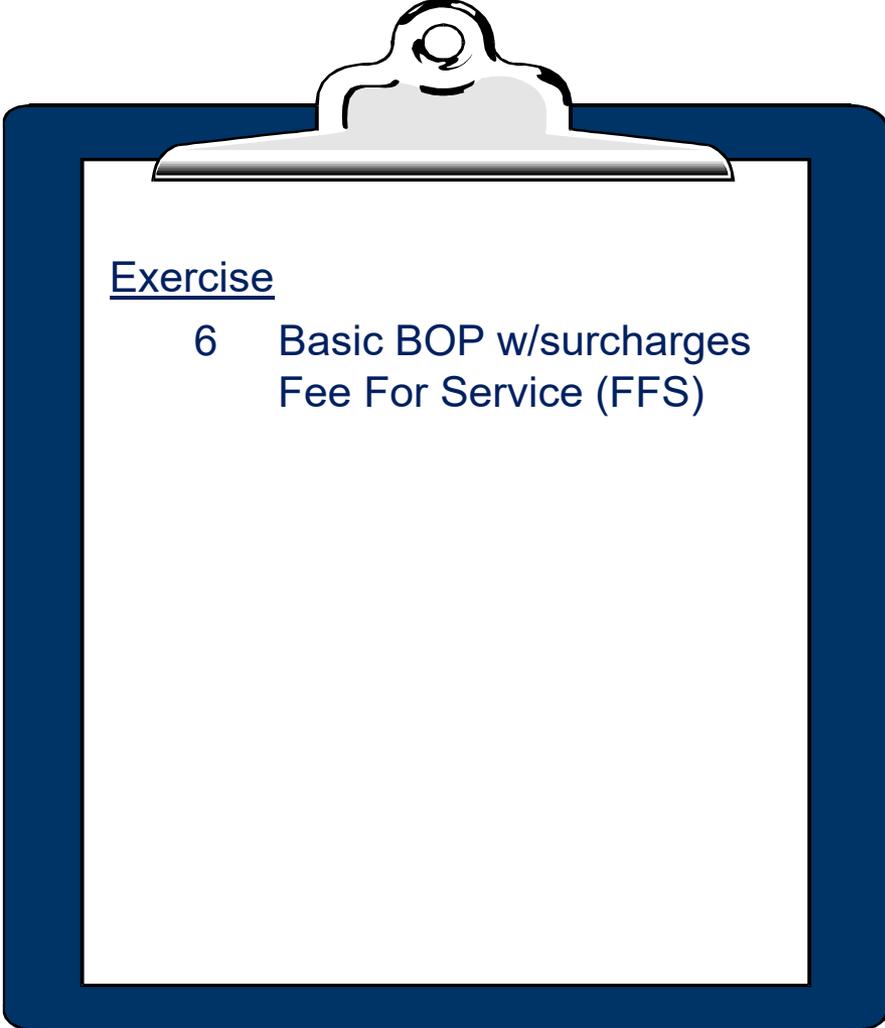
- Any AGO services that falls under the Simplified Acquisition (less than \$250,000)
 - Will have a 7% surcharge against the cost
 - Surcharge Code on Control Tab
 - AGOSA (odd year)
 - AGOSAE (even year)
 - Must be accounted for in planning in Details
 - Example: $\$50,000 \times 7\% = \$3,500$
 - Object 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: $\$350,000 \times 2\% = \$7,000$
 - Object classes affected end in “2517”
 - Example: 31-23-25-17
 - Surcharge will be: 77-12-25-17

Exercises

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 is written on the white sheet.

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?



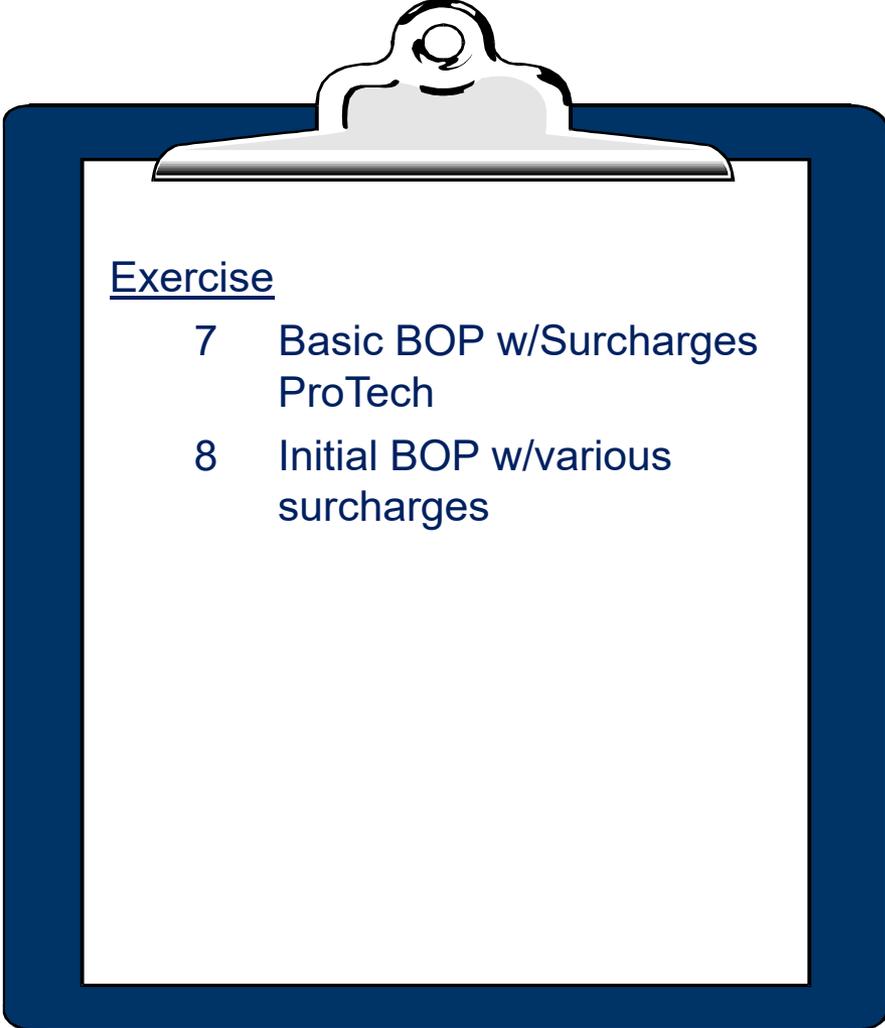
- The overall objectives of the ProTech program are to:
 - Obtain high-quality professional and technical services
 - Develop an industrial base of partners
 - Develop and maintain performance-based contracts
 - Contribute to the NOAA mission
- More information can be found:
 - <http://www.protechservices.noaa.gov/index.php>



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: $\$250,000 \times 3\% = \$5,000$
 - Object classes affected end in “2603”
 - Example: 31-23-26-03
 - Surcharge will be: 77-13-26-03

Exercises

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 middle. The text is written on the white sheet.

Exercise

- 7 Basic BOP w/Surcharges
ProTech
- 8 Initial BOP w/various
surcharges