



**NOAA** NATIONAL OCEANIC AND  
ATMOSPHERIC ADMINISTRATION  
UNITED STATES DEPARTMENT OF COMMERCE

# Budget Operating Plans (BOPs) Training

FY 2021 – November

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** [http://www.corporateservices.noaa.gov/Finance/FOFSD\\_Home.html](http://www.corporateservices.noaa.gov/Finance/FOFSD_Home.html)
  - Click on Help Desk link for additional info, phone numbers, etc.
  - Email: [ClientServices@noaa.gov](mailto:ClientServices@noaa.gov)
  - Phone #: 301-444-3400
    - Option #1 - Passwords
    - Option #2 - Travel
    - Option #3 – C.Suite
    - Option #4 – CBS (CFS, DW, Discoverer)
  - Fax/Server #: 301-444-3401



# Budget Overview

# Budget Overview



- **Budget Formulation**
  - The process of determining resources needed to carry out its 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 1<sup>st</sup> of a given year through September 30<sup>th</sup> 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



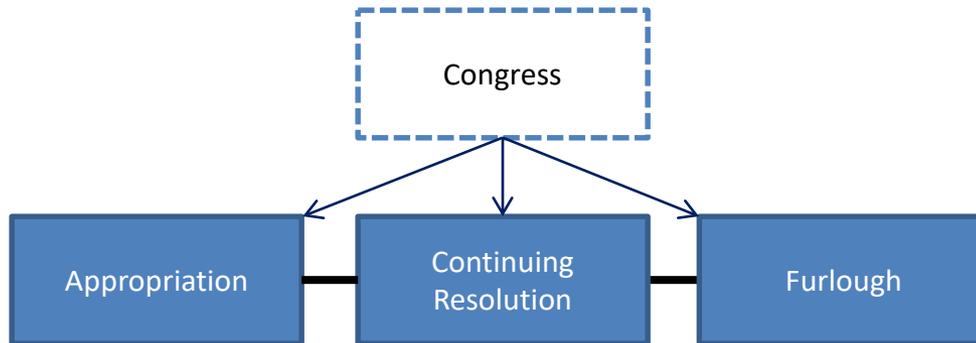
- **Direct Funds**

- 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 1<sup>st</sup>.
  - 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

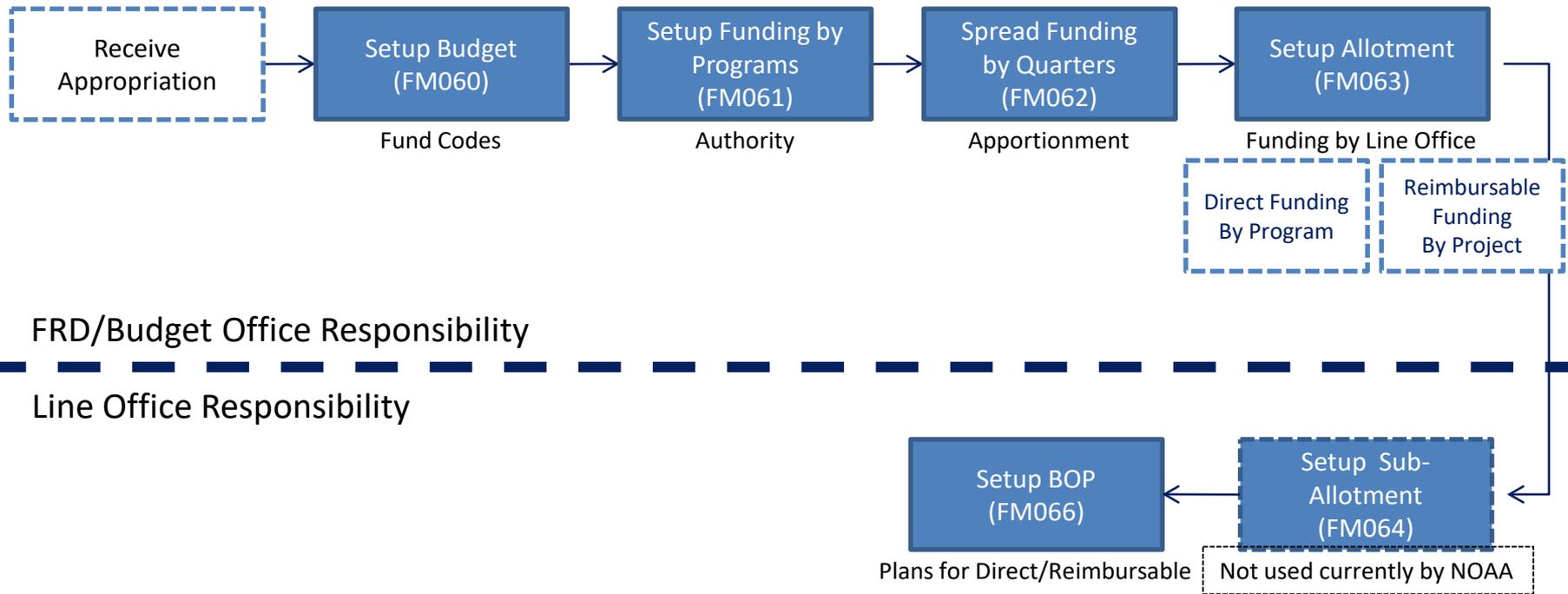


- **Revolving Fund:** Funds authorized by specific provisions of law to finance a continuing cycle of business-type operations.
  - Receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress.
- **No Year Appropriations:** 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



\*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

01-03-04-000  
NOSNVGTN Geodesy Base

V8K6D10  
Outreach & Data  
Access - Geodesy

V8K6D20  
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

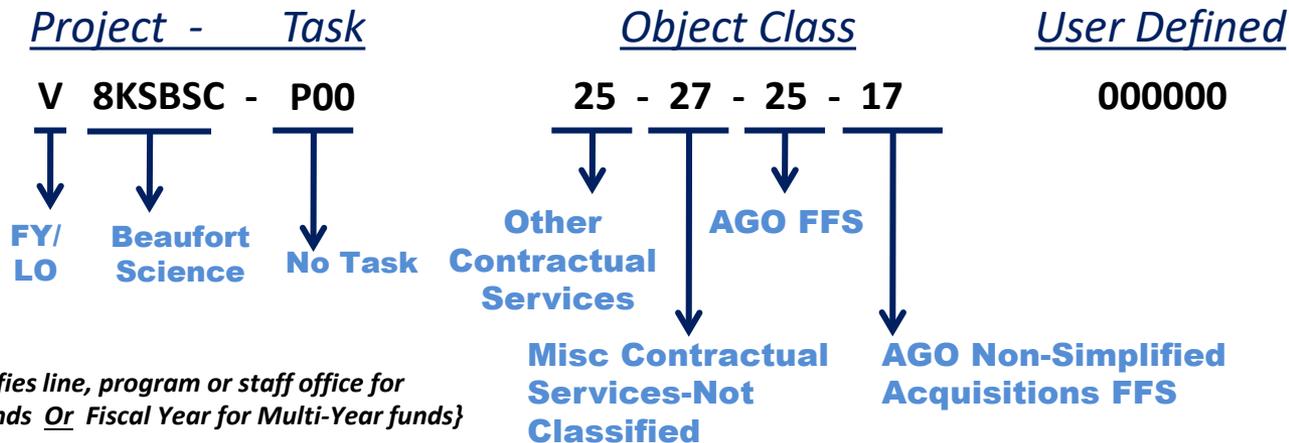
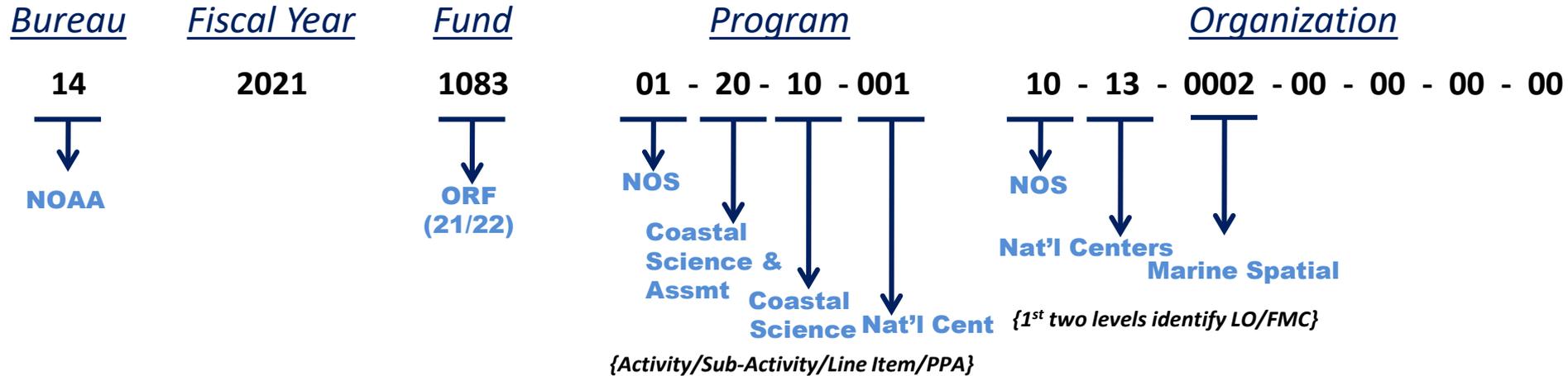
PCO Geodetic Advisor - CO

PCO Geodetic Advisor - CO



# Accounting Classification Code Structure (ACCS)

# CBS Accounting Classification Code Structure (ACCS)



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

# 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

14



NOAA

Bureau

13



BIS

Bureau

20



EDA

# ACCS Broken out – Fiscal Year



- The year of the actual intent to purchase.
  - Date here must fall within the appropriation timelines
    - i.e. FY2021  
Appropriation Dates  
(01-Oct-2020 through  
30-Sep-2021)

<u>Fiscal Year</u>	<u>Fiscal Year</u>
2021	2020

# ACCS Broken out – Fund Code



- Various Types

- Single Year

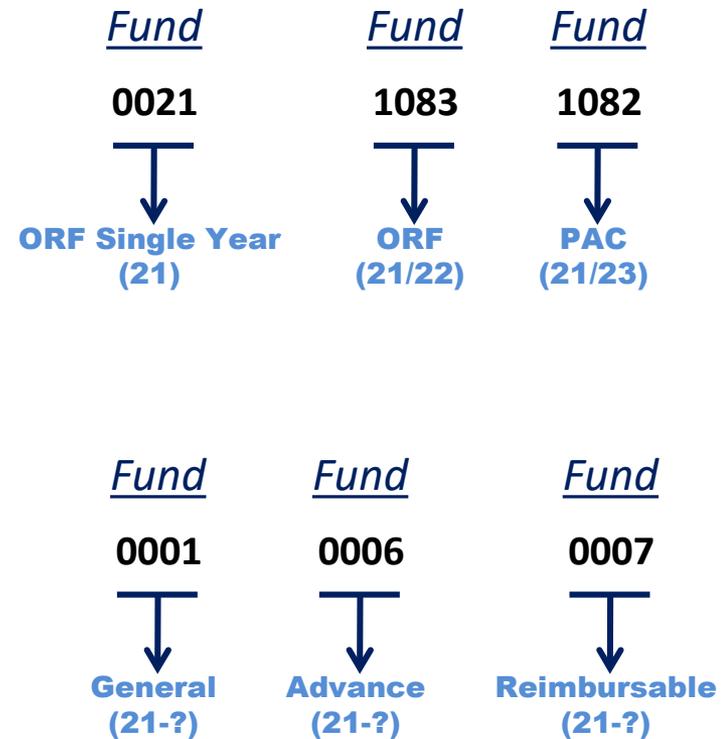
- Only good for that time frame
      - 1 Year

- Multi-Year

- Above and Beyond Single Year
      - Operations, Research and Facilities (ORF) = 2 years
      - Procurement Acquisitions and Contracts (PAC) = 3 years

- No Year

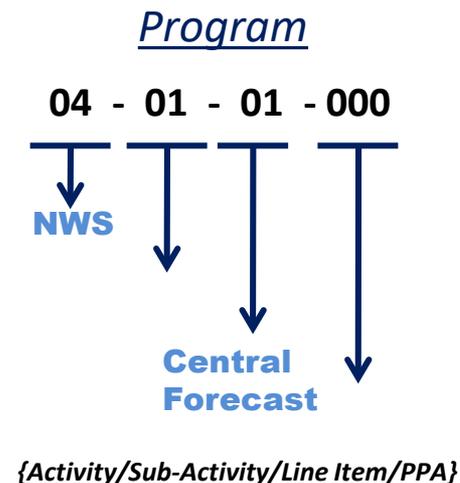
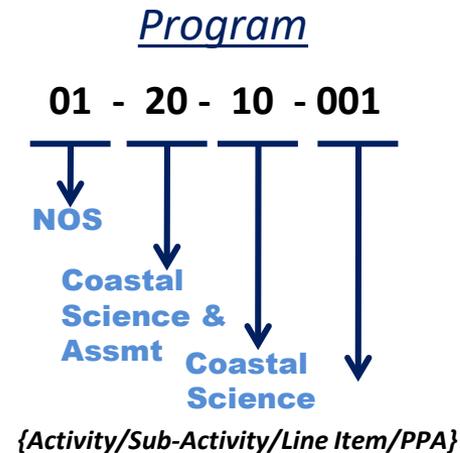
- Good until the money is used up



# ACCS Broken out – Program Code



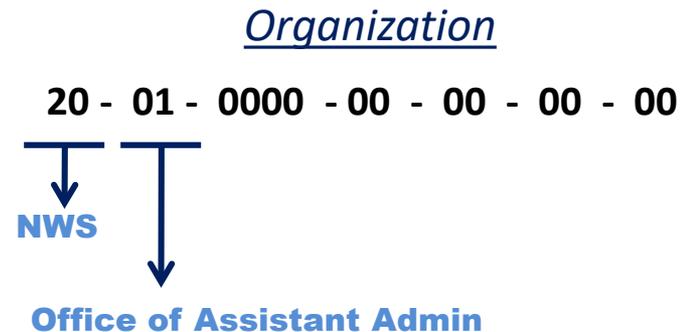
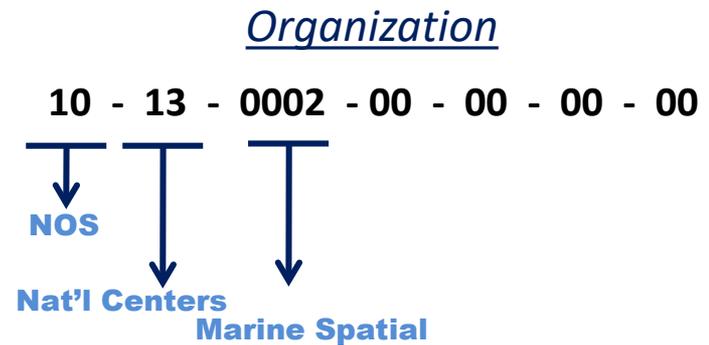
- Four positions
- Three of Four positions part of the appropriations
  - Activity
  - Sub-activity
  - Line Item
- Position 4 is Bureau unique
  - Program, Project and Activity (PPA)
- Tied to Fund Code and Project Codes in Budgeting



# 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 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

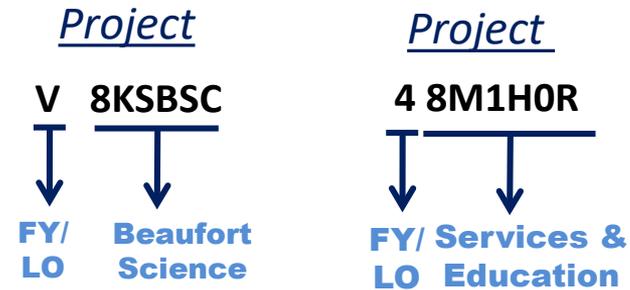
### EDA (20)

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

# ACCS Broken out – Project Code



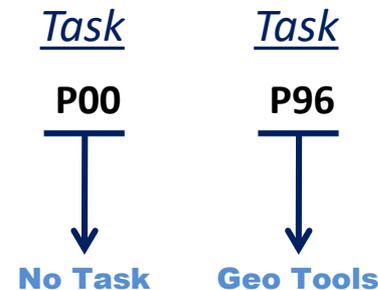
- Seven positions
  - First position
    - Tells you at a glance
      - Multi-year (Alpha Character)
      - No-Year (Number)
  - Other positions are based upon finding type
    - <https://www.corporateservices.noaa.gov/finance/projtaskdwnld.html>
- Most Reports only go to this level



# 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



# 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, 2020	<i>Blank</i>	2021.....	2021 and subsequent years
Oct 1, 2020	Sep 30, 2021	2021	All of FY 2021
Jan 1, 2021	Sep 30, 2021	2021	All of FY 2021
Oct 1, 2020	Sep 30, 2022	2021-2022	2021-2022; not valid for 2023 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/projtaskdwuid.html>

Project Code Maintenance (CM004 VER-4.2.0.319)

Interface	OMAO0	Name	NOAA
Bureau Code	14	Title	NOAA SHIP OKEANOS EXPLORER
Project Code	V8A2AXP	Descr	GENERAL FUND
Type	GEN	Title	NOAA ORF 1321/221450
Fund Code	1083	Name	MARINE OPERATIONS & MAINTENANCE
Program	10-03-01-000	Eff Dates	01-OCT-2020 to 30-SEP-2022 Notes < C >
D/R Flag	D	WIP	N Fixed N < Fixed > < WIP Hist >

Codes: Fields of Science 33 NSF 29 Production Y Goal 99

Project Leader RDML ANITA LOPEZ

Manager 999999 NO SPECIFIC EMPLOYEE NO Techrep 999999 NO SPECIFIC EMPLOYEE NO

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

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 U8A2AXP Budget Initiative No

Tasks < > Category < > 2021-B1 Other < >

Approval: Y By BUDGET OFFICE 29-JUL-2020 Active: Status Y 29-JUL-2020

Project Tasks

Task	Title	Begin	End	Notes
CV2	COVID 19 RELATED PROCUREMENT	01-OCT-2020	30-SEP-2022	< >

Flags: BE Y PR Y PO Y AP Y AR Y GJ Y LB Y

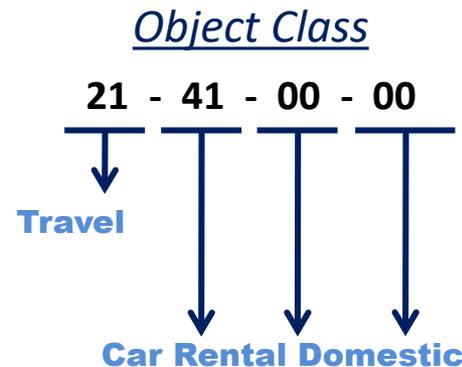
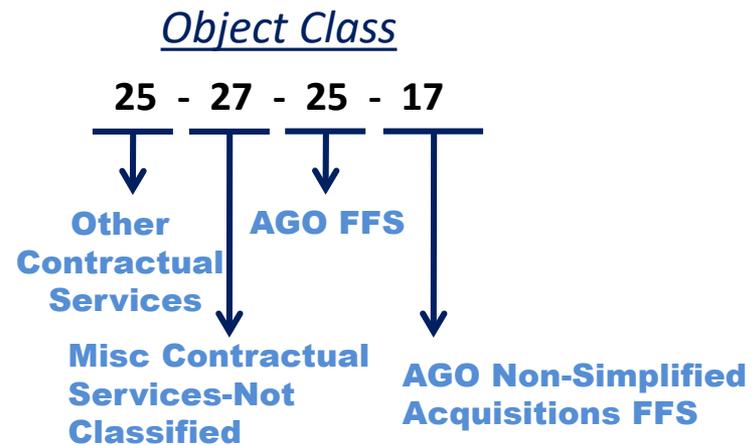
Active: Status Y Date 29-JUL-2020

Accept Cancel

# 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 3<sup>rd</sup>/4<sup>th</sup> 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

000000



# Funds Management

# Basis of Funds Management



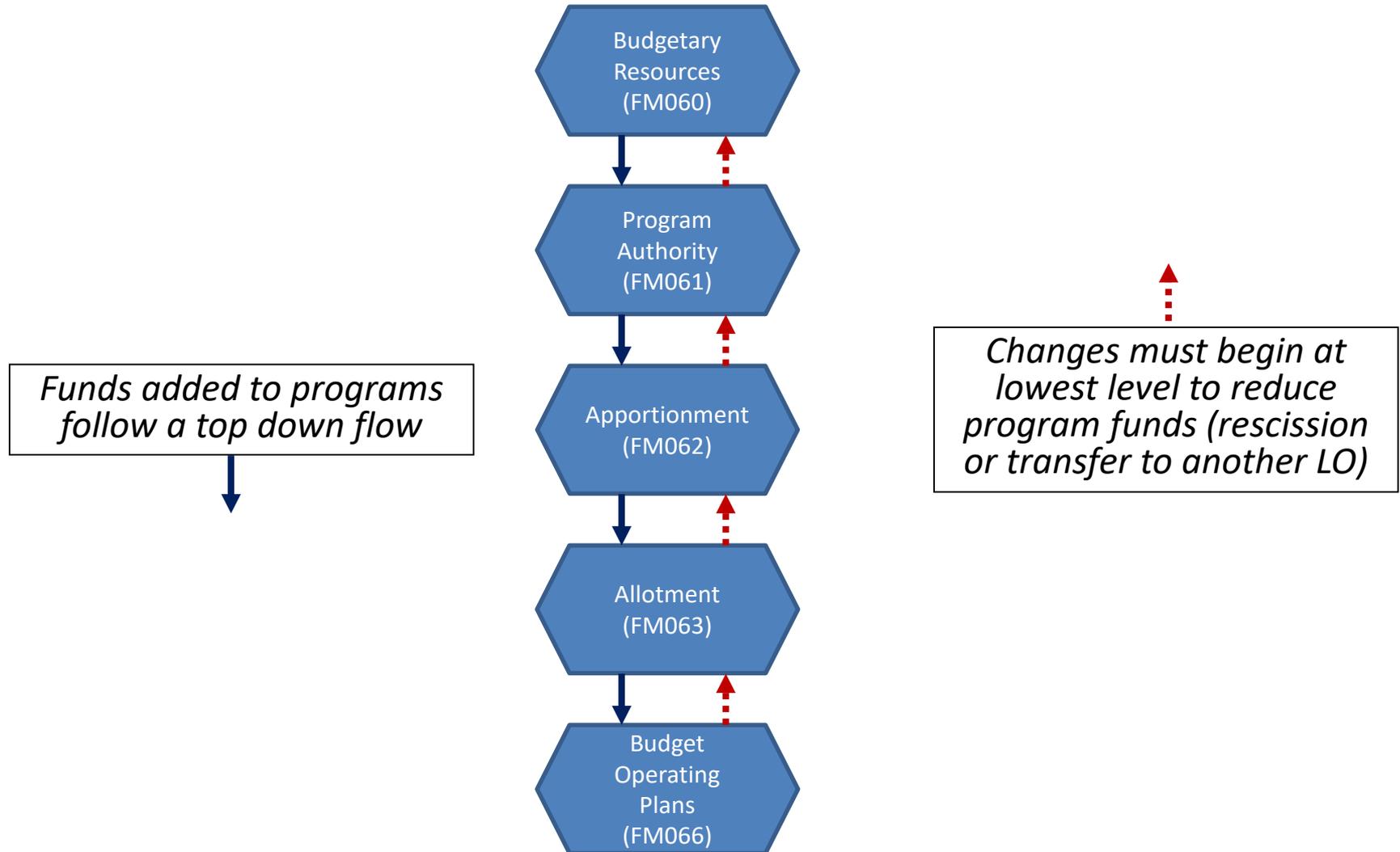
- Federal Principals of Appropriation Law
  - *Time*
    - The obligation/expenditure must occur within the time limits applicable to the appropriation
      - The purchase must fall within the timelines of the money
        - » i.e. 01-October-2020 through 30-September-2020
  - *Purpose*
    - The purpose 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



# 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
<b>TOTAL</b>	<b>\$5,000</b>

## Apportionment (FM062)

Program (first position)	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> 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 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> 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
<b>TOTAL</b>	<b>\$200</b>	<b>\$140</b>	<b>\$160</b>	<b>\$500</b>



# 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	1 <sup>st</sup> 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	
<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 <sup>st</sup> 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 <input checked="" type="checkbox"/>
20-20	0001 04-04-01-002	2,000	2,000	
<i>Total</i>		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 &amp; 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 & 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

## 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 0000000	000 00 00 00 00 000000	A	
		Percent	4.057	Amount	594,340.00	
1	01-OCT-2019	30 16	0000 00 00 00 00 0000000	000 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 0000000	000 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

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 0000000	5RNXV14 F 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

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			<b>Oct 1, 2020</b> (Funds available: Oct. 1 - Sep. 30)
2,500		<b>Jan 1, 2021</b> (Funds available: Jan. 1 - Sep. 30)	
		2,500	<b>Apr 1, 2021</b> (Funds available: Apr 1 - Sep. 30)
			<b>Jul 1, 2021</b> (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  
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

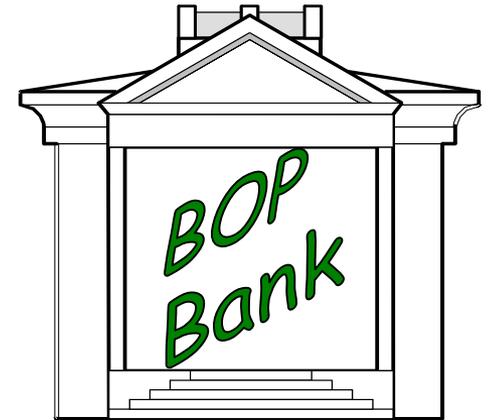
(Oct + Jan + Apr + Jul)

\$10,000

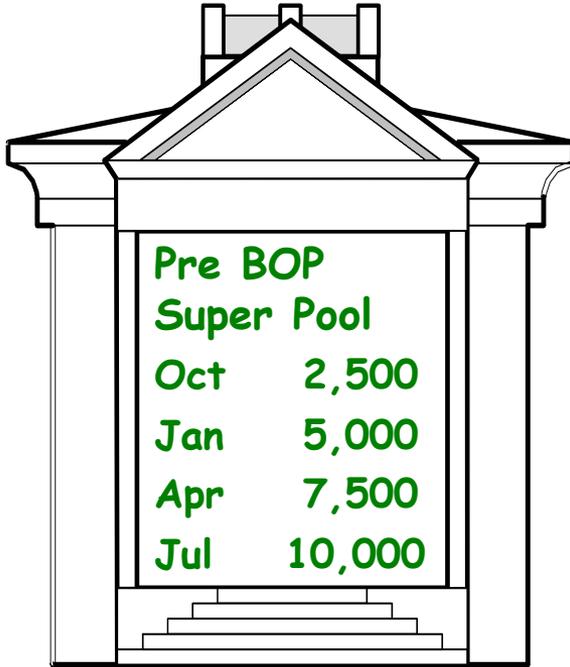
# Super Pool & BOPs



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



# BOP Effects on Super Pool



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

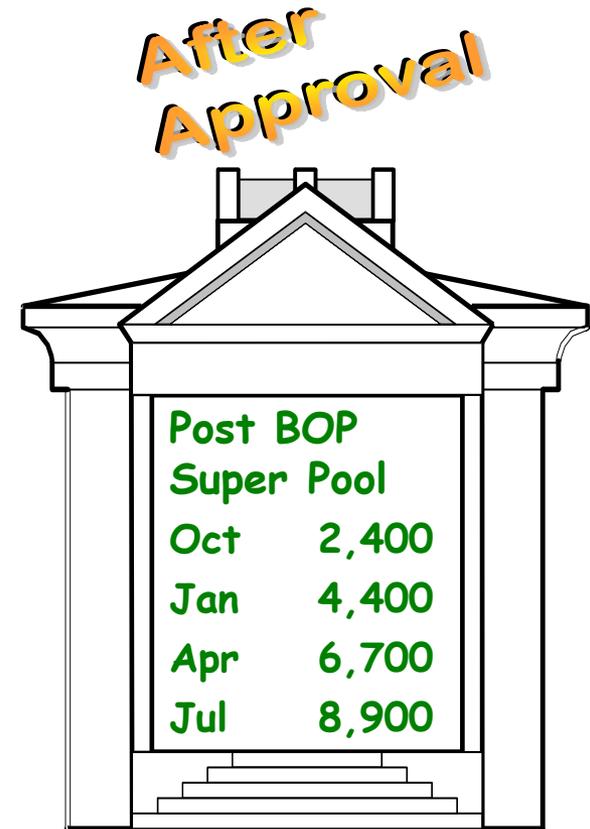
A line drawing of a classical building facade with a pediment and columns, serving as a frame for the 'Pre BOP Super Pool' table.

## 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*

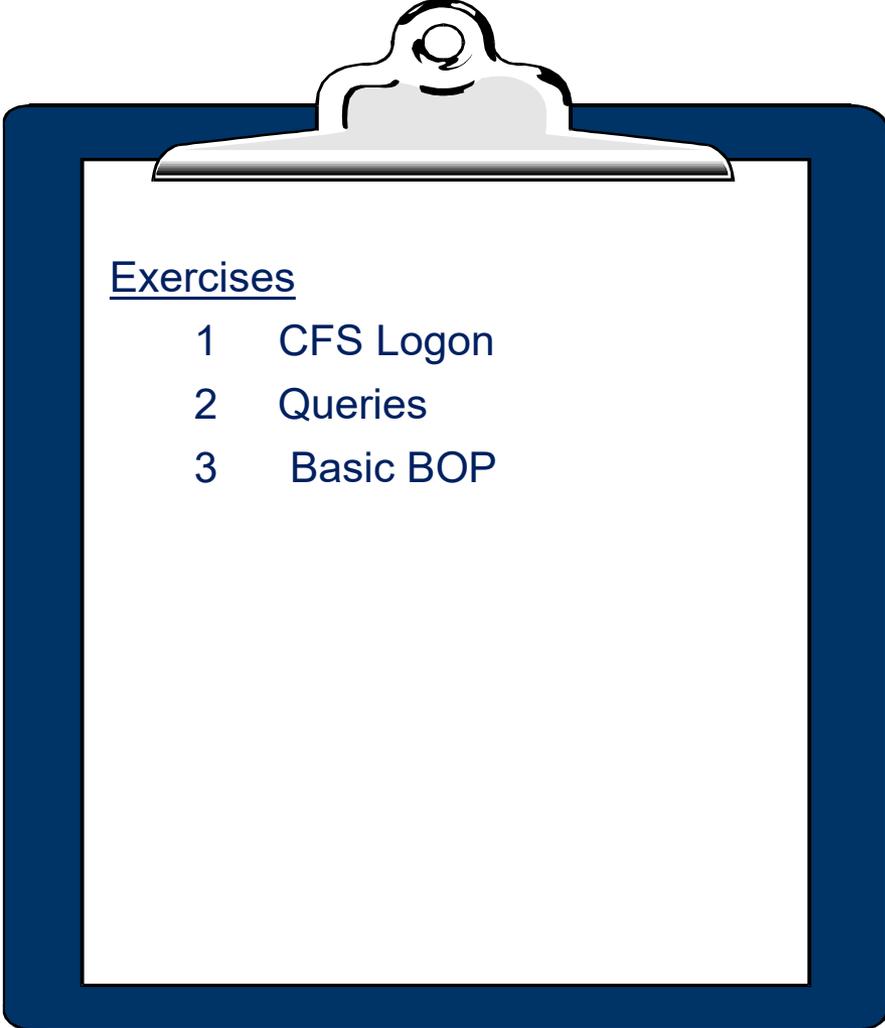
After Approval



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

A line drawing of a classical building facade with a pediment and columns, serving as a frame for the 'Post BOP Super Pool' table. The text 'After Approval' is written in a stylized, orange font above the building.

# 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 on the paper is as follows:

## 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

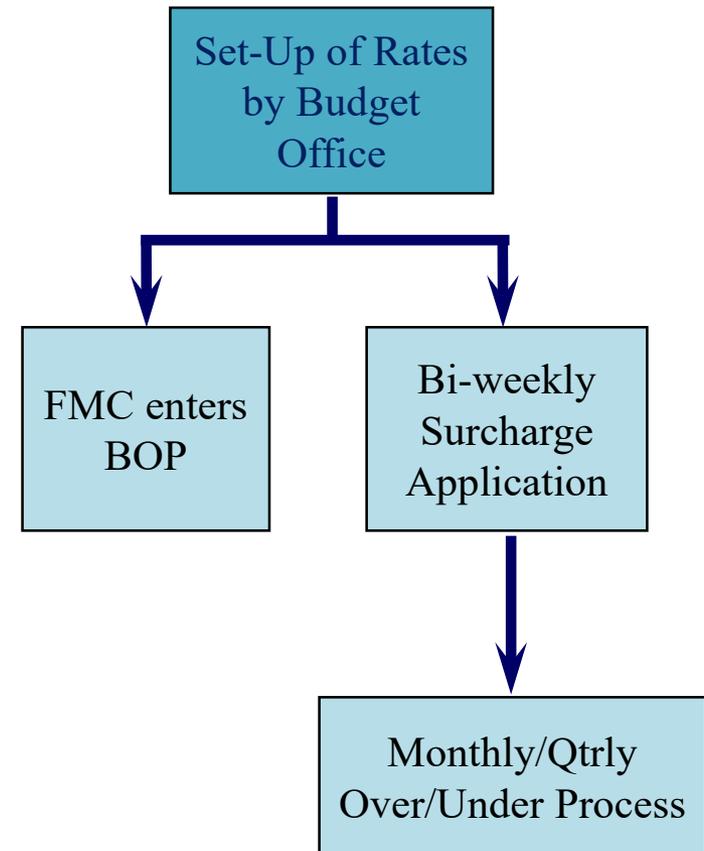


# Cost Accumulation

# 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 <sup>1</sup>	
Leave Surcharge Offset/Income 09WLOFF		500 <sup>2</sup>	
Difference/Redistribution			-200 <sup>3</sup>
<b><u>Operating Fund</u></b>			
Project A:			
Labor 11.10	2,000	1,000 <sup>1</sup>	
Leave Surcharge (20%) 11.60.00.00	400	200 <sup>2</sup>	
Leave Surcharge O/U (20%) 11.60.89.99			80 <sup>4</sup>
Project B:			
Labor 11.10	3,000	1,500 <sup>1</sup>	
Leave Surcharge (20%) 11.60.00.00	600	300 <sup>2</sup>	
Leave Surcharge O/U (20%) 11.60.89.99			120 <sup>4</sup>
Subtotals:			
Labor 11.10	5,000	2,500 <sup>1</sup>	
Leave Surcharge (20%) 11.60.00.00	1,000	500 <sup>2</sup>	
Leave Surcharge O/U (20%) 11.60.89.99			200 <sup>4</sup>

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 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 **	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>



# 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>
2018	260	2,080
2019	261	2,088
2020	262	2,096
2021	261	2,088
2022	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

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

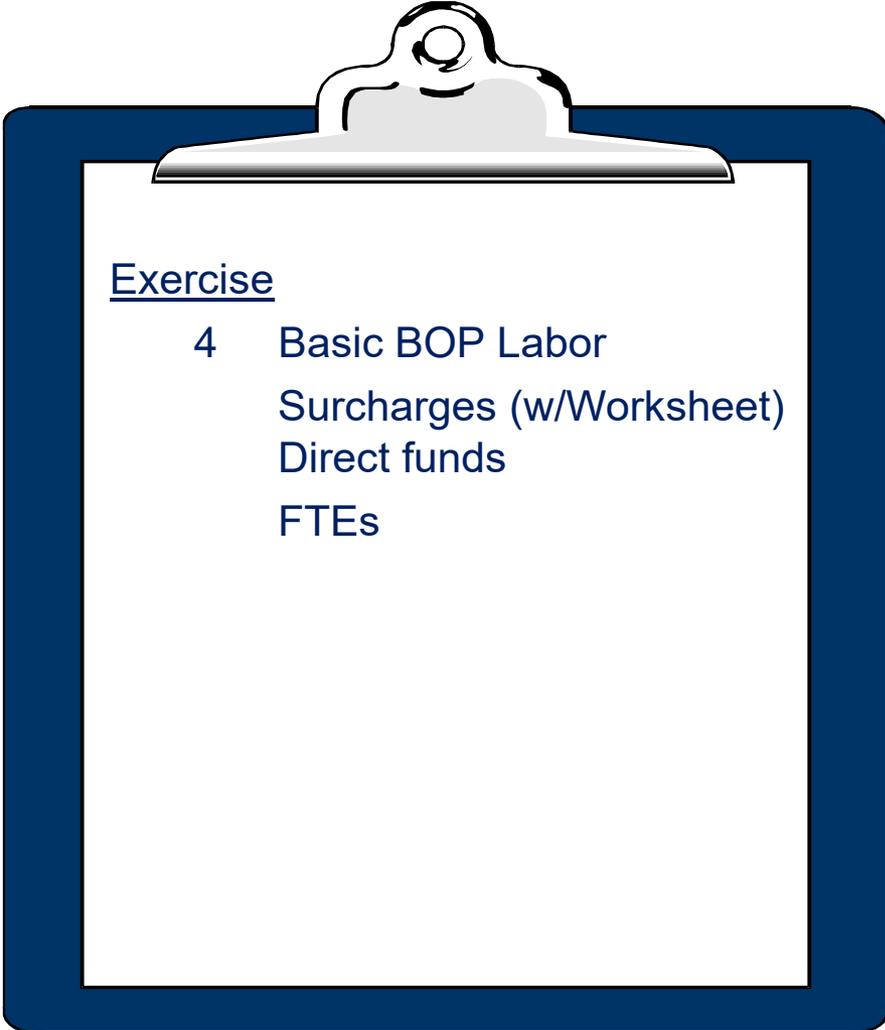
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Transaction	52,823.24	45,863.90	48,947.19	23,517.11	171,151.44
Cumulative	52,823.24	45,863.90	48,947.19	23,517.11	171,151.44

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?



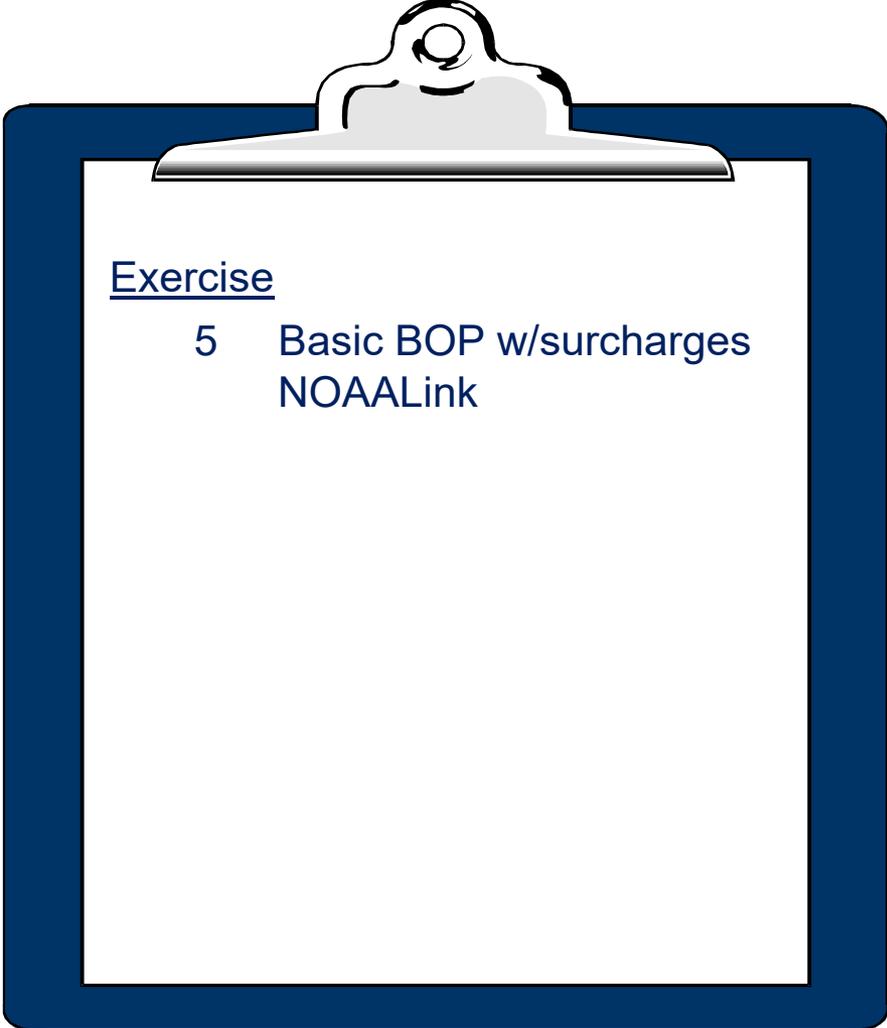
- A way to purchase IT infrastructure products and services across NOAA
- A method for consolidating and optimizing common IT services across NOAA
- A unique vehicle that streamlines the acquisition process

# 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
- Internal website (need known NOAA network)
  - <https://sites.google.com/a/noaa.gov/noaalink/>
- Problems/Issues:
  - email [NOAALink.Help@noaa.gov](mailto: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 center. The text is written on the paper.

## 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



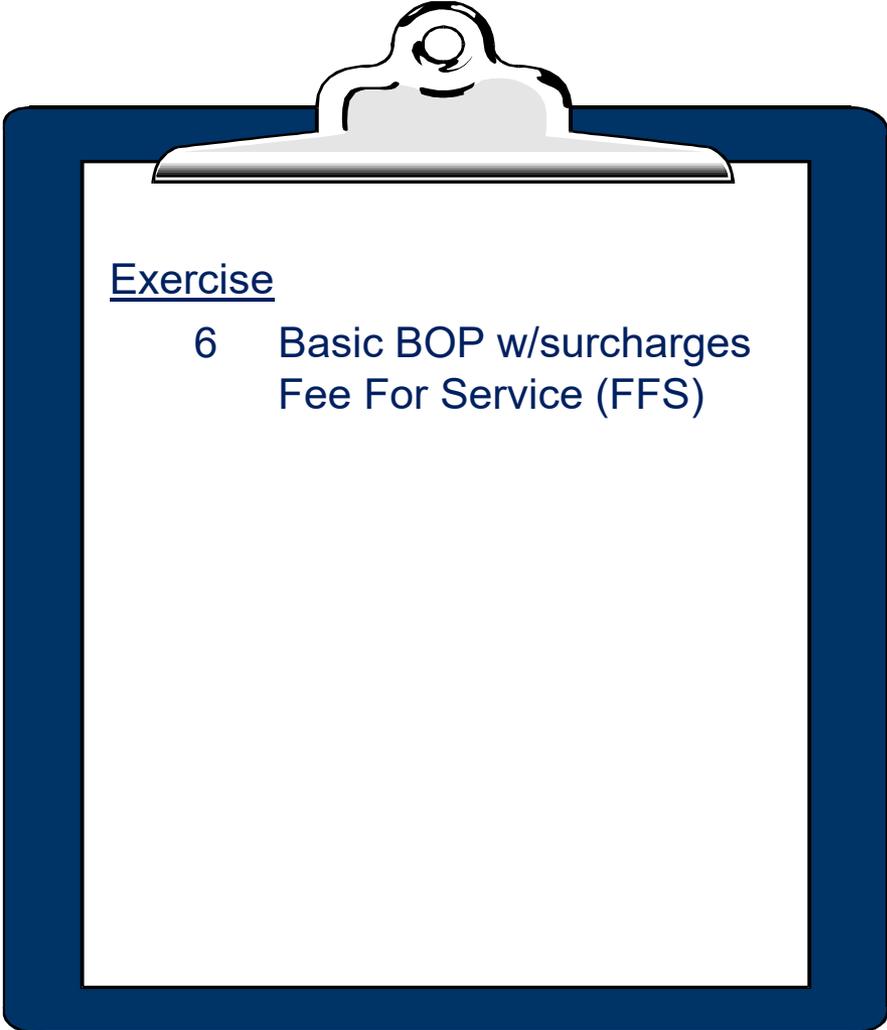
- Any AGO services that falls under the Simplified Acquisition (less than \$250,000)
  - Will have a 7% surcharge against the cost
    - Surcharge Code on Control Tab
      - AGOSA (odd year)
      - AGOSAE (even year)
  - Must be accounted for in planning in Details
    - Example:  $\$50,000 \times 7\% = \$3,500$
    - 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 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 paper.

## 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?



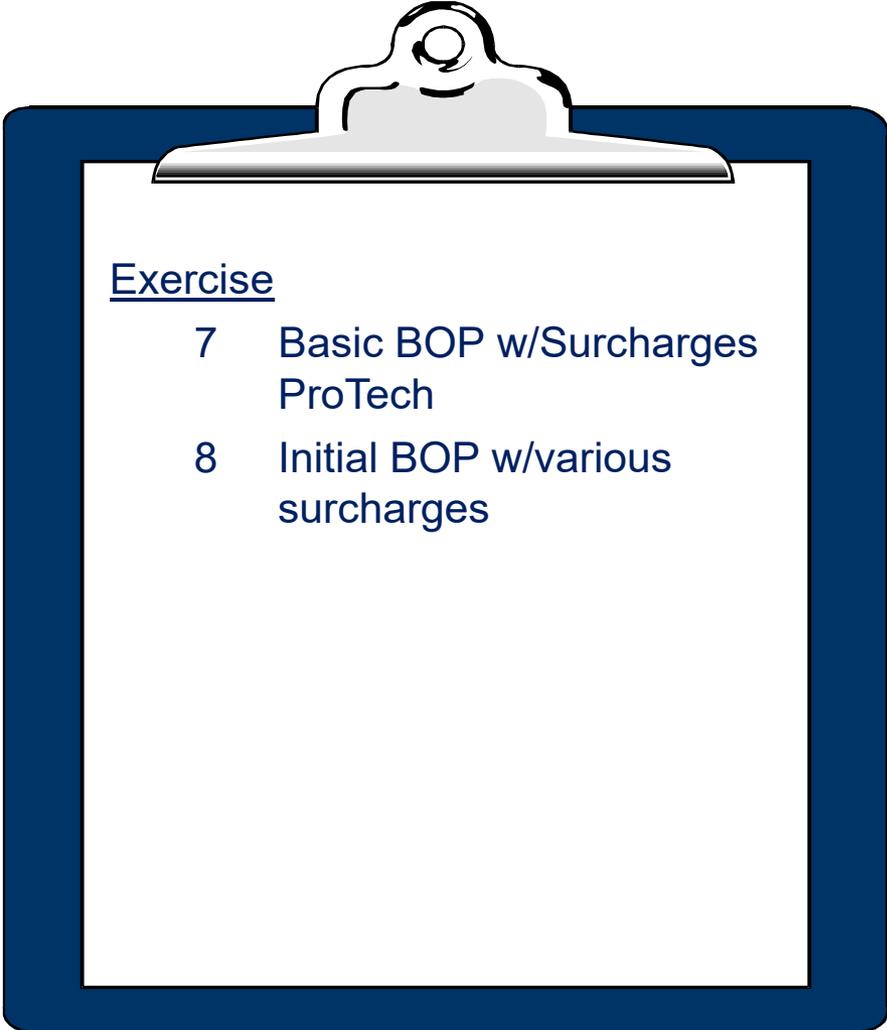
- The overall objectives of the ProTech program are to:
  - Obtain high-quality professional and technical services
  - Develop an industrial base of partners
  - Develop and maintain performance-based contracts
  - Contribute to the NOAA mission
- More information can be found:
  - <http://www.protechservices.noaa.gov/index.php>



# 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



# 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	<b>Insufficient Funds</b>	Fr. FMC 1-1 - Project A

Allotment = 25

# Demonstration





# 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
  - TRANSFR – 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

The image displays three overlapping screenshots of the 'Budget Operating Plan Transaction Screen (FM066 VER-3.0.0.3)'. Each screenshot shows the 'Plan' section with the 'Change' checkbox checked and the 'Code' set to 'TRNSFR'. The 'No' field is split into two parts: '219' and a change order number. Blue arrows point from text labels to these change order numbers.

- Initial Plan:** The change order number is 0.
- 1st Change Order:** The change order number is 1.
- 2nd Change Order:** The change order number is 2.

Other fields in the screenshots include Bureau Code 14, Name NOAA, Fund Code 1062, Title NOAA PAC 1319/211460, Fiscal Year 19, and Appropriation Symbol 1319/211460. The 'Corresponding Orgs' field shows a sequence of numbers: 00 00 0000 00 00 00 00 for the initial plan, and 40 14 0000 00 00 00 00 for the subsequent change orders.

# 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



1 <sup>st</sup> Quarter	1	October
	2	November
	3	December
2 <sup>nd</sup> Quarter	4	January
	5	February
	6	March
3 <sup>rd</sup> Quarter	7	April
	8	May
	9	June
4 <sup>th</sup> 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-2020
- **Quarters**
  - Close on or about 5<sup>th</sup> business day of the following month

# Closed Months Effects on Budget Months



Open - O							
Preliminary Close - O							
Final Close - C							
		1st Quarter			2nd Quarter		
Effective Date		October	November	December	January	February	March
Current Month	October	O	O	O	O	O	O
Default Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Default Budget Month for Negative (-) BOPS		1	2	3	4	5	6
Current Month	November	C	O	O	O	O	O
Default Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Default Budget Month for Negative (-) BOPS		2	2	3	4	5	6
Current Month	December	C	C	O	O	O	O
Default Budget Month for Positive (+) BOPS		1	2	3	4	5	6
Default Budget Month for Negative (-) BOPS		3	3	3	4	5	6
Current Month	January	C	C	C	O	O	O
Default Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Default Budget Month for Negative (-) BOPS		4	4	4	4	5	6
Current Month	February	C	C	C	C	O	O
Default Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Default Budget Month for Negative (-) BOPS		5	5	5	5	5	6
Current Month	March	C	C	C	C	C	O
Default Budget Month for Positive (+) BOPS		X	X	X	4	5	6
Default 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



<u>Effective Date</u>	<u>Budget Month</u>	<u>Amount</u>
<b><i>BOP# 1-0</i></b>		
<b>01-Oct-2020</b>	<b>1</b>	<b>250</b>
<b>01-Nov-2020</b>	<b>2</b>	<b>150</b>
<b>01-Dec-2020</b>	<b>3</b>	<b>200</b>
<b>01-Jan-2021</b>	<b>4</b>	<b>250</b>

<b>FM166 Report</b>			
<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
<b>600</b>	<b>250</b>		

# Example 1b – Change BOP

## 1<sup>st</sup> Quarter Closed



<u>Effective Date</u>	<u>Budget Month</u>	<u>Amount</u>
<b><i>BOP# 1-0</i></b>		
01-Oct-2020	1	250
01-Nov-2020	2	150
01-Dec-2020	3	200
01-Jan-2021	4	250
<b><i>BOP# 1-1 (Total Change Amount = -350)</i></b>		
01-Oct-2020	4	-100
01-Jan-2021	4	-250

<b>FM166 Report</b>			
<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
	-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*

Transferring Organization <sup>1</sup>

**06 02 0004 00 00 00 00**

-10,000

Corresponding Organization <sup>3</sup>

**40 01 0002 00 00 00 00**

(+10,000)

## *Allotments Created as a Result of Automatic Transfer*

06 02 0000 00 00 00 00 <sup>2</sup>

-10,000

40 01 0000 00 00 00 00 <sup>2</sup>

+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 than the FMC level, but the allotment will only go to the FMC Level

# Budget Months & Automatic Transfers



<u>Allotment</u>	<u>Effective Date</u>	<u>Organization</u>	<u>Amount</u>	
1-0	Oct 01, 2020	06-02	10,000	1
1-1	Oct 01, 2020	06-02	-10,000	4
1-1	Oct 01, 2020	40-01	10,000	4

<u>BOP</u>	<u>Effective Date</u>	<u>BM</u>	<u>Amount</u>	
<i>Org 06-02</i>				
Plan 5-0	Jan 01, 2021	4	10,000	2
Plan 5-1	Jan 01, 2021	7	-10,000	3
<i>Org 40-01</i>				
Plan 6-0	Apr 01, 2021	7	10,000	5

- |   |  |
|---|--|
| 1 | Original Allotment to FMC 06-02 – Oct 2020                                       |
| 2 | Initial BOP for FMC 06-02 – entered in Oct 2020, planned for Jan 2021            |
| 3 | Change BOP – Transfer from FMC 06-02 to FMC 40 01 – created in April 2021        |
| 4 | Allotment changes for Transfer from LO 06-02 to LO 40-01 - created in April 2021 |
| 5 | New BOP – Transfer from LO 06-02 - created in April 2021                         |

# Allotment Created by BOP Transfer



Allotments (FM063 VER-4.1.0.0)

Bureau Code: 14 NOAA  
Fund Code: 1073 NOAA ORF 1320/211450  
Fiscal Year: 20 Appropriation Symbol: 1320/211450  
Program Code: 02 30 00 001 Descr: MARINE MAMMALS SEA TURTLES & OTH  
Trans: Amount: 0.00 No. 155342 Transfer BOP: 218579  
Approval: Y By: T J FONTE Date: 30-OCT-2019  
AdviceNo: 20 1 4  
D/R Flag: D  
Category: B1  
Notes: < U8 >

Item	Effective	Organization Code	Project Code	Object Class	UDF	D	
1	01-OCT-2019	08 02 0000 00 00 00 00 00	0000000 000 00 00 00 00	000000 P	000000		
				Percent	0.000	Amount	65,460.40
1	01-OCT-2019	30 21 0000 00 00 00 00 00	0000000 000 00 00 00 00	000000 P	000000		
				Percent	0.000	Amount	-65,460.40
				Percent		Amount	
Total Allotment						0.00	
Item No	Begin Date	End Date	Total Available Apportionment				
1	01-OCT-2019	30-SEP-2020	0.00				

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



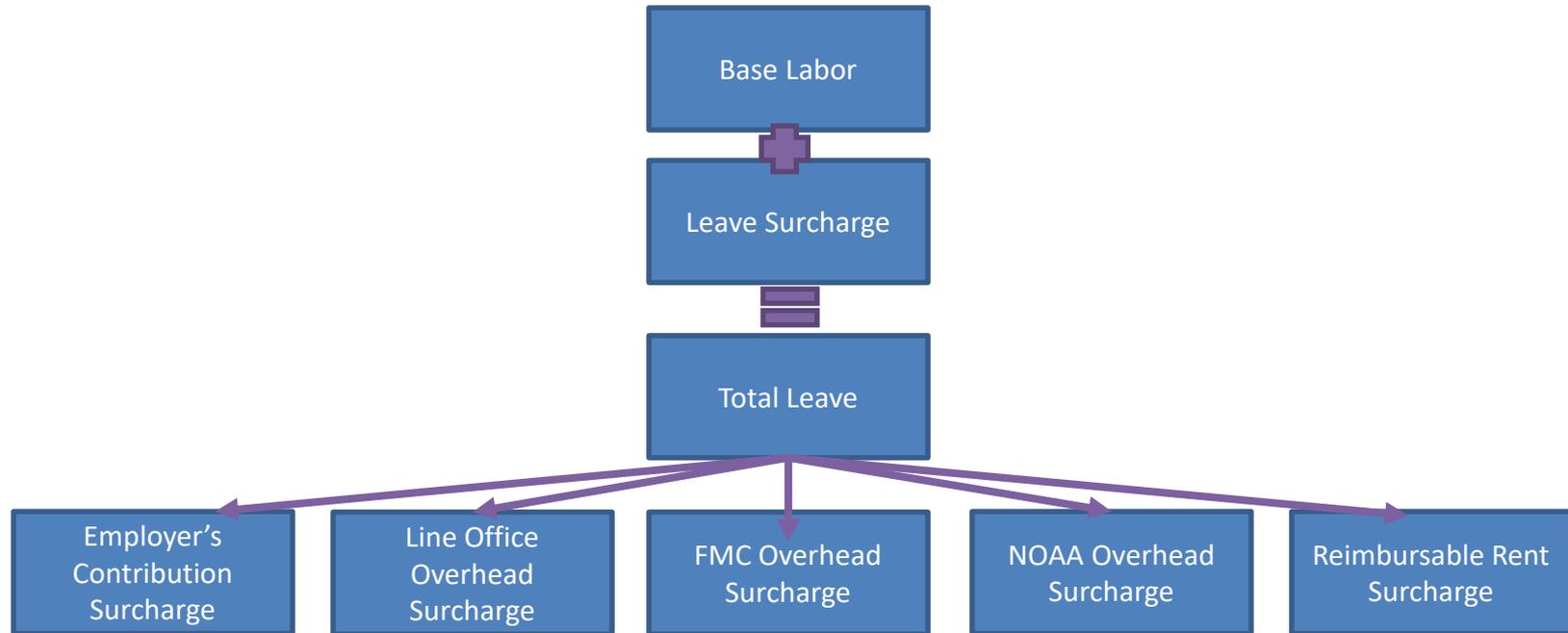
- Entered at Project level
- Enter Temporary Work Authority (TWA) or Reimbursable Agreement # in Reimbursable field
  - TWAs require a Change BOP
    - Record actual Agreement #
    - Update amount, if necessary
  - Reimbursable Agreement # field
    - Needs to be entered



# 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

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

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

# BOP Screen with Leave Surcharges



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	<input type="button" value="Apply Surcharge"/> <input type="button" value="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

Labor Base

Leave Surcharge

Employer's Contributions

FMC Overhead

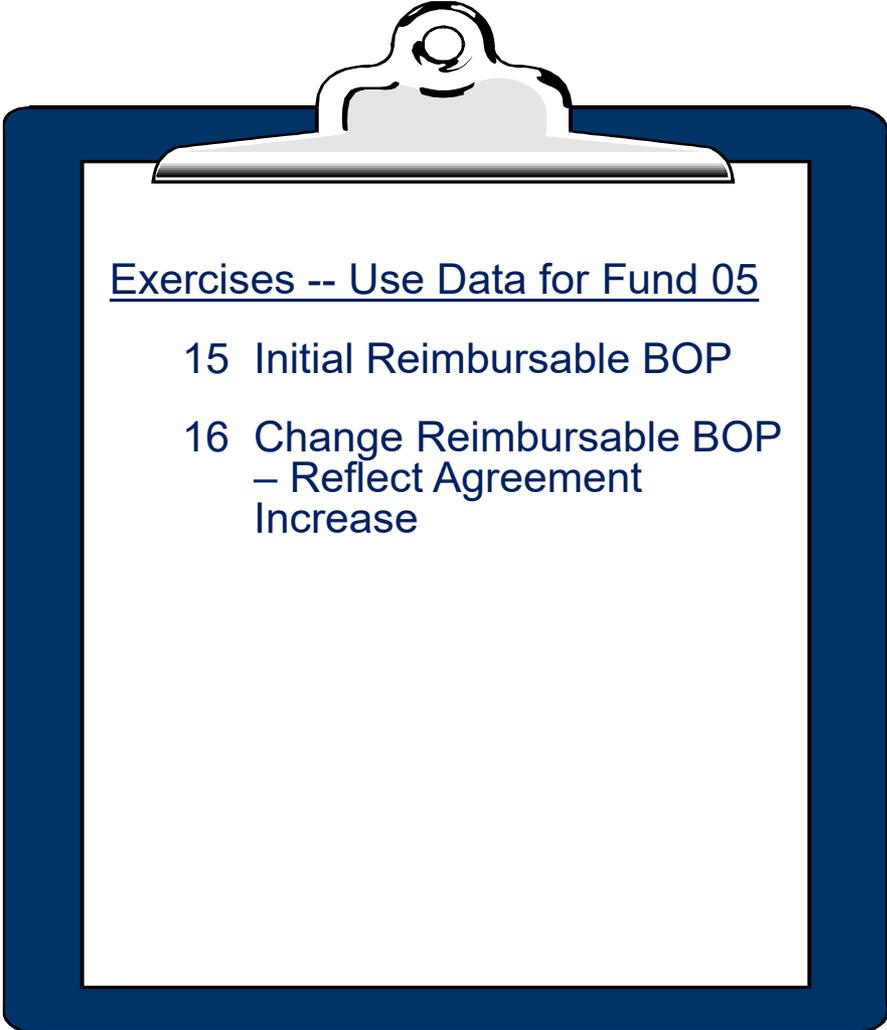
NOAA Overhead

LO Overhead

Reimbursable Rent

\*Reimbursable

# 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 is written on the paper.

## Exercises -- Use Data for Fund 05

- 15 Initial Reimbursable BOP
- 16 Change Reimbursable BOP  
– Reflect Agreement  
Increase