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***Financial Management
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***Operations and Services Standard Operating Procedures
for BOPS (Budget Operating Plans)***

NOTICE: This publication is available at: <http://www.nws.noaa.gov/directives/>.

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SUMMARY: This instruction is to provide the user a step-by-step approach in completing the Budget Operating Plans (BOPs).

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Date

Standard Operating Procedures for BOPs (Budget Operating Plans)

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Standard Operating Procedure for BOPs (Budget Operating Plans)

1. Purpose: The purpose of this document is to provide the user a step-by-step approach in completing the Budget Operating Plans (BOPs).

2. Business Rules: The following rules have been agreed upon by the NOAA Business Rule Committee:

A. Plans for Reimbursable funds must be established at the Project Code level. Plans for Direct funds may be planned at the zero or at a specific project level. The advantage to plan at the project level is that the CFS system will provide a status between the planned and the obligated amounts on the various plans and obligation reports. For example, the NOA118 - Plan and Obligations Detail report.

B. Plans will be established for each month of the fiscal year, when appropriate. Allotments are established quarterly. Users must ensure that monthly plans do not exceed the quarterly allotment amounts.

3. Assumption: This Standard Operating Procedure (SOP) has been prepared with the assumption that the Allotment amount and the Total BOP amount are the same. Your scenario will be different if you prepare a BOP that is a portion of a total Allotment.

4. General Info: Note the following information points.

A. The Monthly BOP Worksheet (see attachment A) has been developed to assist the Budget community with organizing their data prior to entering their BOP. The worksheet is divided into four sections that will provide the user a methodology to maintain control of their BOP data at the Control and Detail levels. The four sections are Control Data, Object Class, FTEs, and Allotments.

B. The worksheet cells shown in YELLOW or GREEN contain calculations and will automatically populate these cells with the calculated results. You must not make any entries in these cells. These cells are locked but not protected from data entry when the worksheet is downloaded. After the user has downloaded the file, the user should protect these cells prior to data entry. The procedures to protect the cells are as follows:

Click on the Tool bar's Tools/Protection/Protect Sheet. The action appears as shown below.



C. The months of a Fiscal Year are segregated into the following quarterly groups:

Calendar Months	Quarter
October thru December	1
January thru March	2
April thru June	3
July thru September	4

5. Procedures for Completing the Monthly BOP Worksheet:

The detailed procedures for completing the Monthly BOP Worksheet are provided below.

- Step 1. Download the Monthly BOP Worksheet. Refer to the Purpose paragraph above for the URL.
- Step 2. Protect the worksheet's calculation cells. Refer to the General paragraph above (i.e., Tools/Protection/ Protect Sheet).
- Step 3. Begin entering your BOP information on each of the worksheet sections.

Section 5.1. Account Classification Codes

Account Classification Codes	
	Organization
	Program
	Project

Organization: Enter your Financial Management Center (FMC) Identifier. This identifier consists of four characters. It is the first two segments of the seven levels of the organization code. The FMC codes are available to view or print from the CBS home web page by clicking the following URL:

http://www.corporateservices.noaa.gov/finance/docs/obsolete2/Organization_Codes_02202007.pdf

Program: Enter all four levels of the Program Code. The Program Code is in the following format: xx-xx-xx-xxx.

The program codes are available to view or print from the MARS Reporting & Querying web page by clicking the following URL and navigating to the “Code Listings” section under “Corporate Categories”:

<https://marsbo.rdc.noaa.gov/InfoViewApp/listing/main.do?appKind=InfoView&service=%2FInfoViewApp%2Fcommon%2FappService.do&loc=en>

Project: The Project Code is required when the plan is for Reimbursable funds and optional for Direct funds. The field may be zero-filled when funds are not planned at the Project Code level.

The project codes are available to download from the CBS home web page under Data Lookup:

https://cbsquery.rdc.noaa.gov/search/jrr_projtasklist2005.htm

Distribution Rates

Distribution Rates	
	Leave Surcharge
	Employer's Contribution
	NOAA Rate
	Line Office Rate
	FMC Rate
	GSA Rent (Reimbursable)

A Distribution Rate, often referred to as a Surcharge Rate, is an additional cost of operations. There are six Distribution Rates. Enter only the rates that are applicable. The actual percentage rates may be obtained from your Line Office or the NOAA BEX. The following generalized points of information are provided:

Leave Surcharge:

Generated on Object Classes 11.10 to 11.39
 Applied to all detail lines for the above Object Classes.
 Results are placed in Object Class 11.60

Employer's Contribution:
 Generated on Object Classes 11.10 to 11.39 and
 11.60 to 11.60.49
 Applied to all detail lines for the above Object Classes.
 Results are placed in Object Class 12.10

NOAA Rate (NOAA Corporate Overhead):
 Generated on Object Classes 11.10 to 11.99
 Applied to all detail lines for the above Object Classes for reimbursable Fund
 Codes (i.e., 05, 06 and 07).
 Results are placed in Object Class 77.87

Line Office Rate (LO Overhead):
 Generated on Object Classes 11.10 to 11.99
 Applied to all detail lines for the above Object Classes for reimbursable Fund
 Codes (i.e., 05, 06 and 07).
 Results are placed in Object Class 77.88

FMC Rate (FMC Overhead):
 Generated on Object Classes 11.10 to 11.99
 Applied to all detail lines for the above Object Classes.
 Results are placed in Object Class 77.89

GSA Rent Reimbursable:
 Generated on Object Classes 11.10 to 11.99
 Applied to all detail lines for the above Object Classes for reimbursable Fund
 Codes (i.e., 05, 06 and 07).
 Results are placed in Object Class 23.19.20

Labor

Labor	
	F/T Permanent
	All Other
	Base Labor F/T Perm
	Base All Other

F/T Permanent. F/T Permanent is the amount of Base Labor plus Leave Surcharge paid to an employee. Enter the total amount of annual salaries for the Full Time Permanent employees. Note: The worksheet will use this amount and the Leave Surcharge rate to compute the Base Labor for F/T Permanent labor.

All Other. All Other is labor that is not F/T Permanent. It is the amount of Base Labor plus Leave Surcharge paid to an employee. Enter the total amount of annual salaries for the part-time employees. Note: The worksheet will use this amount and the Leave Surcharge rate to compute the Base Labor for All Other labor.

Base Labor F/T Perm. No entry required. The worksheet will calculate this amount. Note: This amount is the total of annual base labor for F/T Permanent employees less the Leave Surcharge.

Base All Other. No entry required. The worksheet will calculate this amount. Note: This amount is the total amount of annual base labor for all non F/T Permanent employees less the Leave Surcharge.

Funding

Funding	
	Total: BOP Amount
	Remaining BOP Amount

Total: BOP Amount. Enter the grand total amount of your plan.

Remaining BOP Amount. No entry required. The worksheet will calculate this amount. This amount is the difference between the Total: BOP Amount entered above and the TOTAL BOP PLAN calculated on the total line for all of the object classes. Please note the following helpful hints:

A. Remaining BOP Amount = 0. The Total: BOP Amount matches the details of the TOTAL BOP PLAN.

B. Remaining BOP Amount = a Positive number, the Total: BOP Amount is greater than the details of the TOTAL BOP PLAN. This value will be positive while you enter your BOP details in the Object Class section of the worksheet.

C. Remaining BOP Amount = a Negative number, the TOTAL BOP PLAN is greater than the Total: BOP Amount. You will need to reduce entries in the Object Class details.

D. After you enter all of your details in the Object Class section of the worksheet this calculated amount should net to zero. If it does not you must analyze your worksheet to determine why the Total: BOP Amount and the details of the TOTAL BOP PLAN do not match. Consider the following questions: Is the Total: BOP Amount correct? Are all of the detail Object Classes entered? Are the correct Surcharges being used? Did you enter the Base Labor amount in the 111x detail line?

Section 5.2. Object Class

Enter your BOP amount on the appropriate Object Class (O.C.) line in the appropriate monthly column. NOAA’s Valid Object Classes are available from the CBS home web page under Accounting Classification Code Structure, which links to the following Finance website.

http://www.pps.noaa.gov/Documents/Object_Classification_Codes.pdf

O.C. 111X and 113X – Enter the amount of Base Labor F/T Perm and Base All Other on these two lines. Reference the worksheet’s Labor portion of the Control Data section for these values. In order for the Surcharge to be applied in the BOP, the 1st and 2nd levels of the object class must be entered. The Leave Surcharges that were reduced from the F/T Permanent and All Other salaries will be automatically added on the 1160 object class detail line by the worksheet.

O.C. 1160 – The leave surcharge that was subtracted from the O.C. 111X and 113X will be entered when an amount is entered on the 111x and 113x object class detail line.

O.C. 1210 – Benefits are calculated on O.C. 1110 thru 1139, and 116X.

O.C. 2319 7787, 7788 and 7789 are calculated on O.C. 1110 thru 1199.

O.C. 1160, 1210, 2319 7787, 7788 and 7789 are calculated fields. All calculated fields are rounded to the nearest \$10. If the Surcharge application is used in the BOP, these object classes will be entered by the system at the 1st and 2nd levels of the object class. The user may need to tweak the rounded surcharge numbers in order to match the Total: BOP Amount.

TOTAL BOP PLAN

No entry required. The worksheet will sum the monthly totals and the object class totals. The totals of the Annual Plan column and the monthly columns will sum to the same total.

Section 5.3. FTEs

FTEs	Full Time Permanent
	All Other
	Total FTEs

Full Time Permanent: The FTEs (Full-Time Equivalent, 2080 hours equal 1 FTE) track man-years. Enter the number of FTEs that will be charged to this BOP Plan for each month that a full time permanent employee(s) will work during any or each month.

For example, if you have one full time permanent employee that will work steadily throughout the year, their FTE entry for each month would be 1 divided by 12 = .083. The worksheet would calculate the total FTEs as .996. You will need to adjust some months in order for the 12 months to sum to 1.0.

Another example would be if you have five full time permanent employees that will work steadily throughout the year, their FTE entry for each month would be 5 divided by 12 = .416. The worksheet would calculate the total FTE as 4.992. You will need to adjust some months in order for the 12 months to sum to 5.0.

All Other: Enter the number of FTEs that will be charged to this BOP Plan for each month that a part time employee(s) will work during any or each month. The two examples above also apply for All Other FTEs.

Total FTEs. No entry required. This is the total of the Full Time Permanent and the All Other FTEs amounts. The worksheet will calculate the annual and monthly amounts.

Section 5.4. Allotments

Allotments are entered quarterly. This section has been designed to accommodate the variance between quarterly allotments and monthly object class plans.

Quarterly Allotment Pools
Super Pools
Available Super Pools

Quarterly Allotment Pools. Enter the quarterly allotments in the appropriate quarterly column. The worksheet will total the cumulative quarterly amounts in Annual Plan column.

Super Pools: No entry required. The worksheet will calculate this amount. This amount is the cumulative total of the above Quarterly Allotment Pools. Note the following formulas.

$$\begin{aligned}
 \text{QTR1} &= \text{QTR1} \\
 \text{QTR2} &= \text{QTR1} + \text{QTR2} \\
 \text{QTR3} &= \text{QTR1} + \text{QTR2} + \text{QTR3} \\
 \text{QTR4} &= \text{QTR1} + \text{QTR2} + \text{QTR3} + \text{QTR4}
 \end{aligned}$$

Available Super Pools: No entry required. The worksheet will calculate this amount. This amount is the calculation of the Super Pools less the quarterly monthly totals. Note the following formulas.

$$\begin{aligned}
 \text{QTR1} &= \text{QTR1} - \text{OCT} - \text{NOV} - \text{DEC} \\
 \text{QTR2} &= \text{QTR1} + \text{QTR2} - \text{OCT} - \text{NOV} - \text{DEC} - \text{JAN} - \text{FEB} - \text{MAR} \\
 \text{QTR3} &= \text{QTR1} + \text{QTR2} + \text{QTR3} - \text{OCT} - \text{NOV} - \text{DEC} - \text{JAN} - \text{FEB} - \text{MAR} - \text{APR} - \text{MAY} - \text{JUN} \\
 \text{QTR4} &= \text{QTR1} + \text{QTR2} + \text{QTR3} + \text{QTR4} - \text{OCT} - \text{NOV} - \text{DEC} - \text{JAN} - \text{FEB} - \text{MAR} - \text{APR} - \text{MAY} - \text{JUN} - \text{JUL} - \text{AUG} - \text{SEP}
 \end{aligned}$$

Please note the following helpful hints:

A. Available Super Pools QTR1 = 0. The monthly object class plans match the Super Pools amount for the QTR.

B. Available Super Pools = a Positive number for any QTR, the monthly object class plans are less than the quarterly allotment.

C. Available Super Pools = a Negative number for any QTR, the monthly object class plans exceed the quarterly allotment. The user will need to adjust the object class plans within the QTR that has a negative.

D. After you enter the amounts in the Quarterly Allotment Pools and the monthly object classes, the QTR4 Available Super Pools amount will net to zero. If it does not you must analyze your worksheet to determine where you have over or under planned the monthly object class detail lines.

5.5. Enter into CBS. The completed BOP worksheet may now be used to enter the BOP in the Financial System (CBS) under screen FM066. It is required that the Notes field be populated with a "From" and "To" FMC along with a detailed reason for the BOP.

5.6. Point of Contact. Any questions regarding this worksheet may be directed to the NWS Budget Execution personnel or your FMC Analyst.

Attachment A. BOP Worksheet

BOP Worksheet														
Control Data														
Account Classification Code														
Surcharges														
Enter appropriate Distribution Rates associated to your FMC. Rates can be obtained from the NOAA Budget Office														
Leave Surcharge	%													
Employer's Contribution	%	These rates will be applied to Labor and calculated in the appropriate object classes												
NOAA Rate	%													
Line Office Rate	%													
FMC Rate	%													
GSA Rent (Reimbursable)	%													
NOAA Link	%	3 percent when applicable												
Labor														
F/T Permanent	=	Enter total amount of annual salaries for permanent employees												
All Other	=	Enter total amount of annual salaries for part-time employees												
Base Labor F/T Perm	0 =	F/T PERMANENT - LEAVE SURCHARGE =												
Base All Other	0 =	ALL OTHER - LEAVE SURCHARGE												
Funding														
Total BOP Amount	=	Enter amount of total funding for the selected program or project												
Remaining BOP Amount	0 =	ALLOTMENT - TOTAL BOP PLAN = remainder of funds available that could be planned												
Object Class	Annual Plan	QTR 1			QTR 2			QTR 3			QTR 4			
		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
111x F/T Permanent (Base Labor)	0 =													
113x All Other (Base Labor)	0 =													
115x Other Compensation	0 =													
1160 Leave Surcharge	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
118x Other Special Comp	0 =													
SUBTOTAL - DIRECT LABI	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
1210 Employer's Contribution	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
12xx Other Benefits	0 =													
13xx Former Benefits	0 =													
21xx Travel	0 =													
22xx Transportation	0 =													
2319 Reimbursable Rent	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
23xx Rents, Comm. & Utilities	0 =													
23xxxx11 NOAALINK Telecommunicati	0 =													
24xx Printing & Reproduction	0 =													
25xx Contractual Services	0 =													
25xxxx11 NOAALINK Contractual Servi	0 =													
26xx Supplies & Materials	0 =													
26xxxx11 NOAALINK Supplies & Mater	0 =													
31xx Equipment	0 =													
31xxxx11 NOAALINK Equipment	0 =													
32xx Lands & Structures	0 =													
33xx Loans	0 =													
41xx Grants & Fixed Charges	0 =													
42xx Insurance Indemnities	0 =													
43xx Interest & Dividends	0 =													
95xx Less Qtrs & Subsistence	0 =													
SUBTOTAL = NOAALINK	0	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL - CY OBLIGATI	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
77-87 NOAA Overhead	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
77-88 Line Office Overhead	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
77-89 Office (FMC) Overhead	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
77-11 NOAALINK Surcharge	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL - INDIRECT CC	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
Total BOP Prior Surcharge	0		0			0			0			0		
TOTAL BOP PLAN	0 =	0	0	0	0	0	0	0	0	0	0	0	0	
FTES														
Full Time Permanent	0.00 =													
All Other	0.00 =													
Total FTEs	0.00 =	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

All calculated fields are highlighted. Calculated fields are rounded to the nearest 10. Benefits are calculated on O.C. 1110-1139, and 116x. Rent and Overhead Surcharges are calculated on O.C. 1110 thru 1199