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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 OF REVISIONS: This directive supersedes NWSI 70-213 “Operations and Services Standard Operating Procedures for BOPs (Budget Operating Plans) dated March 23, 2018. Changes were made to reflect the NOAA BOP procedure and MARS uploads and include:

- Updated Section 2 Business Rules to reflect NOAA BOP procedure and MARS uploads
- Updated Section 3 Assumptions to reflect NOAA BOP procedure and MARS uploads
- Renamed Section 5.10 from Enter into CBS to Enter into MARS and CBS
- Updated outdated and broken URL links throughout document
- Updated language in Sections 5.1 & 5.5

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

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1. Purpose

The purpose of this document is to provide the user a step-by-step approach in completing the Budget Operating Plans (BOPs). Forms and training mentioned in this document are available at http://www.corporateservices.noaa.gov/finance/cbs_bop.html.

2. Business Rules

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

- 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.

Note: The advantage of planning 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.

- 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.
- Users must comply with home portfolio rules when completing their spend plans

3. Assumptions

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.

This is also made with the assumption that a user is using this tool to develop their spend plan. NOAA requires All FMCs spend plans to be entered into MARS and CBS.

4. General Information

Note the following information points:

- The Monthly BOP Worksheet (see appendix 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.
- The worksheet cells shown in PURPLE or RED contain calculations and will automatically populate these cells with the calculated results. You must not make any entries in these cells. After the user has downloaded the file, the user should make sure the version of the documented is protected. To protect these cells prior to data entry, the procedure is as follows:

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



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

- All BOP allotments should be approved as soon as reasonably possible from date of reception.

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.

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 Appropriations Reference Manual (ARM):

<https://sites.google.com/a/noaa.gov/nws-insider/internalcontrolsenvironment/appropriation-reference-manual>

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 ARM:

<https://sites.google.com/a/noaa.gov/nws-insider/internalcontrolsenvironment/appropriation-reference-manual>

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

5.2 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 (LO) 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., 0006 and 0007).
- 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., 0006 and 0007).
- 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., 0006 and 0007).
- Results are placed in Object Class 23.19.20.

5.3 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.

5.4 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:

- Remaining BOP Amount = 0. The Total: BOP Amount matches the details of the TOTAL BOP PLAN.
- Remaining BOP Amount = a Positive number, the Total: BOP Amount is less 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.
- 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.
- 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?

5.5 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 Office of the Chief Financial Officer, Financial Reporting Division, Object Class Listing, or at the following link:

https://www.corporateservices.noaa.gov/finance/docs/OCCTABLE_02-25-20.pdf

In addition, the CBS ACCS Validation tool can be found at the following location:

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

O.C. 11.1X and 11.3X – 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. 11.60 – The leave surcharge that was subtracted from the O.C. 11.1X and 11.3X will be entered when an amount is entered on the 11.1x and 11.3x object class detail line.

O.C. 12.10 – Benefits are calculated on O.C. 11.10 thru 11.39, and 11.6X. O.C. 23.19, 77.87, 77.88 and 77.89 are calculated on O.C. 11.10 thru 11.99.

O.C. 11.60, 12.10, 23.19, 77.87, 77.88 and 77.89 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 adjust the rounded surcharge numbers in order to match the Total: BOP Amount.

5.6 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.

5.7 FTEs

FTEs	Full Time Permanent
	All Other
	Total FTEs

- **Full Time Permanent:** The FTEs (i.e. 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.

5.8 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:
 - $QTR1 = QTR1$
 - $QTR2 = QTR1+QTR2$
 - $QTR3 = QTR1+QTR2+QTR3$
 - $QTR4 = QTR1+QTR2+QTR3+QTR4$
- **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:
 - $QTR1 = QTR1-OCT-NOV-DEC$
 - $QTR2 = QTR1+QTR2-OCT-NOV-DEC-JAN-FEB-MAR$
 - $QTR3 = QTR1+QTR2+QTR3-OCT-NOV-DEC-JAN-FEB-MAR-APR-MAY-JUN$
 - $QTR4 = QTR1+QTR2+QTR3+QTR4-OCT-NOV-DEC-JAN-FEB-MAR-APR-MAY-JUN-JUL-AUG-SEP$

Please note the following helpful hints:

- Available Super Pools QTRX= 0. The monthly object class plans match the Super Pools amount for the QTR.
- Available Super Pools = a Positive number for any QTR, the monthly object class plans are less than the quarterly allotment.
- 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.
- 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.

5.8.1 Allotment Overages

FMC Directors, when making financial decisions and obligations, **cannot** obligate over their provided allotment in the financial system; irrespective of Office of Chief Financial Officer (OCFO) or Portfolio commitments or agreements to future funding levels.

5.9 Transfers

Any transfers of allotments must comply with the following:

- FMCs must attain the approval via email of the corresponding Portfolio Office before transferring funds. Additionally, with respect to the ARM Portfolio Office Cost Rule, all NWS Portfolio Headquarters Offices, with the exception of the Office of Facilities, must be funded totally by their own program codes and home appropriation. Any exceptions to this rule must be granted by the Chief Financial Officer (CFO).
- Transferred allotments must be picked up within 15 days of the transfer request.
- Portfolio offices should not hold allotments or accept BOP transfers involving budget PPAs from a different Portfolio unless explicitly approved by the NWS CFO. The following Portfolio FMCs cannot allot or transfer funding to other Portfolio FMCs:
 - 20-82 OBS—Cannot allot or transfer funding to 20-83, 20-84, 20-85, or 20-91;
 - 20-83 CP—Cannot allot or transfer funding to 20-82, 20-84, 20-85, or 20-91;
 - 20-84 DIS—Cannot allot or transfer funding to 20-82, 20-83, 20-84, or 20-91;
 - 20-85 STI—Cannot allot or transfer funding to 20-82, 20-83, 20-84, or 20-91;
 - 20-91 AFS—Cannot allot or transfer funding to 20-82, 20-83, 20-84, or 20-85.
- No transfers to Legacy FMCs may occur.
- Internal fund 0002 cannot be transferred to other NWS FMCs/NOAA LOs.
- Transfers will not be approved until all funding allotment BOPs are approved at the LO level.
- NWS Budget Execution and Formulation Division Analyst must have all Portfolio Office approvals before approving any transfers.
- Do not use object class 00-00 in your MARS/CBS spend plans. Plan funds to be transferred to another LO or FMC in the object class that it will be expensed.
- Transfers outside of NWS to other Line Offices (Los) should be documented through a Service Level Agreement (SLA) or approved spend plan via email concurrence from the receiving or transferring LO. Transfer must be consistent with the SLA or spend plan in order to be approved by NWS Budget Execution and Formulation Division Analyst.

5.10 Enter into MARS and CBS

The completed BOP worksheet may now be used to enter into the MARS Data Entry Application and the Commerce Business System 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.

5.11 Point of Contact

Any questions regarding this worksheet may be directed to the NWS Budget Execution and Formulation Division Analyst.

Appendix A: BOP Worksheet

Object Class	Annual Plan	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
0000 Transfer Obj Class	0.00 =												
111x F/T Permanent (Base Labor)	0.00 =												
117,73,74 NDAAL Corps (Base Labor)	0.00 =												
113x All Other (Base Labor)	0.00 =												
115x Other Compensation	0.00 =												
117,78 NDAAL Corps Other Comp	0.00 =												
1180 Leave Surcharge	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
118x Other Special Comp	0.00 =												
1172,75,76 NDAAL Corps Other Spec Comp	0.00 =												
SUBTOTAL - DIRECT LABOR	0.00 =	0.00											
1210 Employees Contribution	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
1231 CSRS	0.00 =												
1236 FERS	0.00 =												
124x Other Benefits	0.00 =												
134x Former Benefits	0.00 =												
214x Travel	0.00 =												
234x2517 AGO Travel FFS	0.00 =												
234x2535 AGO Travel FFS	0.00 =												
234x2603 AGO Travel Pro Tech	0.00 =												
234x Transportation	0.00 =												
224x2517 AGO Transportation FFS	0.00 =												
224x2535 AGO Transportation FFS	0.00 =												
224x2603 AGO Transportation Pro Tech	0.00 =												
2319 Reimbursable Rent	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
234x Rentals, Comm. & Utilities	0.00 =												
234x2511 NDAALINK Telecommunications	0.00 =												
234x2517 AGO Telecommunications FFS	0.00 =												
234x2535 AGO Telecommunications FFS	0.00 =												
234x2603 AGO Telecommunications Pro Tech	0.00 =												
244x Printing & Reproduction	0.00 =												
244x2517 AGO Printing & Reproduction FFS	0.00 =												
244x2535 AGO Printing & Reproduction FFS	0.00 =												
244x2603 AGO Printing & Reproduction Pro Tech	0.00 =												
254x2511 NDAALINK Contractual Services	0.00 =												
254x2517 AGO Contractual Services FFS	0.00 =												
254x2535 AGO Contractual Services FFS	0.00 =												
254x2603 AGO Contractual Services Pro Tech	0.00 =												
264x Supplies & Materials	0.00 =												
264x2511 NDAALINK Supplies & Materials	0.00 =												
264x2517 AGO Supplies & Materials FFS	0.00 =												
264x2535 AGO Supplies & Materials FFS	0.00 =												
264x2603 AGO Supplies & Materials Pro Tech	0.00 =												
314x2511 NDAALINK Equipment	0.00 =												
314x2517 AGO Equipment FFS	0.00 =												
314x2535 AGO Equipment FFS	0.00 =												
314x2603 AGO Equipment Pro Tech	0.00 =												
324x2517 AGO Land & Structures FFS	0.00 =												
324x2535 AGO Land & Structures FFS	0.00 =												
324x2603 AGO Land & Structures Pro Tech	0.00 =												
334x Loans	0.00 =												
414x Grants & Fixed Charges	0.00 =												
424x Insurance Indemnities	0.00 =												
434x Interest & Dividends	0.00 =												
354x Less Ovs & Subsistence	0.00 =												
SUBTOTAL - NDAALINK	0.00 =	0.00											
SUBTOTAL - AGO Non-Simplified	0.00 =	0.00											
SUBTOTAL - AGO Simplified Acq.	0.00 =	0.00											
SUBTOTAL - AGO ProTech	0.00 =	0.00											
SUBTOTAL - OBLIGATIONS	0.00 =	0.00											
77-97 NDAAL Overhead	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
77-98 Line Office Overhead	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
77-99 Office (FMC) Overhead	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
77-11 NDAALINK Surcharge	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
77-12-25-17 AGO Surcharge (Non-Simplified Acq.)	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
77-12-25-3 AGO Surcharge (Simplified Acq.)	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
77-13-see AGO Surcharge (Pro Tech)	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
SUBTOTAL - INDIRECT COSTS	0.00 =	0.00											
Qty Total BOP Prior Surcharges	0.00		0.00			0.00			0.00			0.00	
Qty Total BOP After Surcharges	0.00		0.00			0.00			0.00			0.00	
TOTAL BOP PLAN	0.00 =	0.00											
FTEs Full Time Permanent	0.00 =												
All Other	0.00 =												
Total FTEs	0.00 =	0.00											