MANAGEMENT

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BUDGET EXECUTION PLANNING AND REPORTING/
PROGRAM MANAGEMENT SYSTEM REPORTS

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PURPOSE   This MAPP describes budget execution reporting and planning requirements and program management system reports.

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REFERENCES

- CDER Staff Manual Guide 4110.2, _Program Planning and Evaluation - Program Management System Reports._

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DEFINITIONS

- **Program Management System (PMS).**   The PMS provides a framework and common basis for program reporting at both Agency and Center levels. The PMS organizes financial and operational information into program elements. At the Agency PMS level, the Center is identified as the Human Drugs Program. At the Center level, the Human Drugs Program is divided into projects such as New Drug Evaluation and Generic Drugs. Under this structure, the following budget execution plans and reports are developed: Human Resource Allocation Plan (HRAP), Human Resource Report (HRR), Resource Spending Plan (RSP), and the Resource Utilization Report (RUR).

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- **PMS Project Contact.** The PMS Project Contact is usually a senior professional staff member appointed by the Center or Office Director to be responsible for one of the Center's PMS projects. Within the Center, the PMS Project Manager is the spokesperson for that activity.

- **Management Officer.** Among other duties, the Management Officer serves as the Office/Division focal point for program management and policy affecting administrative/operational management, financial planning and evaluation. The Management Officer prepares information and reports in the areas of budgeting, accounting, resource allocation, and human resource utilization.

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POLICY   The Planning and Resource Management Branch (PRMB) fulfills budget execution reporting and planning requirements and completes PMS reports by collecting and disseminating relevant data and information in an efficient and timely manner to Center and Agency management.

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REPORTING AND PLANNING REQUIREMENTS

- **Human Resource Allocation Plan (HRAP):** A center-required annual plan. Includes planned resource allocation for all Center personnel by PMS project and related organizational cost centers. The data are used to support Agency-required planning and budgeting documents. The plan is prepared by PRMB.

- **Human Resource Report (HRR):** A center-required quarterly report. The report provides an accounting of full-time equivalents (FTE) expended by current personnel, series, and grade. The data supports the Agency-required Resource Utilization Report (RUR) and Resource Spending Plan (RSP). Management Officers and PMS Project Contacts (or their designees) estimate and certify the percentage of total FTEs in the relevant PMS project category per cost center and provide the information to PRMB. PRMB converts the percentages of effort into FTEs per PMS project category.

- **Resource Spending Plan (RSP):** An Agency-required annual plan. The plan consists of planned resource obligations for the Center's PMS projects. The plan provides quarterly estimates of annual FTE utilization and nonpersonnel dollar obligations for operations, contracts, and grants by PMS

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project. The RSP is prepared by PRMB and is derived from the HRR.

- **Resource Utilization Report:** An Agency-required semi-annual report. The report provides accounting of FTE expenditures by PMS project category. The RUR is prepared by PRMB and is derived from the HRR.

- **Financial Operating Plan(FOP):** An Agency-required annual and quarterly plan. The plan details quarterly obligation estimates for each organization by major object class (e.g., travel, rent, supplies, equipment). The plan is prepared by PRMB with input from the Management Officers.

- **AIDS Expenditures Report:** Agency-required quarterly report. The report is prepared by PRMB. PRMB downloads salary and FTE information from the CDER FTE database to itemize FTEs and salary expenditures for AIDS-related work. The report consists of a one-page summary itemizing AIDS-related expenditures for all CDER staff and subcategories including Commissioned Corps, Commissioned Corps Medical Officers, and Medical Officers, and back-up documentation consisting of AIDS-related expenditures for each CDER employee. Management Officers provide for their office the percentage of time each employee spends working on AIDS-related activities, and the names of new, transferred, and terminated employees. The Agency uses the information to comply with AIDS reporting requirements.

- **Automatic Data Processing (ADP) Plan:** A Center-required annual plan. The ADP Plan is prepared by the Division of Information Systems Design (DISD), reviewed by PRMB, and forwarded to the Director, Office of Management for approval. The Plan describes ADP equipment needed for the coming fiscal year.

- **Spending Plans for Service Contracts and Extramural Research:** The plans are prepared annually by PRMB and are used by the Division of Planning, Evaluation and Resource Management (DPERM) and PRMB to monitor the award and allocation of funds for service and extramural research contracts. The plans consist of the Center's projected expenditures for contracts, interagency agreements (IAG's), grants, and purchase orders, which are based on budget negotiations between the Offices and the Senior Management Team at the beginning of the fiscal year. The plans are provided with the Financial Operating Plan to the Agency as an aid to OFM's monitoring of the Center's budget. The plans are updated continuously to reflect and changes, additions, or deletions agreed to by Center management.

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RESPONSIBILITIES

- For the required budget execution planning requirements and PM reports, responsible Management Officers and PMS Project Contacts will collect, tabulate, verify, and provide data to PRMB within given time frames.

- PRMB will notify the Management Officers and PM Project Contacts of all due dates, convert the data into required format, and adhere to Center management and agency due dates.

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EFFECTIVE DATE

This MAPP is effective upon date of publication.

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Originator: Division of Planning Evaluation and Resource Management, Office of Management
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