

## Direct Charge

Purpose: To provide direct charge hours so NRCS can perform the amount of work up to the limit authorized by Congress by fund.

Scope: State-wide

Process Step	Roles & Responsibility	Inputs	Control	Resources	Output
1. Develop Budget Plan	Budget Officer SAO STC	<ul style="list-style-type: none"> <li>▪ Historical data,</li> <li>▪ SPEARS Projection Report (payroll info for already filled or to-be-filled positions)</li> <li>▪ Actual Fund Allocation from HQ</li> <li>▪ Allocation guidance letter</li> <li>▪ Draft Budget, based on last year's obligations</li> <li>▪ Equipment needs</li> <li>▪ FTEs (last years and projected total needs for current year)</li> <li>▪ Program changes</li> <li>▪ Requests from LT, PS</li> <li>▪ Prior year info</li> <li>▪ Overhead costs</li> </ul>	<ul style="list-style-type: none"> <li>▪ General Manual Title 250</li> <li>▪ NHQ Guidance</li> <li>▪ Bulletins</li> </ul>	<ul style="list-style-type: none"> <li>▪ Computer</li> <li>▪ BRIO/FFIS Reports</li> <li>▪ Excel software</li> </ul>	<p>TA <u>Budget Plan</u>, (State-wide total \$\$ figures for all Budget Object Classes) including:</p> <ul style="list-style-type: none"> <li>▪ Projected FTE Numbers ("On-board" FTE numbers in state + approved vacancies or new positions to fill)</li> <li>▪ Salary and benefit cost projection (dollar amount)</li> </ul> <p><i>See Exhibit 1: Budget Plan</i></p>
2. Develop Direct Charge Worksheet	Budget Officer SAO	<ul style="list-style-type: none"> <li>▪ Last year's average cost per FTE</li> <li>▪ Projected or Actual Allocation</li> <li>▪ Projected FTE Numbers</li> <li>▪ Salary and benefit cost projection (dollar amount)</li> <li>▪ Positions identified as "Benefits all"</li> </ul>	<ul style="list-style-type: none"> <li>▪ Allocation guidance letter from NHQ</li> <li>▪ General Manual Title 250, Part 407 (Draft)</li> <li>▪ Financial Management Division (FMD) Communications 03-106, 03-109, 03-115, and 03-116</li> </ul>	<ul style="list-style-type: none"> <li>▪ Computer</li> <li>▪ BRIO/FFIS Reports</li> <li>▪ Excel software</li> </ul>	<p>Initial <u>Direct Charge Worksheet</u> completed, which includes:</p> <ul style="list-style-type: none"> <li>▪ Dollars allocated to each TA salary and support cost out of each fund code</li> <li>▪ Dollars are converted to number of affordable full time equivalents per fund</li> <li>▪ State-wide # of FTEs for each fund code, including "Benefits all"</li> </ul> <p><i>See Exhibit 2: Direct Charge Worksheet</i></p>
3. Convert State-wide # of FTEs for each fund code, including "Benefits all" to hours and develop Spreadsheet for Hour Distribution	Budget Officer	<ul style="list-style-type: none"> <li>▪ Direct Charge Worksheet</li> <li>▪ Prior year hour distribution sheet template</li> <li>▪ State Office Personnel list</li> </ul>		<ul style="list-style-type: none"> <li>▪ Computer</li> <li>▪ Excel software</li> </ul>	<p><u>Spreadsheet for Direct Charge Hour Distribution</u> partially filled out, with <b>total</b> FTEs and <b>total</b> direct charge hours available by fund, to be distributed to the Areas and State Office staffs/teams</p> <p><i>See Exhibit 3: Spreadsheet for Direct Charge Hour Distribution</i></p>

4. Allocate hours to State Office Sections and Areas	Budget Officer SAO Principal Staff ASTC(FO)s	<ul style="list-style-type: none"> <li>▪ Hour distribution spreadsheet</li> <li>▪ Staff levels</li> <li>▪ Program Needs</li> <li>▪ State and Area Business Plans</li> </ul>	National Conservation Program Manual	Computer	<p><b>Completed</b> <u>Spreadsheet for Direct Charge Hour Distribution</u> with all FTEs and hours allocated between all Areas and State Office staffs/teams</p> <p><i>See Exhibit 3: Spreadsheet for Direct Charge Hour Distribution</i></p>
5. Review <u>Budget Plan</u> every quarter, or as needed	Budget Officer	<ul style="list-style-type: none"> <li>▪ Fund Allocation changes</li> <li>▪ Changes in Target FTEs</li> <li>▪ Priority changes</li> <li>▪ Spread sheet with hour distribution for S.O. Sections and Areas by Fund</li> <li>▪ Current year hours utilized</li> </ul>	<ul style="list-style-type: none"> <li>▪ General Manual</li> <li>▪ NHQ Allocation Guidance updates</li> <li>▪ Bulletins</li> <li>▪ National Conservation Program Manual</li> </ul>	<ul style="list-style-type: none"> <li>▪ Computer</li> <li>▪ BRIO/FFIS Reports</li> <li>▪ Excel software</li> </ul>	<ul style="list-style-type: none"> <li>▪ If no significant changes, repeat Step 5 until final quarter. In final quarter, go to Step 7</li> <li>▪ If significant changes, go to Step 6</li> </ul>
6. Develop <u>Revised Budget Plan</u> and <u>Revised Spreadsheet for Hour Distribution</u>	Budget Officer Principal Staff ASTCs STC SAO	<ul style="list-style-type: none"> <li>▪ Updated spreadsheet with updated number of Direct Charge hours available for distribution by fund</li> <li>▪ Funding level</li> <li>▪ FY hours remaining</li> <li>▪ Latest Funding allocation</li> </ul>	<ul style="list-style-type: none"> <li>▪ NHQ Directive</li> </ul>		<p><b>Updated</b> <u>Budget Plan</u></p> <p><b>Updated</b> <u>Spreadsheet for Direct Charge Hour Distribution</u> with updated number of Direct Charge hours available for distribution by fund including "traded" hours is sent to ASTC(FO)s, SOLT and PStaff</p> <p>If prior to final quarter → Go back to Step 5 If final quarter → Go to Step 7</p>
7. Develop Final Allocation of Hours and the Final Budget Plan	Budget Officer SAO Principal Staff ASTC(FO) SOLT	<ul style="list-style-type: none"> <li>▪ Final Hours to distribute</li> <li>▪ Revised Spending Plan</li> <li>▪ Final Funding Allocation</li> <li>▪ Actual costs, year-to-date</li> <li>▪ Actual fund balances</li> </ul>	STC Guidance		Final Adjusted Spreadsheet with hour distribution for each fund code for S.O. Sections and Areas

Field Tested: 11/14/06

Approved: /s/ Martin Adkins, Acting  
Richard Van Klaveren, State Conservationist  
Date: 2/2/07

**Exhibit 1: Budget Plan**

Budget Object code	State-wide \$\$ allocation
Salary and benefits cost	\$\$
BOC 1 e.g. rent	\$\$
BOC 2 e.g. supplies	\$\$
BOC 3 e.g. equipment	\$\$
Etc.	

**Exhibit 2: Direct Charge Worksheet**

TA Component	Fund code				
Salaries	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
Support	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
	\$\$	\$\$	\$\$	\$\$	\$\$
<b>\$\$ converted into FTEs based on last year's costs</b>	#FTEs	#FTEs	#FTEs	#FTEs	#FTEs

**Exhibit 3: Spreadsheet for Direct Charge Hour Distribution:**

Organizational Unit	TOTAL		Fund Code	Fund Code	Fund Code
	FTEs	Hours	Hours	Hours	Hours
Total					
Area 1					
Area 2					
Area 3					
Area 4					
Area 5					
SO Staff					
SO Staff					
SO Team					
SO Team					
Etc.					