MANUAL OF POLICIES AND PROCEDURES

CENTER FOR DRUG EVALUATION AND RESEARCH   **MAPP 4631.3**

OFFICE OF MANAGEMENT

**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.

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 program management (PM) 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.

- **PM Project Contact:** The PM 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 PM projects. Within the Center, the PM 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.

POLICY

- The Program 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.

REPORTING AND PLANNING REQUIREMENTS

- **Human Resource Report**

The Human Resource Report is a Center-required annual report. It provides an accounting of full-time equivalents (FTEs) by current personnel, series, and grade. The data supports resource management and reporting at the Center level. Management Officers and PM 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.

- **Financial Operating Plan**

The Financial Operating Plan is an Agency-required annual and quarterly plan. The plan details quarterly obligation estimates for each organization by program. The plan is prepared by PRMB.

- **AIDS Expenditure Report**

The AIDS Expenditure Report is an Agency-required annual report. The report is prepared by PRMB. Management Officers estimate and certify the percentage of total FTEs devoted to 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. The Agency uses the information to comply with AIDS reporting requirements.

- **Spending Plans for Service Contracts and Extramural Research**

The spending plans are prepared annually by PRMB and are used by the Division of Management and Budget (DMB) 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 (IAGs), 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 to the Agency as an aid to the Office of Financial Management's monitoring of the Center's budget. The plans are updated continuously to reflect changes, additions, or deletions agreed to by Center Management.

RESPONSIBILITIES

- For the required budget execution planning requirements and PMS 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.

EFFECTIVE DATE
This MAPP is effective upon date of publication.