



NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

CONTINUOUS MONITORING PROGRAM

MANUAL

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Summary of CMP Significant Changes

The CMP Manual is published annually. If NASA receives new or revised financial guidance and the Data Analysis Branch decides a revision is necessary prior to the next regularly scheduled Manual publication, a CMP Manual Revision Notice is prepared. The CMP Manual Revision Notice provides the official communication of an off-schedule change to the CMP Manual. The Notice is distributed to the Agency Office of the Chief Financial Officer management, Center DCFO's, and Chief Financial Officers via electronic mail. Each Center's DCFO will sign and return the Notice acknowledging receipt and intent to comply. Every Notice that is distributed will be retained in NASA's OCFO webpage and the CMP Automation Tool's landing page.

The CMP Manual Revision Notice is included in Appendix 15.

The following table summarizes the significant changes reflected in this Manual based on updates/corrections that have occurred since the last official revision, FY 22 V11 October 2021.

Chapter Name	Section Number	Control Activity	Change
Chapter 1: Introduction and General Overview	Chapter 1	<u>N/A – Correction Policies</u>	Updated: Manual entries are to be used if it is determined that this is the appropriate action. All permanent manual entries must be linked back to the original document (invoice, credit memo, PO, etc.) using SAP t-code ZRFFMFG_BL_MAN_CORR.
Chapter 1: Introduction and General Overview	Chapter 1	<u>N/A – Roles and Responsibilities</u>	Added: Process Champions and Process Integrators (PC/PI) shall: <ul style="list-style-type: none"> - Review assigned CMP control activities and submit any updates to FMD. - Ensure monthly exceptions are regularly reviewed and monitored. - Provide recommended guidance to corresponding PC/PI community, to include, but not limited to, exception reporting, coloring guidance, and supporting documentation requirements. - Address CMP audit inquiries and requests.

Chapter Name	Section Number	Control Activity	Change
Chapter 1: Introduction and General Overview	Chapter 1	<u>N/A – Audit Documentation</u>	<p>Updated: The reconciliations/work papers for each control activity are to be maintained as documentation and evidence the activity was performed. All supporting documentation must include the source of what report (and the report description) which was used. Supporting documentation must be attached to the CMP Tool and maintained at the Centers/Agency/NSSC and accessible on request, including:</p> <ul style="list-style-type: none"> • Reconciliations (not generated by the tool or documentation of issues with the tool generated report), • PC/PI required supporting documentation, • activity exceptions, and • Center specific approved coloring guidance.
Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.4	<p>Updated: <i>Transaction code:</i> SAP – RFMFGRCN_RP1, select L95FACTED5 and Variant FY23FACTSEGIT <i>Other selection criteria:</i> Agency performs consolidated report on GTAS Edit 4 on all appropriations (AOF)/Centers performs GTAS Edit 4 on reimbursable funds, WCF ending in “R”, and EUL/NHPA funds ending in “E”, “L”, and “N”.</p>
Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5a	<p>Updated: Variant 23 CASH OUTLY</p>
Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5b	<p>Updated: Variant 23 CASH OUTLY</p>
Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.5	<p>Updated: Standards: Removed accounts 4170.0000 and 4170.1000</p>
Chapter 3: Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.2	<p>Updated: <i>Transaction code:</i> SAP – ZFI_AGING1310, SAP – GR55 ZTB3</p>
Chapter 3: Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.3	<p>Updated: <i>Transaction code:</i> SAP – ZFI_AGING1310, SAP – GR55 ZA33</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 3: Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.6b	Updated: Standards: 5200.XXXX (Non-Federal revenue) = 4251.XXXX (Nonfederal with exception) + 4254.XXXX (Non-Federal offsetting collections).
Chapter 3: Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.6c	Updated: Transaction code: SAP – RFMFGR CN_RP1, Rule ID: EULNHPAREV, Variant FY23 EUL/NHPA
Chapter 3: Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.6d	Updated: Transaction code: SAP – RFMFGR CN_RP1, Rule ID: EULNHPADEF, Variant FY23 EUL/NHPA Thresholds for differences/exceptions: Month end: Proprietary to proprietary Non-Federal revenues: \$0 Quarter end: Proprietary to proprietary Non-Federal revenues: \$0 Year end: Proprietary to proprietary Non-Federal revenues: \$0
Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.2b	Added: Business Area 01 to Preparer/Approver
Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.4	Updated: Standards (link) https://tfm.fiscal.treasury.gov/media/2101/download?inline
Chapter 5: Property, Plant and Equipment	Chapter 5	General ledger accounts comprising the line items	Added: 6610.8200 - Adjustments to Assets 7400.1000 - Prior-Period Adj -Corr. Of Err - PPE related 7401.1000 - Prior-Period Adjs CAP - PPE Related 7401.2000 - Prior-Period Adjs Changes in Acctg Princ Non PPE
Chapter 5: Property, Plant and Equipment	Chapter 5	Acronym List	Removed: AFUQ – Alternative Future Use Questionnaire Added: DSPL Disposal System FMV Fair Market Value IUS Internal Use Software R&D Research and Development

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	Financial reporting objectives	Removed: SFAS #2, SFFAS #2 Added: ASC 730
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.1.b	Updated: Thresholds for differences/exceptions: Month end, Quarter end, Year end: 4. Remove AFUQ
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.1.c	Updated: <i>External data sources:</i> Supporting source documentation Thresholds for differences/exceptions: Month end, Quarter end, Year end: 4. Remove AFUQ
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.1.d	Updated: <i>Transaction code:</i> ZAM_ASSET_BAL_MO (SORT VERSION Z010); S_ALR_87012048 (SORT VARIANT Z010) <i>Other selection criteria:</i> Business Area, Account Determinations Z1030 (1730.1000), Z1040 (1740.1000), Z1060 (1820.1000), Z1070 (1711.1000), and Z1080 (1712.1000), CH Flag, CHATS Flag; Business Area, Balance Sheet Accounts 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000, CH Flag, CHATS Flag) Thresholds for differences/exceptions: Month end, Quarter end, Year end: CHATS changes that impact a capital AA record have been processed in AA: Yes
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.1e	Updated: <i>External data sources:</i> NESS (NF1018s or One-Liner Report) <i>Other selection criteria:</i> Business Area, Account Determinations Z1030 (1730.1000), Z1040 (1740.1000), Z1060 (1820.1000), Z1070 (1711.1000) and Z1080 (1712.1000) Thresholds for differences/exceptions: Quarter 1 end: NESS changes that impact a capital AA record have been processed in AA: Yes
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.a	Added: <i>External data sources:</i> None <i>Other selection criteria:</i> Business Area, Capitalization Level: 500,000.00

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.b	<p>Updated: Title: Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in CHATS <i>Transaction code:</i> ZAM_ASSET_BAL_MO (SORT VERSION Z010), S_ALR_87012048 (SORT VARIANT Z010) <i>Transaction description:</i> Asset Balances by Month Report, Asset Transactions Report <i>Other selection criteria:</i> Business Area, Account Determinations Z1000 (1750.1000) and Z3000 (1830.1000), CH Flag, CHATS Flag; Business Area, Balance Sheet Accounts 1750.1000 and 1830.1000, CH Flag, CHATS Flag</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.b2	<p>Updated: Title: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in NESS <i>External data sources:</i> NESS (NF1018s or One-Liner Report) <u>Thresholds for differences/exceptions:</u> <i>Quarter 1 end:</i> NESS changes that impact a capital AA record have been processed in AA: Yes</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.c	<p>Updated: <u>Thresholds for differences/exceptions:</u> Month end, Quarter end, Year end: 4. Remove AFUQ</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.d	<p>Updated: <u>Thresholds for differences/exceptions:</u> Month end, Quarter end, Year end: 4. Remove AFUQ</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.2.e	<p>Added: <i>External data sources:</i> None</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.a1	<p>Updated: Title: Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process <i>External data sources:</i> None <i>Other selection criteria:</i> Business area, Account 1720.2000; Business area, REAL indicator, Project: 000000 to 999999</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.a2	<p>Updated: <i>Other selection criteria:</i> Business area, Account Determinations Z1010 (1720.2000) and Z1020 (1720.2000) <i>Analysis/review procedure to be performed:</i> Review work papers/reconciliations and certifications of the following:</p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - The status of AUCs in WIP should be reviewed to ensure that operational or beneficially occupied assets have been capitalized. - Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, and an estimated completion date as reported by the project manager. - Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should note that the operational status has been confirmed by the project manager or designee (e.g., reports, memos, emails). - The supporting documentation (evidence that the operational status has been confirmed by the project manager or designee) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.a4	<p>Updated: <i>External data sources:</i> NESS (NF1018s or One-Liner Report) <i>Thresholds for differences/exceptions:</i> <i>Quarter 1 end:</i> Differences between detailed WIP records in AA and reporting tool records: \$0</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.b	<p>Updated: <i>Analysis/review procedure to be performed:</i></p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. - Select all current month transactions from the Asset Transactions Report. - Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation. - Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance. - For Manual AUCs, verify transaction/balance to project or contract support. - Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents. - Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset. - Differences must be identified, investigated, and monitored until permanently corrected. - Explanations should include the identified variances by AUC. <p>Thresholds for differences/exceptions: Month end, Quarter end, Year end: 3. Remove AFUQ</p>

Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.c	<p>Updated: <i>Analysis/review procedure to be performed:</i></p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. - Select all current month transactions from the Asset Transaction Report. - Run CJI3 or obtain Contractor Reporting data (i.e., CHATS Assets Report, NESS (NF1018s), Contractor Supplemental Reports, Contractor Support) and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation. - Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance. - For Manual AUCs, verify transaction/balance to project or Contractor Supplemental Reports. - Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents. - Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset. - Differences must be identified, investigated, and monitored until permanently corrected. - Explanations should include the identified variances by AUC. <p>Thresholds for differences/exceptions: Month end, Quarter end, Year end: 3. Remove AFUQ</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.e1	<p>Added: <i>External data sources:</i> None</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.e2	<p>Updated: <i>Analysis/review procedure to be performed:</i> Review work papers/reconciliations and certifications of the following:</p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - The status of AUCs in WIP should be reviewed to ensure that operational assets have been capitalized. - Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, and an estimated completion date as reported by the project manager. - Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should note that the operational status has been confirmed by the project manager or designee (e.g., reports, memos, email). - The supporting documentation (evidence that the operational status has been confirmed by the project manager or designee) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.e4	<p>Updated: Title: Reconciliation of detail asset records for Contractor-Held Personal Property and IUS Work-in-Process records in Asset Accounting to the reporting tool records in NESS <i>External data sources:</i> NESS (NF1018s or One-Liner Report) <u>Thresholds for differences/exceptions:</u> <i>Quarter 1 end:</i> NESS changes that impact a capital AA record have been processed in AA: Yes</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.f	<p>Updated: <i>Analysis/review procedure to be performed:</i></p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - Complete the template for all current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. - Select all current month transactions from the Asset Transactions Report. - Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation. - Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance. - For Manual AUCs, verify transaction/balance to project or contract support. - Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents. - Ensure that for all new AUCs applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset. - Differences must be identified, investigated, and monitored until permanently corrected. - Explanations should include the identified variances by AUC. <p>Thresholds for differences/exceptions: Month end, Quarter end, Year end: 3. Remove AFUQ</p>

Chapter 5: Property, Plant and Equipment	Chapter 5	5a.3.g	<p>Updated: <i>Analysis/review procedure to be performed:</i></p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. - Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. - Select all current month transactions from the Asset Transactions Report - Run CJ13 or obtain Contractor Reporting data (i.e., CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support) and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation. - Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance. - For Manual AUCs verify transaction/balance to project or Contractor Supplemental Reports. - Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents. - Ensure that for all new AUCs applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset. - Differences must be identified, investigated, and monitored until permanently corrected. - Explanations should include the identified variances by AUC. <p>Thresholds for differences/exceptions: Month end, Quarter end, Year end: 3. Remove AFUQ</p>
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.7	<p>Updated:</p>

Chapter Name	Section Number	Control Activity	Change
			<p>Title: Control Activity 5a.7: Reconciliation and Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation.</p> <p><i>External data sources:</i> None</p> <p><i>Analysis/review procedures to be performed:</i> Review work papers/reconciliations and certifications of the following:</p> <ul style="list-style-type: none"> - Please use the HQ designated template for this control activity. (AA to CJ13) - Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJ13 results to ensure all capital costs against a unique WBS were settled properly to the appropriate AUC(s). - Explain any differences between the monthly transactions report and CJ13. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustment, etc. - Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception. - Please use the HQ designated template for this control activity. (AA to Supporting Documents) - Select all current month transactions from the Asset Transactions Report. - Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation. - Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance. <p><u>Thresholds for differences/exceptions:</u> Unexplainable differences between supporting documentation, general ledger balances/AA, and CJ13: \$0</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 5: Property, Plant and Equipment	Chapter 5	5a.8	Updated: <u>Roles and Responsibilities:</u> Preparer: MSFC Reviewer/Approver: Agency (Property)
Chapter 5: Property, Plant and Equipment	Chapter 5	5b	Updated: <u>External data sources:</u> None <u>Standards:</u> 17XX + 18XX + 1995 + 2940 + 5610.0000 + 5720.2000 + 5730.2000 + 6610 + 6710 + 71XX + 72XX + 7400.1000 + 7401.1000 = 3310.3730
Chapter 5: Property, Plant and Equipment	Chapter 5	5c	Updated: <u>Thresholds for differences/exceptions:</u> <i>Quarter end and Year end:</i> All Unique WBS Elements on capital CDFs added in the current quarter have the correct Capital Asset Indicator added to SAP by the 5 th business day of the month: Yes
Chapter 5: Property, Plant and Equipment	Chapter 5	5d.1	Updated: <u>External data sources:</u> None
Chapter 5: Property, Plant and Equipment	Chapter 5	5e	Updated: <u>External data sources:</u> None
Chapter 6: Accounts Payable and Expenses	Chapter 6	6.15a	Updated: <u>Transaction code:</u> SAP – RFMFGR CN_RP1, select Rule ID: EXPENDAPPR <u>Standards:</u> Added 3107.7778 = 5700.7778
Chapter 6: Accounts Payable and Expenses	Chapter 6	6.15b	Updated: <u>Transaction code:</u> SAP – RFMFGR CN_RP1, select Rule ID: EXPENDAPPD
Chapter 6: Accounts Payable and Expenses	Chapter 6	6.16a	Updated: <u>Transaction code:</u> SAP – RFMFGR CN_RP1, Rule ID: BUDPROPACC <u>Standards:</u> Added +3107.7778
Chapter 6: Accounts Payable and Expenses	Chapter 6	6.16b	Updated: <u>Transaction code:</u> SAP – RFMFGR CN_RP1, Rule ID: BUDPROPDIS

Chapter Name	Section Number	Control Activity	Change
Chapter 7: Other Liabilities	Chapter 7	7.6	<p>Updated: Preparer/Approver: Centers (exclude NSSC as a Center)</p> <p>Removed: External data source: Contract Close out report from Procurement</p> <p>Added: Transaction code: BOBJ – PRRPT33</p> <p><i>Analysis/review procedure to be performed:</i> - Run the BOBJ report, review and determine whether contracts recorded in excel tracking spreadsheet have an administratively complete date to ensure the contracts in close-out are not recorded as cancelled payables.</p>
Chapter 7: Other Liabilities	Chapter 7	7.7	<p>Updated: Preparer/Approver: Centers (exclude NSSC as a Center)</p> <p>Added: Other selection criteria: 4208.2000 Standards: + 4208.2000</p> <p>Removed: Standards: 3. 2960.XXXX is less than or equal to 4350.0000 (at the Treasury symbol level)</p>
Chapter 7: Other Liabilities	Chapter 7	7.7b	<p>Added: New Activity Control Activity 7.7b: Reconcile and validate budgetary and proprietary balances related to cancelled payables – AOF level</p>
Chapter 7: Other Liabilities	Chapter 7	7.16	<p>Updated: <i>Analysis/review procedure to be performed:</i> “...that are categorized as probable and measurable by Center Legal Counsel”</p>
Chapter 9: Resources	Chapter 9	9a.2	<p>Updated: Standards: 4000.0000 to 4399.9999 = 4400.0000 to 4999.9999</p>
Chapter 9: Resources	Chapter 9	9a.3a-9a.3e	<p>Removed Activities</p>
Chapter 9: Resources	Chapter 9	9a.4	<p>Updated: Variant FY23 FMFI RES</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 9: Resources	Chapter 9	9b.1a	<p>Updated: <u>Roles and Responsibilities:</u> Preparer/Approver: Centers/Business Area 01 (exclude NSSC as a Center)</p>
Chapter 9: Resources	Chapter 9	9c.4	<p>Removed Activity</p>
Chapter 9: Resources	Chapter 9	9c.5	<p>Updated: Variant 23 DOWNWARD</p>
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.1	<p>Updated: Title: Control Activity 10.1: Validate procurement documents reconcile with SAP balances <u>Purpose of reconciliation:</u> To validate obligation balances and period of performance start and end dates on open contracts in SAP to procurement documents. <u>Analysis/review procedure to be performed:</u> 2. Eliminate all contracts/purchase orders sent to closeout. 5. Add columns to the above report for (i) Verified Obligation (yes or no), (ii) In Balance (yes or no), (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation. Period of performance on funding orders should be verified and validated within the outline agreement. Period of performance start and end date differences of one day or more should be reported. <u>Thresholds for differences/exceptions:</u> Quarter end and Year end – A: Difference between source documents and obligation balances for top ten open contracts: \$1 B: Count of open contracts with period of performance differences between source documents and period of performance start and end dates in BOBJ/SAP: 0</p>
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.2	<p>Updated: GR55 ZFUN and Variant CMP1010.02A Exclude 4801.7778</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6a	<p>Removed: Other selection criteria:and include 09/30/2025 (Note: Dates identify cancelling funds and funds extended for the Shuttle Space Program that have non-shuttle programs/themes that are cancelling.)</p> <p>Updated: <i>Analysis/review procedure to be performed:</i> The canceling payable spreadsheet at a minimum should indicate Contract /PO number, Vendor, Fund, ITD Undisbursed Obs, ITD Undisbursed Cost, Procurement / Closeout POC, and any other information needed to understand the nature of the balances and their validity. If known, indicate when the balance will be liquidated.</p>
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.7	<p>Updated: <u>Thresholds for differences/exceptions:</u> <i>Month end, Quarter end, Year end:</i> All commitments are valid: Yes</p>
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.9	<p>Updated: <u>Frequency:</u> Not applicable (1st Quarter); Quarterly (2nd, 3rd, 4th Quarter) <i>Accounting periods to be analyzed:</i> Run at the end of February, May, and August (for quarter-end reporting) and September (for year-end reporting – see 5a). <i>Analysis/review procedures:</i> Remove Validity Start Date, Validity Period End; also Verified PoP/PoP references <u>Thresholds for differences/exceptions:</u> Quarter end, Year end: A: ITD obligations in BOBJ/SAP agree to the source documentation: \$1</p>
Chapter 10: Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.10a	<p>Updated: Variant FY 23 EDIT 55</p>
Chapter 11: Status of Funds	Chapter 11	11.1	<p>Updated: Variant FY23 CANX EXCL</p>
Chapter 11: Status of Funds	Chapter 11	11.2	<p>Updated: Variant FY23 CANX EXCL</p>
Chapter 11: Status of Funds	Chapter 11	11.3	<p>Updated: Variant FY23 CANX EXCL</p>

Chapter Name	Section Number	Control Activity	Change
Chapter 11: Status of Funds	Chapter 11	11.4	Updated: Variant FY23 CANX EXCL
Chapter 11: Status of Funds	Chapter 11	11.5	Updated: Variant FY23 CANX EXCL
Chapter 11: Status of Funds	Chapter 11	11.6	Updated: Variant FY23 FMFI UNOB

Chapter 1: Introduction and General Overview

Continuous Monitoring Program

This manual defines the standards and requirements for the National Aeronautics and Space Administration (NASA) Continuous Monitoring Program (CMP). The CMP provides the overall framework of management controls that NASA uses to assess and evaluate:

- Internal controls,
- Compliance with Generally Accepted Accounting Principles (GAAP), and
- Evidence that balances and activity reported in financial statements are auditable (accurate and complete).

The CMP helps to ensure that errors and/or discrepancies are identified, tracked, and corrected in a timely manner. It requires that there are ongoing management reviews and validations of financial data and internal controls.

NASA has implemented a quality control process that involves Headquarters and other personnel at the centers to validate that the reported results are supportable and accurate. If all results, after these reviews /processes, are within performance measures and all control activities have been completed, then NASA will have demonstrated that it has management and internal controls that ensure its financial statements are reliable and have been prepared in accordance with GAAP. The reconciliations and other procedures performed as part of each control activity also provide documentation of balances and activities needed for audit purposes.

Below lists the underlying process documentation that supports the CMP:

NASA Document	Purpose
Continuous Monitoring Program NPR 9010	Documents management controls by financial statement line item
↑	↑
Account Activity/Posting Models/Transactional Documentation	Documents all transactional postings in SAP and is cross referenced to the SPINE
↑	↑
SPINE – The NASA system of internal control around a backbone or “SPINE”	Documents the details of all processes by major business process and the detailed internal control structure for each process
↑	↑
NASA Policies and Procedures	Documents NASA Policies and Procedures

The Chapters in this CMP Manual are designed to capture control activities for entire business processes for specific accounts. As a result, each Chapter may address multiple related line items in the financial statements. Each chapter also includes the proprietary and budgetary accounts that relate to the business process. For example, the accounts receivable chapter includes proprietary and budgetary receivables, revenues, and customer advances because all these transactional events are generated within the same business process as accounts receivable are recorded.

Each chapter includes the following:

- Financial statement line item reference: Reference all basic financial statement lines that are supported by the section.
- General ledger accounts reference: Lists proprietary accounts with related budgetary accounts (the budgetary accounts are indented to show the relationships).
- Management assertions: All management assertions for the financial statement line items are listed.
- Control objective (for each section and entire document): To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).
- Financial reporting objectives: Lists the GAAP financial reporting objectives that the control activities support.
- Control activities: Defines and sets standards for all control activities that collectively support the management assertions/control objective and financial reporting objective for the section.

Each control activity is assigned a number related to the chapter and a brief description. The standards for each activity are defined as follows:

- Purpose of reconciliation: Describes why the reconciliation is performed. Explanations are provided if there is some unique aspect of this activity.
- Frequency: How often reconciliation is performed (daily/weekly/monthly/quarterly/annually). Some more in-depth data analysis/review activities are scheduled to allow extended periods for performing the activity before quarterly reporting.
- Roles and Responsibilities:
 - Centers are responsible for analytical review for work performed by the NSSC. Centers are also responsible for preparing Center-prepared and reviewing all NSSC-prepared Control Activity Certifications for all control activities. NSSC is responsible for providing and performing activities listed in the Appendix.
 - Agency Consolidated NASA (FMD) is responsible for reviewing specific activities listed in the Appendix.
 - Business Area 01 is not reported as a Center. It is used to report Agency level data such as Depreciation, Imputed Cost, Warrants, etc. (All CMP activities related to Business Area 01 will be handled by OCFO).
- Procedures/data sources: Provides information on the standard data sources that are to be used for the control activity.
 - External data source: If an external data source (i.e., Treasury reported confirmations) is needed, it is listed
 - Transaction code: SAP and/or Business Objects (BOBJ) transaction code
 - Transaction description: Description of the transaction(s)
 - Accounting periods to be analyzed: Generally, either year to date (1-current) or inception to date (0-current)

- Other selection criteria: Selection attributes for the reports (i.e., accounts, fund type, ...)
- Analysis/review procedure to be performed: Procedure to be performed

The Agency, in some instances, will provide automated data that can be used as the source of the review.

- Standards: What is expected (i.e., no reconciliation differences)
- Thresholds for differences/exceptions: (These are performance measures)
 - Month end: Differences of \$XXX or Yes or Count
 - Quarter end: Differences of \$XXX or Yes or Count
 - Year end: Differences of \$XXX or Yes or Count

Thresholds represent the value of differences at the account, fund level and trading partner level (for vendor/customer related accounts) within a business area.

CMP Reporting Matrix

The CMP Reporting Matrix is used to report the results of the performed CMP activities based on the procedures described in this manual. In addition to reporting the results by CMP activity, the layout of the CMP Reporting Matrix has been designed to identify the nature of the exception (timing variance, valid reconciling item etc.) so that the results may be color-coded on a summary CMP Dashboard for management review/analysis.

-Chapters 2, 9, 10 and 13: Any abnormal balance within a EUL fund that is offset between the Agency BA and the Center BA may be reported as yellow "Timing/Business Process/Systems Issues (CRQs)" (due to the currently configured posting logic).

-Chapters 2 and 13: Balances within 1010.5255 that are offset with balances in 1010.5000 may be reported as green "Valid Reconciling Item".

The columns of the CMP Reporting Matrix include:

- Control Activity # and Description: Listed from the Continuous Monitoring Program manual.
- Detailed Activity Performed by: Listed from the Continuous Monitoring Program manual. If NSSC is the service provider to the Center for the function, this is indicated by NSSC Service Delivery.
- Activity Complete (Y/DNA): Fill in either yes or DNA whether an activity was completed; A "DNA" indicates the Activity is required by the CMP manual, but "does not apply" to a Center or is an activity not required for the current reporting month.
- Threshold Measure: Thresholds from the Continuous Monitoring Program are listed from this manual based on whether the reporting period is monthly, quarterly, or annual.

- Total CMP Results: Fill in actual results from the transactions described in the Procedures/Data Source section of this CMP manual. If all requirements are met, and no dashboard exception results are calculated the control activity is green.
- Valid Reconciling Items (“Green”): Fill in what portion of the Dashboard Exception can be identified as a valid reconciling item. Valid reconciling items should only be reported for Chapter 5 Control Activities as defined in the “Other Areas” Section of Property, or for other Chapter Control Activities only as specifically indicated or else approved in writing by OCFO Management. Valid Reconciling Items are subtracted from the Total CMP Results for purposes of computing the Dashboard Exception Results.
- Dashboard Exception Results: This is calculated on the CMP matrix as the difference between the Total CMP Results less Valid Reconciling Items. This is calculated on the CMP Matrix as the Total CMP Results.
- Timing/Business Process/Systems Issues (CRQs) (Yellow): Fill in what portion of the Dashboard Exception Result is due to differences that are unresolved systems issues (CRQ Required), or due to early cut off of a System external to the Agency or Business Process only.
- CMP Exception (“Red”): This is calculated in the CMP matrix as Dashboard exceptions results less Timing Differences (“Yellow”). These are exceptions the Center has identified as a significant issue (example, an out of balance condition) that they have control over correcting without APS or agency assistance.
- Explanation of exception: Required for all variances (Red, Yellow, and Green).
- Resolution: Description of how exception was or will be resolved.
- Resolution Date: Target date for resolution if explanation was required.
- CRQ Reference: Indicate the CRQ number if one was filed. Check CMP box in NISM for associated CRQ.
- Responsible for resolution: Indicate the business area/NSSC/Agency/APS responsible for the resolution.

Agency OCFO review: The CMP Result variance amount certified and submitted by a Center cannot be overridden by the Agency OCFO (the Center must recertify this). However, the Dashboard “color” may be adjusted to make the Dashboard report consistent across the Agency.

Fluctuation Analysis

OMB Circular A-136 requires all CFO reporting government agencies to submit a fluctuation analysis along with their financial statements. Effective March 2018 reporting, a year-to-year fluctuation analysis

report (prepared at the 4-digit standard general ledger account) is to be included in the CMP submissions/certifications.

CMP Control Activity 13.1: Flux Analysis lists the requirements for the fluctuation analysis.

- Fluctuation Analysis for the 4th Quarter should be run through period 13.
- 4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.

CMP Certification Forms

Each Center and Business Area 01 is required to fill out certification forms that are listed in the Appendix to this manual, which attest that the control activities have taken place.

Center POC analytical review steps

Three workdays prior to the Centers official CMP submission into the CMP Automation Tool, the center POCs are required to go into the CMP Tool and view the activities performed by the NSSC. The center analyst is required to perform the following integrity checks to ensure:

- That NSSC required signatures exist as the preparing entity.
- The CMP control activities are being executed as prescribed in the manual.
- The results on the individual control sheets have supporting evidence to validate findings.
- That items classified as valid reconciling items have supporting evidence.
- That results are accurate by periodically testing different control activities through-out the year
- That scoring of results is correct.
- Exceptions are being corrected in a timely manner.

Upon completion of these integrity review steps, the Center analyst is required to sign as the reviewer for each control activity.

Use of Standard Transaction Codes

This document sets forth the transaction codes centers are all expected to use to ensure that all results are based on consistent data. These are identified in the "Procedures/data sources" sections for each control activity.

Additional information on how to post transactions and execute reports is available through the Enterprise Performance Support System (EPSS).

Correction Policies

Centers and NSSC are expected to coordinate correction activities to ensure corrections are completed timely, as required in NPR 9010.2A, Financial Management Operating Procedures, and the Continuous Monitoring Program. This includes overseeing:

- Transaction reversal and reentry by the original area if user error.
- Transactions using SAP correction tools, where applicable. Currently, the budgetary ledger (BL) correction tool (t-code FMBLCORR) is used to correct budgetary ledger update errors. For non-routine corrections, transactions should first be processed in a test client and validated prior to posting in production.
- Manual entries are to be used if it is determined that this is the appropriate action. All permanent manual entries must be linked back to the original document (invoice, credit memo, PO, etc.) using SAP t-code ZRFFMFG_BL_MAN_CORR. All manual entries must be completed in accordance with the NASA Procedure Requirement (NPR) 9220.1B, Journal Voucher Preparation and Approval and Intergovernmental Transactions.
- Change Requests (CRQ) should be created and approved to resolve IEMP system issues. The CRQ should be monitored by the creator, APS, and Financial Management Division to ensure it is completed timely.
 - For timing differences that are pending transactional processing to correct valid reconciling items that affect the reconciliations at the end of the quarter, centers should post journal entries to clear the reconciliations and ensure balances are in the proper accounts. *(These entries should be reversed the following month or when the transactional processing or Change Request is completed).*
 - On a monthly basis Centers and NSSC must clear all data anomalies by the fiscal month-end close. For those data anomalies not cleared, NASA Centers must prepare journal vouchers (JV) to clear those exceptions. All JVs should include the appropriate supporting documentation and management approval, as outlined in NASA Procedural Requirement (NPR) 9220.1B, Journal Voucher Preparation and Approval. All journal vouchers must reconcile to the SAP reconciliation tool differences. In addition, all journal vouchers must be reversed by the second workday of the following month.

Scope of Requirement:

The list below represents CMP controls that have immediate impact on producing balanced agency financial statements for submission to external regulatory agencies. Along that line, all exceptions for these CMP controls should be cleared by all reporting periods.

	Reconciliation Tool	CMP Control Activity
1.	Advances	3.7
2.	Anticipated	9b.1a, 9b.1b, 9b.1c, 9c.5
3.	Accounts Receivables	3.5
4.	Payables	6.12
5.	Prepaid	4.1
6.	Revenue	3.6a, 3.6b, 3.6c, 3.6d
7.	Obligations	10.10a, 10.10b, 10.10c
8.	Abnormal Balances	13.3, 13.3a, 13.3b
9.	Blank AOF	12.4
10.	Invalid Fund Type and Status	13.4
11.	NASA to NASA Intra-governmental Differences	4.2
12.	Dr vs. Cr Differences	13.5
13.	Budgetary Resources	9a.2

Reconciliation Tool Criteria: CMP – Include/exclude cancelled funds as defined by each CMP Activity.

CMP – All: Record all journal vouchers at the fund and trading partner level and include funded program and functional area where appropriate.

Journal Voucher Posting Timeline

The agency must produce balanced financial statements and other financial data for submission to the Office of Management and Budget, Department of Treasury, and other regulatory agencies. Accordingly, the NASA Centers and/or Business Area 01 need to post journal vouchers with a document type of **BX** to clear all data anomalies for the 13 CMP Reconciliation Tools listed above for those exceptions over \$0 at the fund level before the fiscal quarter-end close.

External reporting requirements supported by these control activities

This document is designed to set standards for the monitoring and control activities that affect the following reports.

- Interim Financial statements
- Intragovernmental Reporting
- Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
- Apportionment and Reapportionment (SF-132)
- Statement of Transaction (SF-224)
- Treasury Report on Receivables (TROR)
- Agency Financial Report (AFR)

Authoritative guidance for this monitoring program is based on rules and regulations published by the Office of Management and Budget, the Department of Treasury and Federal Laws related to financial

management at federal agencies, NPR 9010.2A Financial Management Operating Procedures and the Continuous Monitoring Program, and related NPD/NPRS.

Roles and Responsibilities

These control activities should be performed for each individual business area except where Agency is indicated. The following are the business areas:

<u>Business Area*</u>	<u>Center</u>
10	Headquarters – Regional Finance Office (RFO)
21	Ames Research Center
22	Glenn Research Center
23	Langley Research Center
24	Armstrong Flight Research Center
51	Goddard Space Flight Center – RFO
55	NASA Office of JPL Management and Oversight (NOJMO) – RFO
62	Marshall Space Flight Center
64	Stennis Space Center
72	Johnson Space Center
76	Kennedy Space Center

*** Note:** The NSSC Working Capital Fund entity is considered a “Center” for its own operations for purposes of this manual. However, where the NSSC is listed under “Responsibility” this is in reference to the services provided to the Centers by the NSSC Service Delivery.

**** Note:** Business Area 10 does not include the NSSC/I3P Working Capital Fund operations. The NSSC Budget & Accounting Division prepares the CMP submissions for all the NSSC/I3P Working Capital Fund activity and are considered a “Center” under Business Area 11 for its own operations for purposes of this manual. Any NSSC/I3P Working Capital Fund variances and/or explanations that appear on the Control Activities prepared by other Centers, should be referred to Business Area 11’s submission with the statement “Defer to the CMP package prepared by the NSSC for BA11 for the results of this exception/variance.”

***** Note:** Business Area 77 is for External Reporting Branch temporary Journal Voucher adjustments and are reversed the following month.

The NASA Deputy Chief Financial Officer of Finance (DCFO) or Official designee shall:

- Establish and be responsible for all reconciliations at the Agency.
- Analyze and evaluate the results of the monitoring activities through comparison to policy standards and performance metrics.
- Evaluate the results of control activities.
- Coordinate and monitor the development and submission of reconciliations.
- Provide guidance relative to the continuous monitoring process.

The NASA Center Chief Financial Officer shall:

- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.
- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the Center.
- Provide a monthly NASA Center Certification to ensure all control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:
 - The reviews and/or reconciliations described for the internal controls have been performed.
 - Auditable support documentation exists for the reviews and reconciliations performed.
 - Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

The NSSC Chief Financial Management Division shall:

- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.
- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the NSSC.
- Provide a monthly NSSC Certification to ensure all required control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:
 - The reviews and/or reconciliations described for the internal controls have been performed.
 - Auditable support documentation exists for the reviews and reconciliations performed.
 - Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

Process Champions and Process Integrators (PC/PI) shall:

- Review assigned CMP control activity procedures and submit any updates to FMD for approval.
- Ensure monthly exceptions are regularly reviewed and monitored.
- Provide recommended guidance to corresponding PC/PI community, to include, but not limited to, exception reporting, coloring guidance, and minimum supporting documentation requirements.
- Address CMP audit inquiries and requests.

Audit Documentation

The reconciliations/work papers for each control activity are to be maintained as documentation and evidence the activity was performed. All supporting documentation must include the source of the report (and the report description) that was used. Supporting documentation **must be attached** to the CMP Tool and maintained at the Centers/Agency/NSSC and accessible on request, including:

- Reconciliations (not generated by the tool or documentation of issues with the tool generated report),
- PC/PI required supporting documentation,
- activity exceptions, and
- Center specific approved coloring guidance.

Due Dates

The Centers are required to submit the following:

- CFO Certification (provided in the Appendix)
- Center Reporting Matrix
- Signed Control Activities Sheet for each performed control activity (including Control Activities performed by the NSSC)
- Fluctuation Analysis (Control Activity 13.1) – Quarterly
 - Fluctuation Analysis for the 4th Quarter should be run through period 13.
 - 4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.

These submissions are due to the Financial Management Division via a secured system – Continuous Monitoring Program (CMP) Automation Tool Website - by Close of Business the 14th calendar day of each month. DAB will perform a completeness review on the 14th calendar day of the month and notify the Centers of any issues noted. The Center CFO certifications are due by close of business the 15th calendar day of each month. Results of CMP activities performed by the NSSC Service Delivery must be available to the Centers by three workdays prior to the Center submission date and reviewed by Centers as part of the CMP certification process. Reconciliations, work papers, and supporting documentation for each Control Activity will be maintained by the Centers and NSSC and available upon request. Also, a Center may submit all supporting documentation for each Control Activity as some centers are currently practicing. Control Activities Sheets prepared for Business Area 01/Agency are due when the monthly financial reporting process has been completed.

The Continuous Monitoring Program (CMP) Automation Tool Website is an application used to support the agency wide CMP reporting process. The application is integrated with source data systems (ex., SAP) to provide pre-scheduled as well as ad-hoc report execution. The application also provides an electronic process for activity, center, and agency approvals.

The application can be accessed at: <https://cmp.nasa.gov/>.

Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments

Financial statement line items:

Fund Balance with Treasury – Balance Sheet

Investments – Balance Sheet

Other Liabilities (Liability for non fiduciary deposit fund clearing accounts and undeposited collections) – Balance Sheet

Net Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

1010.1000 Converted FBWT for AP, AR, CO type transactions
1010.2000 Drawdowns (HHS)
1010.2500 Drawdowns-Transfer from HHS
1010.2600 HHS Drawdown Credits from Prior Year
1010.2999 HHS Year End Closing
1010.3102 Fund Balance with US Treasury – Transfers In
1010.3103 Fund Balance with US Treasury – Transfers Out
1010.3106 Fund Balance with US Treasury – Rescission
1010.4114 Fund Bal With US Treasury – Gift and Donation Rece
1010.4119 Fund Balance with US Treasury Manual Warrant
1010.4395 Fund Bal With US Treasury – New Account for A128
1010.5000 Fund Balance with US Treasury
1010.5100 IPAC Collections
1010.5215 SF-215 and SF-5515 Collections
1010.5220 Fedwire Collections
1010.5225 Pay Gov Credit Card Collection
1010.5240 Pay Gov Automated Clearing House Collection
1010.5255 Advances without Reimbursable Sales Orders
1010.6100 Disbursements and Adjustments
1010.6155 State Department (Foreign) Charges
1010.6150 Checks and Cash Refunds Current Year
1010.6300 Disbursements of Cancelled Payables
1010.7120 Investment in US Securities (par) Subclass (88)
1010.7130 Redemption of US Securities (par) Subclass (98)
1010.7200 Unrealized Discounts Subclass (75)
1010.7300 Earnings .2
1010.8100 IPAC Disbursements or Refunds Current Year
1010.8200 Fedwire Refunds Current Year
1010.8300 Pay-Gov Credit Card Refunds Current Year
1010.8400 Pay-Gov ACH Refund Current Year
1010.9817 NON-SF224 Department of Interior Payroll Change
1010.9818 NON-SF224 HHS DRAWDOWNS CHARGE
1010.9819 Cash Transactions Not Reported on SF224

General ledger accounts comprising the line items:

1010.9820	Non-SF224 State/Foreign Charge
1010.9821	AR Transition
1010.9888	Cash Transactions Not Reported on SF 224
1010.9999	Period End Adjustment Not Reported on SF 224
1090.0000	FBWT under Continuing Resolution
1090.3101	FBWT under a Continuing Resolution
1090.3102	FBWT under a Continuing Resolution – Transfers-In
1090.3103	FBWT under a Continuing Resolution – Transfers-Out
1610.0000	Investments in US Treasury Securities
1611.0000	Discount on US Treasury Securities
1612.0000	Premium on US Treasury Securities
1613.0000	Amortization of Discount and Premiums
1618.0000	Market Adjustment – Investments
2400.0000	Liability for Deposit Fund Clearing Accounts
2400.1000	Liability for Deposit Fund Clearing Accounts
2400.2000	Liability Account – LOC/HHS
2400.3000	Liability Account – Check Retrieval
2400.4000	Liability Account – Foreign Payments
4114.0000	Appropriated Trust or Special Fund Receipts
4170.0000	Transfers – Current Year Authority
4190.0000	Transfers – Prior Year Balances
4222.0000	Unfilled Customer Orders with Advance
4252.0000	Reimbursements and Other Income Earned- Collected From Federal Sources
4254.0000	Reimbursements Earned- Collected From Non-Federal Sources
4253.0000	Prior Years Unfilled Cust Ord w Adv Refund Paid
4264.0000	Actual Collections of Rent
4277.0000	Other Actual Collections –Federal
4395.0000	Authority Unavailable Pursuant to Public Law Temporary
4802.0000	Undelivered Orders – Obligations, Prepaid/Advanced
4872.0000	Downward Adjustments of Prior Year Undelivered Orders
4882.0000	Upward Adjustments of Prior Year Undelivered Orders
4902.0000	Delivered Orders – Obligations, Paid
4972.0000	Downward Adjustments of Prior Year Paid Delivered Orders
4982.0000	Upward Adjustments of Prior Year Paid Delivered Orders
5311.0000	Interest Revenue – Investments

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist

Completeness – Existing transactions are recorded

Accuracy – Recorded transactions are stated at correct amounts

Valuation – Transactions are properly valued

Classification – Transactions are properly classified

Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

Financial reporting objectives: (SFFAS #1)

The Fund Balance with Treasury (FBWT) should represent the aggregate amount of funds in NASA's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities.

Monthly FBWT reconciliation reflects all appropriate account balances.

FBWT balance is properly increased when NASA:

- receives appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations;
- redeems investments in U.S. securities;
- receives transfers and reimbursements from other agencies; and
- collects and credits amounts to its appropriations or fund accounts that the entity is authorized to spend or use to offset its expenditures.

FBWT balance is properly decreased when it:

- disburses to pay liabilities or to purchase assets, goods, and services;
- invests in U.S. securities;
- cancels expired appropriations;
- makes transfers and reimbursements to other entities or to the Treasury, and
- cancels appropriations as a result of sequestration or rescission.

Treasury securities should be recognized at their acquisition cost. If the acquisition cost differs from the face (par) value, the security should be recorded at the acquisition cost, which equals the face value plus or minus the premium or discount on the investment, whichever is more definitively determinable.

Investments in Treasury securities should be carried at their acquisition cost and adjusted by the amortization of the premium or discount.

Premiums and discounts should be amortized over the life of the Treasury security using the interest method. The interest method is the effective interest rate multiplied by the carrying amount of the Treasury security at the start of the accounting period equals the interest income recognized during the period.

Activity and balances in suspense accounts should be kept at a minimum and recorded in the proper funds in a timely manner. The Budget Clearing Accounts (suspense accounts) are used to temporarily record unidentifiable collections or for other business processes approved by Treasury.

Control Activity 2a.3: Reconcile FBWT Balances between SAP and Treasury (Cash Template)

Purpose of reconciliation: To ensure that SAP 1010 cash balances equal Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/Business Area 01

Reviewer: Centers

Procedures/data sources:

External data source: GWA Transaction Receipts Unavailable Report, GWA Transaction Expenditure Report, GWA Expenditure Activity Report

Transaction code: SAP – GR55 ZAFT

Transaction description: NASA AoF by Fund Type

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: SAP: Agency Location Code (ALC) Account 1010 for all business areas by Treasury Account symbol

Analysis/review procedure to be performed: Validate that FBWT balances in SAP equal Treasury balances by Treasury Account symbol. Identify differences at the document level (via the transaction register and SAP SF 224) for Agency/Centers/NSSC to follow up on and correct if necessary. Identify as an exception amount where SAP TAS amount does not equal Treasury TAS amount. The Centers/NSSC are required to document the results of the reconciliation by completing the required FBWT template, with applicable explanations. The FBWT Template must include a column (last column to the right) for populating absolute values.

Standards: There should be no differences.

Thresholds for differences/exceptions:

Month end: FBWT differences between SAP and Treasury: \$0

Quarter end: FBWT differences between SAP and Treasury: \$0

Year end: FBWT differences between SAP and Treasury: \$0

Timing Difference: Fund Balance with Treasury differences less than 20 calendar days and differences due to other Agencies updating NASA's Appropriations in the Treasury system before NASA is provided the information to record the transactions in SAP.

Control Activity 2a.4: Validate Fund Resources Equals Fund Equities (GTAS Edit 4)

Purpose of reconciliation: To validate that funded resource accounts equal funded equity accounts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated /Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select L95FACTED5 and Variant FY23FACTSEEDIT

Transaction description: Reconcile funded resource accounts to funded equity accounts

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Agency performs consolidated report on GTAS Edit 4 on all appropriations (AOF)/Centers perform GTAS Edit 4 on reimbursable funds, WCF ending in “R”, and EUL/NHPA funds ending in “E”, “L”, and “N”.

Analysis/review procedure to be performed: Validate that total resources equal funded equity

Standards: Refer to GTAS Edit 4- <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Thresholds for differences/exceptions for Agency:

Month end: Differences between fund resource accounts and fund equity accounts: \$0

Quarter end: Differences between fund resource accounts and fund equity accounts: \$0

Year end: Differences between fund resource accounts and fund equity accounts: \$0

Thresholds for differences/exceptions for Centers: Reimbursable and WCF

Month end: Differences: \$1

Quarter end: Differences: \$1

Year end: Differences: \$1; Agency will need Centers assistance to research.

Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edits 14 and 20)

Purpose of reconciliation: To validate that budgetary and proprietary FBWT activity reconciles.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID CASH OUTLY and Variant 23 CASH OUTLY

Transaction description: Reconciliation of proprietary receipts/disbursements to budgetary net outlays

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Validate that the proprietary cash activity reconciles to the budgetary cash activity. Investigate and correct differences. Differences must be tracked until resolved.

Standards: 1010.0000 thru 1010.2999 + 1010.5001 thru 1010.6300 + 1010.7777 thru 1010.9820 = 4222.XXXX + 4252.XXXX + 4254.XXXX, 4253.XXXX + 4264.XXXX + 4266.XXXX + 4277.XXXX + 48X2.XXXX + 49X2.XXXX

Refer to GTAS Edits 14 & 20 – <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Thresholds for differences/exceptions:

Month end: Differences between proprietary disbursements versus budgetary outlays: \$0

Quarter end: Differences between proprietary disbursements versus budgetary outlays: \$0

Year end: Differences between proprietary disbursements versus budgetary outlays: \$0

Control Activity 2a.5b: Reconcile Proprietary and Budgetary–Collections and Disbursements

Purpose of reconciliation: To validate that budgetary and proprietary collection and disbursement activity reconciles.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select L95FICLDSB and Variant 23 CASH OUTLY

Transaction description: Reconciliation of Proprietary and Budgetary-Collections and Disbursements

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should be excluded because there is no budgetary accounting for these.

Analysis/review procedure to be performed: Validate that the proprietary and budgetary cash activity reconciles to the collections and disbursements cash activity. Investigate and correct differences in collections and disbursements. Differences must be tracked until resolved.

Standards: Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240 and 1010.9821; must agree with Budgetary Collection Accounts: 4222.XXXX, 4252.XXXX, 4253.XXXX, 4254.XXXX, 4255.XXXX, 426X.XXXX, 427X.XXXX,, 4872.XXXX and 4972.XXXX. Proprietary Disbursement Accounts: 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and 1010.9820 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.XXXX, 4882.XXXX, 4902.XXXX, 4908.XXXX and 4982XXXX.

Refer to GTAS Edits 14 & 20- <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Thresholds for differences/exceptions:

Month end: Differences between proprietary and budgetary collections and disbursements: \$0

Quarter end: Differences between proprietary and budgetary collections and disbursements: \$0

Year end: Differences between proprietary and budgetary collections and disbursements: \$0

Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP

Purpose of reconciliation: To determine that drawdown postings related to HHS grants are properly recorded in SAP and transactions are recorded timely in the proper period. Grant drawdowns are posted to SAP through the Department of Health and Human Services (HHS) Payment Management Services (PMS), referred to as the “HHS interface”. Recipient organization requests for funds are submitted through PMS. The funds are then delivered to the recipient organization’s financial institution via electronic funds transfer (EFT). The next business day. The “HHS interface” posts daily drawdown amounts to SAP for each established grant/cooperative agreement for the grantee. HHS drawdown invoice receipts are recorded in SAP to reflect the drawdown amounts based on two-way match logic, where the cost and disbursement amounts are recorded simultaneously. The validation of HHS drawdown postings to IDOC postings should be continuously monitored throughout the month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/BA 55 NOJMO

Reviewer: Centers

Procedures/data sources:

External data source: HHS – Confirmed Payments Transaction Spreadsheet

Transaction code: SAP – Z_HHS_IDOC_VIEW, GR55 ZAOF, and FBL1N

Transaction description: HHS – Confirmed Payments Transaction Spreadsheet; SAP – Display HHS IDOC Content-Drawdowns, Accounts by AOF, and Vendor Line Item Display

Accounting periods to be analyzed: Current period

Other selection criteria: ZHHS vendors only, business area, Accounts 1010.2000 and 1010.2999

Analysis/review procedure to be performed: Validate that PMS data by payee document number reconciles to the disbursements by grant to SAP data. Agency determines that all disbursement postings were recorded to the correct Treasury symbol.

Prepare a work paper that shows the reconciliation between the HHS confirmations, the IDOCs recorded, and the posted disbursements and parked documents. Investigate and correct differences.

- Code 51 shows IDOCs that did not post.
- Code 53 shows IDOCs that successfully posted.
- Code 68 shows Failed IDOC posted manually flagged for Deletion.

Standards: The drawdowns from the HHS system should equal the IDOC’s recorded in SAP and there should be no differences and no balances remaining in accounts.

Thresholds for differences/exceptions:

Month end: HHS documents not processed at the end of the period: \$1

Quarter end: HHS documents not processed at the end of the period: \$1

Year end: HHS documents not processed at the end of the period: \$1

Control Activity 2b.2: Reconcile Disbursements between HHS and SAP –Business Objects (BOBJ)

Purpose of reconciliation: To determine that Grant related cumulative disbursements in SAP-BOBJ reconciles to HHS' records

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/BA 55 NOJMO

Reviewer: Centers

Procedures/data sources:

External data source: HHS – NHHS Synchronization Transactions Spreadsheet

Transaction code : SAP – BOBJ– PRRPT33

Transaction description: HHS – NHHS Synchronization Transaction Spreadsheet or HHS – confirmed Payments Report; SAP-BOBJ – Purchase Orders by PLI/ALI – ITD

Accounting periods to be analyzed: 0 – current period, inception to date, all fiscal years

Other selection criteria: Purchasing Document Type: ZCOA, ZGRN, YG, YH and YS. Also include any new Purchasing Document Types listing ZHHS as the Vendor Account Group.

Analysis/review procedure to be performed: Prepare a work paper that shows the reconciliation between the HHS report and the SAP – BOBJ report for open active grants excluding grants that are administratively complete in SAP and “Closed” in PMS. Out of balances caused by disbursements prior to a grant being migrated to PMS should be excluded from reconciliation. NOJMO: No documents are excluded.

Standards: There should be no differences at month or year end.

Thresholds for differences/exceptions:

Month end: HHS disbursements versus NASA: \$0

Quarter end: HHS disbursements versus NASA: \$0

Year end: HHS disbursements versus NASA: \$0

Timing Difference: Disbursement amount in SAP does not match PMS because ACH Payments were made before the Grant was converted to advance payment method for processing (previously referred to as Letter of Credit (LOC)).

Control Activity 2b.4: Validate completeness of Department of State foreign transactions

Purpose of reconciliation: The Department of State pays expenses incurred by NASA employees on overseas job assignments on behalf of NASA. The types of expenses are housing, TDY travel, education, payroll and other expenses. The Department of State reports the charges on their FMS 224 Statement of Transactions report using the NASA appropriations. Thus, the charges are reflected monthly on the Government-wide Accounting (GWA) Account Statement from the Department of the Treasury. Monthly these charges are distributed via the Intra-governmental Payment and Collection (IPAC) system to the applicable employees respective NASA Centers. The ALCs established for the Department of State charges are 00008768, 00008769, and 19-00-0003.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 72

Procedures/data sources:

External data source: GWA report for NASA

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: Current month only

Other selection criteria: Business area, accounts 1010.6155, 1010.9820, 6790.9820, Doc Type SF

Analysis/review procedure to be performed: Validate the Department of State Journal Voucher to the Department of State charge on the GWA Account Statement. All discrepancies for the appropriation reported by the State Department must be identified, investigated, explained and monitored until corrected.

Standards: Foreign transactions should be recorded accurately and timely at the Center level according to the policy and/or the specific HQ guidance.

Thresholds for differences/exceptions:

Month end: Differences between foreign payment amount postings in SAP: \$1

Quarter end: Differences between foreign payment amount postings in SAP: \$1

Year end: Differences between foreign payment amount postings in SAP: \$1

Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)

Purpose of reconciliation: To determine that amounts reported in accounts related to Continuing Resolution are accurate and properly recorded.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Continuing Resolution Public Law

Transaction code: SAP – GR55 ZOCF

Transaction description: Trial balance by Treasury symbol (OCFO version)

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, SGL Accounts

Analysis/review procedure to be performed: Prepare a schedule of balances in 1090.0000 by Treasury Account Symbol that reconciles to the general ledger balances and determine that general ledger balances are consistent with the Continuing Resolution. Determine that balances in 1090.0000 reconcile to budgetary accounts at the Treasury Account Symbol level.

Standards: Funds subject to Continuing Resolution should be recorded in 1090.0000. Account 1090.0000 should agree to the net of Accounts 4119.0000 and 4395.0000 during active period of Continuing Resolution. After the active period this reconciliation no longer applies when 1090 is reduced to “0”.

Thresholds for differences/exceptions:

Month end: Continuing resolution funds in 1010.XXXX accounts: \$1

Quarter end: Continuing resolution funds in 1010.XXXX accounts: \$1

Year end: Continuing resolution funds in 1010.XXXX accounts: \$1

Control Activity 2c.1: Validate investments value on the trial balance

Purpose of reconciliation: To determine that the investments are stated at the proper value and reconcile with Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Bureau of Public Debt (Treasury) reports

Transaction code: SAP – FMFG_E_TRANS_REG, SAP – GR55 Z5OC

Transaction description: Transaction Register, Balance Sheet

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: AOF 80X8978 (Challenger), business area 01 and business area 10, AOF 80X8550 (Endeavor), business area 01 and business area 10

Analysis/review procedure to be performed: Prepare a schedule of investments that lists individual investment terms and reconciles to the SGL accounts 1010.7120, 1010.7130, 1342, 1610, 1611, 1612 and 1613. Prepare schedules of amortization that also reconcile to the general ledger balances. Validate that interest has been accrued and recorded properly in SGL accounts 1342 and 5311.

Standards: Investment balances should be supported by Treasury schedules and amortization schedules.

Thresholds for differences/exceptions:

Month end: Differences between Treasury schedules/amortization schedules of investments: \$1

Quarter end: Differences between Treasury schedules/amortization schedules of investments: \$1

Year end: Differences between Treasury schedules/amortization schedules of investments: \$1

Control Activity 2d.3b: NON 6500 funds review

Purpose of reconciliation: Review Deposit Fund (NON6500) to ensure appropriate use of Fund and proper use of general ledger accounts.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, funds: NON6500, Accounts 1010.0000 to 1010.9999

Analysis/review procedure to be performed: Identify GL cash account balances by netting cash accounts together. Review trial balances and determine that all account balances are supported by documentation and CRQ. Ensure that all non-federal advances without a sales order recorded in the account at year-end are properly removed as per Agency guidance.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Balance in NON6500 not supported: \$1

Year end: Balance in NON6500 not supported: \$1

Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation.

Purpose of reconciliation: To determine that all postings to the miscellaneous receipt accounts are valid, that accounts 2985, 5993, and 5994 received the correct trading partner assignment, and to ensure that the total of each general fund appropriation (801435; 801099; 803200; 803220) agrees with Treasury's General Fund for NASA.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Parts A and B:

Transaction code: SAP – GR55 –Z6AF

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, application of fund (AOF) 801099, 801435, 803200, and 803220, all accounts.

Part C:

Transaction code: SAP – GR55 –Z6AF, select variant GEN FND REC

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 0 – current, inception to date

The following will be pre-populated in the variant:

In the application of Fund (AOF) value:

801099, 801435, 803200 and 803220

In the accounts value:

1010.0000 thru 1010.9999; 1300.0000 thru 1399.9999; 2985.0000 thru 2985.9999

Other selection criteria: Business area

Analysis/review procedure to be performed:

Parts A and B:

Review the trial balances and determine that there are no transactions in any account except for 1010.XXXX, 1310.XXXX, 1319.XXXX, 1340.XXXX, 1347.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXX, 5324.XXXX, 5325.XXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX (unless they are for corrections to zero balances). Exceptions must be identified, investigated, and monitored until permanently corrected. Review trading partners posted to accounts 2985, 5993 and 5994 to ensure that the trading partner is 9900. Identify as an exception, transactions with a trading partner other than 9900 where there is no offsetting corrective transaction. Any other trading partner number applied should be reviewed and corrected before month end closing.

Part C:

Review the trial balances by AoF to ensure that SGL 1010 plus (+) 13XX equals (=) 2985. If the accounts listed do not net to zero, there is a difference that must be identified, investigated and monitored until permanently corrected. However, the balance in each NASA center's general fund receipt appropriation should equal zero. Therefore, any difference found will need to be corrected before month end closing.

Quarterly, Treasury will submit NASA's agency-wide General Fund Receipt appropriation balances to the OCFO/External Reporting Branch for further analysis/reporting.

Standards:

Parts A and B:

These funds should only have current year balances in the following accounts:

1010.XXXX, 1310.XXXX, 1319.XXXX, 1340.XXXX, 1347.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXX, 5324.XXXX, 5325.XXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX. Trading Partners posted to 2985, 5993, and 5994 should be 9900

Part C:

SGL 1010 + SGL 13XX = SGL 2985 by AOF

Thresholds for differences/exceptions:

Month end:

- A: Balances in Non-Fund Misc. Receipt Accounts: \$0
- B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
- C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: \$0

Quarter end:

- A: Balances in NON-Fund Misc. Receipt Accounts: \$0
- B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
- C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: \$0

Year end:

- A: Balances in NON-Fund Misc. Receipt Accounts: \$0
- B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
- C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: \$0

Control Activity 2d.6: Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Purpose of reconciliation: To ensure that only authorized transactions are recorded in account and proper supporting documentation is maintained.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

Transaction code: SAP – GR55 ZAFT

Transaction description: Trial balance by Treasury symbol/fund type

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, account 2400.XXXX

Analysis/review procedure to be performed: Review TB and ensure proper supporting documentation along with detailed explanations for any balances.

Standards: FMS Treasury issued guidance limiting the use of the suspense accounts. Balances in this GL account should only be used for Deposit account activity. Balances should be supported by proper documentation.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Balance in SGL Account 2400: \$0

Year end: Balance in SGL Account 2400: \$0

Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54)

Purpose of reconciliation: To validate that total spending authority from offsetting collections is greater than or equal to \$0 for each fund at the Fed and Nonfed level.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: GR55 – FC18

Transaction description: L95 GTAS 53 & 54 Collections

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should also be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Review the GR55 report and validate that total spending authority from offsetting collections is greater than or equal to \$0 for each fund at the Fed and Nonfed level.

Standards: Refer to GTAS Edits 53 & 54 <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Spending Authority from Offsetting Collections Accounts: 4212 + 4222 + 4252 + 4253 + 4254 + 4255 + 4260 + 4261 + 4262 + 4263 + 4264 + 4265 + 4266 + 4267 + 4271 + 4273 + 4275 + 4276 + 4277 + 4290 + 4872 + 4972 ≥ \$0 at the Fed and Nonfed level.

Thresholds for differences/exceptions:

Month end: Total abnormal Spending Authority from Offsetting Collections: \$0

Quarter end: Total abnormal Spending Authority from Offsetting Collections: \$0

Year end: Total abnormal Spending Authority from Offsetting Collections: \$0

Control Activity 2f: Review and Validation of EUL/NHPA Abnormal Collections

Purpose of reconciliation: To validate that EUL/NHPA offsetting collections is greater than or equal to \$0 for each AOF.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NSSC)

Procedures/data sources:

Transaction code: GR55 – FC19, Variant EUL/NHPA ABNOR

Transaction description: L95 Trial Balance for EUL/NHPA Offsetting Collection Accounts (4264, 4872, 4972)

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, AOF; EUL and NHPA (“E” and “N” funds)

Analysis/review procedure to be performed: Review the GR55 report and validate that total from offsetting collections at the AOF level is greater than or equal to \$0

Standards: Balances in offsetting collections are greater than or equal to \$0
Offsetting Collections Accounts: $4264 + 4872 + 4972 \geq \0 at the AOF Level.

Thresholds for differences/exceptions:

Month end: Total abnormal balance from Offsetting Collections: \$0

Quarter end: Total abnormal balance from Offsetting Collections: \$0

Year end: Total abnormal balance from Offsetting Collections: \$0

Chapter 3: Accounts Receivable/Advances from Others/Revenues

Financial statement line items:

Accounts Receivable, Net (federal and non-federal) – Balance Sheet
Advances from Others (federal and non-federal) (Other Liabilities) – Balance Sheet
Earned Revenues – Statement of Net Cost
Spending Authority from Offsetting Collections – Statement of Budgetary Resources
Change in Uncollected Payments from Federal Sources – Statement of Budgetary Resources

General ledger accounts comprising the line items:

1310.0000	Accounts Receivable
1310.3000	Accounts Receivable – Refunds Due
1310.4000	Accounts Receivable – Cancelled Funds
1310.5000	Accounts Receivable In Transit
1319.0000	Allowance for Loss on Accounts Receivable
1320.0000	Funded Employment Benefit Contributions Receivable
1325.0000	Taxes Receivable
1329.0000	Allowance for the Loss on Taxes Receivable
1330.0000	Receivables – Transfers of Currently Invested Balance
1335.0000	Expenditure Transfers Receivable
1340.0000	Interest Receivable – Not Otherwise Classified
1342.0000	Interest Receivable – Investments
1347.0000	Allowance for Loss on Interest Receivable – Not Otherwise Classified
1350.0000	Loans Receivable
1359.0000	Allowance for Loss on Loans Receivable
1360.0000	Penalties, Fines, Administrative Fees Receivable – Not Otherwise Classified
1367.0000	Allowance for Loss on Penalties, & Fines
1370.0000	Administrative Fees Receivable – Not Otherwise Classified
1377.0000	Allowances for Other Administrative Fees – Not Otherwise Classified
2310.0000	Liability for Advances and Prepayments
2310.1000	Advances to others cancelled funds
4221.0000	Unfilled Customer Orders without Advance
4222.0000	Unfilled Customer Orders with Advance
4251.0000	Reimbursements & Other Income Earned – Receivable
4252.0000	Reimbursements & Other Income Earned – Collected
4254.0000	Reimbursements & Other Income Earned – Collected from Non-Federal Sources
5200.0000	Revenue from Services Provided
6720.0000	Bad Debt Expense

Management assertions (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts

Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #7)

An intragovernmental or public receivable should be recognized when NASA establishes a claim to cash or other assets against other entities/persons, either based on legal provisions or goods or services provided.

Losses on public receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The allowance for uncollectible amounts should be recognized to reduce the gross amount of public receivables to their net realizable value. The allowance for uncollectible amounts should be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct. Losses due to uncollectible amounts should be based on an analysis of both individual accounts and a group of accounts as a whole.

When advance fees or payments are received from another federal entity, revenue should not be recognized until costs are incurred from providing the goods and services. An increase in cash and an increase in liabilities should be recorded when the cash is received.

Control Activity 3.1: Reconcile source documents to accounts receivable reports

Purpose of reconciliation: To validate Reimbursable Accounts Receivable billing transactions to ensure that the total accounts receivable have been properly recorded and cleared/liquidated.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP-ZFI_AR_Billing, SAP-ZFI_AR_R_BRQ_NBIL, SAP-ZAR_VF04_BILLING, SAP – S_ALR_87012173

Transaction description: Sales Order Billing “Preliminary Billing Register”, Unbilled Billing Request, AR Monthly Billing Results Report, Maintaining Due List and List of Customer Open Items

Accounting periods to be analyzed: Current Reporting month ran as of billing cycle date

Analysis/review procedure to be performed: Validate billed receivables total against monthly bills determining all costs are billed and cleared in accordance with Agency policy and procedures.

Standards: Balances should be supported by documentation including Preliminary Billing Register for the reporting month against the monthly Maintain Billing Due List to the Unbilled Billing Requests. Open reimbursable bills should be for non-Advance agreements and items with month end IPAC restrictions only.

Thresholds for differences/exceptions:

Month end: Differences between documents and balances: \$0

Quarter end: Differences between documents and balances: \$0

Year end: Differences between documents and balances: \$0

Control Activity 3.2: Validate aging of accounts receivable

Purpose of reconciliation: To validate the balances by period in the accounts receivable aging report and review the aging report to identify delinquent balances which require additional follow-up action or referral to the Department of the Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING1310, SAP – GR55 ZTB3

Transaction description: Accounts Receivable Aging Report, Trial Balance

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, open items, accounts 1310.0000, 1310.3000, 1340.0000, 1360.0000 and 1370.0000, cancelled funds should be excluded

Analysis/review procedure to be performed: Reconcile the total balance of the aging report to the trial balance and identify exception amounts. Review balances over 45 days and determine whether or not they are collectible. Discrepancies must be identified, investigated, and monitored until permanently resolved. Validate/Verify balances over 45 days old and ensure that delinquent letters were issued at appropriate intervals. Ensure proper communication and follow-up actions have been performed for Federal Trading Partners. Review accounts receivable with the public that are delinquent and determine whether such accounts are subject to write-off based on NASA Policy (NPR 9610.1.2.9).

Standards: Accounts receivable should be aged properly to facilitate debt management.

Thresholds for differences/exceptions:

Month end: Accounts receivable balances over 45 days – not Validated/Verified: \$1

Quarter end: Accounts receivable balances over 45 days – not Validated/Verified: \$1

Year end: Accounts receivable balances over 45 days – not Validated/Verified: \$1

Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies

Purpose of reconciliation: To validate the allowance factors used to calculate the allowance balance and ensure balances agree to the General Ledger. To ensure accounts receivable balances are managed in accordance with Treasury Policies.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING1310, SAP – GR55 ZA33

Transaction description: Accounts Receivable Aging Report, Trial balance 8- digit level

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, open items, cancelled funds should be excluded

Analysis/review procedure to be performed:

Part A: Prepare and maintain a work paper that lists detailed balances in the allowance for doubtful accounts (1319.0000, 1347.0000, 1367.0000, and 1377.0000). The allowance should be calculated in accordance with NPR 9610.1A. The work paper should include explanations of discrepancies identified on the allowance for doubtful accounts spreadsheet.

Part B: Identify as an exception billing documents aged more than 150 days as an exception. Items over 150 days aged requires explanation of why it has not been transferred to Treasury

Standards: Balances over 120 days delinquent should be transferred to Treasury.

Thresholds for differences/exceptions:

Month end:

A: N/A

B: N/A

Quarter end:

A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception: Yes

B: Accounts receivable balances that should be transferred to Treasury: \$1

Year end:

A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. Yes

B: Accounts receivable balances that should be transferred to Treasury: \$1

Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances

Purpose of reconciliation: To determine that budgetary and proprietary receivable accounts reconcile.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: RECEIVABLE

Transaction description: Reconciliation of Budgetary and Proprietary Receivables

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, cancelled funds should be included.

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 4251.0000 = 1310.XXXX (excluding 1310.3000)

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary customer receivables: \$0

Quarter end: Budgetary versus proprietary customer receivables: \$0

Year end: Budgetary versus proprietary customer receivables: \$0

Control Activity 3.6a: Reconcile budgetary and proprietary Federal reimbursable revenue

Purpose of reconciliation: To reconcile budgetary and proprietary general ledger balances for Federal reimbursable revenue.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: REVENUES

Transaction description: Reconciliation of budgetary and proprietary revenues

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included, Trading Partner: 0-999999

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 5200.XXXX (Federal revenue) = 4251.XXXX + 4252.XXXX (Federal offsetting collections).

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary Federal revenues: \$0

Quarter end: Budgetary versus proprietary Federal revenues: \$0

Year end: Budgetary versus proprietary Federal revenues: \$0

Control Activity 3.6b: Reconcile budgetary and proprietary Non-Federal reimbursable revenue

Purpose of reconciliation: To reconcile budgetary and proprietary general ledger balances for Non-Federal reimbursable revenue.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, select Rule ID: REVENUESB

Transaction description: Reconciliation of budgetary and proprietary revenues

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included, Trading Partner: EXCLUDE 0-999999

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 5200.XXXX (Non-Federal revenue) = 4251.XXXX (Nonfederal with exception) + 4254.XXXX (Non-Federal offsetting collections).

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary Non-Federal revenues: \$0

Quarter end: Budgetary versus proprietary Non-Federal revenues: \$0

Year end: Budgetary versus proprietary Non-Federal revenues: \$0

Control Activity 3.6c: Reconcile budgetary and proprietary EUL/NHPA Revenue

Purpose of reconciliation: To reconcile budgetary and proprietary general ledger balances for revenue associated with Enhanced Use Leases (EUL) and National Historic Preservation Act (NHPA) Leases.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NSSC)

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, Rule ID: EULNHPAREV, Variant FY23 EUL/NHPA

Transaction description: Reconciliation of budgetary and proprietary EUL/NHPA lease revenues

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, EUL and NHPA (“E” and “N” funds)

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 5900.XXXX (Other Revenue Lease) = 4264.0000 (Actual Collections of Rent).

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary Non-Federal revenues: \$0

Quarter end: Budgetary versus proprietary Non-Federal revenues: \$0

Year end: Budgetary versus proprietary Non-Federal revenues: \$0

Control Activity 3.6d: Reconcile EUL/NHPA Deferred Revenue and Advance Account Change

Purpose of reconciliation: To reconcile the current year deferred revenue change to the change in the advance liability account change associated with Enhanced Use Leases (EUL) and National Historic Preservation Act (NHPA) Leases.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NSSC)

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, Rule ID: EULNHPADEF, Variant FY23 EUL/NHPA

Transaction description: Reconciliation of the change in proprietary balances for the advance liability and associated deferred revenue for EUL/NHPA lease revenues

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, EUL and NHPA (“E” and “N” funds)

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: Current Year Change by Fund 5909.XXXX (Contra for Other Revenue) = 2320.5909 (Other Deferred Revenue Non Reimb Lease).

Thresholds for differences/exceptions:

Month end: Proprietary to proprietary Non-Federal revenues: \$0

Quarter end: Proprietary to proprietary Non-Federal revenues: \$0

Year end: Proprietary to proprietary Non-Federal revenues: \$0

Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)

Purpose of reconciliation: To reconcile budgetary and proprietary balances for advances.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRGN_RP1, select Rule ID: ADVANCES

Transaction description: Reconciliation of budgetary and proprietary advance accounts

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Review reconciliation. Investigate and correct differences.

Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 4222.0000=2310.0000

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary customer advances received: \$0

Quarter end: Budgetary versus proprietary customer advances received: \$0

Year end: Budgetary versus proprietary customer advances received: \$0

Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions

Financial statement line items:

- Other Assets – Balance Sheet
- Gross Costs – Statement of Net Cost
- Gross Outlays – Statement of Budgetary Resources
- Elimination entries (NASA to NASA transactions) – All statements

General ledger accounts comprising the line items:

1410.0000	Advances and Prepayments
1410.1000	Travel Advances
1410.2000	Advances to the NSSC
1410.3000	Vendor Advances
1410.4000	Advances to Others Cancelled Funds
1450.0000	Prepayments
4802.0000	Undelivered Orders – Obligations, Prepaid/Advanced
4802.1000	Undelivered Orders – Paid/Prepaid/Advance Beginning balance
4802.9996	Undelivered Orders – Obligations, Prepaid/Advanced
4832.0000	Undelivered Orders Obligations Transferred Prepaid/Advanced
4872.0000	Downward Adjustments PY Prepaid Undelivered Orders
4882.0000	Upward Adjustments of PY Undelivered Orders

Management assertions: (supported by the control activities)

- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1)

Advances between Centers to the Working Capital Fund (WCF) should reconcile in a manner that facilitates Intra-NASA elimination in the preparation of the financial statements.

Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances

Purpose of reconciliation: To reconcile advances in account 14X0.XXXX to prepaid obligations 48X2.XXXX accounts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: PREPAIDS

Transaction description: Reconciliation of budgetary and proprietary accounts for vendor advances

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Review the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 14X0.XXXX=48X2.XXXX

Thresholds for differences/exceptions:

Month end: Differences in vendor advances: \$0

Quarter end: Differences in vendor advances: \$0

Year end: Differences in vendor advances: \$0

Control Activity 4.2: NASA to NASA inter –Agency transactions reconciliation

Purpose of reconciliation: To determine whether transactions with the WCF and other internal NASA entities reconcile.

Frequency: Monthly

Roles and Responsibilities:

A: Preparer/Approver: NSSC Service Delivery (Working Capital Fund Only)
Reviewer: Centers

B: Preparer/Approver: Centers/Business Area 01 (all other funds); NSSC as a “Center” (Working Capital Fund Only)

Procedures/data sources:

Transaction code: SAP-GR55 ZTB6

Transaction description: Trial balance

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, trading partner, Federal indicator

For all business areas/trading partners that have transactions with the reconciling Center, the following should be compared:

Part A – NSSC Service Delivery

Buyer: BA, TP 8011 & 8051

Seller: TP of BA, BA 10 & 51, AOF 80X4546

1410

2310

2110

1310

6100

5200 & 5209

Part B – Centers/Business Area 01

Buyer: BA, TP 8000-8099

Seller: TP of BA

1410

2310

2110

1310

5720

5730

5730

5720

6100

5200 & 5209

Part B - NSSC as a Center

Buyer: TP 8011

Seller: BA 10, AOF 80X4546, TP 8000-8099

1410

2310

2110

1310

5720

5730

5730

5720

6100

5200 & 5209

Analysis/review procedure to be performed: Prepare schedule of balances and identify accounts with differences. Differences need to be investigated and monitored until corrected. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month. Differences originating from cancelled funds should not be considered as exceptions.

Standards: All accounts should reconcile. Intra-NASA activity should be eliminated in accordance with OMB Circular A-136.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers: \$0

Quarter end: Differences between general ledger balances between centers: \$0

Year end: Differences between general ledger balances between centers: \$0

Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance

Purpose of reconciliation: To ensure the amount of the liquidation recorded is equal to current month actual costs reported on the NSSC utilization report, not including PRs.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Data source: NSSC Performance and Utilization Report; Liquidation spreadsheet, when applicable, is also included from NSSC Budget and Account Division (BAD)

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction registers

Accounting periods to be analyzed: Current period

Other selection criteria: Business area, account 1410.2000, use Dynamic Selections and select FI-SL Doc Type KR

Analysis/review procedure to be performed: Compare the credits (and any related corrections that are debits) posted to advances to the amounts on the utilization report, which is provided by the NSSC Budget and Accounting Division (BAD).

Standards: All accounts should reconcile.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers and NSSC WCF: \$1

Quarter end: Differences between general ledger balances between centers and NSSC WCF: \$1

Year end: Differences between general ledger balances between centers and NSSC WCF: \$1

Control Activity 4.4: Customer and Vendor Trading Partner Agency Identifier Review

Purpose of reconciliation: To validate the SAP Customer and Vendor database in accordance with Agency Identifier (AID) codes listed in Appendix 1a of the Treasury Financial Manual, Chapter 4700.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: A: NSSC Service Delivery – Non-reimbursable customer trading partner review

B: NSSC Service Delivery – Vendor trading partner review

Reviewer: Center

Preparer/Approver:

C. Center – Reimbursable Customer Trading Partner review

Procedures/data sources:

External data source: Agency Identifier (AID) codes listed in Appendix 1a of the Treasury Financial Manual, Chapter 4700. See Standards for web address.

Transaction code: SAP – ZFI_INTRAGOV – Intergovernmental Trading Partner Report

Transaction description: Federal trading partner activity/balances report

Accounting periods to be analyzed: Reporting Quarter

Other selection criteria: Business areas, Trading partner: 0 to 9999 & NONFED

-SGL Accounts (4.4a) 1310.3000, 1340.XXXX, 1360.XXXX, 1370.XXXX

(4.4b) 2110.1000, 1410.XXXX

(4.4c) Customer/Vendor Accounts 1310.0000 and 2310.0000, and all other accounts: 5200.0000 and 5209.0000

Analysis/review procedure to be performed: Filter Posting Date column to current quarter transactions. Confirm trading partner Agency Identifier and description in SAP report reconciles with codes listed in Appendix 1a. Trading partner AID "000" must not be used with intergovernmental transactions. Ensure Nonfed TPs are not associated with federal customers. Transactions in funds prior to FY15 with blank AIDs are not to be considered exceptions, as the requirement for AID and Main account began in FY15. Identify exceptions for Non Federal Customers where they AID (TP) and TP ALC fields are not blank. IF the Trading Partner of NONFED is populated (Federal Indicator of "N" and Department of "NF"), the Customer/Vendor Name field should not match any names of the Federal Agencies as listed with in Appendix 1a. A trading partner AID not listed in Appendix 1a should not be considered an exception if Treasury confirms it is a valid code.

Standards: The Trading Partner AID in SAP must be valid.

<https://tfm.fiscal.treasury.gov/media/2101/download?inline>

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Trading Partner AID in SAP Customer and Vendor databases are validated: Yes

Year end: Trading Partner AID in SAP Customer and Vendor databases are validated: Yes

Control Activity 4.5: Customer and Vendor Trading Partner and Main Account Review, (GTAS Validation 4) (Agency)

Purpose of reconciliation: To validate the Trading Partner (TP) Agency Identifier (AID) and Main Account control table in SAP is valid in accordance with Treasury's listing in Shared Accounting Module (SAM).

Frequency: Quarterly (Second month of each quarter)

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

External data source: Download of valid Trading Partner and Main Account combinations from the SAM Public Website.

Transaction code: N/A, tables provided by APS quarterly

Transaction description: Trading Partner (TP) to Agency ID (AID) Derivation Rules Table, Agency ID (AID) to Main Account (TP) Derivation Rules Table

Accounting periods to be analyzed: Current

Analysis/review procedure to be performed: Compare SAP control table trading partner (TP) Agency Identifier (AID) and main account information against the valid combinations listed in SAM.

Combinations in SAP not found in SAM must be identified, monitored, and corrected in the SAP table until resolved.

Standards: The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS. Valid TAS can be found on SAM Public Website: <https://www.sam.fms.treas.gov/sampublic/tasbetc.htm>
GTAS Validation 4: <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: All TP AID and Main Account combinations in the SAP control table have been validated and updated for changes to Treasury's SAM listing: Yes

Year end: All TP AID and Main Account combinations in the SAP control table have been validated and updated for changes to Treasury's SAM listing: Yes

Control Activity 4.6: Federal Only USSGL Accounts and Trading Partner Review

Purpose of reconciliation: To validate that federal-only account balances are reported with a numeric Trading Partner.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NSSC)

Procedures/data sources:

Transaction code: SAP – FMFGTB, Variant FEDSGLCHECKTB

Transaction description: US Federal: Trial Balance with Attributes

Accounting periods to be analyzed: 1 – current, inception to date (The FMFGTB includes ITD balances in period 1)

Other selection criteria: Business area, GL Accounts: 1330, 1335, 1351, 1630, 1631, 1633, 1923, 1925, 2150, 2155, 2170, 2510, 2511, 2520, 2923, 2970, 5720, 5730, 5740, 5745, 5750, 5755, 5756, 5760, 5765, 5766, 5775, 5776, 5780, 5790, 5791, 5792, 5997, 5998, 6310, 6730, 6850, 7112, and 7212, Trading Partner: exclude range 0-999999

Analysis/review procedure to be performed: Review the report for lines with an Ending Balance not equal to zero. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required to be posted at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: Per the USSGL Attribute Table, balances in federal-only accounts are required to be reported with a numeric Trading Partner

Thresholds for differences/exceptions:

Month end: Balance in Federal only USSGL Accounts with a non-numeric Trading Partner: \$0

Quarter end: Balance in Federal only USSGL Accounts with a non-numeric Trading Partner: \$0

Year end: Balance in Federal only USSGL Accounts with a non-numeric Trading Partner: \$0

Chapter 5: Property, Plant, and Equipment

Financial statement line items:

General Property, Plant and Equipment – Balance Sheet

Other Liabilities – Balance Sheet

Gross Cost (Depreciation) – Statement of Net Cost

General ledger accounts comprising the line items:

17XX.XXXX and 18XX.XXXX

1995.1000	-	General Property, Plant and Equipment Permanently Removed But Not Yet Disposed
1995.1999	-	General Property, Plant and Equipment Permanently Removed But Not Yet Disposed Accumulated Depreciation
2940.0000	-	Capital Lease Liability
5610.0000	-	Donated Revenue – Nonfinancial Resources
5720.2000	-	Financing Sources Transferred In Without Reimbursement – Property
5730.2000	-	Financing Sources Transferred Out without Reimbursement- Property
6610.1000	-	Cost Capitalization Offset
6610.8200	-	Adjustments to Assets
6710.1000	-	Depreciation, Amortization, and Depletion Expense [automated]
7110.0000	-	Gains on Disposal of Assets – Other
7190.0000	-	Other Gains
7210.1000	-	Losses on Disposition Specifically Identified Assets
7290.0000	-	Other Losses
7292.0000	-	Other Losses from Impairment of Assets
7400.1000	-	Prior-Period Adj -Corr. Of Err - PPE related
7401.1000	-	Prior-Period Adjs CAP - PPE Related
7401.2000	-	Prior-Period Adjs Changes in Acctng Princ Non PPE
8801.0000	-	Asset Activity Account
8802.0000	-	Purchases of Property, Plant, and Equipment
8804.0000	-	Purchases of Assets – Other

Acronym List:

AA	Asset Accounting
AMR	Asset Master Record
AUC	Asset Under Construction
CH Flag	Contractor-Held Flag
CHATS	Contractor-Held Asset Tracking System
CDF	Capitalization Determination Form
DD 250	Material Inspection and Receiving Report
DD 1149	Requisition and Invoice Shipping Document
DD 1354	Transfer and Acceptance of Department of Defense Real Property
DSPL	Disposal System
ECN	Equipment Control Number

EMR	Equipment Master Record
FMV	Fair Market Value
ISS	International Space Station
IUS	Internal Use Software
JV	Journal Voucher
NF 533	Contractor Financial Management Report
NF 1018	NASA Property in the Custody of Contractors
NF 1046	Transfer and/or Notification of Acceptance of Accountability of Real Property
NF 1617	Request for Cannibalization/Modification of Controlled Equipment
NESS	NF 1018 Electronic Submission System
NH Flag	NASA-Held Flag
PM	Plant Maintenance
PP&E	Property, Plant, and Equipment
R&D	Research and Development
RPM	Real Property Management
RSSI	Required Supplementary Stewardship Information
NBV	Net Book Value
NPR	NASA Procedural Requirement
NSSC	NASA Shared Services Center
WBS	Work Breakdown Structure
WIP	Work-in-Process

Management assertions: (supported by the control activities)

Existence and Occurrence: All reported transactions actually occurred during the reporting period and all assets and liabilities exist as of the reporting date.

Completeness: All assets, liabilities, and transactions that should be reported have been included and no unauthorized transactions or balances are included.

Rights and Obligations: All assets are legally owned by the agency and all liabilities are legal obligations of the agency.

Valuation: All assets and liabilities have been properly valued, and where applicable, all costs have been properly allocated.

Presentation and Disclosure: The financial report is presented in the proper form and any required disclosures are present.

Compliance: The transactions are in compliance with applicable laws and regulations.

Control objective: To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

Financial reporting objectives: (ASC 730, SFFAS #6, and SFFAS #10)

The following capitalization criteria apply to PP&E. NASA shall capitalize individual items of PP&E acquired by construction, purchase, transfer, donation, or exchange which meet all of the following criteria:

- a. Have a total cost of \$500,000 or more for personal and real property (\$1,000,000 or more for internal use software.)
- b. Have an estimated useful life of two years or more.
- c. Are not intended for sale in the ordinary course of operations
- d. Have been acquired or constructed with the intention of being used, or being available for use, by NASA.
- e. If acquired for an R&D project, have an alternative future use.

PP&E also includes: assets acquired through capital leases, including leasehold improvements and property owned by the reporting entity in the hands of others (e.g., state and local governments, colleges and universities, or contractors). Costs which either extend the useful life of existing PP&E or enlarge or improve its capacity shall be capitalized over the remaining useful life of the associated PP&E. However, Real Property modifications that meet the capitalization criteria will be capitalized over half of the original useful life (or 20 years), with the exception of Other Structures and Facilities and Leasehold Improvements. Modifications to Other Structures and Facilities will be capitalized over five (5) years; and Leasehold Improvement modifications will be capitalized over the remainder of the lease period or 20 years, whichever is less.

All general PP&E shall be recorded at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of general PP&E acquired through donation shall be the estimated fair value at the time acquired by the government. The cost of general PP&E transferred from other Federal entities shall be the cost recorded by the transferring entity net of accumulated depreciation. The cost of general PP&E acquired through exchange shall be the fair value of the PP&E surrendered at the time of the exchange. PP&E shall be recognized when title passes to the acquiring entity or when the PP&E is delivered to the entity or an agent of the entity. In the case of constructed PP&E, the PP&E shall be recorded as construction work-in-process until it is placed in service, at which time the balance shall be transferred to general PP&E. The cost of equipment or facilities acquired for a particular research and development (R&D) project, which have no alternative future uses, are treated as R&D expenses in the current period.

Depreciation expense is calculated through the systematic and rational allocation of the cost of general PP&E, over the estimated useful life of the PP&E. Depreciation is recognized on all general PP&E placed in operation except land and land rights. Estimated useful life must consider factors such as physical wear and tear and technological change (obsolescence). Depreciation can be calculated using various methods as long as the method is systematic, rational, and best reflects the use of the PP&E.

Other areas (described in general):

- Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee.
- Entities should capitalize the costs of internally developed software if it meets the capitalization criteria.

Assets are maintained in various applications: AA, RPM, PM, DSPL, CHATS, and NESS. Therefore, there are transactions that may happen in RPM, PM, DSPL, CHATS, and NESS that are not posted in AA, and vice versa; these are considered valid reconciling differences:

- Costs that do not meet the capitalization criteria (non-capitalized expenses) are recorded in RPM, PM, DSPL, CHATS, and/or NESS, but not in AA
- Rounding differences less than \$1
- Property classification differences in AA, RPM, and PM to adhere to NPR 9250.1

The following reporting guidance is applicable to CMP Control Activities 5a.1.a, 5a.1.d, 5a.2.a, 5a.2.b, 5a.3.a2, 5a.3.e2, 5a.3.a3, 5a.3.e3 and 5a.5.b2. Center Property Accountants are required to monitor and review activity reported in various applications/sources (RPM, PM, DSPL, CHATS, or Project Manager's confirmation of project status) and make an appropriate and timely accounting determination. If the activity is reported in the application/source in the last 5 business days of the month, and the Center Property Accountant needs additional time to ensure an accurate accounting determination and/or entry, the Center may report the activity as a reconciling item, to be reported in the subsequent period, instead of an exception. This allowance is not applicable for Q3 and Q4 reporting.

Control Activity 5a.1.a: Validation of detailed Real Property asset records that are linked to Real Property Management

Purpose of reconciliation: To verify the completeness and classification of the detail Real Property records in AA when compared to the Real Property records in RPM for all Real Property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: ZRPM_PROP_REC

Transaction description: Real Property Record Change Report

Accounting periods to be analyzed: Current period

Other selection criteria: Business area

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity
- Download the Real Property Record Change Report to identify all changes in assets during the current month.
- Complete the template for the current month activity, indicating whether the monthly changes processed on the Real Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in RPM.
- Verify all changes are properly classified as Real Property in accordance with NPR 9250.1
- Differences that would impact AA must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: All real property record changes that impact a capital AA record have been processed: Yes

Quarter end: All real property record changes that impact a capital AA record have been processed: Yes

Year end: All real property record changes that impact a capital AA record have been processed: Yes

Control Activity 5a.1.b: Validation of Government-Held Real Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Government-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, or records of deletions (inactive, retirements, demolitions etc.). If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held real property assets are supported by ownership documents; such as, receiving documents, transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms and/or contracts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area; NH Flag; Balance Sheet Accounts: 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.

- Valuation: Validate the capitalized amounts to source documents for capital costs, such as invoices, contracts, cost reports, NF 533s, billing documents, progress payments, project support, modifications, NF 1046, etc.
- Ownership: Validate that there is supporting documentation for ownership (i.e., NF 1046, contract, beneficial occupancy, transfer document, Memorandum of Agreement, etc.).
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized, and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.1.c: Validation of Contractor-Held Real Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Contractor-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, contractor support, DD 1149s and/or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-Held Real Property assets are supported by ownership documents, such as receiving documents, transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms, and/or contracts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Balance Sheet Accounts: 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amounts to source documents for capital costs, such as invoices, contracts, cost reports, NF 533s, billing documents, progress payments, project support, contractor support (i.e., CHATS reports, NESS (NF1018s), Contractor Supplemental Reports, etc.), NF 1046, DD 1149, etc.
- Ownership: Validate there is supporting documentation for ownership (i.e., NF 1046, contract, beneficial occupancy, transfer document, Memorandum of Agreement, etc.).
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset.

- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized, and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and general ledger balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and general ledger balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.1.d: Reconciliation of detailed capital asset records for Contractor-Held Real Property to the reporting tool records in CHATS

Purpose of reconciliation: To validate that the detail real property records in AA reconcile to the detail reporting tool records in CHATS for contractor-held real property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers with CHATS reportable contracts

Procedures/data sources:

External data sources: CHATS Assets Report; CHATS Contractor Submittal Report
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010); S_ALR_87012048 (SORT VARIANT Z010)
Transaction description: Asset Balances by Month Report; Asset Transactions Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business Area, Account Determinations Z1030 (1730.1000), Z1040 (1740.1000), Z1060 (1820.1000), Z1070 (1711.1000), and Z1080 (1712.1000), CH Flag, CHATS Flag; Business Area, Balance Sheet Accounts 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000, CH Flag, CHATS Flag
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances and transactions in AA by contract to balances in CHATS, indicating whether the monthly changes processed on the real property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and CHATS, such as contractor acquisitions of non-capital PP&E, should not be reported/tracked as exceptions.)
- Explanations should include: contract number, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: CHATS changes that impact a capital AA record have been processed in AA: Yes

Quarter end: CHATS changes that impact a capital AA record have been processed in AA: Yes

Year end: CHATS changes that impact a capital AA record have been processed in AA: Yes

Control Activity 5a.1.e: Reconciliation of detailed capital asset records for Contractor-Held Real Property to the reporting tool records in NESS

Purpose of reconciliation: To validate that the detail real property records in AA reconcile to the detail reporting tool records in NESS for contractor-held real property.

Frequency: Q1 (December)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF1018s or One-Liner Report)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current

Other selection criteria: Business Area, Account Determinations Z1030 (1730.1000), Z1040 (1740.1000), Z1060 (1820.1000), Z1070 (1711.1000), and Z1080 (1712.1000), CH Flag, NESS Flag
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances in AA by contract to balances in NESS, indicating whether the annual changes processed on the real property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and NESS, such as contractor acquisitions of non-capital PP&E, contracts that are reported in CHATS (see CMP 5a.1.d), etc., should not be reported/tracked as exceptions.)
- Explanations should include: contract number, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter 1 end: NESS changes that impact a capital AA record have been processed in AA: Yes

Year end: N/A

Control Activity 5a.2.a: Validation of detailed asset records for Government-Held Personal Property to Plant Maintenance

Purpose of reconciliation: To verify the completeness and classification of the detail Personal Property records in AA when compared to capital Personal Property records in PM module for Government-Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: ZAM_EMR_AMR

Transaction description: EMR AMR Integration Report

Accounting periods to be analyzed: Current Period

Other selection criteria: Business Area, Capitalization Level: 500,000.00, Select All/Deselect All Box: checked

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity

- Download the EMR-AMR Integration Report to identify all changes in assets during the current month.
- Complete the template for the current month activity, indicating whether the monthly changes processed on the Personal Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in PM.
- Verify all changes are properly classified as Personal Property in accordance with NPR 9250.1
- Differences that would impact AA must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: All EMR changes in PM that impact a capital AA record have been processed: Yes

Quarter end: All EMR changes in PM that impact a capital AA record have been processed: Yes

Year end: All EMR changes in PM that impact a capital AA record have been processed: Yes

Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in CHATS

Purpose of reconciliation: To validate that the detail personal property records and internal use software (IUS) in AA reconcile to the detail reporting tool records in CHATS for contractor-held personal property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers with CHATS reportable contracts

Procedures/data sources:

External data sources: CHATS Assets Report, CHATS Contractor Submittal Report

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010), S_ALR_87012048 (SORT VARIANT Z010)

Transaction description: Asset Balances by Month Report, Asset Transactions Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business Area, Account Determinations Z1000 (1750.1000) and Z3000 (1830.1000), CH Flag, CHATS Flag; Business Area, Balance Sheet Accounts 1750.1000 and 1830.1000, CH Flag, CHATS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances and transactions in AA by contract to balances in CHATS, indicating whether the monthly changes processed on the personal property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).

- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and CHATS, such as contractor acquisitions of non-capital PP&E, should not be reported/tracked as exceptions.)
- Explanations should include: contract number, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: CHATS changes that impact a capital AA record have been processed: \$0

Quarter end: CHATS changes that impact a capital AA record have been processed: \$0

Year end: CHATS changes that impact a capital AA record have been processed: \$0

Control Activity 5a.2.b2: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in NESS

Purpose of reconciliation: To validate that the detail personal property and internal use software (IUS) records in AA reconcile to the detail reporting tool records in NESS for contractor-held personal property.

Frequency: Q1 (December)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF1018s or One-Liner Report)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current

Other selection criteria: Business Area, Account Determinations Z1000 (1750.1000) and Z3000 (1830.1000), CH Flag, NESS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances in AA by contract to balances in NESS, indicating whether the annual changes processed on the personal property and/or IUS record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and NESS, such as contractor acquisitions of non-capital PP&E, contracts that are reported in CHATS (see CMP 5a.2.b), etc., should not be reported/tracked as exceptions.)

- Explanations should include: contract number, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter 1 end: NESS changes that impact a capital AA record have been processed in AA: Yes

Year end: N/A

Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Government-Held Personal Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, DD 250s, DD 1149s and/or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held Personal Property assets are supported by ownership documents, such as receiving documents, transfer documents, found on station forms, and/or other contracts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code : S_ALR_87012048 (SORT VARIANT Z011)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Account 1750.1000, NH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amount to source documents for capital costs, such as invoices, contracts, cost reports, NF 533s, billing documents, progress payments, project support, modifications, DD 1149, etc.

- Ownership: Validate there is supporting documentation for ownership (i.e., DD 1149, DD 250, shipping and receiving document, contract, etc.)
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, fabrication, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized, and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Contractor-Held Personal Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, contractor support, DD 250s, DD 1149s, and/or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-Held Personal Property assets are supported by ownership documents, such as receiving documents, transfer documents, found on station forms, and/or contracts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NF 533s, CHATS reports, NESS (NF 1018s), Contracts, Invoices, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Account 1750.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amount to source documents for capital costs, such as invoices, contracts, cost reports, NF 533s, billing documents, progress payments, project support, contractor support (i.e., CHATS reports, NESS (NF1018s), Contractor Supplemental Reports, etc.), DD 1149, etc.
- Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, shipping and receiving document, contract, etc.)
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, fabrication, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.

- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized, and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and asset balances: \$0
2. Ownership Supported: Yes
3. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Personal Property Asset Master Records

Purpose of reconciliation: To verify all final, active NASA-Held Personal Property AMRs have a corresponding EMR.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)

Transaction description: Asset Balance by Month Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, NH Flag, Account Determination: Z1000, Sub number: 0,

Acquisition value: greater than \$0, Equipment Linkage Box: checked

Analysis/review procedures to be performed:

- Run the Asset Balance Report for active NASA-Held personal property assets.
- Use the Change Layout function on the Displayed Columns tab to add “Equip Num” to the report.
- Verify all AMRs are properly linked to a corresponding EMR.
- Provide brief explanation for why an AMR exists without an EMR, with a final resolution, if applicable.

Standards: All final, active NASA-Held Personal Property AMRs should have a corresponding EMR.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes

Year end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes

Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process

Purpose of reconciliation: To reconcile the monthly WBS activity associated with real property cost to the detail Real Property WIP records in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJ13

Transaction description: Asset Transactions Report, Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Account 1720.2000; Business area, REAL indicator,

Project: 000000 to 999999

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJ13 results to ensure all capital costs were settled properly to the appropriate AUC(s).

- Explain any differences between the monthly transactions report and CJ13. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustment, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Unexplainable differences between detailed records in AA and CJ13: \$0

Quarter end: Unexplainable differences between detailed records in AA and CJ13: \$0

Year end: Unexplainable differences between detailed records in AA and CJ13: \$0

Control Activity 5a.3.a2: Review of Government-Held Real Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Real Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Project Status Source Documents (reports, memos, emails, etc.)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, Account Determinations Z1010 (1720.2000) and Z1020 (1720.2000)

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity.
- The status of AUCs in WIP should be reviewed to ensure that operational or beneficially occupied assets have been capitalized.
- Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, and an estimated completion date as reported by the project manager.
- Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should note that the operational status has been confirmed by the project manager or designee (e.g., reports, memos, emails).

- The supporting documentation (evidence that the operational status has been confirmed by the project manager or designee) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

Standards: WIP should be capitalized in a timely manner.

Thresholds for differences/exceptions:

Month end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Quarter end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Year end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Control Activity 5a.3.a3: Reconciliation of detailed capital asset records for Contractor-Held Real Property Work-in-Process (WIP) to the reporting tool records in CHATS

Purpose of reconciliation: To validate that the detail real property WIP records in AA reconcile to the detail reporting tool records in CHATS for contractor-held real property WIP.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers with CHATS reportable contracts

Procedures/data sources:

External data sources: CHATS Assets Report; CHATS Contractor Submittal Report

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010); S_ALR_87012048 (SORT VARIANT Z010)

Transaction description: Asset Balances by Month Report; Asset Transactions Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business Area, Account Determinations Z1010 (1720.2000) and Z1020 (1720.2000), CH Flag, CHATS Flag; Business Area, Balance Sheet Account 1720.2000, CH Flag, CHATS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances and transactions in AA by contract to balances in CHATS, indicating whether the monthly changes processed on the real property WIP record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and CHATS, such as contractor acquisitions of non-capital PP&E, should not be reported/tracked as exceptions.)
- Explanations should include: contract number, AUC, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between detailed WIP records in AA and reporting tool records: \$0

Quarter end: Differences between detailed WIP records in AA and reporting tool records: \$0

Year end: Differences between detailed WIP records in AA and reporting tool records: \$0

Control Activity 5a.3.a4: Reconciliation of detailed capital asset records for Contractor-Held Real Property Work-in-Process (WIP) to the reporting tool records in NESS

Purpose of reconciliation: To validate the detail real property WIP records in AA reconcile to the detail reporting tool records in NESS for contractor-held real property WIP.

Frequency: Q1 (December)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF1018s or One-Liner Report)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current

Other selection criteria: Business Area, Account Determinations Z1010 (1720.2000) and Z1020 (1720.2000), CH Flag, NESS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances in AA by contract to balances in NESS, indicating whether the annual changes processed on the real property WIP record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and

NESS, such as contractor acquisitions of non-capital PP&E, contracts that are reported in CHATS (see CMP 5a.3.a3), etc., should not be reported/tracked as exceptions.)

- Explanations should include: contract number, AUC, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter 1 end: Differences between detailed WIP records in AA and reporting tool records: \$0

Year end: N/A

Control Activity 5a.3.b: Validation of Government-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Government-Held Real Property WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and are supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), either CJ13 or another cost report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.2000, NH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report.
- Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation.
- Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance.
- For Manual AUCs, verify transaction/balance to project or contract support.

- Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents.
- Ensure that for all new acquisitions applicable under NPR 9250.1 the CDF was completed and agrees with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.c: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Contractor-Held Real Property WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and/or contractor and are supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), and either CJ13 or another cost report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Account 1720.2000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transaction Report.
- Run CJ13 or obtain Contractor Reporting data (i.e., CHATS Assets Report, NESS (NF1018s), Contractor Supplemental Reports, Contractor Support) and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation.
- Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance.
- For Manual AUCs, verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents.
- Ensure that for all new acquisitions applicable under NPR 9250.1 the CDF was completed and agrees with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1

3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.e1: Reconciliation of detail asset records for Government-Held Personal Property Work-in-Process records to the subsidiary records

Purpose of reconciliation: To reconcile the monthly WBS activity associated with property cost to the detail Personal Property WIP records in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJI3

Transaction description: Asset Transaction Report, Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Account: 1720.1000, NH Flag; Business area, ACQ_EQ and FAB_EQ indicators, Project: 000000 to 999999

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJI3 results to ensure all capital costs against a unique WBS were settled properly to the appropriate AUC(s).
- Explain any differences between the monthly transactions report and CJI3. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustments, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Unexplainable differences between detailed WIP records and CJI3: \$0

Quarter end: Unexplained differences between detailed WIP records and CJI3: \$0

Year end: Unexplained differences between detailed WIP records and CJI3: \$0

Control Activity 5a.3.e2: Review of Government-Held Personal Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Personal Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Project Status Source Documents (reports, memos, emails, etc.)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, Account Determination Z4000 (1720.1000), NH Flag

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity.
- The status of AUCs in WIP should be reviewed to ensure that operational assets have been capitalized.
- Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, and an estimated completion date as reported by the project manager.
- Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should note that the operational status has been confirmed by the project manager or designee (e.g., reports, memos, email).
- The supporting documentation (evidence that the operational status has been confirmed by the project manager or designee) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

Standards: WIP should be capitalized in a timely manner.

Thresholds for differences/exceptions:

Month end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Quarter end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Year end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, emails): Yes

Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor-Held Personal Property Work-in-Process records in Asset Accounting to the reporting tool records in CHATS

Purpose of reconciliation: To validate the detail personal property and internal use (IUS) WIP records in AA reconcile to the detail reporting tool records in CHATS for contractor- held personal property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers with CHATS reportable contracts

Procedures/data sources:

External data sources: CHATS Assets Report; CHATS Contractor Submittal Report

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010); S_ALR_87012048 (SORT VARIANT Z010)

Transaction description: Asset Balances by Month Report; Asset Transactions Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business Area, Account Determinations Z4000 (1720.1000) and Z4010 (1832.1000), CH Flag, CHATS Flag; Business Area, Balance Sheet Accounts 1720.1000 and 1832.1000, CH Flag, CHATS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances and transactions in AA by contract to balances in CHATS, indicating whether the monthly changes processed on the personal property WIP record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and CHATS, such as contractor acquisitions of non-capital PP&E, should not be reported/tracked as exceptions.)
- Explanations should include: contract number, AUC, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between detailed WIP records in AA and reporting tool records: \$0

Quarter end: Differences between detailed WIP records in AA and reporting tool records: \$0

Year end: Differences between detailed WIP records in AA and reporting tool records: \$0

Control Activity 5a.3.e4: Reconciliation of detail asset records for Contractor-Held Personal Property and IUS Work-in-Process records in Asset Accounting to the reporting tool records in NESS

Purpose of reconciliation: To validate the detail personal property and internal use software (IUS) WIP records in AA reconcile to the detail reporting tool records in NESS for contractor-held personal property WIP.

Frequency: Q1 (December)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF1018s or One-Liner Report)

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z010)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current

Other selection criteria: Business area, Account Determination Z4000 (1720.1000) and Z4010 (1832.1000), CH Flag, NESS Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare balances in AA by contract to balances in NESS, indicating whether the annual changes processed on the personal property WIP record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained, and monitored until permanently corrected. (Please note that valid differences between AA and NESS, such as contractor acquisitions of non-capital PP&E, contracts that are reported in CHATS (see CMP 5a.3.e3), etc., should not be reported/tracked as exceptions.)
- Explanations should include: contract number, AUC, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter 1 end: NESS changes that impact a capital AA record have been processed in AA: Yes

Year end: N/A

Control Activity 5a.3.f: Validation of Government-Held Personal Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Government-Held Personal Property WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and are supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR_87012048 (SORT VARIANT Z001), either CJ13 or another cost report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, NH Flag, Account 1720.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for all current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report.
- Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation.
- Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance.
- For Manual AUCs, verify transaction/balance to project or contract support.
- Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents.
- Ensure that for all new AUCs applicable under NPR 9250.1 the CDF was completed and agrees with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.g: Validation of Contractor-Held Personal Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Contractor-Held Personal Property WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and/or contractor and are supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z001), and either CJI3 or another cost report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.1000, CH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the activity. The completed template should be maintained with the control

activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

- Select all current month transactions from the Asset Transactions Report
- Run CJ13 or obtain Contractor Reporting data (i.e., CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support) and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation.
- Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance.
- For Manual AUCs verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents.
- Ensure that for all new AUCs applicable under NPR 9250.1 the CDF was completed and agrees with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the reporting tool

Purpose of reconciliation: To validate that the detail Other Asset records in AA agree to the detail records of the asset in DSPL for inactive properties not yet disposed.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: BOBJ: Logistics Management DSPL Disposal Master – DSPL General Report

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)

Transaction description: Asset Balances by Month Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: ZAM_ASSET_BAL_MO: Business area, Asset Classes: 705-720, and 905
DSPL: Business Area, Capital Asset Indicator: Yes

Analysis/review procedure to be performed:

- Review open statuses (screening, active surplus, held for sale, awaiting pick-up) of capital equipment in the DSPL report and ensure these assets are properly reflected in or reclassified to Other Assets in AA. Ensure equipment with closed statuses are appropriately removed from Other Assets.
- Differences that would affect AA must be identified, investigated, explained, and monitored until permanently corrected.
- Explanations should include: asset number, equipment number, dollar amount, and other pertinent information.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Balances recorded in Other Assets are valid: Yes

Quarter end: Balances recorded in Other Assets are valid: Yes

Year end: Balances recorded in Other Assets are valid: Yes

Control Activity 5a.6a: Review of Capital and Operating Leases

Purpose of reconciliation: To ensure that Capital and Operating Leases are identified properly, recorded, and reported where NASA is the lessee.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: BOBJ: BOBJ-Authorization to View Queries - Purchasing; PRRPT33 – POs by PLI/ALI – FY

Other selection criteria: Plant (Center), Current Fiscal Year, Material Group: W1, W2, X1, X2, X3, and X4 (Note: Filter by Vendor to exclude US Bank – Commercial Card).

Transaction code: REISCN

Transaction description: Contract Overview Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: BE for Contract, Business area, Contract type text: 1100, 1120, 1300, 1500, and 1600

Analysis/review procedure to be performed: Review work papers/reports and certifications of the following:

- Format BOBJ Report to include the “Validity Period Start” and the “Validity Period End”. Perform a review of each PO Document listed to identify if the item is an Operating or Capital Lease.
- Review all items from the REISCN In-Grant report to identify Capital and Operating Leases. Perform a review of each agreement to identify if the item is an Operating or Capital Lease.
- Verify that items reported as Capital Lease meet the budgetary and/or proprietary Capital Lease criteria.
- Select all new current month additions on the detailed report and validate to supporting documentation and determine that they were properly classified as a Capital Lease. (Capital Leases are leases that transfer substantially all the benefits and risks of ownership to the lessee at its inception.) A properly scored lease must meet one or more of the budgetary and proprietary scoring criteria below:

Budgetary Scoring Criteria

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the lease(s) and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the asset must be less than 75% of the asset’s estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)
3. Is the lease term equal to or greater than 75% of the estimated economic life of the leased property?
4. Does the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?
5. Is the asset a general purpose asset rather than being for a special purpose of the Government and not built to the unique specification of the Government as a lessee?
6. Is there a private sector market for the asset?

Proprietary Scoring Criteria

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the lease(s) and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the asset must be less than 75% of the asset's estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)
3. Is the lease term equal to or greater than 75% of the estimated economic life of the leased property?
4. Does the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?
5. Is the fair market value of the asset equal or greater than \$500,000 (real and personal property) or \$1,000,000 or more for internal use software?

Provide the following required documentation:

1. Lease Score card
 2. Lease/in-grant contract and associated modifications and extensions (contract should contain lessee and lessor information, lease term, payment schedule, escalation rate, termination clause, and executed signature pages)
 3. Fair market value of the asset (if available, requires supporting documentation such as independent appraisal, tax assessment, etc.)
 4. Payment schedule (if not outlined in the contract)
 5. All maintenance, utility and insurance costs paid by NASA associated with the contract – specify if annual or monthly amount for each item
- Prepare and maintain a summary of all leases with an overall term of one year or greater, including the agreement number, description of agreement, dollar value of the award and the monthly payment amounts, lease term, the type of lease (e.g., whether it is a Capital or Operating Lease (budgetary and proprietary)), and for Capital Leases verify that upon payment of each lease invoice, a JV was posted to reduce the Capital Lease Liability in a timely manner.
 - Submit copies of any Lease agreements and modifications entered into or extended since the last reporting period to HQ Property.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end:

1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes
3. Copies of any lease agreements and mods submitted to HQ Property: Yes
4. Verified JV was posted to reduce Capital Lease liability: Yes

Quarter end:

1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes

3. Copies of any lease agreements and mods submitted to HQ Property: Yes
4. Verified JV was posted to reduce Capital Lease liability: Yes

Year end:

1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes
3. Copies of any lease agreements and mods submitted to HQ Property: Yes
4. Verified JV was posted to reduce Capital Lease liability: Yes

Control Activity 5a.7: Reconciliation and Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation

Purpose of reconciliation: To reconcile the monthly WBS activity associated with Internal Use Software (IUS) cost to the detail IUS WIP records in AA to ensure that the asset balances are accurate. To validate all IUS transactions, which are recorded as capital property, are properly valued and are supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: S_ALR_87012048 (SORT VARIANT Z012), CJ13

Transaction description: Asset Transaction Report, Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts 1830.1000 and 1832.1000, Business area, IUS Indicator, Project: 000000 to 999999

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity. (AA to CJ13)
- Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJ13 results to ensure all capital costs against a unique WBS were settled properly to the appropriate AUC(s).
- Explain any differences between the monthly transactions report and CJ13. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustment, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.
- Please use the HQ designated template for this control activity. (AA to Supporting Documents)
- Select all current month transactions from the Asset Transactions Report.
- Run CJ13 and review the source of the cost postings to ensure that the costs are valid for the capital project. Source support for cost postings includes invoices, cost reports (e.g., NF

- 533), project status reports, straight-line reports, internal labor charges, internal material charges, goods receipts, and/or other supporting documentation.
- Ensure the correct costs are applied to the correct capital asset/WBS and that the cost postings agree to the WIP balance.
 - For Manual AUCs, verify transaction/balance to project or contract support.
 - Identify the mechanism being used to accrue cost on the CMP template, validating the WIP postings to source documents.
 - Valuation: Validate the capitalized amount to source documents for capital costs, such as invoices, contracts, cost reports, NF 533s, billing documents, progress payments, project support, modifications, DD 1149, etc.
 - Ownership: Validate there is supporting documentation for ownership (i.e., DD 1149, DD 250, shipping and receiving document, contract, etc.)
 - Authorization: Ensure there is documentation that supports the authorization of the acquisition, fabrication, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
 - Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the CDF was completed and agrees with the recording of the asset.
 - Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
 - Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, etc.
 - Differences must be identified, investigated, and monitored until permanently corrected. Explanations should include the identified variances by AUC, if applicable.

Standards: Property transactions should be properly valued.

Thresholds for differences/exceptions:

Month end: Unexplainable differences between supporting documentation, general ledger balances/AA, and CJ13: \$0

Quarter end: Unexplainable differences between supporting documentation, general ledger balances/AA, and CJ13: \$0

Year end: Unexplainable differences between supporting documentation, general ledger balances/AA, and CJ13: \$0

Control Activity 5a.8: Validation of Heritage Assets

Purpose of validation: To ensure that property classified as a Heritage Asset is appropriately classified and accounted for.

Frequency: Quarterly

Roles and Responsibilities:

Preparer: MSFC

Reviewer/Approver: Agency (Property)

Procedures/data sources:

External data sources: CHATS, PM, RPM, Center Data Call submissions

Transaction code: IH08, ZRPM_HERITAGE_ASSETS

Transaction description: Display Equipment, Real Property Heritage Asset Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Run IH08, CHATS/NF1018, and RPM to identify Heritage Assets and Multi-Use Heritage Assets.
- Add the Heritage Code Field to IH08 Report and Filter for the Heritage Code. Prepare summary of all Heritage Assets that separates Heritage Assets and Multi-Use Heritage Assets.
- Compile all data to include any additions, deletions and other changes of Heritage Assets during the quarter

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Heritage Assets Identified: Yes

Year end: Heritage Assets Identified: Yes

Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts

Purpose of reconciliation: Additional validation of transactional postings related to property (including inventory).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: RFMFGRCN_RP1, Rule ID PROPERTY

Transaction description: Reconciliation of property account balances to equity related accounts

Accounting periods to be analyzed: 0 – current, inception to date (NOTE: To capture inception to date balances, enter the current fiscal year in the “From fiscal year” field and period zero [0])

in the "From period" field. Also, enter the current fiscal year in the "To fiscal year" field and the current period in the "To period" field.)

Other selection criteria: Business area, all funds

Analysis/review procedure to be performed:

- Review reconciliation.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 17XX + 18XX + 1995 + 2940 + 5610.0000 + 5720.2000 + 5730.2000 + 6610 + 6710 + 71XX + 72XX + 7400.1000 + 7401.1000 = 3310.3730

Thresholds for differences/exceptions:

Month end: Balance sheet property activity versus equity property activity: \$1

Quarter end: Balance sheet property activity versus equity property activity: \$1

Year end: Balance sheet property activity versus equity property activity: \$1

Control Activity 5c: Validation of Capital Asset Indicator

Purpose of review: To ensure that the correct Capital Asset Indicator is added when new Unique WBS Elements are established for capital projects.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Center maintained database of NF-1739's, Capitalization Determination Forms (CDFs) and corresponding Unique WBS Elements

Transaction code: CN43N

Transaction description: Project Info System: WBS Elements

Accounting periods to be analyzed: Current quarter NF1739 listing additions

Other selection criteria: Business area, Unique WBS Element additions from the NF1739 listing, Layout /ZCAPITAL

Analysis/review procedures to be performed:

- Open the Center maintained database (NF1739 listing) of CDFs and Unique WBS Elements.
- Filter database (NF1739 listing) for only capital CDFs created in the current quarter.
- Run the Project Info System report in SAP.
- Copy the Unique WBS Elements additions from the database (NF1739 listing) associated with each capital CDF.
- Paste the new Unique WBS Elements in the SAP report input in the Multiple Selection for WBS Element criteria.
- Execute the transaction
- Verify that each new Unique WBS Element has the correct Capital Asset Indicator.
- Identify and investigate any Unique WBS Elements without the correct Capital Asset Indicator and make any necessary updates by the 5th business day of the month.

Standards: Assets identified as capital on the CDF/NF1739 will be segregated for identification and tracking through the establishment of unique WBS elements with capital asset indicators (NPR 9250.1 Paragraph 1.3.7.1).

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: All Unique WBS Elements on capital CDFs added in the current quarter have the correct Capital Asset Indicator added to SAP by the 5th business day of the month: Yes

Year end: All Unique WBS Elements on capital CDFs added in the current quarter have the correct Capital Asset Indicator added to SAP by the 5th business day of the month: Yes

Control Activity 5d.1: Validate Financial Accounting Data for Newly Created AMRs

Purpose of reconciliation: To ensure that depreciation for newly created final assets will post correctly when performed at month end.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: S_ALR_87011963 (SORT VERSION Z001), AS03

Transaction description: Asset Balances Report, Display Asset Master Record

Accounting periods to be analyzed: Current Period

Other selection criteria: Business Area, Asset Class 501 to 899

Analysis/review procedure to be performed:

- First, run the Asset Balances Report with the criteria set to include Created On (under Dynamic Selections, Administrative Data) for the current month dates.
- Then, also run the Asset Balances Report with the criteria set to include Capitalization date (under Further selections) for the current month dates.
- For each new asset and sub-number combination created and/or capitalized during the current period, verify the following fields in AS03 are accurate based on asset type and the table in NPR 9250.1 Paragraph 2.5.8: Asset Class, Useful Life, and Depreciation Start Date.
- Perform a manual depreciation calculation and compare to planned or posted depreciation.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between manually calculated depreciation and planned/posted depreciation: \$0

Quarter end: Differences between manually calculated depreciation and planned/posted depreciation: \$0
Year end: Differences between manually calculated depreciation and planned/posted depreciation: \$0

Control Activity 5e: Asset Master Record Review

Purpose of reconciliation: To ensure that all AMRs contain appropriate Project Category, Held Flag and Contract Receiver.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z013)

Transaction description: Asset Balances by Month

Accounting periods to be analyzed: Current period

Other selection criteria: Business Area

Analysis/review procedure to be performed:

- Run the Asset Balances by Month report for the current period. Using the Change layout function on the Display Columns tab, add the Project Category, Held Flag, and Contract Receiver to the report. Also, on the Display tab, check the “without cell merging during sorts” box to ensure that each row will display all relevant data.
- Next, sort the report by project category in ascending order. NOTE: For any assets with blank project category fields, add the appropriate code using transaction code AS02.
- Next, sort the report by Held Flag in ascending order. NOTE: For any assets with blank held flag fields, add the appropriate code using transaction code AS02.
- Next, filter Held Flag for “CH”, sort the report by Contract Receiver in ascending order, and ensure contract number is in the record. NOTE: Contract Receivers should be updated if the major project contract for an AMR changes.
- Next, filter Acquisition Value to exclude AMRs that have an acquisition value of zero.

Standards: AMRs should contain Project Category, Held Flag and Contract Receiver from their inception and any blank fields should be updated and corrected by the 10th business day of the following month. AMRs that have an acquisition value of zero and are locked to acquisition do not require Project Category and Held Flag assignments.

Thresholds for differences/exceptions:

Month end: All AMRs contain appropriate Project Category, Held Flag, and Contractor Receiver by the 10th business day of the following month: Yes

Quarter end: All AMRs contain appropriate Project Category, Held Flag, and Contractor Receiver by the 10th business day of the following month: Yes

Year end: All AMRs contain appropriate Project Category, Held Flag, and Contractor Receiver by the 10th business day of the following month: Yes

Control Activity 5f: Property Transaction Cutoff Review

Purpose of review: To ensure that the PP&E balances on the quarterly and year-end financial statements are complete by validating that the transactions have been recorded in the correct accounting period (cutoff assertion).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

External data sources: CMP Chapter 5 control activities

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current Quarter

Other selection criteria: N/A

Analysis/review procedures to be performed:

- Review outstanding and unresolved items from CMP Chapter 5 control activities as of each quarter end and follow-up with respective Center Point-of-Contact (POC) to ensure appropriate resolutions are processed.
- Download the Assets Transactions Report to identify all activities that occurred after quarter-end but before final production of the quarterly financial statements.
- Review activities for potential material prior period impact (e.g., transactions with prior quarter capitalization dates) and follow-up with respective Center POC if necessary.
- Activities that would materially impact the prior quarter financial statements should be investigated and presented to management for inclusion to financial statements.

Standards: PP&E balances on NASA's financial statements should be complete.

Thresholds for differences/exceptions:

Month End: N/A

Quarter end: All PP&E transactions that would materially impact the financial statements have been processed in the appropriate accounting period.

Year end: All PP&E transactions that would materially impact the financial statements have been processed in the appropriate accounting period.

Chapter 6: Accounts Payable and Expenses

Financial statement line items:

Accounts Payable (federal and non-federal) – Balance Sheet
Other Liabilities – (federal and non-federal) – Balance Sheet
Gross Cost – Statement of Net Cost
Obligations Incurred – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources
Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

2110.1000	Accounts Payable
2110.9000	Goods Received Documents not yet invoiced
2110.9996	Bankcard Accrual
2110.9998	Final Flag Liability Reconciliation Account
2120.0000	Disbursements In-Transit
2120.5000	Accounts Payable in Transit
2130.0000	Contract Holdbacks
2140.0000	Accrued Interest Payable
2190.5000	Contractor Cost Estimates
3107.0000	Unexpended Appropriations – Used – Accrued
3107.1000	Unexpended Appropriations – Used – Disbursed
4901.0000	Delivered Orders – Obligations, Unpaid
4971.0000	Downward Adjustments (Recoveries)
4981.0000	Upward Adjustments
5700.0000	Expended Appropriations – Used – Accrued
5700.1000	Expended Appropriations – Used – Disbursed

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #4)

Intragovernmental and public accounts payable are amounts owed by a federal or other entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. A liability for unpaid cost of goods is recognized when NASA accepts title to the goods. For facilities or equipment

constructed or manufactured by contractors or grantees according to agreements or contract specifications, amounts are recorded as payable based on an estimate of work completed under the contract or the agreement in accordance with the NASA's engineering and management evaluation of actual performance progress and incurred costs.

Interest incurred on borrowed funds, late payments, and refunds are recognized as interest payable and reported as a liability at the end of each period.

Other accrued liabilities are amounts owed by a federal entity for goods and services received from; progress in contract performance made by and rents due to other federal entities. (These include contractor estimates which have not been billed.)

Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000)

Purpose of reconciliation: To validate that the subsidiary ledger for 2110.1000 agrees to the ending balance in 2110.1000 on the trial balance.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code : SAP – FBL1N, SAP – GR55 Z002

Transaction description: Vendor Line Items, NASA Account Balance

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Open balances, account 2110.1000, business area

Analysis/review procedure to be performed: Verify that the subsidiary ledger balance in 2110.1000 from FBL1N agrees to the trial balance amount from GR55 Z002.

Standards: Balance of open, posted Items in the Vendor Records equals the balance in the trial balance for 2110.1000.

Thresholds for differences/exceptions:

Month end: Accounts Payable detail versus General Ledger balance: \$1

Quarter end: Accounts Payable detail versus General Ledger balance: \$1

Year end: Accounts Payable detail versus General Ledger balance: \$1

Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000)

Purpose of reconciliation: Accounts Payable liability that has been recorded in the subsidiary ledgers for invoices received are paid in a timely manner.

Accounts payable liabilities in 2110.1000 for invoices received are not more than 30 days past the system calculated Net Due Date.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING2110

Transaction description: AP Aging for account 2110

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, accounts payable 2110.1000, open items as of the last date of the month

Analysis/review procedure to be performed: Review open items over 30 days outstanding and provide an explanation and current status for each. Discrepancies must be identified, investigated, and monitored until permanently resolved.

Standards: No open invoices should be greater than 30 days (“Current Period End Date” minus “Invoice Receipt Date”).

Thresholds for differences/exceptions:

Month end: Accounts Payable balances over 30 days: \$0

Quarter end: Accounts Payable balances over 30 days: \$0

Year end: Accounts Payable balances over 30 days: \$0

Control Activity 6.3: Validate goods receipts balances (2110.9000)

Purpose of reconciliation: Review balances in account 2110.9000. The 2110.9000 account represents actual costs for goods and services including those reported by the Contractor Cost Reporting (CCR) module, and miscellaneous costing method. These costs are reported as an accounts payable liability on NASA’s financial statements; however, NASA is not obligated to pay these costs until they receive an invoice.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING2110

Transaction description: AP Aging for account 2110

Accounting periods to be analyzed: 0-current

Other selection criteria: Business area, SGL Account 2110.9000, open items as of date, top ten contracts with largest open 2110.9000 balances (debit and credit) with no disbursement activity over 180 days on all Procurement Line Items (PLIs).

Analysis/review procedure to be performed: Determine that amounts outstanding over 180 days are proper and pending invoice(s) receipt by reviewing the status of the contract to determine whether they are: (i) physically complete, (ii) in close out, pending final invoice or (iii) have had recent disbursements against the contract. Record the date of the last disbursement in a separate column of the work paper. The report should be provided to Resource Managers/Procurement/Other Responsible Areas for review and coordinated validation. Validation can include documented evidence of receipt of (or title to) goods or services; ongoing performance activity or contract close-out.

Standards: Accounts payable should be properly stated.

Thresholds for differences/exceptions:

Month end: A: N/A

B: N/A

Quarter end: A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no disbursement activity over 180 days: Yes

B: Dollar value of improper balances in account 2110.9000: \$0

Year end: A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no disbursement activity over 180 days: Yes

B: Dollar value of improper balances in account 2110.9000: \$0

Control Activity 6.4: Review NF 533 accrual rejects

Purpose of reconciliation: To ensure that all current month accrued estimated cost reported on the Contractor Financial Management Reports (NF 533) reportable contracts is reported accurately in the subsidiary ledgers.

Background: The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. Centers are required to post any accrual rejects manually via the journal voucher process. The accrued amount is reversed on the first day of the following month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (except NOJMO/JPL)

Procedures/data sources:

Transaction code: ZCOWERROR

Transaction description: Continuous Monitoring Program Analysis of Accrued Rejected Cost

Accounting periods to be analyzed: Current

Other selection criteria: Business Area, Accrual month, Accrual Year, Posting Type R

Analysis/review procedure to be performed: The monthly accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in SGL account 2190.5000 (Contractor Cost Estimates). In some cases, the accruals calculated by CCR are rejected at the time of posting to SAP. The errors are caused due to various reasons. When such errors (accrual failures) occur, Centers are required to post any accrual rejects manually via the journal voucher process. Centers are required to ensure that the accrued amount is reversed on the first business day of the month and the correcting journal voucher is reversed by the 3rd business day of the following month.

Standards: Cost accruals that reject (accrual failures) in SAP need to be manually posted prior to month end and reclassified to the correct general ledger account to ensure the cost estimates are recorded and the general ledger is accurately stated.

Thresholds for differences/exceptions:

Month end:

A: Amount of accrual failures that are not recorded in SAP: \$0

B: If applicable, JVs for prior month properly reversed: Yes

Quarter end:

A: Amount of accrual failures: that are not recorded in SAP: \$0

B: If applicable, JVs for prior month properly reversed: Yes

Year end:

A: Amount of accrual failures that are not recorded in SAP: \$0

B: If applicable, JVs for prior month properly reversed: Yes

Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP

Purpose of reconciliation: To ensure the current month actual costs and CCR Inception to Date costs on the Contractor Cost Report (CCR) Worksheet for the active Contractor Financial Management reportable (NF 533) contracts have been properly and accurately recorded in the subsidiary ledgers in SAP.

Contractor Financial Management Reports (NF 533) data are entered in the CCR module of SAP. The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. The accrued amount is reversed on the first day of the following month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZCOMPARE_MSEG_WRKST

Transaction description: Compare Worksheet to MSEG

Accounting periods to be analyzed: Current period

Other selection criteria: SAP Fiscal Period/Year = Current Period and Year, Business Area (BA), 533 Ind = X, Accrual month (calendar month), accrual year (current year), select NF533 required only, exclude cancelled funds

Thresholds for differences/exceptions:

Month end: Differences between NF 533/CCR and SAP inception to date costs: \$0

Quarter end: Differences between NF 533/CCR and SAP inception to date costs: \$0

Year end: Differences between NF 533/CCR and SAP inception to date costs: \$0

Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed

Purpose of reconciliation: To ensure all active NF533 cost reports were received, reviewed and processed to status 6 by the month-end cut off.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZCO_PC_TIME

Transaction description: CCR Timeliness Report

Accounting periods to be analyzed: Current month only

Other selection criteria: Accrual year/month (20YYMM), and/ Business Area XXX (72, 76...), select NF533 required only

Analysis/review procedure to be performed: Report will display the CCR Status of all active NF533 contracts included in the Contractor Cost Report Extension (CCR). It will also show the due date, receipt date and whether the Contractor was late, on-time, or not received. Review report to ensure all active NF533 reports have been received and processed prior to the month-end cutoff (in Status 6). A review checklist should be completed by the CCR Administrator for each NF533 contract processed.

Standards: All active NF533 reports should be received, reviewed and processed prior to the end of the month.

Thresholds for differences/exceptions:

Month end:

A: Count of active NF533 contracts not in Status 6 (processed in SAP) and/or processed without a completed review checklist: 0

(Note: Report the total cost (NF533 Monthly Actuals (7a) + Current Estimate (8a) in the explanation field of the CMP Matrix)

B: Count of active NF533 reports not received: 0

(Note: Report the cost accrual value in the explanation field of the CMP Matrix)

Quarter end:

A: Count of active NF533 contracts not in Status 6 (processed in SAP) and/or processed without a completed review checklist: 0

(Note: Report the total cost (NF533 Monthly Actuals (7a) + Current Estimate (8a) in the explanation field of the CMP Matrix)

B: Count of active NF533 reports not received: 0

(Note: Report the cost accrual value in the explanation field of the CMP Matrix)

Year end:

A: Count of active NF533 contracts not in Status 6 (processed in SAP) and/or processed without a completed review checklist: 0

(Note: Report the total cost (NF533 Monthly Actuals (7a) + Current Estimate (8a) in the explanation field of the CMP Matrix)

B: Count of active NF533 reports not received: 0

(Note: Report the cost accrual value in the explanation field of the CMP Matrix)

Control Activity 6.7: Review NF 533 estimates recorded as accruals (2190.5000)

Purpose of reconciliation: To ensure the current month NF 533 estimated costs are reported accurately in the subsidiary ledgers.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: ZCO_CCR_CMP

Transaction description: Continuous Monitoring Program Monthly Standards Exception Report

Accounting periods to be analyzed: Current

Other selection criteria: Business Area, Accrual month/Accrual Year, and/or Purchasing Document Numbers and all active NF533 reportable contracts (NF533 Required Only).

Analysis/review procedure to be performed: For the active NF 533 contracts that meet the standards below, compare (1) the estimated cost on the NF 533 to actual cost reported on the NF 533 and (2) the estimated cost on the NF 533 Analyst's adjustment to actual cost reported on the NF 533 for the following month to ensure that the estimates as compared to the actual are reasonable. Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals shall be reviewed. Depending on variance explanation provided, corrective action may not be required.

Standards: Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals shall be reviewed. Document and maintain actions taken to improve estimates.

- Standard 1: Monthly Reported Actuals > \$1 million and the NF 533 estimates to actual exceed +/- 10%

- Standard 2: Monthly Reported Actuals < \$1 million, variance exceeds \$50K, and the NF 533 estimates to actual exceed +/- 20% for 3 consecutive months.
- Standard 3: Monthly Reported Actuals > \$1 million and the NF 533 estimates including +/- Analyst's adjustment to actual exceed +/-10%
- Standard 4: Monthly Reported Actuals < \$1 million, variance exceeds \$50K, and the NF 533 estimates +/- Analyst's adjustment to actual exceed +/- 20% for 3 consecutive months.

Thresholds for differences/exceptions:

Month end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes. Additionally, review corrective actions taken, if any, to improve the accuracy of contractors' accruals: Yes

Quarter end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes. Additionally, review corrective actions taken, if any, to improve the accuracy of contractors' accruals: Yes

Year end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes. Additionally, review corrective actions taken, if any, to improve the accuracy of contractors' accruals: Yes

Control Activity 6.8: Validate completion/processing of service entry sheets

Purpose of reconciliation: To validate that service entry sheets were processed (became goods receipts and expenses recognized).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ML84

Transaction description: List of Service Entry Sheets

Accounting periods to be analyzed: 1-current, year to date

Other selection criteria: Created on 10/01/20XX (current year)-current period, plant, blocking indicator: All, acceptance indicator: Not Accepted

Analysis/review procedure to be performed: Through month end closing, service entry sheets that have not been accepted should be reviewed to determine if a valid goods receipt (expenses recognized) should be recorded in SAP or if the service entry sheet (s) should be deleted in SAP.

Standards: Expenses should be recorded when incurred.

Thresholds for differences/exceptions:

Month end: Service entry sheets not accepted or deleted: 0

(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Quarter end: Service entry sheets not accepted or deleted: 0

(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Year end: Service entry sheets not accepted or deleted: 0

(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Control Activity 6.9: Validate disbursements reconcile to vendor invoices

Purpose of reconciliation: Accounts payable disbursing transactions that reduce the total accounts payable liability on the Balance Sheet have been properly recorded in the subsidiary ledgers and reconcile with the source documents.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

External data source: SAP Payment Status Report reconciled to source documents for disbursements.

Transaction code : ZFI_AP_PMT_STAT, SQ01, query Z_PKED_INVOICE

Transaction description: Federal Payment Settlement List, SAP Query from User Group

Accounting periods to be analyzed: current month

Other selection criteria: Payment run date, Business Area, Payment Types: C, D, X, F, Vendor Range: Vendor Range: 100000 – 999999, Exclude Document Type “KG” (credit memos)

Analysis/review procedure to be performed: Take a representative random sample of adequate size of Accounts Payable disbursements and verify that the disbursements were properly recorded in SAP, and that the invoice amounts match or add up to the recorded amount(s). Any reasonable method that achieves the “purpose of reconciliation” may be used as long as it is adequately documented. Differences resulting from discounts, penalties, current month corrections to prior month data, or approved short pays should be identified in the supporting documentation (Not reportable on coversheet).

Thresholds for differences/exceptions:

Month end: Differences between subsidiary records and source documents: \$0

Quarter end: Differences between subsidiary records and source documents: \$0

Year end: Differences between subsidiary records and source documents: \$0

Control Activity 6.10: Validate that disbursements in transit have been cleared

Purpose of reconciliation: Accounts payable balances recorded in the subsidiary ledgers have been properly reduced for payment transactions that have been confirmed with Treasury. Disbursements in transit balances in account 2120.0000 have been cleared.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP- GR55 Z002

Transaction description: NASA Account Balance

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, account 2120.0000

Analysis/review procedure to be performed: Verify that there are no unconfirmed payments as of the end of the month and that the balance in 2120.0000 is zero.

Standards: Balance in 2120.0000 is zero at month end (all confirmations have been processed).

Thresholds for differences/exceptions:

Month end: Balance in 2120.0000: \$0

Quarter end: Balance in 2120.0000: \$0

Year end: Balance in 2120.0000: \$0

Control Activity 6.11: Validate the status of parked open invoices and credit memos

Purpose of reconciliation: To ensure invoices and credit memos are processed timely and to ensure that no duplicate invoices are parked in SAP.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – FBL1N, SQ01, query Z_INV_PARKED

Transaction description: Vendor Line Items, SAP Query from User Group AP

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area (dynamic selection), check “parked items” radio button, Business Area and Invoice Document Status “V” and “W”, for park and park complete invoices, respectively.

Exclude documents flagged as “Rejected” and documents where the dollar amount is zero.

Analysis/review procedure to be performed: Review items in parked status based on the later of invoice receipt date or acceptance date to ensure that none of the invoices received and/or accepted more than 30 days before the end of the month are still parked and to ensure that no duplicate invoices are parked in SAP. Review credit memo items in parked status to ensure that none of the items are parked more than 60 days before the end of the month without bill of collection.

Standards: Invoices should not be parked more than 30 days without justification. Credit memos should not be parked more than 60 days without justification.

Thresholds for differences/exceptions:

Month end: Number of parked items that should have been recorded in reporting period: 0

(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)

Quarter end: Number of parked items that should have been recorded in reporting period: 0

(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)

Year end: Number of parked items that should have been recorded in reporting period: 0

(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)

Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances

Purpose of reconciliation: To reconcile budgetary and proprietary accounts payable general ledger balances.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code : SAP – RFMFGRCN_RP1, select Rule ID : PAYABLES

Transaction description: Reconciliation of Budgetary and Proprietary Payable Balances

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Validate that budgetary and proprietary account balances reconcile. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items and reversed the next month.

Standards: 21XX.XXXX + 22XX.XXXX = 49X1.XXXX

Thresholds for differences/exceptions:

Month end: Differences between budgetary and proprietary accounts payable balances: \$0

Quarter end: Differences between budgetary and proprietary accounts payable balances: \$0

Year end: Differences between budgetary and proprietary accounts payable balances: \$0

Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses

Purpose of reconciliation: To reconcile budgetary and proprietary expenditures.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, select Rule ID: BUDGTOPROP

Transaction description: Reconciliation of budgetary and proprietary expenditures

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Reconciliation should be reviewed. Investigate and track differences until fully resolved/corrected.

Thresholds for differences/exceptions:

Month End: N/A

Quarter end: Differences between budgetary and proprietary expenditure accounts: \$1

Year end: Differences between budgetary and proprietary expenditure accounts: \$1

Standards: SGL 6100 (excluding 6100.8XXX) + 6330 + 6400 = 49XX

Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures

Purpose of reconciliation: To reconcile budgetary expenditures to expended appropriations.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, select Rule ID: FUNDED EXP

Transaction description: Reconciliation of Funded Expenses to Expended Appropriations

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Review reconciliation. Investigate and track differences until fully resolved/corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items and reversed the next month.

Standards: 6100.XXXX (excluding 6100.8XXX) + 6330.XXXX + 6400.XXXX = 5700.XXXX

Thresholds for differences/exceptions:

Month end: Differences between budgetary expenditures and expended appropriations: \$0

Quarter end: Differences between budgetary expenditures and expended appropriations: \$0

Year end: Differences between budgetary expenditures and expended appropriations: \$0

Control Activity 6.15a: Reconcile Appropriations Used and Expended Appropriations, Accrued, (GTAS Edit 32)

Purpose of reconciliation: To validate postings for Unexpended Appropriations – Used – Accrued and Expended Appropriations – Used – Accrued accounts are consistent.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRGN_RP1, select Rule ID: EXPENDAPPR

Transaction description: Reconciliation of expended appropriation accrued accounts

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, Direct funds only

Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 3107.0000 = 5700.0000
3107.9996 = 5700.9996
3107.7777 = 5700.7777
3107.7778 = 5700.7778

Thresholds for differences/exceptions:

Month end: Differences in expended appropriation, accrued, accounts: \$0

Quarter end: Differences in expended appropriation, accrued, accounts: \$0

Year end: Differences in expended appropriation, accrued, accounts: \$0

Control Activity 6.15b: Reconcile Appropriations Used and Expended Appropriations, Disbursed, (GTAS Edit 124)

Purpose of reconciliation: To validate postings for Unexpended Appropriations – Used – Disbursed and Expended Appropriations – Used – Disbursed accounts are consistent.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRGN_RP1, select Rule ID: EXPENDAPPD

Transaction description: Reconciliation of expended appropriation disbursement accounts

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, Direct funds only

Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 3107.1000 = 5700.1000
3107.1777 = 5700.1777

Thresholds for differences/exceptions:

Month end: Differences in expended appropriation, disbursed, accounts: \$0

Quarter end: Differences in expended appropriation, disbursed, accounts: \$0

Year end: Differences in expended appropriation, disbursed, accounts: \$0

Control Activity 6.16a: Reconciliation of Budgetary and Proprietary Unexpended Appropriations - Used, Accrued

Purpose of reconciliation: To reconcile budgetary and proprietary unexpended appropriations - used, accrued, activity.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, Rule ID: BUDPROPACC

Transaction description: Reconciliation of budgetary and proprietary unexpended appropriations – used, accrued activity

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, direct funds only

Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 49X1 = 3107.0000 + 3107.9996 + 3107.7777 + 3107.7778

Thresholds for differences/exceptions:

Month end: Differences between budgetary and proprietary unexpended appropriations – used, accrued activity: \$0

Quarter end: Differences between budgetary and proprietary unexpended appropriations – used, accrued activity: \$0

Year end: Differences between budgetary and proprietary unexpended appropriations – used, accrued activity: \$0

Control Activity 6.16b: Reconciliation of Budgetary and Proprietary Unexpended Appropriations - Used, Disbursed

Purpose of reconciliation: To reconcile budgetary and proprietary unexpended appropriations - used, disbursed, activity.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, Rule ID: BUDPRODIS

Transaction description: Reconciliation of budgetary and proprietary unexpended appropriations – used, disbursed activity

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, direct funds only

Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 49X2 = 3107.1000 + 3107.1777

Thresholds for differences/exceptions:

Month end: Differences between budgetary and proprietary unexpended appropriations – used, disbursed activity: \$0

Quarter end: Differences between budgetary and proprietary unexpended appropriations – used, disbursed activity: \$0

Year end: Differences between budgetary and proprietary unexpended appropriations – used, disbursed activity: \$0

Chapter 7: Other Liabilities

Financial statement line items:

Federal Employee and Veteran Benefits – Balance Sheet
Environmental and Disposal Liabilities – Balance Sheet
Other Liabilities – Balance Sheet
Gross Cost – Statement of Net Cost
Imputed Financing Sources – Statement of Changes in Net Position
Outlays – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

2190.0000 Other Liabilities w/ Related Budgetary Obligations
2210.0000 Accrued Funded Payroll & Leave
2211.0000 Withholdings Payable
2213.0000 Employer Contributions & Payroll Taxes Payable
2215.0000 Other Post-Employment Benefits Due and Payable
2216.0000 Pension Benefits Due and Payable to Beneficiaries
2217.0000 Benefit Premiums Payable to Carriers
2218.0000 Life Insurance Benefits Due and Payable to Beneficiaries
2220.0000 Unfunded Leave
2225.0000 Unfunded FECA Liability
2225.1000 Unfunded FECA Liability – Current FY
2225.2000 Unfunded FECA Liability – Prior FY
2290.0000 Other Unfunded Employment Related Liability
2400.0000 Liability for Deposit Fund Clearing Accounts
2400.1000 Liability for Deposit Fund Clearing Accounts
2400.2000 Liability Account – LOC/HHS
2400.3000 Liability Account – Check Retrieval
2400.4000 Liability Account – Foreign Payments
2650.0000 Actuarial FECA Liability
2920.0000 Contingent Liability
2960.0000 Accounts Payable from Cancelled Appropriations
2960.1000 A. P. from Cancelled Appropriations Cancelling
2960.2000 A.P. from Cancelled Appropriations Cancelled
2980.0000 Custodial Liability
2985.0000 Liability for Non-Entity Assets
2995.0000 Estimated Cleanup Cost Liability
3310.3501 Cumulative Results of Operations Future Funding Req.
4901.0000 Delivered Orders – Obligations, Unpaid
4931.0000 Delivered Orders – Obligations Transferred, Unpaid
4971.0000 Downward Adjustments of PY Unpaid Delivered Orders
4981.0000 Upward Adjustments of PY Delivered Orders
5780.1000 Imputed Financing Sources – Post Employment Benefits

General ledger accounts comprising the line items:

5780.2000	Imputed Financing Sources – Judgment Fund
5900.0000	Other Revenue
5909.0000	Contra for Other Revenue
5990.0000	Collections for Others
5991.0000	Accrued Collections for Others
5993.0000	Offset to Non-Entity collections
5994.0000	Offset to non-Entity Accrued Collections
6730.0000	Imputed Costs
6800.0000	Future Funded Expenses
6800.9997	Future Funded Expenses
6850.0000	Employer Contributions to Employee Benefits
7600.0000	Changes in Actuarial Liability

Management assertions: (supported by the control activities)

- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #6)

Other accrued liabilities are amounts owed by a federal entity for goods and services received from progress in contract performance made by and rents due to other federal entities. (These include contractor estimates which have not been billed and grant accruals).

Estimated losses for claims or other contingencies are recognized when all of the following conditions apply: a) a past event or exchange transaction has occurred; b) a future outflow or other sacrifice of resources is probable; c) the future outflow or sacrifice of resources is measurable (e.g., the federal entity's management determines an estimated settlement amount).

A separate liability is recognized for environmental cleanup costs for Property Plant and Equipment (PP&E) or the facility if: a) they are related to a past transaction or event, and b) the related costs are probable and measurable. The determination as to whether a loss is probable is based on: a) whether the cleanup is required by existing laws or regulations; b) whether the entity has made a commitment or is otherwise considered more likely than not to complete the cleanup. If the cleanup is considered probable, a loss should be recognized as soon as a reasonable estimate of the cost exists. Cleanup costs must be estimated when the associated property, plant and equipment (PP&E) or facility is placed in service. The estimate contemplates the cleanup plan, including level of toxicity and volume of contaminants and the restoration to be performed, current legal or regulatory requirements, and technological alternatives. It also considers current cost which is the amount that would be paid if all equipment, facilities, and services included in the estimate were acquired during the

period. A portion of the estimated total cleanup costs are recognized as expense during each period the PP&E or facility is in operation. Physical capacity or estimated useful life may serve as the basis for systematic and rational recognition of expense and accumulation of the liability. As re-estimates are made, the cumulative effect of changes related to current and past operations is recognized as expense and the liability adjusted in the period of the change in estimate.

Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP

Purpose of reconciliation: Determine that payroll transactions between the Agency Labor Distribution System (ALDS) and data recorded in SAP reconcile.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NOJMO)

Procedures/data sources:

Transaction code: ALDS Labor Reconciliation Report ZLDS_OBJ_RPT, SAP – FBL3N

Transaction description: ALDS Labor Reconciliation Report, G/L Account Line Item Display

Accounting periods to be analyzed: Bi-weekly and after each monthly accrual

Other selection criteria: Business area, Account Line Items (Labor Accrual: Doc type XA 6100.1XXX-6400.9999, Labor Disbursement XD 6100.1XXX-6400.9999), Exclude Doc type XD G/L 6400.1295.

Analysis/review procedure to be performed: Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: The balances in both systems should agree by object class and fund.

Thresholds for differences/exceptions:

Month end: Payroll in SAP versus ALDS: \$0

Quarter end: Payroll in SAP versus ALDS: \$0

Year end: Payroll in SAP versus ALDS: \$0

Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost voucher

Purpose of reconciliation: Validate that total bi-weekly amount disbursed by DOI is equal to amounts captured on the Labor Cost voucher and total charged to the appropriation on the Labor Cost voucher

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NOJMO)

Procedure/data sources:

External Data Source: POD 200 report and Payroll Labor Cost Voucher report

Accounting periods to be analyzed: Current month

Analysis/review procedure to be performed: Reconcile the total labor cost voucher file for payroll, total accounts receivable, total miscellaneous adjustments to cash and total PCS charges on labor cost voucher to the total amount on the POD 200 report. Differences must be identified, investigated, and monitored until permanently corrected. APS ePay Team validates the total charge to appropriation from the two reports. Once validated, the reports are uploaded to the WAT for retrieval by the Labor Analyst.

Standards: The balances on both reports must agree in total and to the total amount charged to the appropriation by DOI.

Thresholds for difference/exceptions:

Month end: POD 200 Report versus Labor Cost Voucher Report: \$0

Quarter end: POD 200 Report versus Labor Cost Voucher Report: \$0

Year end: POD 200 Report versus Labor Cost Voucher Report: \$0

Control Activity 7.1b: Validate Labor Cost voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP

Purpose of reconciliation: Determine that biweekly paid payroll transactions in the Agency Labor Distribution System (ALDS) reconcile to the SAP payroll expense USSGL accounts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NOJMO)

Procedures/data sources:

Transaction code: ZLDS_LABOR_RECON

Transaction description: Labor Cost Reconciliation

Accounting periods to be analyzed: Current month by posting dates or posting period

Other selection criteria: Business area, Labor Disbursement: Doc type: XD, SGL 6100.1XXX-6400.9999, (exclude XD, SGL 6400.1295), 1010.5215, 1010.6100 and 1010.8100. The ALDS Labor Cost Reconciliation job aid containing detailed execution instructions should be referenced and can be found on EPSS (<https://epss.nasa.gov/gm/folder-1.11.8387> or Human Capital and Workforce (HC&W) → ALDS → General Job Aids → ALDS Labor Cost Reconciliation Job Aid). The report should be executed as a background job for performance considerations and the job aid provides the instructions for execution including variant name, retrieval of background job, exporting to excel and execution of a macro to automatically format the file. A variant is also provided in the job aid and should be referenced to ensure the correct execution criteria for this reconciliation. The variant includes fiscal year, document type and GL accounts. User should enter posting date(s) and/or posting period and business area.

Analysis/review procedure to be performed: Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: The bi-weekly labor expense amounts recorded on the Labor Cost Voucher and posted for paid labor ALDS must equal the SAP postings in the general ledger accounts and should agree by object class and fund

Thresholds for differences/exceptions:

Month end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense

Recorded in SAP: \$0

Quarter end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense

Recorded in SAP: \$0

Year end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: \$0

Control Activity 7.2: Validate labor accruals were properly reversed

Purpose of reconciliation: To determine that previous months Labor Accrual was fully reversed in the current month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NOJMO)

Procedures/data sources:

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: Previous Month, Current Month

Other selection criteria: Doc Type: XA (Previous Month) XR (Current Month), accounts 2210.0000 to 2213.0000, fiscal year, and posting period.

Analysis/review procedure to be performed: Filter report for accounts 2210.0000, 2215.0000 and 2213.0000. Subtotal the Labor Accrual file and the Labor Reversal file by Fund and Account and compare the two to ensure the accrual was fully reversed.

Standards: Prior month labor accruals were fully reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:

Month end: Payroll accruals properly reversed: Yes

Quarter end: Payroll accruals properly reversed: Yes

Year end: Payroll accruals properly reversed: Yes

Control Activity 7.3: Validate bankcard accruals and reversals

Purpose of reconciliation: To validate the bankcard accruals that were not automatically posted are properly recorded via manual journal voucher. Additionally, to verify that prior month manual bankcard accruals are reversed.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (excluding NOJMO)

Procedures/data sources:

Transaction code: SAP – ZBNKCD_LOG, ME53N, FB03

Transaction description: Bankcard Accrual Posting Log (Error Log), Display Purchase Requisition, Display Document

Accounting periods to be analyzed: ZBNKCD_LOG – Second to last business day in the “From Date” to last business day in the “To Date”

Other selection criteria: ME53N – Purchase Card order number(s), FB03 – Manual journal voucher document number(s)

Analysis/review procedure to be performed: Review the Bankcard Accrual Posting Error Log (all transactions that were not auto-posted). For orders that did not post an accrual (errors), the Center will research and determine how to resolve these errors, i.e. posting a manual journal voucher. Ensure that the prior month’s manual journal vouchers were reversed.

Standards: Manual accruals are posted on the last business day of the month and are reasonable and supported. Additionally, prior month manual bankcard accruals are reversed by the 2nd business day of the current month.

Thresholds for differences/exceptions:

Month end:

A: Manual accruals not posted prior to month end: \$0

B: Manual bankcard accruals are properly reversed: Yes

Quarter end:

A: Manual accruals not posted prior to month end: \$0

B: Manual bankcard accruals are properly reversed: Yes

Year end:

A: Manual accruals not posted prior to month end: \$0

B: Manual bankcard accruals are properly reversed: Yes

Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets

Purpose of reconciliation: Validate Recording of Custodial Liabilities and Liabilities for Non-Entity Assets are properly recorded in Non Appropriated Funds for deposit with Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Accounts 2980.0000, 2985.0000, 5990.0000, 5993.0000 and 5994.0000, business area

Analysis/review procedure to be performed: Review report to ensure that there are only balances reported against NON1099, NON1435, NON3220, and NON3200. Identify as an exception GL balances in funds other than the NON-funds. Correct any discrepancies.

Standards: Balances in these accounts should not be in any fund other than the above listed Treasury funds.

Thresholds for differences/exceptions:

Month end: Custodial balances recorded in proper funds: Yes

Quarter end: Custodial balances recorded in proper funds: Yes

Year end: Custodial balances recorded in proper funds: Yes

Control Activity 7.5: Validate postings to Treasury custodial accounts

Purpose of reconciliation: To determine that balances in 2980.0000 and 2985.0000 reflect correct amounts.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: 1 – current, year-to-date

Other selection criteria: Accounts 2980.0000 and 2985.0000, business area

Analysis/review procedure to be performed: Review transactions in 2980.0000 and 2985.0000 and validate to source documents to ensure that the transactions have been properly recorded in the appropriate fund symbol. Identify as an exception GL balances in funds other than the NON-funds listed below. Investigate and correct discrepancies.

Standards: Transactions recorded in 2980.0000 and 2985.0000 should be valid Treasury related transactions only.

- NON1435: Accrued Interest of Delinquent Accounts. Delinquent Accounts Receivables accrue interest that is collected and deposited with Treasury as a Miscellaneous Receipt.
- NON1099: Penalties, Fines, and Administrative Fees. Delinquent Accounts Receivables accrue penalties, fines, and administrative charges that are collected and deposited with Treasury as a Miscellaneous Receipt.
- NON3200: Collections of Receivables from Cancelled Accounts. All funds collected by an agency which are applicable to a cancelled account MUST be returned to Treasury.

- NON3220: General Fund Proprietary Receipts, Not Otherwise Classified Freedom of Information Act: Fees collected by an agency under FOIA must be deposited to the Treasury miscellaneous receipts accounts.
- Press Space Lease Payments Received: Unless otherwise authorized by law, payments received from press organizations for broadcasting areas must be deposited to the Treasury miscellaneous receipts accounts.
- Collections that are not authorized by Law for Retention: Collections that are not authorized by law for retention and used as appropriation reimbursements are considered non-exchange revenue and generally should be deposited to the Treasury miscellaneous receipts accounts.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Postings proper in custodial funds: Yes

Year end: Postings proper in custodial funds: Yes

Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriations

Purpose of reconciliation: To determine that accounts payable balances in cancelled appropriations are valid.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers (exclude NSSC as a Center)

Procedures/data sources:

Transaction code: BOBJ – PRRPT33, SAP – GR55 ZFUN

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, account 2960.XXXX

Analysis/review procedure to be performed:

- Prepare an excel tracking spreadsheet of cancelled payables by program year and by fund. The spreadsheet should indicate the vendor, purchase order, contract number, current status and any other information needed to understand the nature of the balances and their validity. If known, indicate when the balance will be liquidated.
- Run the BOBJ report, review and determine whether contracts recorded in Excel tracking spreadsheet have an administratively complete date to ensure the contracts in close-out are not recorded as cancelled payables.
- The spreadsheet should be reconciled to the general ledger balance in account 2960.0000. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Cancelled Payables spreadsheet in account contains all required information, reconciles to the general ledger balance in account 2960.0000. Contracts that have closed out are not included in the general ledger balance 2960.0000.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Amount of cancelled payable balances that are Invalid: \$0

Year end: Amount of cancelled payable balances that are Invalid: \$0

Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables

Purpose of reconciliation: To ensure account balances in cancelled funds related to payables are valid.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers (exclude NSSC as a Center)

Procedures/data sources:

Transaction code: SAP – GR55 ZAFT

Transaction description: Trial balance 9-digit level

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Period 1 includes period 0 in this report, accounts 2960.XXXX, 3310.3501, 6800.0000, 6800.9997, 4190.XXXX, 4201.0000, 4201.2000, 4208.1000, 4208.2000, and 4350.0000, business area, cancelled funds only, exclude AOF 80C0111, 80C0115, and 80C0124.

Analysis/review procedure to be performed: Demonstrate the relationships listed under standards. Differences must be identified, investigated, and monitored until permanently corrected.

Standards:

1. $2960.XXXX = 3310.3501 + 6800.0000 + 6800.9997$
2. $4201.0000 + 4201.2000 + 4208.1000 + 4208.2000 = 4350.0000$

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Budgetary and proprietary cancelled payable related balances differences: \$1

Year end: Budgetary and proprietary cancelled payable related balances differences: \$1

Control Activity 7.7b: Reconcile and validate budgetary and proprietary balances related to cancelled payables – AOF level

Purpose of reconciliation: To ensure account balances in cancelled funds related to payables are valid at the AOF level.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZAFT

Transaction description: Trial balance 9-digit level

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Period 1 includes period 0 in this report, accounts 2960.XXXX and 4350.0000, business area, cancelled funds only, exclude AOF 80C0111, 80C0115, and 80C0124.

Analysis/review procedure to be performed: Demonstrate the relationship listed under standards. Differences must be identified, investigated, and monitored until permanently corrected.

Standards:

1. 2960.XXXX is less than or equal to 4350.0000 (at the AOF level)

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Budgetary and proprietary cancelled payable related balances differences: \$1

Year end: Budgetary and proprietary cancelled payable related balances differences: \$1

Control Activity 7.8: Validate disbursements of cancelled payables and adjusted total resources for the disposition of cancelled funds

Purpose of reconciliation: To ensure that approved cancelled payable disbursements from unexpired funds are accurately reclassified to the “Disbursements of Cancelled Payable” account and that the total resources is accurately adjusted.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External Data Source: Approved service request

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, Accounts 1010.6300 and 4208.1000 by fund

Analysis/review procedure to be performed:

- Maintain a log of approved service request for cancelled payable disbursements (Or obtain report from the new service request system). At a minimum, the log shall include the fiscal year, the service request number and approval dates, posting date of the disbursement, original fund ,pseudo-fund if applicable, disbursing fund, vendor, and invoice amount that was approved. This log will be used to track the authority used for invoices paid against cancelled payables in pseudo-funds.
- Compare transactions recorded in 1010.6300 and 4208.1000 to the entries documented in the log of

approved service request and determine that they agree by fund and amount.

- Differences should be investigated, explained, and monitored until resolved.

Standards: All disbursements of cancelled payables with an approved service request should be accurately reclassified to 1010.6300 and total resources should be adjusted by the amount of the disbursement or tracked in the pseudo-fund disbursement log.

Thresholds for differences/exceptions:

Month end: Invalid difference between service request and SGL accounts 1010.6300 and 4208.1000 by fund and amount: \$0

Quarter end: Invalid differences between service request and SGL accounts 1010.6300 and 4208.1000 by fund and amount: \$0

Year end: Invalid differences between service request and SGL accounts 1010.6300 and 4208.1000 by fund and amount: \$0

Control Activity 7.12: Validate unfunded leave

Purpose of reconciliation: To determine unfunded leave accruals are supported.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

External data source: FPPS Data Mart

Transaction code: SAP – GR55 ZFUN

Transaction description: NASA Unfunded Leave Report, Trial balance by fund

Accounting periods to be analyzed: 0-current period

Other selection criteria: Business Area, 2220.9996 equals the NASA Unfunded Leave Report

Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for unfunded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

Standards: Unfunded leave accruals should be supportable. At the start of each fiscal year, the beginning balance in the Unfunded Leave Liability should be reclassified from the prior fiscal year funds to the current fiscal year funds.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Difference between amounts accrued by fund and source documentation: \$1

Year end: Difference between amounts accrued by fund and source documentation: \$1

Control Activity 7.16: Contingent Liabilities

Purpose of reconciliation: To review unasserted claims and other legal activity to determine whether any contingent liabilities should be disclosed/recorded.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: Not applicable

Transaction description: Not applicable

Accounting periods to be analyzed: Quarter end

Analysis/review procedure to be performed: Obtain a schedule of open litigation and claims that are categorized as probable and measurable by Legal Counsel and review the status to determine whether a contingent liability exists and needs to be disclosed/recorded to general ledger accounts 2920.0000.

Standards: Contingent liabilities that meet the criteria labeled probable and measurable should be disclosed and recorded. Refer to NPR 9260.1A – Liabilities, Chapter 2 for further guidance related to recognition of a contingent liability.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Contingent liabilities reviewed and recorded if probable and measurable: Yes

Year end: Contingent liabilities reviewed and recorded if probable and measurable: Yes

Control Activity 7.17: Validate funded leave

Purpose of reconciliation: To ensure funded leave accruals are recorded monthly and match the unfunded leave report.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

External data source: FPPS Data Mart – NASA HQ R426 Unfunded Leave

Transaction code: SAP – GR55 ZFUN

Transaction description: NASA Unfunded Leave Report, Trial balance by fund

Accounting periods to be analyzed: 0- current period

Other selection criteria: SGL 2210.0000, Application of Funds 80X4546 – WCF equals the NASA Unfunded Leave Report, Current SEWP Fund (HQ and GSFC)

Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for funded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

Standards: Funded leave accruals should be supportable.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Funded leave liability balances are supported and reconciled to detail: Yes

Year end: Funded leave liability balances are supported and reconciled to detail: Yes

Control Activity 7.18: Validate the Unfunded Environmental and Disposal Liabilities estimates related to environmental cleanup cost in USSGL account 2995 - “Estimated Cleanup Cost Liability”

Purpose of reconciliation: To ensure that amounts reported as Environmental Cleanup Cost Liability are accurate and properly recorded.

Frequency: Annually

Roles and Responsibilities:

Preparer/Approver: Agency (Property)

Procedures/data sources:

Transaction code: SAP – GR 55 ZOFC

Transaction description: Trial balance by Treasury symbol (OCFO version)

Accounting periods to be analyzed: 0-16

Other selection criteria: SGL 2995

Analysis/review procedure to be performed: Prepare a work paper that shows the review of the year end unfunded environmental liabilities estimates.

Standards: Statement of Federal Financial Accounting Standard No. 5 and Statement of Federal Financial Accounting Standard No. 6.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: N/A

Year end: Accounts 2995 are accurate and properly recorded: Yes

Chapter 9: Resources

Financial statement line items:

Unexpended Appropriations – Balance Sheet
Appropriations Used – Statement of Changes in Net Position
Appropriations Received – Statement of Changes in Net Position
Appropriations Transferred In/Out – Statement of Changes in Net Position
Appropriation – Statement of Budgetary Resources
Recoveries of Prior Year Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

3100.0000	Unexpended Appropriation – Cumulative
3101.0000	Unexpended Appropriations – Appropriations Received
3102.0000	Unexpended Appropriations – Transfers In
3103.0000	Unexpended Appropriations – Transfers Out
3106.0000	Unexpended Appropriations – Adjustments
3107.0000	Unexpended Appropriations – Used
41XX.0000- 4399.0000	Budgetary resource accounts
4400.0000-4999.0000	Budgetary status accounts
5700.0000	Expended Appropriations

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Unexpended appropriations should be reduced for appropriations used and adjusted for other changes in budgetary resources, such as rescissions and transfers. The net increase or decrease in unexpended appropriations for the period should be recognized as a change in net position of the entity.

Transfers-in should be recognized as an additional financing source in the agency's result of operations for the period.

Transfers-out should be recognized as a decrease in the result of operations for the period

If material, the net position balances attributable to earmarked funds are reported separately from all other funds. Beginning balances shall agree with the amounts reported as net position on the prior year's balance sheet.

Control Activity 9a.1: Reconcile SAP appropriation resources to SF-132 (Agency)

Purpose of reconciliation: To ensure that appropriation related resources recorded in SAP are consistent with amounts approved by the Office of Management and Budget.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Approved SF132, OMB Annual Continuing Resolution Bulletin, Non-expenditure Transfers (SF-1151) and Treasury Warrant (FMS Form 6200)

Transaction code: SAP – GR55 Z6AF

Transaction description: Trial balance for Ledger 95

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: SGLs Accounts

Analysis/review procedure to be performed: Validate that amounts recorded in the general ledger by Treasury Account Symbol are consistent with amounts in the approved SF132 (in lieu of approved SF132s the amounts authorized by OMB in the Annual CR Bulletin) as follows:

-Accounts 4119, 1090.0000, 1010.4119 and 1010.4395 are consistent with line 1100 or line 1134 (OMB CR Bulletin in lieu of a SF-132)

-Accounts 4170, 4190, 3102, and 3103, 1010.3102 and 1010.3103 are consistent with lines 1010, 1011, 1120, 1121

-Accounts 4392, 4393, 3106, and 1010.3106 are consistent with line 1130

Standards: Amounts recorded in SAP should equal amounts approved for spending.

Thresholds for differences/exceptions:

Month end: Difference between approved SF-132 specific line totals and SAP appropriation balances: \$0

Quarter end: Difference between approved SF-132 specific line totals and SAP appropriation balances: \$0

Year end: Difference between approved SF-132 specific line totals and SAP appropriation balances: \$0

Control Activity 9a.2: Reconcile resources to status of Budgetary Resources (GTAS Edits 2, 22, 23, 24, and 25)

Purpose of reconciliation: To determine that budgetary resource accounts equal status of budgetary accounts by fund.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select BUDGET

Transaction description: Reconciliation of budgetary resources to status

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, include cancelled funds

Analysis/review procedure to be performed: Review current year report (balances are carried forward) and determine if there are any differences at the fund level. Investigate and correct differences

Standards: 4000.0000 to 4399.9999 = 4400.0000 to 4999.9999

Thresholds for differences/exceptions:

Month end: Differences between budgetary resources and status balances at the fund level: \$0

Quarter end: Differences between budgetary resources and status balances at the fund level: \$0

Year end: Differences between budgetary resources and status balances at the fund level: \$0

Control Activity 9a.3: Reconciliation of funds recorded in AOP/AEP and the approved SF-132 (Agency)

Purpose of reconciliation: To determine that amounts recorded in the FI/Budgetary Account Balance reconcile to the amounts authorized in AOP/AEP and the OMB approved SF-132 down to the Category B level.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

External data source: Approved SF132

Transaction code: GR55 - ZF21, Variant 2021 FUNDS (TBD)

Transaction description: SF-132 AOP/AEP/Budget

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: None

Analysis/review procedure to be performed: Reconcile funds to the totals authorized on the SF132 at the appropriation and Category B levels. Differences must be identified, investigated, and monitored until permanently corrected. In a Continuing Resolution (CR), the balance in the FI/Budgeting Account Balance column should reflect the numbers calculated by the budget department up until NASA is no longer operating under a CR.

Standards: Authority amounts on the report should equal amounts approved on the SF132 at the appropriation and Category B levels.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Differences between SF132 and SAP: \$0

Year end: Differences between SF132 and SAP: \$0

Control Activity 9a.4: Reconcile resources in FI to FM

Purpose of reconciliation: To ensure subsidiary ledgers for resources (FM) reconcile to the general ledger account balances (FI).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_RESOU, Variant FY23 FMFI RES, BA 01:
Variant: FY23FMFIRES

Transaction description: Reconciliation of FM-FI Budgetary Resources

Accounting periods to be analyzed: 1 – current, year to date.

Other selection criteria: Direct funds only, excluding cancelled funds, Funds Center* (example 62* for MSFC)

Analysis/review procedure to be performed: Compare FM to FI by fund. Investigate and correct differences.

Standards: FM and FI resources should be in balance.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Differences in FM-FI resources (Agency cumulative total): \$1

Year end: Differences in FM-FI resources (Agency cumulative total): \$1

Control Activity 9a.5: Reconcile Trust Fund budgetary resources in FI to Budget Type in FM

Purpose of reconciliation: To ensure subsidiary ledgers for resources (FM) reconcile to the general ledger account balances (FI) for Trust Funds.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: TRST_BUDG, select Variant: 9A5

Transaction description: Reconciliation of FM-FI Trust Funds Budgetary Resources

Accounting periods to be analyzed: 0 – current, inception to date.

Other selection criteria: Trust Funds only

Analysis/review procedure to be performed: Compare FM to FI by fund. Investigate and correct differences.

Standards: Trust Funds FM and FI resources should be in balance.

Thresholds for differences/exceptions:

Month end: Differences in FM-FI resources (Agency cumulative total): \$0

Quarter end: Differences in FM-FI resources (Agency cumulative total): \$0

Year end: Differences in FM-FI resources (Agency cumulative total): \$0

Control Activity 9a.7.a: Monitor Available Budget in Expired Reimbursable Agreements

Purpose of reconciliation: To monitor available budget in expired reimbursable agreements to ensure balances are not left at the commitment line level.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZAR_SOSTAT, SAP – ZFI_BUDGET

Transaction description: Sales Order Status Report; Budget Status-Non Full Cost: Selection

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Sales Org, Unexpired Reimbursable Funds, PO Date (pulled into the layout after the report is executed)

Analysis/review procedure to be performed: Filter the ZAR_SOSTAT report to determine agreements that are more than 2 accounting periods past the expiration date. Utilize SAP – ZFI_BUDGET to ensure the available budget by WBS is at the ALLOBJECTS commitment item level.

Standards: Available budget on expired agreements is rolled-up to the ALLOBJECTS commitment item level to ensure no obligations occur after the shortest period of performance end date (which is the sooner of: the funding document period of performance end date, the customer's funding expiration date or the agreement period of performance end date).

Exception: Obligation can be adjusted for valid costs incurred but not recorded prior to the expiration of the reimbursable agreement. For example: travel expenses.

Thresholds for differences/exceptions:

Month end: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 2 accounting periods: \$0

Quarter end: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 2 accounting periods: \$0

Year end: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 2 accounting periods: \$0

Control Activity 9a.7.b: Reconcile Sales Orders in FM to FI

Purpose of reconciliation: To ensure subsidiary ledgers for sales orders (FM) reconcile to the Standard General Ledger account balances (FI)

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, Select L95SOFMF11

Transaction Description: Reimbursable Sales Order Reconciliation

Accounting periods to be analyzed: 1- current, year to date

Other selection criteria: Business area, EUL and NHPA should be excluded ("E" or "N" Funds)

Analysis/review procedure to be performed: Validate the amounts recorded in general ledger accounts 4221, 4222, 4251, 4252, 4253, 4254, 4902.4253 agree to the amounts recorded in FM Value Type 83 and Amount Type 0100, 0150, 0600, 0650.

Standards: Sales Order FM and FI should be in balance.

Thresholds for differences/exceptions:

Month end: Differences between Sales Order FM and FI balances: \$1

Quarter end: Differences between Sales Order FM and FI balances: \$1

Year end: Differences between Sales Order FM and FI balances: \$1

Control Activity 9b.1a: Reconcile anticipated collection balances

Purpose of reconciliation: To ensure anticipated collection authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01 (exclude NSSC as a Center)

Procedures/data sources:

Transaction code: SAP – RFMFGRGN_RP1, select Rule ID ANTICPCOLL

Transaction description: Anticipated Collection Reconciliation

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Cancelled funds should be included

Analysis/review procedure to be performed: Review reconciliation. Investigate and correct and differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 4060.0000 + 4070.0000 = 4590.2000.

Thresholds for differences/exceptions:

Month end: Difference in anticipated resource versus authority status account: \$0

Quarter end: Difference in anticipated resource versus authority status account: \$0

Year end: Difference in anticipated resource versus authority status account: \$0

Control Activity 9b.1b: Reconcile anticipated recovery authority balances

Purpose of reconciliation: To ensure recovery authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRGN_RP1, select Rule ID ANTICRECOV

Transaction description: Anticipated Recovery Reconciliation

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Review reconciliation. Investigate and correct any differences at the fund and/or Category B level. Where exceptions cannot be corrected by monthly/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 4310 (excluding 4310.7777) = 4590.1000.

Thresholds for differences/exceptions:

Month end: Difference in anticipated resource versus authority status accounts: \$0

Quarter end: Difference in anticipated resource versus authority status accounts: \$0

Year end: Difference in anticipated resource versus authority status accounts: \$0

Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances

Purpose of reconciliation: To ensure reimbursable authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID ANTICREIMB,

Transaction description: Anticipated Reimbursable Reconciliation

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, reimbursable funds only, cancelled funds should be included

Analysis/review procedure to be performed: Review reconciliation. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: 4210.0000 = 4590.0000

Thresholds for differences/exceptions:

Month end: Difference in anticipated reimbursable resource versus authority status accounts: \$0

Quarter end: Difference in anticipated reimbursement resource versus authority status account: \$0

Year end: Difference in anticipated reimbursement resource versus authority status account: \$0

Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency)

Purpose of reconciliation: To determine that amounts recorded in the general ledger are the same as amounts authorized.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

External data source: Approved SF132

Transaction code: SAP – ZFI-ANTRECOV

Transaction description: Anticipated Recoveries Monitoring Report

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Budget Distribution View, leave other selections blank for NASA total

Analysis/review procedure to be performed: Reconcile anticipated recoveries to the totals authorized on the SF132. Differences at the AOF level and Category B level must be identified, investigated, and monitored until permanently corrected.

Standards: Amounts on the ZFI_ANTRECOV report should equal amounts approved on the SF132

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Differences between SF132 and SAP for anticipated recoveries: \$1

Year end: Differences between SF132 and SAP for anticipated recoveries: \$1

Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority

Purpose of reconciliation: To determine that anticipated authority was reduced by the same dollar total as the recoveries recorded for unexpired funds.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID DOWNWARDAD, Variant 23 DOWNWARD

Transaction description: Recoveries Reconciliation

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, unexpired multi-year funds in second or subsequent year of availability.

Analysis/review procedure to be performed: Review the reconciliation. Investigate and correct all differences.

Standards: 4310.0000 = 4871.0000+4971.0000+4872.0000+4972.0000

Thresholds for differences/exceptions:

Month end: Recoveries versus reductions in anticipated amounts: \$ 0

Quarter end: Recoveries versus reductions in anticipated amounts: \$0

Year end: Recoveries versus reductions in anticipated amounts: \$0

Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized

Purpose of reconciliation: To ensure that NASA is monitoring/managing the status of anticipated recoveries.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – ZFI_ANTRECOV

Transaction description: Anticipated Recoveries Monitoring Report

Accounting periods to be analyzed: 1 – Current, year to date

Other selection criteria: Remaining Recoveries View, Business area or leave blank for NASA total

Analysis/review procedure to be performed: Review current year report to ensure the 4310 general ledger account by Application of Fund (AOF), Fund, and Category B is not abnormal. Centers are responsible for monitoring the report and must ensure that verification is performed before an amount is de-obligated and re-obligated. If a de-obligation causes an abnormal balance in account 4310, the amount cannot be re-obligated until there is a sufficient re-allocation of anticipated recovery authority in place. To accomplish this, Centers are required to submit an authority (reapportionment) request to NASA OCFO's Budget Division. To prevent a potential Anti-Deficiency Act violation, there are SAP system controls in place which will prevent any re-obligation activity from occurring until the reapportionment has been accomplished. Investigate and correct issues.

Standards: The downward adjustments column (anticipated recoveries realized) should be less than or equal to the Recoveries column (anticipated recovery authority), such that the 4310 column does not reflect a negative balance. Transactions that are not true recoveries should have a JV posted to correct the 4310 and downward adjustment accounts.

Thresholds for differences/exceptions:

Month end: Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: \$0

Quarter end: Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: \$0

Year end: Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: \$0

Chapter 10 Purchase Orders/Obligations/Unobligated Balances

Financial statement line items:

Obligations Incurred – Statement of Budgetary Resources
Unobligated Balance – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources
Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

4610.0000 – 4610.9996	Allotments Realized Resources
4650.0000 – 4650.9996	Allotments Expired Authority
4700.0000 – 4700.9996	Commitments
4801.0000	UDO- Obligations, Unpaid
4801.1000	UDO – Obligations, Unpaid beginning bal.
4802.0000	UDO- Obligations, Prepaid/Advanced
4802.1000	UDO – Paid/Prepaid/Advance Beg balance
4831.0000	UDO – Obligations Transferred, Unpaid
4832.0000	UDO – Transferred (Prepaid/Advanced)
4871.0000	Recoveries on Obligations, Unpaid
4872.0000	Recoveries on Obligations, Paid
4881.0000	Upward Adj. on Obligations, Unpaid
4882.0000	Upward Adjustments on Obligations, Paid

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives:

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Control Activity 10.1: Validate procurement documents reconcile with SAP balances

Purpose of reconciliation: To validate obligation balances and period of performance start and end dates on open contracts in SAP to procurement documents.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Reviewer: Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the center are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:

Transaction code: SAP – ME23N; BOBJ – PRRPT24

Transaction description: Display Purchase Order, Uncosted/Undisbursed Obligations & Closeout Tracking – Inception to date

Accounting periods to be analyzed: Run at the end of November, February, May, August and September.

Other selection criteria: Plant, top ten contracts/purchase orders based on ITD undisbursed obligations with no activity for the previous 12-month period.

Analysis/review procedure to be performed: Validate obligation balances in SAP/BOBJ to source documentation by performing the procedure outlined below:

1. Generate BOBJ – PRRPT24 report for the period to obtain a list of open contracts/purchase orders. At a minimum, the report should contain the following columns: PO Document, Vendor, Validity Start Date, Validity Period End, Sent to Closeout, ITD FI Obs, ITD Cost, ITD Disbursement and ITD Undisbursed Obligations. Only include obligations originating from Procurement, do not include the following obligations:

Bankcard (US Bank)	Travel Accruals
NAMIS Orders or FedMil	Travel Funds
Outside Buyer	Travel Authorizations

2. Eliminate all contracts/purchase orders sent to closeout.
3. To identify contracts/purchase orders without activity (obligation, cost, or disbursements) for the fiscal year, generate the same report as described in #1 above for the same period in the prior year, and compute a difference for the ITD FI Obs, ITD Cost, and ITD Disb columns to identify the PO documents with no activity for the previous 12-month period.
4. Sort the contracts/purchase orders with no activity (the list obtained in step #3) to identify the ten contracts with the highest ITD Undisbursed Obligations with no activity for the previous 12-month period. When performing the fourth quarter review, consider whether your sample would have changed if period 12 was included. Add a comment to the report regarding this consideration. However, do not report differences that did not appear on the August report as exceptions.
5. Add columns to the above report for (i) Verified Obligation (yes or no), (ii) In Balance (yes or no), (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation. Period of performance on funding orders should be verified

and validated within the outline agreement. Period of performance start and end date differences of one day or more should be reported.

6. Investigate, explain and correct any differences identified.

Standards: Purchase order data in SAP should be supported by procurement documents.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end:

A: Difference between source documents and obligation balances for top ten open contracts: \$1

B: Count of open contracts with period of performance differences between source documents and period of performance start and end dates in BOBJ/SAP: 0

Year end:

A: Difference between source documents and obligation balances for top ten open contracts: \$1

B: Count of open contracts with period of performance differences between source documents and period of performance start and end dates in BOBJ/SAP: 0

Control Activity 10.2: Review the aging of open obligations

Purpose of reconciliation: Validate that obligation balances that have been dormant for 6 months or more reconcile to source documentation.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement/Resource Managers. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the Center Finance Department are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:

Transaction code: SAP – ZFI_AGING48XX, GR55 ZFUN and Variant CMP1010.02A

Transaction description: 48XX Account Aging; NASA Accounts by Fund – Period, NASA Accounts by Fund

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, vendor (1 to ZZZZZ); Accounts (48XX.XXXX)

Analysis/review procedure to be performed: The report ages purchase orders based on the date of last activity. The report should be reconciled to the trial balance using GR55 ZFUN (accounts 48XX.XXXX, exclude 4801.7778; periods 0 – current). If an individual purchase order line item on the report is dormant for 6 months or more, Finance should provide the report to procurement to validate the purchase order line items without activity. These procedures should be performed for the 10 largest dollar value purchase orders line items. Add columns on report to document work performed in

confirming the obligation is still valid with an explanation. Retain a copy of relevant correspondence with Procurement/Resources backing up confirmation.

Standards: Obligations should be validated and supportable.

Thresholds for differences/exceptions:

Month end:

A: N/A

B: N/A

Quarter end:

A: Differences between obligation aging report and general ledger balances: \$1

B: Dollar amount of top 10 aging obligations not validated by source documents: \$1

Year end:

A: Differences between obligation aging report and general ledger balances: \$1

B: Dollar amount of top 10 aging obligations not validated by source documents: \$1

Control Activity 10.3: Review of Material Group assigned to obligations on Grants and Cooperative Agreements

Purpose of reconciliation: To determine that the material group on obligations is consistent with the cooperative agreement or grant.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – PRRPT33

Transaction description: POs by PLI/ALI – FY

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Plant

Analysis/review procedure to be performed:

Review the report. Identify and correct any Grants (purchasing document type ZGRN or YG) not referencing Material Groups IC (Grants, subsidies, and contributions) or ID (Training provided under Grants and Cooperative Agreements). Identify and correct any Cooperative Agreements (purchasing document type ZCOA or YH) not referencing Material Groups IC, ID, or A (Research and Development). Further, review Vendors for all Cooperative Agreements to see if the material group is correct:

- For Cooperative Agreements with non-profit or university vendors the Material Group must be IC.
- For Cooperative Agreements with commercial vendors the Material Group must be A

Identify and correct any non Grant and Cooperative Agreement purchasing document types (all purchasing document types other than ZGRN, ZCOA, YG and YH) referencing Material Groups IC or ID.

Standards: Object classes assigned to a transaction (via a commitment item) should be consistent with the cooperative agreement or grant document. Commitment item is derived from material group.

Thresholds for differences/exceptions:

Month end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Quarter end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Year end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Control Activity 10.4: Validate other costs estimates

Purpose of reconciliation: To resolve all other cost reported on the GENRPT17 report at the contract and detail level, as appropriate, so that Procurement and/or Resource Analysts can take necessary actions.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – GENRPT17

Transaction description: –Other Cost Aging

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, 533 reportable contracts

Analysis/review procedure to be performed: All cost on the GENRPT17 report at the contract and detail level should be reported to the Resource Managers and, if applicable Procurement. For all cost identified on GENRPT17, each NASA Center should then ensure funding is added to the contract the following month, so that the other cost can be recorded in the accounts for the following month end. Use the GENRPT17 to determine if you have cost in excess of obligations which are 60 days or older. Other costs on appropriations where the Center has posted a cancelled payables liability journal voucher (JV) shall not be identified as an exception for CMP reporting.

Standards: Material timing differences due to the processing of other cost related transactions against a purchase order should be recorded quarterly.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end:

A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes

B: Dollar value of cost in excess of obligations which are 60 days or older: \$1
Year end:

A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes

B: Dollar value of cost in excess of obligations which are 60 days or older: \$1

Control Activity 10.5: Validate NF 533 other cost and downward adjustments entry, and reversal.

Purpose of reconciliation: To validate and ensure that all NF 533 other cost and downward adjustments were properly recorded and reversed.

Frequency: 10.5a: (December, March, June, and September), 10.5b: (January, April, July and October)

Roles and Responsibilities:

Preparer/Reviewer: Centers

Procedures/data sources:

Transaction code: BOBJ – GENRPT15 (Automated Post Report), SAP – FMFG_E_TRANS_REG

Transaction description: Other Cost – Reconciliation, Federal Transaction Register

Accounting periods to be analyzed: Current Period/Fiscal Year – Current Period

Other selection criteria: GENRPT15: Plant (Center) for 533 reportable contracts, SAP – FMFG_E_TRANS_REG: Business area, Doc Type: BA, SGL accounts 2110.9998 and 6100.9998.

Analysis/review procedure to be performed: Review and validate automated and manual entries for other cost and downward adjustments on the GENRPT15 report to ensure that they were properly recorded in SAP. As part of this validation process, Centers should review entries on the Other Cost Automated Post Report for accuracy and appropriateness (i.e., determine if the entry should be posted). For any entries that are posted manually, Centers should ensure no abnormal budgetary ledger balances are created. Center involvement for entries is limited to preparation and posting of the manual entries. Therefore, Centers should not attempt to reverse or otherwise change the automated entries. The associated budgetary SGL account postings should be reviewed using the Federal Transaction Register. The review is also to ensure that the prior month's entries were reversed.

Standards: Other cost and downward adjustment entries are supported by the monthly GENRPT15 report. All red items (where no automated entry was posted, and net cost is \$1,000 or greater or -\$1,000 or less) listed on the Other Cost Automated Post Report require manual posting by the Center. Additionally, validate prior month entries were reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end:

- A. Other Cost and Downward Adjustment entries greater than or equal to +/- \$1,000 on GENRPT15 not properly recorded: \$0
- B. Other Cost and Downward Adjustment entries properly reversed: Yes

Year end:

- A. Other Cost and Downward Adjustment entries greater than or equal to +/- \$1,000 on GENRPT15 not properly recorded: \$0
- B. Other Cost and Downward Adjustment entries properly reversed: Yes

Control Activity 10.6a: Monitor cancelling undisbursed costs and obligations on procurement purchasing documents

Purpose of reconciliation: To monitor undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation.

Frequency: Not Applicable (October – May); Monthly (June - September)

Roles and Responsibilities:

Preparer/Approver: Centers (exclude NSSC as a Center)

Procedures/data sources:

Transaction code: BOBJ – PRRPT27

Transaction description: Purchase Orders in Cancelling Funds – ITD ALI/PLI Detail

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, Period/Fiscal Year, and Fund Reversal Date should be 09/30 of the current fiscal year

Analysis/review procedure to be performed: Review and monitor the balances of undisbursed costs and obligations for cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. The balances related to discounts on the BOBJ – PRRPT27 report should be excluded as these are not considered to be true undisbursed costs and obligations balances. The canceling payable spreadsheet at a minimum should indicate Contract /PO number, Vendor, Fund, ITD Undisbursed Obs, ITD Undisbursed Cost, Procurement / Closeout POC, and any other information needed to understand the nature of the balances and their validity. If known, indicate when the balance will be liquidated. Balances should be provided to the appropriate point of contacts for review and comment.

Standards: Balances at the end of the fiscal year are zero.

Thresholds for differences/exceptions:

Month end: Report provided for review and comment: Dollar value provided for validation: Yes

Quarter end: Report provided for review and comment: Dollar value provided for validation: Yes

Year end: Undisbursed costs and obligation balances in cancelling funds: \$0

Control Activity 10.6b: Monitor cancelling undisbursed cost and obligations on travel documents

Purpose of reconciliation: To monitor travel undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation.

Frequency: Not Applicable (October – May); Monthly (June - September)

Roles and Responsibilities:

Preparer/Approver: Centers (Exclude NOJMO and NSSC as a Center)

Procedures/data sources:

Transaction code: BOBJ – Travel – Financial Management Default View (ZMN_TRV_FM_G_V200)

Transaction description: Travel – Financial Management Default View

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Select the Funds Commitment document after execution of the report. Monitor the balances of open travel obligations in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. Exception on the report should be provided to the NSSC with the identified funds commitment document indicating Center or NSSC action (i.e. Outstanding Accruals are Center actions and outstanding Change of Station Obligations are NSSC actions).

Standards: Undisbursed cost and undisbursed obligation balances at the end of the fiscal year are resolved

Thresholds for differences/exceptions:

Month end: Report provided to NSSC for review and comment: Dollar value provided for validation and an estimated resolution date established: Yes

Quarter end: Report provided to NSSC for review and comment: Dollar value provided for validation and an estimated resolution date established: Yes

Year end: Obligation balances in cancelling funds: \$0

Control Activity 10.7: Review Aging Commitments

Purpose of reconciliation: To ensure that funds are managed properly from a spending standpoint and that commitment balances are reasonable.

Frequency: Quarterly starting in March; Monthly July through September

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – PRRPT30

Transaction description: Status of PRs – PR Age Counts

Accounting periods to be analyzed: Inception to date

Other selection criteria: Plant (Center), Current Date (reporting period end date)

Analysis/review procedure to be performed:

- For quarterly reviews (March and June), identify commitments with a release date of over 90 days.
- For monthly reviews (July and August), identify commitments with a release date of over 30 days.
- For year-end review (September), identify all released commitments and ensure there are no commitments with expired funds. Additionally, review commitments with a release date of over 30 days and ensure they are supportable and represent a known requirement of the project.

Ensure adjustments are completed as necessary. Ensure the balance in this report for expiring funds is zero at the end of the fiscal year.

Standards: Commitment balances in all funds should be supportable and represent a known requirement of the project. Additionally, commitment balances in expiring funds need to be zero at the end of the fiscal year.

Thresholds for differences/exceptions:

Month end: All commitments are valid: Yes

(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)

Quarter end: All commitments are valid: Yes

(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)

Year end: All commitments are valid: Yes

(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)

Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds

Purpose of reconciliation: To monitor unobligated balances (budget minus obligation) on expiring reimbursable funds to determine that funds are effectively managed.

Frequency: Not Applicable (October – June); Monthly (July – September)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN or BOBJ – BERPT4

Transaction description: ZFUN: NASA Accounts by Fund; BERPT4: Funds Status by Fund or Center View of Unobligated Budget Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: ZFUN: Business area, expiring funds (reimbursable), Accounts 4610.0000 and 4700.0000; BERPT4: Business area, expiring funds (reimbursable)

Analysis/review procedure to be performed: Fund computed unobligated balances (budget-obligation) should be reviewed. Amounts that have not decreased from the July report should be researched and explained at the fund level.

Standards: Total budget in expiring reimbursable funds should be 100% obligated by the end of the fiscal year that they expire.

Thresholds for differences/exceptions:

Month end: July: Report provided to reimbursable team for review: Yes

August: Unobligated balances that have not decreased from the July report by fund have been researched and explained: Yes

Year end: 0% available budget remaining at funded program level in expiring reimbursable funds: Yes

Control Activity 10.9: Review of Procurement Instruments in Close-out

Purpose of reconciliation: To validate obligated balances in SAP on procurement instruments in close-out.

Frequency: Not applicable (1st Quarter); Quarterly (2nd, 3rd, 4th Quarter)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ- PRRPT24, SAP – ME23N (Financial Data tab)

Transaction description: Uncosted/Undisbursed Obligations & Closeout Tracking – Inception-to-date or Total Obligations – Inception-to-Date or Purchase Orders by Purchase Order Line Item/Accounting Line Item – Inception-to-date

Accounting periods to be analyzed: Run at the end of February, May, and August (for quarter-end reporting) and September (for year-end reporting – see 5a).

Other selection criteria: PRRPT24: Plant, sent to close-out date populated/procurement instruments in close-out only

Analysis/review procedure to be performed:

1. Generate the BOBJ report to identify all open procurement instruments that are in close-out (i.e., sent to close-out date is populated). At a minimum, the report should contain the following columns: Document Number, Vendor, Date Sent to Close-out, ITD FI Obs, ITD Cost, ITD Disbursements and ITD Undisbursed Obligations.
2. Sort the report in descending order by the dollar value of undisbursed obligations.
3. Identify the ten procurement instruments with the highest ITD Undisbursed Obligations for review.
4. Investigate, explain and correct any differences identified.
5. The report should be provided to the Close-out team for review, and explanations should be obtained to determine the intended disposition of undisbursed obligation amounts and the current status of close-out activities.
 - a. At year end, explanations should also be provided for all procurement instruments with undisbursed obligations that have been in close-out over 3 years.
6. Add columns to the above report for (i) Verified Obligation (yes or no), (ii) In Balance (yes/no) (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer. ITD obligations in BOBJ/SAP (ME23N) should agree to the source documentation (contract modifications and recap sheets). Obligation and period of performance on funding orders should be verified and validated within the outline agreement.

Standards: Purchasing data in SAP should be supported by procurement documents, and undisbursed obligations on procurement instruments in close-out should be monitored and resolved in a timely manner.

Thresholds for differences/exceptions:

Month end:

A: N/A

B: N/A

Quarter end:

A: ITD obligations in BOBJ/SAP agree to the source documentation: \$1

B: Report provided to Close-out team and explanations obtained for the top ten procurement instruments: Yes

Year end:

A: ITD obligations in BOBJ/SAP agree to the source documentation: \$1

B: Report provided to Close-out team and explanations provided for the top ten procurement instruments and all procurement instruments with undisbursed obligations that have been in close-out over 3 years as of September 30th: Yes

Control Activity 10.10a: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Fund Level

Purpose of reconciliation: To validate that total obligations have a normal credit balance for each fund.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 – FO18, Variant FY 23 EDIT 55

Transaction description: Edit 55 Obligations

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should also be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Review the GR55 report and validate that total obligations have a zero or credit balance for each fund.

Standards: Refer to GTAS Edit 55 <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Obligation Accounts have a zero or normal credit balance: 4801 + 4802 + 4881 + 4882 + 4901 + 4981 + 4982 + 4902 + 4908 ≤ \$0

Thresholds for differences/exceptions:

Month end: Total abnormal Obligations: \$0

Quarter end: Total abnormal Obligations: \$0

Year end: Total abnormal Obligations: \$0

Control Activity 10.10b: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Program (Functional Area) Level

Purpose of reconciliation: To validate that total obligations have a normal credit balance for each fund and Program (Functional Area) that represents a Category B apportionment.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 – FO19

Transaction description: Edit 55 Obligations

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e., Non* funds) should also be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Review the GR55 report and validate that total obligations have a zero or credit balance for each fund and Program (Functional Area) that represents a Category B apportionment.

Standards: Refer to GTAS Edit 55 <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Obligation Accounts have a zero or normal credit balance: 4801 + 4802 + 4881 + 4882 + 4901 + 4981 + 4982 + 4902 + 4908 ≤ \$0

Thresholds for differences/exceptions:

Month end: Total abnormal Obligations: \$0

Quarter end: Total abnormal Obligations: \$0

Year end: Total abnormal Obligations: \$0

Control Activity 10.10c: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Project (Funded Program) Level

Purpose of reconciliation: To validate that total obligations have a normal credit balance for each fund and Project (Funded Program) that represents a Category B apportionment.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 – FO20

Transaction description: Edit 55 Obligations

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e., Non* funds) should also be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Review the GR55 report and validate that total obligations have a zero or credit balance for each fund and Project (Funded Program) that represents a Category B apportionment.

Standards: Refer to GTAS Edit 55 <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Obligation Accounts have a zero or normal credit balance: 4801 + 4802 + 4881 + 4882 + 4901 + 4981 + 4982 + 4902 + 4908 ≤ \$0

Thresholds for differences/exceptions:

Month end: Total abnormal Obligations: \$0

Quarter end: Total abnormal Obligations: \$0

Year end: Total abnormal Obligations: \$0

Control Activity 10.11: Compare the PPS report to SAP

Purpose of reconciliation: The purpose is to ensure all procurements awarded in PPS within an accounting period, are also recorded promptly and accurately in SAP as required in NPR 9470.1, Budget Execution, and paragraph 4.3.2. 1) determine if a journal voucher is needed in order to properly record obligations of procurements awarded within the accounting period, to work with the Center CFO and/or Procurement offices on any needed journal vouchers, and 2) to receive and document that monitoring is being performed and the cause of any delays in recording PPS awards in SAP. Also if an item is released for obligation in PPS and not obligated in SAP timely, the procurement officer must either obligate in SAP or determine if a journal voucher will be required in order to reflect the obligation in SAP. The Center CFO and/or Procurement offices must also provide explanations on the root cause of any PPS awards that were not recorded in SAP.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Reviewer: Agency

Procedures/data sources:

Transaction code: EPDW Report

Transaction description: Enhanced Procurement Data Warehouse

Accounting periods to be analyzed: Run from 10/01/XXXX to current date, year to date.

Other selection criteria: All Centers, All Inst types, Initial Funding on PPS Incrementally Funded Contracts, Task / Delivery Orders, Fully Funded Contracts and Calls” report, Contract and Task/Delivery Order PPS Award Types

Analysis/review procedure to be performed: The Agency is responsible for reviewing the current year report. Validate that the current contract value of Procurement instruments listed in PPS have corresponding obligated amounts in SAP. Identify differences in the PPS and SAP amounts that exist for

the current accounting period. Centers will provide a JV to correct the contract values in PPS that differ from obligated amounts in SAP for the current accounting period. (Report to monitor the initial funding on PPS awards. Includes the following: BPA Calls (ZBPC), Contracts (ZCON), Fully Funded Contracts (ZFFC), and Task/Delivery Orders (ZTDO).

-Exceptions indicate that a procurement instrument has been signed in PPS but not yet obligated in SAP. The analyst must note any identified exceptions and Procurement POCs should be contacted to obtain a status on the obligation not yet posted.

Note: Click the PIID Contract Link in the EPDW report output to find details about the award including Contracting Officer, Buyer and COTR.

Standards: The obligated amount and current contract valued listed in the EPDW report should agree. If the amounts do not agree before the end of the current month accounting period, a JV or valid explanation must be provided.

Thresholds for differences/exceptions:

Month end: The current contract value in PPS that does not equal obligations in SAP: 0

Quarter end: The current contract value in PPS that does not equal obligations in SAP: 0

Year end: The current contract value in PPS that does not equal obligations in SAP: 0

Chapter 11: Status of Funds

Financial statement line items:

- Obligations Incurred – Statement of Budgetary Resources
- Outlays – Statement of Budgetary Resources
- Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

4700.0000	Commitments – Programs Subject to Apportionment
4720.0000	Commitments – Programs Exempt from Apportionment
4801.0000	Undelivered Orders – Obligations, Unpaid
4801.1000	Undelivered Orders – Obligations, Unpaid beg balance
4802.0000	Undelivered Orders – Obligations, Prepaid/Advanced
4802.1000	Undelivered Orders – Paid/Prepaid/Advance Beg balance
4831.0000	Undelivered Orders – Obligations Transferred, Unpaid
4832.0000	Undelivered Orders Obligations Transferred Prepaid/Advanced
4871.0000	Downward Adjustments PY Unpaid Undelivered Orders
4872.0000	Downward Adjustments PY Paid Undelivered Orders
4881.0000	Upward Adjustments of PY Undelivered Orders – Unpaid
4882.0000	Upward Adjustments of PY Undelivered Orders – Paid
4901.0000	Delivered Orders – Obligations, Unpaid
4902.0000	Delivered Orders – Obligations, Paid
4908.0000	Authority Outlaid Not Yet Disbursed
4931.0000	Delivered Orders – Obligations Transferred, Unpaid
4971.0000	Downward Adjustments of PY Unpaid Delivered Orders
4972.0000	Downward Adjustments of PY Paid Delivered Orders
4981.0000	Upward Adjustments of PY Delivered Orders – Unpaid
4982.0000	Upward Adjustments of PY Delivered Orders – Paid

Management assertions: (supported by the control activities)

- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts.

Other information: Funds Management (FM) is the module that has the detailed transactions relating to the status of funds. FM is the subsidiary ledger to the related 4000 series (budgetary accounts) in the general ledger. FM maintains transactions in the original year they were posted, so reconciling the data between FI and FM often involves consolidating multiple years to determine the current differences.

Control Activity 11.1: FM-FI Reconciliation of commitments

Purpose of reconciliation: To determine that the subsidiary ledger of commitments (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_COMM, variant FY23 CANX EXCL

Transaction description: FM-FI Commitment Reconciliation

Accounting periods to be analyzed:

Prior fiscal year 2007 – periods 0 – 16 (inception to date, all fiscal years)

Prior fiscal years 2008 and forward – periods 1 – 16 Current fiscal year-periods 1-current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4700.0000 = balances in FM Value Type 50 (Purchase Requisitions)

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: FM-FI commitment differences: \$1

Year end: FM-FI commitment differences: \$1

Control Activity 11.2: FM-FI Reconciliation of unpaid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid obligations (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, select Rule ID FMFI_OBUN, variant FY23 CANX EXCL

Transaction description: FM-FI Unpaid obligations reconciliation

Accounting periods to be analyzed:

Prior fiscal year 2007 – periods 0 – 13 (inception to date, all fiscal years)

Prior fiscal years 2008 and forward – periods 1 – 13 Current Fiscal year - periods 1 - current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: FM-FI unpaid obligations differences: \$1

Year end: FM-FI unpaid obligations differences: \$1

Standards: FI: SGL 48X1 = FM: FM Value Types 51 (Purchase Orders), 58 (Down Payment Requests), and 65 (Funds Commitment)

Control Activity 11.3: FM-FI Reconciliation of paid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of paid obligations/budgetary advances (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGR CN_RP1, select Rule ID FMFI_OBPD, variant FY23 CANX EXCL

Transaction description: FM-FI Paid obligations reconciliation

Accounting periods to be analyzed:

Prior fiscal year 2002 – periods 1 – 12 (BA 22 and 62 only)

Prior fiscal year 2003 and forward – periods 1 – 13 Current Fiscal year-periods 1-current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: FM-FI paid obligations differences: \$1

Year end: FM-FI paid obligations differences: \$1

Standards: FI: SGL 48X2.0000 = FM: FM Value Type 61 (Down Payments)

Control Activity 11.4: FM-FI Reconciliation of unpaid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid expenditures/accounts payable (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_UNPD, variant FY23 CANX EXCL

Transaction description: FM-FI Unpaid expenditure reconciliation

Accounting periods to be analyzed:

Prior fiscal year 2002 – periods 1 – 13 (BA 22 and 62 only)

Prior fiscal year 2003 – periods 1 – 14,

Prior fiscal years 2004 and forward – periods 1 – 13 Current Fiscal year-periods 1-current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X1.0000 + 9715.0000 = FM: FM Value Type 54 (Invoices).

Thresholds for differences/exceptions:

Month End: N/A

Quarter end: FM-FI unpaid expenditures differences: \$1

Year end: FM-FI unpaid expenditures differences: \$1

Control Activity 11.5: FM-FI Reconciliation of paid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of paid expenditures/expenses (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_PAID, variant FY23 CANX EXCL

Transaction description: FM-FI Paid expenditure reconciliation

Accounting periods to be analyzed:

Prior fiscal year 2002 – periods 1 – 12 (BA 22 and 62 only)

Prior fiscal years 2003 and forward – periods 1 – 13 Current Fiscal year-periods 1-current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X2 = FM: FM Value Types 57 (Payments) and 66 (Transfer Postings)

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: FM-FI paid expenditures differences: \$1

Year end: FM-FI paid expenditures differences: \$1

Control Activity 11.6: FM-FI Reconciliation of Unobligated Budget Balance

Purpose of reconciliation: To determine that the subsidiary ledger of Unobligated Budget balance (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID L95FMFIUOB, select Variant FY23 FMFI UNOB

Transaction description: FM-FI Unobligated Budget reconciliation

Accounting periods to be analyzed:

Fiscal year 2002 and forward – periods 1 – current reporting period (year to date, current fiscal year)

Note: September reconciliation for BA 10 is run through period 14 for FY 2007 only.

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds and expired shuttle funds with extended disbursing authority

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4000 through 4309 + 4311 through 4400 + 4801 through 4999 (excluding 4801.9996 and 4901.9996) + 9715 = balances in FM Value Types 51, 54, 57, 58, 61, 65, 66, and 95

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: FM-FI unobligated balance differences: \$1

Year end: FM-FI unobligated balance differences: \$1

Chapter 12: Review for Blank and Mismatched Accounting Dimensions

Financial statement line items:

All – Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources

General ledger accounts comprising the line items:

All accounts

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist

Completeness – Existing transactions are recorded

Accuracy – Recorded transactions are stated at correct amounts

Valuation – Transactions are properly valued

Classification – Transactions are properly classified

Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #4)

Federal entities are required to report costs by business line (responsibility segment). A business line is a component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity or producing one or a group of related products or services.

Control Activity 12.1: Validate that the ALC is correct for the business area

Purpose of reconciliation: To determine that all FBWT transactions are assigned the proper ALC.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZAOF

Transaction description: Trial balance by Treasury symbol

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business Area, Accounts 1010.0000 to 1010.9999, all NASA ALCs, including blank, excluding the BA being executed

Analysis/review procedure to be performed: The ALC enables identification of transactions to specific business area and facilitates the reconciliation process between NASA and Treasury. ALC reporting is required on the monthly FMS Form 224, Statement of Transactions. ALC is derived by SAP based on business area and should be recorded on all FBWT transactions. The following are the ALCs used by NASA:

Center	Business Area	ALC
HQ	10	80-00-0001
ARC	21	80-00-1201
GRC	22	80-00-0701
LaRC	23	80-00-0501
AFRC	24	80-00-0024
GSFC	51	80-00-0002
NOJMO	55	80-00-0055
MSFC	62	80-00-4901
SSC	64	80-00-0101
JSC	72	80-00-0004
KSC	76	80-00-4904

Centers should review balances by ALC for their business areas to identify any postings to FBWT that have a blank ALC or another business area ALC. Individual transactions with issues should be identified and monitored until corrected.

Standards: All FBWT transactions should be assigned an ALC.

Thresholds for differences/exceptions:

Month end: FBWT transactions recorded with blank/inaccurate ALC: \$0

Quarter end: FBWT transactions recorded with blank/inaccurate ALC: \$0

Year end: FBWT transactions recorded with blank/inaccurate ALC: \$0

Control Activity 12.3: Validate that the business area is correct for the ALC

Purpose of reconciliation: To determine that all ALC FBWT transactions are assigned the proper business area.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZAOF

Transaction description: Trial balance by Treasury symbol

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: ALC, accounts 1010.0000 to 1010.9999, input all Business Areas (Bas) that do not belong to Center including 'blank" BA

Analysis/review procedure to be performed: Identify all transactions that posted to the ALC with another ALC's business area. Investigate and correct all discrepancies.

Standards: All FBWT transactions should have the correct business area for the ALC.

Thresholds for differences/exceptions:

Month end: FBWT transactions recorded with inconsistent ALC/business area: \$0

Quarter end: FBWT transactions recorded with inconsistent ALC/business area: \$0

Year end: FBWT transactions recorded with inconsistent ALC/business area: \$0

Control Activity 12.4: Validate that there are no postings with blank funds

Purpose of reconciliation: All of NASA's transactions are funded through appropriation authority. All transactions recorded must be assigned the correct fund to ensure the appropriation authority is being accounted for properly. The fund is a subset of Treasury symbol. Multiple funds can comprise one Treasury symbol. The fund in SAP is a 10-digit alphanumeric symbol that identifies the appropriation type, fund source, program year, and fund type. An example of a fund structure is as follows for SSMX22016D:

SSM = Appropriation type; Safety, Security and Mission Services

X2 = Fund Source; fund is available to make new obligation for 2 years

2016= Program Year; obligating authority begins in 2016

D = fund type; D = Direct, R = Reimbursable

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: A: NSSC Service Delivery (1010 accounts)

Reviewer: Centers

Preparer/Approver: B: Centers (all other accounts)

Procedures/data sources:

Transaction code: SAP – GR55 ZAOF

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, blank fund

Analysis/review procedure to be performed: Using the navigation block to select the items with no fund (select Fund, the blanks will be at the top of the list) identify all transactions that posted with a blank fund. Investigate and correct discrepancies. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: No activity should be recorded with a blank fund.

Thresholds for differences/exceptions:

Month end: Transactions recorded with blank funds: \$0

Quarter end: Transactions recorded with blank funds: \$0

Year end: Transactions recorded with blank funds: \$0

Control Activity 12.5: Validate that there are no transactions posted with blank business area (Agency)

Purpose of reconciliation: To identify transactions that posted with blank business areas. The business area is a two digit internal code that posts with all transactions that is used to identify the NASA Center on transactions. The business area is required on every transaction recorded in SAP. Business areas are:

Center	Business Area	ALC
HQ	10	80-00-0001
ARC	21	80-00-1201
GRC	22	80-00-0701
LaRC	23	80-00-0501
AFRC	24	80-00-0024
GSFC	51	80-00-0002
NOJMO	55	80-00-0055
MSFC	62	80-00-4901
SSC	64	80-00-0101
JSC	72	80-00-0004
KSC	76	80-00-4904

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP – GR55 Z6AF

Transaction description: Trial balance 8 digit level

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business Area, select equal sign

Analysis/review procedure to be performed: If there are any balances with blank business areas, investigate and provide to Centers to correct discrepancies. Memo Accounts (9XXX) should be excluded.

Standards: All transactions recorded should be assigned to a business area.

Thresholds for differences/exceptions:

Month end: Transactions recorded with blank business areas: \$1

Quarter end: Transactions recorded with blank business areas: \$1

Year end: Transactions recorded with blank business areas: \$1

Control Activity 12.6: Validate that there are no costs recorded with blank funded programs

Purpose of reconciliation: Funded program represents costs associated with a project. All costs and revenues related to a project must be recorded with the correct funded program to ensure activity accounted for at the project level is complete and that project accounting within programs (functional area) are complete and accurate.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code : SAP – GR55 Z002

Transaction description : Trial balance

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4831,4872, 4882, 4901, 4931, 4971, 4981, 4902, 4972, 4982, select “blanks” under funded program, exclude HSFP01995D; accounting period: use current period

Analysis/review procedure to be performed: If any blank funded programs are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: All cost related transactions should be assigned to a funded program.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with blank funded program: \$1

Quarter end: Cost related transactions recorded with blank funded program: \$1

Year end: Cost related transactions recorded with blank funded program: \$1

Control Activity 12.7: Validate that there are no costs recorded with blank commitment items

Purpose of reconciliation: Commitment items are used in SAP to derive the budget object class required for reporting purposes. SAP requires commitment items on all fields; however on those recorded on cost related transactions (requisition to check process) have an impact on reporting. Monitoring and controls are only required for transactions that posted to 48XX, 49XX and 6XX series accounts. A commitment item is posted on a cost related transaction based on the original materials selected at the time of purchase.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4831, 4871, 4881, 4802, 4872, 4882, 4901, 4931, 4971, 4981, 4902, 4972, 4982

Analysis/review procedure to be performed: Review the transactions and if any blank commitment items are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: All cost related transactions should be assigned to a budget object class via a commitment item.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with a blank commitment item: \$1

Quarter end: Cost related transactions recorded with a blank commitment item: \$1

Year end: Cost related transactions recorded with a blank commitment item: \$1

Control Activity 12.8: Validate that there are no costs recorded with blank functional areas

Purpose of reconciliation: Functional area is used to capture cost related data by NASA program. Costs recorded with blank functional areas will be assigned to the pools of costs that are allocated to programs. To ensure the accuracy of program reporting, functional areas must be assigned to all cost transactions.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code : SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4831, 4871, 4881, 4802, 4872, 4882, 4901, 4931, 4971, 4981, 4902, 4972, 4982, functional area = blank, exclude HSFP01995D

Analysis/review procedure to be performed: Subtotal by account to determine if there are any balances with blank functional area. Review the transactions and if any blank functional areas are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: Cost accumulation transactions (budgetary and proprietary) should not have blank functional area.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with blank functional area: \$0

Quarter end: Cost related transactions recorded with blank functional area: \$0

Year end: Cost related transactions recorded with blank functional area: \$0

Chapter 13: Financial Analysis

Financial statement line items:

All financial statements

- Balance Sheet
- Statement of Net Cost
- Statement of Change in Net Position
- Statement of Budgetary Resources

Trading partners' balances (supports federal and non-federal classifications)

General ledger accounts comprising the line items:

All general ledger accounts comprising the line items per the crosswalk

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist

Completeness – Existing transactions are recorded

Accuracy – Recorded transactions are stated at correct amounts

Valuation – Transactions are properly valued

Classification – Transactions are properly classified

Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #1)

All financial and accounting transactions should be recorded in the accounting period (report month and fiscal year) in which they occurred. In any given reporting period there will be some transactions that may not be received by the end of the reporting period, thus adjusting entries will be required. Centers should monitor financial activities during the month to ensure that at the end of the month all necessary adjustments have been recorded. No adjustments will be allowed to be recorded to a prior period after it is closed.

The Trial Balance Report has cumulative and/or year to date totals of activity in general ledger accounts. The balances result from all transactions recorded in the accounting system.

This section relates to the overall review of the trial balance by business area. The other sections of this document should be completed first to facilitate the trial balance review.

Control Activity 13.1: Fluctuation Analysis

Purpose of reconciliation: To perform an analysis of the fluctuation of NASA operations as presented in the standard general ledger four digit accounts to explain changes within the defined thresholds.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/Data Sources:

Transaction Code: SAP – GR55, report group FLX1

Transaction Description: Fluctuation Analysis 4-Digit Acct

Accounting periods to be analyzed: As of end of current period for both current fiscal year and prior fiscal year

Other selection criteria: Business area, Account number range 1000 to 8999

Standards: Analytical review procedures should be used to identify additional area requiring analysis/explanation to validate that account balances are accurate. The purpose of fluctuation (“flux”) analysis is to explain what actually caused a change in the balance of an account from period A to period B. A flux analysis is not a statement about what might have caused the change. It is an explanation of what actually caused the change. Flux analysis should be brief and also sufficient to enable the reader to understand what actually caused the change. Therefore, acronyms should be eliminated from explanations. Submit analysis in Excel format and attach it to the CMP Tool.

Thresholds for Explanations:

Month end: N/A

Quarter End: Explain Changes that are the greater of +/- 10% and \$2,000,000

Year End: Explain Changes that are the greater of +/-10% and \$2,000,000

Note: -Fluctuation Analysis for the 4th Quarter should be run through period 13.

-4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.

Control Activity 13.3: Abnormal account balance review

Purpose of reconciliation: To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code : SAP – ZFI_ABNBAL_L95

Transaction description : Abnormal Balance Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, run for cancelled and non-cancelled funds

Analysis/review procedure to be performed: Review all items referenced in the report. All items with an abnormal balance listed in the below table must be validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

General Ledger

Account	Description
1010.5100	IPAC Collections
1010.5215	SF-215 and SF-5515 Collections
4114.0000	Appropriated Trust or Special Fund Receipts
4119.0000	Other Appropriations Realized
4350.0000	Cancelled Authority
4350.1000	Cancelled Authority – Beginning Balance
4450.0000	Unapportioned Authority – Available
4450.1000	Unapportioned Auth Avail – OCFO
4510.0000	Apportionments
4590.0000	Apportionments Unavailable – Anticipated Reimbursement
4610.0000	Allotments-Realized Resources
4610.1000	Allotments-Realized Resources
4610.2000	Funding Resource Allocations To Lower Levels
4650.0000	Allotments-Expired Authority
4650.1000	Allotments-Expired Authority-begin balance
4700.0000	Commitments – Programs Subject to Apportionment

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: Value of all abnormal balances: \$0

Quarter end: Value of all abnormal balances: \$0

Year end: Value of all abnormal balances: \$0

Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list)

Purpose of reconciliation: To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code : SAP – ZFI_ABNBAL_L95

Transaction description : Abnormal Balance Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, run cancelled and non-cancelled funds

Analysis/review procedure to be performed: Review all items referenced in the report. All other abnormal balances (not included in 13.3 list) identified in the Abnormal Balance Report must be investigated, validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Value of all abnormal balances: \$0

Year end: Value of all abnormal balances: \$0

Control Activity 13.3b: Abnormal balance review – Obligation Incurred Accounts Only – at the Category B Level

Purpose of reconciliation: To determine the validity of the balances in any accounts that require the Category B reporting that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Not Applicable (October and November); Monthly (December - September)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code : SAP – ZFI_ABNBAL_L95, Layout CMP13.3B

Transaction description : Abnormal Balance Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, run for non-cancelled funds

Analysis/review procedure to be performed: Review all items referenced in the report. All items with an abnormal balance listed in the below table must be validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance in supporting documents.

General Ledger

Account	Description
4801	Undelivered Orders - Obligations, Unpaid
4802	Undelivered Orders - Obligations, Prepaid/Advanced
4831	Undelivered Orders - Obligations Transferred, Unpaid
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
4901	Delivered Orders - Obligations, Unpaid
4902	Delivered Orders - Obligations, Paid
4931	Delivered Orders - Obligations Transferred, Unpaid
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: Value of all abnormal balances: \$0

Quarter end: Value of all abnormal balances: \$0

Year end: Value of all abnormal balances: \$0

Control Activity 13.4: Invalid accounts review for fund type and fund status

Purpose of reconciliation: To verify that the Standard General Ledger accounts reported in the trial balance are valid based on the status of fund (i.e., unexpired, expired, cancelled) and type of fund (i.e., direct or reimbursable).

Fund Status identifies the phase of the availability of funds for obligation and disbursement. The funds may have the status of Unexpired, Expired, or Cancelled.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – ZFI_FUND_STAT_L95

Transaction description: Fund Status Exception Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Fiscal Year, Period, Business Area

Analysis/review procedure to be performed: Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Thresholds for differences/exceptions: Report exceptions on the CMP matrix by category

Month end: Account balances inconsistent with fund type or status: \$0

Quarter end: Account balances inconsistent with fund type or status: \$0

Year end: Account balances inconsistent with fund type or status: \$0

Control Activity 13.5: Debit/credit (SPL9998) reconciliation

Purpose of reconciliation: To determine that all trial balance debits = credits (validity check of transactional postings) at the fund level.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select SPL9998

Transaction description: Reconciliation of debits and credits posted

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, cancelled funds should be included, exclude 9000 series accounts (memo accounts)

Analysis/review procedure to be performed: Review results of reconciliation by fund. Investigate and correct differences. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund, trading partner, funded program and/or functional area level for all items above the threshold and reversed the next month.

Standards: All debits = All credits

Thresholds for differences/exceptions:

Month end: Differences between debits and credits at fund level: \$0

Quarter end: Differences between debits and credits at fund level: \$0

Year end: Differences between debits and credits at fund level: \$0

Chapter 14: Center Reporting Matrix Analysis evaluation and validation

Financial statement line items:

All

General ledger accounts comprising the line items:

All accounts

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist

Completeness – Existing transactions are recorded

Accuracy – Recorded transactions are stated at correct amounts

Valuation – Transactions are properly valued

Classification – Transactions are properly classified

Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: All – see other chapters

Control Activity 14.1: Analyze, evaluate, and validate the results of all control activities (Agency)

Purpose of reconciliation: To analyze and evaluate the results of all control activities.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Analysis/review procedure to be performed: Summarize the results provided by the centers in the Center Reporting Matrices. Validate there is support for the results reported and validate the information reported was accurate. Identify control activities with issues and implement solutions.

Appendix

Control Activity Certification

A control activity certification should be completed for each control activity and maintained by the center and the NSSC. In cases where NSSC performs the activity, the certification should be provided by NSSC to the center for their review.

NASA Center Certification

The NASA center certification will be provided by the CFO of the center.

NSSC Center Certification

The NSSC certification will be provided by the NSSC, Chief Financial Management Division

Roles and Responsibilities

The roles and responsibilities template identifies who is to perform, prepare, review, and provide data for the control activities.

CMP Manual Revision Notice

The CMP Manual Revision Notice will be used for new or revised financial guidance prior to the next regularly scheduled Manual Publication.

(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)

Control Activity – Center Level

Center Name: _____

Business Area No.: _____

Report Month: _____

Control Activity Range (No./Title): _____

Preparer’s Section		
I certify that, based on my knowledge, —		
1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA’s Continuous Monitoring Program (CMP).		
2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained.		
3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one):		
<ul style="list-style-type: none"> - No exception(s) were identified for this report month - Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled – which equals the results reported in the CMP template 		
Preparer’s Name	Preparer’s Signature	Date Prepared
Approver’s Section		
I have reviewed the above activity and concur that the work was performed in accordance with the requirements of the CMP and I concur with the Preparer’s findings.		
Approver’s Name	Approver’s Signature	Date Approved

Description of Exceptions							
Item	Exception Amount	Exception Type*	Description/Explanation	Resolution	Resolution Date	CRQ Ref	Person Responsible
Total	\$\$						

***Exception Types:**

#1 Valid Reconciling Item – Property (Green)

#2 Timing/Business Process/Systems Issues (CRQs) (Yellow)

#3 Exception (Red)

#4 Does Not Apply (White) – place reason why the Center does not perform activity in the description column.

(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)

Control Activity – NSSC Level

Center Name: _____

Business Area No.: _____

Report Month: _____

Control Activity Range (No./Title): _____

Preparer's Section		
I certify that, based on my knowledge, —		
1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA's Continuous Monitoring Program (CMP).		
2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained.		
3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one):		
<ul style="list-style-type: none"> - No exception(s) were identified for this report month - Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled – which equals the results reported in the CMP template 		
Preparer's Name	Preparer's Signature	Date Prepared
Approvers Section		
I have reviewed the above activity and concur that the work was performed in accordance with the requirements of the CMP and I concur with the Preparer's findings.		
Approvers Name	Approvers Signature	Date Approved
Center Reviewers Name	Center Reviewers Signature	Date Reviewed

Description of Exceptions							
Item	Exception Amount	Exception Type*	Description/Explanation	Resolution	Resolution Date	CRQ Ref	Person Responsible
Total	\$\$						

***Exception Types:**

#1 Valid Reconciling Item-Property (Green)

#2 Timing/Business Process/Systems Issues (CRQs) (Yellow)

#3 Exception (Red)

#4 Does Not Apply (White) – place reason why the NSSC does not perform activity in the description column.

NASA Center Certification of Financial Management Information

Center Name: _____

Business Area No.: _____

Report Month: _____

As the Chief Financial Officer for the above NASA Center, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. The Center Reporting Matrix for the above Report Month, Center and Business Area is attached as Exhibit 1. To the best of my knowledge, the responsible parties for each Control Activity listed on Exhibit 1 followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.
2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other deficiencies that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

NASA Center CFO

Signed: _____

Date: _____

Attachments:

- (1) CMP Reporting Matrix
- (2) Mémorandum

NSSC Certification of Financial Management Information

Center Name: _____

Business Area No.: _____

Report Month: _____

As the Chief Financial Management Division, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. To the best of my knowledge, the responsible parties for each Control Activity listed followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.
2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

Attachments:

(1) CMP Reporting Matrix

(2) Memorandum

NSSC, Chief Financial Management Division

Signed: _____

Date: _____

ATTACHMENT 2

MEMORANDUM

Center Name: _____

Business Area No.: _____

Report Month: _____

As the NSSC, Chief Financial Management Division for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

There are no other exceptions

Explanation of other exceptions:

NSSC, Chief Financial Management Division

Signed: _____

Date: _____

ATTACHMENT 2

MEMORANDUM

Center Name: _____

Business Area No.: _____

Report Month: _____

As the Chief Financial Officer for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

There are no other exceptions

Explanation of other exceptions:

NASA Center CFO

Signed: _____

Date: _____

Roles and Responsibilities:

Frequency	Preparer/Approver/Reviewer	Reviewer	Control Activity # and Description
Monthly	NSSC/Business Area 01	Centers	Control Activity 2a.3 Reconcile FBWT Balances between SAP and Treasury (Cash Template)
Monthly	Agency Consolidated /Centers	Centers	Control Activity 2a.4: Reconcile FBWT balances to budgetary status GTAS Edit 4
Monthly	Centers		Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edit 14 & 20)
Monthly	Centers		Control Activity 2a.5b: Reconcile Proprietary and Budgetary Collections and Disbursements
Monthly	NSSC/BA 55 NOJMO	Centers	Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP
Monthly	NSSC/BA 55 NOJMO	Centers	Control Activity 2b.2: Reconcile Disbursements between HHS and SAP-BOBJ
Monthly	Business Area 72		Control Activity 2b.4: Validate completeness of Department of State foreign transactions
Monthly	Business Area 01		Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)
Monthly	Business Area 01		Control Activity 2c.1: Validate investments value on the trial balance (
Quarterly	NSSC	Centers	Control Activity 2d.3b: NON6500 funds review
Monthly	NSSC	Centers	Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation
Quarterly	Agency		Control Activity 2d.6 Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Monthly	Centers		Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54)
Monthly	Centers		Control Activity 2f: Review and Validation of EUL/NHPA Abnormal Collections
Monthly	NSSC	Centers	Control Activity 3.1: Reconcile source documents to accounts receivable reports
Monthly	NSSC	Centers	Control Activity 3.2: Validate aging of accounts receivable
Quarterly	NSSC	Centers	Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies
Monthly	Centers		Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances
Monthly	Centers		Control Activity 3.6a: Reconcile budgetary and proprietary Federal reimbursable revenue
Monthly	Centers		Control Activity 3.6b: Reconcile budgetary and proprietary Non-Federal reimbursable revenue
Monthly	Centers		Control Activity 3.6c: Reconcile budgetary and proprietary EUL/NHPA Revenue
Monthly	Centers		Control Activity 3.6d: Reconcile EUL/NHPA Deferred Revenue and Advance Account Change
Monthly	Centers		Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)
Monthly	Centers		Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances
Monthly	NSSC (WCF only) Centers/Business Area 01 (all other funds); NSSC as a "Center" (WCF only)	Centers	Control Activity 4.2: NASA to NASA inter- agency transactions reconciliation
Monthly	NSSC	Centers	Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance
Quarterly	NSSC/Centers	Centers	Control Activity 4.4: Customer and Vendor Trading Partner Review
Quarterly (Second Month of each quarter)	Agency		Control Activity 4.5 Customer and Vendor Trading Partner and Main Account Review (GTAS Validation 4)

Frequency	Preparer/Approver/Reviewer	Reviewer	Control Activity # and Description
Monthly	Centers (excluding NSSC)		Control Activity 4.6: Federal Only USSGL Accounts and Trading Partner Review
Monthly	Centers		Control Activity 5a.1.a: Validation of detailed asset records for Government-Held Real Property to Real Property Management System
Monthly	Centers		Control Activity 5a.1.b: Validation of Government-held Property valuation and ownership to supporting source documentation
Monthly	Centers		Control Activity 5a.1.c: Validation of Contractor-held Real Property valuation and ownership to supporting source documentation
Monthly	Centers with CHATS reportable contracts		Control Activity 5a.1.d: Reconciliation of detailed capital asset records for Contractor-Held Real Property to the reporting tool records in CHATS
Q1 (December)	Centers		Control Activity 5a.1.e: Reconciliation of detailed capital asset records for Contractor-Held Real Property to the reporting tool records in NESS
Monthly	Centers		Control Activity 5a.2.a: Reconciliation of detailed asset records for Government Held Personal Property to Plant Maintenance
Monthly	Centers with CHATS reportable contracts		Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in CHATS
Q1 (December)	Centers		Control Activity 5a.2.b2: Reconciliation of detailed capital asset records for Contractor-Held Personal Property and Internal Use Software to the reporting tool records in NESS
Monthly	Centers		Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting documentation
Monthly	Centers		Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation
Quarterly	Centers		Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Property Asset Master Records
Monthly	Centers		Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process
Monthly	Centers		Control Activity 5a.3.a2: Review of Government Held Real Property Work-in-Process Projects
Monthly	Centers with CHATS reportable contracts		Control Activity 5a.3.a3: Reconciliation of detailed capital asset records for Contractor-Held Real Property Work-in-Process (WIP) to the reporting tool records in CHATS
Q1 (December)	Centers		Control Activity 5a.3.a4: Reconciliation of detailed capital asset records for Contractor-Held Real Property Work-in-Process (WIP) to the reporting tool records in NESS
Monthly	Centers		Control Activity 5a.3.b: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation
Monthly	Centers		Control Activity 5a.3.c: Reconciliation of Contractor-Held Real Property Work-in-Process records valuation to supporting documentation
Monthly	Centers		Control Activity 5a.3.e1: Reconciliation of detail asset records for Government-Held Personal Property Work-in-Process records to the subsidiary records
Monthly	Centers		Control Activity 5a.3.e.2: Review of Government-Held Personal Property Work-in-Process Projects
Monthly	Centers with CHATS reportable contracts		Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor-Held Personal Property Work-in-Process records in Asset Accounting to the reporting tool records in CHATS

Frequency	Preparer/Approver/Reviewer	Reviewer	Control Activity # and Description
Q1 (December)	Centers		Control Activity 5a.3.e4: Reconciliation of detail asset records for Contractor-Held Personal Property and Internal Use Software Work-in-Process records in Asset Accounting to the reporting tool records in NESS
Monthly	Centers		Control Activity 5a.3.f: Validation of Government-Held Work-in-Process records valuation to supporting source documentation
Monthly	Centers		Control Activity 5a.3.g: Validation of Contractor-Held Personal Property Work-in-Process records valuation to supporting source documentation
Monthly	Centers		Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the reporting Tool
Monthly	Centers		Control Activity 5a.6a: Reconciliation of Capital and Operating Leases
Monthly	Centers		Control Activity 5a.7: Reconciliation and Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation
Quarterly	MSFC/Agency (Property)		Control Activity 5a.8: Validation of Heritage Assets
Monthly	Centers		Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts
Quarterly	Centers		Control Activity 5c: Validation of Capital Asset Indicator
Monthly	Centers		Control Activity 5d.1: Validate Financial Accounting Data for Newly Created AMRs
Monthly	Centers		Control Activity 5e: Asset Master Record Review
Quarterly	Agency		Control Activity 5f Property Transaction Cutoff Review
Monthly	NSSC	Centers	Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000)
Monthly	NSSC	Centers	Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000)
Quarterly	Centers		Control Activity 6.3: Validate goods receipts balances (2110.9000)
Monthly	Centers (except NMP/JPL)		Control Activity 6.4: Review NF 533 accrual rejects
Monthly	Centers		Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP
Monthly	Centers		Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed
Monthly	Centers		Control Activity 6.7: Review NF 533 Estimates recorded as accruals (2190.5000)
Monthly	Centers		Control Activity 6.8: Validate completion/processing of service entry sheets
Monthly	NSSC	Centers	Control Activity 6.9: Validate disbursements reconcile to vendor invoices
Monthly	NSSC	Centers	Control Activity 6.10: Validate that disbursements in transit have been cleared
Monthly	NSSC	Centers	Control Activity 6.11: Validate that status of parked open invoices and credit memos
Monthly	Centers		Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances
Quarterly	Centers		Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses
Monthly	Centers		Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures
Monthly	Centers		Control Activity 6.15a: Reconcile Appropriations Used and Expended Appropriations, Accrued, (GTAS Edit 32)
Monthly	Centers		Control Activity 6.15b: Reconcile Appropriations Used and Expended Appropriations, Disbursed, (GTAS Edit 124)
Monthly	Centers		Control Activity 6.16a: Reconciliation of Budgetary and Proprietary Unexpended Appropriations - Used, Accrued
Monthly	Centers		Control Activity 6.16b: Reconciliation of Budgetary and Proprietary Unexpended Appropriations - Used, Disbursed

Frequency	Preparer/Approver/Reviewer	Reviewer	Control Activity # and Description
Monthly	Centers (excluding NOJMO)		Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP
Monthly	Centers (excluding NOJMO)		Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost Voucher
Monthly	Centers (excluding NOJMO)		Control Activity 7.1b: Validate Labor Cost Voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP
Monthly	Centers (excluding NOJMO)		Control Activity 7.2: Validate labor accruals were recorded properly reversed
Monthly	Centers (excluding NOJMO)		Control Activity 7.3: Validate bankcard accruals and reversals
Monthly	NSSC	Centers	Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets
Quarterly	NSSC	Centers	Control Activity 7.5: Validate postings to Treasury custodial accounts
Quarterly	Centers (exclude NSSC as a Center)		Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriation
Quarterly	Centers (exclude NSSC as a Center)		Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables
Quarterly	Centers		Control Activity 7.7b: Reconcile and validate budgetary and proprietary balances related to cancelled payables – AOF level
Monthly	Centers		Control Activity 7.8: Validate disbursements of cancelled payables and adjusted total resources for the disposition of cancelled funds
Quarterly	NSSC		Control Activity 7.12: Validate unfunded leave
Quarterly	Centers		Control Activity 7.16: Contingent Liabilities
Quarterly	NSSC		Control Activity 7.17: Validate Fund Leave
Annually	Agency (Property)		Control Activity 7.18: Validate the Unfunded Environmental and Disposal Liabilities estimates related to environmental cleanup cost in USSGL account 2995-“Estimated Cleanup Cost Liability”
Monthly	Business Area 01		Control Activity 9a.1: Reconcile SAP appropriation resources to approved SF-132 (Agency)
Monthly	Centers/Business Area 01		Control Activity 9a.2: Reconcile resources accounts to status accounts (GTAS Edit 2, 22, 23, 24, 25)
Monthly	Agency		Control Activity 9a.3: Reconciliation of funds recorded in AOP/AEP and the approved SF-132 (Agency)
Quarterly	Centers/Business Area 01		Control Activity 9a.4: Reconcile resources in FI to FM
Monthly	Business Area 01		Control Activity 9a.5: Reconcile Trust Fund budgetary resources in FI to Budget Type in FM
Monthly	Center		Control Activity 9a.7a: Monitor Available Budget in Expired Reimbursable Agreements
Monthly	Centers		Control Activity 9a.7b: Reconcile Customer Sales Order Report to the General Ledger
Monthly	Centers/Business Area 01 (exclude NSSC as a Center)		Control Activity 9b.1a: Reconcile anticipated collection balances
Monthly	Centers/Business Area 01		Control Activity 9b.1b: Reconcile anticipated recovery authority balances
Monthly	Centers/Business Area 01		Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances
Quarterly	Agency		Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency)
Monthly	Centers		Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority
Monthly	Centers/Business Area 01		Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized
Quarterly	Centers		Control Activity 10.1: Validate procurement documents reconcile with SAP balances
Quarterly	Centers		Control Activity 10.2: Review the aging of open obligations
Monthly	Centers		Control Activity 10.3: Review of object class (commitment item) assigned to obligations
Quarterly	Centers		Control Activity 10.4: Validate other costs estimates (GENRPT15)

Frequency	Preparer/Approver/Reviewer	Reviewer	Control Activity # and Description
Monthly (Varies)	Centers		Control Activity 10.5: Validate NF533 other cost and downward adjustments entry, and reversal
June-September	Centers (exclude NSSC as a Center)		Control Activity 10.6a: Monitor cancelling undisbursed costs and obligations on procurement purchasing documents
June-September	Centers (exclude NOJMO and NSSC as a Center)		Control Activity 10.6b: Monitor cancelling undisbursed cost and obligations on travel documents
Quarterly starting in March Monthly July-September	Centers		Control Activity 10.7: Review aging commitments
Monthly (July-September)	Centers		Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds
Not applicable (1st Quarter); Quarterly (2nd, 3rd, 4th Quarter)	Centers		Control Activity 10.9: Review of Procurement Instruments in Close-out
Monthly	Centers		Control Activity 10.10a: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Fund Level
Monthly	Centers		Control Activity 10.10b: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Program (Functional Area) Level
Monthly	Centers		Control Activity 10.10c: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) – Apportionment at Project (Funded Program) Level
Monthly	Agency		Control Activity 10.11: Compare the PPS report to SAP
Quarterly	Centers		Control Activity 11.1: FI-FM Reconciliation of commitments
Quarterly	Centers		Control Activity 11.2: FI-FM Reconciliation of unpaid obligations
Quarterly	Centers		Control Activity 11.3: FI-FM Reconciliation of paid obligations
Quarterly	Centers		Control Activity 11.4: FI-FM Reconciliation of unpaid expenditures
Quarterly	Centers		Control Activity 11.5: FI-FM Reconciliation of paid expenditures
Quarterly	Centers/Business Area 01		Control Activity 11.6: FI-FM Reconciliation of Unobligated Budget Balance
Monthly	NSSC	Centers	Control Activity 12.1: Validate that the ALC is correct for the business area
Monthly	NSSC	Centers	Control Activity 12.3: Validate that the business area is correct for the ALC
Monthly	NSSC (1010 Accounts)/Centers (ALL OTHERS)	Centers	Control Activity 12.4: Validate that there are no postings with blank funds
Monthly	Agency Consolidated		Control Activity 12.5: Validate that there are no transactions posted with blank business area (Agency)
Monthly	Centers		Control Activity 12.6: Validate that there are no blank funded programs on costs
Monthly	Centers		Control Activity 12.7: Validate that there are no blank commitment items on costs
Monthly	Centers		Control Activity 12.8: Validate that there are no functional areas on costs
Quarterly	Centers		Control Activity 13.1: Fluctuation Analysis
Monthly	Centers/Business Area 01		Control Activity 13.3: Abnormal account balance review
Quarterly	Centers/Business Area 01		Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list)
Monthly	Centers		Control Activity 13.3b: Abnormal balance review – Obligation Incurred Accounts Only – at the Category B Level
Monthly	Centers/Business Area 01		Control Activity 13.4: Invalid accounts review based on funds status
Monthly	Centers/Business Area 01		Control Activity 13.5: Debit/credit (SPL9998) reconciliation
Monthly	Agency Consolidated		Control Activity 14.1 Analyze, evaluate, and validate the results of all control activities (Agency)

Acronym Definitions

ALC – Agency Location Code
BOBJ – Business Objects
CCR - Contractor Cost Report (Extension of SAP)
CFO – Chief Financial Officer
CHATS – Contractor-held Asset Tracking System
CMP – Continuous Monitoring Program
DRD – Data Requirements Document
EPSS - Enterprise Performance Support System
EPDW – Enhanced Procurement Data Warehouse
FBWT – Fund Balance with Treasury
FMS – Financial Management Service (Treasury)
FSC – Federal Supply Classification (Material Group)
GAAP – Generally Accepted Accounting Principles
GSA – General Services Administration
GWA – Government Wide Accounting (System)
HHS – Department of Health and Human Services
IAM – Integrated Asset Module
IPAC – Intra-Governmental Payment and Collection (System)
ITD – Inception to date
NEMS – NASA Equipment Management System
NPR - NASA Procedural Requirements
NPRI – NASA Real Property Inventory
NSMS – NASA Supply Management System
NSSC – NASA Shared Services Center
OMB – Office of Management and Budget
PCaDS – Property Capitalization and Depreciation System
PMS – Payment Management System
PPS – Procurement for Public Sector
RSSI – Required Supplementary Stewardship Information
SF – Standard Form
SFAS – Statement of Financial Accounting Standards
SFFAS – Statement of Federal Financial Accounting Standards
Treasury – Department of Treasury
WCF – Working Capital Fund

NASA 202X CMP Manual Revision Notice

Control Activity Number and Title:

Effective Date:

General Information: Control Activity XXXX is revised due to new requirements or to clarify content. The revised/updated control activity is enclosed.

Purpose/Reason for Revision						
Data Analysis Branch Chief						
Approvers Name			<i>Approvers Signature</i>			Date Approved
Center Deputy Chief Financial Officer						
Approvers Title (incl. Center)			<i>Approvers Signature</i>			Date Approved