National Aeronautics and
Space Administration

NASA Shared Services Center
Stennis Space Center, MS
39529-6000
www.nssc.nasa.gov

NASA Shared Services Center Service Delivery Guide

NSSC- FM-SDG- 0008   Revision C

Effective Date: July 18, 2008
Expiration Date: July 18, 2013

ACCOUNTS RECEIVABLE – NON-REIMBURSABLE (EMPLOYEE DEBT, FOIA, ETC.)

Responsible Office: Accounts Receivable

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Approved by

_____
Joyce M. Short
Deputy Director

_____
Date

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DOCUMENT HISTORY LOG

Status (Basic/Revision Cancelled)	Document Version	Effective Date	Description of Change
Basic		02/21/008	Basic Release
Revision	A	04/17/008	Added Travel department audit guidelines and Payroll department guidelines for creating Receivable (pp 11 & 20)
Revision	A	04/17/008	Added verification of Customer Master data (pp 14 & 22)
Revision	A	04/17/008	Added Pay.gov insert in mailing (pp 15 & 23)
Revision	A	04/17/008	Added T-Code F-28 to FOIA process (p 29)
Revision	A	04/17/008	Added PWC reconciliation at least weekly of deposits to CA$HLINK, etc. (p 38)
Revision	A	04/17/008	Added combination to safe changed semi-annually or as employee leaves, with On Demand SWR with Jacobs Technology (FOSC Contract) to include locksmith service (p 31)
Revision	A	04/17/008	Corrected Deposit Processor from Collection Processor (pp 32-37)
Revision	A	04/17/008	Enhanced PCC process (pp 32-36)
Revision	A	04/17/008	Added T-Code F-28 to Post Incoming Payments (p 37)

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Revision	A	04/17/008	Added PWC observation of Deposit Reconciliation at least weekly (p 38)
Revision	A	04/17/008	Added BofA posting procedures (pp 40-41)
Revision	A	04/17/008	Added FIDO section in TROR Reporting Section (p 59)
Revision	B	05/28/2008	Minor grammar changes
Revision	C	06/18/008	Added Tuition/Training Boc's (p 19)
Revision	C	06/18/008	Clarified FOIA Process Customer Analysis (p 28)
Revision	C	06/18/008	Clarified FOIA Process Receipt/Posting of payment (p 29)
Revision	C	06/18/008	Clarified Receipt of Checks/Cash processes (pp 30-44)
Revision	C	06/18/008	Clarified Dunning Process (pp 49-50)
Revision	C	06/18/008	Added steps on referring debt to Treasury (pp 52-53)
Revision	C	06/18/008	Clarified steps on writing off bills (pp 55-56)
Revision	C	06/18/008	Clarified OCFO Reporting – TROR, FIDO, and CMP's (pp 59-60)

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Accounts Receivable – Non-Reimbursable (Employee Debt, FOIA, etc.)

Introduction

The National Aeronautics and Space Administration (NASA) Shared Services Center (NSSC) will process collections for all NASA Centers, in accordance with the following regulations:

A. Statement of Federal Financial Accounting Standard No. 1, "Accounting for Selected Assets and Liabilities", September 1995; http://fasab.gov/pdffiles/sffas-5.pdf

B. Treasury Financial Management supplement, "Managing Federal Receivables" [Hardcopy only]

C. "Federal Claims Collection Standards" 31 CFR 900-904; http://www.access.gpo.gov/nara/cfr/waisidx_04/31cfrv2_04.html

D. "Debt Collection Authorities under the Debt Collection Improvement Act of 1996" 31 CFR 285; http://www.access.gpo.gov/nara/cfr/waisidx_02/31cfr285_02.html

E. OMB Circular A-129 "Policies for Federal Credit Programs and Non-Tax Receivables," November 2000; http://www.whitehouse.gov/omb/circulars/a129/a129rev.html

F. "Debt Collection Improvement Act of 1996" [Public Law 104-134]

G. 26 CFR 1.6050P-1 (IRS 1099-C, Collection of Debt)

H. United States General Ledger; Overview: US Standard General Ledger: Publications & Guidance: Financial Management Service

I. Federal Acquisition Regulation; http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200348

J. Treasury Report on Receivables (TROR); http://www.fms.treas.gov/debt/dmrpts.html

K. Financial Management Requirements: http://www.nasa.gov/offices/ocfo/references/ocfo_fmr_detail.html

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In accordance with Federal regulations and NASA policy, the NSSC is responsible for billing services and required reporting for all receivables. Non-Reimbursable receivables include Freedom of Information Act receivables, Payroll/Travel Overpayments, Vendor Debt Recovery, Legal Actions, Employee Phone Bills, Lease Payments, etc. The NSSC shall provide billing services including assembling, reviewing, processing, recording, reporting, and reconciling commercial and government bills, (Intra-Governmental Payment and Collection System {IPAC's}), etc.

The NSSC shall use Core Financial software – SAP R/3 – to perform the financial management activities. Financial Management is required to use Business Warehouse (BW) for reporting, query and reconciliation activity. NSSC is required to adhere to the NASA Financial Management Requirements (FMR), NASA's Enterprise Performance Support System (EPSS), and other applicable Federal regulations and NASA policies and procedures. The NSSC shall process receivables from the receipt of the initial notice of indebtness to the final collection based on acceptance by NASA.

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Legislation

A. National Aeronautics and Space Act of 1958 (42 U.S.C. 2451 et. seq.) This Act authorizes NASA "to enter into and perform such contracts, leases, cooperative agreements, or other transactions as may be necessary in the conduct of its work and on such terms as it may deem appropriate, with any agency or instrumentality of the United States, or with any State, Territory, or possession, or with any political subdivision thereof, or with any person, firm, association, corporation, or educational institution" Section 203. Additionally, the Act authorizes NASA "to use, with their consent, the services equipment, personnel, and facilities of Federal and other agencies with or without reimbursement, and on a similar basis to cooperate with other public and private agencies and instrumentalities in the use of services, equipment, and facilities." In addition, Section 205 of the Act states, "The Administration, under the foreign policy guidance of the President, may engage in a program of international cooperation in work done pursuant to this Act, and in the peaceful application of the results thereof, pursuant to agreements made by the President with the advice and consent of the Senate." Agreements using these authorities are referred to as Space Act Agreements. The NASA Space Act Agreements Manual establishes guidelines for entering into Space Act agreements.

B. Federal statutes other than the Space Act also authorize and govern reimbursable agreements for certain types of facilities and activities.

   1) Economy Act of 1932, 31 U.S.C. 1535. This Act provides authorization for Federal agencies to request and perform interagency reimbursable work. Under the Act, such reimbursable work must be in the best interest of the Government, and goods and services are less expensive or more conveniently provided by Federal agencies than by commercial vendors.

   2) Commercial Space Launch Act, 49 U.S.C. Chapter 701. This statute governs the sale, by NASA, of launch property for fair market value and the sale of launch services for direct cost only. The charge for launch services or reentry services is an amount equal to the direct costs, including the basic pay of Government civilian and contractor personnel, the Government incurred because of acquisition of the services.

   3) Fees and Charges for Government Services and Things of Value, 31 U.S.C. 9701. This Act requires that charges be fair; and based on (A) the costs to the Government; (B) the value of the service or thing to the recipient; (C) public policy or interest served; and (D) other relevant factors. User charges are ordinarily deposited into Treasury miscellaneous receipts, but may be retained by NASA where

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authorized by law. Detailed procedures for user charges are included in the Office of Management and Budget (OMB) Circular A-25.

4) Land Remote Sensing Policy Act of 1992, 15 U.S.C. 5601-5602. This Act prohibits charging depreciation and other costs not specifically attributable to fulfilling users' requests for Landsat 4 through 6 and Landsat 7 data. The Congress has directed in Section 8501(13) states that data shall be made available to all users at the cost of fulfilling user requests.

5) Commercial Space Competitiveness Act - Use of Government Facilities 15 USC 5807. This Act provides authority for NASA to use its space-related facilities on a reimbursable basis to support commercial space activities, and to charge only direct cost.

6) National Historic Preservation Act, 16 U.S.C.470h-3. The National Historic Preservation Act provides Federal Agencies the authority to lease historic property and retain the proceeds to defray the cost of administration, maintenance, repair, and related expenses incurred by the agency with respect to property that is on the National Register.

7) Enhanced-Use Lease (EUL) of Real Property Demonstration, 42 U.S.C. 2459j. This section of the Space Act gives the Administrator authority to lease NASA real property to other Federal Agencies and non-federal entities and use the proceeds of the lease agreement to cover the full costs to NASA in connection with the lease. In addition, amounts received in excess of costs associated with the lease shall be available for maintenance, capital revitalization, and improvements of the real property assets of the centers selected for this demonstration program, and shall remain available until expended. The statute limits the use of this authority to no more than two NASA Centers. The Ames Research Center and Kennedy Space Center are NASA's EUL demonstration sites.

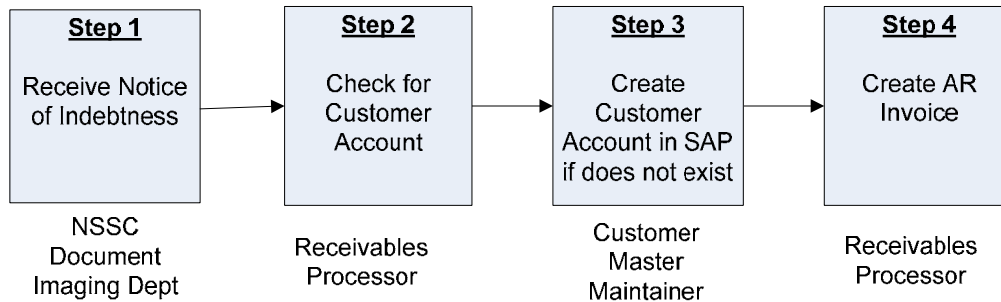C. In addition, various statutes govern financial accounting and reporting for reimbursable work.

1) Chief Financial Officers Act of 1990, 31 U.S.C. 902. This statute requires a biennial review of costs of services provided versus charges imposed.

2) Custodians of Money, 31 U.S.C. 3302. This statute requires all monies to be deposited to Treasury, unless otherwise provided by law.

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PROCESS–Creating AR Invoice

(Text-Diagram process or use existing process diagram)

Step 1 Receive Notice of Indebtness	→	**Step 2** Check for Customer Account	→	**Step 3** Create Customer Account in SAP if does not exist	→	**Step 4** Create AR Invoice
NSSC Document Imaging Dept		Receivables Processor		Customer Master Maintainer		Receivables Processor

Roles & Responsibilities

Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **NSSC Document Imaging Department** Receive Notice of Indebtness	A notice of Indebtness from the Center is received by the Accounts Receivable Department via Remedy, or via SAP, employee contact, Center contact. The Accounts Receivable Department researches whether the account exists for this customer in the Open Items report, run by Receivables Processor as needed to research Customer Accounts. The notice of Indebtness includes any employee overpayment including travel, training, vendor overpayment or any other miscellaneous overpayments. **Output:** Notice of Indebtness	Use T-code F-21 to Analyze Open Items. F.21 - Analyze Open Items (End User Procedure) Use T-code XD03 to check customer file. **Note:** Travel overpayment notifications come in several ways – the employee creates a credit in Travel Manager and it passes through the interface; the employee contacts the NSSC of an overpayment; the Center contacts

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		the NSSC about an overpayment; Travel Department audit. The NSSC Travel Department audits all travel vouchers greater than $2500, plus a random sampling of all other travel vouchers. Communication between Travel and Accounts Receivable is vital to record all indebtnesses. Bills of Collection for travel overpayments are not generated for less than $50 due to cost/benefit, per Travel Supervisor as NASA mandate. For payroll debt, the Payroll Department receives information on payroll debt through the Department of Interior (DOI) DataMart report on a bi-weekly basis.

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
Step 2 **Receivables Processor** Check for Customer Account	Start the transaction using the menu path or transaction code XD03 to view Customer Accounts. XD02, XD03 - Change or Display A Customer Account (End User Procedure) **Output:** Verify Customer Account has been created in SAP.	Use transaction code XD03 to search for the customer's name to determine if already established. When choosing a customer that is already established, ensure the address is the same. For a vendor, use FBL1N. Using transaction code FBL5N, check to see if the customer was previously used for reimbursable bills. FBL5N - Customer Line Item Display (End User Procedure) Do not use the same customer for both reimbursable and direct billings. Even though the customer may be the same, establish a separate customer account so that direct bills are not mingled with reimbursable bills.

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
Step 3 **Customer Master Processor** Create Customer Account in SAP if it does not exist	Start the transaction using the menu path or transaction code XD01. XD01 - Create a Federal Customer Account (End User Procedure) **Output:** Customer account has been created.	If customer account needs changing, use T-Code XD02. XD02, XD03 - Change or Display A Customer Account (End User Procedure) **Note:** Due to Segregation of Duties conflict, the Customer Master Maintainer will enter/edit the account, the Receivables Processor will verify entry in SAP is correct, and sign off approval to the Customer Master Maintainer the printed copy. **Note:** There is no edit in SAP to prevent two different Business Areas within customer setup. There is, however, an edit for creating multiple customers with same address to prevent duplicates, but only at the Business Area (Center). SAP does not edit check all customers across The Agency, but rather by Center. With Agency roles at the NSSC, it is imperative to get correct Customer

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
Step 4 **Receivables Processor** Create AR Invoice	Start the transaction using the transaction code FB70 FB70 - Create/Reverse AR Invoice (End User Procedure) **Output:** Accounts Receivable invoice is created and mailed to customer*.*	Print and mail the invoice to the customer and place a soft copy and any backup documentation in the customer's file in TechDoc. All files will be maintained electronically; if needed, the files can be printed. Include a copy of the Pay.gov insert, located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Pay.Gov, title Pay Gov Bill Insert.doc. Reconcile with S_ALR_87012173 at month end **Note:** To reprint bills, use FB12 to create the request, and F-64 to print the requested bill. FB12 - Create Correspondence Bill (End User Procedure) F.64 - Maintain Correspondence Requests (End User Procedure) **Note:** To prevent possible posting

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		errors, it is advised to create bill with one fund per bill.
What if Invoice is Deemed Not Valid? **Receivables Processor** Reverse AR Invoice	An AR Invoice may be deemed invalid for many reasons. The invoice may have been input to the incorrect customer/ALC; the traveler may have found receipts, etc. The NSSC or the Center may deem invoice invalid based upon research provided to the NSSC. If Invoice is deemed not valid, reverse AR invoice. FB08 - Reverse AR Invoice (End User Procedure) If document has already cleared, will need to reset clearing document as well. Use T-Code FBRA. FBRA - Reverse Clearing Document (End User Procedure) **Output**: Invoice Reversal	**Note:** The only time FBRA is used to clear a document is if a payment has been posted to the bill. If the bill is invalid and a payment was received then a customer would be entitled to a refund and this is coordinated with A/P. **Note:** An invalid invoice requires documentation before reversing for audit purposes. This documentation should be provided with request for reversal from NSSC or Center. This documentation will be stored with the BOC/reversal in TechDoc. **Note:** If document has been cleared, then a payment has been posted against this invoice. This means that the Customer

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		Payment Processor will have to reset and reverse the invoice.
What if Debt is Rescheduled? **Receivables Processor** Record rescheduled debt	If Customer is unable to pay, NASA may accept a written installment agreement in accordance with 14 CFR, 1261.402 and 1261.411. The debt must be paid off within 3 years at no less than $50 per installment. The current value of Funds Rate would be used to determine the interest charged and any administrative charges and/or penalties should be disclosed on the agreement as provided in FMM 9051-4e. Should installment be based on an employee voluntary payroll deduction, the following must be sent to NSSC Payroll to authorize and forward to the Department of the Interior: 1. Copy of the center bill of collection. 2. Amounts scheduled identifying the number pay periods to be withheld. 3. For M-7 (Memorandum to collection by payroll deduction) 4. These would be sent to appropriate staff for processing. 5. Identify to DOI that a check is the preferred form of payment. To create installment invoice in system, use T-Code FB01. FB01 - Create/Update Installment (previous Installment) (End User Procedure) **Output:** Debt rescheduled	Center Directors are authorized to act on compromise offers on debts of $100,000 or less; compromise offers on debts over $100,000 must be referred to the Department of Justice for further action. Compromise decisions are to be sufficiently documented in writing. Debts may be referred to the Department of Justice in accordance with the provisions of 14 CFR 1261.417, OMB Circular A-129, and the authorities cited in 14 CFR 1261.402. Cases of fraud may be sent to Justice at any time. Debts transferred to Treasury for collection will be referred to the Department of Justice as

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		appropriate by the Treasury Department. Centers have the option of referring delinquent Federal employee accounts to the Department of Justice to obtain a judgment in accordance with section 124 of P.L. 97-276.
What if Collection Requires an A/P Credit Memo? **Receivables Processor** Record rescheduled debt	If the original activity resides on the Vendor side (i.e. Travel, Accounts Payable, Training, etc.), the collection will require an A/P Credit Memo. When the cash is received, the AR staff with AP roles is notified via Remedy ticket and they will create the vendor credit memo and clear their outstanding Credit Memo against the Vendor. AR can create a Credit Memo and clear using T-Code F-30 (F-30 - Update Status of Receivable to Clear (End User Procedure) . **Output:** AP Credit Memo applied.	To inquire by vendor, use T-Code FBL1N. Bankcard FBL1N Credit Report **Note:** The transaction codes FB65 and F-52 (FB65 - Enter Credit Memo and Park Post (End User Procedure) and F-52 - Post Incoming Payments Clear Credit Memo to Cash) are performed by AR staff with A/P roles. The transaction performed by A/R roles should be to post a T-code FB75 with a DG document type.

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Process 1 –Creating AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		This records a credit memo against the outstanding accounts receivable, causing the two to net to zero. Whenever A/P roles record the entry for the collection, A/R records a credit memo to offset the outstanding bill amount.
What are the Steps for Tuition/Training Overpayments? **Receivables Processor** Create Tuition/Training Invoice	1. The Training Office will create a notice of Indebtness for the tuition/training overpayments. This will entail the Centers choosing "Collections" from the drop down on the fax cover sheet. 2. This will be faxed to the TechDoc. 3. TechDoc will create a Remedy ticket with a CTI of Financial Management/Accounts Receivable/Bill of Collection. 4. The Receivables Processor will create the AR Invoice using T-Code FB70, following steps 2-4 above. **Output:** Tuition/Training Invoice created.	

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PROCESS–Creating Payroll AR Invoice

(Text-Diagram process or use existing process diagram)

Step 1 Receive Notice of Indebtness	→	**Step 2** Check for Customer Account	→	**Step 3** Create Customer Account in SAP if does not exist	→	**Step 4** Create Payroll AR Invoice
NSSC Document Imaging Dept		Receivables Processor		Customer Master Maintainer		Receivables Processor
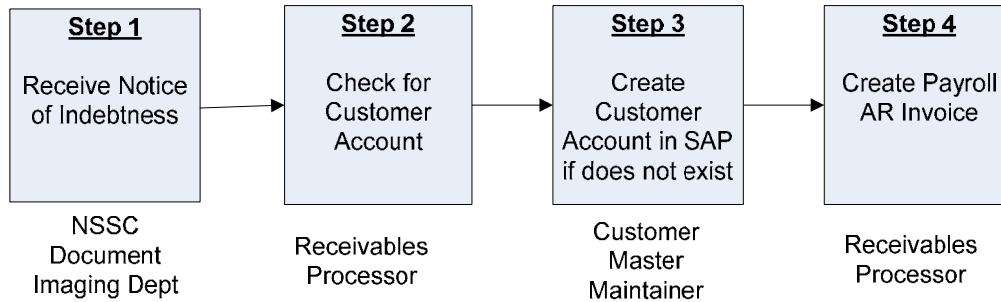
Roles & Responsibilities

Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **NSSC Document Imaging Department** Receive Notice of Indebtness	A notice of Indebtness from the Center is received by the Accounts Receivable Department via Remedy, or via SAP, employee contact, Center contact. If the notice is received by any method other than Remedy, create a Remedy ticket to document. The Accounts Receivable Department researches whether the account exists for this customer in the Open Items report. **Output:** Notice of Indebtness	Use T-code F-21 to Analyze Open Items. F.21 - Analyze Open Items (End User Procedure) Use T-code XD03 to check customer file. XD02, XD03 - Change or Display A Customer Account (End User Procedure)
Step 2 **Receivables Processor** Check for Customer Account	Start the transaction using the menu path or transaction code XD03 to view Customer Accounts. XD02, XD03 - Change or Display A Customer Account (End User Procedure)	Use transaction code XD03 to search for the customer's name to determine if already established. When choosing a

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Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
	Output: Verify Customer Account has been created in SAP.	customer that is already established, ensure the address is the same. For a vendor, use FBL1N. Using transaction code FBL5N, check to see if the customer was previously used for reimbursable bills. FBL5N - Customer Line Item Display (End User Procedure) Do not use the same customer for both reimbursable and direct billings. Even though the customer may be the same, establish a separate customer account so that direct bills are not mingled with reimbursable bills.
Step 3 **Customer Master Processor** Create Customer Account in SAP if it does not exist	Start the transaction using the menu path or transaction code XD01. XD01 - Create a Federal Customer Account (End User Procedure) **Output:** Customer account has been created**.**	If customer account needs changing, use T-Code XD02. XD02, XD03 - Change or Display A Customer Account (End User Procedure) **Note:** Due to

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Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		Segregation of Duties conflict, the Customer Master Maintainer will enter/edit the account, the Receivables Processor will verify entry in SAP is correct, and sign off approval to the Customer Master Maintainer the printed copy. **Note**: There is no edit in SAP to prevent two different Business Areas within customer setup. There is, however, an edit for creating multiple customers with same address to prevent duplicates, but only at the Business Area (Center). SAP does not edit check all customers across the Agency, but rather by Center. With Agency roles at the NSSC, it is imperative to get correct customer number. Double check the Sales Organization and Payment Supplement Method are the

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Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		same ALC.
Step 4 **Receivables Processor** Create Payroll AR Invoice	Start the transaction using T-code FB70 FB70 - Create AR Invoice for ePayroll (End User Procedure) **Output:** A payroll invoice is created.	Perform this procedure upon notification that an employee owes money to NASA. Print and mail the invoice to the employee and place a soft copy and any backup documentation in the employee's file in TechDoc. . Include a copy of the Pay.gov insert, located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Pay.Gov, title Pay Gov Bill Insert.doc. Reconcile with S_ALR_87012173 at month end. Run report at month end and verify that all BOC's in Open Folder on N-drive by Center are on report. Make any necessary adjustments.

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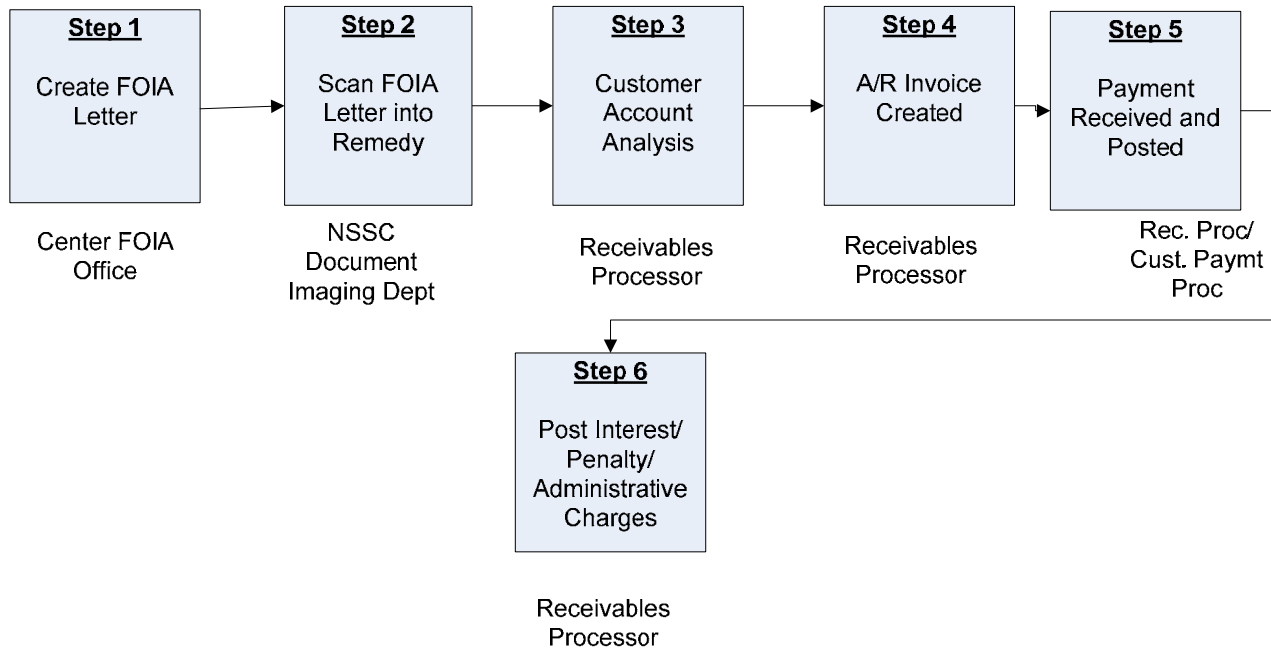| Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
		Note: The NSSC Payroll Office is currently working as a liaison for the Center with Department of Interior, not MSFC. Payroll deductions are garnishments and are not entered into on a voluntary basis. (Exception – payroll deduction can be an option of payment.) **Note:** To reprint bills, use FB12 to create the request, and F-64 to print the requested bill. FB12 - Create Correspondence Bill (End User Procedure) F.64 - Maintain Correspondence Requests (End User Procedure) **Note:** To prevent possible posting errors, it is advised to create bill with one fund per bill.

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Process 2 –Creating Payroll AR Invoice		
Roles and Responsibilities	Action	Tips/Notes
What if Invoice is Deemed Not Valid? **Receivables Processor** Reverse AR Invoice	If Invoice is deemed not valid, reverse AR invoice. FB08 - Reverse AR Invoice (End User Procedure) If document has already cleared, will need to reset clearing document as well. Use T-Code FBRA. FBRA - Reverse Clearing Document (End User Procedure) **Output**: Invoice Reversal	**Note:** The only time FBRA is used to clear a document is if a payment has been posted to the bill. If the bill is invalid and a payment was received then a customer would be entitled to a refund and this is coordinated with A/P. **Note:** An invalid invoice requires documentation before reversing for audit purposes. Documentation stored with BOC in TechDoc. **Note:** If document has been cleared, then a payment has been posted against this invoice. This means that the Customer Payment Processor will have to reset and reverse the invoice.

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PROCESS–FOIA Process

(Text-Diagram process or use existing process diagram)

Step 1 Create FOIA Letter	**Step 2** Scan FOIA Letter into Remedy	**Step 3** Customer Account Analysis	**Step 4** A/R Invoice Created	**Step 5** Payment Received and Posted
Center FOIA Office	NSSC Document Imaging Dept	Receivables Processor	Receivables Processor	Rec. Proc/ Cust. Paymt Proc

Step 6

Post Interest/ Penalty/ Administrative Charges

Receivables Processor

Roles & Responsibilities

Process 3 –FOIA Process		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **Center FOIA Office** Create FOIA Letter	1. The FOIA Office at the Center creates the FOIA Letter/Bill. 2. The FOIA Office then sends the letter/bill to the customer, and forwards a copy to the NSSC Document Imaging Department. **Output:** FOIA Letter.	Need to establish FOIA POC's for each center.

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Process 3 –FOIA Process		
Roles and Responsibilities	Action	Tips/Notes
Step 2 **NSSC Document Imaging Department** Scan FOIA Letter into Remedy	1. The NSSC Document Imaging Department receives the FOIA letter/bill in the mail, and scans it into the Tech Doc system. 2. The NSSC Receivables Processor receives the FOIA letter/bill via a Remedy ticket, with a CTI of Financial Management/Accounts Receivable/Bill of Collection. **Output:** Remedy Ticket for FOIA Letter created in Tech Doc system.	

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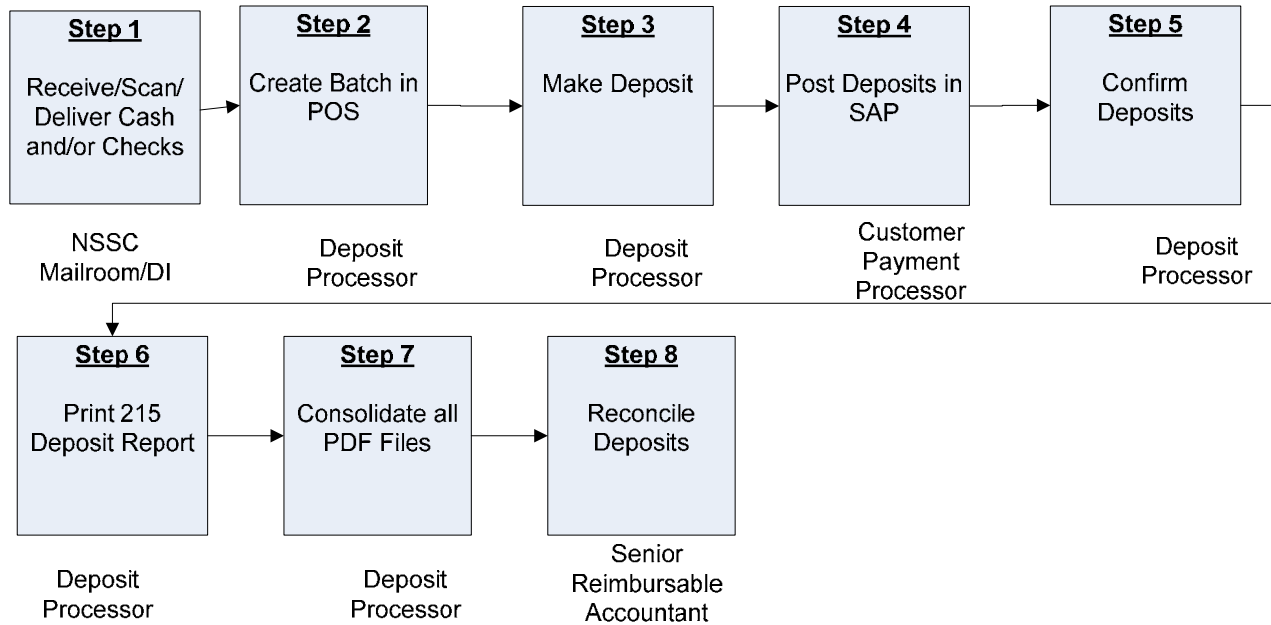| Process 3 –FOIA Process		
Roles and Responsibilities	Action	Tips/Notes
Step 3 **NSSC Receivables Processor** Customer Account Analysis	1. The NSSC Receivables Processor will determine if a customer account needs to be established. Query Customer list using XD03 to see if customer exists. If Customer does not exist, forward Remedy ticket to Customer Master Maintainer to create Customer. T-Code XD03 will display Customer Account information. XD02, XD03 - Change or Display A Customer Account (End User Procedure) 2. If the customer account has not been created, the Receivables Processor will provide the necessary information to the Customer Master Maintainer to create a new customer account in SAP. **Output:** Customer Account Verified/Created	Use T-Code XD03 to query customer list. Query by name using asterisk as wild card at front and end of section of name. XD02, XD03 - Change or Display A Customer Account (End User Procedure) Use T-Code XD01 to create Customer Account XD01 - Create a Federal Customer Account (End User Procedure) **Note:** Due to Segregation of Duties conflict, the Customer Master Maintainer will enter/edit the account, the Receivables Processor will verify entry in SAP is correct, and sign off approval to the Customer Master Maintainer the printed copy. **Note:** Store approved Customer Master sheet with BOC in TechDoc.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 3 –FOIA Process		
Roles and Responsibilities	Action	Tips/Notes
Step 4 **NSSC Receivables Processor** A/R Invoice Created	1. Once the Customer Account has been verified/created, the Receivables Processor creates the A/R Invoice. The Customer number derives the debit (a 1310 account), credit 5993.0000, debit 5994.0000, and credit 2985.0000. 2. The Customer Payment Processor tracks the receivable until the collection is received **Output:** A/R Invoice	Use T-Code FB70 to create A/R Invoice FB70 - Create AR Invoice (End User Procedure) **Note:** FOIA information is sent to the customer along with the bill; create the Receivable once the letter has been received by the NSSC.
Step 5 **NSSC Receivables Processor/Customer Payment Processor** Payment is Received and Posted	1. Use T-Code FD11 to analyze account detail FD11 - Analyze Delinquent Bills (End User Procedure) 2. Use T-Code F-28 to post payment to receivable. F-28 - Post Incoming Payments (End User Procedure) 3. After check is received and posted, notify the FOIA office at the center that generated the letter via e-mail to FOIA office. **Output**: Customer payment is received and posted against customer account	**Note:** The combination to the safe(s) should be changed on a semi-annual basis or as employees leave to maintain security integrity. **Note:** Deposit Processor Supervisor will review and reconcile the deposit log, Paper Check Conversion Summary Report, check batch listing, SF-215 and CA$HLINK Report at least weekly.

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PROCESS–Receipt of Checks/Cash

(Text-Diagram process or use existing process diagram)

Step 1 Receive/Scan/ Deliver Cash and/or Checks	**Step 2** Create Batch in POS	**Step 3** Make Deposit	**Step 4** Post Deposits in SAP	**Step 5** Confirm Deposits
NSSC Mailroom/DI	Deposit Processor	Deposit Processor	Customer Payment Processor	Deposit Processor

Step 6 Print 215 Deposit Report	**Step 7** Consolidate all PDF Files	**Step 8** Reconcile Deposits
Deposit Processor	Deposit Processor	Senior Reimbursable Accountant

Roles & Responsibilities

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**
Step 1 **NSSC Mailroom Personnel/ Document Imaging** Receive/Scan/ Deliver Cash and/or Checks	1. Mail is delivered daily to the NSSC secure mailroom and all checks are scanned into TechDoc. 2. A check arrives at the NSSC, and is scanned into TechDoc by Document Imaging. 3. Document Imaging creates a Remedy ticket for the check routing to Level 2 (SP), and also provides a courtesy call to the CS. 4. The SP Customer Payment Processor (CPP) receives the Remedy ticket, and researches to verify that the check should be deposited by the NSSC. The SP CPP will document this information by	**Note:** All checks must be processed through Document Imaging. If the NSSC receives a check outside of this process, the check must be immediately sent to the Document Imaging Department for proper processing.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	completing the Center and Type of Receivable fields on the AR tab of the Remedy ticket. For researching purposes, enter, also on the AR tab, the Customer Name, Customer Address, Dollar Amount (of the check received), Date of Check (Date check was written), and mark <Yes> if Unidentified Check. Inserts comments if Unidentified Check is marked yes. 5. The SP CPP will then route the Remedy ticket to Level 3, so the CS Deposit Processor (DP) can process the check through Paper Check Conversion (PCC). 6. Upon processing through PCC, the CS DP will record on the AR tab of the Remedy ticket the Deposit Ticket number (voucher number if a Pay.gov payment) and the check sequence number. On Activity Tab, in work log, enter the following: Batch ID, Line Number, Auto generated Batch number at top of page, Date of deposit, and IRN number for check. If payment by Pay.gov, enter the voucher number from transaction statement. The CS will then route back to Level 2 (SP CPP) 7. The CS DP will send a copy of the deposit information to Document Imaging to attach to the original Remedy ticket. 8. If the deposit should be posted in SAP by the NSSC, the SP CPP will post based upon the information provided on the AR tab in Remedy. If the Center is to post the deposit in SAP (i.e. Advance), the Remedy ticket will be matched with the Advance notification Remedy ticket, and an e-mail will be automatically generated to the Center. (If no Advance notification was sent by the Center, a manual e-mail will have to be created by the CPP to the Center detailing the Batch ID and the Check Sequence number.) 9. Upon posting in SAP by the NSSC, the SP CPP will record the SAP document number on the AR tab and resolve the Remedy ticket. If the Center posts the deposit, the	Only the Collection Agent and his Alternate and the NSSC's Security Department will have the combination to the Safe. **Note:** The combination to the safe(s) should be changed on a semi-annual basis or as employees leave to maintain security integrity. . The NSSC has a standing On Demand Service SWR (Stennis Work Request) with Jacobs (FOSC Contract) to include lock smith service. E-mail Jacobs POC that the combination lock on a Mosler safe needs to be changed or serviced. **Note:** Cutoff for Check processing is 4:00 p.m. daily. If Accounts Receivable is notified after 4:00 p.m., the checks will be processed the next appropriate time.

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	Item is changed to "Accounts Receivable", and resolved. 10. Mail run occurs at 3:00 pm each day. Collections will be compiled in batch format, recorded in log book, and held in locked safe/cabinet overnight, for distribution the following business day. Collections of less than $5,000 may be accumulated and deposited when the total reaches $5,000; however, deposits will be made by Thursday of each week, regardless of the amount accumulated. For auditing purposes, reports will be generated to ensure accuracy and accountability. **Output:** Open, scan and deliver checks/cash to SAP Deposit Processor and Remedy ticket created.	
Step 2 **NSSC Deposit Processor** Create batch in POS	1. The Collection Processor accepts Remedy ticket. 2. For Paper Check Conversion (PCC) the Deposit Processor receives the checks, and logs into POS (Point of Sale). 3. To find the next consecutive batch number, log into CA$HLINK, select <Inquiry>, then <Agency Voucher Query>. Enter the ALC, then enter the voucher date range of beginning of current fiscal year through present date. Check for origin "FRB PCC", and use the next available number as the deposit ticket number. 4. Select Center (location) from the Agency Location Code (ALC) drop down on the right side of the screen. Select <Customer Not Present>. Select either <non-personal> or <personal> check. Select <Start Scan>. 5. Enter amount of check, customer name, center name from drop down box, select type of payment from drop down box, enter agreement number if available, and enter batch identification (id) (the number	Research which Center funds belong via SAP, e-mail, phone calls, web forms, etc.

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	determined from step 3 above). Place check on scanner with the number (routing, check & account) facing up and to the right side. The light must be green. Wait for the check copy to appear on screen. Hit enter. This franks (or "stamps") the check. Remove check. 6. If you receive an error reading the check, click <Manual Input> and enter the following: Letter "O" check # Letter "o" space Letter "t" Routing Number Letter "t" space Account Number Letter "O". 7. Repeat Step 4 for all additional checks for same location. **Output:** Batch Created in POS	

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
Step 3 **Deposit Processor** Makes Deposits	1. Click Batch List on the right side of the screen. Do not select this until all batches have been processed. Verify that dollar amount and count (number of checks processed) on batch list matches actual checks on hand. 2. Save Batch List to Adobe PDF. 3. Print Batch List, select <Done>, and click Batch Close. Click Close All, and select Yes to confirm. 4. Save as Adobe PDF (batch will not close if this step is not completed). Batch will begin to upload. 5. Follow prompts on screen. Open Batch Manager. Check status of transmission (status should be Acknowledge). Exit. 6. Keep one copy of Batch List and attach one to check and backup information if printed. 7. Secure checks until deposit is confirmed via CA$HLINK next a.m. 8. Print copy of batch list to transmit information to ELVIS, which will print the SF-215. 9. Verify Change Request has been created in Remedy and input information into Deposit Spreadsheet. Check link image and verify this is the correct link (check). **Output:** Deposits made and verified.	
Step 4 **Deposit Processor** Confirms Deposits	Confirm deposits on CA$HLINK after 9:30 a.m. CST. 1. Log into CA$HLINK (this is a web based software loaded on desktop). 2. Select Inquiries. 3. Select FRB Preliminary Voucher. (This will give you what was deposited the previous day.) 4. Enter ALC number (This creates one report for each ALC.) Do not enter multiple ALC numbers. Print one page for each ALC. 5. Enter voucher date as the next business day after deposit was made. 6. Select process period as "All".	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	7. Click <Submit>. 8. Verify that amounts match Batch List/Pay.gov. 9. Save as PDF file. 10. Choose Printer Icon. 11. Under printer option, change Name: dropdown to Adobe PDF. 12. Save file to N:\Accounts Payable_Accounts Receivable\Accounts Receivable/Check Collections/Deposit Confirmations. 13. Name as CL (Center) MMDDYYYYPCC. 14. Select Agency Voucher Query. (This will show you any additional collections, i.e. Pay.gov, credit card collections, stop payments on collections, etc.) 15. Enter ALC number. (Creates one report for each ALC.) Do not enter multiple ALC numbers. Print one page for each ALC. (Check all ALC's). 16. Enter a date range for the previous few days to confirm there have been no collections from another source or any stop payments. 17. Click <Submit>. 18. verify that amounts match Batch List/Pay.gov 19. Save as pdf. 20. Choose Printer icon. 21. Under printer option, change Name: dropdown to Adobe PDF 22. Save file to: N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Check Collections\Deposit Confirmations. 23. Name as: CL (Center) MMDDYYYYPCC. **Output:** Deposits Confirmed	
Step 5 **Deposit Processor** Print 215 Deposit Report	Print 215 Deposit Report. 1. Log into web based PCC (ELVIS) https://www.pccotc.gov/pcc5webapp/ 2. Select <Reports> icon on the left side of the page. 3. Select <215 Deposit Ticket Report>.	**Note:** There will not be a 215 for any Pay.gov payments.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**
	4. Verify date is current date, Center is NASA, and Include Subordinates box is checked. 5. Submit request. 6. Save as PDF. 　　a. Choose File/Print. 　　b. Under printer option, change Name: dropdown to Adobe PDF. 　　c. Save file to: N:\Accounts Payable_Accounts Receivable\Accounts Receivable/Check Collections/Deposit Confirmations 　　d. Name as: 215 DEP MMDDYYYY. 7. Select 5515 Debit Voucher Report 8. Verify date is current date, Center is NASA, and Include Subordinates box is checked. 9. Submit request. 10. Save as pdf. 　　a. Choose>File>Print 　　b. Under printer option, change Name: dropdown to Adobe pdf 　　c. Save file to: N:\Accounts Payable\Accounts Receivable\Accounts Receivable\Check Collections\deposit Confirmations. 　　　　i. Name as: 5515 DEBIT MMDDYYYY 11. Log out of PCC. **Output:** 215 Deposit Report printed.	
Step 6 **Deposit Processor** Consolidate all PDF Files	Consolidate all PDF files into one file for each Center. 1. Open PDF of 215 Deposit for that date. 2. Go to Menu>Document>Insert pages. 3. Find CA$HLINK file for that date/Center. 4. Insert pages "AFTER". 5. Choose OK. 6. Repeat steps to add Batch List PDF for that Center. 7. Save file as "(Center) Recon Pkg MM/DD/YYYY". 8. Create new folders: 　　a. Recon Pkg – save all	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	Reconciliation Packages for each Center in this folder. b. Back up – save all back up information for all Centers in this folder. c. Corrections – save any corrections into this folder. **Output:** All PDF files are consolidated.	
Step 7 **NSSC Customer Payment Processor** Post Deposits in SAP	The Deposit Processor creates a reconciliation packet and saves to TechDoc. The packet will contain PCC summary report, the PCC batch listing, the PCC SF215, and the FRB Preliminary Voucher Report from CA$HLINK. The Customer Payment Processor will post information from remedy ticket into SAP. F-28 - Post Incoming Payments (End User Procedure) Once the check has been posted in SAP, update the Remedy CH ticket to reflect the posting information and resolve the CH ticket. Enter the SAP Document number on the AR tab. Also enter the SAP Document number in the Activity log along with the customer or vendor number. Deposit Processor will run Remedy Report twice weekly to verify that all checks have been posted and the document number was entered into the Remedy Change Request. **Output:** Deposits posted in SAP	Agency shall safeguard and destroy the original paper check processed through PCC OTC that was received through the mail or at a "drop box" location no later than fourteen (14) days after the settlement date checks will be destroyed by shredding after receipt of checks is verified via the FRB preliminary voucher report. T Code: F-28 If FOIA non app fund **Note:** To post Jury Duty payments, use T-Code F-30. F-30 - Update Status of Receivable to Clear (End User Procedure) A spreadsheet is

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
		located on the N-drive detailing the WBS/Fund/Center, etc. to post by Center. **Note:** All checks must be posted within 7 days of receipt. If checks are found to be over 7 days, the CS will contact the SP to identify the problem and assist with resolution.
Step 8 **Senior Reimbursable Accountant** Reconciles Deposits	The Senior Reimbursable Accountant (or Supervisor) will review and reconcile the deposit log, Paper Check Conversion Summary Report, check batch listing, SF-215 and CA$HLINK Report at least weekly. **Output:** All deposits are reconciled.	ACaRT – Agency Cash Reconciliation Tool
What if Payment is Made By Cash? **Collection Processor/Deposit Processor** Cash Receipt	If payment of debt is made by cash, the cash is delivered to the Collection Processor. The Collection Processor makes a copy of all cash presented, produces a receipt for the customer, and completes an SF-215. The Collection Processor then forwards the SF-215 and the cash to the Deposit Processor, who deposits the cash on Thursday or when at least $5K. If it is not Thursday or at least $5K, it is stored in the secure vault. **Output:** Receipt of cash is accepted.	Per Bureau of Engraving, bills may be photocopied if reproduced at 75% image size or less or 150% image size or more. Photocopy one side only. Bureau of Engraving link http://www.bep.treas.gov/document.cfm/18/117 Reference for CFR Title 18, Section 504 governing black & white photocopy of cash: http://uscode.house.gov/uscode-

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Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
		cgi/fastweb.exe?g etdoc+uscview+t1 7t20+366+0++%2 8black%20and%2 0white%29%20%2 0AND%20%28%2 818%29%20ADJ% 20USC%29%3ACI TE%20AND%20% 28USC%20w%2F 10%20%28504%2 9%29%3ACITE%2 0%20%20%20%2 0%20%20%20%2 0
What if Paper Check Conversion is Offline? **Collection Processor/Deposit Processor** Manual Deposit of Checks	If Paper Check Conversion is offline, Collection Processor records payment in Deposit Log in SAP, T-Code FF68, and prints SF-215 Deposit Slip from SAP in accordance with Financial Management Requirements (FMR) Volume 15, Chapter 4, and immediately hand delivers the checks to the Deposit Processor. The Deposit Processor will put all checks in the FM A/R Safe until next deposit opportunity. The Deposit Processor will also print the SF-215 from SAP, make copies of the checks, and take to the bank for deposit. The Deposit Processor will receive the signed/dated Confirmed Copy, Agency Copy, and Memo tickets back from the Bank. The day after the deposits are made, the Deposit Processor verifies in CA$HLINK that checks were received by the Treasury. The Deposit Processor prepares a packet for TechDoc containing SAP Check log, CA$HLINK Report, confirmed, Agency and Memorandum copies of the Deposit ticket, and any other supporting documentation. **Output:** Deposit made outside of Paper Check Conversion.	

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**
How is the Bank of America Rebate Check Posted? **Customer Payment Processor** Bank of America Rebate Check Posted	Bank of America Rebate checks arrives to the AR department via Remedy ticket, Customer Payment Processor will receive JV voucher number from Civil Servant. Customer Payment Processor will complete NSSC journal voucher and submit to Lead Operations and Budget Management for approval. Payment Processor will use the following steps to post the JV into SAP using T-Code FB50: Document Date: Date of Deposit Reference: Paper check conversion ID plus line (XXXXXXXX-XXX) Document Header Text: JV Number, BOA rebate check (month) Document Type: SA Enter the following in the fields on the Accounting Distribution portion of the screen.	BOA mails the rebate in the month following the month of charges qualifying for the rebate. **Note:** BofA Check will be deposited like all other checks.

Field Name	G/L Account	G/L Account
GL acct	1010.5215	6100.2520
D/C	Debit	Credit
Amount	XXX.xx	XXX.xx
Business Area	10	10
Trading Partner	NONFED	NONFED
WBS Element		384161.01. 02.01
Funds Ctr	10	10
Cmt Item	CASH	2520
Fund	WCNX045 46R	WCNX045 46R
Cost Center		10XB000
Order #		FC000000

Select **Simulate** to go to the Document Overview screen.

Review the simulation results and verify that the accounting line data is correct. Make any necessary adjustments and Click 💾 to post the document.

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	Output: Bank of America rebate check is posted.	
What are the Steps for entering Journal Vouchers (JV's)? **NSSC Receivables Processor/Customer Payment Processor** Journal Vouchers entered	To enter any Journal Vouchers (including the BofA JV), open the JV Log spreadsheet, located at N:\Financial Accounting Branch\JV log\FY 2008 JV Log, titled "JV Log.xls". Complete all necessary information to claim next JV # assigned. Complete the JV Template on the next tab, and print completed template. For Accounts Receivable, have Senior Accountant sign before appropriate Approving Official signs. **Output:** Journal Vouchers are entered in SAP.	**Note:** Follow FMR Volume 6, Chapter 11, JV Policy dated 11/08/07, located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Miscellaneous, titled "FMR Vol 6 Ch 11 JV POLICY 11-08-07 Signed.pdf" and "JF POLICY COVER MEMO.pdf". **Note:** Journal vouchers are used for posting BofA rebates and recording payroll deductions.

What if a Payment Comes Via Pay.gov?
 	
Deposit Processor
 	
Payment received via Pay.gov
	The Deposit Processor will monitor the Pay.gov website daily to pull payments made via the web. When these payments are found, the Deposit Processor will generate a pdf file of the payment, and attach to the newly created Remedy ticket.
	
	Create TechDoc file for any payments from Pay.gov.
	    1. Have the PDF file saved from Pay.gov open to use for information purposes when populating the fields in the TechDoc file.
	    2. Open TechDoc.
	    3. Go to folder FM/AR/Pay.gov.
		Note: To pull payments made via Pay.gov, access pay.gov at https://www.pay.gov/paygov/. Enter user name and password. Click <Login>. Click <Report List> on left side of screen. Open "Collection Search Query". Enter effective to and from date

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	4.　At menu on left side of page, click <Create Document>. 5.　Populate the following fields: 　　a.　Number (FM_AR_PG_mm-dd-yy_hh.mm.ss) 　　b.　Title (use the name of the person/company where payment originated). 　　c.　Doc Type (AR-Accounts Receivable). 　　d.　Doc Category (PrivAct – Privacy Act Information). 　　e.　Uncheck both boxes (Distribution List/Notification List). 　　f.　Point of Contact (enter your name). 　　g.　Organization (FM – Financial Management). 　　h.　Web Search (Campus). 　　i.　Reason (Backup Documentation). 　　j.　Click <Next>. 　　k.　Amount Received (amount of payment). 　　l.　Date Issued. 　　m.　Payor Name. 　　n.　Official Record (yes). 　　o.　Vital Record (no). 　　p.　Click <Next>. 　　q.　Access (check owner "O" and Shared Lists). 　　r.　Add in Shared Lists the following: 　　　　i.　FM FSB-SP. 　　　　ii.　FM FSBIG. 　　　　iii.　IT>DM. 　　s.　Click <Next>. 　　t.　Click <OK>. 　　u.　Release from menu on left. 　　v.　Generation (01). 　　w.　Revision (1). 　　x.　New Doc. 　　y.　Click <OK>.	range in mm/dd/yyyy format. Click <Submit>. Click <Download>. Click <Save Report>. Click <Save>. Name report as a PDF file, and save in the Deposit Confirmation file located on the N-drive. Payments will be listed as credit card or debit. The naming convention is "Paygov(Center) MMDDYYYY". Create Remedy Change Request for any payments from Pay.gov and assign to AR-Checks L2. Add link to TechDoc file. **Note:** The Deposit Processor runs a report on a weekly basis to validate that all Pay.gov payments have been captured. **Note:** Use the Voucher number listed in CA$HLINK as the DRN when posting in SAP.

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Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**
	Output: Payment received via Pay.gov.	

How do I Upload Documents to TechDoc?
 	
Deposit Processor
 	
Documents uploaded to TechDoc
	Upload documents to TechDoc.
	1. Log into TechDoc.
	2. Go to: FM>AR>CHECK_COLLECTIONS (find file associated with check you are processing) OR: FM>AR>PAY.GOV.
	3. Click on White Paper Icon – this will open the revisions.
	4. Go to left column and choose <Reserve>.
	   a. Enter reason (ex. Attaching additional documentation).
	   b. Click <OK>.
	5. Go to left column and choose <Replace>.
	   a. Enter reason (ex. Attaching additional documentation).
	   b. Browse for file (N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Check Collections\Deposit Confirmations).
	   c. Leave box unchecked.
	   d. <Normal Fetch Access>.
	   e. Click <OK>.
	6. Go to left column and choose <Release>.
	   a. Enter version not revision (any file not release will populate generation field).
	   b. Enter reason (ex. Attaching additional documentation).
	   c. Uncheck <Watermark> box.
	   d. Click <OK>.
	
	7. Repeat steps for each Center for which a deposit was processed.
		Note: After backup documentation has been uploaded into TechDoc, take backup documentation and place in locked shredder box.
		
		Note: Shred checks using shredder.

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	Output: Documents uploaded to TechDoc.	
What If a Check Needs to be Returned? **Deposit Processor** Return check to customer	Follow the below procedures to return a check to a Customer. 1. Check will be returned to Customer via Federal Express. 2. The Tracking number and delivery confirmation number will be added to the Remedy Change Request for documentation. 3. Print out of Federal Express Tracking information should be scanned and uploaded to TechDoc and attached to the check. 4. Checks must be returned to original payer with an explanation of why check is being returned. 5. You must have a physical address for return. No P.O. Boxes are accepted by Federal Express. 6. Contact the Customer and verify the physical address listed on the check and notify them that a check is being returned and reason. **Output:** Check returned to Customer.	
What If a Check Is Posted to the Incorrect ALC? **Deposit Processor** Correct ALC Posting of Check	If a check is posted to the incorrect Agency Location Code (ALC), follow the below procedures. 1. Contact the PCC (Paper Check Conversion) Help Desk at 1-800-624-1373. 2. You will need IRN number of check and ALC's for both Centers (to/from). 3. Retain all documentation regarding this transaction. **Output:** Check posted to correct ALC.	**Note:** You will need to ask prior to making correction.

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Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
What If a Payment is Made via FedWire? **Deposit Processor** Receipt of FedWire Payment	For payments made via Fedwire, follow instructions above to access CA$HLINK. If a payment is made via Fedwire, it will appear in the Origin column as "FEDWIRE". Click on the \<Details\> button in the "REX/ACH Info or Agency Fedwire Message Info column". This will take you to the Agency Fedwire Message Summary Report screen. Click on the \<Details\> button again. The next screen will be entitled "Agency Fedwire Message Detail Report For Fedwire ID XXXXXXX". To download the Report, click on the printer icon and the report is saved as a pdf file. Save to the N-drive as noted above. **Output:** Receipt of FedWire payment.	

What Is the Process for Stop Payments (Returned Checks)?
 	
Deposit Processor
 	
Stop Payment (Returned Check) Process
	1. Deposit Processor must verify on a weekly basis that no checks have been returned or a stop payment placed on the funds.
	2. Log into PCC OTC (ELVIS) https://www.pccotc.gov/pcc5webapp/
	3. On the left side of the page choose "Reports"
	    a. Under "Select Reports" choose 5515 Debit Voucher Report
	    b. Location Name will default to NASA
	    c. Choose date range.
	    d. Click Submit Request
	4. This will generate a report of any payments which have been debited to NASA and it will list the center location name, settlement date, debit voucher number, IRN number, date, original Ca$hlink voucher number, amount of debit, who made the original deposit and the Return Reason Code. You can access a list of Reason Codes at the following link: https://www.pccotc.gov/pccotc/pcc/usingpcc/about.htm
	
	5. Create a PDF of this page and save to the Deposit Confirmation folder on the N:/drive.
	    i. Choose\>File\>Print
	    ii. Under printer option, change Name: dropdown	

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**

	to Adobe PDF
	   iii. Save file to: N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Check Collections\Deposit Confirmations
	      1. Name as: Debit Voucher_MM\DD\YYYY (Center)
	6. Log in to Cashlink
	   a. Click on Inquires/Agency Voucher Query to search for the voucher.
	   b. Enter ALC and date range.
	   c. Verify that Process Period is "View All" and Account Type is "All"
	   d. Save document as PDF file as directed in previous step.
	7. Combine Debit voucher and Cashlink document using the following steps:
	8. Consolidate all PDF files into one file for each center. (CS)
	   a. Open PDF of 5515 Debit Voucher file.
	   b. Go to Menu>Document>Insert pages
	   c. Find Cashlink file for that date/center
	   d. Insert pages "AFTER"
	   e. Choose OK
	   f. Save file as (Center) Debit MM/DD/YYYY.
	   g.
	9. Upload this file to Tech Doc
	   a. Have the PDF file saved from Pay.gov open to use for information purposes when populating the fields in the Tech Doc file.
	   b. Open Tech Doc
	   c. Go to folder FM/AR/Returned Collections
	   d. At menu on left side of page click Create Document
	   e. Populate the following fields:
	   f. Number (FM_AR_DEBIT_mm-dd-	

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	**Action**	**Tips/Notes**

	yy_hh.mm.ss)
	    i. Title (use the name of the person/company where payment originated)
	    ii. Doc Type (AR-Accounts Receivable)
	    iii. Doc Category (PrivAct – Privacy Act Information)
	    iv. Uncheck both boxes (Distribution List/Notification List)
	    v. Point of Contact (enter your name)
	    vi. Organization (FM-Financial Management)
	    vii. Web Search (Campus)
	    viii. Reason (Backup documentation)
	  g. Click Next
	    i. Amount Received (amount of debit)
	    ii. Date Issued
	    iii. Payor Name
	    iv. Official Record (yes)
	    v. Vital Record (no)
	  h. Click next
	    i. Access (check owner "O" and Shared Lists)
	  i. Add in Shared Lists the following:
	    i. FM FSB2-SP
	    ii. FM FSIG
	    iii. IT>DM
	  j. Click Next
	  k. Click OK
	  l. Release from menu on left
	    i. Generation (01)
	    ii. Revision (1)
	    iii. New Doc
	  m. Click OK
	
	10. Create a Remedy Case and link the Tech Doc file.
	11. Assign this Remedy Case to L2 for processing.	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 4 –Receipt of Checks/Cash		
Roles and Responsibilities	Action	Tips/Notes
	Output: Stop Payment (Returned Check) Process	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

PROCESS–Dunning

(Text-Diagram process or use existing process diagram)

Step 1	**Step 2**	**Step 3**	**Step 4**	**Step 5**
Run AR Aging Report	Analyze AR Aging Report	Calculate Interest/Penalty/ Administration Charges	Prepare Delinquent Letters	Journal entry principal/interest/ penalty/administrative charges
Account Maintainer	Account Maintainer	Account Maintainer	Account Maintainer	Account Maintainer
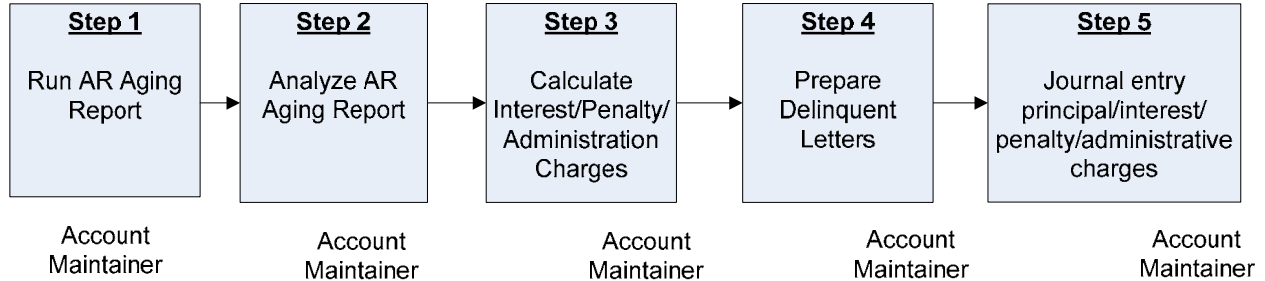
Roles & Responsibilities

Process 5 –Dunning		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **Account Maintainer** Run AR Aging Report	1. Run the A/R Aging Report, using T-Code ZCF_ARAging. 2. NASA allows a 15 day grace period for all customers; therefore the aging report should be run on the 45th, 75th, and 105th day after bill date. **Output:** A/R Aging Report.	Use T-Code ZCF_ARAging to run A/R Aging Report. Run the report on the 16th of every month for Reimbursable billing; run as needed for Non-Reimbursable billing, based upon open bills. Aging should be run 45 days after date of invoice.
Step 2 **Account Maintainer** Analyze AR Aging Report	1. To ensure that all receivables have been accounted, review A/R Aging Report for accuracy, comparing to Bill of Collections Open Receivables Folder maintained on the N-drive, located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Bills of Collections, with a separate folder for each Center. 2. Use T-Code FBL5N to review customer accounts in detail.	Folder will include BOC's that contain date of original bill, customer name, and amount for each open receivable.

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Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 5 –Dunning		
Roles and Responsibilities	Action	Tips/Notes
	FBL5N - Customer Line Item Display (End User Procedure) **Output:** Analyzed AR Aging Report	
Step 3 **Account Maintainer** Calculate Interest/Penalty Charges	Run SAP Dunning via T-Code F150. F150 - Run Dunning Process (End User Procedure) **Output:** Calculate Interest/Penalty charges.	The Dunning Report (T-Code F150) calculates the interest and penalty per overdue invoices and prints the letters. **Note:** Administration charges are not calculated by SAP. E-mail sent requesting standard calculation for NSSC.
Step 4 **Account Maintainer** Prepare delinquent letters	SAP prints delinquent letters. Until approval by NSSC Legal, prepare appropriate letter for each customer. Store completed letters in TechDoc in appropriate customer folder. **Output:** Delinquent letters sent to customers and NSSC has electronic records of all correspondence with customers.	Note: Use SSC delinquent letters, stored on N-drive at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\Monthly Billing\Dunning Letters

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 5 –Dunning		
Roles and Responsibilities	Action	Tips/Notes
Step 5 **Account Maintainer** Journal entry principal/interest/penalty charges	1. Start the transaction using the menu path or T-code FB70. FB70 - Post Interest and Penalty (complex posting) (End User Procedure) **Output:** Principal, interest, and/or penalties charges posted in SAP.	Use T-Code FB70 for interest and penalty calculated by the Dunning Program journal voucher. Perform this procedure when a customer's bill becomes delinquent. The dunning process calculations are cumulative. Therefore, if the dunning process is run for a bill when it is 45 days old and when it is 75 days old (as it should be), the amount calculated in the run on the 75th day will contain interest for both the 45th and 75th days (e.g. if a bill has been included in more than one dunning run, the calculation from previous runs must be subtracted from the amount calculated in the current run to obtain the current amount that should be posted). Because penalty isn't calculated

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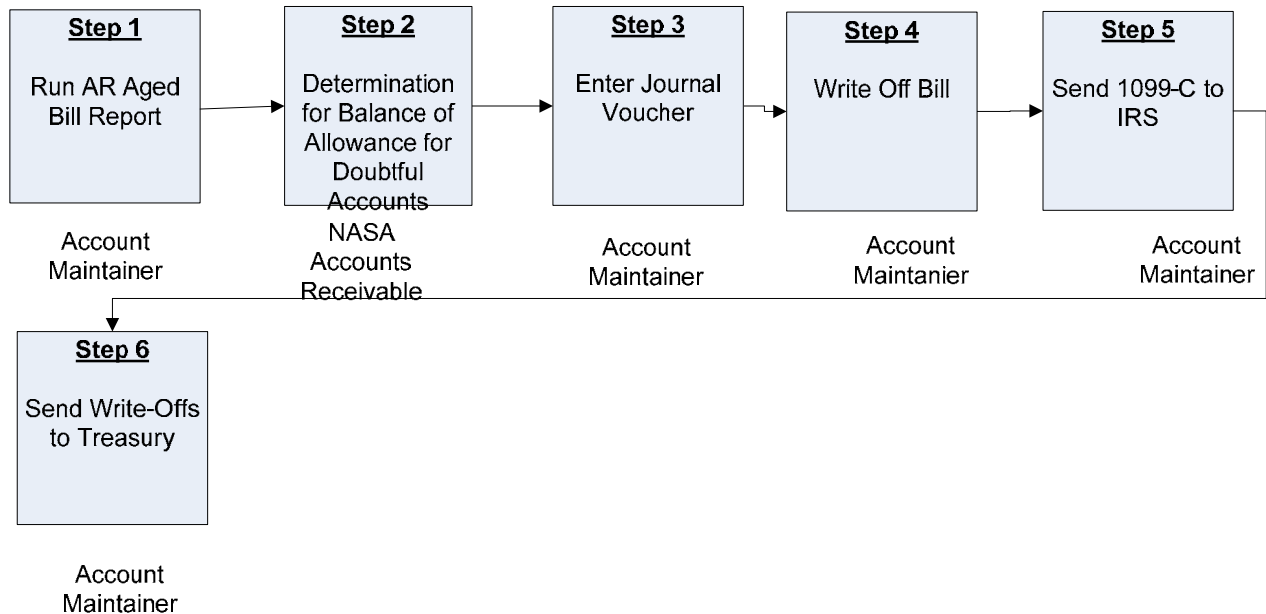| Process 5 –Dunning		
Roles and Responsibilities	Action	Tips/Notes
		until a bill is 105 days old, no adjustment to the penalty amount calculated in the dunning process is necessary. **Note:** SAP does not calculate Administration charges. Process to be determined for calculation and will be added to SDG.
What If Aged Debt is from Current NASA Employee? **Customer Payment Processor** Aged Debt from Current NASA Employee submitted to Payroll for payroll deduction	If aged debt is from a current NASA employee, after providing 30 days notice to employee, submit payroll and travel bills to payroll for offset. Post when notified payment deducted from Payroll. Payroll Actions and Receivables (Job Aid) **Output:** Debt referred to NASA Payroll for payroll deductions for current NASA employees.	
What If Debt has not been collected over 180 days? **Account Maintainer** Uncollected Aged debt Referred to Treasury for Collection.	If no payment has been received after Final Notice is sent and bill is 180 days delinquent, non-federal customers owing more than $100 are turned over to Treasury for Collection (Treasury Form SF-329). If under $100 is owed, amount can be written off with approval of Deputy CFO. 1. Log into Treasury system at https://ssologin4.fms.treas.gov/esso/smfmsloginesso.fcc?TYPE=33554433&REALMOID=06-c664ff47-7b85-102c-bb62-844dc5910000&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=5XYkLQxDISzDXrHDWpVtYNugR4H1IOHg	Debts are written off at 2 years mandatory and remain at Treasury for 6 years. **Note:** The DCFO will provide via Contact Center approval for write-offs for any amount under $100. Documentation will

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 5 –Dunning		
Roles and Responsibilities	Action	Tips/Notes
	ZpY11Br36i7FFJmAENczuiCSOzgAob6a&TARGET=SMHTTPS%3a%2f%2ffeddebt%2efms%2etreas%2egov%2fFedDebtWeb%2f%3ftimezoneOffset%3d-6 Enter your login and password. 2. Click on Create a new debt, debtor or case on the left hand side of the screen. 3. Enter the Agency Code, Bureau Code, Referring Office Code, Program Code, and Agency Debt ID. If no duplicate is found within the database by FedDebt, the "Add a Debt" screen is diplayed. 4. Enter Debt Type, Debt Description, Date debt occurred, delinquent date, expiration date, and balance referred to Treasury as required fields, and any optional information you may have. Click the Next Page button. 5. The Debt Summary Screen is displayed. Verify all information was entered correctly. If any information needs correction, click on Edit Debt button. 6. When all information is correct, click on Add a Debt button. **Output:** Debt referred to Treasury via Treasury website.	be stored in TechDoc with BOC.
What If Debt transferred to Treasury has been collected? **Account Maintainer** Debt transferred to Treasury has been collected	If debt that has been transferred to the Treasury has been collected by the Treasury, use T-Code F-30 to record payment in SAP. Will receive notification via IPAC. F-30 - Update Status of Receivable to Clear (End User Procedure) **Output:** Debt collected by Treasury recorded in SAP.	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

PROCESS–Allowance for Doubtful Accounts

(Text-Diagram process or use existing process diagram)

Step 1 Run AR Aged Bill Report	**Step 2** Determination for Balance of Allowance for Doubtful Accounts	**Step 3** Enter Journal Voucher	**Step 4** Write Off Bill	**Step 5** Send 1099-C to IRS
Account Maintainer	NASA Accounts Receivable	Account Maintainer	Account Maintanier	Account Maintainer

Step 6 Send Write-Offs to Treasury
Account Maintainer

Roles & Responsibilities

Process 6 –Allowance for Doubtful Accounts		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **Account Maintainer** Run AR Aged Bill Report	Run the Aged Bill Report, and analyze delinquent bills. Use T-Code FD11 to analyze open receivables. (Awaiting guidance on how often AFDA updated, and exact procedures for calculations.) *FD11 - Analyze Delinquent Bills (End User Procedure)* **Output:** AR Aged Bill Report	Use T-Code ZCF_ARAGING for aging report. https://epssprod01.ifmp.nasa.gov/nav/index.htm

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 6 –Allowance for Doubtful Accounts		
Roles and Responsibilities	Action	Tips/Notes
Step 2 **NASA Accounts Receivable** Determination for Balance of Allowance for Doubtful Accounts	Based upon the input from the OCFO, the NSSC NASA Accounts Receivable personnel will determine the Allowance for Doubtful Accounts balance. This amount will be input into SAP. **Output:** Balance updated for Allowance for Doubtful Accounts.	
Step 3 **Account Maintainer** Enter Journal Voucher	The NSSC Account Maintainer Processor receives information from the NSSC NASA Accounts Receivable, and enters the journal voucher into SAP, using T-Code FB50, in the amount determined in Step 2 above. **Output:** Journal voucher entered into SAP	Use T-code FB50 is used to enter journal voucher FB50 - Record Allowance for Doubtful Accounts (End User Procedure)
Step 4 **Account Maintainer** Write Off Bill	The NSSC Account Maintainer Processor receives authorization, and then enters the journal voucher in SAP to write off the bill. Use T-Code F-30 to write off delinquent Accounts Receivable deemed uncollectible. F-30 - Write Off Bad Debts (End User Procedure) Approval will be stored in TechDoc under Debt Collection/Due Process. **Output:** Delinquent bill written off	If the customer is non-federal, and the amount is less than $100, the Deputy CFO can approve write-off. If less than $20,000 is owed, the CFO has the authority for write-off. Amounts between $20,000 and $100,000 need approval from NASA Headquarters in order to be written off after the Treasury collection process finds it uncollectible. For debts that exceed $100,000, only the Department of Justice has the

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 6 –Allowance for Doubtful Accounts		
Roles and Responsibilities	Action	Tips/Notes
		authority to suspend or terminate collection actions. Use document type WO (in the Type field of the second screen) to enable search capabilities should the customer pay NASA in the future. Use GL accounts 1319 (principal), 1349 (interest), and 1369 (penalty). Use special G/L Indicator Codes Y (penalty/admin fee) or Z (interest).
		Reference Chapter 14 of the Code of Federal Regulations (CFR) 1261.417.
		Write-off is **mandatory** for public delinquent debt that has not been collected within two (2) years.
		Debts will be eligible for write-off when the following conditions exist: A. Reasonable collection efforts have been exhausted. (Interpreted to

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 6 –Allowance for Doubtful Accounts		
Roles and Responsibilities	Action	Tips/Notes
		mean "demand letters" have been sent in 30-day increments with no success.) B. The item is delinquent by 180 days or more. C. There is more than a 50% chance that the receivable will result in a loss. D. The cost of further collection action will probably exceed the amount that could be collected. Criteria for more than a 50% chance that the receivable will result in a loss are as follows: • The agency is unable to collect any substantial amount through its own efforts or through the efforts of others; • The agency is unable to locate the debtor; • Costs of collection are anticipated to exceed the amount recoverable; • The debt

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 6 –Allowance for Doubtful Accounts		
Roles and Responsibilities	Action	Tips/Notes
		against the debtor has been discharged in bankruptcy.
Step 5 **Account Maintainer** Send 1099-C to IRS	The NSSC Account Maintainer Processor reports all accounts receivable write-offs to the IRS via Form 1099-C, located at http://www.irs.gov/pub/irs-pdf/f1099c.pdf. **Output:** 1099-C is sent to the IRS	Reference Internal Revenue Service (IRS) Instructions for form 1099-C located at http://www.irs.gov/instructions/i1099ac/index.html
Step 6 **Account Maintainer** Send Write-Offs to Treasury	The NSSC Account Maintainer Processor logs on to the Treasury website and enters all information for write-offs per Treasury instructions. (Need instructions here.) **Output:** The Write-Offs are sent to the Treasury Department via internet entry.	

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

PROCESS–OCFO Reporting

(Text-Diagram process or use existing process diagram)

Step 1	**Step 2**	**Step 3**	**Step 4**
Complete TROR Report	Complete AR section of FIDO Report	Complete CMP's	General Ledger Reconciliation
Account Maintainer	Account Maintainer	Accounts Receivable Team	Accounts Receivable Team
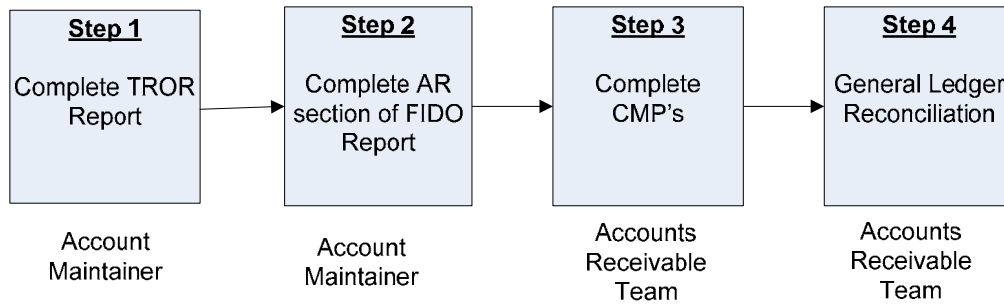
Roles & Responsibilities

Process 7 –OCFO Reporting		
Roles and Responsibilities	Action	Tips/Notes
Step 1 **Account Maintainer** Complete TROR Report	Follow February 2008 Treasury Report on Receivables and Debt Collection Activities Procedures, located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\TROR, titled "NASA TROR Procedures FY08.doc". **Output:** Completed TROR Report	Instructional online workbook is located at http://www.fms.treas.gov/debt/trorworkbk.html EPSS Job Aid General - Treasury Report on Receivables (TROR) Due From the Public (Job Aid) **Note:** Use FBL5N to query International Receivables monthly for NATS report. TROR report is due by the 3rd working day after

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Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process 7 –OCFO Reporting		
Roles and Responsibilities	Action	Tips/Notes
		month end. All 4th quarter reports are due by November 15th. Upload to NATS by 4th day. **Note:** The NSSC will send the TROR to the Center DCFO's on a monthly basis.
Step 2 **Account Maintainer** Complete AR Portion of FIDO Report	Based upon the information from reports generated in Step 1 above, complete the AR section of the FIDO Report, Metric #3. Provide to Accounts Payable via e-mail to Center POC the following information: a. Month-End Balance of Receivables (>) Greater than 180 Days, Previous month value, b. Month-End Balance of All (Total) Receivables and previous month value, and c. Total Percentage of (a/b) and previous month value. Explain any variances greater than +/- 10% from last month. **Output:** Completed AR Section of FIDO Report.	**Note:** Use the information gathered for the TROR to complete Section 3 of the FIDO report. Accounts Payable/FBWT will complete all other sections.
Step 3 **Accounts Receivable Team** Complete CMP's (Continuous Monitoring Program)	Complete Chapters 3.1, 3.2, 3.3, 3.4, 7.4, & 7.5 of instructions located at N:\Accounts Payable_Accounts Receivable\Accounts Receivable\CMP's. CMP's are due by the third business day of the month for the previous month's activity. **Output:** Completed CMP's	

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METRICS

Initiating Office/Entity	Deliverable (Output)	Receiving Office/Entity	Metric
NSSC Accounts Receivable	[Name of deliverable]	[Name of office/entity]	Number of checks/cash received Goal = [Describe]
NSSC Business Office	[Name of deliverable]	[Name of office/entity]	[Describe metric] Goal = [Describe]
NSSC Debt Collection Agent			

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PRIVACY DATA

All participants involved must ensure protection of all data covered by the Privacy Act.

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

SYSTEM COMPONENTS

Existing Systems

[Use system descriptions from RFP J-03 Technical Exhibit 9 (TE 9 – Existing IT Systems).]

IT System Title	IT System Description	Access Requirements	IT System Interfaces
Remedy	System for receiving and tracking receipts	User role at NSSC	
SAP	Integrated Financial Management System	User role at NSSC	
TechDoc	System for storing, reporting and documenting data	User role at NSSC	

New Systems

[Use system descriptions from RFP J-03 Technical Exhibit 8 (TE 8 – New IT Systems).]

IT System Title	IT System Description	Access Requirements	IT System Interfaces

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CUSTOMER CONTACT CENTER STRATEGY

The NSSC Contact Center Delivery Guide provides details regarding menu positioning, routing, and escalation of inquiries for this activity.

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APPENDICES

Appendix A-Cross Functional Flowchart Process Flow
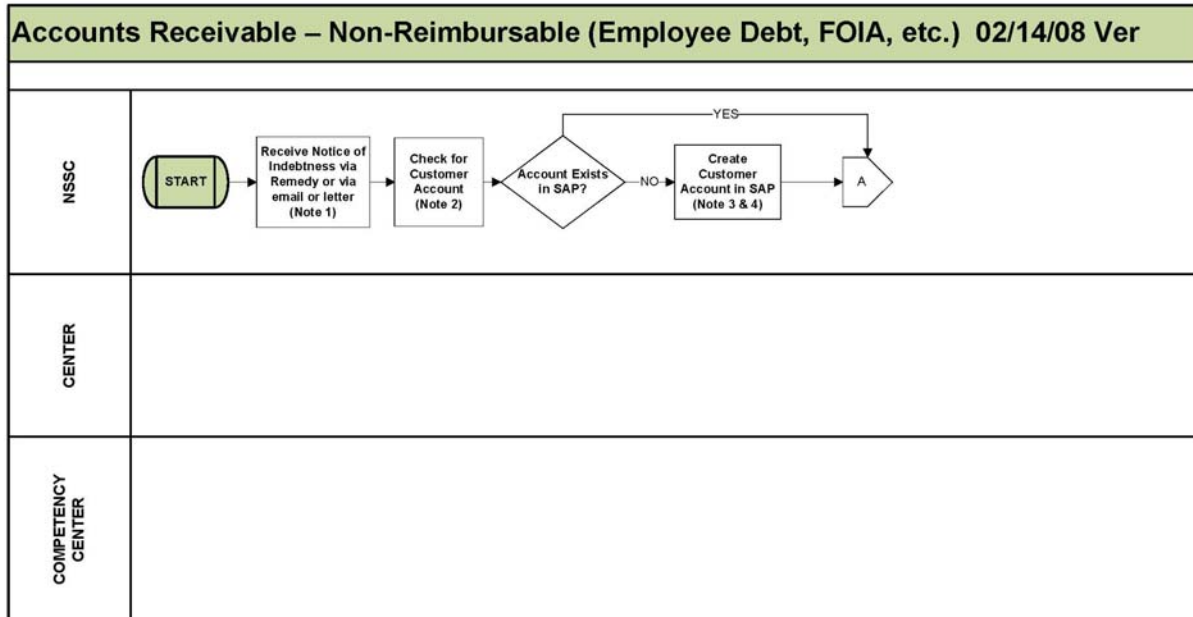
Note 1: REMEDY – System used at the NSSC to track work assignments. This system works in conjunction with the Document Imaging Department which houses the electronic filing cabinet that holds all documents. REMEDY is taught in orientation by the NSSC Training department. The notice of Indebtness includes any employee overpayment including travel, training, vendor overpayment or any other miscellaneous overpayments. The NSSC Travel Department audits all Travel Vouchers over $2500 plus conducts a random sampling of all other Travel Vouchers. Based upon this audit, overpayments are discovered by the Travel Department, and a Bill of Collection is created. This Bill of Collection is then sent to AR via a Remedy ticket. An employee may also complete an amended voucher for the NSSC Travel Department to create a Bill of Collection. Bills of Collection for travel are not generated for less than $50 due to cost/benefit. For Payroll debt, the Payroll Department receives information on payroll debt through the Department of Interior (DOI) DataMart report on a bi-weekly basis.
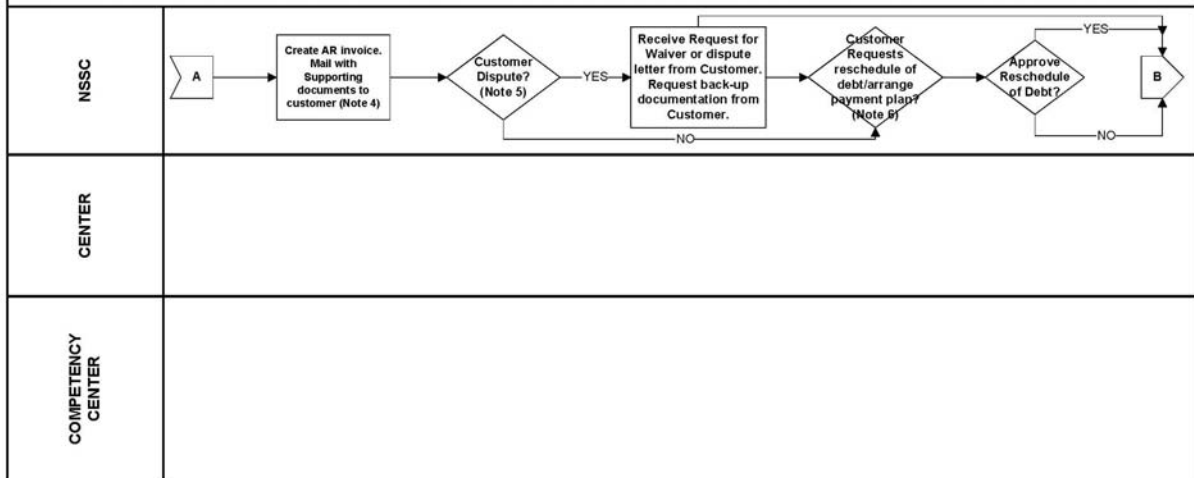
Note 2: Reference EPSS instruction: https:// epssprod01.ifmp.nasa.gov/ nav/index.htm. Access SAP Core Financials → Accounts Receivable → System Role → Run XD03 to check customer file. Search on customer name, city, postal code. For a vendor, use FBL1N.

Note 3: Reference EPSS detailed instruction: https:// epssprod01.ifmp.nasa.gov/ nav/index.htm. Access SAP Core Financials→Accounts Receivable→System Role→Customer Master Processor→Create Customer Account - XD01, Federal and Non-Federal Customer Job Aid. Customer maintainer would include name, mailing address and designate whether federal or non-federal. If customer account needs changing, use T-Code XD02, XD03.

Note 4: The Customer Payment Processor will create/edit the account based upon input from the Receivables Processor. The Receivables Processor will verify information was entered correctly.

1   PRINTED DOCUMENTS MAY BE OBSOLETE. VALIDATE PRIOR TO USE   12/14/07

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Accounts Receivable – Non-Reimbursable (Employee Debt, FOIA, etc.) 02/14/08 Ver

Note 4: Create/Reverse an Accounts Receivable Invoice: https://epssprod01.ifmp.nasa.gov/nav/index.htm - SAP – Core Financials □ Accounts Receivable □ Sub Process Area – FB70 Create AR invoice. Include any other documentation needed, provided by coordination with reimbursable accountants. Include detailed back-up documentation to attach to bill for customer. Use job aid in EPSS titled "Posting day to day Accounts Receivable Transactions". This lists details of all T-Codes to be used when creating bills and applying collections. Receivables Processor keeps copy in NSSC electronic filing cabinet (Tech doc) in appropriate folder.

Note 5: Run A/R by Customer Agreement Report – ARRPT12 – provides period, year, inception to date financial status by customer agreement and can be used to answer queries by customers. Use FBL5N to check customer file.

Note 6: If customer is unable to pay, NASA may accept a written installment agreement in accordance with 14 CFR, 1261.402 and 1261.411. The debt must be paid off within 3 years at no less than $50 per installment. The current value of Funds Rate would be used to determine the interest charged and any administrative charges and/or penalties should be disclosed on the agreement as provided in FMM 9051-4e. Should installment be based on an employee voluntary payroll deduction, the following must be sent to MSFC to authorize and forward to the Department of Interior:

1. Copy of the center bill of collection.
2. Amounts scheduled identifying the number pay periods to be withheld.
3. For A-7 (Memorandum to collection by payroll deduction)
4. These would be sent to appropriate staff for processing.
5. Identify to DOI whether a check or IPAC is the preferred form of payment.

| Responsible Office: Accounts Receivable |
| **SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)** |

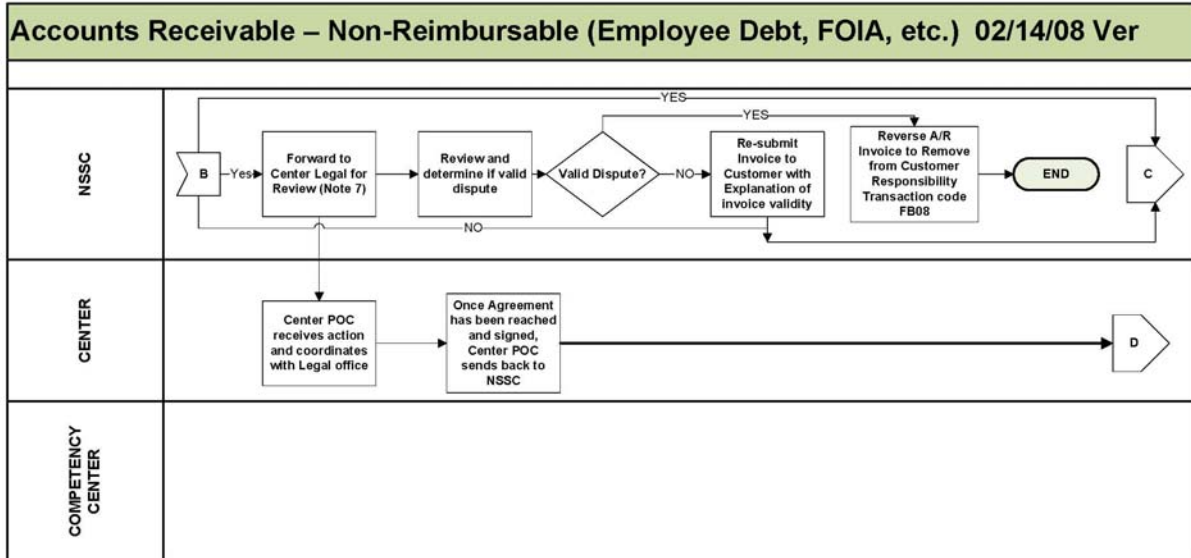Accounts Receivable – Non-Reimbursable (Employee Debt, FOIA, etc.) 02/14/08 Ver

Note 7: Center Directors are authorized to act on compromise offers on debts of $100,000 or less; compromise offers on debts over $100,000 must be referred to the Department of Justice for further action. Compromise decisions are to be sufficiently documented in writing.

Debts may be referred to the Department of Justice in accordance with the provisions of 14 CFR 1261.417, OMB Circular A-129, and the authorities cited in 14 CFR 1261.402. Cases of fraud may be sent to Justice at any time. Debts transferred to Treasury for collection will be referred to Justice as appropriate by the Treasury Department. Centers have the option of referring delinquent Federal employee accounts to the Department of Justice to obtain a judgment in accordance with section 124 of P.L. 97-276.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

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Note 8: Reference EPSS detailed instruction: https://epssprod01.ifmp.nasa.gov/nav/index.htm. Access SAP Core Financials → Accounts Receivable →Sub Process Area →Create/update/installment invoice - FB01

Note 9: The combination to the safe(s) will be changed on a semi-annual basis or as employees leave to maintain security integrity. The NSSC has a standing On Demand Service SWR with Jacobs to include locksmith service.

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Note 10: Only one Center will be batched at a time for accuracy and auditing purposes.

Note 11: This will determine how the check will be presented to the financial institution. If the person is present, then the check should be stamped non-negotiable and returned to the individual once processed.

Note 12: For scan process, once light turns green on scanner, place the check upright in the scanner with the MICR line of the check aligned with the upright corner. An electronic image of the scanned check will appear at the bottom of the screen.

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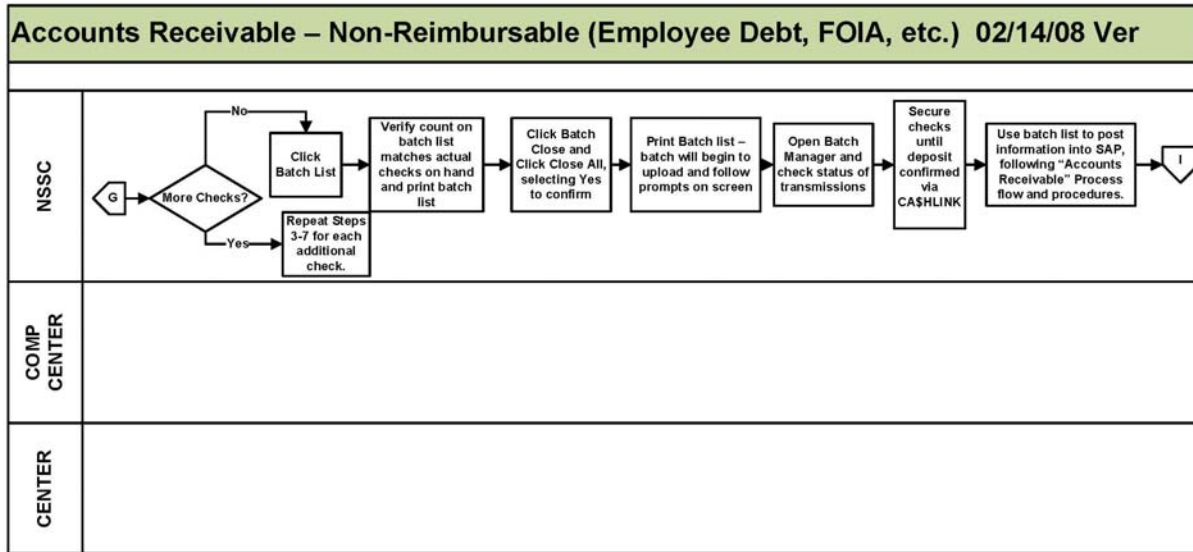**SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)**

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Note 13: Other option: Print receipt, cancel transaction and bad check detector.

If duplicate checks are detected for any given batch, there is an option to edit the MICR line, accept, rescan, or cancel. In order to void a transaction, select the void tab. All items scanned will appear. Select the line item to void. An image of the check will appear at the bottom of the screen. Click on the item being voided, and when prompted, select Yes. Complete section as to why this transaction is being voided. Once the batch is closed, the batch control screen will display the number of items voided and approved.

If the customer wants a copy of his cleared check, he/she may retrieve from their own bank. If the customer has any issues, contact the Contact Center at 1-877-677-2123 or nssc@nasa.gov.

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Senior

I → Assemble deposit receipts and deposit reports (Cashlink, Pay.Gov) (Note 14) → Analyze payments (Note 15) → Senior Reimbursable Accountant (with Reimbursable Analyst as backup) review and reconcile deposit log with PCC Summary Report, Check Batch Listing, SF-215, Treasury, and CA$HLINK → Identify? → YES → Post remittance (Note 16) → J

H

No → Coordinate with Centers on questionable payments

CENTER

COMPETENCY CENTER

Note 14: Ca$hlink Instructions:
1. Log In
2. Click on Inquiries
3. Click on Agency Voucher Query
4. Populate ALC and deposit date
5. Submit
6. Click on Details
7. Click on Printer to Print

Note 15: I.E. jury duty, travel overpayment, refund, reimbursable, etc. If no back-up documentation with check, research from information located on check such as Payor name, address, etc. Also check with payroll and travel departments and/or utilize internet search engines.

Note 16: See Job Aid 'Posting Day to Day Non Reimbursable bills, Corrections, and Managing Transactions'

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Note 17: Transaction Code **FB65** to enter a credit memo, then **F-52** to clear payment, 1010.8300 account. To inquire by vendor, use T-code **FBL1N**.

Note 18: While AP will record the collection, the accounts receivable is still outstanding. Rather than reversing the entry, record a credit memo FB75 entry that indicates a collection was received. The initial FB70 and FB75 are then cleared to each other.

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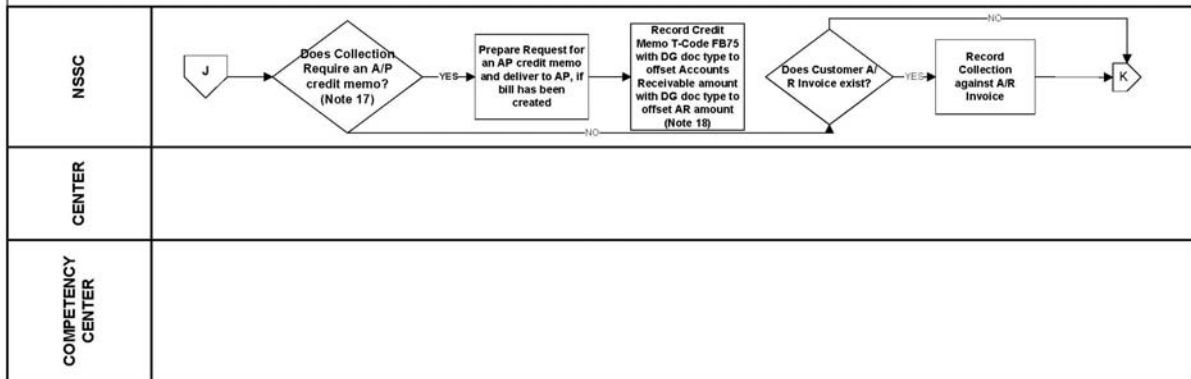Accounts Receivable – Non-Reimbursable (Employee Debt, FOIA, etc.) 02/14/08 Ver

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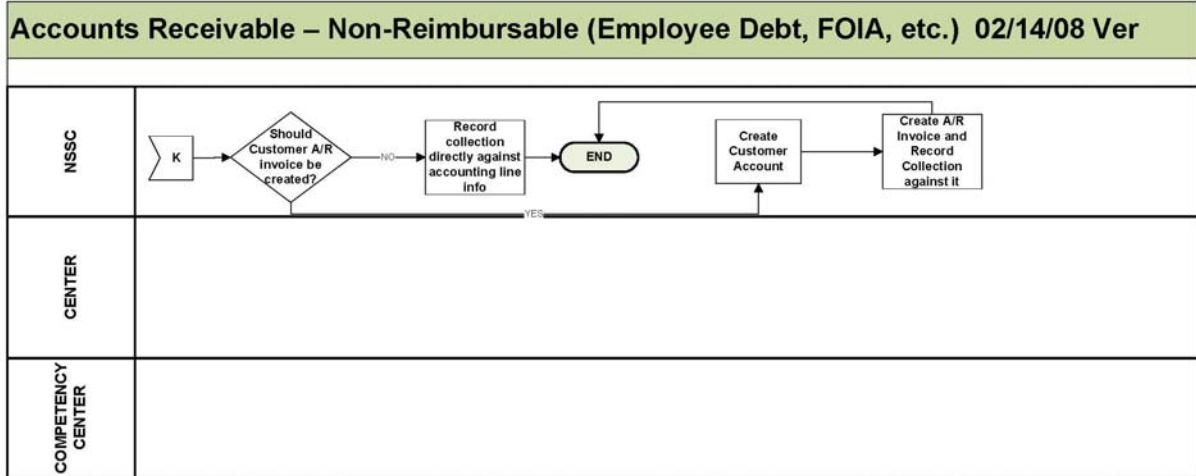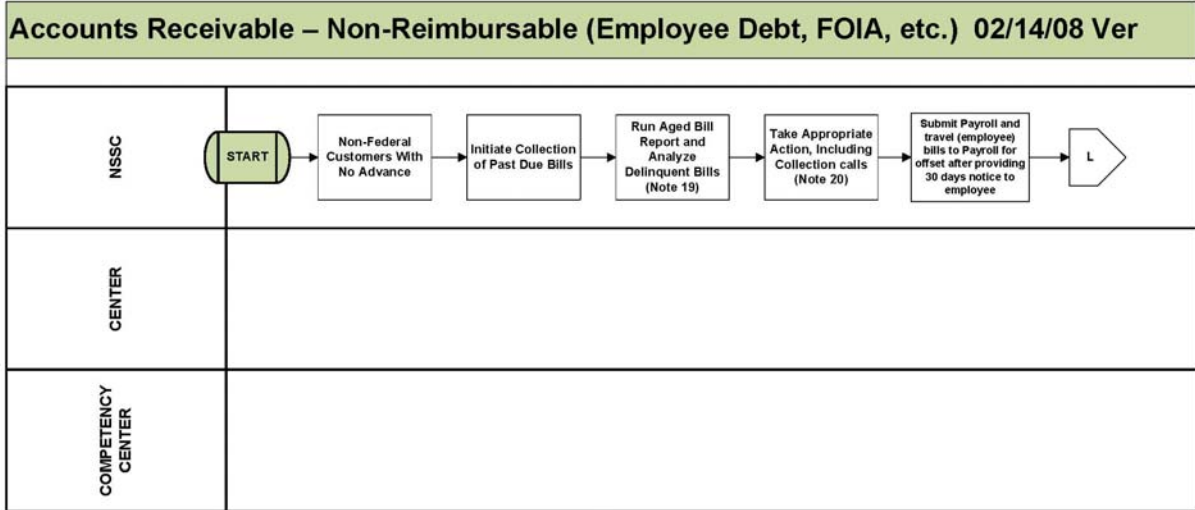**SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)**

Note 19: Run Aged Accounts Receivable Report to track aging – **ZCF_ARAGING** – Provides outstanding receivables by aging periods. Use transaction code **FD11** To analyze a customer's bill, it provides in-depth account detail.

Note 20: After bill has been sent, customer has 30 days to make payment. If no payment is received after 45 days, a dunning run is performed in SAP, which creates a first Notice letter, at which time interest is calculated in SAP and added to the customers account with a manual entry. The letter notifies the customer of the interest and/or penalty charges and a copy of the bill are sent to the customer. After 75 days, another dunning run is performed and a second notice is created and additional interest is added to the customers' account with a manual entry. Another letter is sent to customer along with invoice and additional charges. A final notice is sent after 105 days, with additional interest and now penalties calculated through the dunning run in SAP and manually recorded in SAP. See Note 19.

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L → Run and Execute F150 Dunning Process to Calculate Interest Charges → Manually Calculate Admin Amounts and Post Through Create Bill Process (Note 21) → Record Allowance for Doubtful Accounts (Note 22) → Obtain Authorization to Write off Bill (Note 23) → Authorization Granted? — YES → Write Off Authorized bills. Send 1099 to IRS. → M
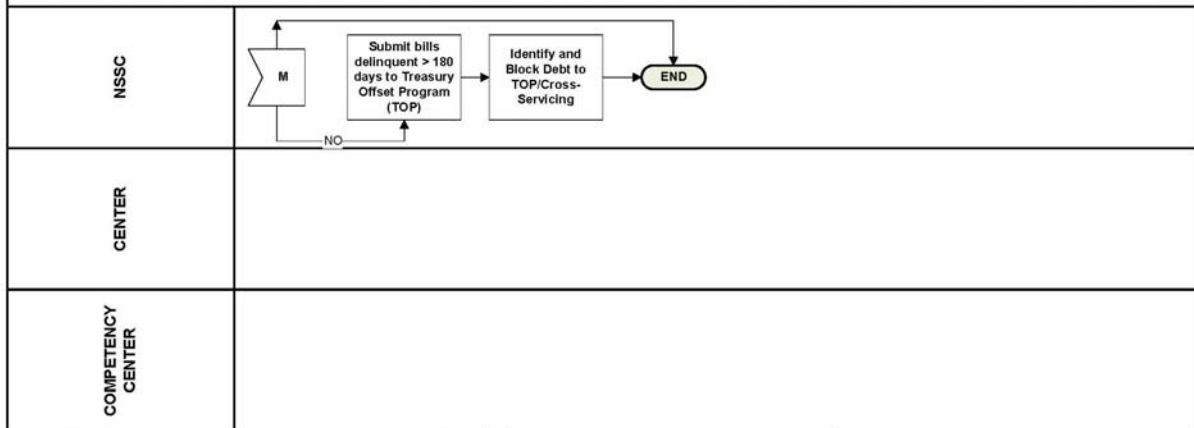(Authorization Granted? — NO → M)

CENTER

COMPETENCY CENTER

Note 21: By using a manual spreadsheet, calculate interest and penalties. If there are partial payments, automatic calculation in SAP can throw off amounts.

Note 22: NASA FMR, Volume 6, Chapter 3, paragraph 030501.C: "Receivables shall be promptly aged and collected. An allowance for uncollectible accounts receivable due from the public shall be estimated and recorded. No allowance for uncollectible accounts shall be recorded for intra-governmental receivables." The timing of when to record an allowance for loss on accounts receivable (non-governmental) is when the receivable is "more likely than not" going to be uncollectible, more than a 50% chance of loss. Use SAP T-code FB50

Note 23: If no payment is received after Final Notice is sent and bill is 180 days delinquent, non-federal customers owing more than $100 are turned over to Treasury for collection (Treasury Form SF-329). If under $100 is owed, amount can be written off with approval of Deputy CFO. If less than $20,000 is owed, CFO may authorize a write-off of that balance if found not collectible by the Treasury. Amounts between $20,000 and $100.000 need approval from NASA HQ in order to be written off after the Treasury collection process finds it uncollectible. T-Code to write off bad debts F-30. Procedures for write off will include a credit to the appropriate general ledger A/R account (13XX.0000) and reversing the amount established in the allowances for losses on accounts receivable (13X9.0000). At the end of each fiscal year, the balance in the Contra Bad Debt Expense account, 6190, will be closed to account 3310.3740, Cumulative Results of Operations, accounts closed, and debtor's account ledgers removed from active files.

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Treasury Offset Program. The DCIA requires that all agencies recover debt delinquent more than 180 days by referring those debts to the Treasury for offset of tax refunds and other Federal payments. Agencies must refer all accounts for offset in accordance with guidance provided by the Department of the Treasury/FMS. <Federal Claims Collection Standards>, <31 U.S.C. § 3716>, <31 U.S.C. § 3720A> and <31 C.F.R. Part 285>. The following types of offset are undertaken in the Treasury Offset Program (TOP):

(1) Tax Refund Offset;

(2) Vendor Offset;

(3) Federal Retirement Offset;

(4) Salary Offset;

(5) Benefit Offset (At the time of publication, benefit payments have not been incorporated into the program. Benefit payments, such as Social Security Administration (SSA), Black Lung and Railroad Retirement Benefits (RRB) will be added in the future.); and

(6) Other Federal payments as allowed by law (as such payments are allowed into the program).

http://www.whitehouse.gov/omb/circulars/a129/a129rev.html#ten

Cross-Servicing. The DCIA requires that all debts owed to agencies which are more than 180 days delinquent shall be transferred to Treasury/FMS or a Treasury-designated debt collection center for servicing. The DCIA contains provisions and requirements for exempting certain classes of debts from being transferred for servicing <www.treas.fms.gov/debt>.(See <31 U.S.C. § 3711>, and <31 C.F.R. Part 285>.) Once debts are transferred to Treasury, agencies must cease all collection activities other than maintaining accounts for the Treasury Offset Program.

Once Treasury has received a debt for servicing, the appropriate debt collection actions will be taken. These actions may include sending demand letters; phone calls to delinquent debtors; credit bureau reporting; referring debtors to the Treasury Offset Program; referring debtors to private collection agencies; administrative wage garnishment; and any other available debt collection tool.

http://www.whitehouse.gov/omb/circulars/a129/a129rev.html#ten

Transaction Codes – Reimbursable Processing

Code	Description
Z_FMFG_IPAC	Initiate IPAC Interface
CJ03	Verify WBS Structure
CN23	Verify Networks & Activities for a WBS
DP91	Create Billing Request
DP96	Create Collective Billing Request
F-39	Liquidate Down Payment
FB01	Realignment of Down Payment
FB50	Record CAAS
VA01	Create New Sales Order
VA02	Update Existing Sales Order
VA03	Display Sales Order
VF02	Generate/Print Reimbursable Bill Informational Bill Copies
VF04	Run Billing Due List/Printing Bills
F-29	Post Customer Down Payment
FBRA	Reset Cleared Items
FB08	Reverse Document
ZFI_AR_BILLING	Run Preliminary Billing Register
FB03	Display FI Document
VF11	Reverse AR Invoice

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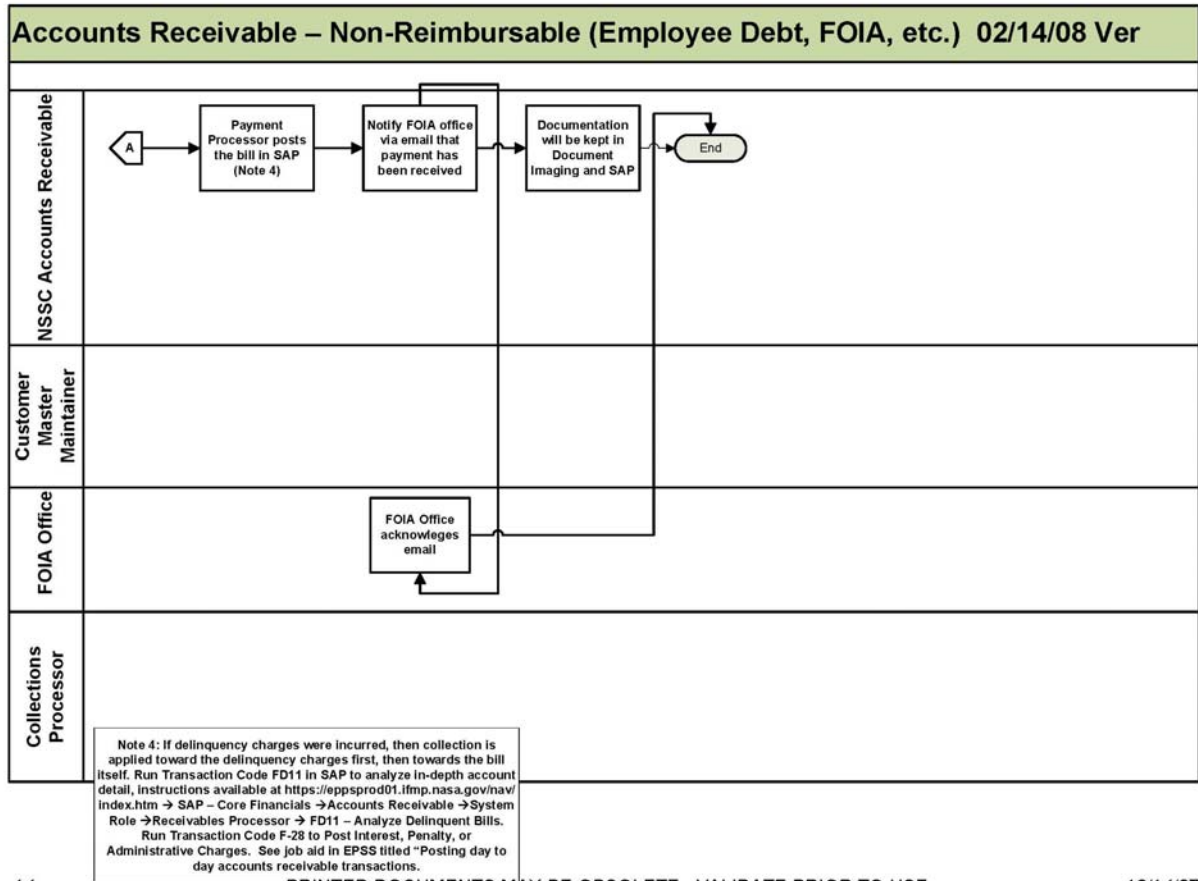**NSSC:** START → TROR – collection of data on status of government's non-tax debt portfolio → TROR due - collect data to report (Note 1) → Run reports from SAP to populate TROR (Note 2) → Pull manual records to capture information not provided by SAP (Note 3) → Enter information per instruction (Note 4) → Submit TROR to FMS via the Internet utilizing the Debt Management Information System → Use information gathered for TROR to complete FIDO Sections 2A, 2B, & 3. → END

Note 1: TROR is due monthly to NASA Headquarters and due to FMS by the 30th day of the month following the close of each quarter, for example, 1st quarter FY 2007 reports are due by January 30, 2007

Note 2: Reports to Run:

1. ZFI_AR_STATUS
2. GR55 Z6TB for accounts 1310.0000 (interest) and 1360.0000 (admin) and ZAOF for allowance accounts 1319.0000, 1349.0000 and 1369.0000.
3. S_ALR_87012173 – List of Customer Open Items Reports
4. ZCF_ARAGING report.
5. ZRFI_AR_REFER_COLLEC

See https:/epssprod01.ifmp.nasa.gov/nav/index.htm → SAP Core Financials → Standard General Ledger → General Job Aids → General – Treasury Report on Receivables (TROR) Due from the Public (Job Aid)

Note 3: Due to the complexity of the TROR, all information cannot be extracted directly from SAP. A/R personnel will need to maintain manual records to capture some of the required information.

Note 4: Instructional Workbook for Preparing the Treasury Report on Receivables and Debt Collection Activities: http://fms.treas.gov/debt/TROR_instructions_yr2007.doc

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Appendix B-Acronyms and Abbreviations

ACH	Automated Clearing House
ACaRT	Agency Cash Reconciliation Tool
AMS	Acquisition Management System
AP	Accounts Payable
AR	Accounts Receivables
BW	Business Warehouse
CFO	Chief Financial Officer
CRCS	Central Resources Control System
CS	Civil Servant
DAB	Data Analysis Branch
DCFO	Deputy Chief Financial Officer
DIT	Disbursement in transit
EDI	Electronic Data Interface
EFT	Electronic Funds Transfer
EDM	Electronic Document Management
EPSS	Enterprise Performance Support System
ETM	Electronic Travel Manager
FAR	Federal Acquisition Regulation
FBWT	Fund Balance with Treasury
FI	Financial Invoice
FIDO	Federal Interagency Databases Online
FM	Financial Management
FMD	Financial Management Division
FMR	Financial Management Regulations

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FMS	Financial Management Services
FTE	Full -Time Equivalent
GAO	Government Accountability Office
GOALS	Government On-Line Accounting Link System
GWA	Government Wide Accounting
HHS	Health and Human Services
HQ	Headquarters
IDOC	Interface Document
IEMP	Integrated Enterprise Management Program
IPAC	Intra-Governmental Payment and Collection System
IT	Information Technology
JV	Journal Voucher
LOC	Letter of Credit
MIPR	Military Interdepartmental Purchase Request
NAMIS	NASA Aircraft Management Information System
NATS	NASA Audit Tracking System
NPD	NASA Policy Directive
NSMS	NASA Supply Management System
NSSC	NASA Shared Services Center
NTE	Not to Exceed
OCFO	Office of the Chief Financial Officer
OJT	On the job training
ORR	Operational Readiness Review
OQA	Office of Quality Assurance
PBI	Policy and Business Integration Office
PCC	Paper Check Conversion

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PMS	Payment Management System
POC	Point of Contact
RFO	Regional Finance Office
SAP	Systems, Application and Products in Data Processing
SF	Standard Form
SGL	Standard General Ledger
SPS	Secure Payment System
SP	Service Provider
SVU	SAP Version Update
TROR	Treasury Report on Receivables due from the Public
TWAI	Treasury Web Application Infrastructure
ULO	Un-Liquidated Obligations
VIP	Vendor Invoice Processor
VPP	Vendor Payment Processor
WFE	Work-Force Equivalent
WYE	Work Year Equivalent

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Appendix C-Improper Payments Audit SDG

IMPROPER PAYMENTS AUDIT

Introduction

The National Aeronautics and Space Administration (NASA), Office of the Chief Financial Officer (OCFO) is responsible for complying with the Improper Payments Information Act of 2002 (Public Law No. 107-300). This law requires agencies to annually identify programs and activities susceptible to improper payments, estimate the annual amount of improper payments and submit that estimate to Congress. For improper payments that exceed $10 million, the agency must report the actions it is taking to reduce improper payments and address the root causes for the improper payments.

The Defense Authorization Act for Fiscal Year 2002 added a new subchapter to the 4 U.S. Code (31 U.S.C. §§3561-3567) that requires agencies that enter into contracts with an annual total value in excess of $500 million to carry out a cost-effective program to identify errors made in paying contractors and to recover amounts erroneously paid to contractors.

Federal agency guidance for adherence to these two laws is provided by the Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, Appendix C, Requirements for Effective Measurement and Remediation of Improper Payments. This OMB guidance governs the improper payment risk assessment process and reporting, and the recovery audit program of all Federal agencies.

This document provides internal NASA guidance on the implementation of NASA's Recovery Audit Program.

References

Section 831 of the Defense Authorization Act (2002) "Recovery Auditing Act" U.S. Code (31 U.S.C. §§3561-3567)

OMB Circular A-123, Appendix C "Requirements for Effective Measurement and Remediation of Improper Payments"

NASA Financial Management Requirements Volume 15, Chapter 6 "Prompt Payment"

NASA Accounts Receivable and Write-Off interim policy dated June 12, 2007

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PROCESS

Scope of Recovery Audit

The recovery audit will examine only completed fixed-price and time and material contract payments within a given fiscal year. Cost-type contract payments are excluded from this effort because these are already examined by DCAA and resolved through the contract closeout process.

Terms

Recovery Audit is a review and analysis of the agency's books, supporting documents, and other available information supporting its payments that are specifically designed to identify overpayments or duplicate payments to contractors that result from payment errors.

> Payment errors result from errors in invoices or financing requests; failure to reduce payments by applicable sales discounts, cash discounts, rebates or other allowances; payments for items not received; mathematical or other errors in determining payment amounts and executing payments; and the failure to obtain credit for returned merchandise.

Overpayment is any payment in excess of the amount that should not have been made under statutory, contractual, administrative, or other legally applicable requirements. Examples of overpayments include but are not limited to: (1) a payment that is greater than the contractual value of goods received or services performed (2) an early or accelerated payment for goods or services (The payments referenced refer to payments made in advance of contractual or statutory agreement. This does not refer to payments where all the proper documentation has been received, approved, and the regularly scheduled payment date is moved up to facilitate month end reporting.), (3) a payment that does not properly deduct the full available discount.

> Note: (2) Per FMR Vol. 15 Chapter 6: NASA shall make payments no more than seven days prior to the payment due date, but as close to the due date as possible, unless the agency head or designee has determined on a case-by-case basis for specific payments. The Deputy Chief Financial Officer for Finance (DCFO (F)) must use this authority cautiously, weighing the benefits of making the payment early against the good stewardship inherent in effective cash management practices. Written determinations to approve early payments shall be retained in the payment file.

> Note: (3) SAP system configuration deducts discounts for credit memorandums from the Net amount of the invoice versus the Gross; this constitutes a full discount.

Collections for the purpose of the guidance include activities undertaken by the NASA Shared Service Center to recover amounts erroneously paid to contractors.

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Communication

The following outlines guidelines for communications between HQ, Contractor, and the Centers during the Recovery Audit.

The HQ Office of the Chief Financial Officer is responsible for the management of the Recovery Audit Program. HQ CFO provides input to the contracting officer in the selection of the Recovery Audit Contractor. Management of the audit is delegated to the Director, Office of Quality Assurance (OQA). The Director, OQA oversees preparation of the audit plan and facilitates communications between the Contractor and Center personnel to obtain electronic and hard copies of documents. Recovery Audit issues that cannot be resolved between the Contractor and Center CFO are elevated to the Director, OQA for resolution.

An entrance conference will be held at each Center prior to the commencement of Recovery Audit activities. The purpose of the meeting is to clearly define the Contractor, Center, and HQ roles and responsibilities. The Center CFO will designate a Recovery Audit Liaison as the point of contact for all information requests.

The Director, OQA will provide periodic updates to the Center CFOs on the status of the Audit Recovery work and findings. The Center CFO will provide the Director, OQA with a monthly status report by the 15th day of each month for the previous month on recommended debts submitted by the Contractor for validation and status of collection activities.

The Recovery Audit Contractor shall not make direct contact (verbally or in writing) with the agency's contractors/vendors. All communications are to go through the NSSC, Center CFO or designee.

Roles and Responsibilities

1. The Office of the Chief Financial Officer (OCFO) has primary responsibility for general program oversight to include acting as the contracting officer technical representative (COTR), giving guidance to Center CFO organizations, and ensuring that Centers properly and consistently carry out their assigned responsibilities.

2. The OCFO, Office of Quality Assurance, ensures the execution of the program objective. This includes preparation of Agency guidelines, criteria for the determination, collection, and disposition of funds recovered.

3. The Center Chief Financial Officer reviews Contractor findings/evidence and makes final determination whether recommended debts will be posted for collection following agency guidelines/criteria. The NSSC will handle all activities related to the collection of funds, including all correspondence with the agency's contractors.

4. The Contractor prepares and implements an audit recovery plan to sample transactions, analyze discrepancies, and identify overpayments (i.e., payment errors) that are submitted to Center Chief Financial Officer (CFO) for review in accordance with NASA

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guidelines. The Recovery Audit Liaison designated by Center CFO will be the point of contact for inquiries/requests from the OQA/Contractor. Unless otherwise specified, all documentation requests, submission of overpayment packages, dissemination of information, and correspondence with Contractors is routed through the Liaison.

5. NASA Shared Services Center (NSSC) is responsible for mailing out the initial inquiry letters to selected vendors requesting a statement/reconciliation of NASA accounts. When debts are identified by the Contractor and validated by the Center CFO the NSSC will conduct collection activities to recover funds. After funds are received, the NSSC shall carry out appropriate disposition of the funds.

Recovery Audit Procedures

The following information describes NASA's procedures to identify, analyze, post, and collect erroneous payments on completed fixed-price and completed time and materials contract payments made within a given fiscal year for the current period of the contingency contract performance.

NASA uses a Contractor to perform recovery audit services on a contingency basis. The Contractor shall employ statement and transaction audit procedures to identify possible payment errors. The Recovery Auditor develops and implements the strategy for identifying contract overpayments.

Collection Procedures

NSSC shall carry out the collection of debts identified during the recovery audit. Collection activities shall follow the NASA Accounts Receivable and Write-Off interim policy dated June 12, 2007. Posting of the collections in the core financial system shall be in accordance with the Improper Payment Options document.

All funds collected, all administration expenses incurred, and contingency fee payments made as part of the recovery audit program shall be specifically accounted for. The identity of all funds recovered shall be maintained as necessary to facilitate the crediting of recovered funds to the correct appropriations and identify applicable time limitations associated with the funds recovered. The NSSC will provide a monthly accounting of all identified debts, amounts collected, and disposition of funds. Note: discuss with NSSC process of posting, alerting Center about recoveries, and paying the Contractor.

Use of Funds Collected
Note: Need to discuss with NSSC process of verifying appropriate disposition of funds and tracking.
Funds collected under the recovery audit program shall be available for the following purposes:

1. To reimburse the actual expenses incurred by NASA to administer the program.

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2. To pay contractors for recovery audit services.

Recovered funds that are not used to reimburse incurred administrative expenses or pay contingency fee to the recovery audit contractor:

1. Shall be credited to the appropriations from which the overpayment was made, and will be available for the purposes and period for which such appropriations are available; or

2. If no such appropriations remain available, the funds recovered shall be deposited in the Treasury as miscellaneous receipts.

In the event amounts recovered due to interim payment errors made under ongoing contracts (i.e., duplicate progress payments or cost reimbursement claims) are not available to pay the recovery audit fee, because these amounts are still needed to make subsequent payments under the contract; NASA will pay contractor out of the appropriate Center administrative funds. Note: need to decide how this process will work.

When required or authorized by other provisions of law, any funds remaining after reimbursement of incurred administration expenses and paying recovery audit contractors, shall be credited to a non-appropriated fund, revolving fund, working capital fund or trust fund.

Recovery Audit Contractor Contingency Fee Payment

The Collections are to be tracked separately to facilitate (1) payment to the recovery audit contractor once the funds are actually recovered by NASA and (2) credit of any excess funds to the correct appropriation. OMB guidance requires all funds collected and all direct administration expenses incurred as part of the recovery audit program shall be specifically accounted for.

Following the recovery of the funds, the NSSC shall calculate the payment to the recovery audit contractor based upon contractual contingency fee percentage. The percentage shall be applied only to the principal amount collected. Interest or penalty resulting from debt collections shall not be factored into the contingency fee payment.

Corrective Action Plans

For each overpayment determined valid by the Center CFO, the recovery audit contractor shall analyze the reason payment error occurred, and recommend cost effective controls to prevent such overpayments in the future, as a normal part of their contract work. The Center CFO in consultation with OQA is responsible for taking appropriate action(s) to address the identified control deficiency to preclude future reoccurrence of the payment error.   A corrective action plan shall be prepared and maintained detailing the following:

- Payment error identified
- Root cause of error

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- Planned actions to address deficiency
- Responsible official
- Target completion date
- Actual completed date
- Evidence root cause has been eliminated

Corrective action plans shall be provided to the OQA no later than 30 days after the debt is determined to be valid by the Center CFO. Quarterly updates shall be provided to OQA on the status of corrective actions (January 10, April 10, July 10, and October 10). Unless otherwise approved by the OCFO/OQA, all corrective actions shall be implemented within one year of the Center OCFO debt determination.

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Processes – Recovery Audit Procedures

Roles & Responsibilities

Roles and Responsibilities	Action	Tips
Recovery Audit Procedures **Step 1** **Recovery Auditor – Contractor** Prepares and implements an audit recovery plan	**Purpose** The Recovery Auditor – Contractor prepares and implements an audit recovery plan to sample transactions, analyze discrepancies, and identify overpayments (i.e., payment errors) that are submitted to Center Chief Financial Officer (CFO) for review in accordance with NASA guidelines.	The Recovery Audit Liaison designated by Center CFO will be the point of contact for inquiries/requests from the OQA/Contractor. Unless otherwise specified, all documentation requests, submission of overpayment packages, dissemination of information, and correspondence with Contractors is routed through the Liaison.
Step 2 **Recovery Auditor - Contractor** Initial Listing and Letter	Prepare initial listing and letter to selected vendors requesting a statement/reconciliation of NASA accounts.	
Step 3 **NASA Shared Services Center – Civil Servant/SP** Mailing initial letter	NASA Shared Service Center is responsible for mailing out the initial inquiry letters to selected vendors requesting a statement/reconciliation of NASA accounts.	
Step 4 **Recovery Auditor – Contractor** Follow-up to initial letter	The Recovery Auditor will follow-up via letter/fax/phone to non-responding contractors/vendors.	**Note:** This is a standard industry practice used by Recovery Audit Contractors to identify payment errors. Based upon the level of response and information received NASA management in consultation with the Contractor will make a determination whether to conduct further audit of payments for the period being audited. If management decides to pursue further Recovery Audit activity, the following guidelines/process will be followed.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Roles and Responsibilities	Action	Tips
Step 5 **Recovery Auditor – Contractor** Request documentation	The Recovery Auditor will submit document requests related to possible payment errors to the appropriate NASA Center thru the NASA Audit Tracking System (NATS). Requests should be provided at least one week prior to the requested due date. Documentation that may be requested by the Contractor includes; contracts, invoices, purchase orders, receiving documents, and the actual payment(s) to identify possible payment errors. In the performance of this work the Contractor is prohibited from: a. Requiring production of any records or information by the agency's contractors. Only duly authorized employees of the agency can compel production of information in accordance with contract terms; b. Establishing or otherwise having a physical presence on the property or premises of any other agency contractor for the purpose of performing the contract; c. Acting as an agent for the Federal Government in the recovery of funds erroneously paid to contractors; d. Using or sharing sensitive financial information with any individual or organization, whether associated with the Federal Government or not, that has not been released for use by the general public; Disclosing any information that identifies an individual, or reasonably can be used to identify an individual, for any purpose other than performing the recovery audit.	

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Roles and Responsibilities	Action	Tips
Step 6 **Recovery Auditor – Contractor** Calculates the proper amount	Once a payment error is identified, the Contractor calculates the proper amount to be collected. The information along with supporting evidence of the payment error is provided to the Center Chief Financial Officer (Center CFO) for validation.	
Step 7 **NASA Center CFO or Designee – Civil Servant** Validate debt/payment error	NASA Center CFO's or designees will review and validate whether recommended debts are posted for collection or deemed invalid, within 90 days depending on the extent of verification required.	The Center has a maximum of 90 days to validate whether the payment is an error. Depending upon the amount of investigation required by the Center the time required to validate debts submitted by the Contractor will vary.
Step 8 **NSSC – Civil Servant/SP** Collection of debt	If the center CFO determines the debt to be valid, the item is referred to the NSSC for collection. NSSC is responsible for all collection, tracking, and reporting activities related to Recovery Audit funds.	**Note:** a special mail stop for collections should not be set up at the Center.
Step 9 **Recovery Auditor – Contractor** Prepare a Weekly Summary of Recoveries	The Contractor will provide a "Weekly Summary of Recoveries" report on the status of ongoing recovery activities. The Contractor will provide an annual report to the OCFO by September 14 of each year, on the results of the recovery audit. The results of each year's recovery audit effort will be reported in the NASA Performance and Accountability Report.	The report is submitted to the Director OQA. Only those debts submitted and approved by the Center CFO shall be reported for collection purposes.
Step 10 **Director, OQA – Civil Servant** Prepare periodic updates on the status of the audit	The Director, OQA will provide periodic updates to the Center CFOs on the status of the Audit Recovery work and Findings.	The type of information to be included in this report to the Centers and the frequency of this report is TBD.
Step 11 **Center CFO – Civil Servant** Prepare monthly status report for the previous month on recommended debts	The Center CFO will provide the Director, OQA with a monthly status report by the 15th day of each month for the previous month on recommended debts submitted by the Contractor for the validation and status of collection activities.	OQA will prepare a template for this report to be used by all Centers.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process – Collection Procedures

Roles & Responsibilities

Roles and Responsibilities	Action	Tips
Collection Procedures **Step 1** **NSSC – Civil Servant/SP** Collection of validated debts	NSSC shall carry out the collection of debts identified during the recovery audit. Collection activities shall follow the NASA Accounts Receivable and Write-off interim policy dated June 12, 2007 and the DRAFT Accounts Receivable Service Delivery Guides for Direct and Reimbursable activity.	
Step 2 **NSSC – Civil Servant/SP** Post collection of Improper Payments/Recovery Audit Funds	Posting of the collections in the core financial system shall be in accordance with the following Improper Payment Options.	

Improper Payment Options
 	
Step 2a
 	
NSSC – Civil Servant/SP
 	
Scenario I
Posting of Collection when the
• Contract is open
• Project is open
• Fund is either unexpired or expired.
	1. A/R sets up a receivable for the vendor.
	   T-code: FB70
	
	2. A/P creates a credit memo against the contract for the amount recovered less the percent to be paid to the Recovery Audit Contractor.
	   T-code: MIRO
	
	   Clear Credit Memo to cash: F-52
	
	3. A/P creates a credit memo for the Recovery Audit Contractor percentage of the payment
	   T-code: FB65
	
	   The credit memo will be against the vendor that received and repaid the improper payment.
	
	   Clear Credit Memo to Cash: F-52
	
	4. A/R reverses the receivable in step 1
	
	5. A/P pays the Recovery Audit
		Notes:
		1. Any collections for improper payment related to a cancelled appropriation should be collected into 803200 (Collection of Receivables from Cancelled Accounts). Subsequent payments to the Recovery Audit Contractor will be made from the current appropriation (1% set aside for payment of cancelled payables)
		
		Recovery of improper payments against an open contract will result in a shortage of available funds for disbursement if the contract is paid in full at the current contract value. Additional funds will need to be obligated to cover the fee

Responsible Office: Accounts Receivable

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Roles and Responsibilities	Action	Tips
	Contractor percentage using a FI Invoice T-code: FB60 Pay Invoice: F110	that is being charged for the recovery of the improper payment.
Step 2b **NSSC – Civil Servant/SP** **Improper Payment Options Scenario 2** Posting of Collection when the • Contract is closed • Project is closed • Fund is either unexpired or expired.	1. A/R sets up a receivable for the Recovery Audit Contractor T-code: FB70 2. A/P creates a credit memo citing the vendor that received the improper payment. The credit will be used to process the payment for the Recovery Audit Contractor against the project WBS. The vendor should be in SAP even though the contract is closed. If the vendor master record does not exist the center will need to submit an SR to have it added. Clear Credit Memo to cash: F-52 3. A/R reverses the receivable in step 1 4. A/P pays the Recovery Audit Contractor percentage using a FI Invoice T-code: FB60 Pay Invoice: F110	Notes: 1. Any collections for improper payment related to a cancelled appropriation should be collected into 803200 (Collection of Receivables from Cancelled Accounts). Subsequent payments to the Recovery Audit Contractor will be made from the current appropriation (1% set aside for payment of cancelled payables) 2. Recovery of improper payments against an open contract will result in a shortage of available funds for disbursement if the contract is paid in full at the current contract value. Additional funds will need to be obligated to cover the fee that is being charged for the recovery of the improper payment.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Roles and Responsibilities	Action	Tips
Step 2c **NSSC – Civil Servant/SP** **Improper Payment Options Scenario 3** Posting of Collection when the • Contract is closed • Project is closed • Fund is expired.	1. A/R sets up a receivable for Recovery Audit Contractor T-code: FB70 2. Use JV to process the amount for percentage to Recovery Audit Contractor 3. Use JV to process the amount for Misc. Receipts if refund can not be identified against a specific WBS 4. A/P pays Recovery Audit Contractor percentage using FI Invoice T-code FB60 5. Pay Invoice: F110 Reverse Receivable.	Notes: 1. Any collections for improper payment related to a cancelled appropriation should be collected into 803200 (Collection of Receivables from Cancelled Accounts). Subsequent payments to the Recovery Audit Contractor will be made from the current appropriation (1% set aside for payment of cancelled payables) 2. Recovery of improper payments against an open contract will result in a shortage of available funds for disbursement if the contract is paid in full at the current contract value. Additional funds will need to be obligated to cover the fee that is being charged for the recovery of the improper payment.
Step 3 **NSSC – Civil Servant/SP** Prepare a monthly accounting of all identified debts, amounts collected, and disposition of funds.	NSSC will provide a monthly accounting of all identified debts, amounts collected, and disposition of funds.	
Step 4 **NSSC – Civil Servant/SP**	Following the recovery of the funds, NSSC shall calculate the payment to the recovery audit contractor based upon contractual contingency fee percentage.	

Responsible Office: Accounts Receivable

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Roles and Responsibilities	Action	Tips
Calculate the payment to the recovery audit contractor	The percentage shall be applied only to the principal amount collected. Interest or penalty resulting from the debt collections shall not be factored into the contingency fee payment.	

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Process – Corrective Action Plan

Roles & Responsibilities

Roles and Responsibilities	Action	Tips
Corrective Action Plan **Step 1** **Recovery Auditor – Contractor** Prepare corrective action plan	For each overpayment determined valid by the Center CFO, the recovery audit contractor shall analyze the reason payment error occurred, and recommend cost effective controls to prevent such overpayments in the future. A corrective action plan shall be prepared and maintained detailing the following: • Payment error identified • Root cause of error • Planned actions to address deficiency • Responsible official • Target completion date • Actual completed date • Evidence root cause has been eliminated Corrective action plans shall be provided to the OQA no later than 30 days after the debt is determined to be valid by the Center CFO.	
Step 2 **NASA Center - CFO/NSSC/OQA** Implement the corrective action plan	The Center CFO in consultation with OQA is responsible for taking appropriate action to address the identified control deficiency to preclude future reoccurrence of the payment error. Quarterly updates shall be provided to OQA on the status of corrective actions (January 10, April 10, July 10, and October 10). Unless otherwise approved by the OCFO/OQA, all corrective actions shall be implemented within one year of the Center OCFO debt determination.	Until the AP function transitions to the NSSC, the Centers will be responsible for implementing appropriate corrective action. Decisions related to process controls will be determined by the NSSC Transition Team in consultation with NASA Management.

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METRICS

Initiating Office/Entity	Deliverable (Output)	Receiving Office/Entity	Metric
[Name of office/entity]	[Name of deliverable]	[Name of office/entity]	[Describe metric] Goal = [Describe]
[Name of office/entity]	[Name of deliverable]	[Name of office/entity]	[Describe metric] Goal = [Describe]
[Name of office/entity]	[Name of deliverable]	[Name of office/entity]	[Describe metric] Goal = [Describe]

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SYSTEM COMPONENTS

Existing Systems

[Use system descriptions from RFP J-03 Technical Exhibit 9 (TE 9 – Existing IT Systems).]

IT System Title	IT System Description	Access Requirements	IT System Interfaces
		[List roles that receive access.]	
[Remove unused rows]			

New Systems

[Use system descriptions from RFP J-03 Technical Exhibit 8 (TE 8 – New IT Systems).]

Generic System Title	Business Requirements for System	Access Requirements	IT System Interfaces
SAP	System used to process financial transactions	Current NASA Government employees and SP will have access to SAP	SAP/IEMP
Remedy	System used to track all incoming documents to the NSSC; supports internal activities.	Current NASA Government Employees and SP will have access to Remedy	Tech Doc Document Management System
NASA Audit Tracking System (NATS)	System used to submit document requests to the appropriate NASA Center	Current NASA Government Employees and Recovery Audit Contractor	

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SAMPLE OF VENDOR LETTER

National Aeronautics and Space Administration

Headquarters
Washington, DC 20546-0001

<Date>

<Vendor Name>
<Rem_1>
<Rem_2>

Vendor #:<Vendor_nbr>

Attention: Credit Manager

Sir/Madam:

As part of an effort to identify improper payments, NASA is conducting a review of our outstanding Accounts Payables. Since your company is one of our vendors, we are requesting your assistance and cooperation in providing our contractor, PRG Schultz, with a current statement of our account(s) showing all open transactions. This should include all open invoices, open credit memos, unapplied cash, erroneous payments, duplicate payments, allowances, charge backs, rebates, and items in dispute.

Should you not be able to provide an open item statement, please send us a copy of your aged trial balance of our account(s) or any other source that will allow us to review all open items. If there is a zero balance on our account(s), please indicate such below.

*Since this is an Accounts Payable special project, we have established a separate mailing address for this request. Please return the requested information, **along with this letter to**:*

NASA – Improper Payments Project
C/O PRG-Schultz
Attn: Amie Bourgoine
2233 S. Presidents Dr. Suite F
West Valley City, UT 84120
Phone #: 877-258-4516 x 6629
Fax#: 800-763-8771

Please continue to mail all invoices, regular monthly statements, and other correspondence, as usual, to the current NASA address on file.

***Please return this letter (or a copy of it) indicating your name, title, phone, e-mail and fax number with the requested correspondence as soon as possible. Please do not send copies of invoices to the above address.** Questions regarding this request should be directed to Amie Bourgoine at 877-258-4516 x 6629.*

Sincerely,

Frank E. Peters

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Frank E. Petersen, III
Director, Office of Quality Assurance
NASA, Office of the Chief Financial Officer

Suggested Vendor Contact:

Name: _____

Title:_____

Telephone: _____

Fax: _____

E-mail address: _____

___ *Place an (x) here to indicate account has no outstanding invoices, debits, or credits.*

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CUSTOMER CONTACT CENTER STRATEGY

The NSSC Contact Center Service Delivery Guide provides details regarding menu positioning, routing, and escalation of inquiries for this activity.

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SAMPLE OF VISIO CROSS FUNCTIONAL
FLOWCHART PROCESS FLOW

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Office of the Chief Financial Officer

Recovery Audit Program Administration Guidance

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February 19, 2008

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

The National Aeronautics and Space Administration (NASA), Office of the Chief Financial Officer (OCFO) is responsible for complying with the Improper Payments Information Act of 2002 (Public Law No. 107-300). This law requires agencies to annually identify programs and activities susceptible to improper payments, estimate the annual amount of improper payments and submit that estimate to Congress. For improper payments that exceed $10 million, the agency must report the actions it is taking to reduce improper payments and address the root causes for the improper payments.

The Defense Authorization Act for Fiscal Year 2002 added a new subchapter to the 4 U.S. Code (31 U.S.C. §§3561-3567) that requires agencies that enter into contracts with an annual total value in excess of $500 million to carry out a cost-effective program to identify errors made in paying contractors and to recover amounts erroneously paid to contractors.

Federal agency guidance for adherence to these two laws is provided by the Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control*, Appendix C,* Requirements for Effective Measurement and Remediation of Improper Payments.   *This OMB guidance governs the improper payment risk assessment process and reporting, and the recovery audit program of all Federal agencies.*

This document provides <u>internal</u> NASA guidance on the implementation of NASA's Recovery Audit Program.

<u>*References*</u>

Section 831 of the Defense Authorization Act (2002) "Recovery Auditing Act" U.S. Code (31 U.S.C. §§3561-3567)

OMB Circular A-123, Appendix C "Requirements for Effective Measurement and Remediation of Improper Payments"

NASA Financial Management Requirements Volume 15, Chapter 6 "Prompt Payment"

NASA Accounts Receivable and Write-Off interim policy dated June 12, 2007

<u>*Terms*</u>

Recovery Audit *is a review and analysis of the agency's books, supporting documents, and other available information supporting its payments that are*

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specifically designed to identify overpayments to contractors that result from payment errors*.*

> *Payment errors are errors resulting in duplicate payments; errors on invoices or financing requests; failure to reduce payments by applicable sales discounts, cash discounts, rebates or other allowances; payments for items not received; mathematical or other errors in determining payment amounts and executing payments; and the failure to obtain credit for returned merchandise.*

Overpayment *is any payment in excess of the amount that should have been made under statutory, contractual, administrative, or other legally applicable requirements. See attached list of "Examples of overpayment types". Examples of overpayments include but are not limited to: (1) a payment that is greater than the contractual value of goods received or services performed (2) an early or accelerated payment for goods or services, (3) a payment that does not properly deduct the full available discount.*

> Note: (2) Per FMR Vol. 15 Chapter 6: NASA shall make payments no more than seven days prior to the payment due date, but as close to the due date as possible, unless the agency head or designee has determined an earlier date is beneficial to the Government, on a case-by-case basis for specific payments. The Deputy Chief Financial Officer for Finance (DCFO (F)) must use this authority cautiously, weighing the benefits of making the payment early against the good stewardship inherent in effective cash management practices. Written determinations to approve early payments shall be retained in the payment file.

> Note: (3) SAP system configuration deducts discounts for credit memorandums from the Net amount of the invoice versus the Gross amount. This is the result of a system configuration that is currently being addressed by NASA and therefore resulting errors should not be considered overpayments for recovery auditing.

All Collection activities *for the purpose of the guidance will be performed by the NASA Shared Services Center to recover amounts erroneously paid to contractors.*

Roles and Responsibilities

6. *The Office of the Chief Financial Officer (OCFO) has primary responsibility for general program oversight to include acting as the contracting officer technical representative (COTR), giving guidance to Center CFO organizations, and ensuring that Centers properly and consistently carry out their assigned responsibilities.*

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7. *The OCFO, Quality Assurance Division (QAD), ensures the execution of the program objective. This includes preparation of Agency guidelines, criteria for the determination, collection, and disposition of funds recovered.*

8. *The Center Chief Financial Officer (CFO) reviews Contractor findings and supporting documentation and makes final determination whether recommended debts will be posted for collection following agency guidelines/criteria. See attached "Roles and Responsibilities". The NASA Shared Services Center (NSSC) will handle all activities related to the collection of funds, including all correspondence with the agency's contractors.*

9. *The Contractor prepares and implements a recovery audit execution plan. The recovery audit execution plan includes methodology to; sample transactions, analyze discrepancies, and identify overpayments (i.e. payment errors) that are submitted to the Center CFO for review in accordance with NASA guidelines.*

10. *The Recovery Audit Liaison designated by Center CFO is the point of contact for inquiries/requests from the QAD/Contractor. Unless otherwise specified, all documentation requests, submission of overpayment packages, dissemination of information, and correspondence with Contractors is routed through the Recovery Audit Liaison.*

11. *The NSSC is responsible for mailing out the initial inquiry letters to selected vendors requesting a statement/reconciliation of NASA accounts. When debts are identified by the Contractor and validated by the Center CFO the NSSC will conduct collection activities to recover funds. After funds are received, the NSSC shall carry out appropriate disposition of the funds.*

Scope of Recovery Audit

The recovery audit will focus only on completed fixed-price contract payments within a given fiscal year. Cost-type contract payments are excluded from the recovery audit scope because these contracts are already examined by DCAA and resolved through the contract closeout process.

Recovery Audit Procedures

The following information describes NASA's procedures to identify, analyze, post, and collect erroneous payments on completed fixed-price contract payments.

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NASA uses a Contractor to perform recovery audit services on a contingency basis. The Contractor shall employ statement and transaction audit procedures to identify possible payment errors. The Recovery Auditor develops and implements the following strategy for identifying contract overpayments.

1. *Prepare initial listing and letter to selected vendors requesting a statement/reconciliation of NASA accounts. The Contractor will follow-up via letter/fax/phone to non-responding contractors. **Note:** This is a standard industry practice used by Recovery Audit Contractors to identify payment errors. The Recovery Auditor is generally prohibited from making direct contact with Agency contractors; however, this exception is approved to expedite the gathering of needed information.*

2. *The contractor will submit document requests related to possible payment errors to the appropriate NASA Center thru the NASA Audit Tracking System (NATS). Requests should be provided at least one week prior to the requested due date. Documentation that may be requested by the Contractor includes; contracts, invoices, purchase orders, receiving documents, and the actual payment(s) to identify possible payment errors. In the performance of this work the Contractor is prohibited from:*

   e. *Requiring production of any records or information by the agency's contractors. Only duly authorized employees of the agency can compel production of information in accordance with contract terms;*
   f. *Establishing or otherwise having a physical presence on the property or premises of any other agency contractor for the purpose of performing the contract;*
   g. *Acting as an agent for the Federal Government in the recovery of funds erroneously paid to contractors;*
   h. *Using or sharing sensitive financial information with any individual or organization, whether associated with the Federal Government or not, that has not been released for use by the general public;*
   i. *Disclosing any information that identifies an individual, or reasonably can be used to identify an individual, for any purpose other than performing the recovery audit.*

3. *Once a payment error is identified, the Contractor calculates the amount of the overpayment. For any overpayment greater then $300, the information along with supporting documentation of the payment error is provided to the Center CFO for validation.*

4. *NASA Center CFO's or their designees will review and validate whether recommended debts are to be referred for collection or deemed invalid within*

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90 days, less time may be needed depending on the extent of verification required.

5. *If the Center CFO determines the debt to be valid, the item is referred to the NSSC for collection. NSSC is responsible for all collection, tracking, and reporting activities related to Recovery Audit referrals for collection. **Note:** a special mail stop for recovery audit collections should not be set up at the Center or at the NSSC.*

6. *The Contractor will provide a "Weekly Summary of Recoveries" report on the status of ongoing recovery activities. The Contractor will provide an annual report to the OCFO by mid September of each year, on the results of the recovery audit. The results of each year's recovery audit effort will be reported in the NASA Agency Financial Report.*

Collection Procedures

NSSC shall carry out the collection of debts referred as a result of the recovery audit. Collection activities shall follow the NASA Accounts Receivable and Write-Off policy. Posting of collections in the core financial system shall be made in accordance with the Improper Payment Options document [see attachment 1].

Funds collected, administration expenses incurred, and contingency fee payments made as part of the recovery audit program shall be specifically accounted for. The identity of all funds recovered shall be maintained as necessary to facilitate the crediting of recovered funds to the correct appropriations and identify applicable time limitations associated with the funds recovered. The NSSC will provide a monthly accounting of all identified debts, amounts collected, and disposition of funds.

The Recovery Audit Contractor shall not make direct contact (verbally or in writing) with the agency's contractors without consent from the Director QAD. All communications are to go through the Recovery Audit Liaison, NSSC, Center CFO or designee.

Use of Funds Collected

Funds collected under the recovery audit program shall be available for the following purposes:

3. *To reimburse the actual expenses incurred by NASA to administer the program.*

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4. *To pay contractors for recovery audit services.*

Recovered funds that are not used to reimburse incurred administrative expenses or pay contingency fee to the recovery audit contractor:

3. *Shall be credited to the appropriations from which the overpayment was made, and will be available for the purposes and period for which such appropriations are available; or*

4. *If no such appropriations remain available, the funds recovered shall be deposited in the Treasury as miscellaneous receipts.*

In the event amounts recovered due to interim payment errors made under ongoing contracts (i.e., duplicate progress payments) are not available to pay the recovery audit fee, because these amounts are still needed to make subsequent payments under the contract; NASA will pay contractor out of the appropriate Center administrative funds.

Communication

The following outlines guidelines for communications between HQ, Contractor, and the Centers during the Recovery Audit.

The HQ Office of the Chief Financial Officer is responsible for the management of the Recovery Audit Program. HQ CFO provides input to the contracting officer in the selection of the Recovery Audit Contractor. Management of the audit is delegated to the Director, Quality Assurance Division (QAD). The Director, QAD oversees preparation of the audit plan and facilitates communications between the Contractor and Center personnel to obtain electronic and hard copies of documents. Recovery Audit issues that cannot be resolved between the Contractor and Center CFO are elevated to the Director, QAD for resolution.

An entrance conference will be held at each Center prior to the commencement of Recovery Audit activities. The purpose of the meeting is to clearly define the Contractor, Center, and HQ roles and responsibilities. The Center CFO will designate a Recovery Audit Liaison as the point of contact for all information requests.

The Director, QAD will provide periodic updates to the Center CFOs on the status of the Recovery Audit progress and audit results. The Center CFO will provide the Director, QAD with a monthly status report by the 15th day of each month for the

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previous month on recommended debts submitted by the Contractor for validation and status of collection activities.

Recovery Audit Contractor Contingency Fee Payment

Recovery Audit Collections are to be tracked separately; (1) to reimburse actual expenses incurred by NASA to administer the program (2) for calculation of the payment to the recovery audit contractor once the funds are actually recovered by NASA and (3) to ensure proper credit of any excess funds to the correct appropriation. OMB guidance requires all funds collected and all direct administration expenses incurred as part of the recovery audit program shall be specifically accounted for.

Following the recovery of the funds, the NSSC shall calculate the payment to the recovery audit contractor based upon contractual contingency fee percentage. The percentage shall be applied only to the principal amount collected. Interest or penalty resulting from debt collections shall not be factored into the contingency fee payment.

Corrective Action Plans

For each overpayment determined valid by the Center CFO, the recovery audit contractor shall analyze the reason payment error occurred, and recommend cost effective controls to prevent such overpayments in the future, as a normal part of their contract work. The Center CFO, in consultation with QAD, is responsible for taking appropriate action(s) to address the identified control deficiency to preclude future reoccurrence of the payment error.   A corrective action plan shall be prepared and maintained detailing the following:

- o *Payment error identified*
- o *Root cause of error*
- o *Planned actions to address deficiency*
- o *Responsible official*
- o *Target completion date*
- o *Actual completed date*
- o *Evidence root cause has been eliminated*

Corrective action plans shall be provided to the QAD no later than 30 days after the debt is determined to be valid by the Center CFO. Quarterly updates shall be provided to OQA on the status of corrective actions within the first two weeks of: January, April, July, and October. Unless otherwise approved by the OCFO/QAD, all corrective actions shall be implemented within six months of the Center OCFO debt determination.

Responsible Office: Accounts Receivable	
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)	

ROLES AND RESPONSIBLITLIES CENTER CFO'S

- *Recovery Audit Liaison*

Center CFO's will assign a recovery audit liaison to research recommended overpayments provided by the recovery audit contractor.

- *Review of Proposed Overpayments*

If the Center CFOs disagree with the contractor's determination of an overpayment, they shall provide adequate documentation for justification of their determination of why they disagree with the contractor's determination of an overpayment and maintain this documentation at the Center in accordance with retention requirements for official payment records.
A copy of the documentation justifying the invalidity of the proposed claim will be sent to the recovery audit contractor as requested.

- *NSSC*

Once debt has been validated, the NSSC will conduct collection activities to recover funds. After funds are received, the NSSC shall carry out appropriate disposition of the funds.

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

EXAMPLES OF OVERPAYMENT TYPES

- *Invoices containing incorrect mathematical calculations*
- *Incorrect payment of invoice (i.e. incorrect vendor, payment of voided invoice, payment on closed contract, unauthorized charges on invoice)*
- *Multiple payments of one invoice*
- *Multiple invoices for a single charge due to different invoice numbers*
- *Multiple invoices for a single charge due to multiple mailing addresses*
- *Multiple invoices for a single charge with inconsistent product description*
- *Invoice containing improper taxation*
- *Invoice containing improper transportation charges*
- *Non-receipt of products/services contained in the invoice*
- *Restocking charge paid in error*
- *Payments made against an invoice and also paid by credit card or manual check*
- *Cash/Trade Discount Earned not Taken*
- *Cash/trade discount deducted at wrong rate*
- *Cash/trade discount repaid on return*
- *Cash/trade discount deducted repaid in error*
- *Cash/trade discount repaid credit memo*
- *Open credits/credit memos not deducted*
- *Interest penalty paid at wrong amount*
- *Interest penalty paid in error*

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

Appendix D-Roles & Responsibility Matrix

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS									01/18/08 Rev
ROLES AND RESPONSIBILITIES POST TRANSITION									
PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
ACCOUNTS RECEIVABLE PROCESS FLOW									
Non-Reimbursable (Employee Debt, FOIA, etc.)									
RECEIVE NOTICE OF INDEBTNESS		X							
CHECK FOR CUSTOMER ACCOUNT		X							
CREATE CUSTOMER ACCOUNT		X							
CREATE AR INVOICE		X							
MAIL AR INVOICE WITH SUPPORTING DOCUMENT TO CUSTOMER		X							
RECEIVE REQUEST FOR WAIVER OR DISPUTE LETTER FROM CUSTOMER AND REQUEST BACK UP DOCUMENTATION FROM CUSTOMER		X							
REVIEW AND DETERMINE IF VALID BILLING		X							
RESUBMIT INVOICE TO CUSTOMER WITH EXPLANATION OF INVOICE VALIDITY		X							
FORWARD WAIVER/DISPUTE TO CENTER FOR REVIEW		X							
RECEIVE ACTION ON LITIGATION REQUEST AND COORDINATE WITH LEGAL OFFICE	X								
REACH AGREEMENT RESOLVING ISSUE WITH CUSTOMER	X								
RECEIVE REQUEST FOR RESCHEDULE OF DEBT		X							
RESCHEDULE DEBT		X							
SET UP INSTALLMENT INVOICE FOR DEBT RESCHEDULE		X							
REVERSE AR INVOICE TO REMOVE FROM CUSTOMER RESPONSIBILITY		X							
NOTIFY CUSTOMER OF DISPOSITION VIA MAIL OR PHONE CALL		X							
AWAIT PAYMENT ON AR THAT ARE OUTSTANDING (See Dunning Below)		X					Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.		
RECEIVE PAYMENT FOR AN OUTSTANDING AR		X							
RECORD COLLECTIONS/CASH ON COLLECTION REGISTERS AND PRINT COPIES OF REGISTER AND DEPOSIT TICKETS		X							

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS — 01/18/08 Rev

ROLES AND RESPONSIBILITIES POST TRANSITION

PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
Non-Reimbursable (Employee Debt, FOIA, etc.)									
VERIFY DOCUMENTS AND SUBMIT CASH/CHECKS TO BANK		X							
MAIL FEDERAL CHECKS TO FEDERAL RESERVE BANK		X							
DOWNLOAD ELECTRONIC PAYMENT FROM CASHLINK/FEDWIRE		X							
DOWNLOAD IPAC PAYMENTS/ADJUSTMENTS		X							
DETERMINE IF PAYMENTS ARE DIRECT		X							
COORDINATE WITH CENTERS ON ANY CHECKS THAT ARE QUESTIONABLE OR HAVE IDENTIFICATIONS ISSUES		X							
RECORD COLLECTION AGAINST AR INVOICE		X							
RECORD COLLECTION DIRECTLY AGAINST ACCOUNTING LINE INFO		X							
PREPARE REQUEST FOR AN AP CREDIT MEMO		X							
APPLY COLLECTIONS (NON-IPAC)									
ISSUES CHECK, CASH OR ELECTRONIC PAYMENT	X								
RECEIVES PAYMENTS AND COLLECTION LOG		X							
VERIFIES INFORMATION TO COLLECTION LOG		X							
PROCESS COLLECTIONS IN ACCOUNTING SYSTEM AND CREATE RESIDUAL INVOICE		X							
FILE INFORMATION IN ACCOUNTS RECEIVABLE FILES		X							
COLLECTIONS FOR MISCELLANEOUS RECEIPT									
RECEIVE PAYMENTS		X							
OBTAIN CUSTOMER/VENDOR NUMBER FROM SAP		X							
POST AR AND CHECK DEPOSIT NUMBER IN SAP		X							

Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS — 01/18/08 Rev

ROLES AND RESPONSIBILITIES POST TRANSITION

PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
COLLECTION FOR EXCHANGE SALE/REIMBURSABLE SALES ORDER									
LOG INTO SAP		X							
ENTER DOCUMENT DATE		X							
ENTER ACCOUNT/VENDOR NUMBER		X							
ENTER AMOUNT DUE ON, FUND, FUND CENTER, AND SALES ORDER NUMBER		X							
POST/PRINT HARDCOPY		X							
EXCHANGE/REPLACEMENT, SURPLUS AND RECYCLABLE SALES- COLLECTION AND POSTING PROCESS									
SUMMARY SHEET AND IDENTIFY PROPERTY TYPE						X			
FORWARD SUMMARY TO GENERAL ACCOUNTING						X			
PROVIDE CORRECTED DOCUMENT TO GENERAL ACCOUNTING						X			
ATTEND SALES, DEPOSIT SALE PROCEEDS AND POST COLLECTION IN SAP					X				
VERIFY TYPE OF SALE AND REQUEST THE BUDGET BE INCREASED BY DEPOSIT AMOUNT					X				
POST THE COLLECTED FUNDS TO THE ESTABLISHED SALES ORDER		X							
ELECTRONICALLY FILE ALL DOCUMENTS IN AR FILES		X							
FREEDOM OF INFORMATION ACT (FOIA) PROCESS FLOW									
CREATE FOIA LETTER				X					
SEND TO CUSTOMER AND FORWARDS A COPY TO NSSC				X					
RECEIVE THE FOIA LETTER THROUGH NSSC DOCUMENT IMAGING		X							
SET UP NEW CUSTOMER IN SAP		X							
CREATE AR INVOICE		X							
TRACK RECEIVABLE UNTIL THE COLLECTION IS RECEIVED		X							

Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS   01/18/08 Rev

ROLES AND RESPONSIBILITIES POST TRANSITION

PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
FREEDOM OF INFORMATION ACT (FOIA) PROCESS FLOW (cont)									
RECEIVE THE COLLECTION CHECK		X							
PROVIDE A COPY OF THE CHECK TO AR PROCESSOR		X							
POST THE BILL IN SAP		X							
NOTIFY FOIA OFFICE THAT THE PAYMENT HAS BEEN RECEIVED		X							
ACKNOWLEDGE E-MAIL ON RECEIPT OF PAYMENT				X					
PAY.GOV									
CUSTOMER ACCESSES THE PUBLIC AGENCY WEBSITE, PAY.GOV	X								
CUSTOMER SELECTS ONLINE PAYMENT	X								
CUSTOMER ENTERS TRANSACTION DETAILS	X								
PAY.GOV SENDS INFORMATION TO BANK WHERE IT IS EITHER AUTHORIZED OR FAILED								X	
PAY.GOV SENDS CUSTOMER BACK TO AGENCY WEBSITE TO PRINT RECEIPT, IF DESIRED								X	
SETTLEMENT BANK PROVIDES ACTIVITY REPORT									X
SETTLEMENT DEPOSITS FUNDS INTO CA$HLINK ACCOUNT									X
NSSC RETRIEVES INFORMATION FROM CA$HLINK		X							
RESEARCH CUSTOMER IN SAP, XD03		X							
CREATE CUSTOMER, IF NOT IN SAP		X							
RESEARCH OPEN ITEMS IN SAP		X							
CREATE AR IN SAP, FB70, IF NOT IN SAP		X							
POST COLLECTION IN SAP, F-28		X							
RECONCILE SAP WITH CA$HLINK		X							

Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS   01/18/08 Rev

ROLES AND RESPONSIBILITIES POST TRANSITION

PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
RECEIVING CHECKS AND CASH									
OPEN MAIL CONTAINING CHECK/CASH			X						
SCAN ALL DOCUMENTS INCLUDING CHECKS			X						
GENERATE REMEDY TICKET TO COLLECTION PROCESSOR			X						
PAPER CHECK CONVERSION (PCC)									
LOG INTO POS (POINT OF SALE)		X							
CHOOSE THE AGENCY LOCATION CODE (ALC)		X							
SELECT HOW CHECK WILL BE PRESENTED		X							
INPUT AMOUNT, DESCRIPTION, FED OR NON-FED, INVOICE/BILL NUMBER		X							
VIEW LOG TO VERIFY ENTRIES AGAINST THE CHECKS ON HAND		X							
CLOSE BATCH AND ENTER NUMBER OF ITEMS AND TOTAL FOR EACH ALC BATCH		X							
PRINT COPY OF BATCH LIST TO TRANSMIT INFORMATION TO ELVIS		X							
DESTROY PAPER CHECKS		X							
IF PAPER CHECK CONVERSION IS OFFLINE:									
ACCEPT CHECK/CASH FROM NSSC DOCUMENT IMAGING		X							
RECORD PAYMENTS IN DEPOSIT LOG IN SAP		X							
PRINT DEPOSIT SLIP OUT OF SAP		X							
HAND DELIVER CHECK TO DEPOSIT PROCESSOR		X							
SECURE CHECKS/CASH UNTIL NEXT DEPOSIT OPPORTUNITY		X							
PRINT COLLECTIONS LOGS FROM SAP		X							
TAKE CHECKS/CASH TO BANK FROM DEPOSIT		X							
RECEIVE THE SIGNED/DATED CONFIRMED, AGENCY AND MEMO COPIES OF DEPOSIT TICKETS BACK FROM BANK		X							

Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS									01/18/08 Rev
ROLES AND RESPONSIBILITIES POST TRANSITION									
PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
IF CASH IS RECEIVED									
CASH IS DELIVERED TO COLLECTION PROCESSOR		X							
MAKE COPIES OF ALL CASH PRESENTED		X							
PRODUCE RECEIPT FOR CUSTOMER		X							
COMPLETE SF-215		X							
FORWARD SF-215 AND CASH TO DEPOSIT PROCESSOR		X							
DEPOSIT CASH ON THURSDAY OR WHEN AT LEAST $5K		X							
FOR PAPER CHECK CONVERSION BOTH ONLINE AND OFFLINE AND CASH RECEIPTS									
VERIFY THAT DEPOSIT WAS RECEIVED BY TREASURY VIA CASHLINK		X							
PREPARE PACKET OF SUPPORTING DOCUMENTATION FOR DOCUMENT IMAGING TO CONVERT INTO REMEMDY TICKET		X							
POST INTO SAP FROM REMEDY TICKET		X							
AGENCY CASH RECONCILIATION TOOL (ACaRT)		X							
DUNNING PROCESS FLOW									
RUN AGED BILL REPORT AND ANALYZE DELINQUENT BILLS		X							
SUBMIT PAYROLL AND TRAVEL BILLS TO PAYROLL FOR OFFSET AFTER PROVIDE 30 DAYS NOTICE TO EMPLOYEE		X							
UTILIZE SAP TO CALCULATE INTEREST, PENALTIES AND ADMIN FEES (EX FED)		X							
PREPARE DUNNING LETTERS		X							
TAKE APPROPRIATE ACTION, INCLUDING COLLECTION CALLS		X							
USE GR55, ZAOF ACCOUNTS BY AOF TO ENSURE AR ENTRIES ARE POSTED TO CORRECT ACCOUNTS		X							
FOLLOW OMB CIRCULAR A-129 GUIDELINES FOR SUBSTANTIATING THE DEBT IS VALID		X							
IDENTIFY AND BLOCK DEBT TO TOP/CROSS-SERVICING		X							

Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.

Responsible Office: Accounts Receivable

SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

NSSC CONCEPT OF FUTURE OPERATIONS ACCOUNTS RECEIVABLE (AR) PROCESS									01/18/08 Rev
ROLES AND RESPONSIBILITIES POST TRANSITION									
PROCESS	CUSTOMER/ CENTER POC	NSSC AR	NSSC DOC IMAGING	FOIA OFFICE	CENTER FM	CENTER LOGISTICS	COMP CENTER AR	PAY.GOV	SETTLEMENT BANK
ALLOWANCE FOR DOUBTFUL ACCOUNTS (AFDA) AND WRITE OFF									
RUN AGING REPORT IN SAP		X							
ANALYZE OPEN RECEIVABLES BY CUSTOMER		X							
COLLECTED		X							
RECORD ALLOWANCE JV IN SAP		X							
OBTAIN AUTHORIZATION TO WRITE OFF BILL		X							
FOLLOW AFDA PROCESS FLOW TO WRITE OFF BAD DEBTS		X							
SEND 1099 TO CUSTOMER/IRS		X							
REPORTING AND BALANCING -MISCELLANEOUS RECEIPTS									
OPEN FILE OF SHORTCUTS TO MONITORING		X							
COPY FROM THE PRIOR MONTH		X							
OPEN THE SAVED FILE		X							
GIVE TO APPROPRIATE PERSONNEL FOR APPROVAL		X							
TREASURY REPORT ON RECEIVABLE AND DEBT COLLECTION ACTIVITIES									
RUN REPORT FROM SAP TO POPULATE TROR		X							
PULL MANUAL RECORDS TO CAPTURE INFORMATION NOT PROVIDED BY SAP		X							
ENTER INFORMATION PER TROR INSTRUCTIONS		X							
SUBMIT TROR TO FMS VIA DEBT MANAGEMENT INFORMATION SYSTEM		X							
PREPARE AND SUBMIT ACCOUNTS RECEIVABLE METRICS REPORT									
PREPARE AND SUBMIT ACCOUNTS RECEIVABLE METRICS REPORT		X							
PREPARE AND SUBMIT COLLECTIONS REPORT									
PREPARE AND SUBMIT COLLECTIONS REPORT		X							
PREPARE AND SUBMIT AVERAGE DAYS OUTSTANDING FOR ACCOUNTS RECEIVABLE REPORT									
PREPARE AND SUBMIT AVERAGE DAYS OUTSTANDING FOR ACCOUNTS RECEIVABLE REPORT		X							Purpose of chart is to show division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFO's of overall responsibility for the Center financial data and performance.
PREPARE AND SUBMIT ACCOUNTS RECEIVABLE TRANSFERRED TO U.S. TREASURY REPORT									
PREPARE AND SUBMIT ACCOUNTS RECEIVABLE TRANSFERRED TO U.S. TREASURY REPORT		X							

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)	

Appendix E-Dunning Letters

Date

_____ Center

Customer Number

Customer Contact
Customer Name
Customer Address
City, State Zip

FIRST NOTICE

Dear Madam,

This letter is to inform you that NASA has not received payment for the following past due bill:

Bill Date	Bill No.	Invoice No.	Principal Amount	Payment Received	Interest Accrued	Penalty Accrued	Total Amount
11/30/2007							

Payment must be received immediately to preclude further interest charges as well as penalty and administrative charges.

Failure to pay a debt to the United States Government will result in referring your delinquent account to credit reporting agencies and initiating Federal offset. Additionally, NASA is required by the Debt Collection Improvement Act of 1996 to transfer any debt delinquent over 180 days to the Department of the Treasury for collection proceedings.

Please contact SSC Receivables Collector at 228-688-1628 with any questions or concerns you may have on this matter.

Sincerely,

Pamela Holloway, Senior Accountant
NSSC Accounts Receivable

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

_____ Center   Date

Customer Contact
Customer Name
Customer Number
Customer Address
City, State Zip

SECOND NOTICE

Dear Madam,

This letter is to inform you the following bill is seriously past due:

Bill Date	Bill Number	Principal Amount	Payment Received	Interest Accrued	Penalty Accrued	Admin Charge	Total Amount Due
10/30/2007							

Interest is charged on your delinquent account as shown above. Additional charges will be assessed on payments received after the due date, including:

1. Administrative charges; and
2. Penalties, not to exceed 6% per year on any portion of the debt delinquent for more than 90 days, accrued from the date the debt became delinquent.

Remit payment immediately to:

NASA – Stennis Space Center
ATTN: Code BA22 – Collection Agent
Bldg 1100
SSC, MS 39529-6000

Failure to pay a debt to the United States Government will result in referring your delinquent account to credit reporting agencies and initiating Federal offset. Additionally, NASA is required by the Debt Collection Improvement Act of 1996 to transfer any debt delinquent over 180 days to the Department of the Treasury for collection proceedings.

Please contact SSC Receivables Collector at 228-688-2606 with any questions or concerns you may have on this matter.

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)	

Sincerely,

Pamela Holloway, Senior Accountant
NSSC Accounts Receivable

Responsible Office: Accounts Receivable
SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)

_____ Center   Date

Customer Number

Customer Name
ATTN: Customer Contact
Customer Address
Customer Address
City, State Zip

THIRD NOTICE

Dear Madam,

This letter is to inform you the following bill is seriously past due:

Bill Date	Bill Number	Principal Amount	Payment Received	Interest Accrued	Penalty Accrued	Admin Charge	Total Amount Due
07/31/2007							

Interest is charged on your delinquent account as shown above. Additional charges will be assessed on payments received after the due date, including:

3. Administrative charges; and
4. Penalties, not to exceed 6% per year on any portion of the debt delinquent for more than 90 days, accrued from the date the debt became delinquent.

Remit payment immediately to:

NSSC – FMD Accounts Receivable
ATTN: For the Accounts of _____Center
Bldg 1111, C Road
Stennis Space Center, MS 39529-6000

Failure to pay a debt to the United States Government will result in referring your delinquent account to credit reporting agencies and initiating Federal offset. Additionally, NASA is required by the Debt Collection Improvement Act of 1996 to transfer any debt delinquent over 180 days to the Department of the Treasury for collection proceedings.

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SUBJECT: Non-Reimbursable (Employee Debt, FOIA, etc.)	

Please contact NSSC contact Center at 877-677-2123 with any questions or concerns you may have on this matter.

Sincerely,

Pamela Holloway, Senior Accountant
NSSC Accounts Receivable