

NASA SHARED SERVICES CENTER

Accounts Receivable Service Delivery Guide

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Accounts Receivable Process

Introduction

The 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/waisidx_04/31cfr285_04.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; <http://fms.treas.gov/ussgl/current.html>
 - 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>
- H. Financial Management Requirements: http://www.nasa.gov/offices/ocfo/references/ocfo_fmr_detail.html

In accordance with Federal regulations and NASA policy, the NSSC is responsible for billing services and required reporting for all receivables. The NSSC shall provide billing services including assembling, reviewing, processing, recording, reporting, and reconciling commercial and government bills, (IPACs), 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 indebtedness to the final collection based on acceptance by NASA.

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 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.

Categories of Reimbursable Agreements

A. Programmatic Reimbursable Agreements - Programmatic reimbursable agreements are those that are directly related to an existing NASA program. Some programmatic reimbursable agreements involve collaborative arrangements in which the customer/partner provides funding for some portion if its share of the project.

B. Institutional Reimbursable Agreements - Institutional reimbursable agreements are those that are not directly related to an existing NASA program. This is a very broad category of agreements that includes research and test services, facilities type services such as host tenant agreements, and any other reimbursable agreements that are not directly related to an existing NASA program. A full cost Estimated Price Report must be prepared for institutional reimbursable agreements unless otherwise provided in Volume 16, Chapter 1 June 2006.

1. Host-Tenant Agreements - A host-tenant agreement is an agreement between NASA and another Government agency that provides for the use of NASA facilities, institutional services, or for provision of support services, including but not limited to guards, automated data processing (ADP) personnel, or other support to the non-NASA customer. A host-tenant agreement is a type of interagency agreement (IA) or Space Act agreement that establishes the formal relationship between NASA and the non-NASA party. These agreements define the relationship between the parties, delineate the general policies and responsibilities, specify responsibilities for identifying requirements and delivering services, establish the basis for reimbursement by the tenant to NASA, and recognize the non-NASA party as a tenant with long-term requirements that will be described by an extended plan (frequently five years) and annual updates. Exhibits that provide information on the specific facilities and services that NASA will provide may support the agreement and how the tenant will reimburse NASA for them. For a Government tenant, funding documents will explain reimbursement procedures. Pricing requirements are identified in Section 040105.E. of this Volume.

2. Intergovernmental Personnel Act Agreements - The Intergovernmental Personnel Act (IPA) (5 U.S.C. 3371-3376) permits Federal Agencies to enter into agreements governing the assignment of personnel to or from, state, and local governments, institutions of higher learning, Indian Tribal governments and other eligible organizations on a temporary basis. The Office of Personnel Management has issued implementing regulations (5 CFR part 334) and NASA has issued

procedural requirements in NPR 3300.1A. Reimbursement is limited to basic pay, supplemental pay, fringe benefits, and travel and relocation expenses. NASA Centers are not required to prepare EPRs and develop a full cost Reimbursable Agreement for IPA agreements. NASA Centers may charge an administrative fee to cover the cost associated with processing this type of reimbursement.

3. Travel-only Agreements - Under travel-only agreements another party agrees to reimburse NASA for travel expenses incurred by a NASA employee. These agreements are used when the NASA employee is making a presentation or other appearance that is approved in accordance with 41 C.F.R. ch. 304, NPD 9701.1, and NPD 1385.2G. They are called "travel-only" agreements because they involve reimbursement for only the actual travel expenses and are not to be utilized for the provision of products and/or services. Travel-only agreements permit reimbursement for expenses incurred by the traveler normally incidental to travel, including, but not limited to, transportation, accommodations, registration fees, automobile rental, meals, and other directly related expenses that the traveler incurs. Travel only agreements shall not include payment for the cost of the time the traveler spends traveling, or while away from his/her home site, or for any services that person provides. The individual is not allowed any supplementation of his/her salary in "travel only" agreements. NASA Centers are not required to prepare Estimated Price Reports and develop a full cost Reimbursable Agreement for travel-only agreements.

4. "Pass-Thru" Reimbursements - Pass-thru reimbursements represent agreements where NASA allows another party to obtain services from a NASA contract as a convenience to the other party. In such cases, the Center is not providing any type of product, service, or use of facilities other than the processing of the contract. For example, a NASA Center may accept funding from another party for the other party's share of a utility bill when service for both parties has been established under a single utilities contract. The Centers are not required to prepare an Estimated Price Report and develop a full cost reimbursable agreement for pass-thru reimbursements. NASA Centers may charge an administrative fee to cover the cost associated with processing this type of reimbursement.

Objectives

Processing of Reimbursables

A reimbursable agreement is a binding agreement between NASA and customers to sell or rent NASA's materials, equipment, or services. A single agreement may include one or more orders, and an order may constitute an agreement. Agreements may be priced individually or through standard prices.

A reimbursable agreement is required when NASA resources will be committed for a non-NASA entity. Generally, the performing Center initiates the agreement and prepares the reimbursable package. For a multi-center agreement, each center performing work will have its own statement of work contained in the agreement, the customer will fund each center separately, and each center creates a sales order based on each funded task. The NSSC will bill the customer based on their costs incurred.

Reimbursable agreements can be entered into with federal and non-federal customers. Each Center initiates, prepares, and establishes its own agreements.

Authorized representatives of NASA and the customer must sign all agreements. The basic elements of any agreement should contain the following:

- A citation of current legal authority to perform the work and to credit the reimbursements to the NASA appropriations
- A description of the work or services to be performed
- Initiation and completion dates
- Obligation and funds expiration date
- The estimated cost of work or services
- Billing information (Agency Location Code for federal agreements, if applicable)
- Applicable special requirements (i.e. patent/IP rights, risk and liability clauses, etc.)
- Federal agency appropriation and expiration date (federal customers only)
- Provisions for advance payment from non-federal customers

When the reimbursable request for services is received from the potential customer, dialogue takes place between NASA technical point of contact (TPOC) and the potential reimbursable customer. Discussions should include work to be performed, time frames for completion, and high-level estimate of costs. The NASA TPOC should seek advice from the Office of Chief Counsel, Office of Procurement and their respective program analyst, when creating the reimbursable agreement.

The first step for NASA in the process is to determine the cost of the project; however, before this step, the technical representative needs to know what legal authority will be cited on the agreement to perform the work - this may impact the cost that can be charged to a customer. This is where the cost of the project is determined. All resources (i.e. inventory, labor, benefits, etc) needed to complete the project are taken into consideration.

The technical representative completes preliminary cost and schedule estimates and an estimated price report (EPR). The completed EPR is forwarded to the reimbursable manager to verify accuracy before the estimate is given to the customer. Items taken into consideration are inventory, civil service labor, fringe benefits, travel costs, contractor cost and any associated service pool cost, center & corporate G&A and for agreements with contract cost greater than \$1M, and contract administration cost. The EPR must include all costs incurred to provide goods and services under a reimbursable agreement - such as direct cost, service pool costs, general and administrative costs, and depreciation. Based upon the legal authority NASA cites for the contract, different rules may apply for the price charged on the reimbursable agreement. The Code of Federal Regulations contains special pricing provisions such as those applicable to specific wind tunnels, Shuttle payloads, the Tracking and Data Relay Satellite System (TDRSS) or Commercial Space Launch Activities. For example, NASA reimbursable agreements that cite the Commercial Space Launch Act (CSLA) as the legal authority, are not allowed to charge more than direct cost (i.e., no Center or Corporate G&A).

For Reimbursable Agreements that cite the National Aeronautics and Space Act of 1958 as the legal authority, NASA may perform reimbursable work without collecting full cost. The Center Chief Financial Officers are authorized to waive costs, including Corporate G&A costs, on reimbursable agreements without obtaining Agency-level approval or alternate funding—as long as costs waived do not result in increased costs or charges to internal NASA projects or other reimbursable projects at the Center. All waivers to full cost are supported by detailed justification and support documentation.

An approved EPR must be in place before beginning work with any customer.

For non-governmental agreements, a memorandum of understanding (MOU) is prepared. Each party signs and outlines the proposed basis of the services to be performed and this becomes a

legally binding document. Generally, all non-governmental contracts require an advance payment for the full amount of the contract. However, the requirement for advance payment from a non-government entity such as a university can be waived when warranted. For instance, an exception might be granted to universities that have charters limiting their ability to make advance payments.

When a university or other non-federal customer cannot pay the advance in full, NASA requests that half the agreement value be paid prior to the beginning of any work. Upon receipt of this amount, another invoice is prepared for the remaining amount as work progresses.

Agreements with Federal customers include a funding document (MIPR, purchase order, or interagency agreement) prepared by the customer which outlines the description of work, the legal authority to perform the work,, expiration date of the funds, billing provisions, appropriations and obligated funds. Federal customers are required to provide a funding document to be provided along with a copy of the interagency agreement. Exceptions must be approved by the Center DCFO.

The legal department at the Center where the agreement originates must review and concur on all reimbursable agreements. In addition, the CFO and DCFO for Finance at each Center must concur on all agreements with non-government customers. All agreements with foreign customers must be submitted to NASA Headquarters Office of External Relations for approval. Any agreement with domestic customers where the value of the agreement equals or exceeds \$10M must be signed by NASA Headquarters officials-in-charge.

Billing Cycle

Prior to beginning the billing process, costs related to a particular reimbursable agreement are recorded in SAP. Billed amounts are based on costs. Therefore, processors need to ensure that all pertinent costs are recorded prior to beginning the billing process. The billing must be completed no later than the second business day following the end of the prior month. During the two days that follow the end of the month, the SAP system allows the accounting entries for billing to be recorded as prior month activity by citing the prior month ending date.

Service pool costs are performed manually with transaction code KB15N. The reimbursable sales order is established based on the estimated price report (EPR). The basis for the manual cost assessment is the price shown on the EPR by service pool.

The sales invoice processor updates the applicable billing request for cost not to be billed or for amounts of cost to be billed separately (Example: an amount equal to the advance to be liquidated or an amount of an increase equal to an existing decrease on a bill so they can be cleared against each other). The billing can be rejected or postponed. If the bill is rejected and is to be billed in the future, "un-reject" the billing amount so that it appears on the billing request to be billed. If the bill is postponed, the cost appears on the billing request the next month to be billed. The sales invoice processor saves this data, or creates a separate billing register.

Once the data is saved, the collective billing request is executed. This creates a billing request for each sales order for the amount of cost on the preliminary billing register not updated in SAP, and also for the saved data related to updates made to individual billings. A test run can be done before the actual billing requests are created.

If a separate billing request is created for the updates made to the some of the billings, a separate bill may be created. This may mean running a separate billing due list (the next step in the process). (NOTE: if there are two billing requests for the same sales order, one bill will be created if they are run on the same billing due lists).

The sales invoice processor is now ready to run the billing due list for the Center. It is very important to update the billing date before running the list or after running the list in the "test"

mode, to verify the billing date. If required, change the date per the user script on the OLQR, uncheck the "test" and run the list. The billing due list reflects all the Center's sales orders (which are "billing requests"), plus the true billing requests with amounts to be billed. If the processor does not wish to bill one of these billing requests, it may be de-selected and a separate billing due list may be executed for that item. Once the list is reviewed and saved, the billing process updates the customer account and accounting system automatically; also, the customer invoices/bills are printed, if all is successful. The sales invoice processor can execute **VF03** to determine if there are any instances where the accounting system was not updated. The sales invoice processor may run another preliminary billing register to ensure that the only cost not billed are those that were postponed or rejected. If there are additional amounts to be billed, they will be investigated. In SAP, the reimbursable funding processor will run Transaction Code **F-29** to post the customer down payment.

F-29 - Post Advance Payment from WCF-SEWP or WCF-NSSC

Purpose

Use this procedure to record an advance payment received from a SEWP vendor or NSSC customer.

Trigger

Perform this procedure when a check has been received.

Prerequisites

- Sales Order has been created.
- The budget has been moved from Allobjects to Allothers, Labor and Travel by the Budget Maintainer via Transaction Code **FMBB**.

Menu Path

Use the following menu path(s) to begin this transaction:

- Select F-29 to go to the Post Customer Down Payment: Header Data screen.
- Select → **Accounting** → **Financial Accounting** → **Accounts Receivable** → **Document Entry** → **Down Payment** → **Down Payment** to go to the Post Customer Down Payment: Header Screen screen.

Transaction Code

F-29

Procedure

1. Start the transaction using the menu path or transaction code.

Post Customer Down Payment: Header Data

The screenshot shows the SAP 'Post Customer Down Payment: Header Data' form. The interface includes a menu bar (Document, Edit, Goto, Extras, Settings, Environment, System, Help) and a toolbar. The form is divided into several sections:

- Document Data:** Document Date (12/09/2006), Type (DP), Posting Date (12/09/2006), Period (3), Company Code (NASA), Currency/Rate (USD), Document Number, Reference, Doc. Header Text, Trading part, Translatn Date, Cross-CC no.
- Customer:** Account (checked), Special G/L Ind (checked), Altern.comp.cde.
- Bank:** Account (checked), Business Area, Amount, LC amount, LC bank charges, Value date (12/09/2006), Profit Center, Text, Assignment.

 The status bar at the bottom right indicates the user 'GSARSLORD' and the system 'qa2dbs01'.

2. As required, complete/review the following fields:

Field Name	R/O/C	Description
Document Date	R	This is the date the user wants the document to be effective. Example: 12/09/2006
Reference	R	Allows for further clarification of an entry by reference to other sources of information, either internal or external to SAP. Any SAP-posted document number can be used as a "reference" when entering a new document. Example: Advance SO9988

Field Name	R/O/C	Description
Doc.Header Text	R	The document header text contains explanations or notes which apply to the document as a whole, that is, not only for certain line items. Example: Advance SO9988
Account	R	Unique identification number. SAP uses several kinds of accounts. SAP's general ledger accounts are similar to standard in most accounting systems. SAP also uses sub-ledger accounts for customers (accounts receivable), vendors (accounts payable), and asse Example: 106765
Special G/L ind	R	A special alpha code that allows a user to post an FI document in the same regards as another special process in SAP. Multiple letters may appear in a single SP GL Code, separated by commas. Example: A
Account	R	Unique identification number. SAP uses several kinds of accounts. SAP's general ledger accounts are similar to standard in most accounting systems. SAP also uses sub-ledger accounts for customers (accounts receivable), vendors (accounts payable), and assets. Example: 1010.5215
Business Area	R	Center identification number. Organizational unit of financial accounting that represents a separate area of operations or responsibilities within the organization and to which value changes recorded in financial accounting can be allocated. For NASA, the business area is the 2-digit center (agency) identification number (AIN) that represents a particular Center: Agency = 01; HQ=10; ARC=21; GRC=22; LaRC=23; DFRC=24; GSFC=51; NMO=55; MSFC=62; SSC=64; JSC=72; KSC=76; External Reporting Adjustments=77 Example: 51
Amount	R	(Inventory) A numerical figure referring to the quantity of units. (Billing) A figure in the pricing procedure that determines how the system calculates a condition value. (Quotes, Sales Orders and Contracts) A percent or currency value assigned to a pric Example: 50000
Text	R	Description field for an entry. Example: Advance SO9988



In production SEWP is required to put the CD # at the beginning of the text field.

- Click **Requests**.

Post Customer Down Payment Choose requests

Document Edit Goto Settings Environment System Help

Create down payments

Account 106765 Currency USD

Document ...	LI...	Baseline D...	Sales Doc...	It...	WBS Element	Amount
8000000235	1	12/08/2006	9985	10	991564.04.1247.02	20,000.00
8000000236	1	12/08/2006	9986	10	991564.04.1248.02	25,000.00
8000000238	1	12/09/2006	9988	10	991564.04.1250.02	50,000.00

Display item 1 / 3

3 items were selected GSARSLORD qa2dbs01

4. Click on the Down Payment from the list that you want to post

8000000238	1	12/09/2006	9988	10	991564.04.1250.02	50,000.00
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5. Click **Create down payments**

Post Customer Down Payment Display Overview

Document Date: 12/09/2006 Type: DP Company Code: NASA
Posting Date: 12/09/2006 Period: 3 Currency: USD
Document Number: INTERNAL Fiscal Year: 2007 Translatn Date: 12/09/2006
Reference: ADVANCE S09988 Cross-CC no.:
Doc. Header Text: Advance S09988 Trading part. BA:

Items in document currency					
PK	BusA	Acct	USD	Amount	Tax amnt
001	40	51	1010.5215	SF215 Collections	50,000.00
002	19A	51	0000106765	IBM	50,000.00-

D 50,000.00 C 50,000.00 0.00 * 2 Line Items

The sales document is assigned to WBS element 991564.04.1250.02 GSARSLSD qa2dbs01

6. Click 

Post Customer Down Payment: Header Data

The screenshot displays the SAP 'Post Customer Down Payment: Header Data' screen. At the top, there is a menu bar with options: Document, Edit, Goto, Extras, Settings, Environment, System, and Help. Below the menu is a toolbar with various icons. The main content area is divided into several sections:

- Document Information:** Includes fields for Document Date, Posting Date (12/09/2006), Document Number, Reference, Doc. Header Text, and Trading part BA. It also features a 'Type' dropdown set to 'DP' and a 'Period' dropdown set to '3'.
- Company Information:** Includes Company Code (NASA), Currency/Rate (USD), Translatn Date, and Cross-CC no.
- Customer Information:** Includes Account (with a checked checkbox), Altern.comp.cde, and Special G/L Ind (with a checked checkbox).
- Bank Information:** Includes Account (with a checked checkbox), Amount, Bank charges, Value date (12/09/2006), Text, Business Area, LC amount, LC bank charges, Profit Center, and Assignment.

At the bottom of the screen, a status bar shows a green checkmark and the message: 'Document 1400000165 was posted in company code NASA'. On the right side of the status bar, there are user and system identifiers: 'GSARSLORD' and 'qa2dbs01'.

7. You have completed this transaction. The Down Payment document number is displayed at the bottom of the screen.

Debt Collection

Dunning Process – Three progressively stronger demand letters will be sent to the customer unless it is determined earlier that the debt is not collectible (45, 75, and 105 days after the date of the initial bill). Administrative charges are manually recorded and the bill is sent to the customer; recorded the same as penalty. The Dunning process must be completed in its entirety before subsequent Dunning Cycles can be executed successfully.

Posting Interest and Penalties – Interest and penalties are manually recorded to update the customer and accounting system. The interest and penalties are shown on the dunning letter as a

cumulative value. Debts can be blocked from interest and penalty calculations and dunning letters such as Reimbursable solely Travel Bills and Federal Government Bills.

Uncollectibles

All debt must be adequately reserved for in the allowance account. All write-offs must be made through the allowance account. Under no circumstances are debts to be written off directly to expense.

Generally, write-off is mandatory for delinquent debt older than two years unless documented and justified to OMB in consultation with Treasury. Once the debt is written-off, the agency must either classify the debt as currently not collectible (CNC) or close-out the debt. Cost effective collection efforts should continue, specifically, if an agency determines that continued collection efforts after mandatory write-off are likely to yield higher returns. In such cases the written-off debt is not closed out but classified as CNC. The collection process continues until the agency determines it is no longer cost effective to pursue collection. At that point, the debt should be closed-out.

Under no circumstances should internal controls be compromised by the write-off or reclassification of debt. Very small percentages of debt older than two years can frequently result in amounts that, while immaterial to the overall debt and write-off balances, are large enough to pose a risk of fraud and abuse. If collection efforts are on-going then adequate internal controls must be maintained.

In those cases where material collections can be documented to occur after two years, debt cannot be written off until the estimated collections become immaterial.

During the period debts are classified as CNC, agencies should maintain the debt for administrative offset and other collection tools, as described in the <FCCS> until: (1) the debt is paid; (2) the debt is closed out; or (3) all collection actions are legally precluded; or (4) the debt is sold, whichever occurs first. When an agency closes out a debt, the agency must file a Form 1099C with the Internal Revenue Service (IRS) and notify the debtor in accordance with the Internal Revenue Code 26 U.S.C. § 6050P and IRS regulations 26 C.F.R. Part 1.60500-P. The 1099C reports the uncollectible debt as income to the debtor which may be taxable at the debtor's current tax rate. Reporting the discharge of indebtedness to the IRS results in a potential benefit to the Federal Government, because any payments made to the IRS augment government receipts. Agencies should report closed-out debts on the Treasury Report on Receivables Due from the Public (TROR). Agencies must stop all collection activity, including the sale of debts, once debts are closed out. Agencies must not close out debts which have been sold or are scheduled to be sold.

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

Delinquent Accounts

Collections result mainly from payments by debtors, voucher deductions from funds due a debtor, and fees. All efforts to collect amounts due NASA are made in accordance with the provisions of the Federal Claims Collection Act of 1966 (31 USC 3711), the Debt Collection Act of 1982 (Public Law 97-365), as amended, the Debt Collection Improvement Act of 1996 (Public Law 104-134), the Federal Claims Collections Standards (4 CFR 101-105), OMB Circular A-129, Sections IV and V of Appendix A, and 14 CFR 1261, Processing of Monetary Claims (General).

Aging reports are reviewed on a monthly basis by the AR group. Each center reports aging accounts to Headquarters on a quarterly basis for additional review and on a monthly basis as part of the Periodic Monitoring Controls Package. For employees, once a debt is identified, the Center will work out a plan for repayment.

PRINTED DOCUMENTS MAY BE OBSOLETE. VALIDATE PRIOR TO USE

Debtors are expected to adhere to payment terms stated in a contract, debt instrument, or notice of indebtedness (demand letter). The authorities cited in FMR govern collection of debt, including the assessment of late charges. Interest, administrative charges, and penalties are assessed on all overdue payments, except as otherwise provided in 14 CFR 1261.412(g), (h), and (i) or a specific statute. Interest is assessed on principal only, not on interest, administrative charges, and penalties, except when a debtor has defaulted on a previous repayment agreement or a judgment has been obtained, in which case, interest shall be applied to the outstanding amount of unpaid interest, principal and related administrative charges. The minimum annual rate of interest to be charged is established by Treasury as an average of the current value of funds to Treasury and is published in the Federal Register each year by October 31, with an effective date of January 1. The current interest rate charged is 2%. This Current Value of Funds (CVF) Rate is subject to quarterly revisions only if the published rate changes by 2 percentage points at the close of the prior calendar quarter. If revised, the new rate will be published in a TFM Bulletin on or around the end of the first month of the calendar quarter, and is to be applied to overdue payments arising during the succeeding calendar quarter. The current rate for penalties is 6%.

After a bill has been sent, the customer has 30 days to make payment. If no payment is received after 45 days, a "dunning run" is performed in SAP. This will create a First Notice letter, at which time interest is calculated in SAP and added to the customers account with a manual entry. The letter that notifies the customer of the interest and/or penalty charges and a copy of the bill are sent to the customer.

After 75 days if no payment has been received then another "dunning run" is performed again in SAP. A Second Notice is created and additional interest is added to the customers' account with a manual entry. Again, the letter, copy of invoice and additional interest charges are sent to the customer. 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.

If no payment is received after the Final Notice is sent and the bill is 180 days delinquent, non-governmental customers owing more than \$100 are turned over to Treasury for collection (Treasury Form SF-329). If under \$100 is owed, the amount can be written off with approval of the Deputy CFO. If less than \$20,000 is owed, the 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 headquarters in order to be written off after the Treasury collection process finds it uncollectible.

Installment Arrangements

If a customer is unable to pay the overdue debt in one lump sum, NASA may accept a written, regular installment agreement in accordance with the provisions of 14 CFR, 1261.402 and 1261.411. The debt must be paid off within 3 years at no less than \$50 per installment. (Statement does not apply since all forms of repayment are accepted.) 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 the 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.

Offers in Compromise

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.

Collection Litigation

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.

If a debt is internal, like a reimbursement payment from an employee, and collection effort is necessary, then payroll is notified to collect the debt in the form of a payroll deduction.

Billing and Collection

Per NASA FMR, all amounts due NASA or Treasury will be billed when due or, if so required, in advance of the due date. All work or services performed by NASA at the request of individuals or organizations outside the U.S. Government shall be performed on an advance payment basis. Whenever the final costs on a reimbursable agreement with non-U.S. Government customers are anticipated to exceed the advance payment received, an additional advance payment is requested from the customer. Whenever the final cost on a reimbursable agreement with a U.S. Government customer is anticipated to exceed the agreement level, a modification of the agreement is requested.

NASA Centers will adhere to the following billing practices:

- (1) A non-reimbursable bill, for either an actual or estimated amount, is prepared and mailed within 5 business days after the day the goods have been shipped or released, services have been rendered, or payment is otherwise due. If it is demonstrated to be cost effective, a bill may be prepared and mailed later than the 5-day timeframe. This analysis will be documented in writing.
- (2) A payment due date, not more than 30 days from the date of the bill, will be included on the bill, unless otherwise provided by law.
- (3) If the value of the goods or services cannot be specifically determined, a bill equal to at least 75 percent of the estimated value will be prepared and mailed within 5 business days. This bill is identified as a partial bill and will state that a final bill will be completed when the value is determined. The final bill will be prepared and mailed within 30 days of the submission of the estimated partial bill; and
- (4) For recurring bills, a systematic SAP recurring bill procedure is in place to ensure prompt issuance of bills.

Allowance for Loss on Accounts Receivable

The NASA FMR, Volume 6, Chapter 3, September 2004, paragraph 030414, states: "Allowances for Loss are the estimated amount of uncollectible accounts receivable. This account is increased by the amount estimated to be uncollectible each accounting period and is decreased by the actual

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amount subsequently written off. This account shall consider outstanding advances. Sources of entry include an analysis of accounts representing extensions of credit to estimate the uncollectible portion. The normal balance for this entry is a credit."

Instructions for creating an allowance for loss on accounts receivable, FMR, Volume 6, Chapter 3, paragraph 030501.C states: "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 percent chance of loss.

Uncollectible Receivables and Closeout

Each Center has the authority to compromise, suspend, or terminate collection action where the principle amount of a debt is \$20,000 or less, for the Center's Director or designate, and between \$20,000 and \$100,000 by the Administrator or designee, after the third demand letter has gone out. Such actions should be referred to the Director, Financial Management Division, and NASA Headquarters.

For principle debt amounts over \$100,000, only the Department of Justice has authority to compromise, suspend or terminate collection action.

Procedures for write-off will include crediting the appropriate general ledger accounts receivable 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 account 6190.0000 (Contra Bad Debts Expense - Incurred for Others) will be closed to account 3310.3740 (Cumulative Results of Operations), accounts shall be closed, and the debtor's account ledgers removed from active files.

Uncollectible Advances

When outstanding advances are determined to be uncollectible, account 14X0 (Advances) will be credited, with an equal amount charged against account 6190.0000 (Contra Bad Debts Expense - Incurred for Others). Also, in the general ledger appropriation accounts, the same amount will be treated as a disbursement by charging account 3230 (Uncommitted / Unobligated Allotments)-3240 (Unobligated Commitments)-3250 (Unliquidated Obligations) as applicable and crediting account 3260 (Disbursed Appropriations). Also, negative advance balances are being recorded as accounts receivable items.

Monitoring of Accounts Receivables

As part of its Periodic Monitoring Package, each Center performs certain procedures relate to accounts receivable on a monthly/quarterly basis. For example, FMR Volume 19 "Periodic Monitoring Controls Activities" include the following chapters related to accounts receivable:

- Chapter 4: Accounts Receivable and Accounts Payable - Centers are required to review for supportability and validity of accounts receivable items, to review USSGL account 1310.0000

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ensuring that credits do not exist, and to determine if there are abnormal balances for accounts receivable.

- Chapter 5: Treasury Report on Receivables Due from the Public (TROR) - Centers are required to submit a TROR to NASA Headquarters, OCFO, Financial Management Directorate, External Reporting Branch by the 5th workday following the end of each quarter.
- Chapter 19: USSGL Account Abnormal Balances - Centers are required to investigate and correct any differences or abnormal balances related to accounts receivable. A verification of the general ledger account balances should be included as part of a periodic analysis of the trial balance by each Center.
- Chapter 20: Account Relationship Verifications - The USSGL account relationship verification, including Reimbursable Receivables and Reimbursable Advances, be performed monthly by the NASA Centers to ensure that the financial data reported to internal and external customers are accurate and reliable.

I. Financial Statement Impact

Financial Statements Affected

The Revenue/Receipts/Accounts Receivable Cycle impacts the Following Financial Statements and line items noted:

Consolidated Balance Sheet – Fund Balance with Treasury, AR Governmental, AR Non-Governmental, Unexpended Appropriations

Consolidated Statement of Net Cost- Revenue

Consolidated Statement of Changes in Net Position-Unexpended Appropriations

Combined Statement of Budgetary Resources - Receivable from Federal sources, Accounts Receivable, Reimbursable, Trust Funds, Collections, Offsetting Receipts

Statement of Budgetary Resources - Proprietary Receipts from the Public, Intra-budgetary Receipts Deducted by Agencies, Offsetting Governmental Receipts

Consolidated Statement Of Financing - Offsetting receipts, Budgetary offsetting collections and Receipts that do not affect net cost of operations

Notes to the Financial Statements - For informational purposes

General Ledger Entries

The following entries are made during the Revenue/Cash Receipts/Cash Deposits/Accounts Receivable process.

Appropriated/General Funds:

- To record the anticipation of indefinite appropriations, excluding Debt Liquidation Appropriations - Indefinite.
4120 Appropriations Anticipated
4450 Unapportioned Authority – Available

- To record rescissions proposed by the President and enacted by Congress. (Comments: This journal entry addresses a transaction that is not handled at the Centers so we did not provide comments.)
4420 Unapportioned Authority - Pending Rescission
4392 Rescissions
- To record enactment of rescission legislation the President has not proposed.
4450 Unapportioned Authority - Available
4392 Rescissions
- To record an apportionment of authority available for allotment. (To decrease the apportionment, reverse this entry.)
4450 Unapportioned Authority - Available
4510 Apportionments - Available
- To record an allotment of apportioned authority. Agencies cannot obligate or expend anticipated resources. (To decrease the allotment, reverse this entry.)
4510 Apportionments - Available
4610 Allotments - Realized Resources
- To record a commitment of the allotment. (To decrease the commitment, reverse this entry)
4610 Allotments - Realized Resources
4700 Commitments
- To record the receipt of funds at Treasury (Proprietary entry)
1010 Cash
3100 Unexpended Appropriations
- To record the receipt of funds at Treasury (Budgetary entry)
4901 Unpaid Expended Authority
4902 Paid Expended Authority
- To record the employee receivable
XXX Employee
1310 Accounts Receivable
- To record the employee receivable collections
1310 Accounts Receivable
XXX Employee

Gift and Trust Funds:

- To record XXX receivable.
1360 Pledges Receivable
56XX Revenue
- To record gift trust money received
1010 Cash
5600 Donated Revenue-Restricted or
5601 Donated Revenue-Unrestricted

II. Related Laws and Regulations

FASAB 1	Accounting for selected Assets and Liabilities
FASAB 5	Accounting for Liabilities of the Federal Government
FASAB 7	Accounting for Revenue and Other Financing Sources
FASB Interpretation 12	Accounting for Previously Established Allowance Accounts
SFFAS 12	Recognition of Contingent Liabilities from Litigation
SFAS No. 116	
31 U.S.C 1535, 1536	The Economy Act - Establishes authority for a federal agency to request another agency to provide goods or services or contract for them on its behalf.
FAR 17.5	(Federal Acquisitions Regulations) - Interagency Acquisitions Under the Economy Act
Federal Claims Collection Act of 1966	
Debt Collection Act of 1982	
Debt Collection Improvement Act of 1996	
Federal Claims Collections Standard	
14 CFR 1261, Processing of Monetary Claims (General)	

Center Procedures

The Center Project Office prepares and transmits the Reimbursable Package to the Financial Services Section Office for review and processing. The Sales Order (S/O) Processor reviews and processes the Reimbursable Package. The S/O Processor confirms that the Acceptance Memo in the Reimbursable Package is on NASA Letterhead and includes the following information:

- a. Project Office Code.
- b. Mailing Address.
- c. MIPR Number on the 'Subject Line'. This should agree with the MIPR Number used in the body of the Acceptance Memo. In addition, the subject line must indicate whether the MIPR is a Basic (Initial MIPR) or an Amendment, (i.e. Amendment 1, Amendment 2, etc.).
- d. Brief description of the purpose of the work, the dollar amount, period of performance, and funds expiration date (for obligation purposes). Above information should agree with the information contained in the enclosures.
- e. Payee must be identified in the text of the Acceptance Memo, including how payment collection will be accomplished (i.e. IPAC, Treasury Check, Cashier's Check, etc.) and when collection will be made.
- f. Point-of-Contact (POC) and phone number must be included in the text of the Acceptance Memo for billing inquiries and, if different, the POC and phone number for cost and/or technical issues (Resource Analyst).
- g. 'Sign here' marker should be placed next to the appropriate block for signatures.

The first enclosure in the package should be the MIPR, Purchase Order, etc. It should include the following information:

- a. The date prepared (should be date MIPR signed) and the MIPR Number (same as listed on the Acceptance Memo).
- b. The MIPR is addressed to NASA. It indicates the dollar amount and to whom and when payment will be made.
- c. The MIPR specifies the date that payment will be made on a reimbursable basis, clearly states the funds obligation expiration date and indicates the POC (s) and phone numbers.
- d. Grand total is shown on the MIPR and clearly identifies who will make the payment.

- e. Valid appropriation number that is consistent with the funding expiration date. For example, if the appropriation is one year money, the funds expiration date cannot exceed September 30 of the appropriation year (See Sample MIPR). Note: The remaining accounting classification data does not need to be validated.
- f. The MIPR document is signed as approved and dated.

The second enclosure should be two copies of the Acceptance MIPR. Both copies should have original signatures: One copy for NASA and one for the customer. The Sales Order Processor ensures that:

- a. It is properly addressed, contains the purchase order number, contains the MIPR signature and date, dollar amount, and properly identified as provided through reimbursement.
- b. It identifies the accepting activity, address, and signature block of the authorizing official.
- c. Place "Sign Here" markers next to the signature blocks of both copies.

The third enclosure should be the Estimated Price Report (EPR), which consists of four pages (Background, In-House Estimate, EPR Cost Breakout, and Signature page). The Sales Order Processor performs the following:

- a. Verify that the EPR contains the correct Customer name, Purchase Order Number, and dollar amount.
- b. If the EPR contains a waiver or is greater than \$5,000,000, ensure the waiver has been reviewed and signed by Center Chief Financial Officer.
- c. Ensure the EPR is signed by the Project Office/Resource Supervisor.
- d. Place "Sign Here" marker next to the signature block for the RFO.

The fourth enclosure is the 'Background Information', which should contain technical specifications, detailed support for the EPR, and other pertinent information.

The fifth part of the package is the Routing Slip with the Originator's Name, Code, Phone Number, and clarifying detail in the subject line. It should reflect the appropriate review and approvals by the Project Office, Legal Office, and Center Chief Financial Officer (CFO), if costs are waived and/or value is equal to or greater than \$5,000,000.

After the content of the package has been reviewed, the Sales Order Processor confirms the WBS number and appropriate Indicators have been loaded into the accounting system. If the package does not have a WBS number and indicators, the Sales Order Processor must request this information. (See Appendix A)

When the package is ready for review and signature by Goddard management, the Sales Order Processor performs the following:

- a. Ensure all locations (four) are identified that require the signature of the Head, General Ledger Section, Chief, General Accounting Department, Director of the RFO, and/or Goddard CFO.
- b. Date and initial the routing slip; and enter dates onto the Package Log Spreadsheet in the shared drive (next five columns). Update the Metrics Spreadsheet on the shared drive.
- c. Make a copy to hold until package is returned by the RFO.
- d. Forward the Reimbursable package to the Supervisor/Lead of Reimbursables who transmits the package to the appropriate personnel for review and signature approval. After approval, the package will be returned to the Sales Order Processor.

Upon receipt of approval package, the Sales Order Processor will separate the Package and perform the following:

- a. Ensure that Package Log Spreadsheet indicates the date the Memo is signed. If not, post to the spreadsheet.

- b. Verify that all signature spaces have been signed and dated.
- c. Date Stamp and place "Original Signed By" stamp on all copies of the signed Acceptance Memo and the signed Acceptance MIPR. Makes two copies of both documents. Original is mailed to the customer, and a copy is put into a project file.
- d. Transmit two copies of the package to the customer, including the original Acceptance Memo and one copy of the signed Acceptance MIPR.
 - Mail a package to customer and
 - Fax a package to customer
- e. Prepare a Reimbursable Order/Reimbursable Agreement (RORA) Summary (See Appendix D)
 - Place one copy on the inside cover of the project file.
 - Place one copy with the print screens of the updated Sales Order.
 - Email a copy of the RORA Summary to the RA.
- f. Prepare a Project File and incorporate all the documents from the reimbursable package.
 - Place one copy of the RORA on the inside cover of the project file.
 - Put the completed project file in the lectriever or give to the billing specialist for filing.
- g. Distribute copies of the file to other appropriate offices:
 - If the agreement contains Contract Administration and Audit Services (CAAS), provide a copy of the EPR to the Sales Order Processor responsible for assessing CAAS charges.
 - If the agreement includes travel, update the "Travel FY04" spreadsheet on the shared drive with the Sales Order number, Expiration date, WBS and amount.
- h. Update the Accounting System with the Reimbursable Package data. (See Appendices B and C.)
 - If there is no existing sales order in the accounting system, then the Sales Order Processor must create a Sales Order in the system. The Sales Order Processor must enter the information for the customer billing number, purchase order number, reimbursable code, agency locator code, account classification for the project, and other pertinent project data. (See Appendix B)
 - If this is an existing sales order, then the Sales Order Processor must update the sales order in the accounting system. (See Appendix C)
- i. As necessary, process a Budget Realignment request. If the RA request that the budgeted commitment line be reallocated, then the Sales Order Processor must log into the system and process the realignment. For example, the RA could request that \$5,000 be realigned from procurement to travel. The Sales Order Processor must process the realignment request. (See Appendix E)
- j. As necessary, process an Exchange Sales Reimbursable Order. (See Appendix F)
- k. As necessary, process an amendment for a Reimbursable Package.
 - If the RA requests that an agreement with an existing WBS number and indicators be amended, the Sales Order Processor must confirm this information, then follow the procedures for an amendment. (See Appendix G)

APPENDIX A:**REQUESTING WBS (Work Business Structure) numbers and INDICATORS for NEW SALES ORDERS**

The following instructions should be used to request WBSs and Indicators for New Sales Orders in the accounting system:

1. Make a copy of the EPR from the reimbursable package and highlight the WBS(s) the customer wants to use on this sales order. (Example: 774708.07.02.07.XXXX.01) Note: EPR may contain multiple WBSs.
2. Determine what indicators (i.e., Procurement, Labor, and or Travel) are to be used for each WBS. Then, provide the EPR to the individual assigned to request WBSs and Indicators. Processing time in MDM normally takes one to three days.
3. Once package is approved, go to CJ03 in SAP to verify if the WBS and indicators are loaded. Enter the entire WBS and hit return. Click on the WBS, click on details, then click on attributes. The next screen will display the WBS and an X should be placed in the appropriate Travel, Labor, and/or Procurement Indicator section. (Print screens for sales order folder.)

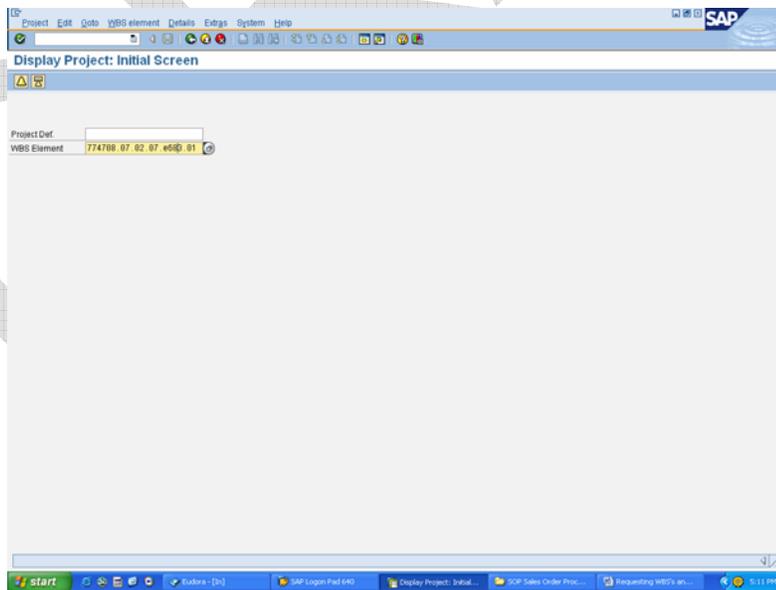


Exhibit A-1

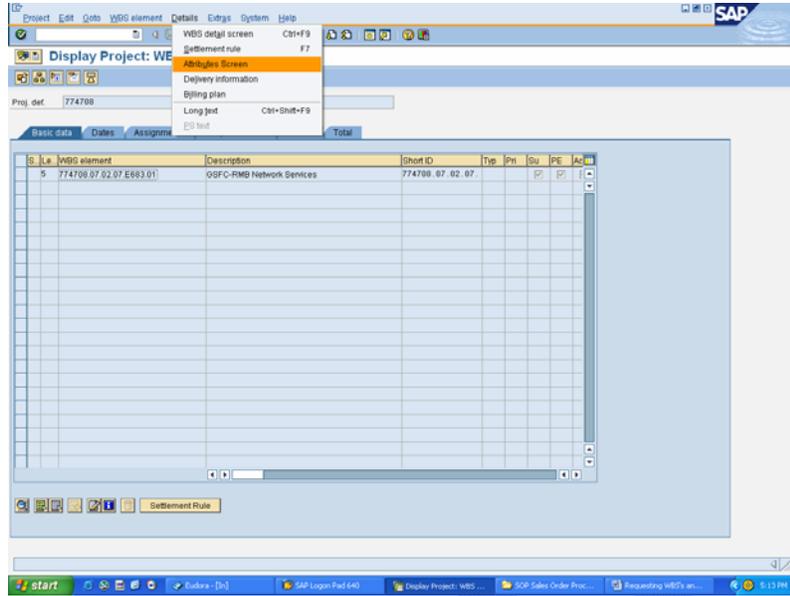


Exhibit A-2.

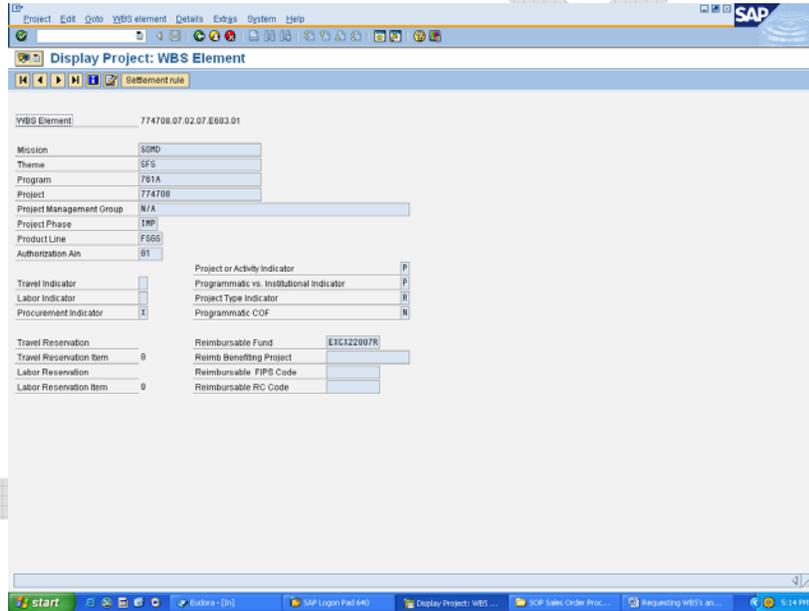


Exhibit A-3.

4. Once loaded and displayed in CJ03, you can update the sales order and initiate your budget realignment request. (Appendix E)

APPENDIX B: CREATING A SALES ORDER

The following instructions should be used to create a Sales Order in the accounting system:

1. Open VA01. At "Order Type" enter REIM. (See Exhibit C-1)
2. At "Sales Org" enter 0051. Hit "Enter"

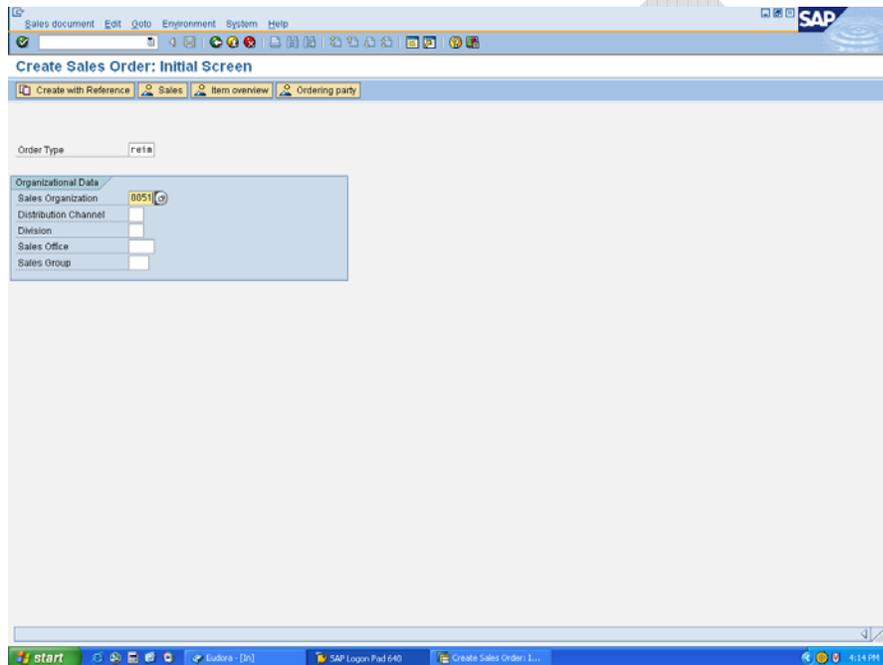


Exhibit B-1.

2. Click on box next to Sold-to-Party to search for Customer Billing Number. Enter *Zip Code* in Postal Code (*21114*). Hit Enter. Locate the customer and write down the Billing (Customer) Number. Double click on the correct customer. If not a previous Goddard customer, give the Reimbursable Examiner the address, Federal Information Processing Standard (FIPS), Reimbursable Code (RC), and Agency Locator Code (ALC). She will load into VA01 and generate a Billing (Customer) Number.

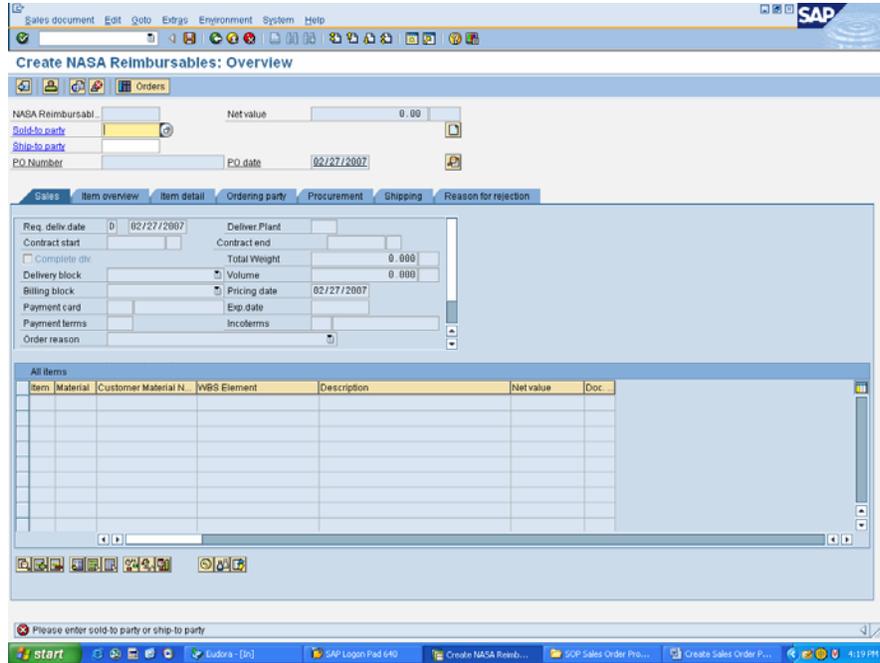


Exhibit B-2.

3. Once the Billing (Customer) Number and Name are showing on the screen, enter the Purchase Order Number and today's date.
4. Click on 'Magnifying Glass Symbol' and then click on 'Text.'
5. Highlight/Click on 'Header Note' and enter: 'POP: 09/30/06; FUNDS EXP: 09/30/06; APPROP: 2142040.' (Can be obtained from the Acceptance Memo and MIPR)
6. Highlight/Click on 'Account Classification' and the enter accounting classification code; and the government and customer Points of Contact (POC) names and phone numbers, including the area code.

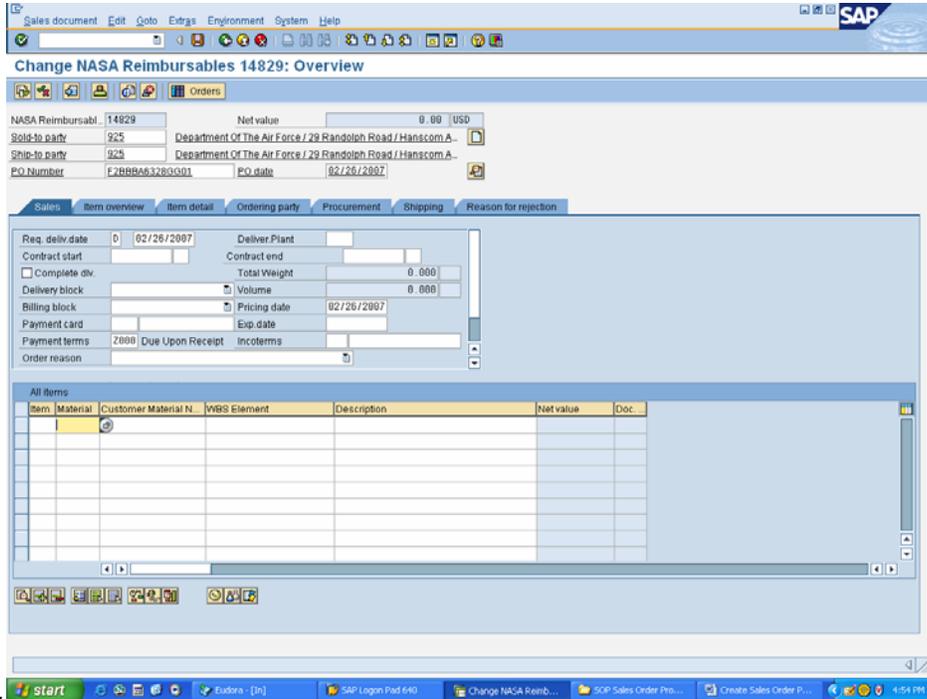


Exhibit B-3.

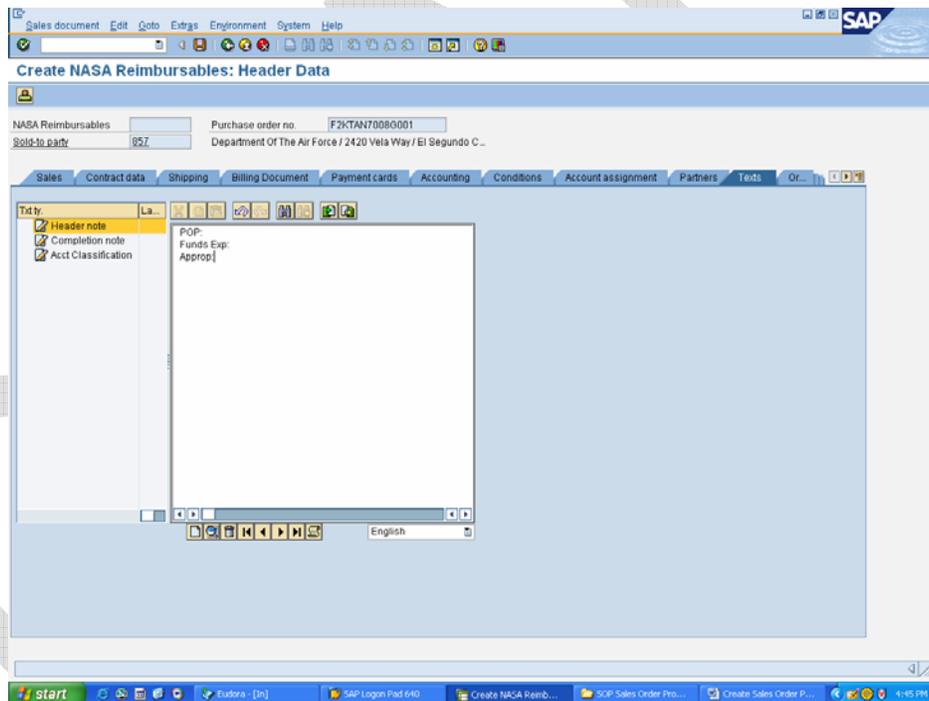


Exhibit B-4.

7. SAVE the data. This will automatically provide a Sales Order (S/O) Number at the bottom of the page. Write down the S/O Number, then close VA01. (Record the S/O # at the Top of the EPR and bottom of Routing Slip. Also record Customer No. on Routing Slip.)

- 8. Close VA01. Open VA02 and enter S/O # and click enter to verify data was saved.

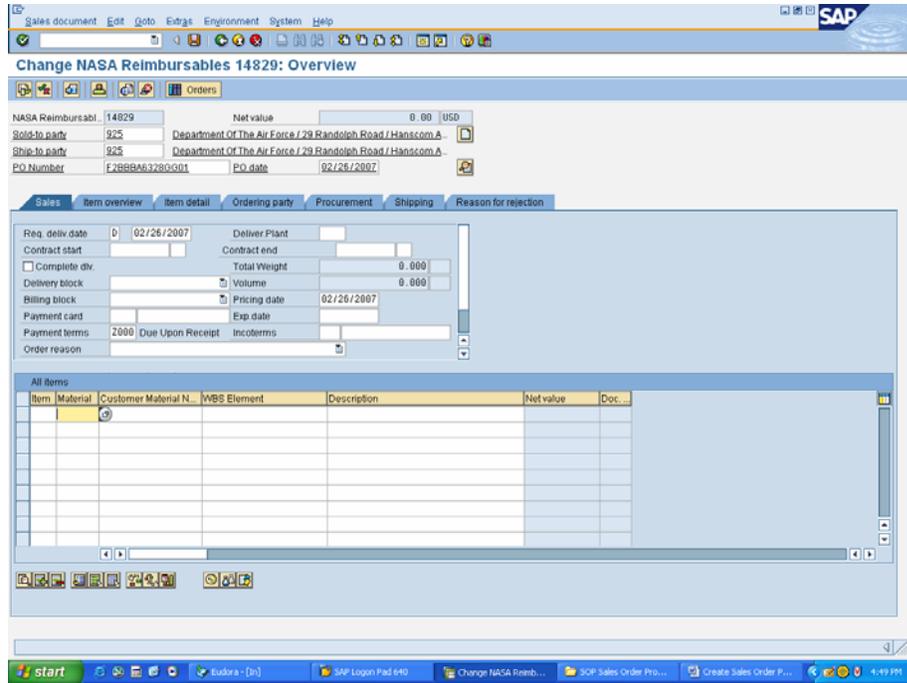


Exhibit B-5.

DRY

APPENDIX C: Updating Sales Orders

The following instructions should be used to update a Sales Order in the accounting system.

1. Open CJ03 and enter WBS and hit Return.
2. Verify that correct, then close CJ03 and Open VA02.
3. Enter S/O# / Hit Return / Enter Material Code (R10) / WBS (534173.02.04.01.8896.01) / Description (Fund Code) (ESAX22007R) and **Hit Return** (Net Value will show zeros)/ Double Click on WBS / Click on Account Assignment, enter Fund and click on execute / Click on Condition / Under CnTy enter ZOBJ and the dollar amount for that WBS / Click on Symbol in the CnTy Column to identify the cost code / Click on the proper code / Enter the \$ Amount for each cost category (i.e., Costs Other, Cost Labor, RMDS, CAAS, CM&O)/ Hit Return and return to sales order screen / SAVE / Reopen the sales order and Print Screen / Double Click on each WBS and go to conditions and print each conditions screen. Close VA02.

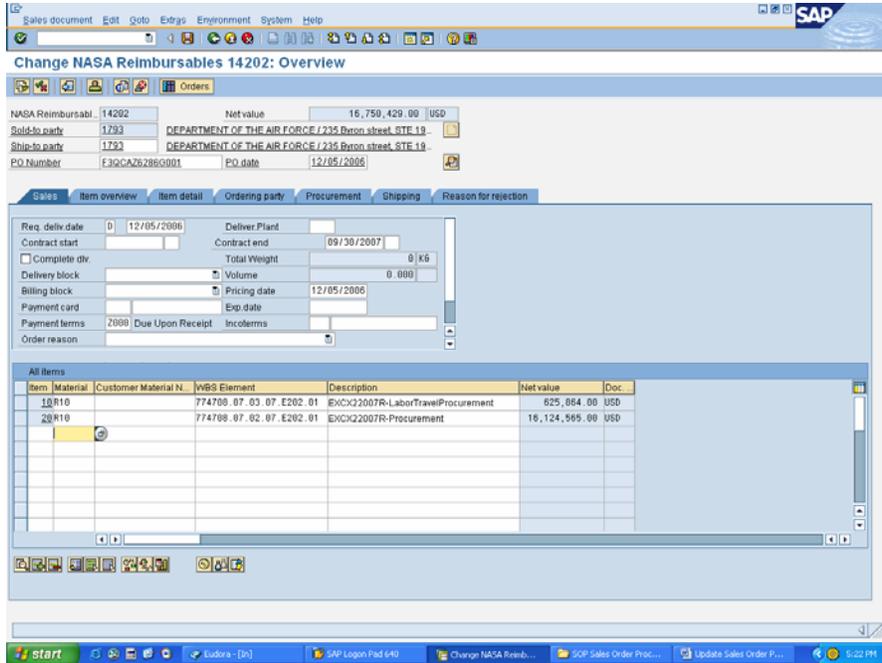


Exhibit C-1.

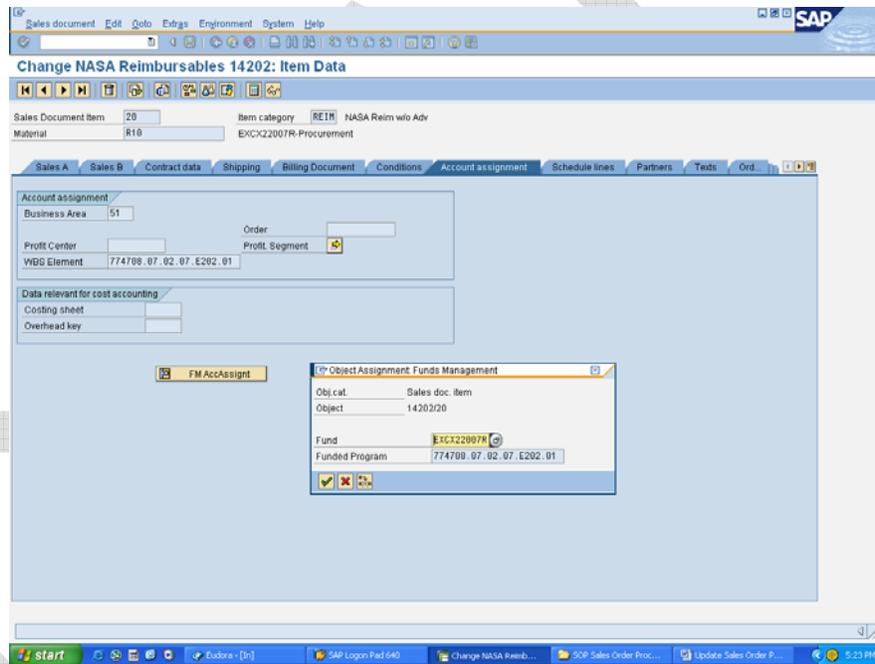


Exhibit C-2.

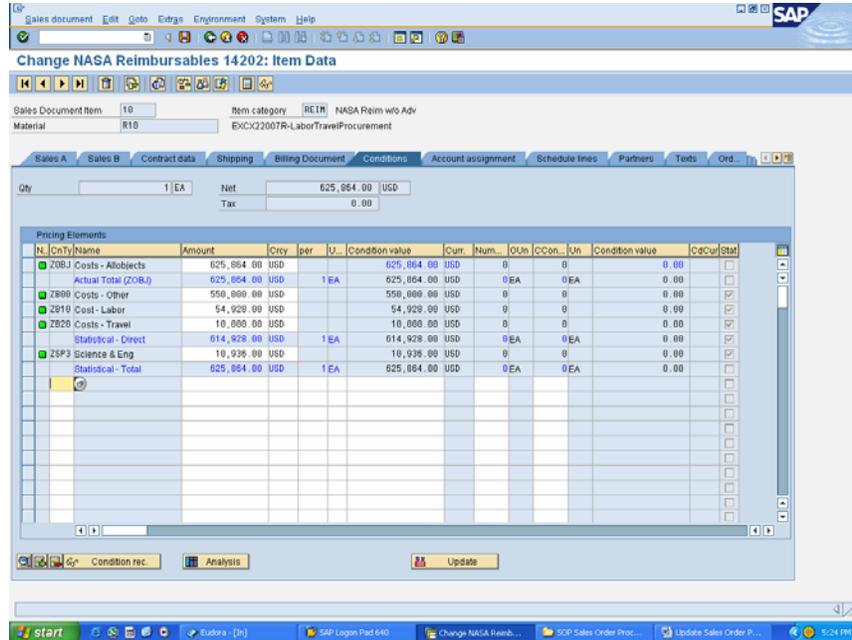


Exhibit C-3.

4. Provide a copy of S/O screen, conditions screen, and EPR to the budget maintainer and request that the budget be moved to the appropriate cost category. Indicate your name at the top of the S/O screen, highlight the S/O, WBS, and Fund. Highlight the dollar amounts and cost categories on the conditions screen. If the S/O involves travel, record the name of the RA and the Code on the front of the S/O screen.
5. Update the RO Summary and provide copies to the RA.

APPENDIX D: COMPLETING THE RORA SUMMARY

The following instructions should be used to complete the RORA Summary:

1. Go to the Shared Drive and Open the RO Summary Form. Open a blank RORA Form.
2. Complete all Descriptive data at the top of the Form (See highlighted areas on the sample form).
3. Fill in all the Cost data for each condition type exactly as it is shown on the VA02 conditions screen. (See attached sample)
4. Once form is completed, "SAVE AS" the Sales Order Number (In this case save as 14084.xls). Print 2 copies of the RORA Summary and place one copy on the inside left cover page and one copy with your print screens and budget move document on the inside of section three.

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5. Forward a copy of the completed RORA Summary to the RA.

APPENDIX E: BUDGET REALIGNMENT REQUESTS

The following instructions should be used to request budget realignments:

1. Once you receive the request from the RA to realign funds from one commitment line to another (i.e., from procurement to travel), verify that the WBS and proper indicator(s) are loaded in MdM. If not, follow procedures for requesting WBS/Indicators. Once indicators are loaded, proceed to next step.
2. Open VA02 and enter S/O number. Print out S/O screen, double click on the appropriate WBS and open the conditions screen. At the conditions screen, realign the statistical data to reflect the desired realignment. For example, the RA requests that you realign \$5,000 from Procurement to Travel. Reduce the procurement line \$5,000 and either establish a travel line and enter \$5,000 or

increase the existing travel line \$5,000. Save your data and then reopen the S/O and print the Conditions screen.

3. Make a copy of the S/O screen and Conditions screen, highlight the S/O and put your name on the top of the S/O screen, highlight the WBS impacted by the realignment, and request the budget maintainer to: Move \$5,000 from All Other back to AllObjects, then, move \$5,000 from AllObjects to Travel. Note: The same procedures apply for a Cost Pool Transfer, except you must first receive a "Budget Control Request" form from the budget maintainer and verify that sufficient funds are available to accommodate the cost pool transfer.
4. When you receive documentation of the budget move, place it with your print screens and file in the project folder. Update the RORA Summary, place in the project folder and email a copy of the updated RORA Summary to the RA.

APPENDIX F: EXCHANGE SALES

The following instructions should be used to update Exchange Sales Reimbursable Orders:

1. The accounting section will provide a copy of the Funds Collection Record, the documentation showing it has been posted to the Exchange Sale customer account, a copy of the check or IPAC, and a detail sheet of the items sold.
2. Verify that the dollar amounts are correct and posted to the correct customer account.

3. Open VA02, enter the Exchange Sale Sales Order (S/O) double click on the WBS and click on Account Assignment to verify that the fund is loaded, then click on conditions to either set up or increase the amount available in AllObjects.
4. Increase AllObjects by the dollar amount posted to the customer account and increase the AllOther condition type accordingly.
5. Request the budget maintainer reallocate the appropriate amount from AllObjects to AllOther.
6. Once budget realignment is completed, update the RORA Summary. Place a copy of the action in the Exchange Sale Folder and email a copy to the RA.

APPENDIX G: PROCESSING AN AMENDMENT – FY 2007

The following instructions should be used to process an amendment to an existing Reimbursable Sales Order Agreement:

1. The same procedures apply as reviewing an initial reimbursable package.
2. Once the package is ready for review, determine whether the WBSs and indicators are the same as the original. If so, submit package for review, update the package

log, and wait for approval. If new WBSs and/or indicators are required follow procedures for a basic reimbursable package.

3. Once package is approved, follow procedures for updating a sales order and requesting budget move.

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APPENDIX H:

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REIMBURSABLE AGREEMENT PACKAGE DOCUMENTATION

To create a Reimbursable Sales Order (Agreement) Package, the following documentation must be included:

- A. A complete description of the work or services to be performed as required in NAI 1050-1, Space Act Agreements Guide and a statement of why the project is being supported.
- B. A citation of legal authority both for performing reimbursable work and for crediting reimbursements to NASA appropriations.
- C. Initiation and completion dates.
- D. Estimated cost of the work or services, with a provision that the customer will reimburse NASA for costs incurred that exceed the estimate. The total cost of the agreement, the price to be borne by the customer and the cost, if any, to be born by NASA, citing the legal funding authority for the NASA portion of the work.
- E. Identification of the NASA billing organization.
- H. Identification of the customer payment office, phone number, address, Reimbursable Agreement Number and any other identifying number, i.e., order number, date of Memorandum of Understanding.
- I. For Federal agency customers, the agency's fund citation including the appropriation symbol and expiration date, the customer agency's Treasury Agency Location Code (ALC), and its Dunn & Bradstreet Universal Numbering System (DUNS) number. J. If the Federal agency has approved billing and collection via Treasury's Intergovernmental Payment and Collection (IPAC) system, the signed agreement must contain the customer's financial information that NASA needs to process the IPAC transactions.
- K. For non-Federal customers, the agreement must contain the requirement for advance payment or an approved waiver of the advance payment requirement.
- L. For multi-order agreements, individual orders will identify the goods and services ordered, prices, delivery terms, initiation date, and completion dates.

Processing Advances

Advances received are transfers of assets from the public and other federal entities to cover future expenses or the acquisition of other assets. All advances, including those under any long-term contract in excess of revenue earned, shall be recorded as unearned revenue. The NASA activities receiving an advance (unearned revenue) shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), NASA activities shall record the appropriate amount as revenue and reduce the

liability accordingly. The two major activities for which NASA receives advances are as follows:

Reimbursable Activities – NASA provides services to other Federal agencies and to the public on a reimbursable basis. When a non-federal customer enters into a reimbursable agreement with NASA, the customer is required to pay for services in advance unless exempted by law. Generally, Federal customers are not required to pay for services in advance.

Working Capital Fund Activities – The appropriation language for NASA’s WCF permits the fund to receive advances for supplies and services. Therefore, the WCF business entities shall be advanced funds identified in the WCF customer orders during the fiscal year, as required, to enable the WCF activity to pay for its costs of operation.

Authority

Processing advances is performed in accordance with the following references:

- NASA Financial Management Requirements, Volume 16, Reimbursable Agreements
- NASA Financial Management Requirements, Volume 15, Chapter 5, Deposits
- NASA Financial Management Requirements, Volume 6, Chapter 8, Unearned Revenue and Other Liabilities
- NASA Financial Management Requirements, Volume 7, Cost

http://www.nasa.gov/offices/ocfo/references/ocfo_fmr_detail.html

- Office of Management and Budget (OMB) Circular A-25, User Charges
<http://www.whitehouse.gov/omb/circulars/a025/a025.html>

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Procedures:

The Accountant is responsible for processing advances, canceling the bill, recreating the bill, posting Intragovernmental Payment and Collection transactions (IPACs), parking to suspense, and realignment. The procedures for performing these tasks, as well as other related tasks, are discussed below.

Advances

The Accountant receives a Standard Form 1080 or Bill of Collection (Optional Form 1114) from the Sales Order Processor. If the advance can be liquidated, the following procedures are performed:

1. Log into SAP and enter transaction code **FBL5N**.
2. Once the **FBL5N** menu appears, enter the customer# and not the sales order (SO). Click on enter.
3. Locate the SO, once you locate the sales order make sure there is enough advance to liquidate the bill.
4. Open another session in SAP and enter **F-39**.
5. Once the **F-39** menu appears, input the date, in the reference field type "Liquidate adv SO# bill#."
6. Go back to the first opened SAP session and locate the assignment# and type it in the **F-39** screen.
7. Click on process down payment.
8. When the screen appears, locate the amount on the line next to the WBS. If you are liquidating the full amount, then double click on the line. If you are not liquidating the full amount, then highlight the line and enter the amount to be liquidated.
9. Hit save (the disk icon).
10. Hit enter twice.
11. Write down the number on the SF 1080 or copy of check (number appears at the bottom of the screen.)



For Additional Reference: Enterprise Performance Support System (EPSS)
<https://epssprod01.ifmp.nasa.gov/nav/index.htm> SAP Core Financial → Accounts Receivable → Sub Process → Create Bill → Manual Liquidation of Advance

F-39 - Manual Liquidation Of Advance (End User Procedure) (F-39)

Purpose

Use this procedure to liquidate an advance.

Trigger

Perform this procedure after the reimbursable bill has been created.

Prerequisites

- Advance posted to Sales Order.
- Cost has been billed.

Menu Path

Use the following menu path(s) to begin this transaction:

- Select F-39 to go to the Clear Customer Down Payment: Header Data screen.
- Select → **Accounting** → **Financial Accounting** → **Accounts Receivable** → **Document Entry** → **Down Payment** → **Clearing** to go to the Clear Customer Down Payment: Header Data screen.

Transaction Code

F-39

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Procedure

1. Start the transaction using the menu path or transaction code F-39.



[Clear Customer Down Payment: Header Data](#)

2. As required, complete/review the following fields:

- [Document Date](#)
- [Company Code](#)
- [Type](#)
- [Period](#)
- [Currency](#)
- [Reference](#)
- [Doc.Header Text](#)
- [Account](#)
- [Invoice ref.](#)
- [Fiscal year](#)
- [Text](#)

3. Click  .



[Clear Customer Down Payment Choose down payments](#)

4. As required, complete/review the following fields:

- [Transfer Posting](#)



If you are liquidating the full amount of the advance, click "Enter" and the amount will be pre-filled. If you are liquidating a portion of the advance, you need to enter the amount to be liquidated.

5. Click  .



[Clear Customer Down Payment Display Overview](#)

- Click 



[Clear Customer Down Payment: Header Data](#)

6. You have completed this transaction.

Result

You have liquidated the advance against the bill. During nightly processing, the bill and the liquidation documents will automatically be cleared.

Comments

To see the postings from the liquidation, go to **FBL5N** - Customer Line Item Display to display the customer's accounting detail.

Cancelling the Bill

If a credit amount is on the bill, the bill has to be cancelled and recreated. If there is not enough advance, then the bill has to be cancelled and recreated for the amount of available advance or cancelled and postponed until more advance can be funded from the Resource Analyst (RA). The debit and credit should be done during the same period. If the bill has to be cancelled, the following procedures are performed:

1. Input **VF11** or if you are in another screen, input /nvf11.
2. Once the menu appears, input bill# and Bill date (bill date is a must). Hit enter twice.
3. Hit the save (the disc icon).
4. Hit the check mark.
5. Write down the number at the bottom of the screen.
6. Go to menu /NVA02
7. Once the menu appears, input the SO# and hit enter twice.
8. Highlight the Purchase Order # and click display document flow.
9. Identify the debit memo applicable to the bill. The debit memo request is above the bill# you are working with.
10. Highlight the debit memo request and click on document display.
11. Click the back button three times and then hit enter twice.
12. Click on the reason for rejection.
13. Under the reason for rejection, click on the drop down icon and highlight reject billing request.
14. Hit enter twice.
15. Click on the check mark and hit save (the disk icon).
16. Write down the new debit memo requested # at the bottom of the screen.
17. Go to menu /nf-30.
18. Once the menu appears, input today's date, Doc type (DC), and in the clearing text type "Clearing cancelled bill # 90071413(example).
19. Click choose open item.
20. Input customer # not SO# and click process open item.
21. Click select all and click on items.
22. Double click on the amounts (debit and credit) that relates to the bill. Click save. Hit enter.
23. Write down the new clearing# at the bottom of the screen.



For Additional Reference: Enterprise Performance Support System (EPSS)
<https://epssprod01.ifmp.nasa.gov/nav/index.htm> SAP Core Financial → Accounts Receivable → System Role → Sales Invoice Processor → VF11 Cancel a Reimbursable Bill

VF11 - Cancel A Reimbursable Bill (End User Procedure) (VF11)

Purpose

Use this procedure to cancel a reimbursable bill.

Trigger

Perform this procedure when it is determined that the reimbursable bill is incorrect.

Prerequisites

- Created a reimbursable bill
- Reset any liquidation.

Menu Path

Use the following menu path(s) to begin this transaction:

- Select VF11 to go to the Cancel Billing Document screen.
- Select → **Logistics** → **Sales and Distribution** → **Billing** → **Billing Document** → **Cancel** to go to the Cancel Billing Document screen.

Transaction Code

VF11

Procedure

1. Start the transaction using the menu path or transaction code VF11.



[Cancel Billing Document](#)

2. As required, complete/review the following fields:

- [Document](#)
- [Billing Date](#)

3. Click .



[Billing Document Cancel: Billing Document Overview](#)

4. Click .



[Update date recorded in Funds Management](#)

5. Click .



[Cancel Billing Document](#)

6. You have completed this transaction.

Result

You have canceled the billing. The reversal document has been posted and the accounting documents have been reversed.

Comments

- To view the results of this transaction you can go to VA03 - Display A Sales Order and display the document flow for the sales order.
- You may also go to FBL5N - Customer Line Item Display and view the customer's accounting detail.

Recreating the Bill

If a cancelled bill has costs that can be liquidated, the bill should be recreated. This requires management approval due to 224 and SGL postings. The following procedures are performed to recreate a bill:

1. Log into SAP.
2. Go to menu **DP91** to get the cost that will generate the bill.
3. Once menu appears, input the SO# and hit enter.
4. Click on the tree.
5. Click on billing reject.
6. Erase the amount next to the WBS line and enter the credit or debit amount you will be billing and hit enter, click Billing Request and click save.
7. Go to vf01 or /nvf01.
8. Once the menu appears input the current date and hit enter. Make sure the amount to be billed is correct and hit save.
9. Click the check mark.
10. Retrieve the bill from the printer and follow the liquidation procedures from above.



For Additional Reference: Enterprise Performance Support System (EPSS)

<https://epssprod01.ifmp.nasa.gov/nav/index.htm> SAP Core Financial → Accounts Receivable → Sub Process Area → Create Bill → DP91 Create Resource-related Billing Request

DP91 - Create Resource-Related Billing Request (End User Procedure) (DP91)

Purpose

Use this procedure to create a reimbursable bill for a Sales Order.

Trigger

Perform this procedure when cost is posted to the Sales Order.

Prerequisites

- Cost has been posted to the Sales Order.

Menu Path

Use the following menu path(s) to begin this transaction:

- Select DP91 to go to the Resource Related Billing Request: Initial Screen screen.
- Select → **Logistics** → **Sales and Distribution** → **Sales** → **Order** → **Subsequent Functions** → **Resource-Related Billing Document** to go to the Resource-Related Billing Request: Initial Screen.

Transaction Code

DP91

Procedure

1. Start the transaction using the menu path or transaction code DP91.



[Resource-Related Billing Request: Initial Screen](#)

2. As required, complete/review the following fields:

- [Sales Document](#)



[Billing request for resource-related billing document <new>: Expenses](#)

3. Click .



[Billing request for resource-related billing document <new>: Expenses](#)

4. As required, complete/review the following fields:

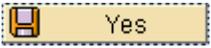
- [Entry \(Drop-down\)](#)

- [Amt to be billed](#)
- [Amt to be billed](#)
- [Amt to be billed](#)

5. Click  .



[Create billing request](#)

6. Click  .



[Change Debit Memo Request 800048799: Overview](#)

7. Click  .



[Resource-Related Billing Request: Initial Screen](#)

8. You have completed this transaction.

Result

You have created a Resource-Related Billing Request. In order to create and print the bill, you need to go to VF04 - Create and Print Reimbursable Bill (See separate procedure).

Realignment of Down Payments

A down payment must exist in the system. Sales order must be updated for re-alignment of funds and if a new WBS is involved, the WBS structure needs to be added to the Project in PS.

The realignment process entails two transactions. The first transaction moves the dollars off of the referenced sales order and line item. The second transaction allows the entering of the realigned dollars to a different sales order and line item or just new line item. Use the "Create down payment" T-code **F-29**, but post the realignment with a document type of **DP**.

When there is not sufficient advance funding for a line item, the Accountant, working in tandem with the RA, can realign funding between line items of the sales order. A new sales order does not have to be created.

IPAC INQUIRY in SAP

Before posting an IPAC in the system, the Accountant performs an IPAC inquiry in SAP to ensure that a duplicate payment has not been received and to confirm that there is sufficient money to liquidate. The following procedures are performed:

1. Log into SAP
2. Type FBL5N or /NFBL5N
3. Enter the customer#

4. Check all items.
5. Click the clock to execute.
6. When the screen appears look for the following:
 - 8000#s are FI Invoice # or cancels. If it is a cancelling #, it will fall under the clearing document#.
 - 900#s are bill #s.
 - 1200#s are realignments.
 - 14000#s are clearing #s.

Posting an IPAC

WWW.IPAC.GOV

The following procedures are performed to post an IPAC:

1. Log into the IPAC system (user authorization is required to enter this system).
2. Click the button for customer ALC.
3. Click payment.
4. Enter the Treasury Acct Symbol.
5. Most of the time appropriation symbols will be related to Fund source code 29.
6. Input the Purchase Order #.
7. Input Invoice #.
8. Receiver Dept Code is the first two #s of the ALC you are IPAC'ing to.
9. Input quantity, unit of issue (UOI) amount, and detail amount.
10. Transaction Description is the Military Intra-governmental Purchase Request (MIPR) #, Ran and Line of Accounting (LOA).
11. Click the SGL accounts:
 - 1010 F amount debit/credit
 - 1310 F amount credit/debit
12. Click finished.
13. Click ok.

IPAC Transaction Report Selection WWW.IPAC.GOV

This report provides information on IPACs that have been received, sent, and cleared during the month. Further, this report is used to assist in research efforts on the status of certain IPACs.

1. Go to the IPAC menu.
2. Click on the drop down arrow and highlight IPAC transaction selection.
3. Once the screen appears type in the start date and ending date of the IPAC that was processed.
4. For a copy of the IPAC transaction we received click the incoming ALC box or for IPAC we send out click the outgoing ALC box.
5. Click OK twice. A pop up line will appear at the top of the screen. Then click on the line and highlight download file and the PDF fill screen will appear.
6. Click open and the PDF file will come up.
7. Click search to search for a particular IPAC.

IPAC Transaction Report Download

WWW.IPAC.GOV

1. Go to the IPAC menu.

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2. Click on the drop down arrow and highlight IPAC transaction Download.
3. Once the screen appears type in the start date and ending date of the IPAC that was processed.
4. This report will give every IPAC that was processed for the Agency that month.
8. Click OK twice. A pop up line will appear at the top of the screen. Then click on the line and highlight download file and the PDF fill screen will appear.
5. Click open and the PDF file will come up.

Clearing IPAC Rejects

At times, IPACs are received with insufficient information or incorrect ALC numbers. These IPACs have to be cleared as rejects. The following procedures are performed to clear IPAC rejects:

1. Log into SAP.
2. Open FBL5N or /NFBL5N.
3. Once the menu appears, type in the clearing# to ensure the clearing# is in the system.
4. Then go to the **FBRA** menu and reset the cleared items.
5. Input the clearing document# and hit enter.
6. Click on clearing and highlight reset cleared item.
7. Click resetting & reverse.
8. Input reversal reason
 - 01 – current period – no date needed
 - 02 – closed period – with current date.
9. Click on the check mark.
10. The clearing document# being cleared will appear then hit enter.
11. Write down the new clearing document#.

Park to Suspense

Near the end of the month, the Accountant may receive IPACs that cannot be posted by the end of that current month from the Reimbursable Accountant or the Reimbursable Customer Billing Specialists. Additional research may be needed before the IPAC can be properly processed. In such an instance, the IPAC is 'Parked to Suspense.' The following procedures are performed to 'Park to Suspense:'

1. Log into SAP.
2. Go to menu **FB50** or /nfb50.
3. Once the menu appears, input the document date, in the reference field put the IPAC# and details (02709874000-1 example) and Sales Order (SO), and copy this information to the doc. Header Text field. In the Doc. Type field put SA.
4. In the G/L acct, put into suspense:
 - 1010.5100 dropdown menu debit
 - 2400.1000 dropdown menu creditTake out of suspense:
 - 2400.1000 dropdown menu Debit
 - 1010.6100 dropdown menu Credit
5. Input the amount and in the text field input the same information as the reference field above.
6. The Trading Partner field should be the same information that was input at the time of the initial park to suspense.
7. In the Business Area field put 51.
8. In the Fund Center put appropriate code, ie. 51_GSFC and in the Fund put NON3885 and click on Park.

- Business Area Codes are:
 - 01 Agency
 - 10 Headquarters
 - 21 Ames
 - 22 Glenn Research Center
 - 23 Langley Research Center
 - 24 Dryden Flight Research Center
 - 51 Goddard Space Flight Center
 - 55 NASA Management Office
 - 62 Marshall Space Flight Center
 - 64 Stennis Space Center
 - 72 Johnson Space Center
 - 76 Kennedy Space Center
 - 77 External Reporting Adjustments
9. Write down the document# at the bottom of the screen.
10. Process a Journal Voucher (JV). Use the document# as your JV#.
11. On the JV, enter the following information:
- Description of Transaction
 - Prepared by & Date
 - Phone Number of Preparer
 - Posting Period
 - Center – Enter appropriate center
 - Journal Voucher Number – Document# from step 9
 - AOF – 80F3885
 - Account number – See step 4 and use the information that is applicable to your situation.
 - Debit/Credit – whichever is applicable
 - Amount
 - Fund Center – See step 8 above
 - Fund – NON3885
12. Once completed, give the JV to the appropriate people for signature.

Periodic Monitoring Controls Review and Reconciliation Activity (Monitoring Controls Package)

By the 20th calendar day of the month, the Accountant completes Section 15a – Reconcile and Review Reimbursable Activity of the Monitoring Controls Package for GSFC. The Accountant runs the 'Reconciliation Analysis: ITD 2310(REIM)=42222' in SAP to determine the out of balance amount between 2310 (Liability for Advances and Prepayments) and 4222 (Unfilled Customer Orders with Advance). Supporting documentation for all funds that have differences are produced for the monitoring package. The Accountant completes and signs Section 15a and then forwards the document, together with the supporting documentation for differences, to the Chief, Financial Services Section for review and approval.

The Monitoring Controls Package is maintained on the NSSC shared drive.

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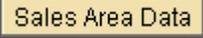
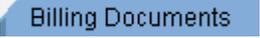
Process – Accounts Receivable

Roles & Responsibilities

Roles and Responsibilities	Action	Tips
<p>Step 1a</p> <p>Customer Master Maintainer</p> <p>Create Non-Federal Customer Account</p>	<p>Accept document in Remedy,</p> <ol style="list-style-type: none"> 1. Log into Remedy System. 2. Click on the Remedy Support Link. 3. Click on the Console View field, then select Group from the pick list. 4. Double click on the appropriate document to be processed. 5. Double click on the hyperlink to display the document. 6. Enter your user id and password. 7. Review the document for Tech Doc date stamp and for validation. 8. Print hard copy of document and close screen. 9. Click on the Status field and select Resolve from the pick list. 10. Click on the Activity tab and enter "Accepted Document" in the text box. 11. Click Save and log off. <p>In SAP, check for the customer account, if the account does not exist, create the customer account. As a first step, a new customer has to be established in the SAP system.</p> <p>If it is a Non-Federal Account:</p> <p>Purpose Use this procedure to create a new Non-Federal Customer Account.</p> <p>Trigger Perform this procedure when need to establish a new Non-Federal Customer Account (Reimbursable, WCF-SEWP, WCF-NSSC or Non-Reimbursable)</p> <p>Prerequisites None</p>	

Roles and Responsibilities	Action	Tips
	<p>Menu Path</p> <p>Use the following menu path(s) to begin this transaction:</p> <ul style="list-style-type: none"> • Select XD01 to go to the Customer Create: Initial Screen. • Select → Logistics→ Sales and Distribution→ Master Data→ Business Partner→ Customer→ Create→ Complete to go to the Customer Create: Initial Screen. <p>Transaction Code</p> <p><i>XD01</i></p> <p>Helpful Hints</p> <p><i>None</i></p> <p>Procedure</p> <ol style="list-style-type: none"> 1. Start the transaction using the menu path or transaction code XD01.  <p>Customer Create: Initial Screen</p> <ol style="list-style-type: none"> 2. Click Account group  3. Click Non-Federal. 4. As required, complete/review the following fields: <ul style="list-style-type: none"> • Company code • Sales Organization • Distribution Channel • Division 5. Click .  <p>Create Customer: General Data</p> <ol style="list-style-type: none"> 6. As required, complete/review the following 	 Tax Code 1: If known (Required for Federal Customers)

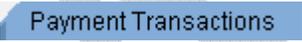
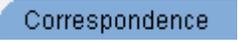
Roles and Responsibilities	Action	Tips
	<p>fields:</p> <ul style="list-style-type: none"> • Name • Search term 1 - RC • Street/House number • Postal Code/City • Postal Code/City • Country • Region <p>7. Click  .</p>  <p>Create Customer: General Data</p> <p>8. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Trading Partner <p>9. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>10. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Recon. account • Sort key • Interest indic. <p>11. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>12. As required, complete/review the following fields:</p>	

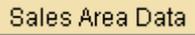
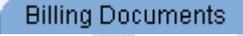
Roles and Responsibilities	Action	Tips
	<ul style="list-style-type: none"> • Terms of payment • Pmt meth.supl. <p>13. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>14. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Dunn.Procedure • Acct at cust • Customer User <p>15. Click  .</p>  <p>Create Customer: Sales Area Data</p> <p>16. Click Customer group  .</p>  <p>Customer group (1) 2 Entries Found</p> <p>17. Double-click  .</p>  <p>Create Customer: Sales Area Data</p> <p>18. Click  .</p>  <p>Create Customer: Sales Area Data</p> <p>19. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Terms of payment • Acct assgmt group 	

Roles and Responsibilities	Action	Tips
	<p>20. Click  .</p> <p> Customer Create: Initial Screen</p> <p>21. You have completed this transaction.</p> <p>Output: You have created a new Customer Account. The account number will appear at the bottom of the screen. Non-Federal Customer numbers are 6 digits.</p>	
<p>Step 1b</p> <p>Customer Master Processor</p> <p>Create Federal Customer Account</p>	<p>If it is a Federal Account:</p> <p>Purpose Use this procedure to create a new Federal Customer account.</p> <p>Trigger Perform this procedure when you have received a reimbursable agreement for a federal customer for which you do not have an account established.</p> <p>Prerequisites</p> <ul style="list-style-type: none"> Received a reimbursable agreement for a federal customer. <p>Menu Path Use the following menu path(s) to begin this transaction:</p> <ul style="list-style-type: none"> Select XD01 to go to the Customer Create: Initial Screen. Select → Logistics → Sales and Distribution → Master Data → Business Partner → Customer → Create → Complete to go to the Customer Create: Initial Screen. <p>Transaction Code XD01</p> <p>Helpful Hints None</p>	

Roles and Responsibilities	Action	Tips
	<p>Procedure</p> <ol style="list-style-type: none"> Start the transaction using the menu path or transaction code XD01.  Customer Create: Initial Screen Click drop down list for the Account Group  . Click Federal Agency . As required, complete/review the following fields: <ul style="list-style-type: none"> Company code Sales Organization Distribution Channel Division Click  .  Create Customer: General Data As required, complete/review the following fields: <ul style="list-style-type: none"> Name Search term 1/2 Street/House number Postal Code/City Postal Code/City Country Region Click Control Data .  Create Customer: General Data As required, complete/review the following 	

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Roles and Responsibilities	Action	Tips
	<p>fields:</p> <ul style="list-style-type: none"> • Trading Partner • Tax Number 2 <p>9. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>10. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Recon. account • Sort key <p>11. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>12. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Terms of payment • Pmt meth.supl. • Pmt Method <p> The Pmt Method is only used if you are going to automatically IPAC the federal customer.</p> <p>13. Click  .</p>  <p>Create Customer: Company Code Data</p> <p>14. As required, complete/review the following fields:</p>	

Roles and Responsibilities	Action	Tips
	<ul style="list-style-type: none"> • Dunn.Procedure <p>15. Click  .</p>  <p>Create Customer: Sales Area Data</p> <p>16. Click  Customer group field.</p>  <p>Customer group (1) 2 Entries Found</p> <p>17. Double-click  .</p>  <p>Create Customer: Sales Area Data</p> <p>18. Click  .</p>  <p>Create Customer: Sales Area Data</p> <p>19. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Terms of payment • Acct assgmt group <p>20. Click  .</p>  <p>Create Customer: General Data (Enhanced)</p> <p>21. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Agency Location Code <p>22. Click  .</p>  <p>Customer Create: Initial Screen</p>	

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Roles and Responsibilities	Action	Tips
<p>Step 2</p> <p>Customer Payment Processor</p> <p>Post Incoming Payments</p>	<p>23. You have completed this transaction.</p> <p>Output</p> <p>You have created a new federal customer account. The Federal Customer numbers are 4 digits (i.e. 1000).</p> <p>Purpose</p> <p>Use this procedure to post incoming payments received via a check.</p> <p>Trigger</p> <p>Perform this procedure when you receive a check from a customer for a reimbursable bill.</p> <p>Prerequisites</p> <p>None</p> <ul style="list-style-type: none"> • Issued a reimbursable bill to a customer. • Received a check from the customer. • The check has been entered into the collections log. • The check has been sent to the bank. <p>Menu Path</p> <p>Use the following menu path(s) to begin this transaction:</p> <ul style="list-style-type: none"> • Select F-28 to go to the Post Incoming Payments: Header Data screen. • Select → Accounting → Financial Accounting → Accounts Receivable → Document Entry → Incoming Payments to go to the Post Incoming Payments: Header Data screen. <p>Transaction Code</p> <p>F-28</p> <p>Helpful Hints</p>	

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Roles and Responsibilities	Action	Tips
	<p>None</p> <p>Procedure</p> <p>1. Start the transaction using the menu path or transaction code F-28.</p>  <p>Post Incoming Payments: Header Data</p> <p>2. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Document Date • Company Code • Period • Currency/Rate • Reference • Doc.Header Text • Clearing text • Account (G/L Acct) • Business Area • Amount • Text • Account (Cust Acct) <p>3. Click  .</p>  <p>Post Incoming Payments Process open items</p> <p>4. Click  .</p> <p>5. Click  .</p> <p>6. Double-click  .</p> <p>7. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • USD Gross 	

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Roles and Responsibilities	Action	Tips
	<p>8. Click  .</p> <p> Post Incoming Payments Display Overview</p> <p> Post Incoming Payments: Header Data</p> <p>9. You have completed this transaction.</p> <p>Output You have posted the payment directly to the bill. The document number will be displayed at the bottom of the screen.</p> <p>Comments To view the accounting transactions, go to FBL5N - Customer Line Item Display to display the customer's accounting detail (See Below).</p> <p> Display customer accounting detail</p>	
<p>Step 3</p> <p>Receivables Processor</p> <p>Create/Update Installment (no previous invoice)</p>	<p>Purpose Use this procedure to create an installment bill.</p> <p>Trigger Perform this procedure when an installment invoice must be established.</p> <p>Prerequisites</p> <ul style="list-style-type: none"> • Determine the principal amount of the receivable and the number of months the installment period should cover. • Determine the amount of interest (if any) for the installment period. <p>Menu Path N/A.</p> <p>Transaction Code</p>	

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Roles and Responsibilities	Action	Tips
	<p>FB01</p> <p>Helpful Hints None.</p> <p>Procedure</p> <ol style="list-style-type: none"> 1. Start the transaction using the menu path or transaction code to go to the <i>Post Document: Header Data</i> screen.  <u>Post Document: Header Data</u> 2. As required, complete/review the following fields: <ul style="list-style-type: none"> • <u>Document date</u> • <u>Type</u> • <u>Company code</u> • <u>Currency/rate</u> • <u>Doc Header text</u>  <u>Post Document: Header Data</u> 3. As required, complete/review the following fields: <ul style="list-style-type: none"> • <u>PstKy</u> • <u>Account</u> • <u>SGL Ind</u>  <u>Post Document: Header Data</u> 4. Click Enter to go to the <i>Enter Customer Invoice: Add Customer Item</i> screen.  <u>Enter Customer Invoice: Add Customer Item</u> 5. As required, complete/review the following fields for Item 1: <ul style="list-style-type: none"> • <u>Amount</u> 	

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Roles and Responsibilities	Action	Tips
	<ul style="list-style-type: none"> • Business area • Payment Terms • Text <p>6. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • PstKy • Account • SGL Ind  <p>Enter Customer Invoice: Add Customer Item</p> <p>7. Click Enter to go to the <i>Enter Customer Invoice: Add G/L Account Item</i> screen.</p> <p>8. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Amount • Fund • Funds center <p>9. Click More to go to the <i>Coding Block Dialog Box</i>.</p>  <p>Enter Customer Invoice: Add G/L Account Item/ Coding Dialog Box</p> <p>10. As required, complete/review the following fields:</p> <ul style="list-style-type: none"> • Business area <p>11. Click Enter to go to the <i>Enter Customer Invoice: Correct G/L account item</i> screen.</p> <p>12. Click  to Post.</p>	<p> You will receive a message that the terms of payment have changed.</p> <p> The system displays the message, "document XXXXXX created."</p> <p> To create an installment</p>

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Roles and Responsibilities	Action	Tips
	<p>13. Click  to exit the transaction.</p> <p>Comments Place a copy of the installment invoice and any other backup documentation in the customer's file.</p>	<p>invoice for interest, perform all steps above, however, on step 5, the G/L Account information must be changed from 1310.0000 to 1340.0000.</p>
<p>Step 4 Receivables Processor</p> <p>Maintain Correspondence Requests</p>	<p>Purpose Use this procedure to generate a correspondence bill</p> <p>Trigger Perform this procedure when a paper copy of a correspondence bill is needed.</p> <p>Prerequisites</p> <ul style="list-style-type: none"> • An AR Invoice has been established. • A correspondence bill has been created. <p>Menu Path Use the following menu path(s) to begin this transaction: Select → Accounting → Financial Accounting → Accounts Receivable → Account → Correspondence → Maintain to go to the <i>Maintain Correspondence Requests</i> screen.</p> <p>Transaction Code F.64</p> <p>Helpful Hints <i>None.</i></p> <p>Procedure</p> <ol style="list-style-type: none"> 1. Start the transaction using the menu path or transaction code to go to the <i>Maintain Correspondence Requests</i> screen. <p> <u>Maintain Correspondence</u></p>	

Roles and Responsibilities	Action	Tips
	<p><u>Requests</u></p> <p>2. Click  on the right side of the Correspondence field to view the <i>Identification for Correspondence</i> Dialog Box drop down list.</p> <p> <u>Identification for Correspondence (X)...XX Entries Found</u></p> <p>3. Double-click Z1114 in the Identification for Correspondence screen.</p> <p> Other entries may cause an error, e.g. Fiscal year.</p> <p>4. Click  to go to the second <i>Maintain Correspondence Requests</i> screen.</p> <p> <u>Maintain Correspondence Requests</u></p> <p>5. Double-click the Document number you would like to print.</p> <p> <u>SAP / Output Parameters</u></p> <p>6. Click  on the right side of the Output Device field to view a drop down list of Output Devices from which you can select.</p> <p> <u>SAP / Spool Output Device Dialog Box</u></p> <p>7. Double-click the selected Output Device in the <i>Spool Output Device Dialog Box</i>.</p> <p>8. Click  to go to the <i>Print Preview of XXXX Page 0001 or 0001</i> screen.</p> <p> <u>Print Preview of CFOB Page 0001 of 0001</u></p>	

Roles and Responsibilities	Action	Tips
	<p>9. Click Text, Print.</p> <p> The following message will appear, "Spool request XXX sent to the output device XXX".</p> <p>10. Click  to exit the transaction.</p> <p>Comments <i>None.</i></p> <p>F-04 - Apply Payment Received Information (End User Procedure) (F-04)</p> <p>Purpose Use this procedure to apply a collection that has been identified as an unbilled amount and does not require an open AR Invoice.</p> <p>Trigger An unbilled collection is received and does not require an open AR Invoice.</p> <p>Prerequisites An unbilled collection is received.</p> <p>Menu Path Use the following menu path to begin this transaction: Select → Accounting → Financial Accounting → General Ledger → Posting → Post with Clearing to go to the <i>Post with Clearing: Header Data</i> screen.</p> <p>Transaction Code F-04</p>	

Roles and Responsibilities	Action	Tips
	<p>Helpful Hints None.</p> <p>Procedure</p> <ol style="list-style-type: none"> 1. Start the transaction using the menu path or transaction code to go to the <i>Post with Clearing: Header Data</i> screen.  2. Complete/review the following fields: <ul style="list-style-type: none"> • Document Date • Type • Company Code • Currency/Rate • Doc.Header Text • Clearing text 3. Select Incoming payment. 4. As required, complete the following fields for the debit side of the entry: <ul style="list-style-type: none"> • PstKy • Account  5. Hit Enter. 6. As required, complete the following fields: <ul style="list-style-type: none"> • Amount • Fund • Funds Center  7. As required, complete the following fields for the credit side of the entry: 	

Roles and Responsibilities	Action	Tips
	<ul style="list-style-type: none"> • PstKy • Account  <p>Post with Clearing: Correct G/L account item</p> <p>8. Hit Enter.</p> <p>9. As required, complete/review the following fields:</p> <p> The fields labeled with R* below are required only for posting payments for appropriated funds. The only fields required for miscellaneous receipt, interest, administrative, and penalty payment items are Business Area, Fund and Funds Center.</p> <ul style="list-style-type: none"> • Amount • Business Area • Cost Center • Order • Funded Program <p>10. Click  to go to <i>Coding Block</i>.</p>  <p>Coding Block</p> <p>11. As required, complete the following fields:</p> <ul style="list-style-type: none"> • Fund • Functional Area • Funds Center <p>12. Click  to continue.</p> <p>13. Select Document → Simulate to go to the <i>Post with Clearing Display Overview</i> screen.</p>  <p>Post with Clearing Display Overview</p>	<p> The field labeled with R* below is required only for posting payments for appropriated funds. The only fields required for miscellaneous receipt, interest, administrative, and penalty payment items are Business Area, Fund and Funds Center.</p>

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Roles and Responsibilities	Action	Tips
	<p>14. Verify that the accounting data is correct.</p> <p>15. Click  to post.</p> <p>16. Review document using transaction code FB03 to verify that the accounting data posted correctly.</p> <p>You have completed this transaction.</p> <p>Comments None.</p> <p>ZFI_AR_LOG - Print Collection Register Log (End User Procedure) (ZFI_AR_LOG)</p> <p>Purpose Use this procedure to print a Collection Register Log.</p> <p>Trigger Perform this procedure when a copy of a Collection Register Log is needed.</p> <p>Prerequisites A Deposit Log must be created in order to print a corresponding Collection Register Log.</p> <p>Menu Path N/A.</p> <p>Transaction Code ZFI_AR_LOG</p> <p>Helpful Hints None.</p> <p>Procedure</p> <p>1. Start the transaction using the transaction code to go to the <i>Collection Register Log</i> screen.</p> <p></p> <p>Collection Register Log</p>	<p> The system displays the message, "Document 1XXXXXXXXX was posted in company code NASA".</p>

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Roles and Responsibilities	Action	Tips
	<p>2. As required, complete the following field:</p> <ul style="list-style-type: none"> • Group ID <p>3. Click  to execute the <i>Collection Register Log</i>. The <i>Collection Register Log</i> report is shown below.</p>  <p>Collection Register Log</p> <p>4. Scroll down to review the <i>Collection Register Log</i> data.</p>  <p>Collection Register Log</p> <p>5. Select List → Print to go to the <i>Print Screen List</i> screen.</p>  <p>Print Screen List</p> <p>6. Enter the name of the Output Device.</p> <p>7. Click  to accept the specified Output Device. The following <i>Information</i> message appears:</p>  <p>Information</p> <p>8. Click  to accept the <i>Information</i> message.</p>  <p>The system returns the <i>Collection Register Log</i> screen and displays the message, "Spool request (number XXXXXXXXXX) sent to SAP printer XXXX."</p>  <p>Collection Register Log</p> <p>You have completed this transaction.</p> <p>Comments</p> <p>Print copies of the Collection Register Log for the Collection Log file and for the Deposit Processor</p>	

Roles and Responsibilities	Action	Tips
	and Receivables [Describe the step, listing details and systems] Output: [Identify data outputs]	

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]

Privacy Data

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

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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
SAP/IEMP	Integrated Enterprise Management Program	User role at NSSC	
IPAC			
NATS			
FEDdebt			
PAY.GOV			

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 contractors 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 Contractors will have access to	Tech Doc Document Management System

	metrics, etc.	remedy	

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Contact Center Strategy

Menu Positioning

[Upon calling the contact center, 1-877-677-2123, the NSSC menu will be presented through the Interactive Voice Response unit (IVR), which is a software application that accepts a combination of voice telephone input and touch-tone keypad selection and provides appropriate responses in the form of voice. Applications include bank-by-phone, flight-scheduling information and automated order entry and tracking.]

If applicable, describe where this activity will be accessed from the NSSC menu upon dialing the contact center number.

Example:

**Level 1
X, Travel Vouchers**

**Level 2
1, Domestic Vouchers
2, Foreign Vouchers
3, PCS Vouchers]**

Contact Center Strategy

Call Routing

[Each activity requires a clearly defined call routing strategy, which answers the question, "Who will answer the call and handle the request?" Because of the varied nature of the NSSC's activities and transaction volumes, each activity will have a unique solution. Call routing will employ an Automated Call Distributor (ACD), which automatically routes calls to agents or extensions based on how the call was handled from the beginning. ACD will direct the call to a "queue" for a workgroup to handle.

Describe how calls will be handled for the activity.

Example 1:

- Level 1 (Contact Center)
- Level 2 (Functional Area Expert)
- Level 3 (IG)
 - *Certifying Officer 1*
 - *Certifying Officer 2*
- Level 4 (IG)
 - *Chief, Payroll / Travel Office*

Example 2:

- Level 1 (Contact Center)
- Level 3 (IG)
 - *HR Generalist*
- Level 4 (IG)
 - *HR Services Manager*

Example 3:

- Level 3 (IG)
 - *Agency Bankcard Coordinator*
- Level 4 (IG)
 - *Chief, Procurement]*

Web, Email and Fax Inquiries Routing

[Describe how web, email and fax inquiries will be handled for the activity]

Contact Center Strategy

Priority and Escalation

[Remedy is the case management system that CSC selected for the NSSC. This system is capable of recording and assigning each customer request, "case", that comes into the contact center. The cases are assigned priorities and escalation routing based on pre-determined business rules.

Describe every scenario in which a case may be prioritized.

Example: (for Travel)

All grade-level 15 employees should receive high priority and the Chief, Financial Management should receive notification of the case.

All SES-level employees should receive high priority and be immediately escalated to Level 3 (IG). The Deputy Director, Service Delivery should receive notification.]

Relevant Points of Contact at the NSSC

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