



National Aeronautics and
Space Administration

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

NASA Shared Services Center Service Delivery Guide

NSSDG-9200-0003 Revision 5.0

Effective Date: **October 18, 2012**
Expiration Date: **October 18, 2017**

FUND BALANCE WITH TREASURY SERVICE DELIVERY GUIDE

Responsible Office: Financial Management

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 2 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Approved by

/s/ Kenneth L. Newton
 Kenneth L. Newton
 Director, Service Delivery Directorate

October 29, 2012
 Date

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

DOCUMENT HISTORY LOG

Status (Basic/Revision Cancelled)	Document Version	Effective Date	Description of Change
Basic	Basic	02/21/2008	<ul style="list-style-type: none"> • Basic Release
Revision	A	05/7/2009	<ul style="list-style-type: none"> • Added purpose, frequency for each step; rearranged steps to reflect efficient flow; updated steps referencing Periodic Monitoring Controls PMC actions to now reference CMP actions; added review blank commitment item, functional area and accounting dimensions to daily process; added use of summary spreadsheet; added additional tables as appendices. • Revision based on enhanced processes and procedures • Removed references to the CMP activities. • Updated per Grants re-engineering for the use of suspense and JV's.
Revision	3.0	03/14/2011	<ul style="list-style-type: none"> • Revision based on enhanced processes and procedures • Added purpose; background; Continuous Monitoring Program (CMP) Activities; requirements and definitions; rearranged steps to reflect efficient flow; added A123 preventative and detective controls; added IT download definitions for SAP and Treasury reports; added IT upload definitions for SAP and Treasury reports; clarification on starting time for monthly reporting; deleted reference to "process flow boxes" in all steps; defined

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

			<p>acronyms and added all acronyms to Appendix C, Acronym List; Step 5 added Actions 2 – 4; Step 6 deleted actions for blank commitment item and blank functional area; replaced Step 7 with FBWT automated ACaRT reconciliation report; total revision of Step 8; changed Step 9 to Service Provider roles and responsibilities; Step 10 changed to SOD Format Verification; Step 11 changed to Reconciling Labor/DOI Labor Cost Voucher; Step 12 changed to Reconciling HHS/Letter of Credit; Step 13 changed to Civil Servant and Service Provider Cash Clinic; Step 14 changed to Civil Servant Oversight Sub Team – SOD spreadsheet and ACaRT reconciliation report; Step 15 changed to Month End Reconciliation; added Step 16 – Step 18; updated Appendices A through F; added Appendices G through J.</p> <ul style="list-style-type: none"> • Revision based on update to roles and responsibilities between Civil Servants and Service Provider personnel. • Document originated under NSSC-FM-SDG-0007 and renumbered to NSSDG-9200-0003 to align with SDNS numbering system adopted in March 2010.
Revision	4.0	09/27/2011	<ul style="list-style-type: none"> • Removed the numbering scheme on the A123 preventive and detective controls

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 5 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Revision	5.0	10/18/2012	<ul style="list-style-type: none"> Added the control activities as listed on the A-123 process narratives; updated the SF224 review process on third business day; updated the FIDO process to change approvers during review.
----------	-----	------------	---

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

TABLE OF CONTENTS

FUND BALANCE WITH TREASURY	7
Introduction	7
Purpose.....	7
Background	7
Authority	8
Continuous Monitoring Program (CMP) Activities	8
Requirements and Definitions	10
PROCESS 1-FUND BALANCE WITH TREASURY	12
METRICS	73
PRIVACY DATA	74
SYSTEM COMPONENTS	75
Existing Systems.....	75
CUSTOMER CONTACT CENTER STRATEGY	77
APPENDICES	78
Appendix A-Cross Functional Flowchart	78
Appendix B-Fund Balance with Treasury Matrix	83
Appendix C-Acronyms.....	91
Appendix D-Agency Location Code (ALC) Listing.....	93
Appendix E-SGL-1010 Accounts to be used for SAP Manual Cash Clearing Entries ...	94
Appendix F-Fiscal Years and Periods	96
Appendix G-FBWT Manual Daily Reconciliation Process	97
Appendix H-FBWT Forms and Reports.....	103
Appendix I-Position Paper Dual Process for Handling SODs.....	104
Appendix J-OMB Circular A-123 Management’s Responsibility for Internal Control ...	125

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 7 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

FUND BALANCE WITH TREASURY

Introduction

Fund Balance with U.S. Treasury (FBWT) (US Standard General Ledger Account 1010). FBWT is the aggregate amount of funds on deposit with Treasury. FBWT is increased by (1) receiving appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by Treasury); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the Treasury; and (5) sequestration or rescission of appropriations.

Reconciling FBWT accounts is a key internal control process. It assures the reliability of the Government's receipt and disbursement data reported by National Aeronautics and Space Administration (NASA). Therefore, NASA must perform timely reconciliation and implement an effective and efficient reconciliation process. NASA documents these reconciliations and makes them available to management, auditors and Treasury, if requested. NASA shall ensure that all adjustments are researched and traceable to supporting documents.

Purpose

To prepare and report the Statement of Transactions (FMS 224) and associated reports to Treasury according to the accounting policy and related management requirements necessary to establish financial control over NASA's FBWT and other cash resources not part of the FBWT.

Background

The Cash Reconciliation Process focuses on reconciling the data maintained in NASA's financial accounting system, Systems Applications and Processes (SAP), with the data maintained by the U.S. Department of Treasury (Treasury). As part of this process, FBWT reviews account balances by appropriation and fund prior to submitting the Financial Management Service (FMS) 224 - Statement of Transactions report to Treasury.

The NASA Shared Services Center (NSSC) performs a Continuous Monitoring Program (CMP) Review and Reconciliation Activity package to help identify and account for any imbalances in the FBWT and suspense account items. The NSSC Chief, Financial

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Management Division (FMD) submits the report to the Center Deputy Chief Financial Officers (DCFO) as part of the monthly CMP package. After the Center has reviewed the CMP package, the Center DCFO sends the package to the NASA Headquarters Office of Chief Financial Officer (OCFO).

Authority

USC Sec. 3513, Financial Reporting and Accounting System

Statement of Federal Financial Accounting Standard No. 1, Accounting for Selected Assets and Liabilities

Treasury Financial Manual, Volume 1, Part 2-Chapter 5100, Reconciling Fund Balance with Treasury Accounts

Treasury Financial Manual, Part 2-Chapter 3300, Statement of Transactions (FMS 224) Reporting By Agencies for Which the Treasury Disburses

Treasury Financial Manual, Part 2-Chapter 4300, Reporting Instructions for Accounts Invested in Department of the Treasury Securities

NASA Procedural Requirements (NPR) 9210.1, Cash and Fund Balance with Treasury
NPR 9220.1, Chapter 1-Journal Voucher Preparation and Approval

NPR 9310.1 – External Reports – Accounting

Continuous Monitoring Program, Chapter 2 and Chapter 12 NASA Procedural Requirements

NPR 1441.1D, Chapter 9 – Financial Management and Inspector General Records

NASA Integrated Enterprise Management Program IEMP Enterprise Performance Support System, Standard General Ledger Sub-process

Manage Monthly Closing, SF-224 Statement of Transaction

Continuous Monitoring Program (CMP) Activities

2a.1 Reconcile Treasury Transactions to SAP Cash Transactions

2a.2 Reconcile FMS SF224 Governmentwide Accounting (GWA) to SAP 224

2a.3 Reconcile FBWT Balances to GWA

2a.6 Validate Treasury Confirmations Postings to FBWT

2d.3 NON 3875, 3880, and 3885 Funds Review

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 9 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

12.1 Validate there are no blank Agency Location Codes (ALC) on FBWT Transactions

12.2 Validate that the ALC is correct for the Business Area

12.3 Validate that the Business Area is correct for the ALC

12.4 Validate that there are no postings with blank funds

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 10 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Requirements and Definitions

Agency Location Code (ALC) – A numeric symbol used by Treasury to identify each agency or department accounting or reporting office. The ALC is used on reports and documents prepared by or for agency accounting stations and disbursing offices (e.g., eight-digit agency location station code, four-digit checking account symbol, and three-digit Treasury office number).

Clearing Accounts – These accounts are established for the temporary holding of general, special or trust collections, or unidentified disbursements pending posting to the applicable account.

Financial Management Service (FMS) – FMS is a Treasury bureau that provides central payment services to Federal agencies, operates the Federal government's collections and deposit systems, provides Governmentwide accounting and reporting services, and manages the collection of delinquent debt owed to the government.

Fund Balance with Treasury (FBWT) (US Standard General Ledger (USSGL) Account 1010) – FBWT is the aggregate amount of funds on deposit with Treasury.

Government-wide Accounting (GWA)-Account Statement – A statement that provides agencies with a central source for retrieving a monthly picture of their account balances to facilitate the maintenance of the FBWT. The GWA Account Statement presents appropriation and non-expenditure activity and displays summary transactions (payment schedules, deposit tickets) by both TAS and the ALC initiating the transaction.

Government-wide Accounting (GWA)-Partial FMS 224 Application – The system used by Federal Program Agencies (FPA) to report monthly accounting activity to FMS.

Government On-Line Accounting Link System II (GOALS II) – GOALS II is the Governmentwide network that provides automated financial reporting directly to FMS and the Office of Management and Budget (OMB). It also provides agencies with reports on receipt and disbursement activity and other FBWT transactions.

Intra-Governmental Payment and Collection (IPAC) System – IPAC is one of the major components of the GOALS II. The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for FPA. IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.

NASA FMS 224 Reporting Entity – Any Agency, Center, or Department responsible for providing the FMS 224 to Treasury on NASA's behalf.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 11 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Regional Financial Centers (RFC) – An FMS Center that issues payments and processes cancellation documents on behalf of Federal civilian agencies.

Statement of Differences (FMS 6652) – FMS produces the Statement of Differences (FMS 6652) to identify differences between the amounts of deposit and disbursement reported by the ALCs and the corresponding amounts recorded by Treasury. A FMS 6652 is generated for each ALC by accounting month and accomplished month if there is a discrepancy. The accounting month is the month the report is generated. The accomplished month is the month the difference occurred.

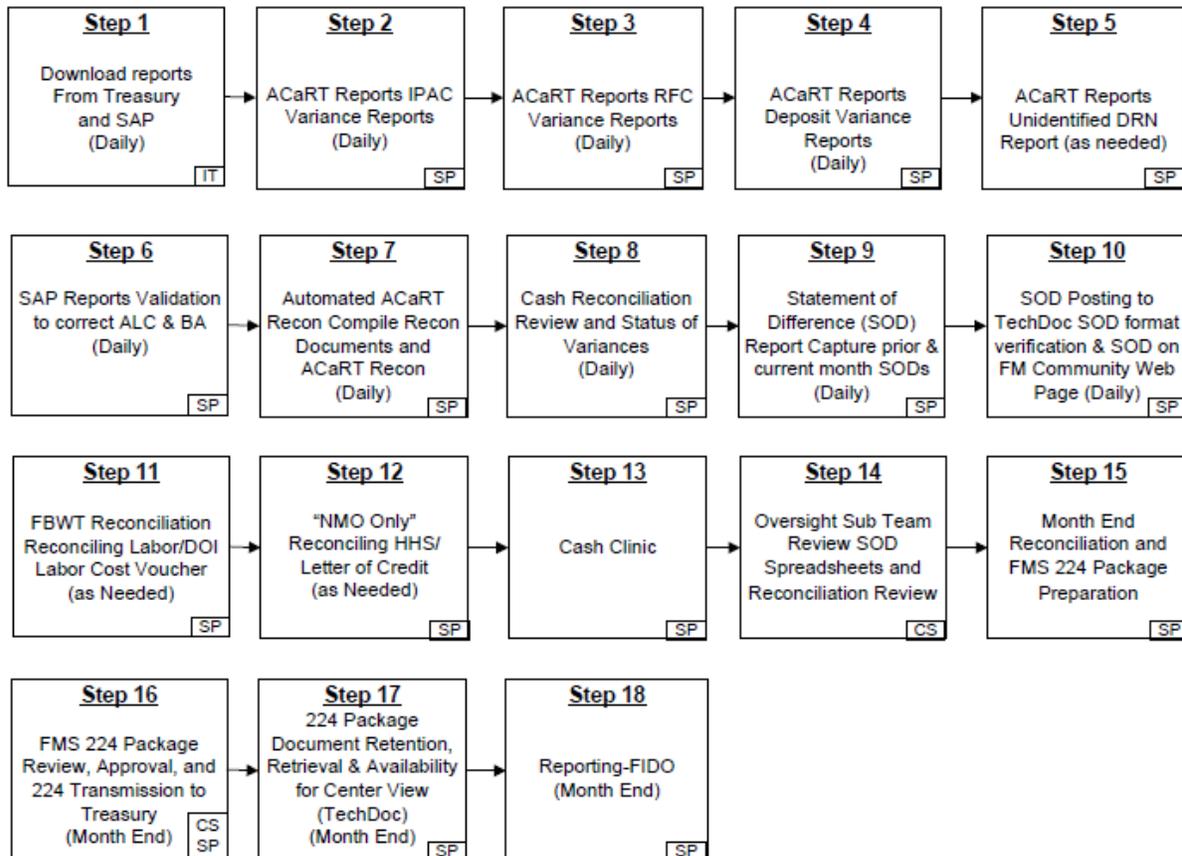
Statement of Transactions (FMS 224 or 224) – A Statement used by Treasury disbursing Agencies to report their monthly FBWT disbursement and collection activity to Treasury.

Treasury Account Symbol (TAS) – The receipt, expenditure, appropriation, and other fund account symbols and titles as assigned by Treasury.

Treasury Disbursing Office (TDO) Payments – A reporting component of the GWA System. This application provides FPAs access to check issue information from Regional Finance Centers using a standard web browser and access via the Internet. The GWA TDO Payments Reporting Module replaced the RFC Agency Link reporting component available via the GOALS II / Information Access System (IAS System).

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 12 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

PROCESS 1-FUND BALANCE WITH TREASURY



IT = Information Technology

SP = Service Provider

CS = Civil Servant

Audits

The NSSC Financial Accounting Branch (FAB) is responsible for providing documentation related to audit requests for activity related to FBWT activity.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>Step 1</p> <p><u>NSSC IT Service Provider</u></p> <p>Download Reports from Treasury and SAP</p>	<p>a. Purpose: Run and download SAP SE17 Query reports and Treasury reports to upload into Agency Cash Reconciliation Tool (ACaRT).</p> <p>b. Frequency: On a daily basis, or more frequently as necessary during month/quarter/year end, the NSSC Information Technology (IT) Service Provider (SP) downloads the following reports from Treasury and SAP:</p> <ul style="list-style-type: none"> ▪ SAP – General Table Display (Transaction Code SE17); ▪ SAP – Federal Payment Settlement List (Transaction Code ZFI AP PMT STAT); ▪ Treasury – Intra-Governmental Payments and Collections (IPAC) support listing (listing of IPACs from www.ipac.gov); ▪ Treasury – TDO Payments (electronic payments and cancelled checks from GWA website); and ▪ Treasury – Statement of Difference report (listing of cleared deposits from the GOALS II system). <p>Note: The information from Treasury is not real time. Treasury reports reflect data through the most recent business day before the reports are generated. However, SAP reports reflect data through the day before reconciliation.</p>	
<p>Upload SAP and Treasury information into ACaRT</p>	<p>The IT SP uploads the SAP and Treasury information into ACaRT. The ACaRT tool is used to generate the following types of transaction reports:</p> <ul style="list-style-type: none"> ▪ IPAC Variance Report; ▪ RFC Payment Variance Report; ▪ Deposit Variance Report; and ▪ Unidentified Document Reference Number (DRN) Report. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	See IT Work Instruction for ACaRT.	
<p>Step 2</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>ACaRT IPAC Reports</p>	<p>a. Purpose: Validate Treasury totals captured in ACaRT with actual Treasury totals and then prepare IPAC Variance spreadsheet.</p> <p>b. Frequency: Each work day for previous day's activity during the report period.</p> <p>c. Action 1. Run IPAC variance report from ACaRT and note Treasury total.</p> <ol style="list-style-type: none"> 1. Access the ACaRT via intranet at https://acart.nssc.nasa.gov. 2. Select Reports from Main Menu. 3. Select Treasury IPAC/SAP Summary from the drop-down box. 4. Select the desired business area from the list next to 'Business Area.' 5. Select the desired accounting period from the list next to 'Accounting Period.' 6. Select the desired fiscal year from the drop-down box next to Fiscal Year (FY). 7. Click Submit button. 8. Make a note of the total Treasury IPAC amount per the resulting report for use in comparison. See Action 2-#33 below. 9. Leave report open for Action 3 below. <p>d. Action 2. Run IPAC report from Treasury to compare and validate to Treasury IPAC totals in ACaRT</p>	<p>Note: All steps going forward begin no later than the 6th business day of each month. This is due to month end reporting requirements.</p> <p>(Action 1-#4)-See Appendix D, ALC Listing.</p> <p>(Action 1-#5&#6)-See Appendix F, Fiscal Years and Periods for current fiscal period number and fiscal year.</p> <p>(Action 1-#7)-Tool will generate report of all transactions recorded with selected business area, accounting period, and fiscal year.</p> <p>(Action 1-#8)-The tool uses the DRN associated with the Treasury transaction to match with the DRN typed into the reference and/or text field in the SAP transaction (for</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 1. Log in to Treasury IPAC system via intranet at https://ipac.gov. 2. Click 'Query' button from left side of the main screen. 3. Click to select 'IPAC Transaction Report Selection' from the drop-down menu next to Report type. 4. Type the appropriate ALC in the field next to ALC under Parameters. 5. Leave Transaction type default set to 'All Transaction types' from the drop-down menu next to Transaction type. 6. Enter report start date (XX/XX/XXXX) in the field next to Starting Date. 7. Enter the report end date (XX/XX/XXXX) in the field next to Ending Date. 8. Leave Third Party Submitter default set to 'Include' beside Third Party Submitter under Filter/Sort options. 9. Click the button next to 'Totals Only' beside Sent by Your ALC. 10. Leave Output format default set to 'PDF' from the drop-down menu next to Output format under Output. 11. Leave Report format default set to 'Standard' beside Report Format. 12. Click 'Submit' button at bottom right of page. 13. Click 'Download' after Report Status states 'The report you requested has been completed.' 14. Click Open to view the report and ensure data is readable. 15. Click File at the top of report. 16. Click Save As. 	<p>IPACs).</p> <p>(Action 2-#4)-See Appendix D, ALC and Business Area (BA) list</p> <p>(Action 2-#6&#7)-Start date should be the beginning of the month and end date should be the day before the current day.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 17. Click the drop-down arrow next to Save in. 18. Click NSSC-shared N:drive from drop-down selection. 19. Scroll to Financial Accounting Branch folder and double click. 20. Double click on FBWT folder. 21. Double click correct Center folder. 22. Double click on correct month folder. 23. Double click on current day folder. 24. Name file as Center abbreviation, underscore, Intra-Governmental Payment and Collection Sent Total IPACSentTot, underscore, monthdayyear (mmddy), report monthyear, initials of originator. 25. Click Save button. 26. Click Back button on browser bar to return to IPAC Transaction Report Selection. 27. Change report by clicking the button next to Totals Only under Received By Your ALC. 28. Click 'Submit' at bottom of page. 29. Follow Step 2 Action 2-#13 through Action 2-#23 above. 30. Name file as Center abbreviation, underscore, Intra-Governmental Payment and Collection Received Total IPACRcdTot, underscore, monthdayyear (mmddy), report monthyear, initials of originator. 31. Click Save button. 32. Add total from IPACSentTot report to IPACRcdTot report. 33. Compare this total to the total noted in Action 1-#8 to ensure the tool has all 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Generate IPAC Variance Report	<p>Treasury IPAC activity captured. If balanced, skip to Action 3.</p> <p>34. Submit Remedy ticket to IT and call IT Lead if a variance in actual Treasury IPAC totals and Treasury IPAC totals in ACaRT are not equal.</p> <p>35. Notify FBWT SP that totals don't match and reports will be available once the correction is made.</p> <p>36. When IT has notified FBWT that the issue is resolved, perform step 2action 1 again to ensure the ACaRT totals now match the Treasury totals.</p> <p>e. Action 3. Prepare Intra-Governmental Payment and Collection Variance IPACVar Excel spreadsheet with only the IPACs not in SAP.</p> <ol style="list-style-type: none"> 1. In ACaRT IPAC/SAP Summary report from Action 1-#9, click on the 'Export Results to Excel' button. 2. Click the Open button in the pop-up box that appears. 3. Click Microsoft Office button at top left of screen. 4. Click Save as. 5. Click drop-down to display path beside 'Save in.' 6. Click NSSC shared drive N:drive. 7. Scroll to Financial Accounting Branch folder and double click on it. 8. Double click on FBWT folder. 9. Double click on correct Center folder. 10. Double click on correct month folder. 11. Double click on current day folder. 12. Name file as Center abbreviation, underscore, IPACVar, underscore, 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>monthdayyear (mmddy), report monthyear, initials of originator.</p> <ol style="list-style-type: none"> 13. Close ACaRT spreadsheet. 14. Open IPACVar excel spreadsheet just saved in N: drive. 15. Click on spreadsheet tab. 16. Right click on tab name. 17. Click Move or Copy. 18. Click in the checkbox next to Create Copy to create an exact copy of the 1st tab, and then click ok. 19. Right click on the 1st tab. 20. Click 'Rename'. 21. Rename first tab 'Original'. 22. Go to second tab. 23. Rename second tab as 'Current Mth IPAC Var Report'. 24. Delete zero variance transactions. 25. Sort second tab of Excel file by Variance, DRN, and Accomplished Date. 26. Click to highlight data below header rows. 27. Click 'Data' at top of screen. 28. Click 'Sort'. 29. Select to sort by Column H, then by Column D, then by Column E. 30. Click 'OK'. 31. Include comments to identify SAP document on items in group of data that are in SAP without a DRN. 32. Include 'NOT IN SAP' comments to items in group of data that are truly not in SAP. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 19 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	33. Separate data into two groups—data that is not in SAP and data that is in SAP without a DRN. 34. Subtotal each group. 35. Validate that the sum formula for the total variances is correct. 36. Format to print landscape. 37. Preview all report layouts to ensure that the data will print on one page wide. 38. Save changes so report is available for review.	
Step 3 <u>NSSC FBWT Service Provider</u> FBWT Reconciliation ACaRT RFC Reports	a. Purpose: Validate Treasury RFC totals with ACaRT and prepare RFC Payment Variance report. b. Frequency: Each work day for previous day’s activity during the report period. c. Action 1. Run Agency Confirmation Report (ACR) in ACaRT to create Regional Financial Center Variance RFCVar report. <ol style="list-style-type: none"> 1. Access ACaRT via intranet at https://acart.nssc.nasa.gov. 2. From Main Menu select Reports. 3. From the drop-down box select and click on ‘Agency Confirmation Report’. 4. From the BA list select the business area of the Center being reconciled. 5. From the Accounting Period list select the accounting period corresponding to the account month being reconciled. 6. From the FY drop-down box select the fiscal year corresponding to the account month being reconciled. 	<p>(Action 1-#3)-This report gives a listing of all vendor payment schedules paid by Treasury’s RFC as compared to the cash postings for these payments in SAP.</p> <p>(Action 1-#4)-See Appendix D for list of ALCs and BAs by Center.</p> <p>(Action 1-#5&#6)-See Appendix F, Fiscal</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>7. Click 'Execute Query' button.</p> <p>8. Note the ALC Total for Certified No Check Net (this is Treasury RFC/TDO Payments total) for Step 3 Action 2-#23 below.</p> <p>9. Leave report open for Action 3 below.</p> <p>d. Action 2. Run GWA TDO Payments report from Treasury to compare and validate the 'ALC Total' on the Agency Confirmation Report in ACaRT.</p> <p>1. Log into GWA via internet at https://www.gwa.gov.</p> <p>2. Click Reports at top left of screen.</p> <p>3. Click TDO Payments under Support Listings.</p> <p>4. Click on correct Center ALC from the drop-down box next to ALC.</p> <p>5. Click 'All' from the drop-down menu next to RFC Code.</p> <p>6. Click the correct month, day, and year from the drop-down menus next to Begin Date (use current month, beginning of month, and current year).</p> <p>7. Click the correct month, day, and year from the drop-down menus next to End Date (use the current month, the day before the current day, and current year).</p> <p>8. Click Download button.</p> <p>9. Click button next to Comma Separated Values CSV beside Download Format.</p> <p>10. Click Download.</p> <p>11. Click Open in pop-up box that appears.</p> <p>12. Click Microsoft Office button at top left</p>	Years and Fiscal Periods.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>of screen.</p> <ol style="list-style-type: none"> 13. Click Save As. 14. Click the drop-down arrow next to Save in. 15. Click NSSC-shared N:drive from drop-down selection. 16. Scroll to Financial Accounting Branch folder and double click. 17. Double click on FBWT folder. 18. Double click correct Center folder. 19. Double click on the correct month folder. 20. Double click on current day folder. 21. Name file as Center abbreviation, underscore, Treasury Disbursing Offices Pay Total TDOPayTot, underscore, monthdayyear (mmddy), report monthyear, initials of originator. 22. Click Save button. 23. Compare this total to the total noted in Step 3 Action 1-#8 above to ensure the tool has all Treasury RFC activity captured. If balanced, skip to Action 3. 24. Submit Remedy ticket to IT and call IT Lead if Treasury TDO Payments totals and Treasury RFC Total in ACaRT are not equal. 25. Notify FBWT Service Provider group if totals don't match. 26. When IT has notified FBWT that the issue is resolved, perform Step 3 Action 1 again to ensure the ACaRT totals now match the Treasury totals. <p>e. Action 3. Prepare RFCVar Excel spreadsheet with only the RFCs not</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Generate RFC Payment Variance Report	<p>posted in SAP.</p> <ol style="list-style-type: none"> 1. While in ACaRT RFCVar report from Action 1-#9 click 'Export Results to Excel' button. 2. Click the Open button in the pop-up box that appears. 3. Click Microsoft Office button at top left of screen. 4. Click Save As. 5. Click drop-down to display path beside 'Save in'. 6. Click NSSC shared drive N. 7. Scroll to Financial Accounting Branch folder and double click on it. 8. Double click on FBWT folder. 9. Double click on correct Center folder. 10. Double click on correct month folder. 11. Double click on current day folder. 12. Name file as Center abbreviation, underscore, RFCVar, underscore, monthdayyear (mmddy), report monthyear, initials of originator. 13. Open RFCVar spreadsheet just saved in N:drive. 14. Click on spreadsheet tab. 15. Close ACaRT spreadsheet. 16. Right click on tab name. 17. Click Move or Copy. 18. Click in the checkbox next to Create Copy to create an exact copy of the 1st tab, and then click ok. 19. Right click on the 1st tab. 20. Click 'Rename'. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 21. Rename first tab 'Original'. 22. Go to second tab. 23. Rename second tab as 'Current Mth RFC Var Report'. 24. Click to highlight data below the header rows. 25. Click 'Data' at top of screen. 26. Click 'Sort'. 27. Select to sort by Column C. 28. Click 'OK'. 29. Delete zero variance transactions to create a list of outstanding variances. 30. Include comments to identify SAP document on items in group of data that are in SAP without a DRN. 31. Include 'NOT IN SAP' comments to items in group of data that are truly not in SAP. 32. Separate data into two groups—data that is not in SAP and data that is in SAP without a DRN. 33. Subtotal each group. 34. Validate that the sum formula for the total variances is correct. 35. Preview all report layouts to ensure that the data will print on one page wide. 36. Format to landscape. 37. Save changes so report is available for review. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 24 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>Step 4</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>ACaRT Deposit/Debit Voucher Reports</p>	<p>a. Purpose: Validate Treasury Deposit/Debit Voucher totals with Treasury Amount Grand Total in ACaRT and prepare Deposit Ticket/Debit Voucher Variance report.</p> <p>b. Frequency: Each work day for previous day's activity during the report period.</p> <p>c. Action 1. Run Deposit Ticket/Debit Voucher Report in ACaRT to create DepVar spreadsheet.</p> <ol style="list-style-type: none"> 1. Access ACaRT via internet at https://acart.nssc.nasa.gov. 2. From Main Menu select Reports. 3. From the drop-down box select and click on 'Deposit Ticket/Debit Voucher'. 4. From the BA list select the BA of the Center being reconciled. 5. From the Accounting Period list select the accounting period corresponding to the account month being reconciled. 6. From the FY drop-down box select the fiscal year corresponding to the account month being reconciled. 7. Click 'Execute Query' button. 8. Note the Grand Total Treasury Amount to compare to total from Treasury GOALS Deposit/Debit Voucher report in Step 4 Action 2-#19 below. 9. Leave report open for Action 3 below. <p>d. Action 2. Run GOALS Deposit/Debit Voucher report from Treasury to compare and validate the 'Treasury Amount Grand Total' on the Deposit Ticket/Debit</p>	<p>(Action 1-#3)-Deposit Ticket/Debit Voucher list shows all deposits reported in Treasury versus deposits recorded in SAP.</p> <p>(Action 1-#4)-See Appendix D for list of ALCs and Bas by Center.</p> <p>(Action 1-#5&#6)-See Appendix F, Fiscal Years and Fiscal Periods.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 25 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Voucher Report in ACaRT.</p> <ol style="list-style-type: none"> 1. Log into GOALS II – https://fmsapps.treas.gov. 2. Click Statement of Differences link. 3. Click Deposit Ticket/Debit Voucher Support Listing from drop-down menu next to Report. 4. Click the correct month/year from drop-down box next to Accounting Period. 5. Click the correct Center ALC from the drop-down menu next to Agency Location Code. 6. Click Next button. 7. Click Text. 8. Click File at the top of report. 9. Click Save As. 10. Click the drop-down arrow next to Save in: 11. Click NSSC-shared N:drive from drop-down selection. 12. Scroll to Financial Accounting Branch folder and double click. 13. Double click on FBWT folder. 14. Double click correct Center folder. 15. Double click on correct month folder. 16. Double click on current day folder. 17. Name file as center abbreviation, underscore, DepTot, underscore, monthdayyear (mmddy), report monthyear, initials of originator. 18. Click Save button. 19. Compare this total to the total noted in Step 4 Action 1-#8 above to ensure the tool has all Treasury Deposit 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Generate Deposit Variance Report	<p>activity captured. If balanced, skip to Action 3.</p> <p>20. Submit Remedy ticket to IT and call IT Lead if a variance in actual Treasury TDO Payments totals and Treasury RFC Total in ACaRT are not equal.</p> <p>21. Notify FBWT SP that totals don't match and reports will be available once the correction is made.</p> <p>22. When IT has notified FBWT that the issue is resolved, perform step 4 action 1 again to ensure the ACaRT totals now match the Treasury totals.</p> <p>e. Action 3. Prepare DepVar Excel spreadsheet with only Deposits/Debit Vouchers not posted in SAP.</p> <ol style="list-style-type: none"> 1. While in ACaRT DepVar report from Action 1-#9 click 'Export Results to Excel' button. 2. Click the Open button in the pop-up box that appears. 3. Click Microsoft Office button at top left of screen. 4. Click Save as. 5. Click drop-down to display path beside 'Save in'. 6. Click NSSC shared drive N. 7. Scroll to Financial Accounting Branch folder and double click on it. 8. Double click on FBWT folder. 9. Double click on correct Center folder. 10. Double click on correct month folder. 11. Double click on current day folder. 12. Name file as center abbreviation, underscore, DepVar, underscore, monthdayyear (mmddy), report 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>month/year, initials of originator.</p> <ol style="list-style-type: none"> 13. Open DepVar spreadsheet just saved in N: drive. 14. Click on spreadsheet tab. 15. Right click on tab name. 16. Click Move or Copy. 17. Click in the checkbox next to Create Copy to create an exact copy of the 1st tab, and then click ok. 18. Right click on the 1st tab. 19. Click 'Rename'. 20. Rename first tab 'Original'. 21. Go to second tab. 22. Rename second tab as 'Current Mth Dep Var report.' 23. Click to highlight data below the header rows. 24. Click 'Data' at top of screen. 25. Click 'Sort'. 26. Select to sort by Column C. 27. Click 'OK'. 28. Delete zero variance transactions to create a list of outstanding variances. 29. Include comments to identify SAP document on items in group of data that are in SAP without a DRN. 30. Include 'NOT IN SAP' comments to items in group of data that are truly not in SAP. 31. Separate data into two groups—data that is not in SAP and data that is in SAP without a DRN. 32. Subtotal each group. 33. Validate that the sum formula for the 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>total variances is correct.</p> <p>34. Preview all report layouts to ensure that the data will print on one page wide.</p> <p>35. Format to landscape.</p> <p>36. Save changes so report is available for review.</p>	
<p>Step 5</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>ACaRT Unidentified DRN Reports</p> <p>Generate Outstanding SAP Transactions Report</p>	<p>a. Purpose: Run and save the Unidentified DRN Report from ACaRT.</p> <p>b. Frequency: Run report as needed or daily each workday for the previous day's activity during the report period to research and analyze transactions.</p> <p>c. Action 1. Run the Unidentified DRN report from ACaRT to prepare the UnidDRN Excel spreadsheet.</p> <ol style="list-style-type: none"> 1. Access ACaRT via intranet at https://AcaRT.nssc.nasa.gov. 2. From Main Menu select Reports. 3. From the drop-down box select and click on 'Unidentified DRN' report. 4. From the BA drop-down box select the BA of the Center being reconciled. 5. From the Accounting Period drop-down box select the accounting period corresponding to the accounting month being reconciled. 6. From the FY drop-down box select the fiscal year corresponding to the account month being reconciled. 7. Click 'Execute Query'. 8. Click 'Export Results to Excel' button. 9. Click the Open button in the pop-up box that appears. 10. Click File in the upper left of the open report. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 29 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>Reconcile IPAC Variance Report (Control Activity)</p> <p>Resolve Errors</p> <p>Reconcile RFC Payment Variance Report (Control Activity)</p> <p>Reconcile Deposit Variance Report (DepVar) (Control Activity)</p> <p>Reconcile Outstanding SAP Transactions Report (Control Activity)</p>	<ol style="list-style-type: none"> 11. Click Save as. 12. Click drop-down to display path beside 'Save in'. 13. Click NSSC shared drive N. 14. Scroll to Financial Accounting Branch folder and double click on it. 15. Double click on FBWT folder. 16. Double click on correct Center folder. 17. Double click on correct month folder. 18. Double click on current day folder. 19. Name file as center abbreviation, underscore, UnidDRN, underscore, monthdayyear (mmddy). 20. Click Save button. <p>d. Action 2. Compare the transactions on the UnidDRN report to variances on the IPACVar, RFCVar, and DepVar reports to see if items are really posted to SAP but missing the DRN in the reference field.</p> <ol style="list-style-type: none"> 1. Open saved UnidDRN report and IPACVar report. 2. Compare transactions on the UnidDRN report with document type 'KZ' and account 1010.6100 and a blank reference field with the IPACVar amounts. 3. Compare transactions on the UnidDRN report with document type 'ZR' and account 1010.6100 with RFCVar spreadsheet variances. 4. Compare transactions against 1010.5215, 1010.8300 or 1010.8400 on the UnidDRN report with DepVar spreadsheet variances. 5. Once a transaction on the UnidDRN report is identified as the posting for an item on the IPACVar, RFCVar, or DepVar reports, go to the open 	<p>(Step 5, Action 2-#2)- To find variances from the IPACVar spreadsheet, 1)an IPAC payment will usually have Doc type KZ and SAP doc. Number starting with 15XXXXXXX 2)an IPAC collection may have SAP doc starting with 13XXXXXXX or 14XXXXXXX and posting to 1010.5100 as a ZR doc type. When reviewing the blank reference field, review the text field to see if the DRN or other information is listed to help identify the Treasury document it ties to.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 30 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>spreadsheet and copy the user id and SAP document number to the variance item on the correct variance spreadsheet.</p> <p>6. Click Save icon (disk) at the top right of the spreadsheet to save changes.</p> <p>e. Action 3. Continue initial analysis of variances on each variance report and transactions on the Unidentified DRN report using ACaRT tools.</p> <ol style="list-style-type: none"> 1. Log into ACaRT. 2. Click Tools. 3. Click Recon Query. 4. Select correct business area from drop-down menu next to Business Area. 5. Select correct period from drop-down menu next to Accounting Period. 6. Select correct fiscal year from the drop-down menu next to FY. 7. Select needed cash account from drop-down list next to Standard General Ledger SGL Account. 8. If needed, enter the amount of the variance to be researched in the field next to Amount. 9. If needed, enter the SAP document number in the field next to Doc. Num. 10. If needed, enter the SAP document date range in the fields next to Doc. Date. 11. If needed, enter the date range for dates the SAP document was entered in the fields next to Date Entered. 12. If needed, enter the text description associated with the variance being researched in the field next to SAP 	<p>(Step 5, Action 2-#3)- Postings to 1010.6100 with ZR document type on the UnidDRN report: if debit, a reversal of a vendor payment confirmation (RFC) from a prior or current month to make a correction. There should be a credit of the same amount as a KZ doc type on the report as well.</p> <p>(Step 5, Action 2-#4)-A check deposit will usually have a 14XXXXXXX SAP document number posted to 1010.5215.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Text.</p> <p>13. Click the Execute Query button.</p> <p>14. Update correct variance reports with any additional findings from this research tool.</p> <p>f. Action 4. Review identified transactions for use of correct document date.</p> <ol style="list-style-type: none"> Once transactions are identified as postings for prior or current month variance (IPAC, Deposit, Vendor payment, other) review the Document Date of the posting to ensure it aligns with the Treasury confirmation date of the source document. Contact correct NSSC and/or Center leads/users in functional areas to correct missing DRN or incorrect document dates. 	<p>Step 5, Action 4)- Document dates should reflect the Accomplished Date of an IPAC, the confirmed deposit date of a deposit or debit voucher and the Treasury confirmation date of the invoice payment on a vendor payment schedule (RFC); e.g., if an IPAC is posted in 3/20/08 but the Treasury accomplished date is 1/12/08 then the Document Date on the posted transaction should be 1/12/08 and the Posting Date would be 3/20/08. If a previous paid and confirmed vendor payment is reversed in a subsequent period the Document Date of the SAP confirmation document (ZR, 13XXXXXXX) should also be the Document Date on the re-entered clearing document in SAP (KZ, 15XXXXXXX).</p>
<p>Step 6</p> <p>NSSC FBWT Service</p>	<p>a. Purpose: Run reports from SAP to review activity for blank funds, blank ALC, blank business area and to review activity for</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 32 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p><u>Provider</u></p> <p>FBWT Reconciliation</p> <p>SAP Reports-Review for Blank and Mismatched Accounting Dimensions, Review for Appropriation of Funds AOF (801099, 801435, 803200 & 803220) activity for Gross Disbursements on SAP 224.</p>	<p>mismatched ALC and business area. Review for AOF (801099, 801435, 803200 & 803220) activity for Gross Disbursements on SAP 224.</p> <p>b. Frequency: Daily.</p> <p>c. Action 1. Run SAP GR55 report by business area to check for blank or mismatched ALC on FBWT transactions.</p> <ol style="list-style-type: none"> 1. Log into SAP. 2. Type the transaction code GR55 in the open field on the main menu page. 3. Click the green arrow next to the box or press Enter on the keyboard. 4. Type 'ZAOF' in the box next to Report Group. 5. Click the Execute button (clock). 6. Type the correct fiscal year in the field next to Fiscal Year. 7. Company code should be NASA. 8. Enter the correct accounting fiscal period in both fields next to Period. 9. Enter 1010.0000 to 1010.9999 in the fields next to 'Or Values' under Accounts. 10. Enter correct business area in the 'Or values' field under Business Area Set ID. 11. Click Execute button (clock) to begin running the trial balance report. 12. Once the report appears, scroll to the bottom of the page where the total can be seen. 13. Press Ctrl, Alt, and Print Scrn buttons on the keyboard to make a print screen of the page. 14. Click Microsoft Word from Start Menu, 	<p>(Step 6, Action 1-#6)- See Appendix F, Fiscal Years and Fiscal Periods.</p> <p>(Step 6, Action 1-#10)- See Appendix D for a list of BAs by Center.</p> <p>(Step 6, Action 1-#11)- Must be executed at the same time as Action 2-#4 to avoid differences in totals due to timing.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Programs (or shortcut).</p> <ol style="list-style-type: none"> 15. Open a new blank document. 16. Click in the Word document. 17. Click the right mouse button. 18. Click Paste. 19. Return to SAP, GR55 report displayed on the screen. 20. Click on Agency Loc Cd under Variation: Characteristics. 21. Click the paper icon next to the blank space (indicates blank ALC). 22. Once report appears, press Ctrl, Alt, and Print Scrn buttons. 23. Click in the opened Word document under previous print screen. 24. Click the right mouse button. 25. Click Paste. 26. Return to displayed SAP, GR55 report. 27. Click on each of the listed ALCs, making sure to scroll to the bottom of each page to display the total and do a screen print of each report result and add to the open Word document. 28. Next click on Fund Set ID under Variation: Fund. 29. Click on triangle at left to display all funds. 30. Click on Blank Fund and do a print screen and add to the open word document. 31. Once all print screens are completed, click Microsoft Office button at the top left of screen. 32. Add header to each page "Center abbreviation, underscore, Business 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Area, underscore, GR55BA, underscore, mm/dd/yyyy”.</p> <p>33. Click ‘Save as.’</p> <p>34. Click drop-down to display path beside ‘Save in’.</p> <p>35. Click NSSC shared drive N.</p> <p>36. Scroll to Financial Accounting Branch folder and double click on it.</p> <p>37. Double click on FBWT folder.</p> <p>38. Double click on correct Center folder.</p> <p>39. Double click on correct month folder.</p> <p>40. Double click on current day folder.</p> <p>41. Name file as center abbreviation, underscore, GR55BA, underscore, monthdayyear (mmddy), initials of originator.</p> <p>42. Click Save button.</p> <p>d. Action 2. Validate that business area is correct for Center’s ALC.</p> <p>1. Open a separate session in SAP by clicking on the Create a New Session button on the upper right of the screen (looks like a sunburst).</p> <p>2. Open GR55/ZAOF as in Step 6, Action 1-#2 through #9.</p> <p>3. Enter the correct ALC in the field next to ‘Or values’ under Agency Location Code.</p> <p>4. Click the Execute button.</p> <p>5. Once the report appears scroll to the bottom of the page to display total, press Ctrl, Alt, and Print Scrn buttons.</p> <p>6. Open a blank document in Microsoft Word.</p> <p>7. Click in the Word document.</p>	<p>(Step 6, Action 2-#4)- Must be executed at the same time as Action 1-#11 to avoid differences in totals due to timing.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 8. Click the right mouse button. 9. Click Paste. 10. Return to the displayed SAP, GR55 report. 11. Click on each of the listed business areas, scroll to bottom of page to display totals and do a screen print of each report result and paste each into the open Word document. 12. Return to the displayed SAP, GR55 report. 13. Click on Fund under Variation: Characteristics. 14. Click the small white arrow next to Fund Set ID under Variation: Fund. 15. Click on the screen next to the blank space (this indicates a blank fund). 16. Once the report appears, press Ctrl, Alt, and Print Scrn buttons. 17. Click in the open Word document below previous print screens. 18. Click the right mouse button. 19. Click Paste. 20. Add header to each page "Center Abbreviation, underscore, Business Area, underscore, GR55ALC, underscore, mm/dd/yyyy. 21. Click Microsoft Office button at the top left of screen. 22. Click 'Save as'. 23. Click drop-down to display path beside 'Save in'. 24. Click NSSC shared drive N. 25. Scroll to Financial Accounting Branch folder and double click on it. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>26. Double click on FBWT folder.</p> <p>27. Double click on correct Center folder.</p> <p>28. Double click on correct month folder.</p> <p>29. Double click on the current day folder.</p> <p>30. Name file as Center abbreviation, underscore, GR55ALC, underscore, monthdayyear (mmddy), initials of originator.</p> <p>31. Click Save button.</p> <p>32. Note any differences between the totals on the report run by BA and the totals on the report run by ALC. Investigate and report any differences needing corrective action.</p> <p>e. Action 5. Run SAP 224 to check for negative disbursements for miscellaneous receipt funds. Run report daily.</p> <ol style="list-style-type: none"> 1. Log in SAP 2. Type the transaction code FMFG_E_SF224 in the open field on the main menu page. 3. Click green arrow, 4. Click Variant icon in top left corner next to execute icon. 5. Delete NS # from Created by box, 6. Click execute icon, 7. Highlight Variant name "Center SF224" from Variant Directory and click checkmark. 8. Verify that the following boxes have the correct data on the "Selection" tab: (Company Code, ALC, Last Posting Date of Period, Fiscal Year, Fiscal Period, Full 224 Report and Local Workstation), 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	9. Click execute button, 10. SF-224 Statement of Transactions detail report will appear. 11. Scroll down and search for AOF 801099, 801435, 803200 & 803220 activity. 12. Note any amount reported under the heading “Gross Disbursements” for above AOFs. Notify appropriate functional area to correct any amount under “Gross Disbursement” before month end SF224 reporting.	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 38 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p><u>Step 7</u></p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Automated ACaRT Reconciliation Report Daily</p> <p>Compile Reconciliation Documents and ACaRT Reconciliation Report</p>	<p>a. Purpose: Automated ACaRT reconciliation report process in ACaRT database.</p> <p>b. Frequency: Each workday for prior day's activities during period.</p> <p>c. Action 1. Log into ACaRT to run automated reconciliation report. Validate that all Treasury items have been entered in SAP or that outstanding items and clearing of prior month Statement of Differences (SOD) are captured and analyzed.</p> <ol style="list-style-type: none"> 1. Access the ACaRT via intranet at https://acart.nssc.nasa.gov. 2. Select Tools tab from Main Menu. 3. Select Reconciliation Report from the drop-down box. 4. Select the desired fiscal year from the drop-down box next to 'Fiscal Year'. 5. Select the desired business area from the list under 'Business Area'. 6. Select the desired accounting period from the list under 'Accounting Period'. 7. Click Execute Query button. 8. Validate SAP control totals on report with SAP transaction register totals by (disbursements, Letter of Credit LOC, Deposits). 9. Validate Treasury control totals on report with Treasury reports (TDO, IPACs, Deposits). 10. Check for items that wash (debit and credit = zero) but are still reported on the reconciliation report (ex. reversals, DRNs). 11. Conduct analysis of outstanding variances between SAP and Treasury. 	<p>(Step 7, Action 1.) SAP control totals for disbursements, LOC and deposits are automatically populated at the top of the Automated ACaRT Reconciliation Report. The LOC column below the SAP column is a validation for (1010.2000, 1010.2500 and 1010.2999).</p> <p>(Step 7 Automated ACaRT Reconciliation Tips) The ACaRT reconciliation report calculates the differences between the amounts posted in the current period in SAP per the transaction register and the Treasury transaction amounts for the current month.</p> <p>IPACs – Prior month entries should clear a Statement of Difference with Treasury for the month the IPAC occurred or current month outstanding IPACs not recorded in SAP.</p> <p>Variances on the RFCVar report can be caused by 1) payment confirmations from Treasury not posted into SAP or 2) Treasury</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>12. Check for offsets between deposit and disbursement accounts.</p> <p>d. Action 2. Review all sections of the reconciliation report for items matching in Treasury and SAP but still listed as outstanding on the reconciliation report. Some items may not match because of incorrect information in the SAP reference field or incorrect document dates. Use the wash feature to delete those items.</p> <ol style="list-style-type: none"> 1. Select "W" for first item that matches and enter wash comment in box under Document Wash. 2. Select Enter Button. 3. Confirm comment and click "X" to close comment box. 4. Click Execute Query to refresh the reconciliation report and the item should no longer appear. 5. Continue this process until items have been researched and corrected. Common differences include: reversals incomplete; DRNs missing or incorrect; document date incorrect; payroll or Permanent Change of Station PCS taxes. 6. Next complete the comment section of reconciliation report by selecting the pencil and typing in the appropriate reason for the item. 7. Comments should reference who has action (NSSC/Center/Agency) and what is pending (cost/funding/GPO/GSA/support documentation, etc). 8. Click refresh icon after making additions or deletions to report. 9. Click export results to excel button to 	<p>errors such as duplicate posting or non-posting of data, or 3) reversals out of SAP that did not get re-entered into SAP with DRN number or to go with a canceled payment.</p> <p>Variances on the DepVar report can be caused by 1) prior month deposit clearing in current month, or 2) current month outstanding deposits not reported in SAP.</p> <p>UnidVar – items that do not clear a current or prior month Treasury item should have an offsetting entry to wash the 1010 posting to zero.</p> <p>SAP Transaction register – can be utilized to assist with variance identification since the report can be filtered, sorted, subtotaled by any of the header items. May be helpful to see totals of document number for reversals (ZR) and re-entries (KZ) to compare and see which reversals have been re-entered in full, versus partial entries.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 40 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>save report.</p> <p>10. Save excel report to following path N:\FAB\FBWT\Center\Center ACART RECON Month YYYY\Center Recon MM-DD-YYYY initials. Continue to review reconciliation report for transactions that need to be adjusted so that daily differences between SAP and Treasury for disbursements, LOC and Deposits will be zero.</p> <p>e. Action 3: Run SAP transaction register for 1010 accounts and copy and paste results to automated ACaRT reconciliation report saved to excel.</p> <ol style="list-style-type: none"> 1. Log into SAP. 2. Type FMFG_E_TRANS_REG in the open field at the top left of the main menu screen. 3. Press enter or click green checkmark. 4. Enter the correct fiscal year in the field next to 'Fiscal Year' in the General section at the top of the screen. 5. Enter the correct posting period to be viewed in the field next to 'Posting Period'. 6. Enter entry date corresponding to the first day of the month in the first field next to 'Entry Date' and enter the entry date of the previous calendar day in the second field; (e.g. 4/1/08 to 4/20/08). 7. Remove data from the Funds Center field in the Specific Options section. 8. Enter the correct business area in the field next to Business Area in the Specific Options section. 9. Enter 1010.1000 to 1010.9999 in the fields next to Account Number in the 	<p>(Step 7, Action 3-#4 and #5)-See Appendix F, Fiscal Years and Fiscal Periods.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Specific Options section.</p> <ol style="list-style-type: none"> 10. Uncheck 'Show by Original Document' box in the Options section. 11. Uncheck 'Fill Text Descriptions' box in the Options section. If available, click in the field next to Layout. 12. Click on correct layout. 13. Click Execute icon (clock). 14. When report displays, click the "buttons" next to each account number to compress the details and only show the totals in the Debit Amount, Credit Amount, and Transaction Currency columns. 15. Press Ctrl, Alt and Print Screen to make a print screen of the transaction register page. 16. Open the current saved copy of the automated ACaRT reconciliation report from N:drive, Financial Accounting Branch, FBWT, Center folder, month folder. 17. Click in the current day automated ACaRT reconciliation report below the last row. 18. Click the right mouse button 19. Click 'Paste' to paste the transaction register print screen on the page. 20. The automated ACaRT reconciliation report transactions will be used to update the daily SOD report. 	
<p><u>Step 8</u></p> <p><u>NSSC FBWT Service Provider</u></p>	<p>a. Purpose: Review ACaRT and SAP reports and ACaRT Reconciliation spreadsheet to monitor reconciliation status, provide guidance, coordinate correction postings, review status of</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 42 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
FBWT Reconciliation Daily/Weekly Cash Reconciliation Review and Status	<p>variances for aging and provide updates to OCFO and Centers.</p> <p>b. Frequency: Each workday for previous day's activity as needed or specified day each week of the report period.</p> <p>c. Action 1. Retrieve and review ACaRT and SAP reports developed in Steps 2 – 6 above.</p> <ol style="list-style-type: none"> 1. Retrieve IPACVar report, RFCVar report, DepVar report, UnidDRN report, GR55BA, GR55ALC and Recon Summary spreadsheet from N:drive, Financial Accounting Branch, FBWT, Center folder, Month folder, Current day folder. 2. Review balances and variances for completeness. Update SOD spreadsheet with the items from the Summary recon worksheet for prior month that have cleared in SAP during the current period. Make sure to include the date cleared, SAP document number, and amount cleared. 3. Assist and guide in identification of any remaining variance amounts. 4. Communicate and coordinate with NSSC and Center functional area leads and users on any correction postings as necessary. 5. If necessary, submit Service Request (SR) to Competency Center for any system related issues. <p>d. Action 2. Review SAP 224 balances at least weekly.</p> <ol style="list-style-type: none"> 1. Log into SAP. 2. Type FMFG_E_SF224 in the open field at the top of the main screen. 3. Click the green checkmark. 	<p>(Step 8, Action 2-#13)- Document dates on cash clearing documents drive Section II and III of the SAP 224.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 43 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p><u>Step 9</u></p> <p><u>NSSC FBWT Service Provider</u></p> <p>Create Statement of Difference report for un-reconciled transactions</p> <p>Statement of Difference</p>	<ol style="list-style-type: none"> 4. Click the 'Get Variant' icon (stair steps). 5. Delete user ID from the Created by field. 6. Click Execute icon (clock). 7. Select the correct Center's variant by clicking on it to highlight it. 8. Click the green checkmark. 9. If necessary, change the 'Last Posting Date of Period' to the last day of the report month. 10. If necessary, change the Fiscal Year. 11. If necessary, change the Fiscal Period to the period corresponding to the month to be reported. 12. Click 'Execute' icon (clock). 13. Review SAP 224 Sections II and III for amounts on prior month dates. 14. Determine if amounts in prior month lines were created because of incorrect document dates or reversals, or are reflected correctly. 15. If amounts are posted with incorrect document dates contact functional areas to make the correction. <p>If necessary, contact functional area's lead to coordinate correction of document dates.</p> <p>The FBWT SP creates a SOD Report to identify any transactions (e.g., IPACs, cancelled checks, collections, disbursements) that remain un-posted after the reconciliation.</p> <p>The FBWT SP reports the unmatched items to the NASA Center in the CMP along with the submission of the FMS224 package.</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>(SOD) Report</p> <p>Daily</p> <p>Capture prior and current month outstanding transactions</p>	<p>Note: The SOD spreadsheet is included with the 224 packages as well as the CMP packages.</p> <p>a. Purpose: Allows NSSC, Center and Agency to properly and accurately keep track of SODs at the transaction level and monitor their progress/clearing.</p> <p>b. Frequency: Each workday for prior day's activities during period.</p> <p>c. Action 1. At beginning of each month copy SOD report from previous month end. Retrieve file from following path N:drive, Financial Accounting Branch, FBWT, Center, Month.</p> <p>1. Report header should be "Statement of Difference (SOD) – Center – reconciliation as of Month Day YYYY.</p> <p>2. Disbursements column headings should be Treasury Date, Item/DRN, Reason, Beginning Balance, SOD Creation/Clearing Date, SAP Doc#, Amount Cleared and Ending Balance.</p> <p>3. Collections column headings should be Beginning Balance, SOD Creation/Clearing Date, SAP Doc#, Amount Cleared and Ending Balance.</p> <p>4. The reporting requirement for publishing the SOD on the FM web page for Center review states that the SOD reports for each Center will be available beginning by the end of the 6th working day of the month. The Center SODs will be uploaded to the web every day by close of business for previous day activity.</p> <p>5. The ending balance for each month that had activity should become the beginning balance listed by individual transaction item which still has an outstanding balance.</p> <p>6. Compare your new beginning balance to</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 45 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>the GOALS II Disbursements and Deposits reported at the end of the previous month.</p> <p>7. Delete lines that have a zero balance, such as manual adjustments and offsets.</p> <p>8. The ending balance for partially cleared transactions will become the current month beginning balance.</p> <p>9. The SOD order should be to record oldest months to current month outstanding activity.</p> <p>10. Each month with outstanding disbursement and/or collection transactions should have a total line (e.g. Total Month YYYY SOD). Each month's total line should have a calculation for total beginning balance, total amount cleared and total ending balance per month.</p> <p>11. The following calculations should be shown at the bottom of each Center's report. Net current Month SOD, Total SOD ≤ 60 Days, Net Prior Month SOD, TOTAL CENTER SOD and Net Total SOD.</p> <p>12. All Center SOD reports will follow the sort order below for monthly transactions:</p> <ol style="list-style-type: none"> a. Manual 224 adjustments (Disbursements first, then Collections); b. Manual Offsets (Disbursements first, then Collections); c. Offsets regardless of which side it started on (Disbursement or Collection); d. PM/PY Item Previously Adjusted (Disbursements first, then Collections); e. BA/ALC Variance (Disbursements first, then Collections); and 	<p>Note: When reviewing the offset explanation, verify that the reason in the SOD is "Offset between 1010.XXXX &</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>f. Rest of Transactions (Disbursements first then Collections).</p> <p>13. If prior month reversal transactions are outstanding at month end, they must be moved to current month per direction from OCFO (see SR# 222860).</p> <ul style="list-style-type: none"> Roll Reversals into CM SODs: Any reversals that are posted during the month and not re-entered and cleared to cash prior to month end will be rolled up into current month SODs using the date that the reversal was posted in the system (reversal entry date). When the documents are finally re-entered and cleared to cash in SAP, another manual adjustment will need to be made to move the newly created SOD into the month that the reversal occurred so the 2 SODs match/wash each other in the appropriate month. Otherwise SODs will be created between months. <p>14. Verify all formatting and formulas.</p> <p>15. Unhide section used to validate total SOD to automated ACaRT reconciliation by disbursement and collection balances.</p> <p>d. Action 2. Complete your daily SOD and validate that disbursements and collections agree with ACaRT reconciliation balance for the day. SOD spreadsheet should be saved with curser in cell A1 so that when the spreadsheet is opened it will always be at the top of the page. Log into Techdoc and save each Centers' daily Statement of Difference (SOD) file. The SOD saved in Techdoc will be automatically uploaded each day to the FM FBWT Community web page for access by</p>	<p>1010.XXXX”</p> <p>Note: When a Fedmil is carried from the prior month as an SOD, add a comment to include the PO#, line #, and the original amount of the IPAC. (Use a “review” comment, so the comment does not print on the spreadsheet).</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>NASA Centers.</p> <ol style="list-style-type: none"> 1. Access NSSC Techdoc Login via intranet at https://dm.nssc.nasa.gov. 2. Enter your Username and password for Techdoc 3. Click on the FM “cabinet.” 4. Click on the “FAB” yellow folder. 5. Click on the “FBwT” yellow folder. 6. Click on the “FY_YYYY” yellow folder. 7. Click on the “Center_BA” yellow folder. 8. Click on the “SOD” yellow folder. 9. Click on the “white sheet of paper.” 10. Click on the word “Reserve” in the gray area on the left of the screen. 11. Type “Update to website” in the “reason” box and click “OK.” 12. Click on the word “Replace” in the gray area on the left of the screen. 13. Type “Update to website” in the “reason” box and click “Next.” 14. Click on the “Browse” button to find the current SOD file and populate the “File” box. 15. Follow the path to locate the latest version of the SOD “N:/Financial Accounting Branch/FBWT/Center/FY YYYY/Month YYYY/Center_BA Month YYYY SOD.” 16. Click on the SOD file to populate the “File” box in Techdoc. The “Fetch Access” box should be “Normal”. The “Keep Document reserved after replacing it” should be “unchecked.” 17. Click the “OK” button to proceed. 18. Click on the word “Release” in the gray 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>area on the left of the screen.</p> <p>19. Use the number in the dropdown box next to “Generation” to populate the “Revision” box.</p> <p>20. Type “update for website” in the box next to “Reason” and then click the “Next” button.</p> <p>21. Uncheck the box next to “render the Generation to a watermarked PDF file and click “OK.”</p> <p>22. Click on the disk on the left side of the generation number to view the SOD spreadsheet.</p> <p>e. Action 3. All Center SOD spreadsheets can be viewed and downloaded from the FM FBWT Community page daily. The SOD data posted to the web will be as of the previous day activities.</p> <p>1. Launch NSSC internal Web homepage.</p> <p>2. Click on “NSSC Customer Service” at top of homepage.</p> <p>3. Click on “Financial Management” under NSSC Communities on left side of page.</p> <p>4. Click on “FBWT” tab.</p> <p>5. To open each Center’s “Current Month SODs” file double click and click “Open” from the File Download screen to display the Center SOD.</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>Step 10</p> <p><u>NSSC FBWT Service Provider</u></p> <p>SOD Format Verification</p> <p>Daily</p> <p>Post SOD on FM Community Web page</p>	<p>a. Purpose: Verify Center SOD spreadsheet formats</p> <p>b. Frequency: Each work day for previous day's activity during the report period.</p> <p>c. Action 1. Log into FM community.</p> <ol style="list-style-type: none"> 1. Access FM community via intranet at https://www.nssc.nasa.gov/portal/site/fmcommunity. 2. From Main Menu select FBWT tab. 3. Click on "Current Month SODs" and verify: <ul style="list-style-type: none"> a. Date is correct ("data as of" date and "reconciliation" date are correct; b. Document opens with the top in the upper left; and c. Correct Center is in the correct folder. 	
<p>Step 11</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>Bi-weekly</p> <p>Reconciling Labor/DOI Labor Cost Voucher</p> <p>DOI POD200/Labor Cost Report</p> <p>Reconcile POD200/Labor Cost Report (Control Activity)</p>	<p>a. Purpose: Validate postings in SAP for payroll/labor equal source document POD200/Labor Cost Voucher from Dept. of Interior (DOI).</p> <p>b. Frequency: Bi-weekly upon running of DOI POD200/Labor Cost Voucher Report from WebAccess Tool (WAT).</p> <p>c. Action 1. Retrieve DOI POD200 and Labor Cost Voucher and compare to postings in SAP transaction register.</p> <ol style="list-style-type: none"> 1. Retrieve Center POD200 and Labor Cost Voucher from N:drive, Financial Accounting Branch, FBWT, Center, Month. 2. Retrieve printouts of SAP transaction register showing the totals of 1010.6100 for XD document type postings and KZ PCS Tax postings. 	<p>Note: The FBWT SP runs the SAP Transaction Register for Payroll/Labor Disbursements (doc type AR, XD, XB, and KZ) with a SAP filter specific to PCS tax amounts.</p> <p>(Step11, Action 1-#2)- POD200 and Labor Cost Vouchers for each center are sent to the NSSC Customer Contact Center via e-mail distribution every other Thursday.</p> <p>(Step11, Action 1-#3)- PCS taxes are not paid every pay period so</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 3. Add posting amounts for PCS Taxes to the XD amount. 4. Compare the total from Action 1 #3 and #4 above to the 'Total Charge to Appropriation' on the POD200 and Labor Cost Voucher. 5. If a variance exists, e-mail Center Labor Analyst or functional lead for explanation/resolution of variance. 6. Receive response from functional areas on status of variances. 7. Rerun the transaction register after the variance is reported resolved to verify completion. 8. Retain the SAP transaction register printouts behind the POD200 and Labor Cost Voucher in the monthly file with all other hardcopy documentation from previous steps. 	there may not always be a printout for 1010.6100, KZ PCS Tax documents.
<p>Step 12</p> <p>NSSC FBWT Service Provider</p> <p>FBWT Reconciliation</p> <p>Monthly</p> <p>Reconciling HHS/Letter of Credit</p> <p>Review HHS/Letter of Credit Report Appropriations Report (Control Activity)</p>	<ol style="list-style-type: none"> a. Purpose: Validate postings in SAP transaction register (NMO only) to accounts 1010.2000 and 1010.2999 match the total drawdown amounts are cleared by postings to account 1010.2500 per Health and Human Services (HHS). b. Frequency: Monthly before the last calendar day of the report month. c. Action 1. Review 1010.2000, 1010.2500 and 1010.2999 postings in SAP transaction register for (NMO only). <ol style="list-style-type: none"> 1. Review daily transaction register for (NMO Only) LOC activity. Verify that account 1010.2500 clears 1010.2000 and 1010.2999 activity. 2. Log into SAP. 3. Type transaction code FMFG_E_TRANS_REG in the open 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>field at the top of the main menu.</p> <ol style="list-style-type: none"> 4. Click the green checkmark or press Enter on the keyboard. 5. Enter the correct fiscal year in the field next to 'Fiscal Year' in the General section of the screen. 6. Enter the posting period for the report month being reconciled in the field next to 'Posting Period'. 7. Enter the correct Center BA in the field next to 'Business Area' in the Specific Options section of the screen. 8. Click on the multiple selection button (box w/yellow arrow) to the right of 'Account' fields. 9. Click the 'Select Single Values' tab. 10. Under Single Value type 1010.2000. 11. Press Tab twice. 12. Type 1010.2999 on the second line. 13. Press Tab twice. 14. Type 1010.2500 on the third line. 15. Click 'Copy' icon (clock) on the bottom left of the box. 16. Delete any values in the Funds Center field. 17. Uncheck the 'Show by Original Document' in the Options section at the bottom of the page. 18. Click the Execute button (clock). 19. Once the report appears, click the Change Layout button (Rubik's cube). 20. Click the Transaction Currency from the right hand box. 21. Click the arrow pointing left to add the selection to the left hand box. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ul style="list-style-type: none"> 22. Click the green checkmark. 23. Click the Account header on the report. 24. Click the Subtotal button. 25. Click the 'Customizing of Local Layout' icon. 26. Click 'Hardcopy' to print a copy of the screen. 27. Compare the total of 1010.2000 and 1010.2999 per the SAP transaction register to the HHS/LOC documentation received from the Center. 28. Identify variances. 29. E-mail Center/NSSC Accounts Payable AP LOC processor or functional lead for explanation/resolution of variance if not already provided. 30. Receive response from functional areas on status of variances. 31. Rerun the transaction register after the variance is reported resolved to verify completion. 32. Retain the SAP transaction register printout behind the LOC documentation in the monthly file with all other hardcopy documentation from previous steps. 	
<p>Step 13</p> <p>NSSC FBWT Civil Servant & Service Provider</p> <p>Cash Clinic</p>	<p>a. Purpose: Represent NSSC in telecom with OCFO and Centers to discuss issues that affect Cash.</p> <p>b. Frequency: Determined by the OCFO Data Analysis Branch DAB</p> <p>c. Action 1. Review Center SODs in preparation to give NSSC status on uncleared SOD's.</p> <p>1. Communicate what action is needed to</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>clear SOD</p> <p>2. Take notes on telecom items discussed and forward to functional areas for resolution.</p> <p>Step 14</p> <p><u>NSSC FBWT Civil Servant Oversight Sub Team</u></p>	<p>a. Purpose: Review SOD spreadsheets and ACaRT Reconciliation Report.</p> <p>b. Frequency: A maximum of one week prior to month end.</p> <p>c. Action 1. Review SOD Spreadsheets using ACaRT Reconciliation report to validate data.</p> <p>d. Action 2. Document quality control metrics by creating a CR/Quality tab entry for corrections required by the Service Provider and route the ticket to FBWT Level 2 for resolution.</p>	
<p>Step 15</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>Month End Reconciliation</p> <p>Verify Closing Totals (Control Activity)</p> <p>Review Month-end Transactions (Control Activity)</p>	<p>a. Purpose: Finalize and minimize month-end variances, prepare and submit FMS 224.</p> <p>b. Frequency: Monthly</p> <p>c. Action 1. Communicate with functional areas to finalize disposition of current and prior month variances and statement of difference items in an effort to prevent or clear a Statement of Difference between SAP and Treasury.</p> <p>1. Review remaining IPAC, RFC, Deposit, and outstanding SAP transaction variances with FBWT CS (last week of month).</p> <p>2. Calculate the total amount cleared and note on worksheet.</p> <p>3. FAB conducts status meeting to review remaining current and prior month variances with functional leads</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Prepare FMS224 Report	<p>as needed.</p> <p>d. Action 2. Prepare and print final documents to support FMS224 transmission (SAP 224), Transmission Summary worksheet comparing total Treasury amounts to SAP 224, SOD matrix.</p> <p>Once all differences have been reconciled, the FBWT SP reviews and prepares the FMS224 package. He/she then forwards the proposed FMS224 package and all supporting documentation to the FBWT CS Accountant to review and approve the FMS224.</p> <ol style="list-style-type: none"> 1. Use directions from Step 6, Action 5 to generate and print final SAP 224. 2. Retrieve and print final Recon Summary spreadsheet. 3. Review SAP 224 and Recon Summary spreadsheet. 4. Determine if manual adjustment to FMS 224 is needed. 5. Prepare FMS 224 template using SAP 224 appropriation symbols and amounts in columns 2 and 3 and if necessary, add a new line with the amount of adjustment and the proper appropriation symbol. 6. Retrieve and print final Treasury reports for IPAC, TDO Payments, and Deposits for current month. Re-run these reports on the 2nd business day to ensure the totals have not changed and provide the updated reports in the 224 package. 7. Retrieve Transmission Summary worksheet from prior month folder in N:drive, Financial Accounting Branch, FBWT, Center, Month. 8. Populate the amount fields for each 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Treasury report section with the corresponding amounts from the current month reports.</p> <p>9. Type in amount of SAP 224 Net Section 1 total in proper field on Treasury vs. SAP224 worksheet.</p> <p>10. Difference should be the total of prior month statement of difference items cleared in current month and new current month statement of difference items. If the amounts do not equal, perform research as needed to ensure they equal (\$0 variance/difference)</p> <p>11. Compile above documentation.</p> <p>e. Action 3. Enter data from SAP 224 or 224 template into Treasury GWA FMS 224 and print copy for review.</p> <p>1. Navigate to the GWA website and log in.</p> <p>2. Click on Transactions. Click on Agency Transaction Module. Click on the link under new Transactions: Classification Transactions and Accountability.</p> <p>3. Select the appropriate ALC for your Center. The Agency Transaction Module will start you off with 5 rows. Count the number of AOFs on your SAP 224. Type in the number of additional rows needed after row 5.</p> <p>4. Click on “Add more rows”. You should now have enough rows to list all AOFs for your Center.</p> <p>5. Copy the AOFs from your SAP 224 entry file over to the GWA CTA form. Use the same order as stated on the SAP 224. Complete this step before entering the Gross Disbursements and Receipts and Collections amounts.</p>	<p>(Step 15, Action 3): 1) FMS 224 Section I, Column 2 is receipts and collections amounts; Column 3 is disbursement amounts, 2) Net Total, Section II must agree with Net Total, Section 1, 3) Save data entry every few minutes to avoid losing data if connection is lost , 4) Net total, Section III must equal zero.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 56 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>6. Next copy the Gross Disbursements and Receipts & Collections amounts over to the GWA Classification Transactions and Accountability CTA form in the same order stated on the SAP 224. The amounts should be matched up with the proper appropriations. Next click on “Payments” located on the left middle section of form after Reclassification. On the payment screen you will need to enter the amount of “Payment Transactions” accomplished this month.</p> <p>7. Use the total current month figure from the “Manual calculation of control totals of Disbursements and Collections for Section II and Section III of the 224 or Transmission Summary Report”. Next, click the “Add Prior Month” button to include any prior months with a balance. These amounts should be taken from the “Manual calculation of control totals of Disbursements and Collections for Section II and Section III of the 224 or Transmission Summary Report”. Select the appropriate month and year and then paste in the value from your SAP 224 worksheet.</p> <p>8. Click the “Add Prior Month” button again to add additional months if there are any. Next copy the collections received this month from the “Manual calculation of control totals of Disbursements and Collections for Section II and Section III of the 224 or Transmission Summary Report”. It is the amount to the right of “DEDUCT: Collections Received Current Month (Net) and Classified in Section I”. Click Print icon to print saved FMS 224 report.</p>	<p><u>Note: Check figure for Current Month Disbursements Section II:</u></p> <p><i>Total Treasury current month disbursements – Total current month SOD= Current Month Disbursements Section II</i></p> <p><u>Note: Check Figure for Current Month Deposits- Section III:</u></p> <p><i>Total Treasury Current Month Deposit – Total Current Month = Current Month Deposit Section</i></p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>9. Paste the amount in the block on the CTA form and then click on collections up at the top of the GWA CTA form.</p> <p>10. Enter the current month deposit amount from the “Section III – Status of Collections” in the block to the right of “This Month”.</p> <p>11. Next, click the “Add Prior Month” button to include any prior months with a balance.</p> <p>12. Once updated your Net Total, Section 3 should equal zero.</p> <p>13. Click on the “Out of Balance” link at the top. If you are in balance, it will be displayed here.</p> <p>14. Next click the “Save Incomplete” button.</p> <p>15. Next validate that the data entered on the GWA CTA matches the SAP 224 data.</p> <p>16. Select “PDF” icon and print a copy of the completed GWA 224.</p> <p>17. Once you have determined that the information is correct you can log off of GWA.</p> <p>f. Action 4. Compile printed FMS 224 and supporting documents and submit for review and approval to transmit on the 3rd workday.</p> <p>1. Compile printed documentation from Step 16 Actions 2 and 3.</p> <p>2. The 224 will only be transmitted after the package has been reviewed and has received the final approval from FAB and DAB.</p> <p>3. Print a final copy of the GWA FMS224 to be signed by the FAB Chief.</p>	///.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>Step 16</p> <p><u>NSSC FBWT Civil Servant Oversight Sub Team</u></p> <p>Review and Approve FMS224 (Control Activity)</p>	<p>a. Purpose: Review FMS 224 package.</p> <p>b. Frequency: Second business day of each month for previous month end.</p> <p>c. Action 1. Review and validate the entire FMS 224 package.</p> <p>1. Verify FMS 224 packages contain the following supporting documentation:</p> <ul style="list-style-type: none"> a. GWA Statement of Transactions b. Section II and Section III Worksheet c. Transmission Summary – Example “KSC Treasury vs. SAP” d. SAP 224 e. Center SOD f. Treasury (GWA – TDO Payments) g. Treasury (GOALS II – Deposits) h. Treasury (IPACs Sent) i. Treasury (IPACs Received) j. Transaction Register k. Any emails or correspondence relevant to the 224 and for manual adjustments or approvals <p>2. Validate accuracy of FMS 224 package documentation:</p> <ul style="list-style-type: none"> a. Review Transmission Summary to validate Treasury reports are correct on the Transmission Summary (see Treasury reports above). <ul style="list-style-type: none"> i. Validate ALC. ii. Validate reports have 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ul style="list-style-type: none"> correct report period. iii. Validate month and year. iv. Validate dollar amount. v. Validate deposits in transit. vi. Validate SAP total. vii. Validate adjustments to SAP and supporting documentation. b. Review SOD to Transmission Summary: <ul style="list-style-type: none"> i. Validate month cleared on SOD is same as Transmission Summary. ii. Validate amount cleared on the SOD is same as Transmission Summary. iii. Validate disbursement/collecti on classification is correct. c. Review Section II and Section III. <ul style="list-style-type: none"> i. Validate prior month SODs are correct. ii. Validate prior month dollar amounts are correct and have the correct month/year referenced. iii. Validate Section II and Section III 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>breakdown and summary amounts equal.</p> <p>iv. Amounts of Section II and III breakdown and summary should match back to the Transmission Summary.</p> <p>d. Review SAP to GWA.</p> <p>i. Review SAP appropriation line by line to ensure appropriation is correct to GWA.</p> <p>ii. Review SAP dollar amounts line by line to ensure dollars are equal to GWA and any manual adjustments are on separate lines.</p> <p>e. Supporting documentation.</p> <p>i. Validate delegation of authority communication is attached.</p> <p>ii. Validate footnotes on SAP 224, if applicable.</p> <p>iii. Validate all supporting documentation is attached, including approval e-mails.</p> <p>f. Review Transmission Summary for the following:</p> <p>i. In the header, make sure the Center, Treasury verse SAP</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>is stated, month, and year is listed and correct.</p> <p>ii. Top section of the Transmission Summary, use the following Treasury reports:</p> <p>*IPACs Sent;</p> <p>*IPACs Received;</p> <p>*TDO Payments; and</p> <p>*Deposits.</p> <p>*Show deposits in transit if any *All of the above will be the Treasury total.</p> <p>i. SAP 224 (Statement of Transactions)</p> <p>* Net Total – Section 1 –</p> <p>* Show manual adjustments to SAP, if applicable</p> <p>* Show manual adjustments to SAP for BA/ALC if applicable.</p> <p>* All of the above will be SAP adjusted total.</p> <p>i. Difference= (Treasury Total – adjusted SAP total.)</p> <p>ii. Bottom section of the Transmission Summary, use one line for each month's SOD.</p> <p>*Clearing of prior month SOD for disbursements –amount cleared from SOD.</p> <p>*Clearing of prior month SOD</p>	<p>Note: If GWA is unable to be used to transmit</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>for collections-amount cleared from SOD</p> <p>*Show deposits in transit if any and the month and year. Show the deposit in transit amount to the right. Do not add the deposit in transit amount in the total.</p> <p>*SOD for current month Disbursements-ending balance from SOD.</p> <p>*SOD for current month Collections-ending balance from SOD but sign is reversed from SOD</p> <ul style="list-style-type: none"> i. Current month disbursement and collection SOD and prior month SOD amounts cleared should match back to the difference total. ii. The bottom line total should be zero to show that all differences between the SAP adjusted amount and Treasury have been accounted for. <p>3. Validate 224 Section II and III template</p> <ul style="list-style-type: none"> a. Check the following: <ul style="list-style-type: none"> i. SAP 224 = amount from SAP 224 for all months ii. Document date corrections, RFC corrections, or any necessary adjustments have 	<p>the 224, then the 224 can be transmitted to Treasury by faxing a hardcopy or by e-mailing it to FMS. This option would be used only with approval from Treasury, if Treasury systems are down or in the case of an NSSC emergency situation such as when evacuated to an alternate work location during a natural disaster.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>adequate descriptions.</p> <p>iii. All prior month totals should match with the prior month clearing totals on the SOD (Prior month deposit will have the reverse +/- sign that is on the SOD spreadsheet)</p> <p>iv. Ensure month and year match with amount clearing on SOD</p> <p>v. Net Total, Section II from template should equal Net Section I and II from SAP 224</p> <p>b. Section II and Section III- Control Totals of Disbursements and Collections.</p> <p>i. Amounts clearing for current month and prior months are populated from data in Section II and Section III Summary.</p> <p>ii. Validate months in boxes at the top of template agree with the SOD spreadsheet</p> <p>c. Check figure for current month- Section II and Section III.</p> <p>i. Disbursements: Total Treasury current month disbursements minus total current month disbursement SOD= current month disbursements</p>	<p>Note: All reports in the package must show that they were printed with the current day's date (data as of the second business day).</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p><u>NSSC FAB Lead</u> Review and Approve FMS 224</p> <p><u>NSSC Chief, FAESB</u> Review and approve FMS224 (Control Activity)</p> <p><u>NASA HQ Chief, DAB</u> Review and approve FMS 224</p>	<p>Section II.</p> <p>ii. Collections: Total Treasury current month subtotal deposit minus total current month deposit SOD=current month deposit Section III</p> <p>d. Action 2. Document quality control metrics by creating a CR/Quality tab entry for corrections required by the Service Provider and route the ticket to FBWT Level 2 for resolution. Return package to the SP Accountant for correction.</p> <p>e. Action 3. Revalidate any returned packages and submit to NSSC FAB Lead for review.</p> <p>f. Action 4. The NSSC FAB Lead reviews the FMS224 package for completeness and accuracy. If the report contains errors, the FAB Lead returns the package to the FBWT Accountant. If the package does not contain errors, the FAB Lead initials and forwards the package to the Chief, FAESB for review.</p> <p>g. Action 5. Upon approval of the FAB Lead, the Chief, FAESB reviews the FMS224 package for completeness and accuracy. If the package is complete and accurate, the Chief, FAESB reviews and initials the FMS 224.</p> <p>h. Action 6. The FBWT SP scans and saves the approved FMS 224 and supporting documentation and submits via E-mail to</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
<p>(Control Activity)</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FMS 224 Transmission to Treasury</p> <p>Submit FMS224 to Treasury</p> <p><u>NSSC Chief, FAESB</u></p>	<p>OCFO/Data Analysis Branch for review and final approval to transmit to Treasury. The FBWT Oversight team and the Lead FAB are copied on this e-mail.</p> <p>i. Action 7. The Chief, DAB at NASA HQ reviews the proposed FMS224 report for validity. If the proposed FMS224 is valid, the Chief, DAB approves and returns the request to the FAB Lead. If the request is not valid, the Chief, DAB rejects the request and any manual adjustments to the FMS224. Once all issues have been resolved, the process starts back again at Step 16 Action 2.</p> <p>j. Action 8. Transmit “saved incomplete” FMS 224 to Treasury upon OCFO/DAB approval.</p> <ol style="list-style-type: none"> 1. Receive e-mail approval to transmit FMS 224 from OCFO/DAB on third workday of month following report month. 2. Log in to Treasury GWA and click on “Classification Transactions and Accountability” under pending transactions. Click “Certify” button at bottom of form to Transmit FMS224 to Treasury to complete the transmission process. 3. Click “PDF” to view a complete “GWA Posted” version. 4. Print the transmitted report. Exit GWA. 5. Provide OCFO approval e-mail, any applicable delegation letters, the new transmitted FMS224 and the latest 	<p>Note: The GWA pre-transmitted FMS 224 should be printed on and reflect the current day’s date (3rd business day).</p> <p>Note: If changes are made to the SOD after the 224 submission, make sure the updated version is included in the scanned TechDoc package. Also, be sure to send your Center’s DAB Point of Contact POC a copy.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Review submitted FMS224	<p>224 package to Chief, FAESB for final approval and signature.</p> <p>6. Retain all documentation in the monthly folder with all other hardcopy documentation from previous steps.</p>	
<p>Step 17</p> <p><u>NSSC FBWT Service Provider</u></p> <p>FBWT Reconciliation</p> <p>Monthly</p> <p>Document Retention, Retrieval and Availability for Center View (TechDoc posting)</p>	<p>a. Purpose: Collect monthly FMS 224 and backup documentation and save scanned Center packages in designated folder on N:drive for automated electronic upload by Document Imaging to save in Tech Doc. Make monthly submitted 224 package available for Centers using Secure File Server.</p> <p>b. Frequency: Monthly</p> <p>c. Action 1. Prepare monthly FMS 224 package to be scanned and electronically uploaded into Techdoc.</p> <ol style="list-style-type: none"> 1. Collect monthly FMS 224 documentation to be uploaded to Secure File Server. 2. Scan each Center's monthly FMS 224 package and save to N:drive, Reports, FY_YYYY – 224s_CMPs FIDOs and Revisions by Center, Center, 224, Month YYYY. Name 224 packages as follows: Center Month YYYY FINAL FMS 224 Package.pdf. 3. Next right click on the file that you just created. 4. Choose copy and save a copy of the file with the following name FBWT-Center-Month YYYY~FY_YYYY~Center_BA~224.pdf 5. Next right click on the file that you just created and cut the file. 6. Go to the following folder and paste 	<p>(Step 17, Action 1)- FMS 224 documentation for Center view should include copies of the signed, transmitted FMS 224, final SAP 224, any manual adjustments with explanation, OCFO approval e-mail, approved pre-transmitted 224, Delegation of authority letters (if applicable), SOD spreadsheet, final Treasury reports, Transmission Summary worksheet.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>the file. N:Document Imaging, 224.</p> <ol style="list-style-type: none"> 7. The file will be automatically pulled from this folder and placed in the correct folder in Tech Doc. 8. Log into Tech Doc and validate that the file is in the correct folder. <p>d. Action 2. Upload Centers' monthly 224 packages to Secure File Server. Sign into https://securefs.nssc.nasa.gov.</p> <ol style="list-style-type: none"> 1. Click "Folders" on left side of screen. 2. Click "Distribution" under list of folders and files. 3. Click "FM Agency Report". 4. Click "Launch the Upload Wizard" under upload a file now. 5. Click "Add File" when box appears. 6. Browse to find path N:drive, Reports, FYYYYY – 224s_CMPs_FIDOs and Revisions by Center, Center, 224, Month YYYY for each respective Center's folder. 7. Highlight correct month to make available. 8. Click "Open". 9. Click "next" once file appears in box to upload. 10. Click "Ok" when upload is complete. 11. Center 224 package will be uploaded to correct Center folder. 12. Go to Center folder and view 224 package and make sure it is saved properly. 	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
Step 18 <u>NSSC FBWT Service Provider</u> FBWT Reconciliation Reporting—FIDO	<p>a. Purpose: Provide current aging of Suspense accounts to OCFO for current month.</p> <p>b. Frequency: Monthly on 3rd and 4th workdays of calendar month following reporting month.</p> <p>c. Action 1. Run SAP GR55 report by business area to check Suspense items.</p> <ol style="list-style-type: none"> 1. Log into SAP. 2. Type the transaction code GR55 in the open field on the main menu page. 3. Click the green arrow next to the box or press Enter on the keyboard. 4. Type 'ZAOF' in the box next to Report Group. 5. Click the Execute button (clock). 6. Type the correct fiscal year in the field next to Fiscal Year. 7. Company code should be NASA. 8. Enter the correct accounting fiscal period (0-current period) in the fields next to Period. 9. Enter 1010.0000 to 1010.9999 in the fields next to 'Or Values' under Accounts. 10. Enter correct BA in the 'Or values' field under Business Area Set ID. 11. Enter NON3875 and NON3885 in the fields next to 'Or Values' under Fund Set ID (click the arrow to the right of the box to only include these values). 12. Click Execute button (clock) to begin running the trial balance report. 13. After report appears, click Report at the top left of the page when the report is ready. 14. Once the report appears, scroll to the 	Step 18-Federal Interagency Databases Online FIDO data is due monthly on the 5th workday of the month following the reporting month.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>bottom of the page where the total can be seen.</p> <ol style="list-style-type: none"> 15. Press Ctrl, Alt, and Print Scrn buttons on the keyboard to make a print screen of the page. 16. Retrieve requested report month suspense spreadsheets from N: drive, Financial Accounting Branch, FBWT, Center, FY YYYY, Month YYYY, Center FIDO (latest would be in prior month). 17. In open Suspense spreadsheet, click File. 18. Click Save as. 19. Save suspense spreadsheet as current month; e.g. April Suspense. 20. Click on the GR55 tab in the Suspense workbook (there should be three tabs – 80F3875, 80F3885, and GR55). 21. Click the right mouse button. 22. Click Paste. 23. Return to SAP, GR55 report displayed on the screen. 24. Repeat steps from Action 1-#6 through #8. 25. Enter 2400.0000 to 2400.2000 in the fields next to 'Or Values' under Accounts. 26. Repeat steps from Action 1-#10 through#15. 27. Repeat steps from Action 1-#20 through#22. <p>d. Action 2. Prepare suspense documentation and FIDO template for loading into NASA Audit Tracking Systems NATS.</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<ol style="list-style-type: none"> 1. Receive request for FIDO suspense amounts from NATS request. 2. Retrieve requested report month suspense spreadsheets from N: drive, Financial Accounting Branch, FBWT, Center, Month, Center FIDO (latest would be in prior month). 3. In open Suspense spreadsheet, click File. 4. Click Save as. 5. Save suspense spreadsheet as current month; e.g. April Suspense. 6. Update prior month budget clearing spreadsheet by deleting items that cleared during report month. 7. Move remaining suspense to proper aging section of worksheet; e.g. item that was 0-30 in prior report month would move to 31-60 section for current reporting month. 8. Insert zeros in aging section amount field if amount should be blank. 9. Check all formulas in each section and total to be sure all needed cells are captured in the formulas. 10. Verify that the amounts match the reports ran in GR55. 11. Retrieve prior month FIDO template from N: drive, Reports, Period, Center, FIDO. 12. Look at Metric #2a. Suspense Clearing (Net) Greater than 60 Days Old. 13. Note amounts reported under F3875 and F3885 as 0-60 Days and Over 60 Days – these amounts will be used in 15 below. 14. Open new FIDO template in N:drive, 	<p>(Step 18, Action 2-#1)- The spreadsheet will have a tab for each Suspense AOF 80F3875 and 80F3885.</p> <p>(Step 18, Action 2-#7)- Headings: 'Items 0-30 Days'; Items 31-60 Days'; Items Over 60 Days.</p>

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Reports, Period, Center, FIDO.</p> <p>15. Go to Metric #2a. Suspense Clearing (Net) Greater than 60 Days Old and enter amount noted in Action 2-#13 next to correct category as Prev Value.</p> <p>16. Use current budget clearing spreadsheet to get net suspense amounts by suspense appropriation symbol and age category; e.g. 80F3875 0-30 plus 31-60 or 80F3885 60-90.</p> <p>17. Enter these figures in FIDO section 2a under correct section next to correct age category.</p> <p>18. Repeat actions from Action 2-#10 through#15 to populate Metric 2b#. Suspense Clearing (absolute) Greater than 60 Days Old.</p> <p>19. Enter these figures in FIDO section 2b under correct section next to age category.</p> <p>20. Validate totals for each appropriation symbol match Treasury totals for those appropriations.</p> <p>21. Click 'Save' icon (disk) to save.</p> <p>22. Print completed FIDO sheets and supporting documentation.</p> <p>23. Date, initial and provide to SP Supervisor for review and initialed approval.</p> <p>24. SP Supervisor provides FIDO report and supporting documentation to FBWT CS FAB Sr. Accountant for review and initialed approval.</p> <p>25. FAB Sr. Accountant provides approved FIDO report and supporting documentation back to SP Supervisor. Service Provider FBWT</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Process 1 – Fund Balance with Treasury		
Process Owner Responsibilities & Activities	Description	Tips/Notes
	<p>Supervisor provides approved FIDO to SP FBWT accountant for review and upload into NATS.</p> <p>26. SP FBWT accountant coordinates receipt of AP and AR FIDO information prior to uploading into NATS.</p> <p>27. SP accountant notifies FAB Lead and Sr. Accountant when consolidation of AP, AR & FBWT data is complete and in NATS.</p> <p>28. FAB NATS Processor 1 submits completed NATS request to HQ.</p> <p>29. FBWT FIDO package is uploaded to TechDoc for storage. The path is FM/Agency_Reports/FIDO/Period/Month.</p>	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

METRICS

Initiating Office/Entity	Deliverable (Output)	Receiving Office/Entity	Metric
FAB/FBWT	Submission of FMS 224	Department of Treasury	Prepare and submit Treasury FMS 224 or supplemental by third workday of following month; Green = on 3 rd business day; Yellow = on 4 th business day; Red = on 5 th or 6 th business day.
FAB/FBWT	Metric Tracking System	NASA Headquarters	% Unreconciled Green: <=2% Yellow: >2%<=10% Red: >10%
FAB/FBWT	Metric Tracking System/FIDO	NASA Headquarters	Amount in Suspense > 60 Days Old (Absolute Value) Green: <=10% Yellow: >10% <=20% Red: >20%

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 74 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

PRIVACY DATA

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

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

SYSTEM COMPONENTS

Existing Systems

IT System Title	IT System Description	Access Requirements	IT System Interfaces
SAP/IEMP	Integrated Financial Management System	Z:AG_DISP_ONLY Z:AUD_SGLRECON Z:AGJRNLP Z:SGLCOMM Z:SGLRECON Z:SLDATVAL Z:SLEXINGN Z:SLFNIANA Z:SLJRNLP Z:SLMGTIGN	
Treasury GOALS II	Treasury system used to extract reports of SOD activity by ALC; Deposit/Debit Voucher activity	User Role from Treasury for all NASA ALCs	
Treasury IPAC	Treasury system used to extract reports of IPAC transactions for a specified time period	User Role from Treasury for all NASA ALCs	
Treasury CashLink II	Treasury system used to extract reports of deposits/debit vouchers for cash collections deposited with Treasury	User Role from Treasury for all NASA ALCs	
Treasury GWA	Treasury system used to extract reports of vendor payment schedules paid by Treasury Regional Finance Centers (RFCs); FMS 224 submission by ALC and on behalf of ALC by other agencies	User Role from Treasury for all NASA ALCs	
Pay.gov	System used for notification of EFT Cancellations	User Role from Treasury for all NASA ALCs	
Tech Doc	Document imaging system for document storage and retention	User Role at NSSC	
Competency Center Remedy	System used to submit and track IEMP Service Requests	User Role at NSSC	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 76 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

NSSC Remedy	System for tracking Help Desk requests	User Role at NSSC	
Agency Cash Reconciliation Tool	Tool used to match SAP cash transactions with Treasury transactions based on Treasury's assigned DRN	User Role at NSSC	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

CUSTOMER CONTACT CENTER STRATEGY

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

The NSSC CCC can be reached via phone, fax, or e-mail:

E-mail queries: nssc-contactcenter@nasa.gov

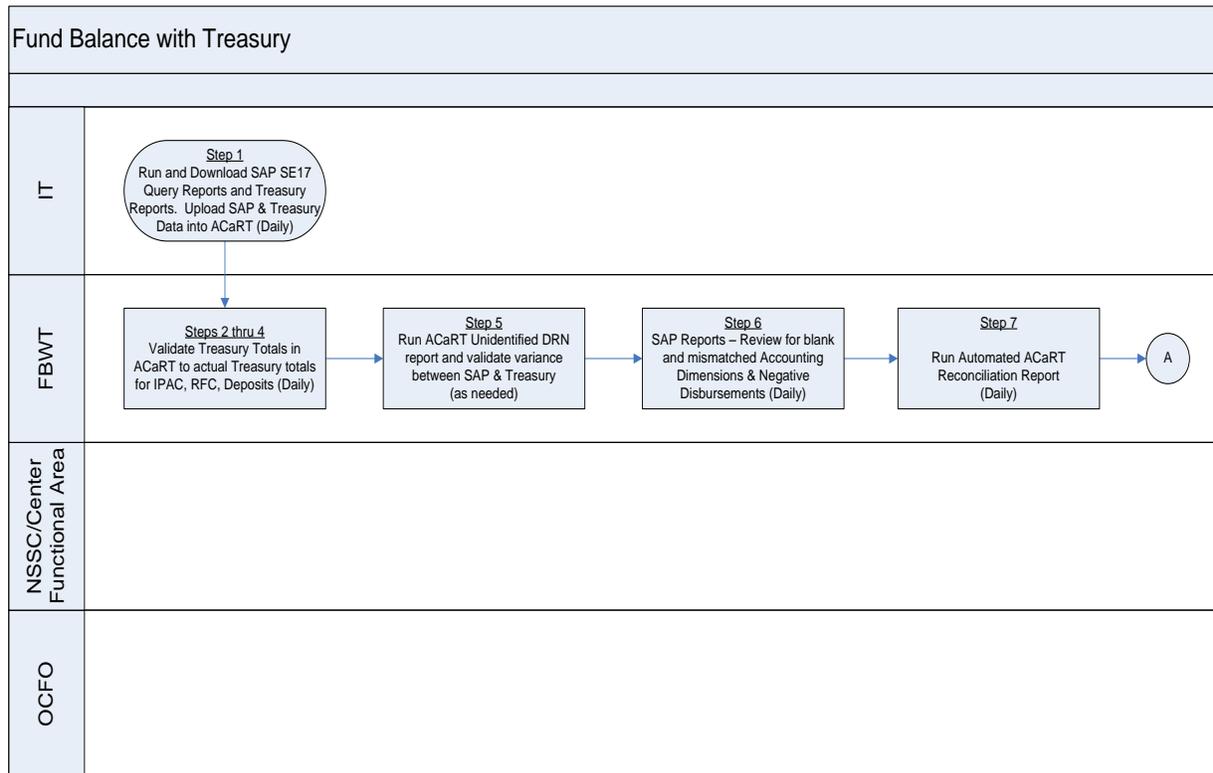
Fax queries: 1-866-779-6772

Phone queries: 1-877-NSSC123 (or 1-877-677-2123)

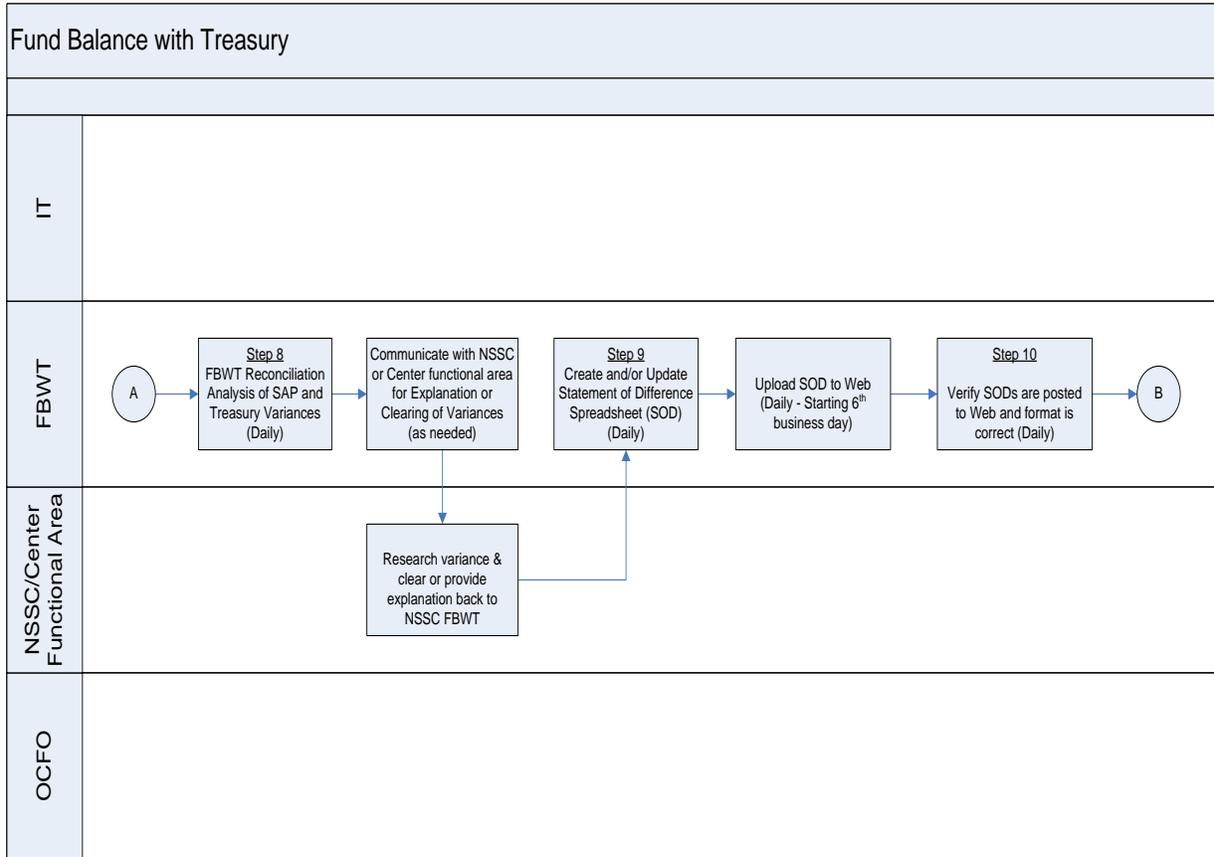
NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 78 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

APPENDICES

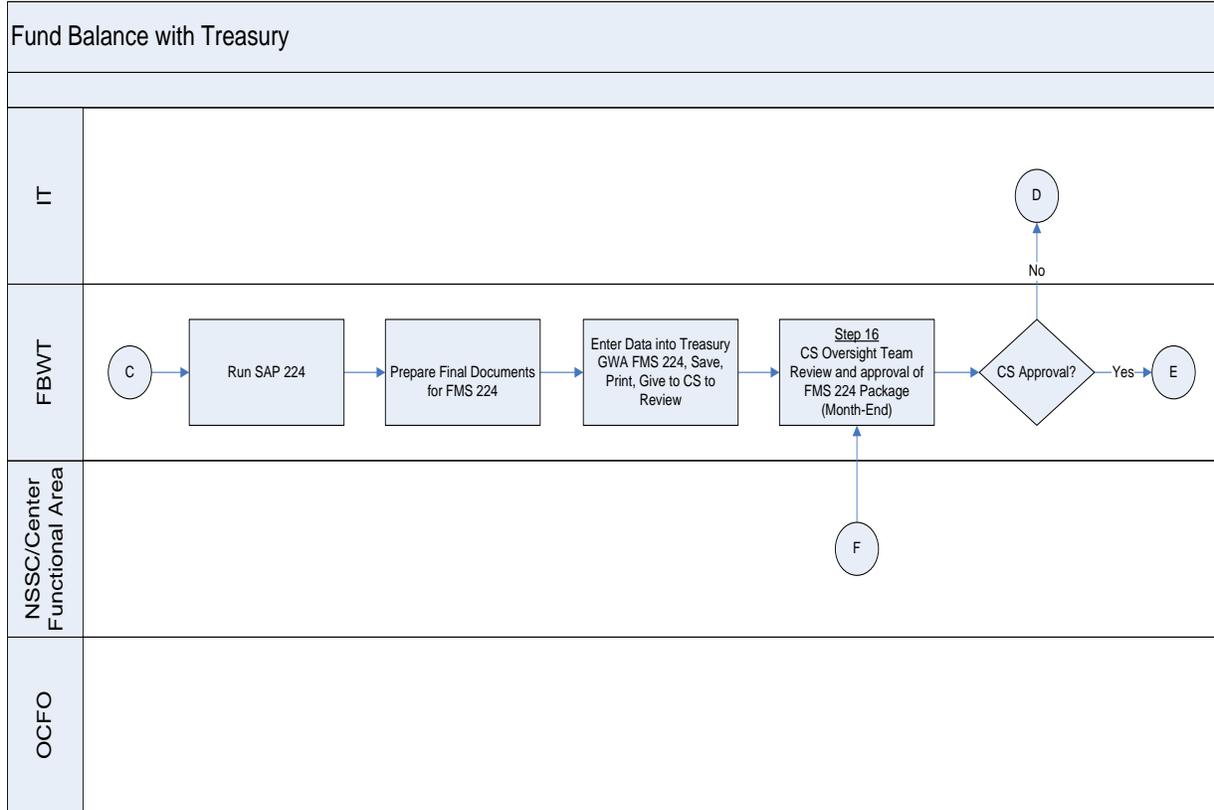
Appendix A-Cross Functional Flowchart



NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Page 79 of 125	
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

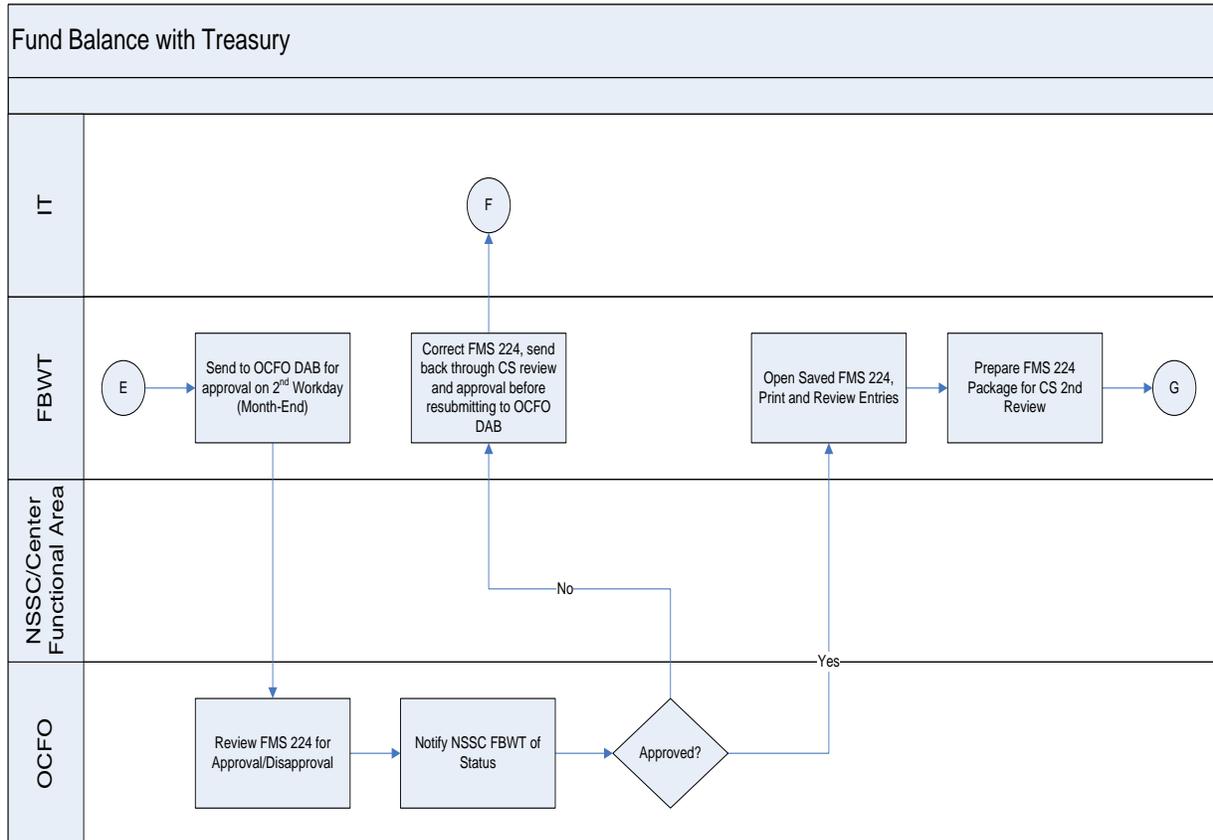


NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

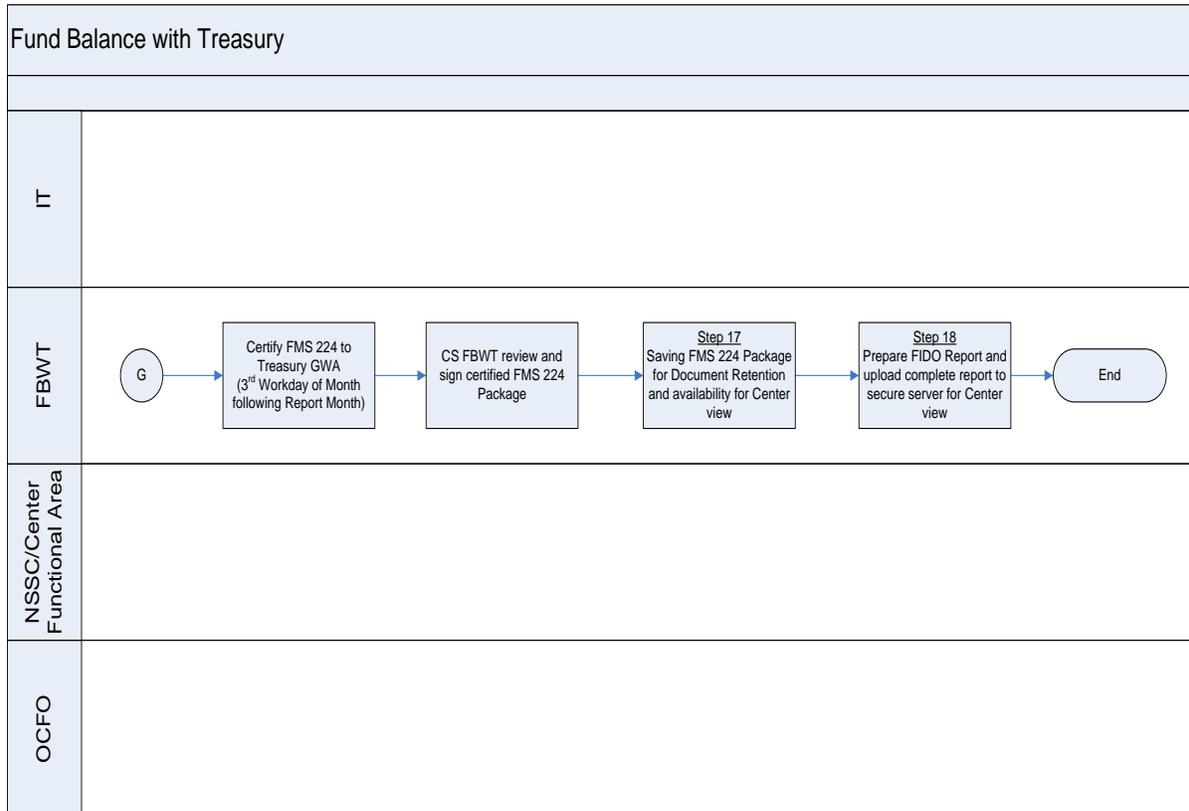


NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 81 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Remove the last 2 charts on page 78 of 123: open saved fms 224, print and review entries & prepare fms 224 package for CS 2nd review



NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Page 82 of 125	
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	



NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix B-Fund Balance with Treasury Matrix

The purpose of this chart is to show the division of task responsibility between the Centers, NSSC, Competency Center, etc. Division of task responsibility does not absolve Center CFOs of overall responsibility for the Center financial data and performance.

	PROCESS	ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO – DAB	COMP CENTER
1	NSSC DAILY/WEEKLY CASH RECONCILIATION FLOW													
2	DOWNLOAD SAP DATA (CASH TRANSACTIONS)						X							
3	BKPF						X							
4	BSIS						X							
5	FMUSFGA						X							
6	DOWNLOAD TREASURY DATA						X							
7	TREASURY PAYMENTS						X							
8	DEPOSITS						X							
9	IPACS						X							
10	LOAD SAP AND TREASURY DATA INTO CASH RECONCILIATION TOOL						X							
11	ENSURE ACaRT DATABASE INTEGRITY AND TROUBLESHOOT DISCREPANCIES						X							

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

PROCESS		ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO - DAB	COMP CENTER
1 2	CORRECT SOFTWARE BUGS, MAKE NECESSARY CODING ENHANCEMENTS						X							
1 3	BACKUP ACART DATABASE ACCORDING TO CURRENT DATA CENTER STANDARDS						X							
1 4	RESEARCH VARIANCES BETWEEN SAP AND TREASURY							X						
1 5	RESOLVE CANCELLED CHECK VARIANCES									X	X			
1 6	RESOLVE UNCONFIRMED DITS VARIANCES									X	X			
1 7	RESOLVE PCS TAX VARIANCES											X		
1 8	RESOLVE VARIANCES RELATED TO LABOR FILE LOADED INTO SAP AND POD 200		X											
1 9	RESOLVE LOC VARIANCES (CENTER FOR CENTER ISSUED GRANTS; NSSC FOR GRANTS ISSUED BY THE NSSC)	X												
2 0	RESOLVE REIMBURSABLE VARIANCES				X					X				
2 1	RESOLVE COLLECTION DIFFERENCES				X					X				

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

PROCESS		ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO – DAB	COMP CENTER
2	REVIEW NORMAL BIWEEKLY LABOR JV DOCUMENTATION FOR APPROVAL/DISAPPROVAL					X								
2	REVIEW (NMO ONLY) NORMAL MONTHLY GRANT JV DOCUMENTATION FOR APPROVAL/DISAPPROVAL					X								
2	CONTACT APPROPRIATE PERSONNEL FOR CORRECTION/EXPLANATION OF CENTER DISAPPROVED JV					X								
2	CORRECT DISAPPROVED JV	X*	X*											
2	POST APPROVED LABOR JV		X*											
2	POST APPROVED GRANT (NMO ONLY) JV	X*												
2	MONITOR SOD ITEMS FROM PRIOR MONTHS							X						
2	COORDINATE CLEARING OF SOD ITEMS FROM PRIOR MONTH WITH FUNCTIONAL PERSONNEL							X						
3	WORK WITH NSSC FBWT POC TO CLEAR CASH VARIANCES	X	X	X	X					X	X	X		

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

PROCESS		ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO - DAB	COMP CENTER
	BEFORE END OF MONTH AS APPLICABLE													
31	SUBMIT SR FOR FBWT ISSUES AS NEEDED (I.E. SYSTEM GENERATED ALC CASH MISPOSTINGS)							X						
32	PROCESS FBWT SR													X
33	NSSC MONTHLY CASH RECONCILIATION FLOW													
34	DOWNLOAD FINAL SAP DATA FOR MONTH						X							
35	BKPF						X							
36	BSIS						X							
37	FMUSFGA						X							
38	DOWNLOAD FINAL TREASURY DATA FOR MONTH						X							
39	TREASURY PAYMENTS						X							
40	DEPOSITS						X							

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

PROCESS		ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO – DAB	COMP CENTER
4 1	IPACS						X							
4 2	LOAD SAP AND TREASURY DATA INTO CASH RECONCILIATION TOOL						X							
4 3	USE ACART TO IDENTIFY FINAL VARIANCES BETWEEN SAP AND TREASURY							X						
4 4	RUN SAP 224 FOR COMPARISON WITH ACART, 224 AND TREASURY TOTALS							X						
4 5	DETERMINE FINAL VARIANCES							X						
4 6	LIST FINAL VARIANCES TO BE LEFT AS STATEMENT OF DIFFERENCE							X						
4 7	DETERMINE NEED FOR MANUALLY ADJUSTED FMS224							X					X	
4 8	PREPARE FMS224 FOR TRANSMISSION TO TREASURY (MANUAL OR FROM SAP 224 DATA)							X						
4 9	REVIEW PRIOR TO SENDING TO OCFO FOR APPROVAL								X					
5 0	SCAN SAP 224 AND PRE-TRANSMITTED FMS224							X						

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

	PROCESS	ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO – DAB	COMP CENTER
51	APPROVE FMS224												X	
52	TRANSMIT FMS224 TO TREASURY (3 RD WORKDAY)							X						
53	REVIEW AND SIGN TRANSMITTED FMS224								X					
54	MAINTAIN SUPPORTING DOCUMENTATION							X						
55	REPORTING REQUIREMENTS													
56	MAKE 224 PACKAGE AVAILABLE TO CENTERS							X						
57	PREPARE SUSPENSE REPORT							X						
58	COMMUNICATE WITH FUNCTIONAL PERSONNEL ON EXPLANATION/PLAN OF ACTION FOR SUSPENSE ITEMS							X						
59	PROVIDE RESPONSE TO SUSPENSE REPORT ITEMS	X	X	X	X					X	X	X		
60	SUBMIT SUSPENSE REPORT TO CENTERS (CMP 2D.3 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY)							X						

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Page 89 of 125	
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

	PROCESS	ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC						AGENCY	CC
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO - DAB	COMP CENTER
6 1	PREPARE SOD EXPLANATIONS							X						
6 2	COMMUNICATE WITH FUNCTIONAL PERSONNEL ON EXPLANATION/PLAN OF ACTION FOR SOD ITEMS							X						
6 3	SUBMIT FMS224, SAP224, TREASURY TOTALS, SOD EXPLANATIONS TO CENTERS (CMP 2A.1 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY)							X						
6 4	PREPARE REPORT AND DOCUMENTATION TO RECONCILE FMS224, SAP224 TO TRIAL BALANCE							X						
6 5	RESEARCH VARIANCES AND EXPLAIN							X						
6 6	SUBMIT REPORT TO CENTERS (CMP 2A.2 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY)							X						
6 7	PREPARE EXPLANATIONS FOR VARIANCES FROM OCFO CUMULATIVE FBWT REPORT							X						
6 8	SUBMIT CUMULATIVE FBWT REPORT TO CENTERS (CMP 2A.3 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY) (CMP 2A.3 data should be based on the							X						

NSSC Service Delivery Guide	NSSDG-9200-0003 Revision: 5.0
	Number
	Effective Date: October 18, 2012
	Expiration Date: October 18, 2017
Responsible Office: Financial Management	
SUBJECT: Fund Balance with Treasury Service Delivery Guide	

	PROCESS	ROLES AND RESPONSIBILITIES POST TRANSITION												
		CENTER					NSSC					AGENCY	CC	
		GRANT POC	LABOR POC	AP POC	AR POC	Journal Voucher JV APPROVER	INFO TECH (IT)	FBWT/224 ACCOUNTANT	CHIEF FAESB	A P / A R	TRAVEL	PAYROLL	OCFO – DAB	COMP CENTER
	FBWT template received from OCFO)													
69	SUBMIT TREASURY CONFIRMATIONS TO CONFIRMATIONS RECORDED IN SAP (CMP 2A.6 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY)							X						
70	PREPARE FBWT DATA FOR FIDO 2A AND 2B REPORTING							X						
71	UPLOAD FIDO REPORT IN NATS (DUE TO OCFO 5 TH WORKDAY)							X						
72	PREPARE BLANK FUND, BLANK ALC, BA/ALC ACTIVITY REPORTS							X						
73	SUBMIT BLANK FUND, BLANK ALC, BA/ALC REPORTS TO CENTERS (CMP 12.1-12.4 DUE TO CENTERS 3 WORKDAYS BEFORE 14 TH CALENDAR DAY)							X						
74	MAKE FBWT DOCUMENTATION AVAILABLE TO CENTERS AS REQUESTED							X						
75	MAINTAIN SUPPORTING DOCUMENTATION							X						

*JV may be posted by SGL per Center practice

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 91 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix C-Acronyms

ACaRT	Agency Cash Reconciliation Tool
ACR	Agency Confirmation Report
ALC	Agency Location Code
AOF	Appropriation of Funds
AP	Accounts Payables
AR	Accounts Receivables
BA	Business Area
BPD	Bureau of Public Debt
CMP	Continuous Monitoring Program
CSV	Comma Separated Values
CTA	Classification Transactions and Accountability
DAB	Data Analysis Branch
DCFO	Deputy Chief Financial Officer
DepVar	Deposit Variance
DOI	Department of Interior
DRN	Document Reference Number
FAB	Financial Accounting Branch
FBWT	Fund Balance with Treasury
FBWT CS Accountant	Fund Balance with Treasury Civil Service Accountant
FIDO	Federal Interagency Databases Online
FMD	Financial Management Division
FMS	Financial Management Services
FPA	Federal Program Agencies
FY	Fiscal Year
GOALS II	Government On-Line Accounting Link System
GWA	Government Wide Accounting
HHS	Health and Human Services
IAS	Information Access System
IT	Information Technology
IEMP	Integrated Enterprise Management Program
IPAC	Intra-Governmental Payment and Collection Systems
	Intra-Governmental Payment and Collection
IPACRcdTot	Received Total
	Intra-Governmental Payment and Collection Sent
IPACSentTot	Total

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

	Intra-Governmental Payment and Collection
IPACVar	Variance Report
JV	Journal Voucher
LOC	Letter of Credit
NASA	National Aeronautics and Space Administration
NATS	NASA Audit Tracking Systems
NSSC	NASA Shared Services Center
OCFO	Office of the Chief Financial Officer
	Office of the Chief Financial Officer/Data Analysis
OCFC/DAB	Branch
OMB	Office of Management and Budget
PCS	Permanent Change of Station
PMC	Periodic Monitoring Controls
POC	Point of Contact
RFC	Regional Financial Center
RFCVar	Regional Financial Center Variance
SAP	Systems Applications and Processes
SAP/IEMP	SAP/Integrated Enterprise Management Program
SGL	Standard General Ledger
SOD	Statement of Difference
SP	Service Provider
SR	Service Request
TAS	Treasury Account Symbol
TDO	Treasury Disbursing Offices
TDOPayTot	Treasury Disbursing Offices Pay Total
USSGL	U.S. Standard General Ledger
WAT	Web Access Tool

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix D-Agency Location Code (ALC) Listing

Business Area	Name	Code	ALC
01	Agency wide	Agency	80-00-0087
10	NASA Headquarters	HQ	80-00-0001
21	Ames Research Center	ARC	80-00-1201
22	Glenn Research Center	GRC	80-00-0701
23	Langley Research Center	LaRC	80-00-0501
24	Dryden Flight Research Center	DFRC	80-00-0024
51	Goddard Space Flight Center	GSFC	80-00-0002
55	NASA Management Office at JPL	NMO	80-00-0055
62	Marshall Space Flight Center	MSFC	80-00-4901
64	Stennis Space Center	SSC	80-00-0101
72	Johnson Space Center	JSC	80-00-0004
76	Kennedy Space Center	KSC	80-00-4904

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix E-SGL-1010 Accounts to be used for SAP Manual Cash Clearing Entries

Account	Description	Example of Use	FMS 224 Column
1010.1000	Converted FBWT for AP, AR, CO type trans	Blocked; no longer available	3
1010.2000	Drawdowns (HHS)	HHS/LOC drawdown invoice posts in SAP	3
1010.2500	Drawdowns-Transfer from HHS	HHS/LOC suspense elimination JV (debit)	3
1010.2999	HHS Year End Closing	HHS Year End Closing & Final 272 Disbursement	3
1010.5100	IPAC Collections	IPAC collections (IPACs originated by NASA to collect from other agencies)	2
1010.5215	SF-215 and SF-5515 Collections	Check and cash collections in payment of new receivables (i.e. FOIA) or adjustments based on debit voucher (usually bounced ck)	2
1010.5255	Advances from non-federal customers removed from expiring AOF to 80x6500	Expiring advance dollars must be reduced to the value of the sales order line. Remaining advance dollars will be posted to a special deposit account until the new budget has been distributed and the sales order has been updated with a new line for the new program year funding.	2
1010.6100	Disbursements and Adjustments	Disbursements: travel payments, vendor payments, IPAC payments (IPACs originated by other agencies taking money from NASA), IPAC payment adjustments (IPACs originated by other agencies refunding back to NASA)	3

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

1010.6300	Disbursements of Canceled Payables	Disbursements of Canceled Payables	3
1010.7120	Investment in US Securities (par) with Bureau of Public Debt BPD	Investments	3
1010.7130	Redemption of US securities (par) with BPD	Investments	2
1010.7200	Unrealized discounts with BPD	Investments	2
1010.7300	Earning .2 with BPD	Investments	2
1010.8100	Refunds Of Current Year Obligations - IPAC	IPAC refunds of current year funds from outside Agencies (net to disbursement)	3
1010.8200	Refunds Of Prior Year Obligations - IPAC	IPAC refunds of prior year funds from outside Agencies	2
1010.8300	Refunds Of Current Year Obligations - SF215	Check/cash (SF215) refund of current year funds from outside Agencies (net to disb.)	3
1010.8400	Refunds Of Prior Year Obligations - SF215	Check/cash (SF215) refund of prior year funds from outside Agencies	2
1010.9817	Cash Transactions Not Reported on SF224	DOI labor/payroll suspense elimination JV (credit)	None
1010.9818	Cash Transactions Not Reported on SF224	HHS/LOC suspense elimination JV (credit)	None
1010.9821	AR Transition	AR Transition	None
1010.9888	Cash Transactions Not Reported on SF224	Cash Transactions Not Reported on SF224	None

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix F-Fiscal Years and Periods

Fiscal Years and Periods		
Fiscal Year	Fiscal Month	SAP Period
20XX	October	1
20XX	November	2
20XX	December	3
20XX	January	4
20XX	February	5
20XX	March	6
20XX	April	7
20XX	May	8
20XX	June	9
20XX	July	10
20XX	August	11
20XX	September	12

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix G-FBWT Manual Daily Reconciliation Process

Purpose: Begin reconciling cash variances and compiling daily documentation.

a. Frequency: Each workday for prior day's activities during period.

b. Action 1. Open saved ACaRT and SAP reports for review of variances.

1. Open IPACVar report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
2. Click on Current Month Variances tab.
3. Review report for variances.
4. Open the IPACSentTot report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
5. Review report for variances.
6. Open the IPACRcdTot report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
7. Review report for variances.
8. Open RFCVar report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
9. Click on Current Month Variances tab.
10. Review report for variances.
11. Open the TDOPayTot report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
12. Click on Current Month Variances tab.
13. Review report for variances.
14. Open DepVar report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current Day.
15. Click on Current Month Variances tab.
16. Review report for variances.
17. Open the DepTot report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current day.
18. Click File at the top left of the page.
19. Review report for variances.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

20. Open Unid DRN report from N:drive, Financial Accounting Branch, FBWT, Center, Month, Current day.

21. Review report for variances.

c. Action 2. Run SAP transaction register for 1010 accounts and update Summary Recon spreadsheet.

1. Log into SAP.
2. Type FMFG_E_TRANS_REG in the open field at the top left of the main menu screen.
3. Press Enter or click green checkmark.
4. Enter the correct fiscal year in the field next to 'Fiscal Year' in the General section at the top of the screen.
5. Enter the correct posting period to be viewed in the field next to 'Posting Period'.
6. Enter entry date corresponding to the first day of the month in the first field next to 'Entry Date' and enter the entry date of the previous calendar day in the second field; e.g. 4/1/08 to 4/20/08.
7. Remove any already populated data from the Funds Center field in the Specific Options section.
8. Enter the correct BA in the field next to Business Area in the Specific Options section.
9. Enter 1010.1000 to 1010.9999 in the fields next to Account Number in the Specific Options section.
10. Uncheck 'Show by Original Document' box in the Options section.
11. Uncheck 'Fill Text Descriptions' box in the Options section.
12. If available, click in the field next to Layout.
13. Click on correct layout.
14. Click Execute icon (clock).
15. When report displays, click the "buttons" next to each account number to compress the details and only show the totals in the Debit Amount, Credit Amount, and Tran. Crcy columns.
16. Press Ctrl, Alt and Print Scrn to make a print screen of the transaction register page.
17. Open the Summary Recon spreadsheet from N:drive, Financial Accounting Branch, FBWT, Center folder, Month folder.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 99 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

18. Click in the Summary Recon on the previous day's tab.

19. Click the right mouse button.

20. Click 'Move or Copy'.

21. Click in the checkbox next to Create Copy.

22. Click on newly created tab.

23. Click the right mouse button.

24. Click 'Rename'.

25. Rename tab as current date.

26. Click in the worksheet below the summary recon.

27. Click the right mouse button.

28. Click 'Paste' to paste the transaction register print screen on the page.

d. Action 3. Populate Summary Recon spreadsheet with amounts from SAP transaction register and Treasury reports.

a. Review the softcopy documentation from Action 1 and Action 2.

b. Return to the open Summary Recon for the current day.

c. Enter the totals for each 1010.XXXX account into the correct column in row 3.

d. Review the softcopy TDOPayTot report referenced in **Action 1**.

e. Enter the 'ALC 80XXXXXX Total' amount from the TDOPayTot report into Column C of the Summary Recon in the cell next to TDO Payments.

1. Review the softcopy IPACRcdTot report.

2. Enter the Grand Total from the bottom of the IPACRcdTot report into Column C of the Summary Recon spreadsheet in the cell to next to IPAC Rec'd by.

3. Review the softcopy IPACSentTot report.

4. Enter the Grand Total from the bottom of the IPACSentTot report into Column C of the Summary Recon in the cell next to IPAC Sent by.

5. Review the softcopy DepTot report.

6. Enter the Grand Total into Column E of the Summary Recon spreadsheet in the cell in the CashLink (or GOALS II) row.

7. Note the amount in Column C in the Difference row of the Summary Recon.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 100 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

- e. Action 4.** Populate the Summary Recon spreadsheet with new variances and delete cleared variances. Also, track clearing of prior month items.
1. Review softcopy IPACVar report for current month activity.
 2. Update the Summary Recon (in the rows between row 4 and Total 224, Column C) with any IPAC variances from the current month that are not yet posted in SAP.
 3. Enter the IPAC DRN and a brief description of the variance in Column A of the Summary Recon spreadsheet; e.g., 'Apr IPAC 12345678 not yet in SAP'.
 4. Delete any IPAC variances from the Summary Recon (in the rows between row 4 and Total 224) that were previously not in SAP but have now cleared.
 5. Update the Summary Recon (in the rows between row 4 and Total 224, in the column tied to the 1010 account used to post the item; should be Column C) with any amounts that posted in the current period to clear IPACs that occurred in a prior month (use opposite sign from the sign in SAP).
 6. Enter the IPAC DRN and a brief description of the variance in Column A of the Summary Recon spreadsheet; e.g., 'Mar IPAC 12345678 will clear Mar statement of diff' or 'Mar IPAC 12345678 needs suspense reversal'.
 7. Review softcopy RFCVar report for current month activity.
 8. Update the Summary Recon (in the rows between row 4 and Total 224, Column C) with any RFC (vendor payments) variances from the current month that are not yet posted in SAP.
 9. Enter a brief description of the RFC variance in Column A of the Summary Recon spreadsheet; e.g. 'Apr RFCs not yet in SAP'.
 10. Delete any RFC variances from the Summary Recon (in the rows between row 4 and Total 224) that were previously not in SAP but have now cleared.
 11. Update the Summary Recon (in the rows between row 4 and Total 224, Column C) with any amounts that posted in the current period to clear unconfirmed RFCs that occurred in a prior month (use opposite sign from the sign in SAP).
 12. Enter a brief description of the RFC variance in Column A of the Summary Recon spreadsheet; e.g. 'Mar RFCs will clear Mar SOD' or 'Mar RFCs-need suspense reversal JV'.
 13. Review softcopy DepVar report for current month activity.
 14. Update the Summary Recon (in the rows between row 4 and Total 224, Column E) with any deposit variances from the current month that are not yet posted in SAP.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 101 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

15. Enter a brief description of the deposit variance in Column A of the Summary Recon spreadsheet; e.g. 'Apr Dep 6 not yet in SAP'.
 16. Delete any deposit variances from the Summary Recon (in the rows between row 4 and Total 224) that were previously not in SAP but have now cleared.
 17. Update the Summary Recon (in the rows between row 4 and Total 224, in the column tied to 1010 account item posted to; should be Column E) with any amounts that posted in the current period to clear deposits that occurred in a prior month (use opposite sign from the sign in SAP) .
 18. Enter a brief description of the deposit variance in Column A of the Summary Recon spreadsheet; e.g. 'Mar Dep 4- will clear Mar SOD' or 'Mar Dep 4-need suspense reversal JV'.
 19. If the Total 224 amount is more than Total Confirmation amount in bottom section, review softcopy UnidVar report.
 20. Update the Summary Recon spreadsheet with any postings on the UnidVar report that do not tie to a current month Treasury item or that is not clearing a prior month Treasury item.
 21. Once these items have been updated, review the amount in 'Difference' row of Column C, D, E, F, G in the bottom section of the Summary Recon spreadsheet; amount should be zero but if not, proceed to **Action 5**.
- f. **Action 5.** Utilize SAP transaction register to identify postings to SAP that are not captured in ACaRT such as labor and PCS taxes.
1. Return to transaction register report display in SAP.
 2. Click Account header.
 3. Click 'Filter' icon (funnel).
 4. Type 1010.6100 in the field next to Account Number in the screen that appears.
 5. Click green checkmark.
 6. Click on the Document Type header.
 7. Click the 'Subtotal' icon (E/E).
 8. Click the 'buttons' next to each document type to compress.
 9. Look for amounts posted to document type XD.
 10. If there are postings to XD check the amount to see if it matches the amount of the difference from **Step 8 Action 4-#21**; if so, update the Summary Recon spreadsheet with this amount; if it is close proceed to next action.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 102 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

11. Return to SAP transaction register report and review data showing the totals for XD.
12. Next click the "button" beside document type KZ to expand.
13. Look in the text field for postings that reference a travel authorization number; e.g. 64-SSC0700992 or 64CP06T370.
14. Click on the Text header.
15. Click the 'Filter' icon.
16. Type in the Center BA followed by an asterisk to filter for postings with the travel authorization in the text field indicative of a PCS Tax posting; e.g. 64*.
17. Click the green checkmark.
18. Click on the document in the SAP transaction register to be sure the document posting references PCS Taxes (should say Center PCS Taxes in the Doc. Hdr Text of the document).
19. Identify the PCS Tax postings.
20. Add posting amounts for PCS Taxes to the XD amount to see if this is the total difference; if so, update the Summary Recon spreadsheet to show the total XD amount and the total KZ for PCS taxes.
21. Once these items have been updated, review the amount in 'Difference' row of Column C, D, E, F, G in the bottom section of the Summary Recon spreadsheet; amount should be zero.
22. Click the Save icon to save changes.
23. Notify FBWT CS accountant of availability of **all reports from Steps 2-8** once all updates are completed.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 103 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix H-FBWT Forms and Reports

Continuous Monitoring Program
Deposit Variance Report
DOI POD 200/Labor Cost Report
IPAC Variance Report (Variance and Outstanding)
Regional Finance Center (RFC) Payment Variance Report
SAP - Federal Payment Settlement List (Transaction Code ZFI AP PMT STAT)
SAP - General Table Display (Transaction Code SE17)
SAP - Transaction Register Report (Transaction Code FMFG_E_TRANS_REG)
Statement of Difference (SOD) Report
Treasury - Intra-Governmental Payments and Collections (IPAC) support listing
Treasury - Statement of Difference Report (Goals Deposit Report)
Treasury - Treasury Disbursing Office (TDO) Payments (electronic payments and cancelled checks)
Unidentified Document Reference Number (DRN) Report

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 104 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix I-Position Paper Dual Process for Handling SODs

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

OCFO requested change in FBWT process

While reviewing GSFC's December 2009 FMS 224 package, the HQ OCFO Chief, DAB informed the NSSC that "...going forward we will no longer allow SOD to be created in prior fiscal years. We are also looking into the general reporting practice of SOD. SOD should be reported in the month the difference was actually generated and not based on a previous accomplished date."

A specific concern expressed was related to two SAP reversal transactions completed on December 31, 2009. The NSSC Travel Office was working on a GSFC travel document related to resolving a Service Request (SR) from the NEACC. This resulted in two Statement of Differences (SODs) for GSFC, one in May 2006 and the other in October 2006. The SR was to correct advance liquidation postings originally completed at the Center. The overall concern expressed relates to the current approved Agency process of recording FBWT transactions based on the Treasury Accomplished Date.

History

The Agency Cash Reconciliation Tool (ACaRT) is the Fund Balance With Treasury (FBWT) reconciliation tool that was approved for use by the Agency during the 2008 FBWT Operational Readiness Reviews for the transition of FBWT from the Centers to the NSSC. The logic within ACaRT utilizes the Treasury Document Reference Number (DRN) and corresponding Treasury Accomplished Date to reconcile items and determine if a transaction is outstanding. In addition, the SAP core coding logic for the SAP 224 is based upon document date, which is the corresponding Treasury Accomplished Date per processes used by NASA.

By using these fields for reconciling NASA's FBWT, items that are outstanding between Treasury and SAP are aged and categorized based upon the Treasury Accomplished Date. Any items that had previously been cleared to cash in SAP and subsequently reversed and not cleared to cash during the same period become SODs and are categorized by the Treasury Accomplished Date.

Additionally, previous guidance received from the OCFO DAB on September 22, 2008 directed the Agency to carry SODs in the month/year that the original transaction occurred at Treasury which is the Treasury Accomplished Date.

*Colleagues,

I wanted to provide clarification regarding the use of document dates in SAP for cash clearing documents affecting the FMS 224. For the sake of consistency, all Centers and the NSSC should enter the same document date as the Treasury Accomplished date when preparing and entering cash clearing documents. This creates a stronger audit trail since document dates will be consistent with the Treasury Accomplished date from the original Treasury transaction (IPACs, RFC, etc.). Also, this methodology should serve to reduce the number of manual 224 adjustments needed. Please note that posting date

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 105 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

and document date are independent fields. Accordingly, posting dates will be the current/open accounting period while document dates may be from prior periods. Please ensure that the appropriate persons in your organizations receive this communication and let me know if you should have any questions regarding this request..."

For example:

- An IPAC is received by NASA in December 2009 but is not posted and cleared to cash during the month. This means that the IPAC cleared cash at Treasury but did not clear to cash in SAP. Based on the current process, the IPAC will be carried as a SOD for December 2009. When the IPAC is later posted in SAP and cleared to cash, the processor will indicate the date cleared (document date) is December 2009 because that is the date that it cleared cash at Treasury, even though it may not have cleared in NASA's system until January.
- The same logic holds true for items that were previously cleared and not carried as SODs but subsequently need to be corrected. If an IPAC document was posted in SAP but is later reversed to correct funding, the SAP reversal will automatically debit cash in the month that the IPAC was originally cleared to cash in SAP (Treasury Accomplished Date). This is standard SAP configuration and logic. In the example above, this would reflect a debit to cash in December 2009. If the IPAC is not subsequently re-cleared during the month that it was reversed, it will be carried as an SOD in December 2009 until it is cleared correctly.

The SOD spreadsheet that was created by the NSSC and is currently maintained daily for each center records the transaction level detail for each SOD for each center. This spreadsheet allows the Agency to properly and accurately keep track of SODs and monitor their progress/clearing.

Revised Requirements

Based upon a January 25, 2010 telecon, OCFO, DAB Chief Loren Phillips provided additional clarification on the requirements.

- Roll Reversals into CM SODs

The NSSC interprets this to mean that any reversals that are posted during the month and not re-entered and cleared to cash prior to month end will be rolled up into current month SODs using the date that the reversal was posted in the system (reversal entry date). This means that when the documents are finally re-entered and cleared to cash in SAP, the processor will need to clear those documents to cash using the entry date that the cash reversals were posted. If entry date is not used as the document date, then issues will occur with trying to match the document dates correctly and properly clear the SODs.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 106 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

- Carry Newly Accomplished SODs as New SODs

The NSSC interprets this to mean that when cash impacting transactions occur at Treasury but are not able to be processed and cleared in SAP by month end, then those transactions are treated as new SODs and will be carried as SODs in the current month. When those documents are subsequently processed and cleared to cash in SAP, the processor will need to clear those documents to cash using the Treasury Accomplished Date. This is the process that the NSSC has been following for all SODs, regardless of the age.

Treasury/NASA Guidance

The current Agency process is based on the Treasury Financial Manual (TFM).

- TFM Part 2 Chapter 3100 dated February 1997 is the most current TFM 3100 published by Treasury. Within the guidance, section 3190.10 indicates that the SODs are "...generated for each ALC for the accounting/accomplished audit month." This is consistent with the process that the Agency is currently following for all SODs, regardless of the posted date in SAP. After transmission of the monthly FMS 224s, the SODs reported in GOALS are reconciled with the SOD spreadsheets maintained for each center.
- TFM Part 2 Chapter 3300 dated June 2009 is the most current TFM 3300 published by Treasury. Within the guidance, section 3335 indicates that "All transactions are identified by the disbursing office symbol and are separated according to the month accomplished." In addition, Appendix 1, Section II of the same TFM provides an explanation of how to report items in Section II of the FMS 224. This section indicates to "Enter summary net totals, according to accomplished (paid) month..." on line 1.
- Additionally, the student manual provided in Treasury's FMS 224 – Statement of Transactions course indicates that Section 2 "...tells Treasury which disbursements are for the current month, along with adjustments to disbursements in prior months." The manual further explains that there are 12 lines available for prior month details but additional prior months are available after line 4. The manual also provides guidance that adjustments and disbursements must "Be reported as prior period adjustments by the month and year."

The current Agency process is based on NASA Financial Management Operating Procedure (NFMOP) V6-C02-001 as follows:

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 107 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

- Section 5.2.2 - Report all transactions by the disbursing office symbol and the month accomplished.
- Section 5.2.2.1 – This section allows NASA FMS 224 reporting entities to correct prior month(s) Statement of Differences for Disbursements by providing corrections to amounts incorrectly reported and identifying the previous month(s) that NASA is correcting.
- Section 5.2.2.1.1 – Separate the current month transactions from prior month transactions. Include the month and the year of prior month transactions to correct the Statement of Differences.
- Section 5.2.3.2 – This section allows NASA FMS 224 reporting entities to correct prior month(s) Statement of Differences for Deposits by providing corrections to amounts incorrectly reported and identifying the previous month(s) that NASA is correcting.
- Section 5.2.3.3.3 – Separate the current month transactions from prior month transactions. Include the month and the year of prior month transactions to correct the Statement of Differences.

System Changes Required

When all reversal cash documents are posted in SAP, regardless of their age, the document date for the reversal document needs to be changed so that the reversal document does not inherit the document date from the original document that is being reversed. The document date on the reversal cash document needs to be the system date of the reversed cash document. This will prevent the reversal from creating a SOD in the month that the document was originally cleared to cash (Accomplished Date) and will put the SOD into the current month. When the document is able to subsequently be re-entered and cleared to cash, the document date for the cash clearing document needs to be the entry date of the reversal cash document in order to clear the SOD that was created in the month that the reversal was performed. For example:

1. A cash document has a document date of October 15, 2009, which corresponds to the Treasury Accomplished Date.
2. The cash document is reversed on December 10, 2009 to correct a WBS on the invoice.
3. SAP is currently hardcoded to use October 15, 2009 as the document date on the cash reversal. However, when this occurs, an SOD is created for October 2009. SAP would need to be modified to use December 10, 2009 as the document date of the cash reversal document. December 10, 2009 is the entry date of the cash reversal document. This will create an SOD for

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 108 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

December 2009 per OCFO's request. All processes and procedures regarding the AP/AR document that is being corrected would continue to be followed.

4. When the document is re-entered and is ready to be re-cleared to cash, the processor would use December 10, 2009 (the entry date of the cash reversal document) when they re-clear the document to cash. It is imperative that this system date be used when re-clearing the document to cash. It is standard practice for the reversing and re-entry transactions to be performed in the same month, however a situation may occur that prevents this from occurring. If posting date is used instead of entry date, then SODs will be created between months if the reversal and re-entry are not done in the same month.

If the system change in #3 above is not feasible, then manual adjustments will be required for each reversal cash document on the FMS 224 Section II and/or Section III Breakout. Manual adjustments will be required in order to prevent SODs from being created in prior months.

Action	Current Process	Proposed Process – SAP reprogramming possible	Proposed Process – SAP reprogramming not possible
Document posted and cleared to cash	Posted with Accomplished Date of 10/09 - No SOD	N/A	N/A
Document reversed for correction in 11/09	Posted with Accomplished Date of 10/09	Posted with Reversal Entry Date of 11/09 – SOD in 11/09 - manually track this move on the SOD spreadsheet to ensure proper clearing	Posted with Accomplished Date of 10/09 – SOD created in 10/09 - Manual adjustment required to move SOD from 10/09 to 11/09 - manually move transaction on the SOD spreadsheet to ensure proper clearing

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 109 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

Document re-entered and re-cleared	Posted with Accomplished Date of 10/09 to clear SOD	Posted with Reversal Entry Date of 11/09 to clear SOD – this will be a process change	Posted with Reversal Entry Date of 11/09 to clear SOD – this will be a process change
Resource Impact	N/A		

Regardless of the feasibility of the system change, all reversals will need to be manually tracked in order to be able to monitor their re-entry and ensure the correct dates are used as well as ensure the documents are being worked. This is a workload impact, keeping in mind that the current process allows FBWT to see what items are outstanding from their respective accomplished months. The functional areas would need to manually track these items as well to ensure that they use the correct date when re-entering the documents and clearing them to cash. As documents are moved from their original accomplished date and rolled into current month SODs, the connection/tie to the original Treasury date is lost and requires manual tracking to be able to properly clear them to the new SOD date.

Suggestions

- The NSSC suggests the OCFO consult Treasury to ensure that the requested changes comply with Treasury Guidelines.
- It would be beneficial if all prior year reversals requested by the centers, the NEACC, or the NSSC require OCFO approval prior to being processed in SAP. This could minimize the number of reversals that are requested and processed in SAP, therefore minimizing the risk for the agency.
- The NSSC suggests that the OCFO QAD validate this process change to ensure the agency maintains proper and adequate internal controls.
- The NSSC suggests that the OCFO implement the revised policy on SODs once SAP is modified.

Action Plan

Action Required	Responsible Party	Due Date
Identify finalized requirements	OCFO	OCFO will no longer allow correcting transaction that cause a new SOD to be posted to prior

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

		months and/or prior FY based on its original accomplished date.
Discuss change with Treasury	OCFO	OCFO had a discussion with Treasury. Treasury will allow for posting new creating SOD to prior month, but it was not the spirit of the guidance.
Determine feasibility to change SAP	NEACC	SR 222860
Modify SAP, if applicable	NEACC	
Change Management between NSSC and centers	OCFO	?
Train functional areas (NSSC and centers) on new process	NSSC	Process already in place.
Modify ACaRT SOD spreadsheet	NSSC	Task completed
Update EPSS	NEACC	
Update SDGs (FBWT, AP, AR, Travel)	NSSC	
Update FMOP	OCFO	
Concur on required supporting documentation in 224 packages	OCFO & NSSC	
Implement Revised Policy	OCFO & NSSC	

Resource Impacts

Activity	Current Process	New Process- SAP Reprogrammed (Automated)	New Process – SAP Not Reprogrammed (Manual)

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 111 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

SAP Process	Automated process using Treasury Accomplished Date (TAD)	Automated process using TAD and Entry Date for reversals. Use Entry Date for re-entry.	Automated TAD and Manual Adjustment to use Entry Date for Reversals. Use Entry Date for manual re-entry.
ACaRT Process	Automated process using Treasury Accomplished Date (TAD)	Process flow is based on SAP logic. SOD spreadsheet will need to be modified.	Process flow is based on SAP logic. SOD spreadsheet will need to be modified.
SOD Spreadsheet Process	Automated process using Treasury Accomplished Date (TAD)	Additional data fields and columns required to track back to TAD.	Manual move from prior month to current; tracking of moves for completion of 224 process
FMS 224 Process	Automated process using Treasury Accomplished Date (TAD)	No Impact	Manual move from prior month to current; tracking of moves for completion of 224 process; manual adjustment to 224 sections 2 & 3
FBWT Resource Impact	N/A	No impact to SP FBWT	Manual detailed processing of reversal SOD items to track by entry date. Additional manual 224 section 2 and section 3 entries to capture the reversal entry date items.
NSSC Resource Impact			

SUMMARY

Summary of requested process change

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 112 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

- Reversals or corrections will be recorded in the month the reversal is posted. This will ensure SODs, if created, are recorded in the month the reversal is posted.
- Reversal package worksheets currently used by AP and Travel will require adjustment to include the reversal entry date.
- NASA Financial Management Operating Procedure (NFMOP) V6-C02-001 would need to be updated to reflect this new process requirement.

Potential risks

- The change in process, if not system corrected, will result in additional manual adjustments to the SAP 224. Manual adjustments are prone to human error.
- The change in process will involve manual efforts to track SODs by both the functional areas as well as FBWT.
- There is potential to lose the visibility or the audit trail back to the original Treasury transaction, which could be a potential audit finding.
- There a possibility of affecting 1099 reporting by either over reporting or underreporting disbursements to vendors based upon the proposed process.

Required manual changes in processes (may be temporary or permanent if SAP cannot be configured correctly)

See attached example SOD spreadsheet (Example A), Section II and III Breakout (Example B), and SAP 224 (Example C).

Required SAP reprogramming to change system logic based on new requirement to record SODs by SAP reversal entry date instead of Treasury Accomplished Date

- The requested change will require reprogramming SAP to record the document date for cash reversals only as the entry date of the cash reversal document.
- This will result in dual programming logic (if this is possible). Newly accomplished SODs will be recorded based on Treasury Accomplished Date. Prior year/prior month transactions that result from reversals will be recorded based on SAP cash reversal entry date.

Reprogramming open issues

- Determine if change can be configured into SAP.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 113 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

OCFO Response

The OCFO is confirming our request to the NSSC to record newly created Statement of Differences (SOD) related to prior accomplished dates as New SOD. We have confirmed our position with Treasury (November 2010) and it is in line with the reporting requirements.

We also acknowledge the possible risk identified if a system enhancements is not implemented. Therefore, we have submitted SR 222860 requesting a modification to the current SAP generated Statement of Transactions Report (SF 224) as documented.

OCFO Concurrence

Loren J. Phillips, Chief, Data Analysis Branch

Name & Title



Signature

12-16-2010

Date

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 114 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

OCFO requested change in FBWT process

While reviewing GSFC's December 2009 FMS 224 package, the HQ OCFO Chief, DAB informed the NSSC that "...going forward we will no longer allow SOD to be created in prior fiscal years. We are also looking into the general reporting practice of SOD. SOD should be reported in the month the difference was actually generated and not based on a previous accomplished date. "

A specific concern expressed was related to two SAP reversal transactions completed on December 31, 2009. The NSSC Travel Office was working on a GSFC travel document related to resolving a Service Request (SR) from the NEACC. This resulted in two Statement of Differences (SODs) for GSFC, one in May 2006 and the other in October 2006. The SR was to correct advance liquidation postings originally completed at the Center. The overall concern expressed relates to the current approved Agency process of recording FBWT transactions based on the Treasury Accomplished Date.

History

The Agency Cash Reconciliation Tool (ACaRT) is the Fund Balance With Treasury (FBWT) reconciliation tool that was approved for use by the Agency during the 2008 FBWT Operational Readiness Reviews for the transition of FBWT from the Centers to the NSSC. The logic within ACaRT utilizes the Treasury Document Reference Number (DRN) and corresponding Treasury Accomplished Date to reconcile items and determine if a transaction is outstanding. In addition, the SAP core coding logic for the SAP 224 is based upon document date, which is the corresponding Treasury Accomplished Date per processes used by NASA.

By using these fields for reconciling NASA's FBWT, items that are outstanding between Treasury and SAP are aged and categorized based upon the Treasury Accomplished Date. Any items that had previously been cleared to cash in SAP and subsequently reversed and not cleared to cash during the same period become SODs and are categorized by the Treasury Accomplished Date.

Additionally, previous guidance received from the OCFO DAB on September 22, 2008 directed the Agency to carry SODs in the month/year that the original transaction occurred at Treasury which is the Treasury Accomplished Date.

"Colleagues,

I wanted to provide clarification regarding the use of document dates in SAP for cash clearing documents affecting the FMS 224. For the sake of consistency, all Centers and the NSSC should enter the same document date as the Treasury Accomplished date when preparing and entering cash clearing documents. This creates a stronger audit trail since document dates will be consistent with the Treasury Accomplished date from the original Treasury transaction (IPACs, RFC, etc.). Also, this methodology should serve to reduce the number of manual 224 adjustments needed. Please note that posting date

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 115 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

and document date are independent fields. Accordingly, posting dates will be the current/open accounting period while document dates may be from prior periods. Please ensure that the appropriate persons in your organizations receive this communication and let me know if you should have any questions regarding this request...”

For example:

- An IPAC is received by NASA in December 2009 but is not posted and cleared to cash during the month. This means that the IPAC cleared cash at Treasury but did not clear to cash in SAP. Based on the current process, the IPAC will be carried as a SOD for December 2009. When the IPAC is later posted in SAP and cleared to cash, the processor will indicate the date cleared (document date) is December 2009 because that is the date that it cleared cash at Treasury, even though it may not have cleared in NASA’s system until January.
- The same logic holds true for items that were previously cleared and not carried as SODs but subsequently need to be corrected. If an IPAC document was posted in SAP but is later reversed to correct funding, the SAP reversal will automatically debit cash in the month that the IPAC was originally cleared to cash in SAP (Treasury Accomplished Date). This is standard SAP configuration and logic. In the example above, this would reflect a debit to cash in December 2009. If the IPAC is not subsequently re-cleared during the month that it was reversed, it will be carried as an SOD in December 2009 until it is cleared correctly.

The SOD spreadsheet that was created by the NSSC and is currently maintained daily for each center records the transaction level detail for each SOD for each center. This spreadsheet allows the Agency to properly and accurately keep track of SODs and monitor their progress/clearing.

Revised Requirements

Based upon a January 25, 2010 telecon, OCFO, DAB Chief Loren Phillips provided additional clarification on the requirements.

- Roll Reversals into CM SODs

The NSSC interprets this to mean that any reversals that are posted during the month and not re-entered and cleared to cash prior to month end will be rolled up into current month SODs using the date that the reversal was posted in the system (reversal entry date). This means that when the documents are finally re-entered and cleared to cash in SAP, the processor will need to clear those documents to cash using the entry date that the cash reversals were posted. If entry date is not used as the document date, then issues will occur with trying to match the document dates correctly and properly clear the SODs.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 116 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

- Carry Newly Accomplished SODs as New SODs

The NSSC interprets this to mean that when cash impacting transactions occur at Treasury but are not able to be processed and cleared in SAP by month end, then those transactions are treated as new SODs and will be carried as SODs in the current month. When those documents are subsequently processed and cleared to cash in SAP, the processor will need to clear those documents to cash using the Treasury Accomplished Date. This is the process that the NSSC has been following for all SODs, regardless of the age.

Treasury/NASA Guidance

The current Agency process is based on the Treasury Financial Manual (TFM).

- TFM Part 2 Chapter 3100 dated February 1997 is the most current TFM 3100 published by Treasury. Within the guidance, section 3190.10 indicates that the SODs are "...generated for each ALC for the accounting/accomplished audit month." This is consistent with the process that the Agency is currently following for all SODs, regardless of the posted date in SAP. After transmission of the monthly FMS 224s, the SODs reported in GOALS are reconciled with the SOD spreadsheets maintained for each center.
- TFM Part 2 Chapter 3300 dated June 2009 is the most current TFM 3300 published by Treasury. Within the guidance, section 3335 indicates that "All transactions are identified by the disbursing office symbol and are separated according to the month accomplished." In addition, Appendix 1, Section II of the same TFM provides an explanation of how to report items in Section II of the FMS 224. This section indicates to "Enter summary net totals, according to accomplished (paid) month..." on line 1.
- Additionally, the student manual provided in Treasury's FMS 224 – Statement of Transactions course indicates that Section 2 "...tells Treasury which disbursements are for the current month, along with adjustments to disbursements in prior months." The manual further explains that there are 12 lines available for prior month details but additional prior months are available after line 4. The manual also provides guidance that adjustments and disbursements must "Be reported as prior period adjustments by the month and year."

The current Agency process is based on NASA Financial Management Operating Procedure (NFMOP) V6-C02-001 as follows:

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 117 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

- Section 5.2.2 - Report all transactions by the disbursing office symbol and the month accomplished.
- Section 5.2.2.1 – This section allows NASA FMS 224 reporting entities to correct prior month(s) Statement of Differences for Disbursements by providing corrections to amounts incorrectly reported and identifying the previous month(s) that NASA is correcting.
- Section 5.2.2.1.1 – Separate the current month transactions from prior month transactions. Include the month and the year of prior month transactions to correct the Statement of Differences.
- Section 5.2.3.2 – This section allows NASA FMS 224 reporting entities to correct prior month(s) Statement of Differences for Deposits by providing corrections to amounts incorrectly reported and identifying the previous month(s) that NASA is correcting.
- Section 5.2.3.3.3 – Separate the current month transactions from prior month transactions. Include the month and the year of prior month transactions to correct the Statement of Differences.

System Changes Required

When all reversal cash documents are posted in SAP, regardless of their age, the document date for the reversal document needs to be changed so that the reversal document does not inherit the document date from the original document that is being reversed. The document date on the reversal cash document needs to be the system date of the reversed cash document. This will prevent the reversal from creating a SOD in the month that the document was originally cleared to cash (Accomplished Date) and will put the SOD into the current month. When the document is able to subsequently be re-entered and cleared to cash, the document date for the cash clearing document needs to be the entry date of the reversal cash document in order to clear the SOD that was created in the month that the reversal was performed. For example:

1. A cash document has a document date of October 15, 2009, which corresponds to the Treasury Accomplished Date.
2. The cash document is reversed on December 10, 2009 to correct a WBS on the invoice.
3. SAP is currently hardcoded to use October 15, 2009 as the document date on the cash reversal. However, when this occurs, an SOD is created for October 2009. SAP would need to be modified to use December 10, 2009 as the document date of the cash reversal document. December 10, 2009 is the entry date of the cash reversal document. This will create an SOD for

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 118 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

December 2009 per OCFO's request. All processes and procedures regarding the AP/AR document that is being corrected would continue to be followed.

4. When the document is re-entered and is ready to be re-cleared to cash, the processor would use December 10, 2009 (the entry date of the cash reversal document) when they re-clear the document to cash. It is imperative that this system date be used when re-clearing the document to cash. It is standard practice for the reversing and re-entry transactions to be performed in the same month, however a situation may occur that prevents this from occurring. If posting date is used instead of entry date, then SODs will be created between months if the reversal and re-entry are not done in the same month.

If the system change in #3 above is not feasible, then manual adjustments will be required for each reversal cash document on the FMS 224 Section II and/or Section III Breakout. Manual adjustments will be required in order to prevent SODs from being created in prior months.

Action	Current Process	Proposed Process – SAP reprogramming possible	Proposed Process – SAP reprogramming not possible
Document posted and cleared to cash	Posted with Accomplished Date of 10/09 - No SOD	N/A	N/A
Document reversed for correction in 11/09	Posted with Accomplished Date of 10/09	Posted with Reversal Entry Date of 11/09 – SOD in 11/09 - manually track this move on the SOD spreadsheet to ensure proper clearing	Posted with Accomplished Date of 10/09 – SOD created in 10/09 - Manual adjustment required to move SOD from 10/09 to 11/09 - manually move transaction on the SOD spreadsheet to ensure proper clearing

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 119 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

Document re-entered and re-cleared	Posted with Accomplished Date of 10/09 to clear SOD	Posted with Reversal Entry Date of 11/09 to clear SOD – this will be a process change	Posted with Reversal Entry Date of 11/09 to clear SOD – this will be a process change
Resource Impact	N/A		

Regardless of the feasibility of the system change, all reversals will need to be manually tracked in order to be able to monitor their re-entry and ensure the correct dates are used as well as ensure the documents are being worked. This is a workload impact, keeping in mind that the current process allows FBWT to see what items are outstanding from their respective accomplished months. The functional areas would need to manually track these items as well to ensure that they use the correct date when re-entering the documents and clearing them to cash. As documents are moved from their original accomplished date and rolled into current month SODs, the connection/tie to the original Treasury date is lost and requires manual tracking to be able to properly clear them to the new SOD date.

Suggestions

- The NSSC suggests the OCFO consult Treasury to ensure that the requested changes comply with Treasury Guidelines.
- It would be beneficial if all prior year reversals requested by the centers, the NEACC, or the NSSC require OCFO approval prior to being processed in SAP. This could minimize the number of reversals that are requested and processed in SAP, therefore minimizing the risk for the agency.
- The NSSC suggests that the OCFO QAD validate this process change to ensure the agency maintains proper and adequate internal controls.
- The NSSC suggests that the OCFO implement the revised policy on SODs once SAP is modified.

Action Plan

Action Required	Responsible Party	Due Date
Identify finalized requirements	OCFO	

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 120 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

Discuss change with Treasury	OCFO	
Determine feasibility to change SAP	NEACC	
Modify SAP, if applicable	NEACC	
Change Management between NSSC and centers	OCFO	
Train functional areas (NSSC and centers) on new process	NSSC	
Modify ACaRT SOD spreadsheet	NSSC	
Update EPSS	NEACC	
Update SDGs (FBWT, AP, AR, Travel)	NSSC	
Update FMOP	OCFO	
Concur on required supporting documentation in 224 packages	OCFO & NSSC	
Implement Revised Policy	OCFO & NSSC	

Resource Impacts

Activity	Current Process	New Process- SAP Reprogrammed (Automated)	New Process – SAP Not Reprogrammed (Manual)
SAP Process	Automated process using Treasury Accomplished Date (TAD)	Automated process using TAD and Entry Date for reversals. Use Entry Date for re-entry.	Automated TAD and Manual Adjustment to use Entry Date for Reversals. Use Entry Date for manual re-entry.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 121 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

ACaRT Process	Automated process using Treasury Accomplished Date (TAD)	Process flow is based on SAP logic. SOD spreadsheet will need to be modified.	Process flow is based on SAP logic. SOD spreadsheet will need to be modified.
SOD Spreadsheet Process	Automated process using Treasury Accomplished Date (TAD)	Additional data fields and columns required to track back to TAD.	Manual move from prior month to current; tracking of moves for completion of 224 process
FMS 224 Process	Automated process using Treasury Accomplished Date (TAD)	No Impact	Manual move from prior month to current; tracking of moves for completion of 224 process; manual adjustment to 224 sections 2 & 3
FBWT Resource Impact	N/A	No Impact to SP FBWT	Manual detailed processing of reversal SOD items to track by entry date. Additional manual 224 section 2 and section 3 entries to capture the reversal entry date items.
NSSC Resource Impact			

SUMMARY

Summary of requested process change

- Reversals or corrections will be recorded in the month the reversal is posted. This will ensure SODs, if created, are recorded in the month the reversal is posted.
- Reversal package worksheets currently used by AP and Travel will require adjustment to include the reversal entry date.
- NASA Financial Management Operating Procedure (NFMOP) V6-C02-001 would need to be updated to reflect this new process requirement.

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 122 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

Potential risks

- The change in process, if not system corrected, will result in additional manual adjustments to the SAP 224. Manual adjustments are prone to human error.
- * • The change in process will involve manual efforts to track SODs by both the functional areas as well as FBWT.
- There is potential to lose the visibility or the audit trail back to the original Treasury transaction, which could be a potential audit finding.
- * • There a possibility of affecting 1099 reporting by either over reporting or underreporting disbursements to vendors based upon the proposed process.

Testing

Required manual changes in processes (may be temporary or permanent if SAP cannot be configured correctly)

See attached example SOD spreadsheet (Example A), Section II and III Breakout (Example B), and SAP 224 (Example C).

Required SAP reprogramming to change system logic based on new requirement to record SODs by SAP reversal entry date instead of Treasury Accomplished Date

- The requested change will require reprogramming SAP to record the document date for cash reversals only as the entry date of the cash reversal document.
- This will result in dual programming logic (if this is possible). Newly accomplished SODs will be recorded based on Treasury Accomplished Date. Prior year/prior month transactions that result from reversals will be recorded based on SAP cash reversal entry date.

Reprogramming open issues

- Determine if change can be configured into SAP.

OCFO Response

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 123 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Position Paper – Dual Process for Handling Statement of Differences (SODs)

- Roll Reversals into Current Month (CM) SODs
- Carry Newly Accomplished SODs as New SODs

Submitted by the NSSC February 4, 2010

OCFO Concurrence

Felix Bawa DCFO 4/12/2011

Name & Title

Signature

Date

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 124 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Rollins, Michele M. (NSSC-XD013)

From: Epperson, Cindy H. (NSSC-XD010)
Sent: Tuesday, April 19, 2011 4:46 PM
To: Mosteller, Peggy J. (NSSC-XD013); Rollins, Michele M. (NSSC-XD013); Caldwell, James C. (NSSC-NSSC)[Service Provider]; Barnes, Gail (NSSC-NSSC)[Service Provider]
Cc: Green, Teri L. (NSSC-XD011)
Subject: FW: Signed by Mr. Bowie - NSSC Position Paper - SOD process change
Attachments: NSSC Position Paper - SOD signed TB.pdf

From: Phillips, Loren J. (HQ-IM010)
Sent: Tuesday, April 19, 2011 3:48 PM
To: Epperson, Cindy H. (NSSC-XD010); Ward, Bruce E. (HQ-IM000)
Cc: GLENN, DOUGLAS A. (HQ-IM010); Ejiasa, Cyprian O. (HQ-IM010); Bowie, Terry (HQ-IM000); Gross, Shirley (HQ-IA000)[KPMG LLP]
Subject: Signed by Mr. Bowie - NSSC Position Paper - SOD process change

Hello All,

Mr. Bowie has approved the process change for the treatment of Newly created SOD. I have attached the signed copy of the position paper. This should close out the Action Item 2010-04/2010-12N.

Thanks,

Loren J. Phillips
 OCFO/financial Management Division
 National Aeronautics and Space Administration | Room 8A40
 Chief, Data Analysis Branch | Loren.j.Phillips@nasa.gov
 (202) 358-0291 (direct) | (202) 358-2952 (fax) | (202) 527-2065 (Mobile)

NSSC Service Delivery Guide	NSSDG-9200-0003	Revision: 5.0
	Number	
	Effective Date:	October 18, 2012
	Expiration Date:	October 18, 2017
Page 125 of 125		
Responsible Office: Financial Management		
SUBJECT: Fund Balance with Treasury Service Delivery Guide		

Appendix J-OMB Circular A-123 Management's Responsibility for Internal Control

The below link references OMB Circular A-123:

http://www.whitehouse.gov/omb/circulars_a123_rev