

**CHAPTER 1****APPENDIX 5****NATIONAL AERONAUTICS AND SPACE ADMINISTRATION  
WORKING CAPITAL FUND FINANCIAL AND MANAGEMENT REPORTS**

A. Each National Aeronautics and Space Administration (NASA) Working Capital Fund (WCF) business entity shall produce the following financial and management reports:

1. Monthly
  - a. Flash Management Report (see page 2 of this Appendix for an illustrated format)
  - b. The following financial reports in the [format prescribed by the Office of Management and Budget](#) for Agency Financial Statements.
    - (1) Balance Sheet
    - (2) Statement of Net Cost
    - (3) Statement of Changes in Net Position
    - (4) Statement of Budgetary Resources
  - c. Trial balance of general ledger account balances
2. Quarterly
  - a. Federal Agencies' Centralized Trial Balance System (FACTS) I format prescribed by the Office of Management and Budget.
    - (1) Un-Audited Financial Statements
    - (2) Notes to the Financial Statements
  - b. FACTS II
    - (1) SF 133, Report on Budget Execution and Budgetary Resources
    - (2) FMS 2108, Year-End Closing Statement
  - c. Treasury Report on Receivables in the format prescribed by the Department of Treasury, Financial Management Service.

3. Annual. Audited Financial Statements and Notes in the format prescribed by the Office of Management and Budget and submitted to the Department of the Treasury via FACTS I.

B. Flash Management Report. Report will show, “For (Month, Day, Year)” and “\$000” and provide the following information.

1. Explanation of Net Operating Results (NOR) Variances. Our total revenue is \$500K less than planned because customer X postponed its planned work two months. Our total costs were \$680K less than planned partially because we did not incur planned costs to accomplish the postponed Customer X workload and partially because our contractor’s billing was late in arrival.

#### NET OPERATING RESULTS

	<u>Actual</u>	<u>Planned</u>	<u>Variance</u>
Total Revenue	\$ 4,500	\$ 5,000	\$(500)
Less: Total Costs	<u>\$(4,320)</u>	<u>\$(5,000)</u>	<u>\$ 680</u>
Equals: Net Operating Results	\$ 180	\$ 0	\$ 180

2. Explanation of Cash Variances. Our cash balance is \$75K less than planned partially because of Customer X work postponement but primarily because payment of accounts receivable has been slower than anticipated. We do not believe delayed payment is indicative of a problem but, rather, is a temporary aberration.

#### CASH

	<u>Actual</u>	<u>Planned</u>	<u>Variance</u>
Cash Balance	\$ 925	\$1,000	\$( 75)
Days of Cash <sup>1</sup>	28.5	30	(1.5)

3. Explanation of Budget Authority Variances. Our total budgetary authority consists of all customer orders received to date and includes those that have been completed and those that have not yet been performed. Our total budget authority received is \$500K less than planned because customer X postponed its planned work two months. Our obligations were \$200K less than planned because we did not incur obligations to accomplish the postponed Customer X workload. Although our contractor’s billing was late in arrival, we had previously established a \$480K obligation for the amount owed.

#### BUDGET AUTHORITY

	<u>Actual</u>	<u>Planned</u>	<u>Variance</u>
Total budget authority received	\$ 6,500	\$ 7,000	\$(500)
Less: Obligations incurred	<u>\$(5,400)</u>	<u>\$(5,600)</u>	<u>\$ 200</u>
Equals: Budget authority available	\$ 1,100	\$ 1,400	\$(300)

<sup>1</sup> “Days of Cash” is the cash balance divided by average daily outlays. Average daily outlays are equal to the total expected annual outlays divided by 260 or 261 (working days during a fiscal year).

C. IFMP/Core Financial Generated Managerial (R/3) Reports. The IFMP/Core Financial and Business Warehouse have the capability of producing financial reports on a query or as needed basis. A listing and description of those reports begins on page 3 of this appendix. Also the reports can be viewed at: <http://olqr-cf.ifmp.nasa.gov>.

1. Accounts Receivable Reports

a. ZFI AR STATUS - Accounts Receivable Status Report. Provides accounts receivable status by customer including: Original bill amount, collection amount, write-off amount and account balance.

b. ZFI AR FINAL COST - Final Cost Report. Provides a final billing cost report by appropriations, fund sources, and funds.

c. S ALR 87012173 - Customer Open Items Report Generates a list of customer open items that can be accrued within a given period and are still open on a key date.

2. Execution Reports

a. ZNASACP - Cost Pool Funding Status. Report provides status of funds to include commitment, obligations, costs, and disbursements along with allocations into cost pool accounts.

b. ZNASANR - Available Budget Balance-Non Reimbursable. Report reflects budget, commitment, and available budget by fund and fund center.

c. ZNASAST5 - NASA Fund Status Cumulative. Report reflects budget additions, commitment, obligations, cost, and disbursements by fund and fund center.

D. Business Warehouse Reports

1. Accounts Receivable Reports

a. ARRPT6 - Customer Statements. Receipts management report that provides a history of all financial activity for customers both reimbursable and non-reimbursable. The report shows invoices, collections, write-offs, sales order number, Work Breakdown Structure (WBS), advance information, and other adjustments (write-offs, credit memo) by customer.

b. ARRPT7 - Aged Accounts Receivable. Report reflects outstanding receivables by aging periods based upon the date (baseline date) the invoice was created.

c. ARRPT12 - Accounts Receivable by Customer Agreement. Report provides business area, trading partner, account group, sales order, fund center, fund, WBS, Federal Information Processing System (FIPS) 95 code, funds reservation amount, obligations,

cost, disbursement, billed amounts, down payment liquidations, and customer payment information for the accounts receivable customer.

d. ARRPT13 - Accounts Receivable Finance Charges. Report provides a listing of finance charges (interest, penalty, and administrative charges) billed for each accounts receivable.

e. GENRPT21 - Analysis of Accounts Receivable, Advances and Prepayments. Report provides information on the status of advances received from customers. It reflects the business area, customer, fund, sales order, WBS, and status of advanced funds (original advance amount, liquidated amount, and balance of advance).

## 2. Accounts Payable Reports

a. APRPT10 - Payment History. Report reflects purchase order, document number, payment confirmation date, invoice-received date, payment method, discounts taken, overall payment made.

b. GENRPT3 - Discount/Interest/Late Payment Information Report. Report provides data for prompt payment reporting on late and penalty payments, discounts, discounts lost, and early payments made by business area.

## 3. Budget Reports

a. BERPT1 - Available Budget Balance (Reimbursable or Non-Reimbursable). Report of all commitment and budget information posted in funds control module. Report includes expenditures that consume budget. Details are at the total level with no line item detail available.

b. BERPT2 - Operating Plan to Actual (R/3 ZNASAST5 Equivalent). Report query of operating Plan values and actual commitment, obligation, cost, and disbursement at the line item level as well as total budget posted in the funds control module.

c. BERPT2 - Operating Plan to Actual Cost Pool Funding. Report of commitment, obligation, cost, disbursement at the line item level as well as total budget posted in funds control module.

d. BERPT3 - Phasing Plan to Actual. Report comparison of phasing plan data entered in IFMP/Core Financial via R/3 transaction CJR2 with the commitment, obligation, cost information in funds control module.

## 4. Cost Management Reports

a. Labor Hours. Report available to the project office of the name, hours charged, and labor codes by elements of the Financial Classification Structure.

- b. CMRPT9 - Civil Service Labor and Cost Utilization Report. Report of civil servant labor hours and dollars utilized for a particular fiscal period. The report reflects regular, overtime, holiday, premium pay, awards as well as reimbursable labor charges.
- c. CMRPT14 - Workforce Variance Cost Center View. Provides information for civil servant (FTE's) and contractor workforce (WYE's) by cost center or performing organization. Report contains planned workforce, actual workforce, and a variance between plan and actual. Currently, the WYE's are not available on this report.
- d. CMRPT14 - Workforce Variance WBS Element View. Report displays workforce information for FTE's and WYE's by project WBS. The report contains planned workforce, actual workforce, and variance between the plan and actual. Currently the WYE's are not available in this report.
- e. CMRPT20 - Cost Pool Funding - Pool View. Budget transferred and cost allocations by project fund center by fund, cost pool (9000 Series).
- f. CMRPT20 - Cost Pool Funding - Project View. Report displays cost allocations to project WBS's by fund, cost pool (9000 Series). In this report the budget will be displayed on an unassigned line because the budget is being transferred at the fund center level not the project WBS level.
- g. CMRPT21 - Cost Pool Funding - Budget verses Obligations by Fund (Exclude 9000). Cost pool management report. Utilizing the cost pool fund center, the report displays cost pool budget received and obligated by fund. This report allows the cost pool manager the visibility to see if funds are available for obligation and to manage cost and disbursements. This report allows drill down capability to the original document from the obligation document.
- h. CMRPT21 - Cost Pool Funding - Cost verses Allocation by Fund. Report allows the project manager and analysts to view all funds transferred to cost pools; evaluate allocations posted by project WBS fund and analyze available balances. Utilizing the project fund center, the report displays budget transferred to cost pool(s) and the allocations back by project WBS and fund.
- i. CMRPT23 - Project Cost - Cost Pools, Cost Over Obligation and Downward Adjustments. Report displays the cost posted in R/3 core financial through service entry sheets and goods receipts. It includes cost allocations to projects by viewing the 9000 series commitment item. Cost in excess of obligations and downward adjustments are included from the contract cost report and straight-line extensions and are calculated with the R/3 postings to provide a total calculated cost amount. This report is a "snapshot" view for the period being displayed. If reviewing this report for more than one period, the cost in excess of obligations and downward adjustment is not cumulative, only the values for the last period will be added to the cumulative cost from R/3.

j. GENRPT15 - Cost Over Obligations/Downward Adjustments/Reconciliation. Report will provide the information that will represent the cost in excess of obligation based on cost entered in the contractor cost report extension. There are multiple views of this report: cost over obligation that did not get posted into R/3 that is to be tracked in the worksheet in the extension and in business warehouse; the downward adjustment that will be tracked in the worksheet in the extension and in business warehouse; and the cost over obligation and downward adjustment that can be used for reconciliation of the contract cost report worksheet.

k. CMRPT24 - Full Cost of Project - Management View. Report combines all elements of report into one view reflecting fund, fund center, project definition, project WBS, commitment item number, and downward adjustments.