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**FINANCIAL MANAGEMENT  
REQUIREMENTS**

**VOLUME 19**

**PERIODIC MONITORING  
CONTROLS ACTIVITIES**

**AUGUST 2005**

**OFFICE OF THE CHIEF FINANCIAL  
OFFICER**

**CHAPTER 1**

**GENERAL OVERVIEW**

0101 GENERAL

010101. This chapter sets forth policies and procedures for the periodic monitoring controls activities that are required to be performed for all NASA Centers for their associated Business Areas. These activities consist of the review and analysis of NASA's financial data to identify inaccurate data, abnormal balances, account relationship differences, and other financial reporting anomalies resulting in reporting discrepancies.

010102. NASA's policy is to ensure that various tools and methods are used to thoroughly analyze and review the financial data that is reported both internally and externally. Our financial data is important in making mission critical decisions to ensure that adequate resources are available and properly used. To ensure that the most accurate data is prepared, NASA's accountants, financial managers, and program managers must institute a rigorous and comprehensive review and analysis process. Additionally, upon completion of the review and analysis of the financial data, each NASA Center Chief Financial Officer must ascertain that these reviews have been conducted and must certify that all required reconciliation procedures have been performed. A resolution plan should be prepared for any exceptions and unreconciled differences.

0102 ROLES AND RESPONSIBILITIES

010201. NASA Deputy Chief Financial Officer (DCFO) shall:

A. Coordinate and monitor the development and submission of reconciliations, other documents, and activities for periodic review and reconciliation processes.

B. Provide guidance as to the policies, procedures, purpose, due dates, and the details to be included for periodic review and reconciliation activities.

C. Designate a person(s) or office responsible for handling the guidance, coordination, and monitoring of periodic review and reconciliation activities.

010202. NASA Center Chief Financial Officer shall:

A. Conduct or assist with the periodic review and reconciliation activities.

B. Ensure timely completion and submission of periodic review and reconciliation activities.

C. Take corrective action as necessary due to findings through the periodic review and reconciliation process and keep accurate documentation and records for the corrections.

D. Provide monthly NASA Center Certification to ensure that required review and reconciliation activities are performed.

E. Implement or recommend the implementation of procedures and processes that are efficient and economical for conducting periodic review and reconciliation activities or to prevent the reoccurrence of errors discovered during the periodic review process.

### 0103 POLICIES AND PROCEDURES

010301. NASA must have a standard and comprehensive method of reviewing and certifying that the financial information provided to our internal and external users is accurate. This review and certification process will include, at a minimum, the review and analysis of various financial information to ascertain and document that adequate reconciliations processes and procedures are periodically performed. The chapters included in this volume provide the periodic monitoring control activities that are required and the specific purpose, timeframe, and instructions for performing the required analyses. Additionally, the Integrated Enterprise Management Program (IEMP) On-line Quick Reference (OLQR) documents are an integral part of these policies and procedures and should be used in conjunction with the instructions that are delineated in this volume. The OLQRs are referenced in each chapter of this volume, where applicable, and should be used in conjunction with the policies and procedures identified for each review and reconciliation activity. Please note that these OLQRs are subject to change based upon system enhancements and/or additional/clarifying guidance; therefore, the OLQR website should be accessed to ensure that the most current guidance is used.

010302. All review and reconciliation activities contained in the chapters of this volume must be executed within the timeframe stated. A consolidated listing of all required reconciliation activities and when the periodic activities should be performed are listed in Exhibit 1. Additionally, for each of the required reconciliation activities, the signatory page included in Exhibit 2 should be signed by the appropriate preparer and reviewer. These forms should be attached to the Center CFO monthly certification, Exhibit 3. Further, upon completion of the required reconciliation activities listed in Exhibit 1 and after all of the signatory pages have been signed, the NASA Center CFO shall submit the NASA Center Certification included in Exhibit 3 via email to [data\\_analysis\\_team@nasa.gov](mailto:data_analysis_team@nasa.gov) by the 25<sup>th</sup> workday following the reporting month. All forms should contain a notation indicating that the forms have been signed by typing the

“//signed//” designation in the signature sections. The original signed copies should remain on file at the NASA Center and be available for management and/or audit review.

0104 PERIODIC MONITORING AND CONTROL ACTIVITIES

010401. The following are the periodic monitoring and control activities that are described in the remainder of this policy.

- A. Fund Balance with Treasury – Chapter 2.
- B. Suspense Accounts Over 60 Days – Chapter 3.
- C. Accounts Receivable and Accounts Payable – Chapter 4.
- D. Treasury Report on Receivables Due from the Public (TROR) – Chapter 5.
- E. Unliquidated Obligations – Chapter 6.
- F. Commitments and Unobligated Balances in Expiring Authority – Chapter 7.
- G. Unfilled Customer Orders in Expiring Funds – Chapter 8.
- H. Purchase Orders – Chapter 9.
- I. Budget Execution Verifications – Chapter 10.
- J. Upward/Downward Adjustments – Chapter 11.
- K. Custodial Liabilities – Chapter 12.
- L. Contractor Financial Management Reports (NASA Form 533 Reports – Chapter 13.
- M. Cost Pool Allocations – Chapter 14.
- N. Labor Interface and Accruals – Chapter 15.
- O. Reimbursable Activity and Working Capital Fund Activity – Chapter 16.
- P. Grant Activity/Letter of Credit – Chapter 17.
- Q. Module-to-Module Reconciliations – Chapter 18.

- R. USSGL Account Abnormal Balances – Chapter 19.
- S. Account Relationship Verifications – Chapter 20.
- T. Month-end Closing Trial Balance – Chapter 21.
- U. Blank Funds – Chapter 22.
- V. Business Area and Agency Location Code – Chapter 23.
- W. Direct, Reimbursable, Trust Funds, and Working Capital Funds –  
Chapter 24.

**PERIODIC MONITORING CONTROLS REVIEW AND RECONCILIATION ACTIVITIES**

	Activity	Daily or Weekly	Monthly	Quarterly	Annually
1	Reconcile Fund Balance with Treasury		X		
2	Review Suspense Accounts over 60 Days		X		
3	Review Accounts Receivable and Accounts Payable			X	
4	Review Treasury Report on Receivables Due from the Public (TROR)			X	
5	Review Unliquidated Obligations			X	
6	Review Commitments and Unliquidated Obligations in Expiring Authority			X	
7	Review Unfilled Customer Orders in Expiring Funds				X
8	Review Purchase Orders		X		
9	Conduct Budget Execution Verifications		X		
10	Review Upward/Downward Adjustments		X		
11	Review Custodial Liabilities		X		
12	Review Contractor Financial Management Reports		X		
13	Reconcile Cost Pool Allocations		X		
14	Verify Labor Interface and Accruals		X (Biweekly)		
15	Reconcile and Review Reimbursable Activity and Working Capital Fund		X		
16	Conduct Grant Activity/Letter of Credit Reconciliation		X		
17	Conduct Module-to-Module (FM/FI) Reconciliation		X		
18	Analyze USSGL Account Abnormal Balances	X			
19	Verify Account Relationships		X (Biweekly)		
20	Review Month-end Closing Trial Balance		X		
21	Review Blank Funds		X		
22	Review Business Area and ALC Activity		X		
23	Review Direct, Reimbursable, Trust Funds, and Working Capital Funds		X		

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

***Periodic Monitoring Controls Review and Reconciliation Activity***

{NASA Center}

{Business Area}

{Report Month}

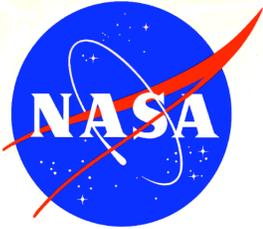
<b>Instructions:</b>	<i>This form <u>must</u> be completed for each review and reconciliation activity, attached to the activity performed, and submitted with the monthly CFO Certification.</i>
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Descriptive Title of Review/Reconciliation Activity	Report Month

Preparer's Section		
<p>I certify that the review/reconciliation activity has been performed in accordance with prescribed policies and procedures including proper source documentation. The performance of required activities revealed the following:</p> <p><input type="checkbox"/> No exceptions were identified for this report month.</p> <p><input type="checkbox"/> Exceptions are noted below and a detailed description of the exception is listed on the Center's corrective action plan, item ____.</p>		
Preparer's Name	Preparer's Signature	Date Prepared

Reviewer's Section		
<p>I have reviewed the above activity and concur with the Preparer's findings and corrective action plan.</p>		
Reviewer's Name	Reviewer's Signature	Date Reviewed

Description of Exceptions including Amounts



NASA Center Certification of  
Monthly Financial Management Information

{Center Name}

{Business Area}

{Report Month}

As the NASA Center Chief Financial Officer, I certify that the required review and reconciliation activities have been performed. The financial data that is being certified is derived from the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System, Financial Information Module, except where other data sources are specifically referenced on the review documentation. This certification is for the month ended \_\_\_\_\_.

I further certify that the Center has completed the required steps to identify inaccurate data, abnormal balances, account relationship differences, unreconciled data and any other reporting anomalies resulting in reporting discrepancies. Any exceptions have been thoroughly documented with a corrective action plan, status, estimated completion date, and dollar value as disclosed on the attached Periodic Monitoring Controls Review and Reconciliation Activity forms. Additionally, management has reviewed and approved the reconciliations, verifications, and explanations and all procedures are fully documented, including signatures, and the documentation is readily available for review.

NASA Center CFO  
*[signature]*

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**CHAPTER 2****FUND BALANCE WITH TREASURY**0201 GENERAL

020101. This chapter provides the policies and procedures for reconciling Fund Balance with Treasury (FBWT). The FBWT reconciliation is essential to maintaining the accuracy and reliability of FBWT balances, enhancing internal controls, and improving the integrity of NASA's financial reports and financial statements that are used internally and externally. Further, the purpose of reconciling FBWT is to ensure the accuracy and timeliness of deposit and disbursement data that is reflected in the Agency's FBWT account. Also, due to timing differences between NASA's financial system and the Department of the Treasury's Regional Finance System, verification and reconciliations are required.

0202 AUTHORITIES AND REFERENCES

020201. [31 USC 3513](#) Financial Reporting and Accounting Systems. This section establishes the requirement for NASA to supply the Treasury such reports and information on the financial conditions and operations of NASA as the Secretary of Treasury shall require.

020202. Treasury Financial Manual, [Volume 1, Part 2, Chapter 3300](#), Sections 3325 and 3330.

020203. Treasury Financial Manual, [Volume 1, Part 2, Chapter 5100](#), Section 5135, Reconciling Fund Balance with Treasury Accounts.

020204. NASA Financial Management Requirements (FMR) [Volume 6](#), Chapter 2, Cash and Fund Balance with Treasury.

020205. NASA Financial Management Requirements (FMR) [Volume 8](#), Chapter 14 Statement of Transactions.

020206. NASA Procedures for Reconciling FBWT dated May 31, 2005

020207. FBWT Cycle Memorandum dated May 30, 2005 (updated annually)

020208. [NASA On-Line Quick Reference](#) (OLQR), Fund Balance with Treasury.

0203 DEFINITIONS

020301. FBWT. An asset (cash) account that represents the future economic benefits of monies that can be spent for authorized transactions. Each agency records its budget spending in this account that consists of the 1010 U.S. Standard General Ledger accounts (USSGL) and any sub-related accounts. The USSGL defines the FBWT as consisting of all funds on deposit with Treasury, excluding seized cash deposits, reported on the Statement of Transactions (FMS 224), Statement of Accountability and the Year-end Closing Statement (FMS 2108). Federal agencies use the FBWT account to record appropriation, receipt, transfer, and disbursement activity. Typical fund balance transactions are: (1) appropriations; (2) accounts receipts; (3) disbursements/deposits in transit; (4) accrued payroll/benefits; (5) disbursements; (6) miscellaneous receipts and (7) advances on customer applications.

020302. Statement of Transactions (FMS 224). The central accounting document used by agencies to report monthly accounting activity to Treasury. It provides Treasury with a monthly statement of payments and collections, by appropriation or receipt fund symbol.

020303. Statement of Differences (FMS 6652). Identifies differences between deposit and disbursement data. A FMS 6652 is generated for each Agency Location Code (ALC) by accounting month if there is a discrepancy.

020304. Government On-Line Accounting Linking System II (GOALS II). A collection of Treasury's applications that allows FMS to receive data from and disseminate reports to the Federal agencies.

020305. CASHLINK. A worldwide deposit reporting and cash concentration system. Users can obtain deposit information daily.

0204 POLICIES AND PROCEDURES

020401. NASA Headquarters. NASA Headquarters prepares and sends a spreadsheet with FBWT differences to the Centers no later than the 10<sup>th</sup> workday following the report month to aide in their monthly FBWT reconciliation. This spreadsheet should be used to assist the NASA Centers with their monthly FBWT reconciliation activity. Detailed reconciliation procedures are provided in the NASA Procedures for Reconciling FBWT.

020402. NASA Centers.

A. NASA Centers should conduct daily/weekly reconciliations to ensure that the USSGL account 1010 (cash) transactions, based on the Integrated Enterprise Management Program Core Financial (IEMP/CF) System transaction register, matches the receipt (collections) and disbursement transactions reported by other sources on the GOALS II Treasury Confirmation Report, Intra-governmental Payment and

Collection System (IPAC) and deposits per CASHLINK II. Any identified differences should be researched and corrected before the next reporting cycle. Monthly, each NASA Center must submit the FMS 224 to Treasury on the 3<sup>rd</sup> workday following the accounting report month. The Centers are required to use the standard variant in the IEMP/CF System to run the FMS 224. Treasury reports collection and disbursement differences on the FMS 6652. NASA Center personnel can access GOALS II for the FMS 6652 approximately one day after the FMS 224 is submitted to Treasury. Center personnel are responsible for taking action to resolve the differences and recording the unreported transactions.

B. Monthly, NASA Centers are also required to compare the IEMP/CF ending balance to the Treasury's ending balance by application of fund. Centers should also document the results of the reconciliation by completing the required FBWT template. The template must be submitted to NASA Headquarters, OCFO, Financial Management Directorate, Data Analysis Team via email to [data\\_analysis\\_team@nasa.gov](mailto:data_analysis_team@nasa.gov) by the 15<sup>th</sup> workday following the accounting report month. The reconciliation should be reviewed, approved and signed by the preparer. The documentation supporting the reconciliation should be filed and retained for audit and review.

**CHAPTER 3****SUSPENSE ACCOUNTS OVER 60 DAYS**0301 GENERAL

030101. This chapter establishes the policies and procedures for the review of suspense accounts over 60 days. Reviewing suspense account balances is an essential review to enable timely resolution of unidentifiable transactions that are reflected in NASA's financial records. The review of suspense accounts is also an important element in ensuring accurate FBWT balances. Further, Budget Clearing Accounts (suspense accounts) are used to *temporarily* record unidentifiable transactions and credits and report differences pending transfer to the applicable receipt of expenditure account.

0302 AUTHORITIES AND REFERENCES

030201. [NASA On-Line-Quick Reference](#) (OLQR), Suspense Accounts Over 60 Days.

0303 DEFINITIONS

030301. Budget Clearing Accounts (suspense accounts). An account that is used as a temporary suspense until later paid by or refunded into another account or when the Government acts as a banker or agent for others. The Department of Treasury, Financial Management Services (FMS) establishes budget clearing accounts to temporarily hold unidentified general, special, or trust fund collections that subsequently will be credited to the proper receipt or expenditure account of the Federal entity.

0304 POLICIES AND PROCEDURES030401. NASA Centers.

A. It is essential that all amounts in the Budget Clearing Account - F3875 (suspense) and Undistributed Intergovernmental Payment Account - F3885 are analyzed and reviewed to ensure resolution within 60 days. Each NASA Center must provide detailed worksheets to the Office of the Chief Financial Officer (OCFO), Financial Management Directorate, Data Analysis Branch on a monthly basis to account for each open item that comprises the balances in the suspense and clearing accounts. Centers must ensure that detailed worksheet totals reconcile to the balances reported in the IEMP/CF USSGL account 2400.1000, Liability for Deposit Fund Clearing Accounts. Each NASA Center must provide explanations for all items over 60 days and the plan of action to resolve each item with an anticipated date of resolution. This reconciliation should be emailed to the [data\\_analysis\\_team@nasa.gov](mailto:data_analysis_team@nasa.gov) on the 15th workday of each month following the report month.

B. Until these items are researched and recorded properly, they are generally reported in the IEMP/CF as a debit to a 1010 series account and a credit to USSGL account 2400.1000. Failure to resolve these unknown items may result in a misstatement on the annual financial statements. Amounts that remain in the USSGL account 2400.1000 may be revenue or expense items.

030402. To record receipt of unidentified and/or erroneous On-line Payment and Collection System (OPAC)/Intra-governmental Payment and Collection System (IPAC) disbursements in a suspense account, the following entries should be used:

A. Budgetary Entry. There are no budgetary entries that affect the recording of suspense accounts.

B. Proprietary Entry. The proprietary entries that affect the recording of suspense accounts are listed below:

Debit 2400.1000 Liability for Deposit Funds Clearing Accounts

Credit 1010.6100 Disbursements and Adjustments

**CHAPTER 4****ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE**0401 GENERAL

040101. This chapter prescribes the policies and procedures for reviewing the Accounts Receivable and Accounts Payable balances. Accounts Receivable and Accounts Payable balances should be reviewed to ensure that the balances are valid and supportable. The review of these accounts is essential in reporting accurate asset and liability information on NASA's financial reports. Additionally, quarterly reviews should be conducted with applicable program offices to ensure that Accounts Receivable and Accounts Payable balances are accurate.

0402 AUTHORITIES AND REFERENCES

040201. NASA Financial Management Requirements (FMR) [Volume 6](#), Chapter 3 and Chapter 7.

040202. [NASA On-Line Quick References](#), Accounts Receivable and Accounts Payable.

040203. Office of Management and Budget [Circular A-127](#), Management Accountability and Control.

040204. [Statement of Federal Financial Accounting Standard No. 1: Accounting for Selected Assets and Liabilities](#).

0403 DEFINITIONS

040301. Accounts Receivable. Amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, refunds due, or court ordered assessments. Sources of entry include billing documents, cost reports, receiving reports, payroll records, cash collection vouchers, and collection and disbursing documents. The normal balance for this account is a debit.

040302. Accounts Payable. Amounts owed for goods and services received (i.e., actual or constructive delivery). These accounts represent amounts owed to federal or nonfederal entities for goods and property ordered and received, and for services rendered by organizations and individuals other than employees.

0404 POLICIES AND PROCEDURES

040401. NASA Centers. NASA Centers should record all accounting transactions in the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System. NASA Centers should also perform mandated month-end account reconciliations and use the Account Relationships tool to ensure the integrity of the data within the general ledger. The Centers should refer to chapter 18 in this volume that addresses the Module-to-Module Reconciliation tool.

040402. Accounts Receivable. Accounts Receivables should be recorded in the accounting period in which they are earned from the sale of goods and services and should be promptly aged and aggressively pursued by the NASA Centers. The NASA Center Accounts Receivable (A/R) specialists should maintain the accounting records for receivables to ensure that all transactions affecting the receivables are included in the reporting period in which they occur.

A. Accounts Receivables shall be reviewed for supportability and validity. Such reviews shall be conducted quarterly. If a receivable is found to be unsupported, that receivable shall be removed from the accounting records within 10 workdays of the identification as an erroneous, invalid, or unsupported transaction. Receivables determined to be supportable and valid that is less than two years old shall be collected, written-off, or closed-out upon completion of research and debt collection. Accounts Receivables from the public that is more than 180 days old should be referred to Treasury.

B. Each NASA Center should maintain worksheets and other supporting documentation. This documentation should be reconciled with the IEMP/CF System reports. The NASA Centers should also investigate and correct any differences or abnormal balances to ensure that the budgetary and proprietary accounts are properly recorded.

C. To determine if there are abnormal balances for Accounts Receivable (SAP Transaction Code: ZFI-FUND-STAT), Centers should review USSGL accounts 1310.0000, Accounts Receivable; 1340.0000, Interest Receivable; 1360.0000, Penalties, Fines, Administrative Fees Receivable; 1410.0000, Advances to Others; and 1450.0000, Prepayments for abnormal balances. If abnormalities exist, Centers should take necessary and appropriate action.

D. NASA Centers should also review USSGL account 1310.0000 to ensure that credits do not exist. When credits exist, the vendor has paid more than the Center has billed. The Center should return funds to the vendor if an additional billing is not required and forwarded.

040403. Write-offs occur when an agency determines after all appropriate collection actions have been taken and it is more than 50 percent likely that a debt is uncollectible. Therefore, NASA Centers must review Accounts Receivable transactions to ensure that these write-offs are occurring on a quarterly basis.

040404. Further, the NASA Centers are responsible for submitting, on a quarterly basis, the Schedule 220-9 Treasury Report on Receivables (TROR) to NASA, Headquarters, OCFO, Financial Management Directorate, External Reporting Branch.

040405. Accounts Payable. The basis for recording accounts payable shall be a receiving report that clearly shows the quantities and dates received and accepted or services performed and accepted. Such quantities shall be based on actual counts of the items delivered by the vendor. When applicable, accompanying inspection reports for the goods or services shall be attached to the receiving report. In such instances, the inspection report, together with the receiving report, serves as the basis for recording the liability. The basis for recording an accounts payable service shall be a signed and dated certification that services have been received and performed satisfactorily.

**CHAPTER 5****TREASURY REPORT ON RECEIVABLES DUE FROM THE PUBLIC (TROR)**0501 GENERAL

050101. This chapter provides the policies and procedures for reviewing Accounts Receivable data on a quarterly basis to be included in the Treasury Report on Receivables (TROR). The TROR is required by the Department of the Treasury to report the status and condition of receivables due from the Public. This internet-based report was initiated as a result of the Debt Management Improvement Act (DMIA) of 1996. Required data only includes non-Federal and non-credit Accounts Receivable. Federal agencies are required to notify and transfer to Treasury delinquent debts over 180 days. NASA is authorized by Treasury to use the “Treasury’s Cross-Servicing Program”.

0502 AUTHORITIES AND REFERENCES

050201. [31 USC 3515](#), Financial Statements of Agencies.
050202. [31 USC 3719](#), Reports on debt collection activities.
050203. Debt Collection Act of 1982 (codified at [31 USC 3701](#) et seq.).
050204. Debt Collection Improvement Act of 1996 ([Public Law 104-134](#)).
050205. Office of Management and Budget [Circular A-129](#), Managing Federal Credit Programs.
050206. Office of Management and Budget Memo ([M-04-10](#)) to Federal Chief Financial Officers, dated April 4, 2004
050207. [Statement of Federal Financial Accounting Standard No. 1](#): Accounting for Selected Assets and Liabilities.
050208. NASA Financial Management Requirements, [Volume 6](#), Chapter 3, Accounts Receivable

0503 DEFINITIONS

050301. TROR. The TROR report provides information on the status and condition of NASA’s public debt. This report consists of gross receivables, interest and administrative charges. This report must be reconciled with the Accounts Receivable from the Public amount that is reported on the quarterly financial statements, Note 11.

0504 POLICIES AND PROCEDURES

050401. NASA Centers. Each NASA Center is required to submit a TROR to NASA Headquarters, OCFO, Financial Management Directorate, External Reporting Branch by the 5<sup>th</sup> workday following the end of each quarter.

050402. NASA Headquarters. The OCFO consolidates the data received from the NASA Centers and submits one comprehensive report to the Department of the Treasury by the 30<sup>th</sup> day of the month following the close of each quarter. For the 4<sup>th</sup> quarter, reports are due to Treasury by November 15<sup>th</sup>. Treasury requires certification of the 4<sup>th</sup> quarter submission by the submitting Agency's Chief Financial Officer (CFO). The Agency CFO Certification is due by December 15<sup>th</sup>.

050403. The following are established procedures for completing and submitting to Treasury the TROR report.

A. [Instructional Workbook](#) for Preparing the Report on Receivables due from the Public.

B. Treasury Report on Receivables (TROR) [SAP Procedures](#)

C. [NASA FMM](#) Report on Receivables due from the Public

**CHAPTER 6****UNLIQUIDATED OBLIGATIONS**0601 GENERAL

060101. This chapter provides the policies and procedures for reviewing unliquidated obligations. The review of obligations should be performed in conjunction with the annual Certification of Obligations review. This review is required to ensure that obligations that are recorded in NASA's financial system are valid and supportable.

0602 AUTHORITIES AND REFERENCES

060201. NASA Financial Management Requirements, [Volume 5](#), Budget Execution

060202. [NASA On-line Quick Reference](#) (OLQR), Unliquidated Obligations.

0604 DEFINITIONS

060401. Obligations. Amounts of orders placed, contracts awarded, services received, or other similar transactions that will require disbursement of funds. An obligation creates a legally binding agreement that will result in outlays of government funds.

060402. Unliquidated Obligations. Obligations that have not had funds disbursed against the obligated amount.

060403. De-obligation. The cancellation or downward adjustment of previously recorded obligations.

060404. Canceled Appropriation. An appropriation that is canceled on September 30<sup>th</sup> of the fifth year after the period of availability for the obligation of a fixed appropriation ends. The terms canceled appropriation and closed account are synonymous.

0605 POLICIES AND PROCEDURES

060501. All obligations that are supported by an approved purchase request should be recorded in the Integrated Enterprise Management Program Core Financial (IEMP/CF) System.

060502. NASA Centers.

A. Each Centers CFO or designee must initiate and coordinate the quarterly review of unliquidated obligations with individuals from the Accounts Payable, Procurement, and Resource Management Directorates. The reviewer should generate the IEMP/CF System, Status of Funds Report (SAP Transaction Code: ZNASAST5) to conduct the reviews. Particular attention should be given to obligations that have remained unchanged for a long period of time and obligations in appropriations to be cancelled at year-end. The reviews should be held to determine if the obligations are still valid. If the obligations are not valid, the reviewer should contact the Procurement Office or other appropriate officials and request that the office attest to the validity of the obligations. If a recorded obligation does not meet the criteria for a valid obligation, it should be promptly de-obligated by the Procurement Office or other appropriate officials. The Procurement Office must also notify the NASA Center DCFO, in writing, of any unliquidated obligations that do not meet the criteria for valid obligations as required by 31 U.S.C. 1501.

B. Annually, the NASA Center CFO and Chief of Procurement must jointly sign the Certification of Obligations Report, confirming that amounts reported as obligations are properly supported by documentary evidence and that unliquidated obligations were reviewed.

**CHAPTER 7****COMMITMENTS AND UNOBLIGATED BALANCES IN EXPIRING  
AUTHORITY**0701 GENERAL

070101. This chapter provides the policies and procedures for reviewing commitments and unobligated balances in expiring authority. It is developed in accordance with 31 USC sections 1552, 1555, and 1557 which includes requirements for closing appropriation accounts which are expiring due to their time limitation or completion of purpose. The identification balances in expiring accounts is an important review that provides advanced notification to NASA Project Managers to make the determination if a valid need for commitments still exists and to ensure that expiring commitments are obligated within the required time-frame.

0702 AUTHORITIES AND REFERENCES

070201. [31 USC sections 1552, 1555 and 1557](#), Closing Accounts.

070202. Office of Management and Budget [Circular No. A-11](#), Preparation and Submission of Budget Estimates, section 130.10.

0703 DEFINITIONS

070301. Commitments. An administrative reservation of an allotment or other funds in anticipation of an obligation.

070302. Un-obligated balances. The cumulative amount of budget authority that is not obligated and remains available for obligation under law.

070303. Expired Authority. Authority that is no longer available for incurring new obligations because the time available for incurring such obligations has expired. Expired accounts will be maintained and identified by fiscal year for five years. During the five year period, obligations may be adjusted, if otherwise proper, and outlays (disbursements) may be made from these accounts.

0704 POLICIES AND PROCEDURES

070401. Certain appropriations are available for obligation for a specific period, i.e., annually and multi-year appropriations. Commitments, obligations and un-obligated balances of such appropriations shall be cancelled and will no longer be available for use after the expiration date.

070402. NASA Centers. Each NASA Center CFO or designee must initiate and coordinate the quarterly review for commitments and unobligated balances with individuals from the Resource Management and Finance Directorates. The reviewer should generate the IEMP/CF System, Status of Funds Report (SAP Transaction Code: ZNASAST5) to conduct the reviews. A commitment should be recorded when a purchase request document is entered in the accounting system. If the funds are expiring, the commitment should be obligated within the time-frame specified by the appropriation. If the funds are not obligated within the specified time-frame, the funds become expired and current year funds must be committed to replace the expired funds to complete the transaction.

**CHAPTER 8****UNFILLED CUSTOMER ORDERS IN EXPIRING FUNDS**0801 GENERAL

080101. This chapter provides policies and procedures for reviewing Unfilled Customer Order balances in expiring funds. These reviews should be performed annually to provide NASA Program Managers with financial management information regarding reimbursable funds that will no longer be available for use.

0802 AUTHORITIES AND REFERENCES

080201. Office of Management and Budget [Circular No. A-11](#), Preparation and Submission of Budget Estimates.

080202. [On-Line-Quick- Reference \(OLQR\)](#), Unfilled Customer Orders in Expiring Funds.

0803 DEFINITIONS

080301. Unfilled Customer Orders. The amount of goods and/or services to be furnished by NASA to other Federal Government agencies or to the public, if permitted by law and by long-standing, generally accepted practice. At the time that the goods and/or services are furnished, the amount becomes reimbursements earned.

080302. Expiring Funds. Appropriations that will be cancelled at the end of the fiscal year for which the funds are appropriated. Budget authority will no longer be available for new obligations but are still available for disbursements. Specifically, new obligations may not be incurred against expiring budget authority.

0804 POLICIES AND PROCEDURES

080401. NASA Centers. Unfilled Customer Orders are required to be reviewed annually to prevent improper balances in NASA's financial records. If proper reviews and controls are not implemented, NASA could properly obligate against unfilled customer orders yet be unable to expend against those orders because funds have not been collected. If more funds are expended than have been collected, an Anti-Deficiency Act violation may occur. The unfilled orders should be cancelled if not needed or the purchase order should be amended.

080402. Unfilled customer orders are recorded in the following USSGL accounts:

USSGL 4221 - Unfilled Customer Orders without Advance

USSGL 4222 - Unfilled Customer Orders with Advance

**CHAPTER 9****PURCHASE ORDERS**0901 GENERAL

090101. This chapter provides the policies and procedures to ensure that purchase orders are reviewed to determine if they have been approved. The Integrated Enterprise Management Program Core Financial (IEMP/CF) System updates the general ledger account based upon the creation of a transaction (Purchase Order) in the Material Management (MM) module via the approval of the Contracting Officer.

0902 AUTHORITIES AND REFERENCES

090201. [Federal Acquisition Regulation \(FAR\) 12.403](#) Termination or cancellation of Purchase orders

090202. [NASA On-line Quick Reference \(OLQR\)](#), Unapproved Purchase Orders

0903 DEFINITIONS

090301. Purchase Order. A legal instrument that is written and signed by a Contracting Officer or a representative of NASA and accepted by the contractor or the performing activity.

0904 POLICIES AND PROCEDURES

090401. Any purchase order created in IEMP/CF must be reviewed and approved during the same period by the Contracting Officer. Any purchase orders not reviewed and approved during the same period by the Contracting Officer should be analyzed if the transaction is not supported by a valid obligation.

090402. There should be an explanation indicating why the purchase order was not approved prior to closing. Controls should be in place to ensure that documentation existed to support all approved purchased orders. Thus, when obligations are entered in IEMP/CF, it is a valid obligation. A “blocked” purchase order in the financial system indicates that data entry has not been approved and released to be costed.

CHAPTER 10BUDGET EXECUTION VERIFICATIONS1001 GENERAL

100101. This chapter prescribes the policies and procedures for budget execution verifications. Account verifications between the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System and the Central Resources Control System (CRCS) must be performed to ensure that the amounts are in balance and that the appropriate United States Standard General Ledger (USSGL) accounts are posted.

1002 AUTHORITIES AND REFERENCES

100201 Office of Management and Budget [Circular No. A-11](#), Preparation and Submission of Budget Estimates.

1003 DEFINITIONS

100301 Central Resources Control System (CRCS). An automated system that is used to manage the allocation of appropriated funds from the NASA Headquarters level to the Mission Directorates followed by allocations to the NASA Centers.

1004 POLICIES AND PROCEDURES

100401. Monthly, NASA Headquarters and NASA Centers must perform reconciliations to identify out-of-balances within CRCS (506 and 506A) and IEMP/CF, and verify the appropriate USSGL account postings. Designated NASA Headquarters personnel are responsible for monitoring and tracking out-of-balance conditions and improper postings for each NASA Center on a monthly basis. They will work with the NASA Center personnel to resolve any outstanding issues. In addition, the Agency will prepare and issue monthly performance reports to monitor and track NASA Center issues related to the account verification review process.

100402. NASA Headquarters.

A. Verify and document the fund amounts between the OMB approved SF132 and the Congressional Operating Plan.

B. Verify and document the fund amounts on the Internal Operating Plans for each Mission area to ensure that amounts are equal to or less than the Congressional Operating Plan.

C. Verify and document balances ensuring that the amounts are equal between CRCS 506 and 506a per the Resource Warrant issued from Treasury.

D. Verify and document balances ensuring that the amounts are equal between CRCS and IEMP/CF System by transaction.

E. Verify and document appropriate USSGL accounts ensuring that amounts are populated with the appropriate dollar value based on the transaction performed.

F. Where inequities are found in the steps above, conduct further research and analysis to determine the root cause.

G. Document causes for the out-of-balance conditions. For out-of-balances, the file should contain detailed documentation related to each out-of-balance condition, including Service Request (SR) documents, document reference numbers used to make corrections, and other relevant details. CRCS and IEMP/CF System screen shots documenting the problem and screen shots documenting the corrections made to the problem are also required.

H. Reconciliations must be performed when corrections are processed.

I. Out-of-balance conditions and incorrect system postings must be reported at the Agency level during the interim and final reporting periods. The status will indicate whether the correction is in-process with a completion date identified or was completed prior to the reporting period with a date.

100403. NASA Centers.

A. Verify and document balances ensuring that amounts are equal between CRCS and IEMP/CF System.

B. Verify and document appropriate USSGL accounts ensuring that the amounts are populated with the appropriate dollar value based on the transaction performed.

C. Where inequities are found in the steps above, conduct further research and analysis to determine the root cause.

D. Document the causes for the out-of-balance conditions. A file should be maintained for each reconciliation and the file should contain the detailed documentation related to each out-of-balance condition, including Service Request (SR) documents, document reference numbers used to make corrections, and other relevant documentation and support. CRCS and system screen shots documenting the problem and corrections are required to be maintained.

E. Reconciliations must be performed for each correction that is processed.

F. Extended out-of-balance conditions and incorrect system postings must be reported to the Agency during the interim and final reporting periods. The status will indicate whether the correction is in-process with a completion date identified or was completed prior to the reporting period with a date.

CHAPTER 11UPWARD/DOWNWARD ADJUSTMENTS1101 GENERAL

110101. This chapter prescribes the policies and procedures for reviewing upward/downward adjustments to the United States Standard General Ledger (USSGL) accounts for prior year obligations. This is developed consistently with the USSGL Division's approved scenario (see 110201 below) for reporting these adjustments and the related account balances to Treasury. The correct balances in these accounts are critical for NASA to have accurate status of funds and to ensure that the NASA's financial reports (both quarterly and year end) are not misstated.

1102 AUTHORITIES AND REFERENCES

110201. [Treasury Financial Management Standard General Ledger – Job Aids, Upward/Downward Adjustment Accounting Guide](#) – Upward/Downward Adjustment Report. This is an approved scenario by the USSGL Division to illustrate standard accounting practices for reporting adjustments to obligations in expired accounts to Treasury.

110202. [NASA On-Line Quick Reference OLQR](#), Upward/Downward Adjustments.

1103 DEFINITIONS

110301. Upward/Downward Adjustment. Adjustments to the selected USSGL accounts (see 110401 below) that occur in the current fiscal year to obligations made in prior years. The fund must be unexpired in the second or subsequent year of obligation availability.

1104 POLICIES AND PROCEDURES

110401. The upward and downward adjustment accounting was implemented in the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System during the third quarter of fiscal year 2004. There are eight USSGL accounts that are used to record the upward and downward adjustments that occur in the current fiscal year to obligations made in prior years. These accounts and their normal account balance include the following USSGL accounts:

A. 4871 – Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries – Normal Debit Balance.

B. 4872 – Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected – Normal Debit Balance.

C. 4881 – Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid – Normal Credit Balance.

D. 4882 – Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced – Normal Credit Balance.

E. 4971 – Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries – Normal Debit Balance.

F. 4972 – Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected – Normal Credit Balance.

G. 4981 - Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid – Normal Credit Balance.

H. 4982 – Upward Adjustments of Prior-year Delivered Orders – Obligations, Paid – Normal Credit Balance.

110402. These accounts reflect year-to-date balances in the accounting system and at the end of each fiscal year the balances are closed out and the beginning balances in the new fiscal year is a zero balance. However, due to current system limitations, further processing is required where a manual journal voucher is prepared to complete the adjustment accounting postings for a transaction. Therefore, NASA Centers must review IEMP/CF Upward and Downward Adjustment Report (SAP Transactions Code: ZRFI\_UP\_DOWN\_ADJ) monthly to determine if USSGL accounts for 48XX are overstated and USSGL accounts for 49XX account are understated. These journal vouchers must be entered to prohibit the misstatement of accounts.

CHAPTER 12CUSTODIAL LIABILITIES1201 GENERAL

120101. This chapter prescribes the policies and procedures for reviewing the Custodial Liability transactions that are contained in the United States Standard General Ledger (USSGL) sub-account 2980.1000. These procedures provide a description of the liabilities that should be reported as custodial liabilities. All amounts reported for custodial liabilities should be valid and supportable.

1202 AUTHORITIES AND REFERENCES

120201. NASA Financial Management Requirements, [Volume 6](#), Chapter 8, Unearned Revenue and Other Liabilities.

120202. [Statement of Federal Financial Accounting Standard No. 7](#), Accounting for Revenue and Other Financing Sources.

120203. [Statement of Federal Financial Accounting Concepts No. 2](#), Entity and Display.

120204. [NASA - On-line Quick Reference](#), Custodial Liability.

1203 DEFINITIONS

120301. Custodial Liability. Represents non-exchange revenue collected by NASA which cannot be retained by the agency. Examples include taxes and duties that are collected by the Internal Revenue Service and the U.S. Customs Service.

1204 POLICIES AND PROCEDURES

120401. Federal entities are required to complete the Statement of Custodial Activity for collections of non-exchange revenue for the General Fund of the Treasury, a trust fund, or other recipient entities. ***However***, for NASA, custodial liabilities ***do not*** warrant the preparation of the Statement of Custodial Activity. This exception is made when collecting entities have custodial collections that are non-material and incidental to their primary mission. In these cases, the sources and disposition of the collections are disclosed a footnote to the financial statements.

120402. Custodial Liabilities consists of the following:

A. Accrued Interest of Delinquent Accounts. The NASA Centers holding delinquent Accounts Receivable are to accrue and collect interest for deposit directly to the applicable Treasury receipt accounts (miscellaneous receipts).

B. Penalties, Fines, and Administrative Fees. Accounting for receivables should include provisions for accruing penalties, fines and administrative charges on delinquent accounts from the public (excluding Federal agencies, non-appropriated fund activities, state and local governments). NASA Centers holding delinquent Accounts Receivable are to accrue and collect penalties, fines and administrative charges for deposit directly to the applicable Treasury receipt accounts (miscellaneous receipts).

C. Disposition of Plant, Property and Equipment (PP&E) in the Custody of Contractors. NASA owned PP&E in the custody of contractors determined to be surplus to the needs of NASA and other governmental agencies may be disposed of in accordance with the provision of the Federal Acquisition Regulation (FAR) and NFS. The proceeds of any such sale will be credited to Treasury receipt accounts (miscellaneous receipts), unless the contract or any subcontract there under authorizes credit of the proceeds to the cost or price of the work.

D. Freedom of Information Act (FOIA) Fees. Fees collected by an agency under FOIA must be deposited to the Treasury receipt accounts (miscellaneous receipts).

E. Press Space Lease Payments Received Leases. Payments received from Press organizations for broadcasting areas must be deposited to the Treasury receipt accounts (miscellaneous receipts).

F. Collections that are not Authorized by Law for Retention. Collections that are not authorized by law for retention and used as appropriation reimbursements are considered non-exchange revenue and generally should be deposited to the Treasury receipt accounts (miscellaneous receipts).

120403. Custodial Liabilities *do not* consist of the following:

A. Repayments (Unexpired and Expired Funds Only). Repayments are credited to the Appropriation initially charged with the related Expenditure, whether Unexpired or Expired. They are defined as the following:

B. Reimbursements. Represents amounts collected from outside sources for commodities or services furnished, or to be furnished, and which by law may be credited directly to Appropriations.

C. Refunds. Represents amounts collected from outside sources for payment made in error, overpayments, or adjustments for previous amounts disbursed, including returns of authorized advances.

120403. NASA Centers. NASA Centers are required to review transactions reported in USSGL account 2980.1000 on a monthly basis. Any amounts that do not represent the categories noted above should be reported to NASA Headquarters, OCFO, Financial Management Directorate, External Reporting Branch, for a determination of the appropriate USSGL for financial reporting purposes. Additionally, NASA Centers should maintain documentation supporting the values that are reported for custodial liabilities.

CHAPTER 13CONTRACTOR FINANCIAL MANAGEMENT REPORTS1301 GENERAL

130101. This chapter provides the policies and procedures for reviewing the Contractor Financial Management Reports (NASA Form 533) on a monthly basis. The NASA Form 533 provides data necessary for projecting costs and hours to ensure that dollar and labor resources realistically support project and program schedules; evaluating contractors' actual cost and fee data in relation to negotiated contract value, estimated costs, and budget forecast data; planning, monitoring, controlling project and program resources; and accruing cost in NASA's accounting system resulting in liabilities reflected on the financial statements and providing program and functional management information.

1302 AUTHORITIES AND REFERENCES

130201. [NPG 9501.1G](#), "NASA Contractor Financial Management Reporting System"

130202. [NPG 5100.4](#), "Federal Acquisition Regulations Supplement (NASA/FAR Supplement (NFS))"

130203. NASA [Procurement Information Circular 98-07](#) Delivery Order and Task Order Contracts

130204. NASA [Procurement Information Circular 00-24](#) Performance Based Task and Delivery Order Contracts

130205. [NPG 7120.5C](#), "NASA Program and Project Management Processes and Requirements"

130206. [31 USC 3512](#), Executive agency accounting and other financial management reports and plans. The reference is primarily to paragraph (e) which contains the requirement NASA use accrual accounting to assist in preparing a cost-based budget.

130207. [31 U.S.C. 3515](#) Financial statements of agencies. The reference is particularly to paragraph which requires these statements be audited.

1304 DEFINITIONS

130401. Accrual Basis. Revenues are recorded in the accounts when earned and expenses are recorded when incurred, even though the cash involved in a transaction is received or disbursed at another date.

130402. Downward Adjustment. Negative adjustments to cost accruals.

130403. NASA Form 533 M. A report that provides monthly data on actual and planned costs, labor hours, short-term cost projections, estimates to complete, and contract values.

130404. NASA Form 533 Q. A report which provides quarterly time-phased cost and labor hours estimates. It is also used to submit the initial baseline and subsequent revisions.

1305 POLICIES AND PROCEDURES

130501. NASA Centers. The NASA Centers should conduct monthly analysis of the contractor's estimates to ensure that they are reasonable. The NASA Form 533 reports are applicable for all cost type, price re-determination, and fixed-price incentive contracts when the following dollar and period of performance criteria are met:

A. When the contract value is \$500K to \$999K and the Period of Performance is one year or more, the 533M report is required and the 533 Q Report is optional.

B. When the contract value is equal to or greater than \$1.0M and the Period of Performance is less than one year, the 533M report is required and the 533 Q Report is optional.

C. When the contract value is equal to or greater than \$1.0M and the Period of Performance is equal to one year or greater, the 533M report is required and the 533Q Report is required.

D. The criteria above apply to the total contract, not solely to any particular performance period.

130502. When the NASA Form 533M and 533Q reports are submitted, these reports will be the basis for the cost accrual. The 533 reports are not normally received in time to permit recording of the contractor's actual cost for the current month. The accrual is based on the cumulative actual cost through the end of the prior month plus the contractor's estimate for the current month.

130503. If monthly analysis of the accuracy of a contractor's estimates indicates they are usually significantly inaccurate, appropriate corrective actions shall be

promptly taken to ensure that future estimates are reasonably accurate. When costs exceed cumulative obligations on the contract, the nature of the difference should immediately be determined and corrective action shall be taken.

130504. Costs in excess of obligations cannot be recorded in IEMP/CF due to processing considerations. Transactions posted in the USSGL, automatically liquidate the accounts to the left in sequence (i.e., cost liquidates obligations, obligations liquidates commitments, commitments liquidate budget, etc.) If the value is insufficient to liquidate the amount being posted in total, the system will create the required entries:

- A. An obligation posting will create a commitment and budget entry
- B. A cost posting will create an obligation, commitment and budget entry. Therefore, a cost entry that exceeds the obligation available will create an obligation. This obligation will be generated outside of Purchasing. Generally, Contracting Officers have the authority to create and record an obligation.

130505. Downward adjustments are generated through the Contractor Cost Report where the estimate for previous month is less than the actual cost report. If downward adjustments are significant, some may be processed manually.

CHAPTER 14COST POOL ALLOCATIONS1401 GENERAL

140101. This chapter outlines the policies and procedures for performing the monthly verification of cost pool expenses allocated to benefiting projects/entities. Cost pools are funded by budget transfers from project fund centers. The cost pool managers use these funds to support the obligation and costs for procurement actions, salaries and expenses, and all other transactions. Fund control is applied on an action by action basis for direct procurement actions. For other actions funds are costed on an allocation basis. The total results are not known until the allocation is performed. As cost pools should not obligate in excess of the amount of budget received per fund, variance analysis of the funds transferred to cost pools from project fund centers must be reconciled with the total cost and obligations recorded against each project fund center monthly.

140102. Projects should always assume that budget transferred to a Cost Pool has been obligated, even though they will not see the obligation from a reporting standpoint until the cost has been assessed. Assessments are processed monthly to allocate actual cost incurred or allocated based upon a standard rate of cost by Project Work Breakdown Structure. Assessments are made without regard to the fund where the cost was incurred or the fund for the Project receiving the assessment. Funds availability is not invoked during assessment cycles as the allocation of cost is statistical.

1402 AUTHORITIES AND REFERENCES

140201. [NASA - On-line Quick Reference](#) (OLQR), Cost Pool Allocations

1403 POLICIES AND PROCEDURES

140301. NASA Centers. This activity is performed monthly to verify that cost pool expenses have been allocated to benefiting projects.

140302. Review the Cost Pool Funding-Project Review BW Report (IFMP/CF Report: Transaction Code: CMRPT20-Pool-View). This report is used to review the costs that have been allocated to the direct projects from Labor, Travel, Center G&A and all Service Pools. It will assist a project manager in comparing the budget contributed to the pool against the pool cost assessments that have been received by the project. This way the pool manager can see if they have contributed sufficient funds to the pool to cover costs assessed back.

140303. The pool manager should review the report and verify all the assessed costs that have been posted against the project. These assessed costs would include labor, travel, Center G&A, and any Service Pools. The project manager can also review the budget that has been contributed to the pools to verify that costs have not been received in excess of budget. Adjustments can then be made to correct the any variance.

CHAPTER 15LABOR INTERFACE AND ACCRUALS1501 GENERAL

150101. This chapter provides the policies and procedures for reviewing the labor interface and accruals process. Review and reconciliations should occur for the Agency Labor Distribution System (ALDS) and the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System. The balances in both systems should agree by object class and fund source with the balances in the Transaction Register. Labor interface verifications should be conducted bi-weekly after payroll processing by the NASA Center Labor Analysts. Labor accruals are processed at month-end.

1502 DEFINITIONS

150201. Labor Interface Processing. The labor hours are brought over from the Labor Cost System and a journal entry is posted to the General Ledger to record actual labor costs in IEMP/CF. A calculation for the full time equivalents (FTEs) occurs within the interface and is passed into the quantity field in IEMP/CF.

1503 POLICIES AND PROCEDURES150301. NASA Centers.

A. The labor analyst will obtain a copy of the ALDS report for the pay period showing total dollars and total hours by the Office of Management and Budget (OMB) object class (cost element) and by fund source. The report should be reconciled to the data in IEMP/CF to agree amounts by object class and fund source with amounts in the Transaction Register.

B. Labor accruals should be verified by SGL personnel in IEMP/CF by comparing labor accruals to the sum of USSGL accounts 2210.0000, Accrued Funded Payroll and Leave, and 2213.0000, Employer Contributions and Payroll Taxes Payable, by object class and fund source. The previous accrual should be checked to ensure it has been reversed. If the previous accrual is still on the books, the individual responsible should be notified it needs to be reversed. Accruals are reversed the 4th calendar day after the first pay period end of the next month.

CHAPTER 16REIMBURSABLE ACTIVITY AND WORKING CAPITAL FUND (WCF)1601 GENERAL

160101. This chapter prescribes the policies and procedures for reviewing account balances for NASA's reimbursable activity and for reviewing the NASA Working Capital Fund (WCF) account activity on a monthly basis. These reviews should be performed to compare the account relationships and identify differences that require corrections to the Integrated Enterprise Management Program – Core Financial (IEMP/CF) system by NASA Center personnel.

1602 AUTHORITIES AND REFERENCES

160201. NASA Financial Management Requirements (FMR) Volume 16, Chapter (**pending finalization**)

160202. NASA Financial Management Requirements (FMR) [Volume 17](#), Working Capital Fund Policies and Procedures

160203. [NASA On-line Quick Reference](#) (OLQR), Reconciliations.

1603 DEFINITIONS

160301. Reimbursable Activity. Reimbursable Activity is the providing of goods or the performance of work by NASA for other government agencies or non-government activities on a reimbursable basis.

160302. Working Capital Fund (WCF). An account in which all income is derived from its operations and is available to finance the fund's continuing operations without fiscal year limitation. The WCF is a revolving fund financial management structure used to promote total cost visibility and full cost recovery of support services.

1604 POLICIES AND PROCEDURES

160401. NASA Centers. The reconciliation process includes the comparison of reimbursable budgetary accounts to reimbursable proprietary accounts on a monthly basis. The reconciliation is performed to ensure that the USSGL accounts are in balance for reimbursable and WCF activities. The IEMP/CF On-line Quick Reference (OLQR) for Reconciliations contains the instructions for using the account relationship tool, which include automated reconciliations for advances, receivables and reimbursable revenue. These reconciliations are required to identify and resolve discrepancies in

NASA's reimbursable and WCF financial data. Follow the instructions in the OLQR for Reconciliations to execute the reconciliations for the sections below:

A. Advances Reconciliation. The Advances reconciliation compares the budgetary advance account with the proprietary "advance from other" account. The account relationship for advances should be executed to review balances in USSGL Account 4222, Unfilled Customer Orders with Advance and USSGL Account 2310, Advances from Others. The balance in USSGL Account 4222 should equal the balance in USSGL 2310. If the accounts do not have the same balance, NASA Center reimbursable personnel and NASA WCF business entities should investigate differences and make necessary corrections.

B. Receivables Reconciliation. The Receivables reconciliation compares the budgetary receivables to the proprietary receivables. The account relationship for receivables should be executed to review balances in USSGL Account 4251, Reimbursements and Other Income Earned - Receivable and USSGL Account 1310, Accounts Receivable. The balance in USSGL Account 4251 should equal the balance in USSGL Account 1310. If the accounts do not have the same balance, NASA Center reimbursable personnel and NASA WCF business entities should investigate differences and make necessary corrections.

C. Revenue Reconciliation. The Revenue reconciliation compares the budgetary income earned accounts with the revenue from service provided accounts. The account relationship for revenue should be executed to review balances in USSGL Account 4251, Reimbursements and Other Income Earned - Receivable, USSGL Account 4252, Reimbursements and Other Income Earned – Collected, USSGL Account 5200, Revenue from Services Provided, and USSGL Account 5209, Contra Revenue for Services Provided. The sum of balances in USSGL accounts 4251 and 4252 balances should equal the balance in USSGL Account 5200 less USSGL Account 5209. If the budgetary accounts do not balance with the revenue accounts (USSGL Account 5200 less USSGL Account 5209), NASA Center reimbursable personnel and NASA WCF business entities should investigate differences and make necessary corrections.

D. Waivers Of Advances. In accordance with NASA Financial Management Requirement, Volume 16, non-Federal reimbursable customers are to submit payment in advance or simultaneously with the rendering of services, unless otherwise provided by law. The NASA Center reimbursable personnel will perform monthly reviews of reimbursable advance payment waivers to ensure the waiver is supported by a provision in the law. Additionally, NASA Center reimbursable personnel need to properly document waivers of advance payments.

CHAPTER 17GRANT ACTIVITY/LETTER OF CREDIT1701 GENERAL

170101. This chapter provides the policies and procedures for reviewing grant activity and letter of credit (LOC) charges. The actual LOC charges are posted to the Integrated Enterprise Management/Core Financial (IEMP/CF) System through the Department of Health and Human Services (DHHS) Payment Management System (PMS), referred to as the “HHS interface”. Recipient organization requests for funds are submitted through the Payment Management System (PMS). Cash requests are processed directly from the recipient’s personal computer into PMS. The transaction is written to tape and forwarded to the Richmond Federal Reserve where it is electronically transmitted to the recipient organization’s financial institution the next business day. The “HHS interface” posts daily drawdown amounts to IEMP/CF and spreads the amounts across all outstanding grants/cooperative agreements for the institution, utilizing an Agency algorithm. The interface selects the grant/cooperative agreement across which the drawdown amount should be spread. IEMP/CF will then record special HHS drawdown invoice receipts for the drawdown amounts based on a two-way match logic, where cost and disbursement processes occur simultaneously. Because the LOC drawdown is not spread to the appropriate grant, the recipient through DHHS will later send actual amounts that will be spread to the applicable grant through the electronic SF 272, Federal Cash Transactions Report interface.

170102. DHHS collects and disburses funds on behalf of NASA and reports the charges to Treasury on their monthly FMS 224, Statement of Transactions Report, using the NASA appropriation, 80F3885, Undistributed Intergovernmental Payments. Thus, the charges are reflected each month on the NASA FMS 6653, Undistributed Appropriation Account Ledger Report from Treasury against the DHHS Agency Location Code (ALC) 75010502.

1702 AUTHORITIES AND REFERENCES

170201. [31 CFR 205](#), Rules and procedures for efficient Federal-State funds transfer.

170202. Treasury Financial Manual, [Volume I, Part 6, Chapter 2000](#).

170203. NASA Financial Management Requirements, [Volume 14](#), Grant Financial Management, Chapter 1.

2203 DEFINITIONS

220301. Letters of Credit (LOC). Provides advance payments of Federal funds to state and local governments, educational institutions, and other public or private organizations, referred to as “recipient organizations”.

220302. Recipient Organization An organization outside the Federal Government (including State and local governments, educational institutions, international organizations, and any other public and private organizations) receiving cash advances under Federal grant and other programs.

2204 POLICIES AND PROCEDURES

220401. NASA Center Reconciliation Processes. To account for advance financing and related transactions, each Center must perform the following reconciliations and analyses:

A. Drawdown Reconciliations (Daily). Review drawdowns in IEMP/CF generated from the “HHS interface”. Generate Individual Document (IDOC) List Report (IEMP/CF Report, Transaction Code: WE02). Review all items with a red illuminated circle (Status Code: 51) in the status column. These are the items that had interface problems between DHHS and IEMP/CF. Users must process the failed IDOCs from their SBWP inbox.

B. PMS Correct Exceptions Table Reviews (Daily). Review the [PMS Correct Exceptions Table](#). All transactions that do not pass the designated PMS edits are routed to the Correct Exceptions Table to correct/process. Once the corrections are made, PMS will attempt to reprocess all authorization transactions.

C. Undistributed Authority Balance Reconciliations (IEMP/CF vs. HHS) DHHS Reconciliations (Weekly). Generate the HHS Authorization and Disbursement Report (IEMP/CF Report, Transaction Code: ZF1-AP-HHS) and the HHS Authorization and Distribution Report (HHS Report). Review the reports to determine if the Undistributed Authority Balance per IEMP/CF agrees to the balance per HHS. If discrepancies exist, review grantee agreements and individual drawdowns (IEMP/CF Report, Z-LOC View). This process will confirm remaining authority for future draws and confirm cumulative draws.

1. Reconcile the amounts recorded in IEMP/CF (Account 1010.2000) via the “HHS interface” to the disbursement amounts reported by DHHS. Research /review drawdowns during the reconciliation process (IEMP/CF Report, Transaction Code: ZFI\_AP\_HHS).

2. Record two journal vouchers (JVs), concurrently, prior to month end for the LOC charges reported by DHHS and amounts recorded via the “HHS interface”.

3. The first JV records the amounts reported by the DHHS as disbursements from the budget clearing account, 80F3885 for each Center and will not be reported on the FMS 224. This entry is equal to the amount that is determined by a query in PMS. The OCFO will also provide the amount reported by the DHHS on their FMS 224 to each Center monthly for reconciliation purposes. Enter trading partner of 7501 for this transaction.

DR 2400.2500 Liability Account-LOC/HHS  
CR 1010.9888 Cash Transactions Not Reported on SF 224

The second JV records the amounts disbursed via the “HHS interface” as a collection to the budget clearing account, 80F3885 for each Center. This entry must be reported on the FMS 224. Enter a trading partner of NONFED for this transaction.

DR 1010.6100 Disbursements and Adjustments  
CR 2400.2500 Liability Account-LOC/HHS

Each month the Centers are required to reconcile the amount recorded in IEMP/CF via the “HHS interface” to the disbursement amount reported by DHHS. If differences exist between the entries above, the Centers must provide an explanation. The Centers may investigate such differences by performing queries in PMS and making comparisons by Payee Identification Number between the amount recorded via the “HHS interface” and the amounts in PMS.

D. SF 272 Federal Cash Transactions Report Error Handling (Quarterly). Advance payment recipients are required to submit a SF 272 electronically to PMS within 15 working days following the end of each Federal fiscal quarter. One Federal cash transactions report shall be submitted for all grants and contracts financed under a letter of arrangement with a Center. Centers are required to reconcile drawdowns and ending undrawn authorization balances during the quarter. The SF 272 processing occurs in stages:

1. Drawdown invoices are reversed.
2. Original 272 is reversed.
3. 272 invoice is created.
4. Invoice for residual amount is created.

If an error occurs at any stage, the information is written to a holding table so that the interface will pick up where it left off. Example: Stage 1 completes and Stage 2 fails. On reprocessing, the interface will start with Stage 2. Review the 272 Exception Log (IEMP/CF Report, Transaction Code: Z\_HHS\_IDOC\_VIEW).

220402. NASA Headquarters. The OCFO, Financial Management Directorate, External Reporting Branch will monitor the LOC charges reported to the budget clearing account, 80F3885, to ensure that disbursements and collections are properly recorded. The External Reporting Branch will review the disbursements and collections, identify the differences and ensure that each Center reconciles the differences each month.

**CHAPTER 18****MODULE-TO-MODULE MONTHLY RECONCILIATION**1801 GENERAL

180101. This chapter prescribes the requirements for performing the necessary steps to reconcile the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System Module-to-Module monthly reconciliations. The reconciliations will be performed to compare amounts recorded in the Financial Information (FI) module and the Funds Management (FM) module.

1802 AUTHORITIES AND REFERENCES

180201. [NASA On-Line Quick Reference](#) (OLQR), Module-to-Module Reconciliations.

180202. [NASA On-Line Quick Reference](#) (OLQR), FM to FI Reconciliation.

1803 DEFINITIONS

180301. Module-to-Module Reconciliations. Reconciliations that are performed to ensure imbalances between Financial Information (FI) and other modules do not exist and to ensure that the postings in the general ledger accurately reflect or are equal to postings in the Funds Management (FM) module.

1804 POLICIES AND PROCEDURES

180401. NASA Centers. The Module-to-Module Reconciliation should be performed on a monthly basis at the end of each accounting period by the Centers. When performing this reconciliation, the Centers should focus their review on comparing cumulative totals for the following budgetary classifications: Authority, Commitments, Obligations, Costs, and Disbursements. These totals should be taken from the Funds Management (FM) module and compared to the following USSGL accounts.

- A. 4610.2000 – Funding Resource Allocation to Lower Levels
- B. 4590.0000 – Apportionments Unavailable – Anticipated Resources
- C. 4700.0000 – Commitments
- D. 4801.0000 – Unexpended Obligations – Unpaid

- E. 4901.0000 – Expended Authority – Unpaid
- F. 4902.0000 – Expended Authority – Paid

180402. Once the FM/FI variances are identified by fund and fund center, the Centers should perform an analysis on those funds and fund centers utilizing the FM/FI Reconciliation program in the IEMP/CF.

**CHAPTER 19****USSGL ACCOUNT ABNORMAL BALANCES**1901 GENERAL

190101. This section prescribes the policies and procedures for reviewing abnormal balances. The reviews are performed to ensure that the United States Standard General Ledger (USSGL) accounts are in balance and financial transactions are properly recorded.

1902 AUTHORITIES AND REFERENCES

190201. [Treasury Financial Manual USSGL](#), section 1, USSGL Chart of Accounts and Definitions.

190202. [NASA On-Line Quick Reference](#) (OLQR), General Ledger Accounts Normal Balances

1903 DEFINITIONS

190301. Abnormal Balances. An abnormal balance is when an account that should have a debit balance has a credit balance and vice-versa. The abnormal balance is caused by posting errors or inappropriate fund status (unexpired, cancelled or expired) used in journal voucher transactions to IEMP CF.

1904 POLICIES AND PROCEDURES

190401. NASA Centers. The trial balance report is a compilation of general ledger accounts and their balances resulting from transaction processing. The trial balance report does not validate that transactions have been correctly recorded in proper accounts. Therefore, a weekly review of the trial balance must be done to ensure that the general ledger accounts are in balance and financial transactions are properly recorded. Each account that has an ending abnormal balance should be analyzed to determine the cause and the justification. Abnormal balances should be documented for audit purposes.

190402. A verification of the general ledger account balances should be included as part of a periodic analysis of the trial balance by each Center. During normal transaction processing, general ledger accounts may carry balances other than their normal balances, due to timing differences and incorrect postings. At the end of processing cycle (i.e., end of the month) the general ledger account should post the normal debit or credit balances based on the account category.

190403. Treasury Financial Manual USSGL, section 1, Chart of Accounts and Definitions and IEMP/CF OLQR contains a list of USSGL accounts and the normal balance (debit/credit) for each USSGL.

**CHAPTER 20****ACCOUNT RELATIONSHIP VERIFICATIONS**2001 GENERAL

200101. This chapter provides the policies and procedures for conducting the account relationship verifications. The financial management data that is reported in the Integrated Enterprise Management Program – Core Financial (IEMP/CF) System should be reviewed to determine if account relationships are valid. This verification is important to ensure that the United States Standard General Ledger (USSGL) accounts are in balance and that no other reporting discrepancies exist. Also, there are certain relationships that exist between various budgetary and propriety accounts. Tests should be performed to identify data integrity errors and other reporting anomalies.

2002 AUTHORITIES AND REFERENCES

200102. [On-line Quick Reference](#) (OLQR), Account Relationships.

2003 DEFINITIONS

200301. Account Relationships. Pre-defined USSGL relationships between budgetary and propriety USSGL accounts that are system validity checks.

2004 POLICIES AND PROCEDURES

200401. NASA Centers. The USSGL account relationship verification must be performed monthly by the NASA Centers to ensure that the financial data reported to our internal and external customers are accurate and reliable. There should be two verifications performed. An interim analysis must be executed within eight business days before the month-end. The final analysis must be performed on the third work day after the end of the report month. Any out-of-balance conditions must be reported to NASA-Headquarters, Office of the Chief Financial Officer, Financial Management Directorate, Data Analysis Branch via email to [data\\_analysis\\_team@nasa.gov](mailto:data_analysis_team@nasa.gov) by the 5<sup>th</sup> workday following the report month.

200402. The following account relationships are required to be performed each month.

- A. Budget Distribution
- B. Prepaids
- C. Reimbursable Advances

- D. Reimbursable Revenue
- E. Budgetary to Proprietary Cost
- F. Funded Expenses
- G. Accounts Payable
- H. Unexpended to Expended Appropriations
- I. Reimbursable Receivables
- J. Property SGL Account

200403. An automated reconciliation tool has been developed in the IEMP C/F to facilitate the account relationship verification and analysis process that is performed by the NASA Centers. Using the reconciliation tool, the NASA Center analyst should complete the following tasks:

- A. Verify that the account relationship balances are equal.
- B. If the balances are not equal, conduct research to determine the cause for the out of balance condition.
- C. Document the cause and the corrective action plan to resolve the condition.

200404. The objective of the account relationships are:

- A. To provide managers with visibility over accurate financial data,
- B. Provide appropriation and fund data needed to meet reporting requirements, and
- C. Finally, to ensure compliance with OMB and Federal Accounting Standards Advisory Board (FASAB) pronouncements.

**CHAPTER 21****MONTH-END CLOSING TRIAL BALANCE**2101 GENERAL

210101. This chapter provides the policies and procedures for reviewing the trial balance after the close of the accounting month. All financial and accounting transactions should be recorded in the accounting period (report month and fiscal year) in which they occurred. In any given reporting period there will be some transactions that may not be received by the end of the reporting period, thus adjusting entries to the Integrated Enterprise Management Program/Core Financial System (IEMP/CF) will be required. If the trial balance is adjusted after the period is closed, due diligence is required to ensure that the trial balance integrity is maintained. Therefore, the trial balance must be reviewed on a monthly basis and any reporting discrepancies or anomalies should be resolved.

2102 AUTHORITIES AND REFERENCES

210201. [NASA On-Line-Quick-Reference](#) (OLQR), Trial Balance for After Closure Transaction.

2103 DEFINITIONS

210301. Trial Balance Report. A compilation of general ledger accounts and their balances resulting from transactions being processed in the accounting system. Post closing transactions are prepared at the end of an accounting period (annually) to adjust income and expenses.

2104 POLICIES AND PROCEDURES

210401. Periodically, financial transactions occur at the end of a reporting cycle that may create additional assets or liabilities that are not recorded in the proper accounting period. This can be caused by timing differences in the collection or consumption of some revenue and expense items. Also, if income and expenses were recorded for future months outside of the accounting period being reported, they should be adjusted to reflect the appropriate accounting cycle.

210402. The process for adjusting the trial balance requires the following:
- A. Generate a trial balance for the reporting period prior to making any adjustments.
  - B. Identify the appropriate accounts requiring adjustments.

C. Record the adjustment as a journal voucher ensuring that the proper documentation is prepared and maintained. The proper approval procedures should also be followed when preparing journal vouchers.

D. Post the adjustment in the IEMP/CF system.

E. Generate the revised trial balance for the reporting period after the journal voucher is entered.

F. Verify that the correct accounting transactions occurred as a result of the journal voucher entry and that no other invalid postings occurred during for the reporting period.

CHAPTER 22BLANK FUND REVIEW2201 GENERAL

220101. This chapter prescribes the policies and procedures for reviewing Blank Funds derived by an incorrect posting in the Integrated Enterprise Management Program/Core Financial (IEMP/CF) System.

2202 AUTHORITIES AND REFERENCES

220201. [NASA On-Line-Quick Reference](#) (OLQR), Review Blank Funds.

2203 DEFINITIONS

220301. Blank Fund. An error derived when the accounting system does not recognize the transaction versus the document type, i.e. the transaction does not match the document type.

2204 POLICIES AND PROCEDURES

220401. NASA Centers. In reviewing the Blank Funds, each Center must review transactions on a monthly basis to ensure that all transactions were assigned to a fund, the appropriate Agency Location Code (ALC), commitment item, and functional area in the IEMP/CF system (SAP Transaction Code: GRR55). The following is required:

A. For External Reporting purposes, a fund is required at the AOF (Application of Funds) and fund level.

B. For Treasury FMS 224 Reporting, it is required at the ALC level. This ensures that another center's transactions will not appear on the incorrect 224 at month end.

C. For assigning budget, a commitment item is one of the data elements used.

D. For derivation rules involving external reporting, a functional area is used. This ensures that NASA is externally reporting to Treasury and OMB accurately.

220402. Once the correct fund is determined, the Center must refer the blank ALC transaction, and forward the supporting documentation to the originating person for reversal and re-entry with the correct fund.

**CHAPTER 23****BUSINESS AREA AND AGENCY LOCATION CODE ACTIVITY**2301 GENERAL

230101. This chapter provides the policies and procedures for reviewing the Business Area (BA) and Agency Location Code (ALC) activity that is processed in the Integrated Enterprise Financial Management – Core Financial (IEMP/CF) System to assure agreement. Each NASA Center is assigned a two digit BA code and an eight digit ALC. The Business Area code is entered with each transaction, but the ALC is derived. Each Center can only use the assigned BA and ALC for their Center. The ALC must be shown in all correspondence, forms, and other documentation forwarded to other Federal agencies.

2302 AUTHORITY AND REFERENCES

230201. NASA Financial Management Requirements [Volume 6](#), Chapter 2, note 020402 and Appendix A.

230202. [Treasury Financial Management Manual](#), Part 2, chapter 3300, section 3320.10

230203. [NASA On-Line-Quick Reference](#) (OLQR), Review Business Area and ALC Activity.

2303 DEFINITIONS

230301. Agency Location Code. An eight digit numeric code used to identify accounting reports by accounting stations and disbursing offices.

230302. Business Area. A two digit code used to identify the NASA Center that is requesting/performing transactions within NASA's financial system.

2304 POLICIES AND PROCEDURES

230401. NASA Centers. In recording a transaction, each NASA Center must use its assigned BA and ALC. If a different center used an ALC code other than the one assigned to its Center, then the transaction should be reversed and reported as soon as the error is detected. NASA Centers should review on a monthly basis data that is posted in the IEMP/CF to ensure that the correct BA and ALC are used.

CHAPTER 24REVIEW DIRECT, REIMBURSABLE, TRUST AND WORKING CAPITAL FUNDS FOR INVALID POSTINGS2401 GENERAL

240101. This chapter provides the policies and procedures for identifying invalid United States Standard General Ledger (USSGL) account postings for direct, reimbursable, trust, and working capital funds. The validity checks are performed on a monthly basis to ensure transactions are posted to the correct USSGL accounts.

2402 AUTHORITIES AND REFERENCES

240201. [Department of Treasury USSGL Accounts](#).

240202. [Department of Treasury Basic Trust Fund Accounting Guide](#): a compilation of trust fund scenarios that have been developed and approved by the USSGL Board.

240203. [Department of Treasury Approved Reimbursable Activity Scenarios](#).

240204. NASA Financial Management Requirements (FMR) [Volume 17](#), Chapter 1, Appendix 4 (Working Capital Fund Accounting Transactions).

2403 DEFINITIONS

240301. Direct Funds. Appropriated funds provided by Congress in which Federal agencies can incur obligations and make payments out of the U.S. Treasury for specified purposes.

240302. Reimbursable Funds. Funds received by NASA for providing goods or performing services for other government agencies or non-government activities on a reimbursable basis.

240303. Trust Funds. An account established to account for receipts that are held in trust for use in carrying out specific purposes and programs in accordance with an agreement or statute.

240304. Working Capital Fund (WCF). An account in which all income is derived from its operations and is available to finance the fund's continuing operations without fiscal year limitation. The WCF is a revolving fund financial management structure used to promote total cost visibility and full cost recovery of support services.

2404 POLICIES AND PROCEDURES

240401. The Department of Treasury provides the USSGL accounts that should be posted when various transactions occur within the Federal Government. Some USSGL accounts are used for all fund types. However, some USSGL accounts are specific to one or two fund types. To maintain NASA's data integrity and to produce accurate and auditable financial statements, the NASA Centers must review USSGL postings monthly to ensure transactions are posted correctly to the financial management system.

240402. NASA Centers. The NASA Centers can validate fund type postings by generating an Integrated Enterprise Management Program/Core Financial (IEMP/CF) trial balance (SAP Transaction Code: RFACTSI-BL-FACTS-I) for the Center's Business Area by application of fund (SAP Transaction Code: GR55 ZAOF) and review USSGL postings. The table on the following page contains a list of USSGL accounts used by NASA and identify if postings for direct, reimbursable, trust and working capital funds are valid or invalid. Also, the IEMP/CF has a report that can be generated by Business Area, which identifies invalid fund type postings (SAP Report: Fund Type Status Exception Report, SAP Transaction Code: ZFI-FUND\_STAT).

SGL_ACCT	Fund Type				SGL_ACCT	Fund Type				SGL_ACCT	Fund Type			
	Direct	Reimbursable	WCF	Trust		Direct	Reimbursable	WCF	Trust		Direct	Reimbursable	WCF	Trust
1010	VALID	VALID	VALID	VALID	2290	VALID	INVALID	VALID	INVALID	6720	VALID	VALID	VALID	INVALID
1310	VALID	VALID	VALID	INVALID	2310	INVALID	VALID	VALID	INVALID	6790	VALID	VALID	VALID	INVALID
1319	VALID	VALID	VALID	INVALID	2400	INVALID	INVALID	VALID	INVALID	6800	VALID	VALID	VALID	INVALID
1340	VALID	VALID	VALID	VALID	2650	VALID	INVALID	VALID	INVALID	7190	VALID	INVALID	VALID	INVALID
1349	VALID	VALID	VALID	VALID	2920	VALID	INVALID	VALID	INVALID	7210	VALID	INVALID	VALID	INVALID
1410	VALID	VALID	VALID	INVALID	2940	VALID	INVALID	VALID	INVALID	7290	VALID	INVALID	VALID	INVALID
1511	VALID	VALID	VALID	INVALID	2960	VALID	VALID	VALID	INVALID	7400	VALID	VALID	VALID	VALID
1512	VALID	VALID	VALID	INVALID	2980	VALID	VALID	VALID	INVALID	4114	VALID	INVALID	INVALID	VALID
1610	VALID	INVALID	INVALID	VALID	2990	VALID	INVALID	VALID	INVALID	4119	VALID	INVALID	VALID	INVALID
1611	VALID	INVALID	INVALID	VALID	2995	VALID	INVALID	INVALID	INVALID	4190			VALID	
1612	VALID	INVALID	INVALID	VALID	3100	VALID	INVALID	VALID	INVALID	4170	VALID	INVALID		VALID
1613	VALID	INVALID	INVALID	VALID	3101	VALID	INVALID	INVALID	INVALID	4201	VALID	VALID	VALID	VALID
1711	VALID	INVALID	INVALID	INVALID	3102	VALID	INVALID	VALID	INVALID	4210	INVALID	VALID	VALID	VALID
1720	VALID	INVALID	VALID	INVALID	3103	VALID	INVALID	INVALID	INVALID	4221	INVALID	VALID	VALID	INVALID
1730	VALID	INVALID	VALID	INVALID	3106	VALID	INVALID	INVALID	INVALID	4222	INVALID	VALID	VALID	INVALID
1739	VALID	INVALID	VALID	INVALID	3107	VALID	INVALID	INVALID	INVALID	4251	INVALID	VALID	VALID	INVALID
1740	VALID	INVALID	VALID	INVALID	3310	VALID	VALID	VALID	VALID	4252	INVALID	VALID	VALID	INVALID
1749	VALID	INVALID	VALID	INVALID	5200	INVALID	VALID	VALID	INVALID	4310	VALID	VALID		INVALID
1750	VALID	INVALID	VALID	INVALID	5209	INVALID	VALID	VALID	INVALID	4350	VALID	INVALID	INVALID	INVALID
1759	VALID	INVALID	VALID	INVALID	5310	INVALID	VALID	VALID	INVALID	4394	VALID	INVALID	INVALID	VALID
1810	VALID	INVALID	VALID	INVALID	5311	VALID	INVALID	INVALID	VALID	4395	VALID	INVALID	INVALID	INVALID
1819	VALID	INVALID	VALID	INVALID	5319	INVALID	VALID	INVALID	INVALID	4450	VALID	VALID	VALID	INVALID
1820	VALID	INVALID	VALID	INVALID	5600	VALID	INVALID	VALID	VALID	4510	VALID	INVALID	INVALID	INVALID
1829	VALID	INVALID	VALID	INVALID	5610	VALID	INVALID	VALID	VALID	4590	VALID	VALID	VALID	INVALID
1830	VALID	INVALID	VALID	INVALID	5700	VALID	INVALID	INVALID	INVALID	4610	VALID	VALID	VALID	VALID
1832	VALID	INVALID	VALID	INVALID	5708	VALID	INVALID	INVALID	VALID	4620	VALID	VALID	VALID	VALID
1839	VALID	INVALID	VALID	INVALID	5709	VALID	INVALID	INVALID	VALID	4650	VALID	VALID	INVALID	INVALID
2110	VALID	VALID	VALID	VALID	5720	VALID	INVALID	VALID	VALID	4700	VALID	VALID	VALID	VALID
2120	VALID	VALID	VALID	INVALID	5730	VALID	INVALID	VALID	VALID	4801	VALID	VALID	VALID	VALID
2130	VALID	VALID	VALID	INVALID	5900	VALID	VALID	VALID	INVALID	4802	VALID	VALID	VALID	VALID
2190	VALID	VALID	VALID	INVALID	5909	VALID	VALID	VALID	INVALID	4871	VALID	VALID		VALID
2210	VALID	VALID	VALID	INVALID	5990	VALID	VALID	VALID	INVALID	4881	VALID	VALID		VALID
2213	VALID	INVALID	VALID	INVALID	6100	VALID	VALID	VALID	VALID	4901	VALID	VALID	VALID	VALID
2215	VALID	INVALID	VALID	INVALID	6330	VALID	VALID	VALID	INVALID	4902	VALID	VALID	VALID	VALID
2220	VALID	INVALID	VALID	INVALID	6400	VALID	INVALID	VALID	INVALID	4971	VALID	VALID		VALID
2225	VALID	INVALID	VALID	INVALID	6710	VALID	INVALID	VALID	INVALID	4972	VALID	VALID		VALID