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Appendix

Control Activity – Center Level

Control Activity – NSSC Level

NASA Center Certification of Financial Management Information

NSSC Certification of Financial Management Information

Roles and Responsibilities

Acronym Definitions

NASA 201X CMP Manual Revision Notice
Summary of CMP Significant Changes

The CMP Manual is published annually. If NASA receives new or revised financial guidance and the Data Analysis Branch decides a revision is necessary prior to the next regularly scheduled Manual publication, a CMP Manual Revision Notice is prepared. The CMP Manual Revision Notice provides the official communication of an off-schedule change to the CMP Manual. The Notice is distributed to the Agency Office of the Chief Financial Officer management, Center Deputy, Chief Financial Officers, Quality Assurance Division, Office of the Inspector General, and CMP Working Group via electronic mail and during the CMP Working Group meetings. Each Center’s DCFO will sign and return the Notice acknowledging receipt and intent to comply. Every Notice that is distributed will be retained in OMB MAX and the CMP Automation Tool’s landing page.

The CMP Manual Revision Notice is included in Appendix 14.

The following table summarizes the significant changes reflected in this Manual based on updates/corrections that have occurred since the last official revision, FY 2017-V7 October 2016.

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<td>Introduction and General Overview</td>
<td>Chapter 1</td>
<td>CMP Reporting Matrix</td>
<td><strong>Revised:</strong> Chapters 2, 9, 10 and 13: Any abnormal balance within a EUL fund that is offset between the Agency BA and the Center BA may be reported as yellow “Timing/Business Process/Systems Issues (CRQs)” due to the currently configured posting logic.</td>
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<tr>
<td>Introduction and General Overview</td>
<td>Chapter 1</td>
<td>Scope of Requirements</td>
<td><strong>Added:</strong> Budgetary Resources 9a.2</td>
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**Added:** Budgetary Resources 9a.2
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<td>Introduction and General Overview</td>
<td>Chapter 1</td>
<td>Fluctuation Analysis</td>
<td><strong>Deleted:</strong> Effective January 2018 reporting, a year to year fluctuation analysis report (prepared at the 4 digit standard general ledger account) is to be included in the CMP submissions/certifications. This will replace the Management Reporting Matrix. OMB Circular A-136 requires all CFO reporting government agencies to submit a fluctuation analysis along with their financial statements. Currently, the External Reporting Branch relies on the Center to provide fluctuation by line item for the SBR, and will now receive this information through the CMP process and by 4 Digit USSGL. <strong>Revised:</strong> OMB Circular A-136 requires all CFO reporting government agencies to submit a fluctuation analysis along with their financial statements. Effective March 2018 reporting, a year to year fluctuation analysis report (prepared at the 4 digit standard general ledger account) is to be included in the CMP submissions/certifications.</td>
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<td>Fund Balance with Treasury/Cash/Outlays/Suspense and Investments</td>
<td>Chapter 2</td>
<td>2a.3</td>
<td>Purpose of reconciliation: <strong>Deleted:</strong> To ensure that cash balances are complete and reconcile to Treasury and to meet Metric Tracking System/ Federal Intra-agency Database Online (MTS-FIDO) requirements. <strong>Revised:</strong> To ensure that SAP 1010 cash balances equal Treasury.</td>
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<td>External data source: <strong>Deleted:</strong> Treasury balances reports by Treasury Symbol (FMS) <strong>Revised:</strong> GWA Transaction Receipts Unavailable Report, GWA Transaction Expenditure Report, GWA Expenditure Activity Report</td>
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<td>Other selection criteria: <strong>Added:</strong> SAP: Agency Location Code (ALC)</td>
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<td>Chapter 2</td>
<td>2a.3</td>
<td>Analysis(review) procedure to be performed: <strong>Added:</strong> Identify as an exception amounts where SAP TAS does not equal Treasury TAS</td>
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<td>Revised: Agency performs consolidated report on GTAS Edit 4 on all appropriations (AOF)/Centers</td>
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<td>performs GTAS Edit 4 on reimbursable funds and WCF ending in “R”</td>
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<td>Chapter 2</td>
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<td>Chapter 2</td>
<td>2a.5a</td>
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<td>Deleted: 1010.0000 thru 1010.4999 + 1010.5001 thru 1010.6300 + 1010.7777 thru 1010.9998 = 4222.0000 + 4252.0000 + 4253.000 + 4264.0000 + 4266.0000 + 4277.0000 + 48X2.0000 + 49X2.XXXX</td>
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<td>Updated: 1010.0000 thru 1010.2999 + 1010.5001 thru 1010.6300 + 1010.7777 thru 1010.9820 = 4222.XXXX + 4252.XXXX + 4253.XXXX + 4264.XXXX + 4266.XXXX + 4277.XXXX + 48X2.XXXX + 49X2.XXXX</td>
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<td>Chapter 2</td>
<td>2a.5b</td>
<td><strong>Standards:</strong> <strong>Deleted:</strong> Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240 and 1010.9821; must agree with Budgetary Collection Accounts: 4222.0000, 4252.0000, 4253.0000, 4255.0000, 4260.0000, 4261.0000, 4262.0000, 4263.0000, 4264.0000, 4265.0000, 4266.0000, 4267.0000, 4271.0000, 4273.0000, 4275.0000, 4276.0000, 4277.0000, 4872.0000 and 4972.0000. <strong>Proprietary Disbursement Accounts:</strong> 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and 1010.9820 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.0000, 4882.0000, 4902.0000, 4902.4253, 4908.0000 and 4982.0000. <strong>Revised:</strong> Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240 and 1010.9821; must agree with Budgetary Collection Accounts: 4222.0000, 4252.0000, 4253.0000, 4255.0000, 4260.0000, 4261.0000, 4262.0000, 4263.0000, 4264.0000, 4265.0000, 4266.0000, 4267.0000, 4271.0000, 4273.0000, 4275.0000, 4276.0000, 4277.0000, 4872.0000 and 4972.0000. <strong>Proprietary Disbursement Accounts:</strong> 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.0000, 4882.0000, 4902.0000, 4902.4253, 4908.0000 and 4982.0000. <strong>Revised:</strong> Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240 and 1010.9821; must agree with Budgetary Collection Accounts: 4222.XXXX, 4252.XXXX, 4253.XXXX, 4255.XXXX, 426X.XXXX, 427X.XXXX, 4872.XXXX and 4972.XXXX. <strong>Proprietary Disbursement Accounts:</strong> 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and 1010.9820 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.XXXX, 4882.XXXX, 4902.XXXX, 4908.XXXX and 4982.XXXX.</td>
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Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2b.4             | **Purpose of reconciliation:** **Deleted:** Thus, the charges are reflected monthly on the Treasury GWA report; Undisbursed Appropriation Account Ledger from the Department of the Treasury. **Revised:** Thus, the charges are reflected monthly on the **Government-wide Accounting (GWA) Account Statement** from the Department of the Treasury. **Purpose of reconciliation:** **Deleted:** The ALCs established for the Department of State charges are 80-00-8768, 80-00-8769, and 19-00-0003. **Revised:** The ALCs established for the Department of State charges are **00008768, 00008769**, and 19-00-0003.
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</table>
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2b.4            | External data source:  
**Deleted:** GWA report for State Department  
**Revised:** GWA report for NASA |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2b.4            | Analysis/review procedure to be performed:  
**Added:** All discrepancies for the appropriation reported by the State Department must be identified, investigated, explained and monitored until corrected. |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2b.4            | Standards:  
**Revised:** Foreign transactions should be recorded accurately and timely at the Center level according to the policy and/or the specific HQ guidance. |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2d.3a           | Control Activity **Deleted:**  
NON 3875, 3880, and 3885 funds review for Treasury reconciliation |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2d.3b           | Analysis/review procedure to be performed:  
**Added:** Identify GL cash account balances by netting cash accounts together |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2d.4            | Analysis/review procedure to be performed:  
**Added:** Identify as an exception transactions with a trading partner other than 9900 where there is no offsetting corrective transaction. |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2e              | Purpose of reconciliation:  
**Revised:** To validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund **at the Fed and Nonfed level.** |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2e              | Analysis/review procedure to be performed:  
**Revised:** Review the GR55 report and validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund **at the Fed and Nonfed level.** |
| Fund Balance with Treasury/Cash/Outlays/Suspense and Investments | Chapter 2       | 2e              | Standards:  
**Revised:** Refer to GTAS Edits 53 & 54  
Spending Authority from Offsetting Collections  
Accounts: 4212 + 4222 + 4252 + 4253 + 4255 + 4260 + 4261 + 4262 + 4263 + 4264 + 4265 + 4266 + 4267 + 4271 + 4273 + 4275 + 4276 + 4277 + 4290 + 4872 + 4972 ≥ $0 **at the Fed and Nonfed level.** |
| Accounts Receivable/Advances from Others/Revenues | Chapter 3       | 3.1             | Standards:  
**Deleted:** Trading partner numbers should be correct on the documents and in the customer master file for any Federal customer |
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<th>Control Activity</th>
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| Accounts Receivable/Advances from Others/Revenues | Chapter 3 | 3.2 | Analysis/review procedure to be performed:  
**Revised:** Reconcile the total balance of the aging report to the trial balance and **identify exception amounts**. |
| Accounts Receivable/Advances from Others/Revenues | Chapter 3 | 3.3 | Analysis/review procedure to be performed:  
**Deleted:** Prepare and maintain a work paper that lists detailed balances in the allowance for doubtful accounts (1319.0000, 1347.0000, 1367.0000, and 1377.0000) and of amounts that have been transferred to Treasury. The allowances should be calculated in accordance with NPR 9610.1A. The work paper should include explanations of discrepancies identified on the allowance for doubtful accounts spreadsheet.  
**Revised:**  
**Part A:** Prepare and maintain a work paper that lists detailed balances in the allowance for doubtful accounts (1319.0000, 1347.0000, 1367.0000, and 1377.0000). The allowance should be calculated in accordance with NPR 9610.1A. The work paper should include explanations of discrepancies identified on the allowance for doubtful accounts spreadsheet.  
**Part B:** Identify as an exception billing documents aged more than 150 days as an exception. Items over 150 days aged requires explanation of why it has not been transferred to Treasury. |
| Accounts Receivable/Advances from Others/Revenues | Chapter 3 | 3.4 | Control Activity **Deleted:**  
Review for credit balances |
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<td><strong>Prepaid Advances/Intra/Intergovernmental</strong></td>
<td>Chapter 4</td>
<td>4.2</td>
<td>Other selection criteria:</td>
</tr>
<tr>
<td>Transactions</td>
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<td><em>Revised:</em></td>
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<tr>
<td>Part A – NSCC Service Delivery</td>
<td></td>
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<td><em>Revised:</em></td>
</tr>
<tr>
<td>Buyer: BA, TP 8011 &amp; 8051</td>
<td></td>
<td></td>
<td>Seller: TP of BA, BA 10 &amp; 51, AOF 80X4546</td>
</tr>
<tr>
<td>1410</td>
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<td>Part B – Centers</td>
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<tr>
<td>Buyer: BA, TP 8000-8099</td>
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<td>Seller: TP of BA</td>
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<td>Part B - NSSC as a Center</td>
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<tr>
<td>Buyer: TP 8011</td>
<td></td>
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<td>Seller: BA 10, AOF 80X4546, TP 8000-8099</td>
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<td>1410</td>
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<tr>
<td>Analysis/review procedure to be performed:</td>
<td></td>
<td></td>
<td><em>Deleted:</em> The Agency should prepare the schedule of transactions/balances, identify accounts/business areas with differences and provide to the Centers to analyze.</td>
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<tr>
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<td><em>Revised:</em> Prepare schedule of balances and identify accounts with differences</td>
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<td></td>
<td><em>Added:</em> Differences originating from canceled funds should not be considered as exceptions.</td>
</tr>
<tr>
<td>Purpose of reconciliation:</td>
<td>Chapter 4</td>
<td>4.3</td>
<td>Revised:</td>
</tr>
<tr>
<td></td>
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<td>To ensure the amount of the liquidation recorded is equal to current month actual costs reported on the NSCC utilization report, not including PRs.</td>
</tr>
<tr>
<td>Procedures/data sources:</td>
<td>Chapter 4</td>
<td>4.3</td>
<td>Revised:</td>
</tr>
<tr>
<td></td>
<td>Chapter 4</td>
<td></td>
<td>NSCC Performance and Utilization Report; Liquidation spreadsheet, when applicable, is also included from NSCC Budget and Accounting Division (BAD).</td>
</tr>
<tr>
<td>Chapter Name</td>
<td>Section Number</td>
<td>Control Activity</td>
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<td>Prepaid Advances/Intra/Intergovernmental Transactions</td>
<td>Chapter 4</td>
<td>4.4</td>
<td>Other selection criteria:</td>
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<td>* Deleted: SGL Accounts (4.4a) 1310.XXXX</td>
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<td>* Revised: SGL Accounts (4.4a) 1310.3000</td>
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<tr>
<td>Prepaid Advances/Intra/Intergovernmental Transactions</td>
<td>Chapter 4</td>
<td>4.4</td>
<td>Analysis/review procedure to be performed:</td>
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<td>* Added: Transactions in funds prior to FY15 with blank AIDs are not to be considered exceptions, as the requirement for AID and Main account began in FY15. Identify exceptions for Non Federal Customers where they AID (TP) and TP ALC fields are not blank. IF the Trading Partner of NONFED is populated (Federal Indicator of “N” and Department of “NF”), the Customer/Vendor Name field should not match any names of the Federal Agencies as listed with in Appendix 5.</td>
</tr>
<tr>
<td>Prepaid Advances/Intra/Intergovernmental Transactions</td>
<td>Chapter 4</td>
<td>4.5</td>
<td>Transaction code:</td>
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<td></td>
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<td>* Updated: NEACC changed to AAO</td>
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<tr>
<td>Chapter 5 Property, Plant and Equipment</td>
<td>Chapter 5</td>
<td>5a.2.b</td>
<td>Analysis/review procedure to be performed:</td>
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<td>* Revised:</td>
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<td>- Compare Balances in AA by contract to balances in the CHATS/NESS (NF 1018s), *indicating whether the monthly changes processed on the Personal Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).</td>
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<td>- Differences that would impact AA must be identified, investigated, explained and monitored until permanently corrected. *Please note that permanent difference between AA and CHATS, such as contractor acquisitions of non-capital PP&amp;E, should not be reported/tracked as exceptions)</td>
</tr>
<tr>
<td>Chapter 5 Property, Plant and Equipment</td>
<td>Chapter 5</td>
<td>5a.2b</td>
<td>Thresholds for differences/exceptions:</td>
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<td>* Deleted: Differences between detailed capital asset records in AA and the reporting tool records: $0</td>
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<td>* Revised: CHATS/NESS (NF 1018s) changes that impact a capital AA record have been processed: Yes</td>
</tr>
<tr>
<td>Chapter 5 Property, Plant and Equipment</td>
<td>Chapter 5</td>
<td>5a.2.e</td>
<td>Frequency: Changed from Monthly to Quarterly</td>
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FY 2018-V8 October 2017
Document Updated: 1/31/2018
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<th>Chapter Name</th>
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<th>Control Activity</th>
<th>Change</th>
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</table>
| Chapter 5 Property, Plant and Equipment | Chapter 5      | 5a.5.b1          | Control Activity Deleted:  
Reconciliation of interagency and intra-agency for Government- Held and Contractor-Held detailed property transfer records to the general ledger. |
| Chapter 5 Property, Plant and Equipment | Chapter 5      | 5a.6a            | Purpose of reconciliation:  
Revised: To ensure that Capital and Operating Leases are identified properly and recorded and reported where NASA is the lessee. |
| Chapter 5 Property, Plant and Equipment | Chapter 5      | 5a.6a            | Analysis/review procedure to be performed:  
Revised: Verify that items reported as Capital Lease meet the budgetary and/or proprietary capital Lease criteria. |
| Chapter 5 Property, Plant and Equipment | Chapter 5      | 5a.6a            | Analysis/review procedure to be performed:  
Deleted: If at its inception a lease meets one or more of the following four criteria, the lease should be classified as a Capital Lease: the lease transfers ownership of the property to the lessee by the end of the lease term, the lease contains an option to purchase the leased property at a bargain price, the lease term is equal to or greater than 75% of the estimated economic life of the leased property, and the present value of rental and other minimum lease payments excluding that portion of the payments representing executory costs equals or exceeds 90% of the fair value of the leased property). |
Analysis/review procedure to be performed:

**Added:**
- At its inception a properly scored lease must meet one or more of the budgetary and proprietary scoring criteria below:

**Budgetary Scoring Criteria**

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the leases and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the asset must be less than 75% of the asset’s estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)
3. Is the lease term is equal to or greater than 75% of the estimated economic life of the leased property?
4. Is the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?
5. Is the asset a general purpose asset rather than being for a special purpose of the Government and not built to the unique specification of the Government as a lessee?
6. Is there a private sector market for the asset?

**Proprietary Scoring Criteria**

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the leases and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the
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<td>asset must be less than 75% of the asset’s estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)</td>
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<td>3. Is the lease term is equal to or greater than 75% of the estimated economic life of the leased property?</td>
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<td>4. Is the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?</td>
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<td>5. Is the fair market value of the asset equal or greater than $500,000 (real and personal property) or $1,000,000 or more for internal use software?</td>
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<td>Provide the following required documentation:</td>
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<td>1. Lease Score card</td>
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<td>2. Lease/in-grant contract and associated modifications and extensions (contract should contain lessee and lessor information, lease term, payment schedule, escalation rate, termination clause, and executed signature pages)</td>
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<td>3. Fair market value of the asset (if available, requires supporting documentation such as independent appraisal, tax assessment, etc.)</td>
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<td>4. Payment schedule (if not outlined in the contract)</td>
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<td>5. All maintenance, utility and insurance costs paid by NASA associated with the contract – specify if annual or monthly amount for each item</td>
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<td>Control Activity</td>
<td>Change</td>
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</table>
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5a.6a | Analysis/review procedure to be performed:  
**Revised:** Prepare and maintain a summary of all leases with an overall term of one year or greater, including the agreement number, description of agreement, dollar value of the award and the monthly payment amounts, lease term, the type of lease whether it be a Capital or Operating Lease (budgetary and proprietary) and for Capital Leases verify that upon payment of each lease invoice, a JV was posted to reduce the Capital Lease Liability in a timely manner. |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5a.6a | Analysis/review procedure to be performed:  
**Revised:** Submit copies of any Lease agreements and modifications entered into or extended since the last reporting period to HQ Property. |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5a.6a | Analysis/review procedure to be performed:  
**Deleted:** For existing Capital Leases verify that upon payment of each lease invoice, a JV was posted to reduce the Capital Lease liability in a timely manner. |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5a.6a | Thresholds for differences/exceptions:  
**Deleted:** Leases properly capitalized (If applicable): Yes  
**Revised:**  
1. Proper budgetary scoring of leases: Yes  
2. **Proper proprietary scoring of leases:** Yes  
3. Copies of any lease agreements and mods submitted to HQ Property: Yes  
4. Verified JV was posted to reduce Capital lease Liability: Yes |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5a.8 | Role and Responsibilities:  
**Prepare/Approver:**  
**Revised:** Agency |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5b | Standards:  
**Deleted:** 17XX + 18XX + 1995 + 2940 + 2990 + 5610.0000 + 5720.2000 + 5730.2000 + 6100.8200 + 6100.8300 + 6100.8400 + 6100.8500 + 6610 + 6710 + 71XX + 72XX + 7401.1000 + 7401.1000 = 3310.3730  
**Revised:** 17XX + 18XX + 1995 + 2990 + 5610.0000 + 5720.2000 + 5730.2000 + 6100.8200 + 6610 + 6710 + 71XX + 72XX + 7401.1000 + 7401.1000 = 3310.3730 |
| Chapter 5 Property, Plant and Equipment | Chapter 5 | 5e | Control Activity **Deleted:**  
Asset Master Record Review |
<table>
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<th>Chapter Name</th>
<th>Section Number</th>
<th>Control Activity</th>
<th>Change</th>
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</thead>
<tbody>
<tr>
<td>Accounts Payable and Expenses</td>
<td>Chapter 6</td>
<td>6.4</td>
<td>Analysis/review procedure to be performed:  <strong>Revised:</strong> Centers are required to ensure that the accrued amount and the correcting journal voucher are reversed on the <strong>first</strong> business day of the following month.</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.1</td>
<td>Frequency: Changed from Bi-weekly and after each monthly accrual to <strong>Monthly</strong></td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.1a</td>
<td>Frequency:  <strong>Deleted:</strong> Bi-weekly after each paid payroll period)</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.1b</td>
<td>Frequency:  <strong>Deleted:</strong> Bi-weekly after each paid payroll period is posted via ALDS</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.2</td>
<td>Analysis/review procedure to be performed:  <strong>Added:</strong> 2215.0000</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.4</td>
<td>Analysis/review procedure to be performed:  <strong>Deleted:</strong> Identify and correct any discrepancies.  <strong>Revised:</strong> Identify as an exception GL balances in funds other than the NON-funds. Correct any discrepancies.</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.5</td>
<td>Analysis/review procedure to be performed:  <strong>Added:</strong> Identify as an exception GL balances in funds other than the NON-funds listed below.</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.8</td>
<td>Title:  <strong>Revised:</strong> Validate disbursements of cancelled payables and <strong>adjusted total resources for the disposition of</strong> cancelled funds</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.8</td>
<td>Purpose of reconciliation:  <strong>Deleted:</strong> To ensure that the authority is reduced on cancelled funds when cancelled payables are disbursed from unexpired funds and that the FBWT is properly reclassified.  <strong>Revised:</strong> To ensure that approved cancelled payable disbursements from unexpired funds are accurately reclassified to the “Disbursements of Cancelled Payable” account and that the total resources is accurately adjusted.</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.8</td>
<td>Frequency: Changed from Quarterly to <strong>Monthly</strong></td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.8</td>
<td>External data source:  <strong>Added:</strong> Approved Change Request (CRQ)</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.8</td>
<td>Other selection criteria:  <strong>Deleted:</strong> Transaction register</td>
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<tr>
<td>Chapter Name</td>
<td>Section Number</td>
<td>Control Activity</td>
<td>Change</td>
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</table>
| Other Liabilities | Chapter 7     | 7.8              | Analysis/review procedure to be performed:  
**Deleted:** Maintain a log of invoices paid against cancelled payables on pseudo-funds (created to record cancelled payables on non-shuttle related liabilities that were outstanding in the funds with the cancellation date extension to facilitate close-out of the shuttle program). At a minimum, the log shall include the fiscal year, the posting date of the disbursement, the vendor, the invoice amount and the pseudo-fund. This log will be used to track the authority used for invoices paid against cancelled payables in pseudo-funds.  
**Revised:** Maintain a log of approved CRQs for cancelled payable disbursements (Or obtain report from the new CRQ system). At a minimum, the log shall include the fiscal year, the CRQ number and approval dates, posting date of the disbursement, original fund, pseudo-fund if applicable, disbursing fund, vendor, and invoice amount that was approved. |
| Other Liabilities | Chapter 7     | 7.8              | Analysis/review procedure to be performed:  
**Revised:** Compare transactions recorded in 1010.6300 and **4208.1000 to the entries documented in the log of approved CRQs and determine that they agree by fund and amount.  
**Deleted:** Differences between these two balances should be due to the pseudo-funds and should reconcile to the log, referenced about, by fiscal year.  
**Revised:** Differences should be investigated, explained, and monitored until resolved. |
| Other Liabilities | Chapter 7     | 7.8              | Standards:  
**Revised:** All disbursements of cancelled payables with an approved CRQ should be accurately reclassified to 1010.6300 and total resources should be adjusted by the amount of the disbursement or tracked in the pseudo-fund disbursement log. |
| Other Liabilities | Chapter 7     | 7.8              | Thresholds for difference/exceptions:  
**Revised:** Invalid difference between CRQ and SGL accounts 1010.63000 and **4208.1000 by fund and amount:** $0 |
<p>| Other Liabilities | Chapter 7     | 7.12             | Frequency: Changed from Monthly to Quarterly |</p>
<table>
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<th>Chapter Name</th>
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<td>Other Liabilities</td>
<td>Chapter 7</td>
<td>7.17</td>
<td>Frequency: Changed from Monthly to <strong>Quarterly</strong></td>
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</tbody>
</table>
| Other Liabilities | Chapter 7 | 7.17 | Other selection criteria:  
  **Deleted:** Application of Funds  
  **Revised:** Current SEWP Fund |
| Cumulative Results | Chapter 8 | 8.2 | Control Activity **Deleted:**  
  Cancelling funds balance validations (year-end preparation process) |
| Resources | Chapter 9 | 9a.1 | External data source:  
  **Added:** OMB Annual Continuing Resolution Bulletin |
| Resources | Chapter 9 | 9a.1 | Analysis/review procedure to be performed:  
  **Added:** in lieu of approved SF132s the amounts authorized by OMB in the Annual CR Bulletin  
  **Revised:**  
  Accounts 4119, **1090**, 1010.4119 and **1010.4395** are consistent with line **1100 or line 134 (OMB CR Bulletin in lieu of a SF0132)**  
  Accounts 4170, 4190, 3102, and 3103, 1010.3102 and 1010.3103 are consistent with lines **1010, 1011, 1120, 1121**  
  Accounts 4392, 4393, 3106, and 1010.3106 are consistent with line **1130** |
| Resources | Chapter 9 | 9a.3 | Transaction code:  
  **Updated:** Variant **2018 FUNDS** |
| Resources | Chapter 9 | 9a.4 | Transaction code:  
  **Updated:** Variant: **FY18 FMFI RES**  
  **Added:** BA 01: Variant **FY18FMFIRES** |
| Resources | Chapter 9 | 9a.4 | Analysis/review procedure to be performed:  
  **Deleted:** Instructions for performing the review can be found on the EPSS.  
  **Revised:** Sales Or, Unexpired Reimbursable Funds including Working Capital Funds, PO Date (pulled into the layout after the report is executed) |
| Resources | Chapter 9 | 9a.7a | Other selection criteria:  
  **Deleted:** Business area, Unexpired Reimbursable Funds (Working Capital Funds), Expiration date of the agreement (the sooner of: the customer’s funding expiration date or the period of performance expiration date)  
  **Revised:** Sales Or, Unexpired Reimbursable Funds including Working Capital Funds, PO Date (pulled into the layout after the report is executed). |
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<th>Chapter Name</th>
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<th>Control Activity</th>
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<tbody>
<tr>
<td>Resources</td>
<td>Chapter 9</td>
<td>9a.7a</td>
<td>Analysis/review procedure to be performed:</td>
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<td><strong>Deleted:</strong> Run the ZAR_SOSTAT report to determine agreements with an expiration date of over 60 days. Utilize SAP – ZFI_BUDGET to ensure the available budget is at the ALLOBJECTS commitment item level.</td>
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<td><strong>Revised:</strong> Filter the ZAR_SOSTAT report to determine agreements that are more than 60 days past the expiration date. Utilize SAP – ZFI_BUDGET to ensure the available budget by WBS is at the ALLOBJECTS commitment item level.</td>
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<td>Chapter 9</td>
<td>9a.7a</td>
<td>Standards:</td>
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<td><strong>Deleted:</strong> No obligations may occur after the period of performance expiration date, or the customer’s funding expiration date, whichever is sooner.</td>
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<td><strong>Revised:</strong> Available budget on expired agreements is rolled-up to the ALLOBJECTS commitment item level to ensure no obligations occur after the shortest period of performance end date (which is the sooner of: the funding document period of performance end date, the customer’s funding expiration date or the agreement period of performance end date).</td>
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<td>Chapter 9</td>
<td>9b.1c</td>
<td>Transaction code:</td>
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<td></td>
<td><strong>Added:</strong> Variant 18 Ant RMB</td>
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<td>Chapter 9</td>
<td>9c.5</td>
<td>Transaction code:</td>
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<td><strong>Added:</strong> Variant 18 DOWNWARD</td>
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<td>Chapter 9</td>
<td>10.1</td>
<td>Analysis/review procedure to be performed:</td>
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<td>Chapter 10</td>
<td>10.3</td>
<td><strong>Deleted:</strong> Only include obligations originating from Procurement.</td>
</tr>
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<td></td>
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<td><strong>Added:</strong></td>
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<td></td>
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<td></td>
<td>Bankcard (JP Morgan) Travel Accruals</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>NAMIS Orders or FedMil Travel Funds</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Outside Buyer Travel Authorizations</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.3</td>
<td>Analysis/review procedure to be performed:</td>
</tr>
<tr>
<td></td>
<td>Chapter 10</td>
<td>10.3</td>
<td><strong>Revised:</strong> Identify and correct any Grants (purchasing document type YG) not referencing Material Groups IC (Grants, subsidies, contributions and grants other than training) or ID (Training provided under Grants).</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.3</td>
<td>Analysis/review procedure to be performed:</td>
</tr>
<tr>
<td></td>
<td>Chapter 10</td>
<td>10.3</td>
<td><strong>Deleted:</strong> If the Vendor is a commercial entity, the material group must be A; if the Vendor is a noncommercial entity, the material group must be IC or ID.</td>
</tr>
<tr>
<td>Chapter Name</td>
<td>Section Number</td>
<td>Control Activity</td>
<td>Change</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
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</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.3</td>
<td>Analysis/review procedure to be performed:</td>
</tr>
<tr>
<td></td>
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<td></td>
<td><strong>Added:</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• For Cooperative Agreements with non-profit or university vendors the Material Group must be IC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• For Cooperative Agreements with commercial vendors, vendor type KRED, the Material Group must be A</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.6a</td>
<td>Title:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Revised:</strong> Monitor cancelling undisbursed costs and obligations on procurement purchasing documents</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.6a</td>
<td>Purpose of reconciliation:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Deleted:</strong> To monitor undisbursed costs and obligations in funds that are cancelling on procurement purchasing documents to ensure balances are cleared before the cancellation.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Revised:</strong> To monitor undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.6a</td>
<td>Frequency:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Deleted:</strong> Not Applicable (October – March); Monthly (April –September)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Revised:</strong> Not Applicable (October – <strong>May</strong>); Monthly (<strong>June</strong> - September)</td>
</tr>
<tr>
<td>Purchase Orders/Obligations/Unobligated Balances</td>
<td>Chapter 10</td>
<td>10.6a</td>
<td>Other selection criteria:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Deleted:</strong> Business area, Fund Reversal Date should be September 30 of the current first year</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Revised:</strong> Business area, Period/Fiscal Year, and Fund Reversal Date should be 09/30 of the current fiscal year and include 09/30/2025 (Note: Dates identify cancelling funds and funds extended for the Shuttle Space Program that have non-shuttle programs/themes that are cancelling.)</td>
</tr>
<tr>
<td>Chapter Name</td>
<td>Section Number</td>
<td>Control Activity</td>
<td>Change</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
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<td>------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Purchase Orders/Obligations/Unobligated Balances | Chapter 10     | 10.6a            | Analysis/review procedure to be performed:  
**Deleted:** Review and monitor the balances of open obligations for procurement purchasing documents in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. Balances should be provided to procurement and resources analysts for review and comment.  
**Revised:** Review and monitor the balances of undisbursed costs and obligations for cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. The balances related to discounts on the BOBJ – PRRPT27 report should be excluded as these are not considered to be true undisbursed costs and obligations balances. Balances should be provided to the appropriate point of contacts for review and comment. |
| Purchase Orders/Obligations/Unobligated Balances | Chapter 10     | 10.6a            | Thresholds for differences/exceptions:  
**Deleted:** Report provided to procurement/ resources analysts for review:  
**Revised:** Report provided for review and comment:  
Dollar value provided for validation: Yes  
Year end:  
**Deleted:** Obligation balances in cancelling funds: $1  
**Revised:** Undisbursed costs and obligation balances in cancelling funds: $1 |
| Purchase Orders/Obligations/Unobligated Balances | Chapter 10     | 10.6b            | Frequency:  
**Deleted:** Not Applicable (October – March); Monthly (April – September)  
**Revised:** Not Applicable (October – May); Monthly (June - September)  
Other selection criteria:  
**Deleted:** Fund Reversal Date should be September 30 of the current first year. |
| Purchase Orders/Obligations/Unobligated Balances | Chapter 10     | 10.6b            | Analysis/review procedure to be performed:  
**Deleted:** Review and monitor the balances of open obligations for procurement purchasing documents in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels.  
**Added:** Select the Funds Commitment document after execution of the report. Monitor the balances of open travel obligations in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. |
<table>
<thead>
<tr>
<th>Chapter Name</th>
<th>Section Number</th>
<th>Control Activity</th>
<th>Change</th>
</tr>
</thead>
</table>
| Purchase Orders/Obligations/Unobligated Balances                          | Chapter 10     | 10.7            | Title:  
  **Deleted**: Review commitments and unobligated balances  
  **Revised**: Review Aging Commitments |
| Purchase Orders/Obligations/Unobligated Balances                          | Chapter 10     | 10.7            | Other selection criteria:  
  **Deleted**: Fund Expiration Date, Period/Fiscal year  
  **Revised**: (reporting period end date) |
| Purchase Orders/Obligations/Unobligated Balances                          | Chapter 10     | 10.7            | Analysis/review procedure to be performed:  
  **Deleted**: Review reports and identify commitments with a release date of over 90 days to be performed 2\(^{nd}\) and 3\(^{rd}\) quarters through June and with a release date of over 30 days to be performed monthly July through September. Investigate the nature of the commitment and determine whether it is valid and adjustments are necessary.  
  **Added**:  
  - For quarterly reviews (March and June), identify commitments with a release date of over 90 days.  
  - For monthly reviews (July, August and September), identify commitments with a release date of over 30 days.  
  **Added**: Ensure adjustments are completed as necessary.  
  **Added**: Ensure adjustments are completed as necessary. |
| Purchase Orders/Obligations/Unobligated Balances                          | Chapter 10     | 10.8a           | Control Activity **Deleted**: Unobligated balances review in expiring direct funds |
| Status of Funds                                                            | Chapter 11     | 11.1, 11.2, 11.3, 11.4 & 11.5 | Transaction Code:  
  **Updated**: FY18 CANX EXCL |
| Review for Blank and Mismatched Accounting Dimensions                      | Chapter 12     | 12.1            | Other selection criteria:  
  **Deleted**: using navigation block select ALC (Agency Location Code)  
  **Added**: all NASA ALCs, including blank, excluding the BA being executed |
| Review for Blank and Mismatched Accounting Dimensions                      | Chapter 12     | 12.3            | Other selection criteria:  
  **Deleted**: using navigation block, select business area  
  **Added**: input all Business Areas (BAs) that do not belong to Center, including ‘blank’ BA |
<table>
<thead>
<tr>
<th>Chapter Name</th>
<th>Section Number</th>
<th>Control Activity</th>
<th>Change</th>
</tr>
</thead>
</table>
| Review for Blank and Mismatched Accounting Dimensions | Chapter 12 | 12.4 | Purpose of reconciliation:  
**Deleted:** ESAX22008D  
ESA = Appropriation type; Exploration Science and Technology  
   X2 = Fund Source; fund is available for 2 years  
   2008 = Program Year; obligating authority begins in 2008  
   D = fund type; D = Direct, R = Reimbursable  
**Revised:** SSMX22016D  
SSM = Appropriation type; Safety, Security and Mission Services  
   X2 = Fund Source; fund is available to make new obligation for 2 years  
   2008 = Program Year; obligating authority begins in 2016  
   D = fund type; D = Direct, R = Reimbursable |
| Review for Blank and Mismatched Accounting Dimensions | Chapter 12 | 12.4 | Other selection criteria:  
**Added:** blank fund |
| Financial Analysis | Chapter 13 | 13.1 | Purpose of reconciliation:  
**Revised:** To perform an analysis of the fluctuation of NASA operations as presented in the standard general ledger four digit accounts to explain changes within the defined thresholds. |
| Financial Analysis | Chapter 13 | 13.1 | Transaction Code:  
**Deleted:** FLX3  
**Revised:** FLX1  
Transaction Description:  
**Revised:** Fluctuation Analysis 4 Digit Acct |
| Financial Analysis | Chapter 13 | 13.1 | Threshold for Explanations:  
**Revised:** Quarter/Year end: Explain Changes that are the greater of +/- 10% and $2,000,000 |
Chapter 1: Introduction and General Overview

Continuous Monitoring Program

This manual defines the standards and requirements for the National Aeronautics and Space Administration (NASA) Continuous Monitoring Program (CMP). The CMP provides the overall framework of management controls that NASA uses to assess and evaluate:

- Internal controls,
- Compliance with Generally Accepted Accounting Principles (GAAP), and
- Evidence that balances and activity reported in financial statements are auditable (accurate and complete).

The CMP helps to ensure that errors and/or discrepancies are identified, tracked and corrected in a timely manner. It requires that there are ongoing management reviews and validations of financial data and internal controls.

The CMP Reporting Matrix and Fluctuation Analysis Report Matrix are submitted to NASA Headquarters on a monthly basis. This is a standard form where centers report results of control activities and certify that all activities have been completed. These forms are analyzed and evaluated by both Headquarters and center management. NASA has implemented a quality control process that involves Headquarters and other personnel visiting the centers to validate that the reported results are supportable and accurate. If all results, after these reviews/processes, are within performance measures and all control activities have been completed, then NASA will have demonstrated that it has management and internal controls that ensure its financial statements are reliable and have been prepared in accordance with GAAP. The reconciliations and other procedures performed as part of each control activity also provide documentation of balances and activities needed for audit purposes.

Below lists the underlying process documentation that supports the CMP:

<table>
<thead>
<tr>
<th>NASA Document</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuous Monitoring Program</td>
<td>Documents management controls by financial statement line item</td>
</tr>
<tr>
<td>NPR 9010</td>
<td></td>
</tr>
<tr>
<td>Account Activity/Posting Models/Transactional Documentation</td>
<td>Documents all transactional postings in SAP and is cross referenced to the SPINE</td>
</tr>
<tr>
<td>SPINE – The NASA system of internal control around a backbone or “SPINE”</td>
<td>Documents the details of all processes by major business process and the detailed internal control structure for each process</td>
</tr>
<tr>
<td>NASA Policies and Procedures</td>
<td>Documents NASA Policies and Procedures</td>
</tr>
</tbody>
</table>

The Chapters in this CMP Manual are designed to capture control activities for entire business processes for specific accounts. As a result each Chapter may address multiple related line items in the financial statements. Each chapter also includes the proprietary and budgetary accounts that relate to the
business process. For example, the accounts receivable chapter includes proprietary and budgetary receivables, revenues, and customer advances because all of these transactional events are generated within the same business process as accounts receivable are recorded.

Each chapter includes the following:

- **Financial statement line item reference:** Reference all basic financial statement lines that are supported by the section.
- **General ledger accounts reference:** Lists proprietary accounts with related budgetary accounts (the budgetary accounts are indented to show the relationships).
- **Management assertions:** All management assertions for the financial statement line items are listed.
- **Control objective (for each section and entire document):** To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).
- **Financial reporting objectives:** Lists the GAAP financial reporting objectives that the control activities support.
- **Control activities:** Defines and sets standards for all control activities that collectively support the management assertions/control objective and financial reporting objective for the section.

Each control activity is assigned a number related to the chapter and a brief description. The standards for each activity are defined as follows:

- **Purpose of reconciliation:** Describes why the reconciliation is performed. Explanations are provided if there is some unique aspect of this activity.
- **Frequency:** How often reconciliation is performed (daily/weekly/monthly/quarterly/annually). Some more in depth data analysis/review activities are scheduled to allow extended periods for performing the activity before quarterly reporting.
- **Roles and Responsibilities:**
  - Centers are responsible for analytical review for work performed by the NSSC. Centers are also responsible for preparing Center-prepared and reviewing all NSSC-prepared Control Activity Certifications for all control activities. NSSC is responsible for providing and performing activities listed in the Appendix.
  - Agency Consolidated NASA (FMD) is responsible for reviewing specific activities listed in the Appendix.
  - Business Area 01 is not reported as a Center. It is used to report Agency level data such as Depreciation, Imputed Cost, Warrants, etc. (All CMP activities related to Business Area 01 will be handled by OCFO).

- **Procedures/data sources:** Provides information on the standard data sources that are to be used for the control activity.
  - **External data source:** If an external data source (i.e. Treasury reported confirmations) is needed, it is listed
  - **Transaction code:** SAP and/or Business Objects (BOBJ) transaction code
• Transaction description: Description of the transaction(s)
• Accounting periods to be analyzed: Generally either year to date (1-current) or inception to date (0-current)
• Other selection criteria: Selection attributes for the reports (i.e. accounts, fund type, ...)
• Analysis/review procedure to be performed: Procedure to be performed

The Agency, in some instances, will provide automated data that can be used as the source of the review.

- Standards: What is expected (i.e. no reconciliation differences)

- Thresholds for differences/exceptions: (These are performance measures)
  - Month end: Differences of $XXX or Yes or Count
  - Quarter end: Differences of $XXX or Yes or Count
  - Year end: Differences of $XXX or Yes or Count

Thresholds represent the value of differences at the account, fund level and trading partner level (for vendor/customer related accounts) within a business area.

**CMP Reporting Matrix**

The CMP Reporting Matrix is the supplemental spreadsheet to this document, which is used to report the results of the performed CMP activities based on the procedures described in this manual. In addition to reporting the results by CMP activity, the layout of the CMP Reporting Matrix has been designed to identify the nature of the exception (timing variance, valid reconciling item etc.) so that the results may be color-coded on a summary CMP Dashboard for management review/analysis.

- Chapters 2, 9, 10 and 13: Any abnormal balance within a EUL fund that is offset between the Agency BA and the Center BA may be reported as yellow “Timing/Business Process/System Issues (CRQs)” (due to the currently configured posting logic).

- Chapters 2 and 13: Balances within 1010.5255 that are offset with balances in 1010.5000 may be reported as green “Valid Reconciling Item”.

The columns of the CMP Reporting Matrix include:

- Control Activity # and Description: are listed from the Continuous Monitoring Program manual.

- Detailed Activity Performed by: are listed from the Continuous Monitoring Program manual. If NSSC is the service provider to the Center for the function, this is indicated by NSSC Service Delivery.

- Activity Complete (Y/DNA): Fill in either yes or DNA whether an activity was completed; A “DNA” indicates the Activity is required by the CMP manual, but “does not apply” to a Center or is an activity not required for the current reporting month.
- Threshold Measure: Thresholds from the Continuous Monitoring Program are listed from this manual based on whether the reporting period is monthly, quarterly, or annual.

- Total CMP Results: Fill in actual results from the transactions described in the Procedures/Data Source section of this CMP manual. If all requirements are met, and no dashboard exception results are calculated the control activity is green.

- Valid Reconciling Items (“Green”): Fill in what portion of the Dashboard Exception can be identified as a valid reconciling item. Valid reconciling items should only be reported for Chapter 5 Control Activities as defined in the “Other Areas” Section of Property, or for other Chapter Control Activities only as specifically indicated or else approved in writing by OCFO Management. Valid Reconciling Items are subtracted from the Total CMP Results for purposes of computing the Dashboard Exception Results.

- Dashboard Exception Results: This is calculated on the CMP matrix as the difference between the Total CMP Results less Valid Reconciling Items. This is calculated on the CMP Matrix as the Total CMP Results.

- Timing/Business Process/Systems Issues (CRQs) (Yellow): Fill in what portion of the Dashboard Exception Result is due to differences that are unresolved systems issues (CRQ Required), or due to early cut off of a System external to the Agency or Business Process only.

- CMP Exception (“Red”): is calculated in the CMP matrix as Dashboard exceptions results less Timing Differences (“Yellow”). These are exceptions the Center has identified as a significant issue (example, an out of balance condition) that they have control over correcting without Competency Center or agency assistance.

- Explanation of exception: Required for all variances (Red, Yellow, and Green).

- Resolution: Description of how exception was, or will be resolved.

- Resolution Date: Target date for resolution if explanation was required.

- CRQ Reference: Indicate the CRQ number if one was filed. Check CMP box in Remedy for associated CRQ.

- Responsible for resolution: Indicate the business area/NSSC/Agency/Competency Center responsible for the resolution.

Agency OCFO review: The CMP Result variance amount certified and submitted by a Center cannot be overridden by the Agency OCFO (the Center must recertify this). However, the Dashboard “color” may be adjusted to make the Dashboard report consistent across the Agency.
Fluctuation Analysis
OMB Circular A-136 requires all CFO reporting government agencies to submit a fluctuation analysis along with their financial statements. Effective March 2018 reporting, a year to year fluctuation analysis report (prepared at the 4 digit standard general ledger account) is to be included in the CMP submissions/certifications.

CMP Control Activity 13.1: Flux Analysis lists the requirements for the fluctuation analysis.
- Fluctuation Analysis for the 4th Quarter should be run through period 13.
- 4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.

CMP Certification Forms
Each Center and Business Area 01 is required to fill out certification forms that are listed in the Appendix to this manual, which attest that the control activities have taken place.

Center POC analytical review steps
Three workdays prior to the centers official CMP submission into the CMP Automation Tool, the center POCs are required to go to the NSSC secured website and download the CMP activities that were performed by the NSSC. The center analyst is required to perform the following integrity checks to ensure:

- That NSSC required signatures exist as the preparing entity.
- The CMP control activities are being executed as prescribed in the manual.
- The results on the individual control sheets have supporting evidence to validate findings.
- That items classified as valid reconciling items have supporting evidence.
- That results are accurate by periodically testing different control activities through-out the year
- That scoring of results is correct.
- Exceptions are being corrected in a timely manner.
- That the goal for all results is to achieve a green rating.

Upon completion of these integrity review steps, the Center analyst is required to sign as the reviewer for each control activity.

Use of Standard Transaction Codes
This document sets forth the transaction codes centers are all expected to use in order to ensure that all results are based on consistent data. These are identified in the “Procedures/data sources:” sections for each control activity.
Additional information on how to post transactions and execute reports is available through the Enterprise Performance Support System (EPSS).

**Correction Policies**

Centers and NSSC are expected to coordinate correction activities to ensure corrections are completed timely, as required in NPR 9010.2, Financial Management Operating Procedures and the Continuous Monitoring Program. This includes overseeing:

- Transaction reversal and reentry by the original area if user error.

- Transactions using SAP correction tools, where applicable. Currently, the budgetary ledger (BL) correction tool (t-code FMBLCORR) is used to correct budgetary ledger update errors. For non-routine corrections, transactions should first be processed in a test client and validated prior to posting in production.

- Manual Journal Voucher (JV) entries are to be used if it is determined that this is the appropriate action. All manual JVs must be linked back to the original document (invoice, credit memo, PO, etc.) using SAP t-code ZRFFMFG_BL_MAN_CORR. All JVs must be completed in accordance with the NASA Procedure Requirement (NPR) 9220.1, Journal Voucher Preparation and Approval and Intergovernmental Transactions.

- Change Requests (CRQ) should be created and approved to resolve IEMP system issues. The CRQ should be monitored by the creator, AAO, and Financial and Budget Systems Division to ensure it is completed timely.

- For timing differences that are pending transactional processing to correct valid reconciling items that affect the reconciliations at the end of the quarter, centers should post journal entries to clear the reconciliations and ensure balances are in the proper accounts. *(These entries should be reversed the following month or when the transactional processing or Service Request is completed).*

- On a monthly basis Centers and NSSC must clear all data anomalies by the fiscal month-end close. For those data anomalies not cleared, NASA Centers must prepare journal vouchers (JV) to clear those exceptions. All JVs should include the appropriate supporting documentation and management approval, as outlined in NASA Procedural Requirement (NPR) 9220.1, Journal Voucher Preparation and Approval. All journal vouchers must reconcile to the SAP reconciliation tool differences. In addition, all journal vouchers must be reversed by the second workday of the following month.

**Scope of Requirement:**

The list below represents CMP controls that have immediate impact on producing balanced agency financial statements for submission to external regulatory agencies. Along that line, all exceptions for these CMP controls should be cleared by all reporting periods.

Chapter 1 - 6

FY 2018-V8 October 2017
<table>
<thead>
<tr>
<th>Reconciliation Tool</th>
<th>CMP Control Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Advances</td>
<td>3.7</td>
</tr>
<tr>
<td>2. Anticipated</td>
<td>9b.1a, 9b.1b, 9b.1c, 9c.5</td>
</tr>
<tr>
<td>3. Accounts Receivables</td>
<td>3.5</td>
</tr>
<tr>
<td>4. Payables</td>
<td>6.12</td>
</tr>
<tr>
<td>5. Prepaid</td>
<td>4.1</td>
</tr>
<tr>
<td>6. Revenue</td>
<td>3.6</td>
</tr>
<tr>
<td>7. Funded Expenses</td>
<td>6.14</td>
</tr>
<tr>
<td>8. Blank AOF</td>
<td>12.4</td>
</tr>
<tr>
<td>9. Invalid Fund Type and Status</td>
<td>13.4</td>
</tr>
<tr>
<td>10. NASA to NASA Intra-governmental Differences</td>
<td>4.2</td>
</tr>
<tr>
<td>11. Dr vs. Cr Differences</td>
<td>13.5</td>
</tr>
<tr>
<td>12. Other Cost Estimates</td>
<td>10.5</td>
</tr>
<tr>
<td>13. Budgetary Resources</td>
<td>9a.2</td>
</tr>
</tbody>
</table>

Reconciliation Tool Criteria: CMP – Include/exclude canceled funds as defined by each CMP Activity.

CMP – All: Record all journal vouchers at the fund and trading partner level, and include funded program and functional area where appropriate.

**Journal Voucher Posting Timeline**

The agency must produce balanced financial statements and other financial data for submission to the Office of Management and Budget, Department of Treasury and other regulatory agencies. Accordingly, the NASA Centers and/or Business Area 01 need to post journal vouchers with a document type of **BX** to clear all data anomalies for the 12 CMP controls listed above for those exceptions over $0 at the fund level before the fiscal quarter-end close.

**External reporting requirements supported by these control activities**

This document is designed to set standards for the monitoring and control activities that affect the following reports.
- Interim Financial statements
- Government Financial Reporting System (GFRS)
- Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
- Apportionment and Reapportionment (SF-132)
- Statement of Transaction (SF-224)
- Treasury Report on Receivables (TROR)
- Agency Financial Report (AFR)

Authoritative guidance for this monitoring program is based on rules and regulations published by: the Office of Management and Budget, the Department of Treasury and Federal Laws related to financial
management at federal agencies, NPR 9010.2 Financial Management Operating Procedures and the Continuous Monitoring Program, and related NPD/NPRS.

Roles and Responsibilities
These control activities should be performed for each individual business area except where Agency is indicated. The following are the business areas:

<table>
<thead>
<tr>
<th>Business Area*</th>
<th>Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Headquarters – Regional Finance Office (RFO)</td>
</tr>
<tr>
<td>21</td>
<td>Ames Research Center</td>
</tr>
<tr>
<td>22</td>
<td>Glenn Research Center</td>
</tr>
<tr>
<td>23</td>
<td>Langley Research Center</td>
</tr>
<tr>
<td>24</td>
<td>Armstrong Flight Research Center</td>
</tr>
<tr>
<td>51</td>
<td>Goddard Space Flight Center – Regional Finance Office (RFO)</td>
</tr>
<tr>
<td>55</td>
<td>NASA Management Office – Regional Finance Office (RFO)</td>
</tr>
<tr>
<td>62</td>
<td>Marshall Space Flight Center</td>
</tr>
<tr>
<td>64</td>
<td>Stennis Space Center</td>
</tr>
<tr>
<td>72</td>
<td>Johnson Space Center</td>
</tr>
<tr>
<td>76</td>
<td>Kennedy Space Center</td>
</tr>
</tbody>
</table>

* Note: The NSSC Working Capital Fund entity is considered a “Center” for its own operations for purposes of this manual. However, where the NSSC is listed under “Responsibility” this is in reference to the services provided to the Centers by the NSSC Service Delivery.

** Note: Business Area 10 does not include the NSSC/I3P Working Capital Fund operations. The NSSC Budget & Accounting Division prepares the CMP submissions for all of the NSSC/I3P Working Capital Fund activity and are considered a “Center” under Business Area 11 for its own operations for purposes of this manual. Any NSSC/I3P Working Capital Fund variances and/or explanations that appear on the Control Activities prepared by Business Area 10, should be referred to Business Area 11’s submission with the statement “Headquarters defers to the CMP package prepared by the NSSC for BA11 for the results of this exception/variance.”

*** Note: Business Area 77 is for External Reporting Branch temporary Journal Voucher adjustments and are reversed the following month.

The NASA Deputy Chief Financial Officer of Finance (DCFO) or Official designee shall:
- Establish and be responsible for all reconciliations at the Agency.
- Analyze and evaluate the results of the monitoring activities through comparison to policy standards and performance metrics.
- Evaluate the results of control activities.
- Coordinate and monitor the development and submission of reconciliations.
- Provide guidance relative to the continuous monitoring process.
The NASA Center Chief Financial Officer shall:
- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.
- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the Center.
- Provide a monthly NASA Center Certification to ensure all control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:
  • The reviews and/or reconciliations described for the internal controls have been performed.
  • Auditable support documentation exists for the reviews and reconciliations performed.
  • Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

The NSSC Chief Financial Management Division shall:
- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.
- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the NSSC.
- Provide a monthly NSSC Certification to ensure all required control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:
  • The reviews and/or reconciliations described for the internal controls have been performed.
  • Auditable support documentation exists for the reviews and reconciliations performed.
  • Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

**Audit Documentation**
The reconciliations/work papers for each control activity are to be maintained as documentation and evidence the activity was performed. All supporting documentation must include the source of what SAP report (and the report description) which was used. Supporting documents for the reconciliations are to be maintained at the Centers/Agency/NSSC and accessible on request.

**Due Dates**
The Centers are required to submit the following:
- CFO Certification (provided in the Appendix)
- Center Reporting Matrix
- Signed Control Activities Sheet for each performed control activity (including Control Activities performed by the NSSC)
- Fluctuation Analysis (Control Activity 13.1) – Quarterly
  ▪ Fluctuation Analysis for the 4th Quarter should be run through period 13.
- 4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.

These submissions are due to the Financial Management Division via a secured system – Continuous Monitoring Program (CMP) Automation Tool Website - by Close of Business the 14th calendar day of each month. Results of CMP activities performed by the NSSC Service Delivery must be available to the Centers by three workdays prior to the Center submission date, and reviewed by Centers as part of the CMP certification process. Reconciliations, work papers, and supporting documentation for each Control Activity will be maintained by the Centers and NSSC and available upon request. Also, a Center may submit all supporting documentation for each Control Activity as some centers are currently practicing. Control Activities Sheets prepared for Business Area 01/Agency are due when the monthly financial reporting process has been completed.

-The Continuous Monitoring Program (CMP) Automation Tool Website is an application used to support the agency wide CMP reporting process. The application is integrated with source data systems (ex., SAP) to provide pre-scheduled as well as ad-hoc report execution. The application also provides an electronic process for activity, center, and agency approvals.

The application can be accessed at: https://cmp.nasa.gov/.
**Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments**

**Financial statement line items:**

- Fund Balance with Treasury – Balance Sheet
- Investments – Balance Sheet
- Other Liabilities (Liability for non fiduciary deposit fund clearing accounts and undeposited collections) – Balance Sheet
- Net Outlays – Statement of Budgetary Resources

**General ledger accounts comprising the line items:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010.100</td>
<td>Converted FBWT for AP, AR, CO type transactions</td>
</tr>
<tr>
<td>1010.200</td>
<td>Draw downs (HHS)</td>
</tr>
<tr>
<td>1010.250</td>
<td>Draw downs-Transfer from HHS</td>
</tr>
<tr>
<td>1010.260</td>
<td>HHS Drawdown Credits from Prior Year</td>
</tr>
<tr>
<td>1010.299</td>
<td>HHS Year End Closing</td>
</tr>
<tr>
<td>1010.3102</td>
<td>Fund Balance with US Treasury – Transfers In</td>
</tr>
<tr>
<td>1010.3103</td>
<td>Fund Balance with US Treasury – Transfers Out</td>
</tr>
<tr>
<td>1010.3106</td>
<td>Fund Balance with US Treasury – Rescission</td>
</tr>
<tr>
<td>1010.4119</td>
<td>Fund Balance with US Treasury Manual Warrant</td>
</tr>
<tr>
<td>1010.4395</td>
<td>Fund Bal With US Treasury – New Account for A128</td>
</tr>
<tr>
<td>1010.5000</td>
<td>Fund Balance with US Treasury</td>
</tr>
<tr>
<td>1010.5100</td>
<td>IPAC Collections</td>
</tr>
<tr>
<td>1010.5215</td>
<td>SF-215 and SF-5515 Collections</td>
</tr>
<tr>
<td>1010.5220</td>
<td>Fedwire Collections</td>
</tr>
<tr>
<td>1010.5225</td>
<td>Pay Gov Credit Card Collection</td>
</tr>
<tr>
<td>1010.5240</td>
<td>Pay Gov Automated Clearing House Collection</td>
</tr>
<tr>
<td>1010.5255</td>
<td>Advances without Reimbursable Sales Orders</td>
</tr>
<tr>
<td>1010.6100</td>
<td>Disbursements and Adjustments</td>
</tr>
<tr>
<td>1010.6155</td>
<td>State Department (Foreign) Charges</td>
</tr>
<tr>
<td>1010.6150</td>
<td>Checks and Cash Refunds Current Year</td>
</tr>
<tr>
<td>1010.6300</td>
<td>Disbursements of Cancelled Payables</td>
</tr>
<tr>
<td>1010.7120</td>
<td>Investment in US Securities (par) Subclass (88)</td>
</tr>
<tr>
<td>1010.7130</td>
<td>Redemption of US Securities (par) Subclass (98)</td>
</tr>
<tr>
<td>1010.7200</td>
<td>Unrealized Discounts Subclass (75)</td>
</tr>
<tr>
<td>1010.7300</td>
<td>Earnings .2</td>
</tr>
<tr>
<td>1010.8100</td>
<td>IPAC Disbursements or Refunds Current Year</td>
</tr>
<tr>
<td>1010.8200</td>
<td>Fedwire Refunds Current Year</td>
</tr>
<tr>
<td>1010.8300</td>
<td>Pay-Gov Credit Card Refunds Current Year</td>
</tr>
<tr>
<td>1010.8400</td>
<td>Pay-Gov ACH Refund Current Year</td>
</tr>
<tr>
<td>1010.9817</td>
<td>NON-SF224 Department of Interior Payroll Change</td>
</tr>
<tr>
<td>1010.9818</td>
<td>NON-SF224 HHS DRAWDOWNS CHARGE</td>
</tr>
<tr>
<td>1010.9819</td>
<td>Cash Transactions Not Reported on SF224</td>
</tr>
<tr>
<td>1010.9820</td>
<td>Non-SF224 State/Foreign Charge</td>
</tr>
</tbody>
</table>
General ledger accounts comprising the line items:

1010.9821  AR Transition
1010.9888  Cash Transactions Not Reported on SF 224
1010.9999  Period End Adjustment Not Reported on SF 224
1090.0000  FBWT under Continuing Resolution
1090.3101  FBWT under a Continuing Resolution
1090.3102  FBWT under a Continuing Resolution – Transfers-In
1090.3103  FBWT under a Continuing Resolution – Transfers-Out
1610.0000  Investments in US Treasury Securities
1611.0000  Discount on US Treasury Securities
1612.0000  Premium on US Treasury Securities
1613.0000  Amortization of Discount and Premiums
1618.0000  Market Adjustment – Investments
2400.0000  Liability for Deposit Fund Clearing Accounts
2400.1000  Liability for Deposit Fund Clearing Accounts
2400.2000  Liability Account – LOC/HHS
2400.3000  Liability Account – Check Retrieval
2400.4000  Liability Account – Foreign Payments
4114.0000  Appropriated Trust or Special Fund Receipts
4170.0000  Transfers – Current Year Authority
4190.0000  Transfers – Prior Year Balances
4222.0000  Unfilled Customer Orders with Advance
4252.0000  Reimbursements & Other Income Earned – Collected
4253.0000  Prior Years Unfilled Cust Ord w Adv Refund Paid
4264.0000  Actual Collections of Rent
4277.0000  Other Actual Collections – Federal
4395.0000  Authority Unavailable Pursuant to Public Law Temporary
4802.0000  Undelivered Orders – Obligations, Prepaid/Advanced
4872.0000  Downward Adjustments of Prior Year Undelivered Orders
4882.0000  Upward Adjustments of Prior Year Undelivered Orders
4902.0000  Delivered Orders – Obligations, Paid
4972.0000  Downward Adjustments of Prior Year Paid Delivered Orders
4982.0000  Upward Adjustments of Prior Year Paid Delivered Orders
5311.0000  Interest Revenue – Investments

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented
**Control objective:** To detect potential misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

**Financial reporting objectives:** (SFFAS #1)

The Fund Balance with Treasury (FBWT) should represent the aggregate amount of funds in NASA’s accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities.

Monthly FBWT reconciliation reflects all appropriate account balances.

FBWT balance is properly increased when NASA:
- receives appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations;
- redeems investments in U.S. securities;
- receives transfers and reimbursements from other agencies; and
- collects and credits amounts to its appropriations or fund accounts that the entity is authorized to spend or use to offset its expenditures.

FBWT balance is properly decreased when it:
- disburses to pay liabilities or to purchase assets, goods, and services;
- invests in U.S. securities;
- cancels expired appropriations;
- makes transfers and reimbursements to other entities or to the Treasury, and
- cancels appropriations as a result of sequestration or rescission.

Treasury securities should be recognized at their acquisition cost. If the acquisition cost differs from the face (par) value, the security should be recorded at the acquisition cost, which equals the face value plus or minus the premium or discount on the investment, whichever is more definitively determinable.

Investments in Treasury securities should be carried at their acquisition cost and adjusted by the amortization of the premium or discount.

Premiums and discounts should be amortized over the life of the Treasury security using the interest method. The interest method is the effective interest rate multiplied by the carrying amount of the Treasury security at the start of the accounting period equals the interest income recognized during the period.

Activity and balances in suspense accounts should be kept at a minimum and recorded in the proper funds in a timely manner. The Budget Clearing Accounts (suspense accounts) are used to temporarily record unidentifiable collections or for other business processes approved by Treasury.
Control Activity 2a.2: Reconcile Treasury Account Data to SAP Statement of Transactions Report

Purpose of reconciliation: To ensure that Treasury account data agrees with the SAP Statement of Transactions Report extracted from the Trial Balance.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers/Agency

Procedures/data sources:
External Data Source: - Treasury Confirmation Source or Agency supplied report.
Transaction code: SAP-FMFG_E_SF224
Transaction description: SF 224 Statement of Transactions
Accounting periods to be analyzed: Current period
Other selection criteria:
1010* transactions that affect SAP Statement of Transactions Report, ALC:
  Column II Comparison – accounts 1010.5100, 1010.5215, 1010.5220, 1010.5240, 1010.5225, 1010.5255, 1010.7130, 1010.7200, 1010.7300
  Column III Comparison – accounts 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.7120, 1010.1000, 1010.2500, 1010.8100, 1010.8200, 1010.8400, 1010.8300, 1110.0000

Analysis/review procedure to be performed: Validate that totals by appropriation on the Treasury account statement agree with the SAP Statement of Transactions Report to include all FBWT 1010* transactions that affect the SAP Statement of Transactions Report above.
*Note: 1010 Accounts that do not impact the SAP Statement of Transactions Report are as follows:
  1010.2000, 1010.2999, 1010.3102, 1010.3103, 1010.3106, 1010.4119, 1010.5000, 1010.7777, 1010.9817, 1010.9818, 1010.9819, 1010.9820 and 1010.9888

Standards: There should be no differences between Treasury account data and the SAP Statement of Transactions Report. All transactions in SAP should be the same as those recorded by Treasury. If there are differences between SAP and Treasury, they will be noted on the FBWT Differences spreadsheet. Transactions must be posted with a document date consistent with the date that the transaction was recorded in Treasury.

Thresholds for differences/exceptions:
  Month end: SAP Statement of Transactions Report versus Treasury trial balance: $0
  Quarter end: SAP Statement of Transactions Report versus Treasury trial balance: $0
  Year end: SAP Statement of Transactions Report versus Treasury trial balance: $0

Timing Difference: Month end Fund Balance with Treasury Differences less than 20 calendar days and entries which clear a prior month variance.
Control Activity 2a.3: Reconcile FBWT Balances between SAP and Treasury (Cash Template)

Purpose of reconciliation: To ensure that SAP 1010 cash balances equal Treasury.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery/Business Area 01
Reviewer: Centers

Procedures/data sources:
External data source: GWA Transaction Receipts Unavailable Report, GWA Transaction Expenditure Report, GWA Expenditure Activity Report
Transaction code: SAP – GR55 ZAFT
Transaction description: NASA AoF by Fund Type
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: SAP: Agency Location Code (ALC) Account 1010 for all business areas by Treasury Account symbol
Analysis/review procedure to be performed: Validate that FBWT balances in SAP equal Treasury balances by Treasury Account symbol. Identify differences at the document level (via the transaction register and SAP SF 224) for Agency/Centers/NSSC to follow up on and correct if necessary. Identify as an exception amounts where SAP TAS does not equal Treasury TAS. The Centers/NSSC are required to document the results of the reconciliation by completing the required FBWT template, with applicable explanations. The FBWT Template must include a column (last column to the right) for populating absolute values.

Standards: There should be no differences.

Thresholds for differences/exceptions:
Month end: FBWT differences between SAP and Treasury: $0
Quarter end: FBWT differences between SAP and Treasury: $0
Year end: FBWT differences between SAP and Treasury: $0

Timing Difference: Fund Balance with Treasury differences less than 20 calendar days and differences due to other Agencies updating NASA’s Appropriations in the Treasury system before NASA is provided the information to record the transactions in SAP.
Control Activity 2a.4: Validate Fund Resources Equals Fund Equities (GTAS Edit 4)

Purpose of reconciliation: To validate that funded resource accounts equal funded equity accounts.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Agency Consolidated / Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select L95FACTED5
Transaction description: Reconcile funded resource accounts to funded equity accounts
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Agency performs consolidated report on GTAS Edit 4 on all appropriations (AOF)/Centers performs GTAS Edit 4 on reimbursable funds and WCF ending in “R”.
Analysis/review procedure to be performed: Validate that total resources equal funded equity

Standards: Refer to GTAS Edit 4- http://tfm.fiscal.treasury.gov/v1/supplements/usssl.html

Thresholds for differences/exceptions for Agency:
Month end: Differences between fund resource accounts and fund equity accounts: $0
Quarter end: Differences between fund resource accounts and fund equity accounts: $0
Year end: Differences between fund resource accounts and fund equity accounts: $0

Thresholds for differences/exceptions for Centers: Reimbursable and WCF
Month end: Differences: $1
Quarter end: Differences: $1
Year end: Differences: $1; Agency will need Centers assistance to research.

Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edits 14 and 20)

Purpose of reconciliation: To validate that budgetary and proprietary FBWT activity reconciles.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID CASH OUTLY and Variant 18 CASH OUTLY
Transaction description: Reconciliation of proprietary receipts/disbursements to budgetary net outlays
Accounting periods to be analyzed: 1 – current, year to date
**Other selection criteria:** Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should be excluded because there is no budgetary accounting for these funds.

**Analysis/review procedure to be performed:** Validate that the proprietary cash activity reconciles to the budgetary cash activity. Investigate and correct differences. Differences must be tracked until resolved.

**Standards:** 1010.0000 thru 1010.2999 + 1010.5001 thru 1010.7777 thru 1010.9820 = 4222.XXXX + 4252.XXXX + 4253.XXXX + 4264.XXXX + 4266.XXXX + 4277.XXXX + 48X2.XXXX + 49X2.XXXX


**Thresholds for differences/exceptions:**
- **Month end:** Differences between proprietary disbursements versus budgetary outlays: $0
- **Quarter end:** Differences between proprietary disbursements versus budgetary outlays: $0
- **Year end:** Differences between proprietary disbursements versus budgetary outlays: $0

**Control Activity 2a.5b: Reconcile Proprietary and Budgetary—Collections and Disbursements**

**Purpose of reconciliation:** To validate that budgetary and proprietary collection and disbursement activity reconciles.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select L95FICLDSB and Variant 18 CAHS OUTLY
- **Transaction description:** Reconciliation of Proprietary and Budgetary—Collections and Disbursements
- **Accounting periods to be analyzed:** 1 – current, year to date
- **Other selection criteria:** Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should be excluded because there is no budgetary accounting for these
- **Analysis/review procedure to be performed:** Validate that the proprietary and budgetary cash activity reconciles to the collections and disbursements cash activity. Investigate and correct differences in collections and disbursements. Differences must be tracked until resolved.

**Standards:** Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240 and 1010.9821; must agree with Budgetary Collection Accounts: 4222.XXXX, 4252.XXXX, 4253.XXXX, 4255.XXXX, 426X.XXXX, 427X.XXXX, 4872.XXXX and 4972.XXXX. Proprietary Disbursement Accounts: 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and
1010.9820 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.XXXX, 4882.XXXX, 4902.XXXX, 4908.XXXX and 4982XXXX.

Refer to GTAS Edits 14 & 20: [http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html](http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html)

**Thresholds for differences/exceptions:**

- **Month end:** Differences between proprietary and budgetary collections and disbursements: $0
- **Quarter end:** Differences between proprietary and budgetary collections and disbursements: $0
- **Year end:** Differences between proprietary and budgetary collections and disbursements: $0

**Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP**

**Purpose of reconciliation:** To determine that drawdown postings related to HHS grants are properly recorded in SAP and transactions are recorded timely in the proper period. Grant drawdowns are posted to SAP through the Department of Health and Human Services (HHS) Payment Management Services (PMS), referred to as the “HHS interface”. Recipient organization requests for funds are submitted through PMS. The funds are then delivered to the recipient organization’s financial institution via electronic funds transfer (EFT). The next business day. The “HHS interface” posts daily drawdown amounts to SAP for each established grant/cooperative agreement for the grantee. HHS drawdown invoice receipts are recorded in SAP to reflect the drawdown amounts based on two-way match logic, where the cost and disbursement amounts are recorded simultaneously. The validation of HHS drawdown postings to IDOC postings should be continuously monitored throughout the month.

**Frequency:** Monthly

**Roles and Responsibilities:**

- **Preparer/Approver:** NSSC Service Delivery/BA 55 NMO
- **Reviewer:** Centers

**Procedures/data sources:**

- **External data source:** HHS – Confirmed Payments Transaction Spreadsheet
- **Transaction code:** SAP – Z_HHS_IDOC_VIEW, GR55 ZAOF, and FBL1N
- **Transaction description:** HHS – Confirmed Payments Transaction Spreadsheet; SAP – Display HHS IDOC Content-Drawdowns, Accounts by AOF, and Vendor Line Item Display
- **Accounting periods to be analyzed:** Current period
- **Other selection criteria:** ZHHS vendors only, business area
- **Analysis/review procedure to be performed:** Validate that PMS data by payee document number reconciles to the disbursements by grant to SAP data. Agency determines that all disbursement postings were recorded to the correct Treasury symbol.

Prepare a work paper that shows the reconciliation between the HHS confirmations, the IDOCs recorded, and the posted disbursements and parked documents. Investigate and correct differences.

- Code 51 shows IDOCS that did not post.
• Code 53 shows IDOCs that successfully posted.
• Code 68 shows Failed IDOC posted manually flagged for Deletion.

Standards: The drawdowns from the HHS system should equal the IDOC’s recorded in SAP and there should be no differences and no balances remaining in accounts.

Thresholds for differences/exceptions:
  
  Month end: HHS documents not processed at the end of the period: $1
  Quarter end: HHS documents not processed at the end of the period: $1
  Year end: HHS documents not processed at the end of the period: $1

Control Activity 2b.2: Reconcile Disbursements between HHS and SAP –Business Objects (BOBJ)

Purpose of reconciliation: To determine that Grant related cumulative disbursements in SAP-BOBJ reconciles to HHS’ records

Frequency: Monthly

Roles and Responsibilities:
  Preparer/Approver: NSSC Service Delivery/BA 55 NMO
  Reviewer: Centers

Procedures/data sources:
  External data source: HHS – NHHS Synchronization Transactions Spreadsheet
  Transaction code: SAP – BOBJ – PRRPT33
  Transaction description: HHS – NHHS Synchronization Transaction Spreadsheet or HHS – confirmed Payments Report; SAP-BOBJ – Purchase Orders by PLI/ALI – ITD
  Accounting periods to be analyzed: 0 – current period, inception to date, all fiscal years
  Other selection criteria: Business area, Doc Type: YG, YH and YS
  Analysis/review procedure to be performed: Prepare a work paper that shows the reconciliation between the HHS report and the SAP – BOBJ report for open active grants excluding grants that are administratively complete in SAP and “Closed” in PMS. Out of balances caused by disbursements prior to a grant being migrated to PMS should be excluded from reconciliation. NMO: No documents are excluded.

Standards: There should be no differences at month or year end.

Thresholds for differences/exceptions:
  Month end: HHS disbursements versus NASA: $0
  Quarter end: HHS disbursements versus NASA: $0
  Year end: HHS disbursements versus NASA: $0
Timing Difference: Disbursement amount in SAP does not match PMS because ACH Payments were made before the Grant was converted to advance payment method for processing (previously referred to as Letter of Credit (LOC)).

Control Activity 2b.4: Validate completeness of Department of State foreign transactions

Purpose of reconciliation: The Department of State pays expenses incurred by NASA employees on overseas job assignments on behalf of NASA. The types of expenses are housing, TDY travel, education, payroll and other expenses. The Department of State reports the charges on their FMS 224 Statement of Transactions report using the NASA appropriations. Thus, the charges are reflected monthly on the Government-wide Accounting (GWA) Account Statement from the Department of the Treasury. Monthly these charges are distributed via the Intra-governmental Payment and Collection (IPAC) system to the applicable employees respective NASA Centers. The ALCs established for the Department of State charges are 00008768, 00008769, and 19-00-0003.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Business Area 72

Procedures/data sources:

External data source: GWA report for NASA
Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: Current month only
Other selection criteria: Business area, accounts 1010.6155, 1010.9820, 6790.9820, Doc Type SF
Analysis/review procedure to be performed: Validate the Department of State Journal Voucher to the Department of State charge on the GWA Account Statement. All discrepancies for the appropriation reported by the State Department must be identified, investigated, explained and monitored until corrected.

Standards: Foreign transactions should be recorded accurately and timely at the Center level according to the policy and/or the specific HQ guidance.

Thresholds for differences/exceptions:

Month end: Differences between foreign payment amount postings in SAP: $1
Quarter end: Differences between foreign payment amount postings in SAP: $1
Year end: Differences between foreign payment amount postings in SAP: $1
Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)

**Purpose of reconciliation:** To determine that amounts reported in accounts related to Continuing Resolution are accurate and properly recorded.

**Frequency:** Monthly

**Roles and Responsibilities:**

Preparer/Approver: Business Area 01

**Procedures/data sources:**

- *External data source:* Continuing Resolution Public Law
  - *Transaction code:* SAP – GR55 ZOCF
  - *Transaction description:* Trial balance by Treasury symbol (OCFO version)
  - *Accounting periods to be analyzed:* 1 – current, year to date
  - *Other selection criteria:* Business area, SGL Accounts
  - *Analysis/review procedure to be performed:* Prepare a schedule of balances in 1090.0000 by Treasury symbol that reconciles to the general ledger balances and determine that general ledger balances are consistent with the Continuing Resolution. Determine that balances in 1090.0000 reconcile to budgetary accounts at the Treasury symbol level.

**Standards:** Funds subject to Continuing Resolution should be recorded in 1090.0000. Account 1090.0000 should agree to the net of Accounts 4119.0000, 4170.0000, and 4395.0000 during active period of Continuing Resolution. After the active period this reconciliation no longer applies when 1090 is reduced to "0".

**Thresholds for differences/exceptions:**

- *Month end:* Continuing resolution funds in 1010.XXXX accounts: $1
- *Quarter end:* Continuing resolution funds in 1010.XXXX accounts: $1
- *Year end:* Continuing resolution funds in 1010.XXXX accounts: $1

Control Activity 2c.1: Validate investments value on the trial balance

**Purpose of reconciliation:** To determine that the investments are stated at the proper value and reconcile with Treasury.

**Frequency:** Monthly

**Roles and Responsibilities:**

Preparer/Approver: Business Area 01

**Procedures/data sources:**

- *External data source:* Bureau of Public Debt (Treasury) reports
  - *Transaction code:* SAP – FMFG_E_TRANS_REG, SAP – GR55 Z5OC
Transaction description: Transaction Register, Balance Sheet
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: AOF 80X8978 (Challenger), business area 01 and business area 10, AOF 80X8550 (Endeavor), business area 01 and business area 10
Analysis/review procedure to be performed: Prepare a schedule of investments that lists individual investment terms and reconciles to the SGL accounts 1010.7120, 1010.7130, 1342, 1610, 1611, 1612 and 1613. Prepare schedules of amortization that also reconcile to the general ledger balances. Validate that interest has been accrued and recorded properly in SGL accounts 1342 and 5311.

Standards: Investment balances should be supported by Treasury schedules and amortization schedules.

Thresholds for differences/exceptions:
	Month end: Differences between Treasury schedules/amortization schedules of investments: $1
	Quarter end: Differences between Treasury schedules/amortization schedules of investments: $1
	Year end: Differences between Treasury schedules/amortization schedules of investments: $1

Control Activity 2d.3b: NON 6500 funds review

Purpose of reconciliation: Review Deposit Fund (NON6500) to ensure appropriate use of Fund and proper use of general ledger accounts.

Frequency: Quarterly

Roles and Responsibilities:
	Preparer/Approver: NSSC Service Delivery
	Reviewer: Centers

Procedures/data sources:
	Transaction code: SAP – GR55 ZFUN
	Transaction description: Trial balance by fund
	Accounting periods to be analyzed: 0 – current, inception to date
	Other selection criteria: Business area, funds: NON6500
	Analysis/review procedure to be performed: Identify GL cash account balances by netting cash accounts together. Review trial balances and determine that all account balances are supported by documentation and CRQ. Ensure that all non-federal advances without a sales order recorded in the account at year-end are properly removed as per Agency guidance.

Thresholds for differences/exceptions:
	Month end: N/A
	Quarter end: Balance in NON6500 not supported: $1
	Year end: Balance in NON6500 not supported: $1
Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation.

Purpose of reconciliation: To determine that all postings to the miscellaneous receipt accounts are valid, that accounts 2985, 5993, and 5994 received the correct trading partner assignment, and to ensure that the total of each general fund appropriation (801435; 801099; 803200; 803220) agrees with Treasury’s General Fund for NASA.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Parts A and B:
Transaction code: SAP – GR55 –Z6AF
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, application of fund (AOF) 801099, 801435, 803200, and 803220, all accounts.

Part C:
Transaction code: SAP – GR55 –Z6AF, select variant GEN FND REC
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 0 – current, inception to date

The following will be pre-populated in the variant:

In the application of Fund (AOF) value:
801099, 801435, 803200 and 803220

In the accounts value:
1010.0000 thru 1010.9999; 1300.0000 thru 1399.9999; 2985.0000 thru 2985.9999

Other selection criteria: Business area
Analysis/review procedure to be performed:
Parts A and B:
Review the trial balances and determine that there are no transactions in any account except for
1010.XXXX, 1310.XXXX, 1319.XXXX, 1340.XXXX, 1347.XXXX, 1340.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXX, 5324.XXXX, 5325.XXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX (unless they are for corrections to zero balances). Exceptions must be identified, investigated, and monitored until permanently
corrected. Review trading partners posted to accounts 2985, 5993 and 5994 to ensure that the trading partner is 9900. Identify as an exception transactions with a trading partner other than 9900 where there is no offsetting corrective transaction. Any other trading partner number applied should be reviewed and corrected before month end closing.

**Part C:**
Review the trial balances by AoF to ensure that SGL 1010 plus (+) 13XX equals (=) 2985. If the accounts listed do not net to zero, there is a difference that must be identified, investigated and monitored until permanently corrected. However, the balance in each NASA center’s general fund receipt appropriation should equal zero. Therefore, any difference found will need to be corrected before month end closing.

Quarterly, Treasury will submit NASA’s agency-wide General Fund Receipt appropriation balances to the OCFO/External Reporting Branch for further analysis/reporting.

**Standards:**

**Parts A and B:**
These funds should only have current year balances in the following accounts:
1010.XXXX, 1310.XXXX, 1319.XXXX, 1340.XXXX, 1347.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXXX, 5324.XXXX, 5325.XXXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX. Trading Partners posted to 2985, 5993, and 5994 should be 9900

**Part C:**
SGL 1010 + SGL 13XX = SGL 2985 by AOF

**Thresholds for differences/exceptions:**

**Month end:**
A: Balances in Non-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0

**Quarter end:**
A: Balances in NON-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0

**Year end:**
A: Balances in NON-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0
Control Activity 2d.6: Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Purpose of reconciliation: To ensure that only authorized transactions are recorded in account and proper supporting documentation is maintained.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/ Approver: Agency

Procedures/data sources:
Transaction code: SAP – GR55 ZAFT
Transaction description: Trial balance by Treasury symbol/fund type
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, account 2400.XXXX
Analysis/review procedure to be performed: Review TB and ensure proper supporting documentation along with detailed explanations for any balances.

Standards: FMS Treasury issued guidance limiting the use of the suspense accounts. Balances in this GL account should only be used for Deposit account activity. Balances should be supported by proper documentation.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: Balance in SGL Account 2400: $0
Year end: Balance in SGL Account 2400: $0

Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54)

Purpose of reconciliation: To validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund at the Fed and Nonfed level.

Frequency: Monthly

Roles and Responsibilities:
Preparer/ Approver: Centers

Procedures/data sources:
Transaction code: GR55 – FC18
Transaction description: L95 GTAS 53 & 54 Collections
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should also be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Review the GR55 report and validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund at the Fed and Nonfed level.

Standards: Refer to GTAS Edits 53 & 54 [http://tfm.fiscal.treasury.gov/v1/supplements/usssl.html]

Spending Authority from Offsetting Collections Accounts: 4212 + 4222 + 4252 + 4253 + 4255 + 4260 + 4261 + 4262 + 4263 + 4264 + 4265 + 4266 + 4267 + 4271 + 4273 + 4275 + 4276 + 4277 + 4290 + 4872 + 4972 ≥ $0 at the Fed and Nonfed level.

Thresholds for differences/exceptions:

- Month end: Total abnormal Spending Authority from Offsetting Collections: $0
- Quarter end: Total abnormal Spending Authority from Offsetting Collections: $0
- Year end: Total abnormal Spending Authority from Offsetting Collections: $0
Chapter 3: Accounts Receivable/Advances from Others/Revenues

Financial statement line items:
- Accounts Receivable, Net (federal and non-federal) – Balance Sheet
- Advances from Others (federal and non-federal) (Other Liabilities) – Balance Sheet
- Earned Revenues – Statement of Net Cost
- Spending Authority from Offsetting Collections – Statement of Budgetary Resources
- Change in Uncollected Payments from Federal Sources – Statement of Budgetary Resources

General ledger accounts comprising the line items:
1310.0000 Accounts Receivable
1310.3000 Accounts Receivable – Refunds Due
1310.4000 Accounts Receivable – Canceled Funds
1310.5000 Accounts Receivable In Transit
1319.0000 Allowance for Loss on Accounts Receivable
1320.0000 Funded Employment Benefit Contributions Receivable
1325.0000 Taxes Receivable
1329.0000 Allowance for the Loss on Taxes Receivable
1330.0000 Receivables – Transfers of Currently Invested Balance
1335.0000 Expenditure Transfers Receivable
1340.0000 Interest Receivable – Not Otherwise Classified
1342.0000 Interest Receivable – Investments
1347.0000 Allowance for Loss on Interest Receivable – Not Otherwise Classified
1350.0000 Loans Receivable
1359.0000 Allowance for Loss on Loans Receivable
1360.0000 Penalties, Fines, Administrative Fees Receivable – Not Otherwise Classified
1367.0000 Allowance for Loss on Penalties, & Fines
1370.0000 Administrative Fees Receivable – Not Otherwise Classified
1377.0000 Allowances for Other Administrative Fees – Not Otherwise Classified
2310.0000 Liability for Advances and Prepayments
2310.1000 Advances to others cancelled funds
4221.0000 Unfilled Customer Orders without Advance
4222.0000 Unfilled Customer Orders with Advance
4251.0000 Reimbursements & Other Income Earned – Receivable
4252.0000 Reimbursements & Other Income Earned – Collected
5200.0000 Revenue from Services Provided
6720.0000 Bad Debt Expense

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts

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Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #7)

An intragovernmental or public receivable should be recognized when NASA establishes a claim to cash or other assets against other entities/persons, either based on legal provisions or goods or services provided.

Losses on public receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The allowance for uncollectible amounts should be recognized to reduce the gross amount of public receivables to their net realizable value. The allowance for uncollectible amounts should be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct. Losses due to uncollectible amounts should be based on an analysis of both individual accounts and a group of accounts as a whole.

When advance fees or payments are received from another federal entity, revenue should not be recognized until costs are incurred from providing the goods and services. An increase in cash and an increase in liabilities should be recorded when the cash is received.

Control Activity 3.1: Reconcile source documents to accounts receivable reports

Purpose of reconciliation: To validate Reimbursable Accounts Receivable billing transactions to ensure that the total accounts receivable have been properly recorded and cleared/liquidated.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP-ZFI_AR_Billing, SAP-ZFI_AR_R_BRQ_NBIL, SAP-ZAR_VF04_BILLING, SAP – S_ALR_87012173
Accounting periods to be analyzed: Current Reporting month ran as of billing cycle date
Analysis/review procedure to be performed: Validate billed receivables total against monthly bills determining all costs are billed and cleared in accordance with Agency policy and procedures.

Standards: Balances should be supported by documentation including Preliminary Billing Register for the reporting month against the monthly Maintain Billing Due List to the Unbilled Billing Requests. Open reimbursable bills should be for non-Advance agreements and items with month end IPAC restrictions only.
Thresholds for differences/exceptions:

- **Month end:** Differences between documents and balances: $0
- **Quarter end:** Differences between documents and balances: $0
- **Year end:** Differences between documents and balances: $0

**Control Activity 3.2: Validate aging of accounts receivable**

**Purpose of reconciliation:** To validate the balances by period in the accounts receivable aging report, and review the aging report to identify delinquent balances which require additional follow-up action or referral to the Department of the Treasury.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: NSSC Service Delivery
- Reviewer: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – ZFI_AGING1310, SAP – GR55 ZTB6
- **Transaction description:** Accounts Receivable Aging Report, Trial Balance
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Business area, open items, accounts 1310.0000, 1310.3000, 1340.0000, 1360.0000 and 1370.0000, cancelled funds should be excluded
- **Analysis/review procedure to be performed:** Reconcile the total balance of the aging report to the trial balance and identify exception amounts. Review balances over 45 days and determine whether or not they are collectible. Discrepancies must be identified, investigated, and monitored until permanently resolved. Validate/Verify balances over 45 days old and ensure that delinquent letters were issued at appropriate intervals. Ensure proper communication and follow-up actions have been performed for Federal Trading Partners. Review accounts receivable with the public that are delinquent and determine whether such accounts are subject to write-off based on NASA Policy (NPR 9610.1.2.9).

**Standards:** Accounts receivable should be aged properly to facilitate debt management.

**Thresholds for differences/exceptions:**

- **Month end:** Accounts receivable balances over 60 days – not Validated/Verified: $1
- **Quarter end:** Accounts receivable balances over 60 days – not Validated/Verified: $1
- **Year end:** Accounts receivable balances over 60 days – not Validated/Verified: $1
Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies

Purpose of reconciliation: To validate the allowance factors used to calculate the allowance balance and ensure balances agree to the General Ledger. To ensure accounts receivable balances are managed in accordance with Treasury Policies.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP – ZFI_AGING1310, SAP – GR55 ZAOF
Transaction description: Accounts Receivable Aging Report, Trial balance 8 digit level
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, open items, cancelled funds should be excluded
Analysis/review procedure to be performed:
Part A: Prepare and maintain a work paper that lists detailed balances in the allowance for doubtful accounts (1319.0000, 1347.0000, 1367.0000, and 1377.0000). The allowance should be calculated in accordance with NPR 9610.1A. The work paper should include explanations of discrepancies identified on the allowance for doubtful accounts spreadsheet.
Part B: Identify as an exception billing documents aged more than 150 days as an exception. Items over 150 days aged requires explanation of why it has not been transferred to Treasury

Standards: Balances over 120 days delinquent should be transferred to Treasury.

Thresholds for differences/exceptions:
Month end:
A: N/A
B: N/A
Quarter end:
A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. Yes
B: Accounts receivable balances that should be transferred to Treasury: $1
Year end:
A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. Yes
B: Accounts receivable balances that should be transferred to Treasury: $1
Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances

**Purpose of reconciliation:** To determine that budgetary and proprietary receivable accounts reconcile.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select Rule ID: RECEIVABLE
- **Transaction description:** Reconciliation of Budgetary and Proprietary Receivables
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Business area, cancelled funds should be included.

**Analysis/review procedure to be performed:** Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

**Standards:** 4251.0000 = 1310.XXXX (excluding 1310.3000)

**Thresholds for differences/exceptions:**
- **Month end:** Budgetary versus proprietary customer receivables: $0
- **Quarter end:** Budgetary versus proprietary customer receivables: $0
- **Year end:** Budgetary versus proprietary customer receivables: $0

Control Activity 3.6: Reconcile budgetary and proprietary reimbursable revenue

**Purpose of reconciliation:** To reconcile budgetary and proprietary general ledger balances for reimbursable revenue.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select Rule ID: REVENUES
- **Transaction description:** Reconciliation of budgetary and proprietary revenues
- **Accounting periods to be analyzed:** 1 – current, year to date
- **Other selection criteria:** Business area, cancelled funds should be included

**Analysis/review procedure to be performed:** Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be
corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

**Standards:** 5200.XXXX (revenue) = 4251.0000 + 4252.0000 (offsetting collections).

**Thresholds for differences/exceptions:**
- **Month end:** Budgetary versus proprietary revenues: $0
- **Quarter end:** Budgetary versus proprietary revenues: $0
- **Year end:** Budgetary versus proprietary revenues: $0

**Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)**

**Purpose of reconciliation:** To reconcile budgetary and proprietary balances for advances.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select Rule ID: ADVANCES
- **Transaction description:** Reconciliation of budgetary and proprietary advance accounts
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Business area, cancelled funds should be included
- **Analysis/review procedure to be performed:** Review reconciliation. Investigate and correct differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

**Standards:** 4222.0000=2310.0000

**Thresholds for differences/exceptions:**
- **Month end:** Budgetary versus proprietary customer advances received: $0
- **Quarter end:** Budgetary versus proprietary customer advances received: $0
- **Year end:** Budgetary versus proprietary customer advances received: $0
Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions

Financial statement line items:
- Other Assets – Balance Sheet
- Gross Costs – Statement of Net Cost
- Gross Outlays – Statement of Budgetary Resources
- Elimination entries (NASA to NASA transactions) – All statements

General ledger accounts comprising the line items:

1410.0000 Advances and Prepayments
1410.1000 Travel Advances
1410.2000 Advances to the NSSC
1410.3000 Vendor Advances
1410.4000 Advances to Others Cancelled Funds
1450.0000 Prepayments
4802.0000 Undelivered Orders – Obligations, Prepaid/Advanced
4802.1000 Undelivered Orders – Paid/Prepaid/Advance Beginning balance
4802.9996 Undelivered Orders – Obligations, Prepaid/Advanced
4832.0000 Undelivered Orders Obligations Transferred Prepaid/Advanced
4872.0000 Downward Adjustments PY Prepaid Undelivered Orders
4882.0000 Upward Adjustments of PY Undelivered Orders

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1)

Advances between Centers to the Working Capital Fund (WCF) should reconcile in a manner that facilitates Intra-NASA elimination in the preparation of the financial statements.

Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances

Purpose of reconciliation: To reconcile advances in account 14X0.XXXX to prepaid obligations 48X2.XXXX accounts.

Frequency: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: PREPAIDS
Transaction description: Reconciliation of budgetary and proprietary accounts for vendor advances
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Review the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 14X0.XXXX=48X2.XXXX

Thresholds for differences/exceptions:
Month end: Differences in vendor advances: $0
Quarter end: Differences in vendor advances: $0
Year end: Differences in vendor advances: $0

Control Activity 4.2: NASA to NASA inter –Agency transactions reconciliation

Purpose of reconciliation: To determine whether transactions with the WCF and other internal NASA entities reconcile.

Frequency: Monthly

Roles and Responsibilities:
A: Preparer/Approver: NSSC Service Delivery (Working Capital Fund Only)
Reviewer: Centers

B: Preparer/Approver: Centers (all other funds); NSSC as a “Center” (Working Capital Fund Only)

Procedures/data sources:
Transaction code: SAP-GR55 ZTB6
Transaction description: Trial balance
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, trading partner, Federal indicator
For all business areas/trading partners that have transactions with the reconciling Center, the following should be compared:
Part A – NSSC Service Delivery
Buyer: BA, TP 8011 & 8051  Seller: TP of BA, BA 10 & 51, AOF 80X4546

1410          2310
2110          1310
6100          5200

Part B – Centers
Buyer: BA, TP 8000-8099  Seller: TP of BA
1410           2310
2110           1310
5720           5730
5730           5720
6100           5200

Part B - NSSC as a Center
Buyer: TP 8011  Seller: BA 10, AOF 80X4546, TP 8000-8099
1410     2310
2110     1310
5720     5730
5730     5720
6100     5200

Analysis/review procedure to be performed: Prepare schedule of balances and identify accounts with differences. Differences need to be investigated and monitored until corrected. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month. Differences originating from canceled funds should not be considered as exceptions.

Standards: All accounts should reconcile. Intra-NASA activity should be eliminated in accordance with OMB Circular A-136.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers: $0
Quarter end: Differences between general ledger balances between centers: $0
Year end: Differences between general ledger balances between centers: $0

Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance

Purpose of reconciliation: To ensure the amount of the liquidation recorded is equal to current month actual costs reported on the NSSC utilization report, not including PRs.

Frequency: Monthly
Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Data source: NSSC Performance and Utilization Report; Liquidation spreadsheet, when applicable, is also included from NSSC Budget and Account Division (BAD)

Transaction code: SAP – FMFG_E_TRANS_REG

Transaction description: Transaction registers

Accounting periods to be analyzed: Current period

Other selection criteria: Business area, account 1410.2000, use Dynamic Selections and select FI-SL Doc Type KR

Analysis/review procedure to be performed: Compare the credits (and any related corrections that are debits) posted to advances to the amounts on the utilization report, which is provided by the NSSC Budget and Accounting Division (BAD).

Standards: All accounts should reconcile.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers and NSSC WCF: $1
Quarter end: Differences between general ledger balances between centers and NSSC WCF: $1
Year end: Differences between general ledger balances between centers and NSSC WCF: $1

Control Activity 4.4: Customer and Vendor Trading Partner Agency Identifier Review

Purpose of reconciliation: To validate the SAP Customer and Vendor database in accordance with Agency Identifier (AID) codes listed in Appendix 5 of the Treasury Financial Manual, Chapter 4700.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: A: NSSC Service Delivery – Non-reimbursable customer trading partner review
B: NSSC Service Delivery – Vendor trading partner review

Reviewer: Center

Preparer/Approver:

C. Center – Reimbursable Customer Trading Partner review

Procedures/data sources:

External data source: Agency Identifier (AID) codes listed in Appendix 5 of the Treasury Financial Manual, Chapter 4700. See Standards for web address.

Transaction code: SAP – ZFI_INTRAGOV – Intergovernmental Trading Partner Report

Transaction description: Federal trading partner activity/balances report

Accounting periods to be analyzed: Reporting Quarter
Other selection criteria: Business areas, Trading partner: 0 to 9999 & NONFED
- SGL Accounts (4.4a) 1310.3000, 1340.XXX, 1360.XXX, 1370.XXX
  (4.4b) 2110.0000, 2110.1000, 1410.XXX
  (4.4c) Customer/Vendor Accounts 1310.0000 and 2310.0000, and all other accounts: 5200.0000 and 5209.0000

Analysis/review procedure to be performed: Filter Posting Date column to current quarter transactions. Confirm trading partner Agency Identifier and description in SAP report reconciles with codes listed in Appendix 5. Trading partner AID "000" must not be used with intergovernmental transactions. Ensure Nonfed TPs are not associated with federal customers. Transactions in funds prior to FY15 with blank AIDs are not to be considered exceptions, as the requirement for AID and Main account began in FY15. Identify exceptions for Non Federal Customers where they AID (TP) and TP ALC fields are not blank. IF the Trading Partner of NONFED is populated (Federal Indicator of “N” and Department of “NF”), the Customer/Vendor Name field should not match any names of the Federal Agencies as listed with in Appendix 5. A trading partner AID not listed in Appendix 5 should not be considered an exception if Treasury confirms it is a valid code.

Standards: The Trading Partner AID in SAP must be valid.

http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf

Thresholds for differences/exceptions:
  Month end: N/A
  Quarter end: Trading Partner AID in SAP Customer and Vendor databases are validated: Yes
  Year end: Trading Partner AID in SAP Customer and Vendor databases are validated: Yes

Control Activity 4.5: Customer and Vendor Trading Partner and Main Account Review, (GTAS Validation 4) (Agency)

Purpose of reconciliation: To validate the Trading Partner (TP) Agency Identifier (AID) and Main Account control table in SAP is valid in accordance with Treasury’s listing in Shared Accounting Module (SAM).

Frequency: Quarterly (Second month of each quarter)

Roles and Responsibilities:
  Preparer/Approver: Agency Consolidated

Procedures/data sources:
  External data source: Download of valid Trading Partner and Main Account combinations from the SAM Public Website.
  Transaction code: N/A, tables provided by AAO quarterly
  Transaction description: Trading Partner (TP) to Agency ID (AID) Derivation Rules Table, Agency ID (AID) to Main Account (TP) Derivation Rules Table
  Accounting periods to be analyzed: Current
  Analysis/review procedure to be performed: Compare SAP control table trading partner (TP) Agency Identifier (AID) and main account information against the valid combinations listed in SAM.
Combinations in SAP not found in SAM must be identified, monitored, and corrected in the SAP table until resolved.

**Standards:** The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS. Valid TAS can be found on SAM Public Website: [https://www.sam.fms.treas.gov/sampublic/tasbetc.htm](https://www.sam.fms.treas.gov/sampublic/tasbetc.htm)

GTAS Validation 4: [http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html](http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html)

**Thresholds for differences/exceptions:**

*Month end:* N/A

*Quarter end:* All TP AID and Main Account combinations in the SAP control table have been validated and updated for changes to Treasury’s SAM listing: Yes

*Year end:* All TP AID and Main Account combinations in the SAP control table have been validated and updated for changes to Treasury’s SAM listing: Yes
Chapter 5: Property, Plant, and Equipment

Financial statement line items:
- General Property, Plant and Equipment – Balance Sheet
- Other Liabilities – Balance Sheet
- Gross Cost (Depreciation) – Statement of Net Cost

General ledger accounts comprising the line items:
- 17XX.XXXX and 18XX.XXXX
- 1995.1000 - General Property, Plant and Equipment Permanently Removed But Not Yet Disposed
- 2940.0000 - Capital Lease Liability
- 5610.0000 - Donated Revenue – Nonfinancial Resources
- 5720.2000 - Financing Sources Transferred In Without Reimbursement – Property
- 5730.2000 - Financing Sources Transferred Out without Reimbursement - Property
- 6100.8200 - Adjustments to Assets
- 6610.1000 - Cost Capitalization Offset
- 6710.1000 - Depreciation, Amortization, and Depletion Expense [automated]
- 7110.0000 - Gains on Disposal of Assets – Other
- 7190.0000 - Other Gains
- 7210.1000 - Losses on Disposition Specifically Identified Assets
- 7290.0000 - Other Losses
- 7292.0000 - Other Losses from Impairment of Assets
- 8801.0000 - Asset Activity Account
- 8802.0000 - Purchases of Property, Plant, and Equipment
- 8804.0000 - Purchases of Assets – Other

Acronym List:
- AA Asset Accounting
- AFUQ Alternative Future Use Questionnaire
- AMR Asset Master Record
- AUC Asset Under Construction
- CH Flag Contractor-Held Flag
- CHATS Contractor-Held Asset Tracking System
- CDF Capitalization Determination Form
- DD 250 Material Inspection and Receiving Report
- DD 1149 Requisition and Invoice Shipping Document
- DD 1354 Transfer and Acceptance of DoD Real Property
- ECN Equipment Control Number
- EMR Equipment Master Record
- ISS International Space Station
- JV Journal Voucher
- NF 533 Contractor Financial Management Report
Management assertions: (supported by the control activities)

Existence and Occurrence: All reported transactions actually occurred during the reporting period and all assets and liabilities exist as of the reporting date.
Completeness: All assets, liabilities, and transactions that should be reported have been included and no unauthorized transactions or balances are included.
Rights and Obligations: All assets are legally owned by the agency and all liabilities are legal obligations of the agency.
Valuation: All assets and liabilities have been properly valued, and where applicable, all costs have been properly allocated.
Presentation and Disclosure: The financial report is presented in the proper form and any required disclosures are present.
Compliance: The transactions are in compliance with applicable laws and regulations.

Control objective: To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

Financial reporting objectives: (SFAS #2, SFFAS #3, SFFAS #6 and SFFAS #10)

General Property, Plant and Equipment (PP&E) is any property, plant and equipment used in providing goods or services. PP&E consists of tangible assets, including land that meet the following criteria:
• have estimated useful lives of 2 years or more (except internal use software with a useful life of five years);
• have an acquisition cost of $100,000 or more, if prior to October 1, 2014 or $500,000 or more beginning October 1, 2014 (except $1,000,000 or more for internal use software);
• have an alternative future use;
• are not intended for sale in the ordinary course of operations, and
• have been acquired or constructed with the intention of being used, or being available for use by the entity.
PP&E also includes: assets acquired through capital leases, including leasehold improvements; and property owned by the reporting entity in the hands of others (e.g., state and local governments, colleges and universities, or contractors). Costs which either extend the useful life of existing PP&E or enlarge or improve its capacity shall be capitalized over the remaining useful life of the associated PP&E. However, Real Property modifications that meet the capitalization criteria will be capitalized over half of the original useful life (or 20 years), with the exception of Other Structures and Facilities and Leasehold Improvements. Modifications to Other Structures and Facilities will be capitalized over five (5) years; and Leasehold Improvement modifications will be capitalized over the remainder of the lease period or 20 years, whichever is less.

All general PP&E shall be recorded at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of general PP&E acquired through donation shall be the estimated fair value at the time acquired by the government. The cost of general PP&E transferred from other Federal entities shall be the cost recorded by the transferring entity net of accumulated depreciation. The cost of general PP&E acquired though exchange shall be the fair value of the PP&E surrendered at the time of the exchange. PP&E shall be recognized when title passes to the acquiring entity or when the PP&E is delivered to entity or an agent of the entity. In the case of constructed PP&E, the PP&E shall be recorded as construction work in process until it is placed in service, at which time the balance shall be transferred to general PP&E. The cost of equipment or facilities acquired for a particular research and development project that have no alternative future uses are treated as research and development costs in the current period.

Depreciation expense is calculated through the systematic and rational allocation of the cost of general PP&E, less its estimated salvage/residual value over the estimated useful life of the PP&E. Depreciation is recognized on all general PP&E placed in operation except land and land rights. Estimated useful life must consider factors such as physical wear and tear and technological change (obsolescence). Depreciation can be calculated using various methods as long as the method is systematic, rational, and best reflects the use of the PP&E.

Other areas (described in general):
- Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee.
- Entities should capitalize the costs of internally developed software.

Assets are maintained in various applications: AA, RPM, PM, DSPL, CHATS and NESS. Therefore, there are transactions that may happen in RPM, PM, CHATS, DSPL and NESS that are not posted in AA, and vice versa; these are considered valid reconciling differences:
- Costs that do not meet the capitalization criteria (non-capitalized costs) are recorded in RPM, PM, DSPL, CHATS and NESS but not in AA
- Rounding differences less than $1

The following reporting guidance is applicable to CMP Control Activities 5a.1.a, 5a.2.a, 5a.2.b, 5a.3.a2, 5a.3.e2, 5a.3.e3 and 5a.5.b2. Center Property Accountants are required to monitor and review activity reported in various applications/sources (RPM, PM, DSPL, CHATS, or Project Manager’s confirmation of project status) and make the appropriate and timely accounting determination. If the activity is reported
in the application/source in the last 5 business days of the month, and the Center Property Accountant needs additional time to ensure an accurate accounting determination and/or entry, the Center may report the activity as a reconciling item, to be reported in the subsequent period, instead of an exception. This allowance would not be applicable for Q3 and Q4 reporting.

**Control Activity 5a.1.a: Reconciliation of detailed Real Property asset records that are linked to Real Property Management**

**Purpose of reconciliation:** To verify the completeness of the detail Real Property records in AA when compared to the Real Property records in RPM for all Real Property.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **External data sources:** None
- **Transaction code:** ZRPM_PROP_REC
- **Transaction description:** Real Property Record Change Report
- **Accounting periods to be analyzed:** Current period
- **Other selection criteria:** Business area
- **Analysis/review procedure to be performed:**
  - Please use the HQ designated template for this control activity
  - Download the Real Property Record Change Report to identify all changes in assets during the current month.
  - Complete the template for the current month activity, indicating whether the monthly changes processed on the Real Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in RPM.
  - Differences that would impact AA must be identified, investigated and monitored until permanently corrected.

**Standards:** Property transactions should be complete and valid.

**Thresholds for differences/exceptions:**
- **Month end:** All real property record changes that impact a capital AA record have been processed: Yes
- **Quarter end:** All real property record changes that impact a capital AA record have been processed: Yes
- **Year end:** All real property record changes that impact a capital AA record have been processed: Yes
Control Activity 5a.1.b: Validation of Government-Held Real Property valuation and ownership to supporting source documentation

**Purpose of reconciliation:** To validate all current month transactions recorded as Government-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, or records of deletions (inactive, retirements, demolitions etc.). If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held real property assets are supported by ownership documents; such as, receiving documents, transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms and/or contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **External data sources:** Supporting source documentation
  - **Transaction code:** S_ALR_87012048 (SORT VARIANT Z001)
  - **Transaction description:** Asset Transactions Report
- **Accounting periods to be analyzed:** Current month
- **Other selection criteria:** Business area; NH Flag; Balance Sheet Accounts: 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000

**Analysis/review procedure to be performed:**
- Please use the HQ designated template for this control activity.
  - Complete the template for the current month activity indicating the source documentation supporting the activity and submit with the CMP signature pages. The completed template should be maintained with the control activity cover sheet. The supporting documentation for the items on the template may be retained in the individual property folders at each Center with a summary of the supporting documentation and will be made available upon request.
  - Select all current month transactions.
  - Valuation: Validate the capitalized amounts to source documents for capital cost; such as, invoice receipts, contracts, cost reports, NF 533s, billing documents, progress payments, project support, modifications, NF 1046, etc.
  - Ownership: Validate that there is supporting documentation for ownership (i.e., NF 1046, contract, beneficial occupancy, transfer document, and Memorandum of Agreement).
  - Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator: or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Yearend:
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.1.c: Validation of Contractor-Held Real Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Contractor-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, DD 1149s and/or similar documents. If source documents have not been maintained, estimates are
required. Estimates should be supported by adequate documentation such as budget documents, or
the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-
Held Real Property assets are supported by ownership documents; such as, receiving documents,
transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms and/or
contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A
for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF 1018s), CHATS Assets Reports, Contracts, Invoices, Contractor
Support
Transaction code: S_ALR_87012048 (SORT VARIANT Z001)
Transaction description: Asset Transactions Report
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, CH Flag, Balance Sheet Accounts: 1730.1000, 1740.1000,
1820.1000, 1711.1000, and 1712.1000
Analysis/review procedure to be performed:
- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation
  supporting the activity. The completed template should be maintained with the control
  activity cover sheet and submitted with the CMP. The supporting documentation for the
  items on the template may be retained in the individual property folders at each Center and
  will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amounts to source documents for capital costs such as
  invoice receipts, contracts, cost reports, NF 533s, billing document, progress payments,
  transfer documentation, etc.
- Ownership: Validate there is supporting documentation for ownership (NF 1046, beneficial
  occupancy, transfer document, Memorandum of Agreement).
- Authorization: Ensure there is documentation that supports the authorization of the
  acquisition, construction, or modification/improvement of the capital PP&E under a contract
  (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the
  AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS
  was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals,
  demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL
  report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149,
  DD 1354, etc.
Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:
1. Differences between supporting documentation and general ledger balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:
1. Differences between supporting documentation and general ledger balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.a: Reconciliation of detailed asset records for Government-Held Personal Property to Plant Maintenance

Purpose of reconciliation: To verify the completeness of Personal Property records in AA when compared to capital records in the PM module for Government-Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: ZAM_EMR_AMR
Transaction description: EMR AMR Integration Report
Accounting periods to be analyzed: Current Period
Other selection criteria: Business Area

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity
- Download the EMR-AMR Integration Report to identify all changes in assets during the current month.
- Complete the template for the current month activity, indicating whether the monthly changes processed on the Personal Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in PM.
- Differences that would impact AA must be identified, investigated and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: All EMR changes in PM that impact a capital AA record have been processed: Yes
Quarter end: All EMR changes in PM that impact a capital AA record have been processed: Yes
Year end: All EMR changes in PM that impact a capital AA record have been processed: Yes

Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property to the reporting tool records in CHATS/NESS

Purpose of reconciliation: To validate that the detail Personal Property records in AA reconcile to the detail reporting tool records in CHATS/NESS for Contractor-Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012, CH Flag),
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z1000 (1750.1000), CH Flag
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Prepare Summary Reconciliation
- Compare Balances in AA by contract to balances in the CHATS/NESS (NF 1018s), indicating whether the monthly changes processed on the Personal Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable).
- Differences that would impact AA must be identified, investigated, explained and monitored until permanently corrected. (Please note that permanent difference between AA and CHATS, such as contractor acquisitions of non-capital PP&E, should not be reported/tracked as exceptions)
- Explanations should include: the contract, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: CHATS/NESS (NF 1018s) changes that impact a capital AA record have been processed: $Yes
Quarter end: CHATS/NESS (NF 1018s) changes that impact a capital AA record have been processed: $Yes
Year end: CHATS/NESS (NF 1018s) changes that impact a capital AA record have been processed: $Yes

Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions reported as Government-Held Personal Property are supported by adequate source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, DD 1149s or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held Personal Property assets are supported by ownership documents; such as, receiving documents, transfer documents, found on station forms, or other similar documents. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation
Transaction code: S_ALR_87012048 (SORT VARIANT Z011)
Transaction description: Asset Transactions Report
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, Account 1750.1000, NH Flag
Analysis/review procedure to be performed:
- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

- Select all current month transactions.

- Valuation: Validate the capitalized amount to source documents for capital costs such as invoices, cost postings, vendor invoices NF 533s, billing documents, progress payments, project support, modifications, NF 1046, DD 1149s for transfers, etc.

- Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, receiving document, contract shipping and receiving documentation etc.)

- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).

- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.

- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.

- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.

- Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** Property transactions should be properly valued, authorized and legally owned by NASA.

**Thresholds for differences/exceptions:**

*Month end:*
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

*Quarter end:*
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

*Year end:*
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.

4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

**Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation**

**Purpose of reconciliation:** To validate all current month transactions recorded as Contractor-Held Personal Property are adequately supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, contractor support, DD 250s, DD 1149s or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-Held Personal Property assets are supported by ownership documents; such as, receiving documents, transfer documents, found on station forms and/or contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **External data source:** NF 533s, CHATS reports, NESS (NF 1018s), Contracts, Invoices, Contractor Support
- **Transaction code:** S_ALR_87012048 (SORT VARIANT Z001)
- **Transaction description:** Asset Transactions Report
- **Accounting periods to be analyzed:** Current month
- **Other selection criteria:** Business area, CH Flag, Account 1750.1000

**Analysis/review procedure to be performed:**
- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amount to source documents for capital costs such as invoice receipts, contracts, cost reports, NF 533s, billing documents, progress payments, project support, contractor support, or the DD 1149s for transfers, etc.
- Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, shipping and receiving document, contract etc.)
Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).

Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.

Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.

Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.

Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** Property transactions should be properly valued, authorized and legally owned by NASA

**Thresholds for differences/exceptions:**

**Month end:**
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

**Quarter end:**
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

**Year end:**
1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.
Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Personal Property Asset Master Records

Purpose of reconciliation: To verify all final, active NASA-Held Personal Property AMRs have a corresponding EMR.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balance by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, NH Flag, Account Determination: Z1000, Sub number: 0, Acquisition value: greater than $0, Equipment Linkage Box: checked

Analysis/review procedures to be performed:
- Run the Asset Balance Report for active NASA-Held personal property assets.
- Use the Change Layout function on the Displayed Columns tab to add “Equip Num” to the report.
- Verify all AMRs are properly linked to a corresponding EMR.
- Provide brief explanation for why an AMR exists without an EMR, and a final resolution

Standards: All final, active NASA-Held Personal Property AMRs should have a corresponding EMR.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes
Year end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes

Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process

Purpose of reconciliation: To reconcile the monthly WBS activity associated with property cost to the detail asset balances in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJI3
Transaction description: Asset Transactions Report, Project Actual Cost Line Items
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, Account 1720.2000, REAL Indicator
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:
- Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJI3 to ensure all capital costs were settled properly to an AUC.
- Explain any differences between the monthly transactions report and CJI3. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustment, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:
Month end: Unexplainable differences between detailed records in AA and CJI3: $0
Quarter end: Unexplainable differences between detailed records in AA and CJI3: $0
Year end: Unexplainable differences between detailed records in AA and CJI3: $0

Control Activity 5a.3.a2: Review of Government-Held and Contractor-Held Real Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Real Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
External data sources: Project Status Source Documents (Reports, Memos, Email, etc.)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z1010, Z1020
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:
- Please use the HQ designated template for this control activity.
- Complete the template for all active Real Property WIP projects, indicating the percentage complete and estimated completion date. The status of AUCs in WIP should be reviewed to ensure that operational or beneficially occupied assets have been capitalized. Provide explanations for any projects still in WIP if reported as 90% complete or within two months
of estimated completion date (whichever occurs first) to ensure that the assets have not been placed in service. Include evidence that the operational status has been confirmed by the project manager or designee (e-mail). The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation (e-mails, memos, reports) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

Standards: WIP should be capitalized in a timely manner.

Thresholds for differences/exceptions:

**Month end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

**Quarter end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

**Year end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Control Activity 5a.3.b: Validation of Government-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Government-Held Real Property WIP are valid capital costs. Review postings to work in process to ensure that the costs are valid for the project and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

- **External data sources:** Supporting source documentation
- **Transaction code:** S_ALR_87012048 (SORT VARIANT Z008), and one of the following reports: CJI3, BOBJ Report CMRPT23 or other Cost Report
- **Transaction description:** Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools
Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.2000, NH Flag

Analysis/review procedure to be performed:
- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report.
- Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology. For example: review the contracts, labor postings, purchase transactions, and pool activities to verify that the cost postings captured on the WBS element are accurately associated with the capital PP&E projects.
- Identify the mechanism being used to accrue cost (e.g. Straight Line or 533)
- For Manual AUC’s verify transaction/balance to project or contract support
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1
Control Activity 5a.3.c: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Contractor-Held Real Property WIP are valid. Review postings to WIP to ensure that the costs are valid for the project and/or contractor and supportable.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), and one of the following reports: CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Account 1720.2000

Analysis/review procedure to be performed:
- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions for the period from the Asset Transaction Report.
- Run the BOBJ Cost Reports, CJI3, or Contractor Supplemental Reports and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project costing methodology, and agree to the WIP balance.
- For Manual AUC’s verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost (i.e. Straight Line, 533, or Contractor Supplemental Reports)
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset/project or AUC.

Standards: Property transactions are valid and supportable.
Thresholds for differences/exceptions:

Month end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.e1: Reconciliation of detail asset records for Government-Held Personal Property Work-in-Process records to the subsidiary records

Purpose of reconciliation: To reconcile the monthly WBS activity associated with property cost to the detail Personal Property WIP records in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJI3
Transaction description: Asset Transaction Report, Project Actual Cost Line Items
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, Account Determination: Z4000, Accounts: 1720.1000, NH Flag, AQ_EQ and FAB_EQ Indicators
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:
- Reconcile monthly transactions in AA on the S_ALR_87012048 report to the monthly CJI3 to ensure all costs against unique WBS were settled properly to the AUC for capital costs.
- Explain any differences between the monthly transactions report and CJI3. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustments, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

- Month end: Unexplainable differences between detailed WIP records and CJI3: $0
- Quarter end: Unexplained differences between detailed WIP records and CJI3: $0
- Year end: Unexplained differences between detailed WIP records and CJI3: $0

Control Activity 5a.3.e2: Review of Government-Held Personal Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Personal Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data sources: Project Status Source Documents (Reports, Memos, Email, etc.)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z4000
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, an estimated completion date as reported by the project manager, and a brief status of the current project under construction.
- Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should include evidence that the operational status has been confirmed by the project manager or designee (e.g. reports, memos, email).

Standards: WIP should be capitalized in a timely manner.
Thresholds for differences/exceptions:

**Month end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

**Quarter end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

**Year end:**
1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

**Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor-Held Personal Property Work-in-Process records in Asset Accounting to the reporting tool records in CHATS/NESS**

**Purpose of reconciliation:** To validate the detail Personal Property WIP records in AA reconcile to the detail reporting tool records in CHATS/NESS for Contractor- Held Personal Property.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**

*External data sources:* CHATS Assets Report, NESS (NF1018s)

*Transaction code:* ZAM_ASSET_BAL_MO (SORT VARIANT Z013)

*Transaction description:* Asset Capitalization Report, Asset Balances by Month

*Accounting periods to be analyzed:* 0 – current, inception to date

*Other selection criteria:* Business area, Account Determination: Z4000, Accounts: 1720.1000, CH Flag

*Analysis/review procedures to be performed:* Review work papers/reconciliations and certifications of the following:
- Compare Balances in AA by Contract for 1720.1000 to balances in CHATS/NESS (NF 1018s).
- Differences must be identified, investigated, explained and monitored until permanently corrected.
- Explanations should include: contract number, the AUC, property number, item description, amount and explanation.
Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

- **Month end**: Differences between detailed WIP records in AA and reporting tool records: $0
- **Quarter end**: Differences between detailed WIP records in AA and reporting tool records: $0
- **Year end**: Differences between detailed WIP records in AA and reporting tool records: $0

Control Activity 5a.3.f: Validation of Government-Held Personal Property Work-in-Process records valuation to supporting source documentation

**Purpose of reconciliation**: To validate values recorded as Government-Held WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

**Frequency**: Monthly

**Roles and Responsibilities**:
- **Preparer/Approver**: Centers

**Procedures/data sources**:

- **External data sources**: Supporting source documentation
- **Transaction code**: SAP – S_ALR_87012048 (SORT VARIANT Z001), and one of the following reports: CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report
- **Transaction description**: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools
- **Accounting periods to be analyzed**: Current month
- **Other selection criteria**: Business area, NH Flag, Account 1720.1000

**Analysis/review procedure to be performed**:

- Please use the HQ designated template for this control activity.
- Complete the template for all current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all transactions for the period from the Asset Transactions Report.
- Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology. For example: review the contracts, labor postings, purchase transactions, or pool activities to verify that the cost postings captured on the WBS element are accurately associated with the capital PP&E projects.
- Identify the mechanism being used to accrue cost (i.e. Straight Line or 533)
- For Manual AUC’s verify transaction/balance to project or contract support
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset number.

**Standards:** Property transactions should be properly valued and supportable.

**Thresholds for differences/exceptions:**

**Month end:**
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

**Quarter end:**
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

**Year end:**
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

**Control Activity 5a.3.g: Validation of Contractor-Held Personal Property Work-in-Process records valuation to supporting source documentation**

**Purpose of reconciliation:** To ensure that current month transaction recorded as Contractor- Held WIP are valid for the project and/or contractor and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**

*External data sources:* CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

*Transaction code:* SAP – S_ALR_87012048 (SORT VARIANT Z001), and one of the following reports, CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report

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Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.1000, CH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report.
- Run the BOBJ Cost Reports, CJ13, or Contractor Supplemental Reports and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project costing methodology, and agree to the WIP balance.
- For Manual AUCs verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost (i.e. Straight Line, 533, or Contractor Supplemental Reports).
- Ensure that for all new AUCs applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset number.

Standards: Property transactions should be properly valued.

Thresholds for differences/exceptions:

Month end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:
1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. **AFUQ/CDF Completed:** Yes, unless defined as not applicable per NPR 9250.1

**Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the reporting tool**

**Purpose of reconciliation:** To validate that the detail Other Asset records in AA agree to the detail records of the asset in DSPL for inactive properties not yet disposed.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **External source:** BOBJ: Logistics Management DSPL Disposal Master – DSPL General Report
- **Transaction code:** ZAM_ASSET_BAL_MO (Sort Version Z012)
- **Transaction description:** Asset Balances by Month Report
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** ZAM_ASSET_BAL_MO: Business area, Asset Classes: 705-720, and 905 DSPL: Business Area, ECN #, Capital Asset Indicator: Yes

**Analysis/review procedure to be performed:**
- Review open statuses (screening, active surplus, held for sale, awaiting pick-up) of equipment in the DSPL report and ensure these assets are properly reflected in or reclassified to Other Assets in AA if capital. Ensure equipment with closed statuses are appropriately removed from Other Assets.
- Differences that would affect AA must be identified, investigated, explained and monitored until permanently corrected.
- Explanations should include: asset number, equipment number, dollar amount, and other pertinent information.

**Standards:** Property transactions should be complete and valid.

**Thresholds for differences/exceptions:**
- **Month end:** Balances recorded in Other Assets are valid: Yes
- **Quarter end:** Balances recorded in Other Assets are valid: Yes
- **Year end:** Balances recorded in Other Assets are valid: Yes

**Control Activity 5a.6a: Review of Capital and Operating Leases**

**Purpose of reconciliation:** To ensure that Capital and Operating Leases are identified properly and recorded and reported where NASA is the lessee.

**Frequency:** Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External Source: BOBJ: BOBJ-Authorization to View Queries
Purchasing; PRRPT33 – Pos by PLI/ALI – FY

Other selection criteria: Plant (Center), Current Fiscal Year, Material Group: W1, W2, X1, X2, X3, and X4 (Note: Filter by Vendor to exclude JP Morgan Chase – Commercial Card).

Transaction code: REISCN

Transaction description: Contract Overview Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: BE for Contract, Business area, Contract type text: 1100, 1120, 1300, 1500, and 1600

Analysis/review procedure to be performed: Review work papers/reports and certifications of the following:

- Format BOBJ Report to include the “Validity Period Start” and the “Validity Period End”. Perform a review of each PO Document listed to identify if the item is an Operating or Capital Lease.
- Review all items from the REISCN In-Grant report to identify Capital and Operating Leases. Perform a review of each agreement to identify if the item is an Operating or Capital Lease.
- Verify that items reported as Capital Lease meet the budgetary and/or proprietary Capital Lease criteria.
- Select all new current month additions on the detailed report and validate to supporting documentation and determine that they were properly classified as a Capital Lease. (Capital Leases are leases that transfer substantially all the benefits and risks of ownership to the lessee. At its inception a properly scored lease must meet one or more of the budgetary and proprietary scoring criteria below:

Budgetary Scoring Criteria

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the leases and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the asset must be less than 75% of the asset’s estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)
3. Is the lease term is equal to or greater than 75% of the estimated economic life of the leased property?
4. Is the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?
5. Is the asset a general purpose asset rather than being for a special purpose of the Government and not built to the unique specification of the Government as a lessee?
6. Is there a private sector market for the asset?

Proprietary Scoring Criteria

1. Does the ownership of the asset transfer from the lessor to the Government (NASA) during the term of the leases and/or shortly after the end of the lease period?
2. Does the lease contain a Bargain Purchase Option? In order to be considered a Bargain Purchase Option, the cost to purchase the asset must be less than 75% of the asset’s estimated Fair Market Value (FMV) at the time of purchase (i.e., at the end of the lease)

3. Is the lease term is equal to or greater than 75% of the estimated economic life of the leased property?

4. Is the present value of the minimum lease payments over the life of the lease (including all options) exceed 90% of the fair market value (FMV) of the asset at the beginning of the lease term?

5. Is the fair market value of the asset equal or greater than $500,000 (real and personal property) or $1,000,000 or more for internal use software?

Provide the following required documentation:

1. Lease Score card
2. Lease/in-grant contract and associated modifications and extensions (contract should contain lessee and lessor information, lease term, payment schedule, escalation rate, termination clause, and executed signature pages)
3. Fair market value of the asset (if available, requires supporting documentation such as independent appraisal, tax assessment, etc.)
4. Payment schedule (if not outlined in the contract)
5. All maintenance, utility and insurance costs paid by NASA associated with the contract – specify if annual or monthly amount for each item

- Prepare and maintain a summary of all leases with an overall term of one year or greater, including the agreement number, description of agreement, dollar value of the award and the monthly payment amounts, lease term, the type of lease whether it be a Capital or Operating Lease (budgetary and proprietary) and for Capital Leases verify that upon payment of each lease invoice, a JV was posted to reduce the Capital Lease Liability in a timely manner.

- Submit copies of any lease agreements and modifications entered into or extended since the last reporting period to HQ Property.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end:
1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes
3. Copies of any lease agreements and mods submitted to HQ Property: Yes
4. Verified JV was posted to reduce Capital lease Liability: Yes

Quarter end:
1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes
3. Copies of any lease agreements and mods submitted to HQ Property: Yes
4. Verified JV was posted to reduce Capital lease Liability: Yes

Year end:
1. Proper budgetary scoring of leases: Yes
2. Proper proprietary scoring of leases: Yes
3. Copies of any lease agreements and mods submitted to HQ Property: Yes
Control Activity 5a.7: Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation

**Purpose of reconciliation:** To validate all Internal Use Software transactions, including WIP recorded as property are supported.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** GR 55 ZBAP, S_ALR_87012048 (SORT VARIANT Z012 or Z013)
- **Transaction description:** Trial balance, Asset Transaction Report
- **Accounting periods to be analyzed:** Current month
- **Other selection criteria:** Business area, Accounts 1830.1000 and 1832.1000
- **Analysis/review procedures to be performed:** Review work papers/reconciliations and certifications of the following:
  - Please use HQ designated template for this control activity.
  - Review the Asset Transaction Report for any current month activity.
  - Select the current month transactions.
  - Complete the template for the current month activity indicating the source documentation support for the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
  - Reconcile the current month transactions to supporting documentation such as cost support, invoice, contract, contractor support, project WBS etc.
  - Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** Property transactions should be properly valued.

**Thresholds for differences/exceptions:**
- **Month end:** Differences between supporting documentation and general ledger balances: $0
- **Quarter end:** Differences between supporting documentation and general ledger balances: $0
- **Year end:** Differences between supporting documentation and general ledger balances: $0

Control Activity 5a.8: Validation of Heritage Assets

**Purpose of validation:** To ensure that property classified as a Heritage Asset is appropriately classified and accounted for.
Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Agency

Procedures/data sources:
External data sources: CHATS, PM, RPM, Center Data Call submissions
Transaction code: IH08, ZRPM_HERITAGE_ASSETS
Transaction description: Display Equipment, Real Property Heritage Asset Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:
- Run IH08, CHATS/NF1018, and RPM to identify Heritage Assets and Multi-Use Heritage Assets.
- Compile all data to include any additions, deletions and other changes of Heritage Assets during the quarter

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: Heritage Assets Identified: Yes
Year end: Heritage Assets Identified: Yes

Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts

Purpose of reconciliation: Additional validation of transactional postings related to property (including inventory).

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID PROPERTY
Transaction description: Reconciliation of property account balances to equity related accounts
**Accounting periods to be analyzed:** 0 – current, inception to date (NOTE: To capture inception to date balances, enter the current fiscal year in the “From fiscal year” field and period zero [0] in the “From period” field.)

**Other selection criteria:** Business area, all funds

**Analysis/review procedure to be performed:**
- Review reconciliation.
- Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** \[17XX + 18XX + 1995 + 2990 + 5610.0000 + 5720.2000 + 5730.2000 + 6100.8200 + 6610 + 6710 + 71XX + 72XX + 7400.1000 + 7401.1000 = 3310.3730\]

**Thresholds for differences/exceptions:**
- **Month end:** Balance sheet property activity versus equity property activity: $1
- **Quarter end:** Balance sheet property activity versus equity property activity: $1
- **Year end:** Balance sheet property activity versus equity property activity: $1

**Control Activity 5c: Validation of Capital Asset Indicator**

**Purpose of review:** To ensure that the Capital Asset Indicator is active once a Unique WBS Element is established.

**Frequency:** Quarterly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **External data sources:** Center maintained database of NF-1739’s, Capitalization Determination Forms (CDF’s) and corresponding Unique WBS Elements
- **Transaction code:** CN43N
- **Transaction description:** Project Info System: WBS Elements Initial Screen

**Accounting periods to be analyzed:** current quarter

**Other selection criteria:** Database Profile 1

**Analysis/review procedures to be performed:**
- Open the Center maintained database of CDF’s and Unique WBS Elements
- Filter database for only capital CDF’s created in the current quarter
- Run the Project Info System report
- Copy the column of all Unique WBS Elements associated with each capital CDF
- Paste column of Unique WBS Elements in the SAP report input as Multiple Selection for WBS Element
- Execute the transaction
- Change the layout to display column for Capital Asset Indicator.
- Verify that each Unique WBS Element has a Capital Asset Indicator.
- Identify and investigate any Unique WBS Elements without a Capital Asset Indicator and make any necessary updates by the 5th business day of the month.
Standards: Assets identified as capital on the CDF, NF 1739, will be segregated for identification and tracking through the establishment of unique WBS elements with capital asset indicators (NPR 9250.1C Paragraph 1.3.6.1).

Thresholds for differences/exceptions:
- **Month end:** N/A
- **Quarter-end:** All Unique WBS Elements for capital CDF’s in the current quarter have a Capital Asset Indicator by the 5th business day of the month: Yes
- **Year-end:** All Unique WBS Elements for capital CDF’s in the current quarter have a Capital Asset Indicator by the 5th business day of the month: Yes

Control Activity 5d.1: Validate Financial Accounting Data for Newly Created AMRs

**Purpose of reconciliation:** To ensure that depreciation for newly created final assets will post correctly when performed at month end.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** S_ALR_87011963, AS03
- **Transaction description:** Asset Balances Report, Display Asset Master Record
- **Accounting periods to be analyzed:** Current Period
- **Other selection criteria:** Business Area, Asset Class 501 to 899

**Analysis/review procedure to be performed:**
- Run Asset Balances Report and filter Created On (Under Dynamic Selections, Administrative Data) for the current month dates.
- For each asset created during the current period, verify the following fields in SAP – AS03 are accurate based on asset type and the table in NPR 9250.1C Paragraph 2.5.8: Asset Class, Useful Life, and Depreciation Start Date.
- Perform manual depreciation calculation and compare to planned or posted depreciation.
- Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** Property transactions should be complete and valid.

Thresholds for differences/exceptions:
- **Month end:** Differences between manually calculated depreciation and planned/posted depreciation: $0
- **Quarter end:** Differences between manually calculated depreciation and planned/posted depreciation: $0
- **Year end:** Differences between manually calculated depreciation and planed/posted depreciation: $0
Control Activity 5f: Property Transaction Cutoff Review

Purpose of review: To ensure that the PP&E balances on the quarterly and year-end financial statements are complete by validating that the transactions have been recorded in the correct accounting period (cutoff assertion).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Agency

Procedures/data sources:
- External data sources: CMP Chapter 5 control activities
- Transaction code: S_ALR_87012048 (SORT VARIANT Z001)
- Transaction description: Asset Transactions Report
- Accounting periods to be analyzed: Periods 1, 4, 7, and 10
- Other selection criteria: N/A

Analysis/review procedures to be performed:
- Review outstanding and unresolved items from CMP Chapter 5 control activities as of each quarter end and follow-up with respective Center Point-of-Contact (POC) to ensure appropriate resolutions are processed.
- Download the Assets Transactions Report to identify all activities that occurred after quarter-end but before final production of the quarterly financial statements.
- Review activities for potential material prior period impact (e.g., transactions with prior quarter capitalization dates) and follow-up with respective Center POC if necessary.
- Activities that would materially impact the prior quarter financial statements should be investigated and presented to management for inclusion to financial statements.

Standards: PP&E balances on NASA’s financial statements should be complete.

Thresholds for differences/exceptions:
- Month End: N/A
- Quarterly: All PP&E transactions that would materially impact the financial statements have been processed in the appropriate accounting period.
- Year end: All PP&E transactions that would materially impact the financial statements have been processed in the appropriate accounting period.
Chapter 6: Accounts Payable and Expenses

Financial statement line items:
- Accounts Payable (federal and non-federal) – Balance Sheet
- Other Liabilities – (federal and non-federal) – Balance Sheet
- Gross Cost – Statement of Net Cost
- Obligations Incurred – Statement of Budgetary Resources
- Gross Outlays – Statement of Budgetary Resources
- Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

2110.1000 Accounts Payable
2110.9000 Goods Received Documents not yet invoiced
2110.9996 Bankcard Accrual
2110.9998 Final Flag Liability Reconciliation Account
2120.0000 Disbursements In-Transit
2120.5000 Accounts Payable in Transit
2130.0000 Contract Holdbacks
2140.0000 Accrued Interest Payable
2190.5000 Contractor Cost Estimates
4901.0000 Delivered Orders – Obligations, Unpaid
4971.0000 Downward Adjustments (Recoveries)
4981.0000 Upward Adjustments

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #4)

Intragovernmental and public accounts payable are amounts owed by a federal or other entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. A liability for unpaid cost of goods is recognized when NASA accepts title to the goods. For facilities or equipment constructed or manufactured by contractors or grantees according to agreements or contract specifications, amounts are recorded as payable based on an estimate of work completed under the contract or the agreement in accordance with the NASA’s engineering and management evaluation of actual performance progress and incurred costs.
Interest incurred on borrowed funds, late payments, and refunds are recognized as interest payable and reported as a liability at the end of each period.

Other accrued liabilities are amounts owed by a federal entity for goods and services received from; progress in contract performance made by, and rents due to other federal entities. (These include contractor estimates which have not been billed.)

**Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000)**

**Purpose of reconciliation:** To validate that the subsidiary ledger for 2110.1000 agrees to the ending balance in 2110.1000 on the trial balance.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: NSSC Service Delivery
- Reviewer: Centers

**Procedures/data sources:**
- Transaction code: SAP – FBL1N, SAP – GR55 Z002
- Transaction description: Vendor Line Items, NASA Account Balance
- Accounting periods to be analyzed: 0 – current, inception to date
- Other selection criteria: Open balances, account 2110.1000, business area
- Analysis/review procedure to be performed: Verify that the subsidiary ledger balance in 2110.1000 from FBL1N agrees to the trial balance amount from GR55 Z002.

**Standards:** Balance of open, posted Items in the Vendor Records equals the balance in the trial balance for 2110.1000.

**Thresholds for differences/exceptions:**
- Month end: Accounts Payable detail versus General Ledger balance: $1
- Quarter end: Accounts Payable detail versus General Ledger balance: $1
- Year end: Accounts Payable detail versus General Ledger balance: $1

**Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000)**

**Purpose of reconciliation:** Accounts Payable liability that has been recorded in the subsidiary ledgers for invoices received are paid in a timely manner. Accounts payable liabilities in 2110.1000 for invoices received are not more than 30 days past the system calculated Net Due Date.

**Frequency:** Monthly

**Roles and Responsibilities:**
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
*Transaction code*: SAP – ZFI_AGING2110
*Transaction description*: AP Aging for account 2110
*Accounting periods to be analyzed*: 0 – current, inception to date
*Other selection criteria*: Business area, accounts payable 2110.1000, open items as of the last date of the month

*Analysis/review procedure to be performed*: Review open items over 30 days outstanding and provide an explanation and current status for each. Discrepancies must be identified, investigated, and monitored until permanently resolved.

Standards: No open invoices should be greater than 30 days (“Current Period End Date” minus “Invoice Receipt Date”).

Thresholds for differences/exceptions:
- **Month end**: Accounts Payable balances over 30 days: $0
- **Quarter end**: Accounts Payable balances over 30 days: $0
- **Year end**: Accounts Payable balances over 30 days: $0

Control Activity 6.3: Validate goods receipts balances (2110.9000)

*Purpose of reconciliation*: Review balances in account 2110.9000. The 2110.9000 account represents actual costs for goods and services including those reported by the Contractor Cost Reporting (CCR) module, straight-line extension, and miscellaneous costing method. These costs are reported as an accounts payable liability on NASA’s financial statements; however, NASA is not obligated to pay these costs until they receive an invoice.

*Frequency*: Quarterly

*Roles and Responsibilities:*
Preparer/Approver: Centers

Procedures/data sources:
*Transaction code*: SAP – ZFI_AGING2110
*Transaction description*: AP Aging for account 2110
*Accounting periods to be analyzed*: 0-current
*Other selection criteria*: Business area, SGL Account 2110.9000, open items as of date, top ten contracts with largest open 2110.9000 balances (debit and credit) with no disbursement activity over 180 days on all Procurement Line Items (PLIs).

*Analysis/review procedure to be performed*: Determine that amounts outstanding over 180 days are proper and pending invoice(s) receipt by reviewing the status of the contract to determine whether they are: (i) physically complete, (ii) in close out, pending final invoice or (iii) have had recent disbursements against the contract. Record the date of the last disbursement in a separate column of the work paper.
The report should be provided to Resource Managers/Procurement/Other Responsible Areas for review and coordinated validation. Validation can include documented evidence of receipt of (or title to) goods or services; ongoing performance activity or contract close-out.

**Standards:** Accounts payable should be properly stated.

**Thresholds for differences/exceptions:**

<table>
<thead>
<tr>
<th></th>
<th>Month end</th>
<th>Quarter end</th>
<th>Year end</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Month end</strong></td>
<td>A: N/A</td>
<td>B: N/A</td>
<td></td>
</tr>
<tr>
<td><strong>Quarter end</strong></td>
<td>A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no disbursement activity over 180 days: Yes</td>
<td>B: Dollar value of improper balances in account 2110.9000: $0</td>
<td></td>
</tr>
<tr>
<td><strong>Year end</strong></td>
<td>A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no disbursement activity over 180 days: Yes</td>
<td>B: Dollar value of improper balances in account 2110.9000: $0</td>
<td></td>
</tr>
</tbody>
</table>

**Control Activity 6.4: Review NF 533 accrual rejects**

**Purpose of reconciliation:** To ensure that all current month accrued estimated cost reported on the Contractor Financial Management Reports (NF 533) reportable contracts is reported accurately in the subsidiary ledgers.

**Background:** The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. Centers are required to post any accrual rejects manually via the journal voucher process. The accrued amount is reversed on the first day of the following month.

**Frequency:** Monthly

**Roles and Responsibilities:**

Preparer/Approver: Centers (except NMO/JPL)

**Procedures/data sources:**

*Transaction code:* ZCOWERROR
*Transaction description:* Continuous Monitoring Program Analysis of Accrued Rejected Cost
*Accounting periods to be analyzed:* Current
*Other selection criteria:* Business Area, Accrual month, Accrual Year, Posting Type R
*Analysis/review procedure to be performed:* The monthly accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in SGL account 2190.5000 (Contractor Cost Estimates). In some cases, the accruals calculated by CCR, are rejected at the time of posting to SAP. The errors are caused due to various reasons. When such errors (accrual failures) occur, Centers are
required to post any accrual rejects manually via the journal voucher process. Centers are required to ensure that the accrued amount and the correcting journal voucher are reversed on the first business day of the following month.

**Standards:** Cost accruals that reject (accrual failures) in SAP need to be manually posted prior to month end and reclassified to the correct general ledger account to ensure the cost estimates are recorded and the general ledger is accurately stated.

**Thresholds for differences/exceptions:**

**Month end:**
- A: Amount of accrual failures that are not recorded in SAP: $0
- B: If applicable, JVs for prior month properly reversed: Yes

**Quarter end:**
- A: Amount of accrual failures: that are not recorded in SAP: $0
- B: If applicable, JVs for prior month properly reversed: Yes

**Year end:**
- A: Amount of accrual failures that are not recorded in SAP: $0
- B: If applicable, JVs for prior month properly reversed: Yes

**Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP**

**Purpose of reconciliation:** To ensure the current month actual costs and CCR Inception to Date costs on the Contractor Cost Report (CCR) Worksheet for the active Contractor Financial Management reportable (NF 533) contracts have been properly and accurately recorded in the subsidiary ledgers in SAP.

Contractor Financial Management Reports (NF 533) data are entered in the CCR module of SAP. The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. The accrued amount is reversed on the first day of the following month.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**

- **Transaction code:** SAP – ZCOMPARE_MSEG_WRKST
- **Transaction description:** Compare Worksheet to MSEG
- **Accounting periods to be analyzed:** Current period
- **Other selection criteria:** SAP Fiscal Period/Year = Current Period and Year, OA/PPS Contract: Enter active 533 reportable contracts, 533 Ind = X, Accrual month (calendar month), accrual year (current year), exclude cancelled funds, and exclude all CCR contracts identified as “Not Required” on CCR Timeliness Report

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Thresholds for differences/exceptions:

*Month end:* Differences between NF 533/CCR and SAP inception to date costs: $0
*Quarter end:* Differences between NF 533/CCR and SAP inception to date costs: $0
*Year end:* Differences between NF 533/CCR and SAP inception to date costs: $0

Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed

**Purpose of reconciliation:** To ensure all active NF533 cost reports were received and processed to status 6 by the month-end cut off.

**Frequency:** Monthly

**Roles and Responsibilities:**
Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – ZCO_PC_TIME
- **Transaction description:** CCR Timeliness Report
- **Accounting periods to be analyzed:** Current month only
- **Other selection criteria:** Accrual year/month (20YYMM), and/ Business Area XXX (72, 76...), or NF 533 reportable contract numbers, and exclude all CCR Contracts identified as “Not Required” on CCR Timeliness Report
- **Analysis/review procedure to be performed:** Report will display the CCR Status of all active NF533 contracts included in the Contractor Cost Report Extension (CCR). It will also show the due date, receipt date and whether the Contractor was late, on-time, or not received. Review report to ensure all active NF533 reports have been received and processed prior to the month-end cutoff (in Status 6).

**Standards:** All active NF533 reports should be received and processed prior to the end of the month.

Thresholds for differences/exceptions:

*Month end:*
- A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0
- B: Count of active NF533 reports not received: 0
  *(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)*

*Quarter end:*
- A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0
- B: Count of active NF533 reports not received: 0
  *(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)*

*Year end:*
- A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0
- B: Count of active NF533 reports not received: 0
  *(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)*
Control Activity 6.7: Review NF 533 estimates recorded as accruals (2190.5000)

**Purpose of reconciliation:** To ensure the current month NF 533 estimated costs are reported accurately in the subsidiary ledgers.

**Frequency:** Monthly

**Roles and Responsibilities:**
Preparer/Approver: Centers

**Procedures/data sources:**

*Transaction code:* ZCO_CCR_CMP

*Transaction description:* Continuous Monitoring Program Monthly Standards Exception Report

*Accounting periods to be analyzed:* Current

*Other selection criteria:* Business Area, Accrual month/Accrual Year, and/or Purchasing Document Numbers and all active NF533 reportable contracts (NF533 Required Only).

*Analysis/review procedure to be performed:* For the active NF 533 contracts that meet the standards below, compare (1) the estimated cost on the NF 533 to actual cost reported on the NF 533 and (2) the estimated cost on the NF 533 Analyst’s adjustment to actual cost reported on the NF 533 for the following month to ensure that the estimates as compared to the actual are reasonable. Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors’ accruals shall be reviewed.

**Standards:** Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors’ accruals shall be reviewed. Document and maintain actions taken to improve estimates.

- Monthly Reported Actuals > $1 million and the NF 533 estimates to actual exceed +/- 10%
- Monthly Reported Actuals < $1 million, variance exceeds $50K, and the NF 533 estimates +/- Analyst’s adjustment to actual exceed +/- 20% for 3 consecutive months.
- Monthly Reported Actuals > $1 million and the NF 533 estimates including +/- Analyst’s adjustment to actual exceed +/- 10%
- Monthly Reported Actuals < $1 million, variance exceeds $50K, and the NF 533 estimates to actual exceed +/- 20% for 3 consecutive months.

**Thresholds for differences/exceptions:**

*Month end:* CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors’ accruals: Yes

*Quarter end:* CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors’ accruals: Yes
Year end:  CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors’ accruals: Yes

Control Activity 6.8: Validate completion/processing of service entry sheets

Purpose of reconciliation:  To validate that service entry sheets were processed (became goods receipts and expenses recognized).

Frequency:  Monthly

Roles and Responsibilities:
Preparer/Approver:  Centers

Procedures/data sources:
Transaction code:  SAP – ML84
Transaction description:  List of Service Entry Sheets
Accounting periods to be analyzed:  1-current, year to date
Other selection criteria:  Created on 10/01/20XX (current year)-current period, plant, blocking indicator: All, acceptance indicator: Not Accepted
Analysis/review procedure to be performed:  Prior to month end closing service entry sheets that have not been accepted should be reviewed to determine if a valid goods receipt (expenses recognized) should be recorded in SAP or if the service entry sheet (s) should be deleted in SAP.

Standards:  Expenses should be recorded when incurred.

Thresholds for differences/exceptions:
Month end:  Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Quarter end:  Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Year end:  Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Control Activity 6.9: Validate disbursements reconcile to vendor invoices

Purpose of reconciliation:  Accounts payable disbursing transactions that reduce the total accounts payable liability on the Balance Sheet have been properly recorded in the subsidiary ledgers and reconcile with the source documents.

Frequency:  Monthly

Roles and Responsibilities:
Preparer/Approver:  NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

External data source: SAP Payment Status Report reconciled to source documents for disbursements.

Transaction code: ZFI_AP_PMT_STAT

Transaction description: Federal Payment Settlement List

Accounting periods to be analyzed: current month

Other selection criteria: Payment run date, Business Area, Payment Types: C, D, X, F, Vendor Range: Vendor Range: 100000 – 999999, Exclude Document Type “KG” (credit memos)

Analysis/review procedure to be performed: Take a representative random sample of adequate size of Accounts Payable disbursements and verify that the disbursements were properly recorded in SAP, and that the invoice amounts match or add up to the recorded amount(s). Any reasonable method that achieves the “purpose of reconciliation” may be used as long as it is adequately documented. Differences resulting from discounts, penalties, current month corrections to prior month data, or approved short pays should be identified in the supporting documentation (Not reportable on coversheet).

Thresholds for differences/exceptions:

Month end: Differences between subsidiary records and source documents: $0

Quarter end: Differences between subsidiary records and source documents: $0

Year end: Differences between subsidiary records and source documents: $0

Control Activity 6.10: Validate that disbursements in transit have been cleared

Purpose of reconciliation: Accounts payable balances recorded in the subsidiary ledgers have been properly reduced for payment transactions that have been confirmed with Treasury. Disbursements in transit balances in account 2120.0000 have been cleared.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP- GR55 Z002

Transaction description: NASA Account Balance

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area, account 2120.0000

Analysis/review procedure to be performed: Verify that there are no unconfirmed payments as of the end of the month and that the balance in 2120.0000 is zero.

Standards: Balance in 2120.0000 is zero at month end (all confirmations have been processed).
Thresholds for differences/exceptions:

- **Month end**: Balance in 2120.0000: $0
- **Quarter end**: Balance in 2120.0000: $0
- **Year end**: Balance in 2120.0000: $0

**Control Activity 6.11: Validate the status of parked open invoices**

**Purpose of reconciliation**: To ensure invoices are processed timely and to ensure that no duplicate invoices are parked in SAP.

**Frequency**: Monthly

**Roles and Responsibilities**:
- **Preparer/Approver**: NSSC Service Delivery
- **Reviewer**: Centers

**Procedures/data sources**:
- **Transaction code**: SAP – FBL1N, SQ01, query Z_INV_PARKED
- **Transaction description**: Vendor Line Items, SAP Query from User Group AP
- **Accounting periods to be analyzed**: 0 – current, inception to date
- **Other selection criteria**: Business area (dynamic selection), check “parked items” radio button, Business Area and Invoice Document Status “V” and “W”, for park and park complete invoices, respectively. Exclude documents flagged as “Rejected” and documents where the dollar amount is zero.

**Analysis/review procedure to be performed**: Review items in parked status based on invoice receipt date to ensure that none of the invoices received more than 30 days before the end of the month are still parked and to ensure that no duplicate invoices are parked in SAP.

**Standards**: Invoices should not be parked more than 30 days without justification.

Thresholds for differences/exceptions:

- **Month end**: Number of parked items that should have been recorded in reporting period: 0
  (Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)
- **Quarter end**: Number of parked items that should have been recorded in reporting period: 0
  (Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)
- **Year end**: Number of parked items that should have been recorded in reporting period: 0
  (Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)

**Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances**

**Purpose of reconciliation**: To reconcile budgetary and proprietary accounts payable general ledger balances.

**Frequency**: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: PAYABLES
Transaction description: Reconciliation of Budgetary and Proprietary Payable Balances
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Validate that budgetary and proprietary account balances reconcile. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items, and reversed the next month.

Standards: 21XX.XXXX + 22XX.XXXX = 49X1.XXXX

Thresholds for differences/exceptions:
Month end: Differences between budgetary and proprietary accounts payable balances: $0
Quarter end: Differences between budgetary and proprietary accounts payable balances: $0
Year end: Differences between budgetary and proprietary accounts payable balances: $0

Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses

Purpose of reconciliation: To reconcile budgetary and proprietary expenditures.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: BUDGTOPROP
Transaction description: Reconciliation of budgetary and proprietary expenditures
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Reconciliation should be reviewed. Investigate and track differences until fully resolved/corrected.

Thresholds for differences/exceptions:
Month End: N/A
Quarter end: Differences between budgetary and proprietary expenditure accounts: $1
Year end: Differences between budgetary and proprietary expenditure accounts: $1

Standards: SGL 6100 (excluding 6100.8XXX) + 6330 + 6400 = 49XX
Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures

**Purpose of reconciliation:** To reconcile budgetary expenditures to expended appropriations.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select Rule ID: FUNDED EXP
- **Transaction description:** Reconciliation of Funded Expenses to Expended Appropriations
- **Accounting periods to be analyzed:** 1 – current, year to date
- **Other selection criteria:** Business area
- **Analysis/review procedure to be performed:** Review reconciliation. Investigate and track differences until fully resolved/corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items, and reversed the next month.

**Standards:** 6100.XXXX (excluding 6100.8XXX) + 6330.XXXX + 6400.XXXX = 5700.XXXX

**Thresholds for differences/exceptions:**
- **Month end:** Differences between budgetary expenditures and expended appropriations: $0
- **Quarter end:** Differences between budgetary expenditures and expended appropriations: $0
- **Year end:** Differences between budgetary expenditures and expended appropriations: $0
Chapter 7: Other Liabilities

Financial statement line items:
- Federal Employee and Veteran Benefits – Balance Sheet
- Environmental and Disposal Liabilities – Balance Sheet
- Other Liabilities – Balance Sheet
- Gross Cost – Statement of Net Cost
- Imputed Financing Sources – Statement of Changes in Net Position
- Outlays – Statement of Budgetary Resources
- Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:
- 2190.0000 Other Liabilities w/ Related Budgetary Obligations
- 2210.0000 Accrued Funded Payroll & Leave
- 2211.0000 Withholdings Payable
- 2213.0000 Employer Contributions & Payroll Taxes Payable
- 2215.0000 Other Post-Employment Benefits Due and Payable
- 2216.0000 Pension Benefits Due and Payable to Beneficiaries
- 2217.0000 Benefit Premiums Payable to Carriers
- 2218.0000 Life Insurance Benefits Due and Payable to Beneficiaries
- 2220.0000 Unfunded Leave
- 2225.0000 Unfunded FECA Liability
- 2225.1000 Unfunded FECA Liability – Current FY
- 2225.2000 Unfunded FECA Liability – Prior FY
- 2290.0000 Other Unfunded Employment Related Liability
- 2400.0000 Liability for Deposit Fund Clearing Accounts
- 2400.1000 Liability for Deposit Fund Clearing Accounts
- 2400.2000 Liability Account – LOC/HHS
- 2400.3000 Liability Account – Check Retrieval
- 2400.4000 Liability Account – Foreign Payments
- 2650.0000 Actuarial FECA Liability
- 2920.0000 Contingent Liability
- 2960.0000 Accounts Payable from Cancelled Appropriations
- 2960.1000 A. P. from Cancelled Appropriations Cancelling
- 2960.2000 A.P. from Cancelled Appropriations Cancelled
- 2980.0000 Custodial Liability
- 2985.0000 Liability for Non-Entity Assets
- 2995.0000 Estimated Cleanup Cost Liability
- 3310.3501 Cumulative Results of Operations Future Funding Req.
- 4901.0000 Delivered Orders – Obligations, Unpaid
- 4931.0000 Delivered Orders – Obligations Transferred, Unpaid
- 4971.0000 Downward Adjustments of PY Unpaid Delivered Orders
- 4981.0000 Upward Adjustments of PY Delivered Orders
- 5780.1000 Imputed Financing Sources – Post Employment Benefits
General ledger accounts comprising the line items:

- 5780.2000 Imputed Financing Sources – Judgment Fund
- 5900.0000 Other Revenue
- 5909.0000 Contra for Other Revenue
- 5990.0000 Collections for Others
- 5991.0000 Accrued Collections for Others
- 5993.0000 Offset to Non-Entity collections
- 5994.0000 Offset to non-Entity Accrued Collections
- 6730.0000 Imputed Costs
- 6800.0000 Future Funded Expenses
- 6800.9997 Future Funded Expenses
- 6850.0000 Employer Contributions to Employee Benefits
- 7600.0000 Changes in Actuarial Liability

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #6)

Other accrued liabilities are amounts owed by a federal entity for goods and services received from progress in contract performance made by, and rents due to other federal entities. (These include contractor estimates which have not been billed and grant accruals).

Estimated losses for claims or other contingencies are recognized when all of the following conditions apply: a) a past event or exchange transaction has occurred; b) a future outflow or other sacrifice of resources is probable; c) the future outflow or sacrifice of resources is measurable (e.g., the federal entity’s management determines an estimated settlement amount).

A separate liability is recognized for environmental cleanup costs for Property Plant and Equipment (PP&E) or the facility if: a) they are related to a past transaction or event, and b) the related costs are probable and measurable. The determination as to whether a loss is probable is based on: a) whether the cleanup is required by existing laws or regulations; b) whether the entity has made a commitment or is otherwise considered more likely than not to complete the cleanup. If the cleanup is considered probable, a loss should be recognized as soon as a reasonable estimate of the cost exists. Cleanup costs must be estimated when the associated property, plant and equipment (PP&E) or facility is placed in service. The estimate contemplates the cleanup plan, including level of toxicity and volume of contaminants and the restoration to be performed, current legal or regulatory requirements, and technological alternatives. It also considers current cost which is the amount that would be paid if all equipment, facilities, and services included in the estimate were acquired during the...
period. A portion of the estimated total cleanup costs are recognized as expense during each period the PP&E or facility is in operation. Physical capacity or estimated useful life may serve as the basis for systematic and rational recognition of expense and accumulation of the liability. As re-estimates are made, the cumulative effect of changes related to current and past operations is recognized as expense and the liability adjusted in the period of the change in estimate.

**Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP**

**Purpose of reconciliation:** Determine that payroll transactions between the Agency Labor Distribution System (ALDS) and data recorded in SAP reconcile.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** ALDS Labor Reconciliation Report ZLDS_OBJ_RPT, SAP – FBL3N
- **Transaction description:** ALDS Labor Reconciliation Report, G/L Account Line Item Display
- **Accounting periods to be analyzed:** Bi-weekly and after each monthly accrual
- **Other selection criteria:** Business area, Account Line Items (Labor Accrual: Doc type XA 6100.1XXX-6400.9999, Labor Disbursement XD 6100.1XXX-6400.9999), Exclude Doc type XD G/L 6400.1295.
- **Analysis/review procedure to be performed:** Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:** The balances in both systems should agree by object class and fund.

**Thresholds for differences/exceptions:**
- **Month end:** Payroll in SAP versus ALDS: $1
- **Quarter end:** Payroll in SAP versus ALDS: $1
- **Year end:** Payroll in SAP versus ALDS: $1

**Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost voucher**

**Purpose of reconciliation:** Validate that total bi-weekly amount disbursed by DOI is equal to amounts captured on the Labor Cost voucher and total charged to the appropriation

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedure/data sources:**
- **External Data Source:** POD 200 report and Payroll Labor Cost Voucher report
Accounting periods to be analyzed: Current month

Analysis/review procedure to be performed: Reconcile the total labor cost voucher file for payroll, total accounts receivable, total miscellaneous adjustments to cash and total PCS charges on labor cost voucher to the total amount on the POD 200 report. Differences must be identified, investigated, and monitored until permanently corrected. AAO ePay Team validates the total charge to appropriation from the two reports. Once validated, the reports are uploaded to the WAT for retrieval by the Labor Analyst.

Standards: The balances on both reports must agree in total and to the total amount charged to the appropriation by DOI.

Thresholds for difference/exceptions:
- Month end: POD 200 Report versus Labor Cost Voucher Report: $0
- Quarter end: POD 200 Report versus Labor Cost Voucher Report: $0
- Year end: POD 200 Report versus Labor Cost Voucher Report: $0

Control Activity 7.1b: Validate Labor Cost voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP

Purpose of reconciliation: Determine that biweekly paid payroll transactions in the Agency Labor Distribution System (ALDS) reconcile to the SAP payroll expense USSGL accounts.

Frequency: Monthly

Roles and Responsibilities:
- Preparer/Approver: Centers

Procedures/data sources:
- Transaction code: ZLDS_LABOR_RECON
- Transaction description: Labor Cost Reconciliation
- Accounting periods to be analyzed: Current month by posting dates or posting period
- Other selection criteria: Business area, Labor Disbursement: Doc type: XD, SGL 6100.1XXX-6400.9999, (exclude XD, SGL 6400.1295), 1010.5215, 1010.6100 and 1010.8100. The ALDS Labor Cost Reconciliation job aid containing detailed execution instructions should be referenced and can be found on EPSS (https://epss.nasa.gov/gm/folder-1.11.8387 or Human Capital and Workforce (HC&W) ➔ ALDS ➔ General Job Aids ➔ ALDS Labor Cost Reconciliation Job Aid). The report should be executed as a background job for performance considerations and the job aid provides the instructions for execution including variant name, retrieval of background job, exporting to excel and execution of a macro to automatically format the file. A variant is also provided in the job aid and should be referenced to ensure the correct execution criteria for this reconciliation. The variant includes fiscal year, document type and GL accounts. User should enter posting date(s) and/or posting period and business area.
- Analysis/review procedure to be performed: Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: The bi-weekly labor expense amounts recorded on the Labor Cost Voucher and posted for paid labor ALDS must equal the SAP postings in the general ledger accounts and should agree by object class and fund.
Thresholds for differences/exceptions:
- Month end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0
- Quarter end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0
- Year end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0

**Control Activity 7.2: Validate labor accruals were properly reversed**

**Purpose of reconciliation:** To determine that previous months Labor Accrual was fully reversed in the current month.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – FMFG_E_TRANS_REG
- **Transaction description:** Transaction register
- **Accounting periods to be analyzed:** Previous Month, Current Month
- **Other selection criteria:** Doc Type: XA (Previous Month) XR (Current Month), accounts 2210.0000, 2215.0000 and 2213.0000, fiscal year, and posting period.
- **Analysis/review procedure to be performed:** Filter report for accounts 2210.0000, 2215.0000 and 2213.0000. Subtotal the Labor Accrual file and the Labor Reversal file by Fund and Account and compare the two to ensure the accrual was fully reversed.

**Standards:** Prior month labor accruals were fully reversed by the 3rd business day of the current month.

**Thresholds for differences/exceptions:**
- **Month end:** Payroll accruals properly reversed: Yes
- **Quarter end:** Payroll accruals properly reversed: Yes
- **Year end:** Payroll accruals properly reversed: Yes

**Control Activity 7.3: Validate bankcard accruals and reversals**

**Purpose of reconciliation:** To validate that the bankcard accruals were recorded properly and reversed.

**Frequency:** Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers (excluding NMO)
Procedures/data sources:

Transaction code: SAP – GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: Current Period
Other selection criteria: All general accounts endings with .9996, excluding 2220.9996 & 6800.9996.
Analysis/review procedure to be performed: Review the work paper that supports the current month accrual, understand the process and ensure it is reasonable and reconciles to the general ledger. The review is also to ensure that the prior month’s accrual entries were reversed.

Standards: Accruals are reasonable and supported. Additionally, prior month bankcard accruals were fully reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:

Month end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes
Quarter end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes
Year end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes

Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets

Purpose of reconciliation: Validate Recording of Custodial Liabilities and Liabilities for Non-Entity Assets are properly recorded in Non Appropriated Funds for deposit with Treasury.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Accounts 2980.0000, 2985.0000, 5990.0000, 5993.0000 and 5994.0000, business area
Analysis/review procedure to be performed: Review report to ensure that there are only balances reported against NON1099, NON1435, NON3220, and NON3200. Identify as an exception GL balances in funds other than the NON-funds. Correct any discrepancies.
Standards: Balances in these accounts should not be in any fund other than the above listed Treasury funds.

Thresholds for differences/exceptions:

- **Month end**: Custodial balances recorded in proper funds: Yes
- **Quarter end**: Custodial balances recorded in proper funds: Yes
- **Year end**: Custodial balances recorded in proper funds: Yes

### Control Activity 7.5: Validate postings to Treasury custodial accounts

**Purpose of reconciliation**: To determine that balances in 2980.0000 and 2985.0000 reflect correct amounts.

**Frequency**: Quarterly

**Roles and Responsibilities**:

- **Preparer/Approver**: NSSC Service Delivery
- **Reviewer**: Centers

**Procedures/data sources**:

- **Transaction code**: SAP – FMFG_E_TRANS_REG
- **Transaction description**: Transaction register
- **Accounting periods to be analyzed**: 1 – current, year-to-date
- **Other selection criteria**: Accounts 2980.0000 and 2985.0000, business area
- **Analysis/review procedure to be performed**: Review transactions in 2980.0000 and 2985.0000 validate to source documents to ensure that the transactions have been properly recorded in the appropriate fund symbol. Identify as an exception GL balances in funds other than the NON-funds listed below. Investigate and correct discrepancies.

**Standards**: Transactions recorded in 2980.0000 and 2985.0000 should be valid Treasury related transactions only.

- **NON1435**: Accrued Interest of Delinquent Accounts. Delinquent Accounts Receivables accrue interest that is collected and deposited with Treasury as a Miscellaneous Receipt.

- **NON1099**: Penalties, Fines, and Administrative Fees. Delinquent Accounts Receivables accrue penalties, fines, and administrative charges that are collected and deposited with Treasury as a Miscellaneous Receipt.

- **NON3200**: Collections of Receivables from Canceled Accounts. All funds collected by an agency which are applicable to a canceled account MUST be returned to Treasury.

- **NON3220**: General Fund Proprietary Receipts, Not Otherwise Classified Freedom of Information Act: Fees collected by an agency under FOIA must be deposited to the Treasury miscellaneous receipts accounts.

- **Press Space Lease Payments Received**: Unless otherwise authorized by law, payments received from press organizations for broadcasting areas must be deposited to the Treasury miscellaneous receipts accounts.
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 miscellaneous receipts accounts.

Thresholds for differences/exceptions:
- Month end: N/A
- Quarter end: Postings proper in custodial funds: Yes
- Year end: Postings proper in custodial funds: Yes

Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriations

Purpose of reconciliation: To determine that accounts payable balances in cancelled appropriations are valid.

Frequency: Quarterly

Roles and Responsibilities:
- Preparer/Approver: Centers

Procedures/data sources:
- External data source: Contract Close-Out report from Procurement
- Transaction code: SAP – GR55 ZFUN
- Transaction description: Trial balance by fund
- Accounting periods to be analyzed: 0 – current, inception to date
- Other selection criteria: Business area, account 2960.XXXX

Analysis/review procedure to be performed:
- Prepare an excel tracking spreadsheet of cancelled payables by program year and by fund. The spreadsheet should indicate the vendor, purchase order, contract number, current status and any other information needed to understand the nature of the balances and their validity. If known, indicate when the balance will be liqutated.
- Compare the contracts listed on the Contract Close-Out report, if applicable, to the spreadsheet to ensure the contracts in close-out are not recorded as canceled payables.
- The spreadsheet should be reconciled to the general ledger balance in account 2960.0000. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Canceled Payables spreadsheet in account contains all required information, reconciles to the general ledger balance in account 2960.0000. Contracts that have closed out are not included in the general ledger balance 2960.0000.

Thresholds for differences/exceptions:
- Month end: N/A
- Quarter end: Amount of cancelled payable balances that are Invalid: $0
- Year end: Amount of cancelled payable balances that are Invalid: $0
Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables

**Purpose of reconciliation:** To ensure account balances in cancelled funds related to payables are valid.

**Frequency:** Quarterly

**Roles and Responsibilities:**
Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – GR55 ZAFT
- **Transaction description:** Trial balance 9 digit level
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Period 1 includes period 0 in this report, accounts 2960.XXXX, 3310.3501, 6800.0000, 6800.9997, 4201.0000, 4201.2000, 4208.1000 and 4350.0000, business area, cancelled funds only, exclude AOF 80C0111 80C0115, and 80C0124.
- **Analysis/review procedure to be performed:** Prepare a work paper demonstrating the relationships listed under standards. Differences must be identified, investigated, and monitored until permanently corrected.

**Standards:**
1. 2960.XXXX = 3310.3501 + 6800.0000 + 6800.9997
2. 4201.0000 + 4201.2000 + 4208.1000 = 4350.0000
3. 2960.XXXX is less than or equal to 4350.0000 (at the Treasury symbol level)

**Thresholds for differences/exceptions:**
- **Month end:** N/A
- **Quarter end:** Budgetary and proprietary cancelled payable related balances differences: $1
- **Year end:** Budgetary and proprietary cancelled payable related balances differences: $1

Control Activity 7.8: Validate disbursements of cancelled payables and adjusted total resources for the disposition of cancelled funds

**Purpose of reconciliation:** To ensure that approved cancelled payable disbursements from unexpired funds are accurately reclassified to the “Disbursements of Cancelled Payable” account and that the total resources is accurately adjusted.

**Frequency:** Monthly

**Roles and Responsibilities:**
Preparer/Approver: Centers
Procedures/data sources:

External Data Source: Approved Change Request (CRQ)
Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, Accounts 1010.6300 and 4208.1000 by fund

Analysis/review procedure to be performed:
- Maintain a log of approved CRQs for cancelled payable disbursements (Or obtain report from the new CRQ system). At a minimum, the log shall include the fiscal year, the CRQ number and approval dates, posting date of the disbursement, original fund, pseudo-fund if applicable, disbursing fund, vendor, and invoice amount that was approved. This log will be used to track the authority used for invoices paid against cancelled payables in pseudo-funds.
- Compare transactions recorded in 1010.6300 and 4208.1000 to the entries documented in the log of approved CRQs and determine that they agree by fund and amount.
- Differences should be investigated, explained, and monitored until resolved.

Standards: All disbursements of cancelled payables with an approved CRQ should be accurately reclassified to 1010.6300 and total resources should be adjusted by the amount of the disbursement or tracked in the pseudo-fund disbursement log.

Thresholds for differences/exceptions:

Month end: Invalid difference between CRQ and SGL accounts 1010.6300 and 4208.1000 by fund and amount: $0
Quarter end: Invalid differences between CRQ and SGL accounts 1010.6300 and 4208.1000 by fund and amount: $0
Year end: Invalid differences between CRQ and SGL accounts 1010.6300 and 4208.1000 by fund and amount: $0

Control Activity 7.12: Validate unfunded leave

Purpose of reconciliation: To determine unfunded leave accruals are supported.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

External data source: FPPS Data Mart
Transaction code: SAP – GR55 ZFUN
Transaction description: NASA Unfunded Leave Report, Trial balance by fund
Accounting periods to be analyzed: 0-current period
Other selection criteria: Business Area, 2220.9996 equals the NASA Unfunded Leave Report

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**Analysis/review procedure to be performed:** Prepare a schedule that supports the calculation and amounts posted for unfunded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

**Standards:** Unfunded leave accruals should be supportable. At the start of each fiscal year, the beginning balance in the Unfunded Leave Liability should be reclassified from the prior fiscal year funds to the current fiscal year funds.

**Thresholds for differences/exceptions:**
- **Month end:** N/A
- **Quarter end:** Difference between amounts accrued by fund and source documentation: $1
- **Year end:** Difference between amounts accrued by fund and source documentation: $1

**Control Activity 7.16: Contingent Liabilities**

**Purpose of reconciliation:** To review unasserted claims and other legal activity to determine whether any contingent liabilities should be disclosed/recorded.

**Frequency:** Quarterly (3rd & 4th)

**Roles and Responsibilities:**
- **Preparer/Approver:** Centers

**Procedures/data sources:**
- **Transaction code:** Not applicable
- **Transaction description:** Not applicable
- **Accounting periods to be analyzed:** As of 3rd & 4th quarter end
- **Other selection criteria:** All centers
- **Analysis/review procedure to be performed:** Obtain a schedule of open litigation and claims from Legal Counsel and review the status to determine whether a contingent liability exists and needs to be disclosed/recorded.

**Standards:** Contingent liabilities that meet the criteria labeled “probable” should be disclosed/recorded.

**Thresholds for differences/exceptions:**
- **Month end:** N/A
- **Quarter end:** Contingent liabilities reviewed and recorded if probable: Yes
- **Year end:** Contingent liabilities reviewed and recorded if probable: Yes

**Control Activity 7.17: Validate funded leave**

**Purpose of reconciliation:** To ensure funded leave accruals are recorded monthly and match the unfunded leave report.
Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: WCF & I3P (NSSC), SEWP (GSFC)

Procedures/data sources:
External data source: **FPPS Data Mart** – NASA HQ R426 Unfunded Leave
Transaction code: SAP – GR55 ZFUN
Transaction description: NASA Unfunded Leave Report, Trial balance by fund
Accounting periods to be analyzed: 0- current period
Other selection criteria: SGL 2210.0000, Application of Funds 80X4546 – WCF equals the NASA Unfunded Leave Report, Current SEWP Fund (GSFC)
Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for funded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

Standards: Funded leave accruals should be supportable.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: Funded leave liability balances are supported and reconciled to detail: Yes
Year end: Funded leave liability balances are supported and reconciled to detail: Yes

Control Activity 7.18: Validate the Unfunded Environmental and Disposal Liabilities estimates related to environmental cleanup cost in USSGL account 2995-“Estimated Cleanup Cost Liability”

Purpose of reconciliation: To ensure that amounts reported as Environmental Cleanup Cost Liability are accurate and properly recorded.

Frequency: Annually

Roles and Responsibilities:
Preparer/Approver: Agency (Property)

Procedures/data sources:
Transaction code: SAP – GR 55 ZOCF
Transaction description: Trial balance by Treasury symbol (OCFO version)
Accounting periods to be analyzed: 0-16
Other selection criteria: SGL 2995
Analysis/review procedure to be performed: Prepare a work paper that shows the review and .

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: N/A
Year end: Accounts 2995 are accurate and properly recorded: Yes
Chapter 9: Resources

Financial statement line items:
- Unexpended Appropriations – Balance Sheet
- Appropriations Used – Statement of Changes in Net Position
- Appropriations Received – Statement of Changes in Net Position
- Appropriations Transferred In/Out – Statement of Changes in Net Position
- Appropriation – Statement of Budgetary Resources
- Recoveries of Prior Year Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:
- 3100.0000 Unexpended Appropriation – Cumulative
- 3101.0000 Unexpended Appropriations – Appropriations Received
- 3102.0000 Unexpended Appropriations – Transfers In
- 3103.0000 Unexpended Appropriations – Transfers Out
- 3106.0000 Unexpended Appropriations – Adjustments
- 3107.0000 Unexpended Appropriations – Used
- 41XX.0000- 4399.0000 Budgetary resource accounts
- 4400.0000-4999.0000 Budgetary status accounts
- 5700.0000 Expended Appropriations

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Unexpended appropriations should be reduced for appropriations used and adjusted for other changes in budgetary resources, such as rescissions and transfers. The net increase or decrease in unexpended appropriations for the period should be recognized as a change in net position of the entity. Transfers-in should be recognized as an additional financing source in the agency’s result of operations for the period.
Transfers-out should be recognized as a decrease in the result of operations for the period.

If material, the net position balances attributable to earmarked funds are reported separately from all other funds. Beginning balances shall agree with the amounts reported as net position on the prior year’s balance sheet.

Control Activity 9a.1: Reconcile SAP appropriation resources to SF-132 (Agency)

**Purpose of reconciliation:** To ensure that appropriation related resources recorded in SAP are consistent with amounts approved by the Office of Management and Budget.

**Frequency:** Monthly

**Roles and Responsibilities:**
- **Preparer/Approver:** Business Area 01

**Procedures/data sources:**

- **External data source:** Approved SF132, OMB Annual Continuing Resolution Bulletin, Non-expenditure Transfers (SF-1151) and Treasury Warrant (FMS Form 6200)
- **Transaction code:** SAP – GR55 Z6AF
- **Transaction description:** Trial balance for Ledger 95
- **Accounting periods to be analyzed:** 0 – current
- **Other selection criteria:** SGLs Accounts

**Analysis/review procedure to be performed:** Validate that amounts recorded in the general ledger by Treasury symbol are consistent with amounts in the approved SF132 (in lieu of approved SF132s the amounts authorized by OMB in the Annual CR Bulletin) as follows:

- Accounts 4119, 1090.0000, 1010.4119 and 1010.4395 are consistent with line 1100 or line 1134 (OMB CR Bulletin in lieu of a SF-132)
- Accounts 4170, 4190, 3102, and 3103, 1010.3102 and 1010.3103 are consistent with lines 1010, 1011, 1120, 1121
- Accounts 4392, 4393, 3106, and 1010.3106 are consistent with line 1130

**Standards:** Amounts recorded in SAP should equal amounts approved for spending.

**Thresholds for differences/exceptions:**

- **Month end:** Difference between approved SF-132 specific line totals and SAP appropriation balances: $0
- **Quarter end:** Difference between approved SF-132 specific line totals and SAP appropriation balances: $0
- **Year end:** Difference between approved SF-132 specific line totals and SAP appropriation balances: $0
Control Activity 9a.2: Reconcile resources to status of Budgetary Resources (GTAS Edits 2, 22, 23, 24, and 25)

Purpose of reconciliation: To determine that budgetary resource accounts equal status of budgetary accounts by fund.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select BUDGET
Transaction description: Reconciliation of budgetary resources to status
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, include cancelled funds
Analysis/review procedure to be performed: Review current year report (balances are carried forward) and determine if there are any differences at the fund level. Investigate and correct differences

Standards: 4000.0000 to 4399.0000 = 4400.0000 to 4999.0000

Thresholds for differences/exceptions:
Month end: Differences between budgetary resources and status balances at the fund level: $0
Quarter end: Differences between budgetary resources and status balances at the fund level: $0
Year end: Differences between budgetary resources and status balances at the fund level: $0

Control Activity 9a.3: Reconciliation of funds recorded in AOP/AEP and the approved SF-132 (Agency)

Purpose of reconciliation: To determine that amounts recorded in the FI/Budgetary Account Balance reconcile to the amounts authorized in AOP/AEP and the OMB approved SF-132.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Agency

Procedures/data sources:
External data source: Approved SF132
Transaction code: GR55-ZF21, Variant 2018 FUNDS
Transaction description: SF-132 AOP/AEP/Budget
Accounting periods to be analyzed: 1 – Current
Other selection criteria: None
Analysis/review procedure to be performed: Reconcile funds to the totals authorized on the SF132. Differences must be identified, investigated, and monitored until permanently corrected. In a Continuing Resolution (CR), the balance in the FI/Budgeting Account Balance column should reflect the numbers calculated by the budget department up until NASA is no longer operating under a CR.

Standards: Authority amounts on the report should equal amounts approved on the SF132.

Thresholds for differences/exceptions:
- **Month end:** N/A
- **Quarter end:** Differences between SF132 and SAP: $0
- **Year end:** Differences between SF132 and SAP: $0

**Control Activity 9a.4: Reconcile resources in FI to FM**

**Purpose of reconciliation:** To ensure subsidiary ledgers for resources (FM) reconcile to the general ledger account balances (FI).

**Frequency:** Quarterly

**Roles and Responsibilities:**
Preparer/Approver: Centers/Business Area 01

**Procedures/data sources:**
- **Transaction code:** SAP – RFMFGRCN_RP1, select Rule ID FMFI_RESOU, Variant FY18 FMFI RES, BA 01: Variant: FY18FMFIRES
- **Transaction description:** Reconciliation of FM-FI Budgetary Resources
- **Accounting periods to be analyzed:** 1 – current, year to date.
- **Other selection criteria:** Direct funds only, excluding cancelled funds

**Analysis/review procedure to be performed:** Compare FM to FI by fund. Investigate and correct differences.

**Standards:** FM and FI resources should be in balance.

**Thresholds for differences/exceptions:**
- **Month end:** N/A
- **Quarter end:** Differences in FM-FI resources (Agency cumulative total): $1
- **Year end:** Differences in FM-FI resources (Agency cumulative total): $1

**Control Activity 9a.6: Reconcile proprietary and budgetary expended appropriation accounts (GTAS Edit 32)**

**Purpose of reconciliation:** To validate postings for the two expended appropriation accounts are consistent.

**Frequency:** Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID: EXPENDAPPR
Transaction description: Reconciliation of expended appropriation accounts 3107 and 5700
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, cancelled funds should be included, reimbursable funds should be excluded
Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 3107.0000 = 5700.0000

Thresholds for differences/exceptions:
Month end: Differences in 3107.0000 versus 5700.0000: $0
Quarter end: Differences in 3107.0000 versus 5700.0000: $0
Year end: Differences in 3107.0000 versus 5700.0000: $0

Control Activity 9a.7.a: Monitor Available Budget in Expired Reimbursable Agreements

Purpose of reconciliation: To monitor available budget in expired reimbursable agreements to ensure balances are not left at the commitment line level.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – ZAR_SOSTAT, SAP – ZFI_BUDGET
Transaction description: Sales Order Status Report; Budget Status-Non Full Cost: Selection
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Sales Org, Unexpired Reimbursable Funds, PO Date (pulled into the layout after the report is executed)
Analysis/review procedure to be performed: Filter the ZAR_SOSTAT report to determine agreements that are more than 60 days past the expiration date. Utilize SAP – ZFI_BUDGET to ensure the available budget by WBS is at the ALLOBJECTS commitment item level.

Standards: Available budget on expired agreements is rolled-up to the ALLOBJECTS commitment item level to ensure no obligations occur after the shortest period of performance end date (which is the sooner of: the funding document period of performance end date, the customer’s funding expiration date or the agreement period of performance end date).
Exception: Obligation can be adjusted for valid costs incurred but not recorded prior to the expiration of the reimbursable agreement. For example: travel expenses.

Thresholds for differences/exceptions:

- **Month end**: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 60 days: $0
- **Quarter end**: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 60 days: $0
- **Year end**: Available budget balance at the commitment item level for reimbursable agreements that have been expired for more than 60 days: $0

**Control Activity 9a.7.b: Reconcile Sales Orders in FM to FI**

**Purpose of reconciliation**: To ensure subsidiary ledgers for sales orders (FM) reconcile to the Standard General Ledger account balances (FI)

**Frequency**: Monthly

**Roles and Responsibilities**:

- **Preparer/Approver**: Centers

**Procedures/data sources**:

- **Transaction code**: SAP – RFMFGRCN_RP1, Select L95SOFMFI1
- **Transaction Description**: Reimbursable Sales Order Reconciliation
- **Accounting periods to be analyzed**: 1- current, year to date
- **Other selection criteria**: Business area, EUL net proceeds should be excluded (EUL funds ending with “E”)
- **Analysis/review procedure to be performed**: Validate the amounts recorded in general ledger accounts 4221, 4222, 4251, 4252, 4253 and 4902.4253 agree to the amounts recorded in FM Value Type 83 and Amount Type 0100, 0150, 0600, 0650.

**Standards**: Sales Order FM and FI should be in balance.

**Thresholds for differences/exceptions**:

- **Month end**: Differences between Sales Order FM and FI balances: $1
- **Quarter end**: Differences between Sales Order FM and FI balances: $1
- **Year end**: Differences between Sales Order FM and FI balances: $1

**Control Activity 9b.1a: Reconcile anticipated collection balances**

**Purpose of reconciliation**: To ensure anticipated collection authority is accounted for properly.

**Frequency**: Monthly
Roles and Responsibilities:
Preparer/Approver: Business Area 01

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID ANTICPCOLL
Transaction description: Anticipated Collection Reconciliation
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Cancelled funds should be included
Analysis/review procedure to be performed: Review reconciliation. Investigate and correct and differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: \( 4060.0000 + 4070.0000 = 4590.2000 \).

Thresholds for differences/exceptions:
Month end: Difference in anticipated resource versus authority status account: $0
Quarter end: Difference in anticipated resource versus authority status account: $0
Year end: Difference in anticipated resource versus authority status account: $0

Control Activity 9b.1b: Reconcile anticipated recovery authority balances

Purpose of reconciliation: To ensure recovery authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID ANTICRECOV
Transaction description: Anticipated Recovery Reconciliation
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Review reconciliation. Investigate and correct any differences. Where exceptions cannot be corrected by monthly/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: \( 4310 = 4590.1000 \).

Thresholds for differences/exceptions:
Month end: Difference in anticipated resource versus authority status accounts: $0
Quarter end: Difference in anticipated resource versus authority status accounts: $0
**Year end**: Difference in anticipated resource versus authority status accounts: $0

**Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances**

**Purpose of reconciliation**: To ensure reimbursable authority is accounted for properly.

**Frequency**: Monthly

**Roles and Responsibilities:**
- Preparer/Approver: Centers/Business Area 01

**Procedures/data sources:**
- **Transaction code**: SAP – RFMGRCN_RP1, select Rule ID ANTICREIMB, Variant 18 Ant RMB
- **Transaction description**: Anticipated Reimbursable Reconciliation
- **Accounting periods to be analyzed**: 1 – current, year to date
- **Other selection criteria**: Business area, reimbursable funds only, cancelled funds should be included
- **Analysis/review procedure to be performed**: Review reconciliation. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

**Standards**: 4210.0000 = 4590.0000 + 4590.2000

**Thresholds for differences/exceptions:**
- **Month end**: Difference in anticipated reimbursable resource versus authority status accounts: $0
- **Quarter end**: Difference in anticipated reimbursement resource versus authority status account: $0
- **Year end**: Difference in anticipated reimbursement resource versus authority status account: $0

**Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency)**

**Purpose of reconciliation**: To determine that amounts recorded in the general ledger are the same as amounts authorized.

**Frequency**: Quarterly

**Roles and Responsibilities:**
- Preparer/Approver: Agency

**Procedures/data sources:**
- **External data source**: Approved SF132
- **Transaction code**: SAP – ZFI-ANTRECOV
- **Transaction description**: Anticipated Recoveries Monitoring Report
- **Accounting periods to be analyzed**: 1 – current, year to date
Other selection criteria: Budget Distribution View, leave other selections blank for NASA total
Analysis/review procedure to be performed: Reconcile anticipated recoveries to the totals authorized on the SF132. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Amounts on the ZFI_ANTRECOV report should equal amounts approved on the SF132

Thresholds for differences/exceptions:
   Month end: N/A
   Quarter end: Differences between SF132 and SAP for anticipated recoveries: $1
   Year end: Differences between SF132 and SAP for anticipated recoveries: $1

Control Activity 9c.4: Validate recovery accounting

Purpose of reconciliation: Review downward adjustments each month to ensure that only valid adjustments are recorded. Also, to ensure that adjustment amounts that are not true recoveries are corrected with a Journal Voucher.

Frequency: Monthly

Roles and Responsibilities:
   Preparer/Approver: Centers

Procedures/data sources:
   Transaction code: SAP – FMFG_E_TRANS_REG
   Transaction description: Transaction Register
   Accounting periods to be analyzed: Current
   Other selection criteria: Unexpired funds in the second or subsequent year, trial balance accounts 4871.0000, 4971.0000, 4872.0000, and 4972.0000.
   Analysis/review procedure to be performed: Sort the transaction register debits in descending order and review the validity of the downward adjustments greater than or equal to $5,000.

Standards: Neither downward adjustments nor recoveries should be recorded on offsetting moves between PLIs within the same procurement instrument.

Thresholds for differences/exceptions:
   Month end: Amount of Downward adjustments which are not properly recorded: $5000
   Quarter end: Amount of Downward adjustments which are not properly recorded: $5000
   Year end: Amount of Downward adjustments which are not properly recorded: $5000

Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority

Purpose of reconciliation: To determine that anticipated authority was reduced by the same dollar total as the recoveries recorded for unexpired funds.

Frequency: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID DOWNWARDAD, Variant 18 DOWNWARD
Transaction description: Recoveries Reconciliation
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, unexpired multi-year funds in second or subsequent year of availability.
Analysis/review procedure to be performed: Review the reconciliation. Investigate and correct all differences.

Standards: 4310.0000 = 4871.0000+4971.0000+4872.0000+4972.0000

Thresholds for differences/exceptions:
Month end: Recoveries versus reductions in anticipated amounts: $0
Quarter end: Recoveries versus reductions in anticipated amounts: $0
Year end: Recoveries versus reductions in anticipated amounts: $0

Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized

Purpose of reconciliation: To ensure that NASA is monitoring/managing the status of anticipated recoveries.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP – ZFI_ANTRECOV
Transaction description: Anticipated Recoveries Monitoring Report
Accounting periods to be analyzed: 1 – Current, year to date
Other selection criteria: Remaining Recoveries View, Business area or leave blank for NASA total
Analysis/review procedure to be performed: Review current year report to ensure the 4310 general ledger account by Application of Fund (AOF) is not abnormal. Centers are responsible for monitoring the report and must ensure that verification is performed before an amount is de-obligated and re-obligated. If a de-obligation causes an abnormal balance in account 4310, the amount cannot be re-obligated until there is a sufficient re-allocation of anticipated recovery authority in place. To accomplish this, Centers are required to submit an authority (reapportionment) request to NASA OCFO’s Budget Division. To prevent a potential Anti-Deficiency Act violation, there are SAP system controls in place which will prevent any re-obligation activity from occurring until the reapportionment has been accomplished. Investigate and correct issues.
Standards: The downward adjustments column (anticipated recoveries realized) should be less than or equal to the Budget column (anticipated recovery authority), such that the 4310 column does not reflect a negative balance. Transactions that are not true recoveries should have a JV posted to correct the 4310 and downward adjustment accounts.

Thresholds for differences/exceptions:

- **Month end:** Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: $0
- **Quarter end:** Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: $0
- **Year end:** Amount by which realized recoveries exceed anticipated recovery authority at the AOF level: $0
Financial statement line items:
- Obligations Incurred – Statement of Budgetary Resources
- Unobligated Balance – Statement of Budgetary Resources
- Gross Outlays – Statement of Budgetary Resources
- Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:
- 4610.0000 – 4610.9996 Allotments Realized Resources
- 4650.0000 – 4650.9996 Allotments Expired Authority
- 4700.0000 – 4700.9996 Commitments
- 4801.0000 UDO- Obligations, Unpaid
- 4801.1000 UDO – Obligations, Unpaid beginning bal.
- 4802.0000 UDO- Obligations, Prepaid/Advanced
- 4802.1000 UDO – Paid/Prepaid/Advance Beg balance
- 4831.0000 UDO – Obligations Transferred, Unpaid
- 4832.0000 UDO – Transferred (Prepaid/Advanced)
- 4871.0000 Recoveries on Obligations, Unpaid
- 4872.0000 Recoveries on Obligations, Paid
- 4881.0000 Upward Adj. on Obligations, Unpaid
- 4882.0000 Upward Adjustments on Obligations, Paid

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives:
The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Control Activity 10.1: Validate that amounts on procurement documents reconcile with SAP balances

Purpose of reconciliation: To validate obligation balances on open contracts in SAP to procurement documents.
Roles and Responsibilities:
Preparer/Reviewer: Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the center are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:
Transaction code: SAP – ME23N; BOBJ – PRRPT24
Transaction description: Display Purchase Order, Uncosted/Undisbursed Obligations & Closeout Tracking – Inception to date
Accounting periods to be analyzed: Run at the end of November, February, May, and August.
Other selection criteria: Plant, top ten contracts/purchase orders based on ITD undisbursed obligations with no activity for the previous 12-month period.
Analysis/review procedure to be performed: Validate obligation balances in SAP/BOBJ to source documentation by performing the procedure outlined below:

1. Generate BOBJ – PRRPT24 report for the period to obtain a list of open contracts/purchase orders (not sent to close out). At a minimum, the report should contain the following columns: PO Document, Vendor, Validity Start Date, Validity Period End, Sent to Closeout, ITD FI Obs, ITD Cost, ITD Disbursement and ITD Undisbursed Obligations. Only include obligations originating from Procurement, do not include the following obligations:

<table>
<thead>
<tr>
<th>Bankcard (JP Morgan)</th>
<th>Travel Accruals</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAMIS Orders or FedMil</td>
<td>Travel Funds</td>
</tr>
<tr>
<td>Outside Buyer</td>
<td>Travel Authorizations</td>
</tr>
</tbody>
</table>

2. To identify contracts/purchase orders without activity (obligation, cost, or disbursements) for the fiscal year, generate the same report as described in #1 above for the same period in the prior year, and compute a difference for the ITD FI Obs, ITD Cost, and ITD Disb columns to identify the PO documents with no activity for the previous 12-month period.

3. Sort the contracts/purchase orders with no activity (the list obtained in step #2) to identify the ten contracts with the highest ITD Undisbursed Obligations with no activity for the previous 12-month period. Eliminate all contracts/purchase orders sent to closeout. When performing the fourth quarter review, consider whether your sample would have changed if period 12 was included. Add a comment to the report regarding this consideration. However, do not report differences that did not appear on the August report as exceptions.

4. Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes or no), (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation. Period of performance on funding orders should be verified against the outline agreement.
5. Investigate, explain and correct any differences identified.

Standards: Purchase order data in SAP should be supported by procurement documents.

Thresholds for differences/exceptions:

- **Month end:** N/A
- **Quarter end:** Difference between source documents and general ledger balances for top ten open contracts: $1
- **Year end:** Difference between source documents and general ledger balances for top ten open contracts: $1

**Control Activity 10.2: Review the aging of open obligations**

Purpose of reconciliation: Validate that obligation balances that have been dormant for 6 months or more reconcile to source documentation.

Frequency: Quarterly

Roles and Responsibilities:

- **Preparer/Approver:** Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement/Resource Managers. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the Center Finance Department are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:

- **Transaction code:** SAP – ZFI_AGING48XX
- **Transaction description:** 48XX Account Aging; NASA Accounts by Fund – Period
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Business area, vendor (1 to ZZZZZ)

Analysis/review procedure to be performed: The report ages purchase orders based on the date of last activity. The report should be reconciled to the trial balance using GR55 ZFUN (accounts 48XX.XXXX; periods 0 – current). If an individual purchase order line item on the report is dormant for 6 months or more, Finance should provide the report to procurement to validate the purchase order line items without activity. These procedures should be performed for the 10 largest dollar value purchase orders line items. Add columns on report to document work performed in confirming the obligation is still valid with an explanation. Retain a copy of relevant correspondence with Procurement/Resources backing up confirmation.

Standards: Obligations should be validated and supportable.
Thresholds for differences/exceptions:

Month end:
A: N/A
B: N/A

Quarter end:
A: Differences between obligation aging report and general ledger balances: $1
B: Dollar amount of top 10 aging obligations not validated by source documents: $1

Year end:
A: Differences between obligation aging report and general ledger balances: $1
B: Dollar amount of top 10 aging obligations not validated by source documents: $1

Control Activity 10.3: Review of object class (commitment item) assigned to obligations

Purpose of reconciliation: To determine that the object class (commitment item) on obligations is consistent with the contract or grant.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – PRRPT33
Transaction description: Pos by PLI/ALI – FY
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Plant
Analysis/review procedure to be performed:
Review the report. Identify and correct any Grants (purchasing document type ZGRN or YG) not referencing Material Groups IC (Grants, subsidies, contributions and grants other than training) or ID (Training provided under Grants). Identify and correct any Cooperative Agreements (purchasing document type ZCOA or YH) not referencing Material Groups IC, ID, or A (Research and Development). Further, review Vendors for all Cooperative Agreements to see if the material group is correct:

- For Cooperative Agreements with non-profit or university vendors the Material Group must be IC.
- For Cooperative Agreements with commercial vendors the Material Group must be A

Identify and correct any non Grant and Cooperative Agreement purchasing document types (all purchasing document types other than ZGRN, ZCOA, YG and YH) referencing Material Groups IC or ID.

Standards: Object classes assigned to a transaction (via a commitment item) should be consistent with the contract or grant document.
Control Activity 10.4: Validate other costs estimates

Purpose of reconciliation: To resolve all other cost reported on the GENRPT17 report at the contract and detail level, as appropriate, so that Procurement and/or Resource Analysts can take necessary actions.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: BOBJ – GENRPT17
Transaction description: –Other Cost Aging
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, 533 reportable contracts
Analysis/review procedure to be performed: All cost on the GENRPT17 report at the contract and detail level should be reported on a letter sent to the Resource Managers, if applicable and Procurement. For all cost identified on GENRPT17, each NASA Center should then ensure funding is added to the contract the following month, so that the other cost can be recorded in the accounts for the following month end. Use the GENRPT17 to determine if you have cost in excess of obligations which are 60 days or older.

Standards: Material timing differences due to the processing of other cost related transactions against a purchase order should be recorded quarterly.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end:
A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes
B: Dollar value of cost in excess of obligations which are 60 days or older: $1
Year end:
A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes
B: Dollar value of cost in excess of obligations which are 60 days or older: $1
Control Activity 10.5: Validate NF 533 other cost and downward adjustments entry, and reversal.

**Purpose of reconciliation:** To validate and ensure that all NF 533 other cost and downward adjustments were properly recorded and reversed.

**Frequency:** 10.5a: (December, March, June, and September), 10.5b: (January, April, July and October)

**Roles and Responsibilities:**
- Preparer/Reviewer: Centers

**Procedures/data sources:**
- **Transaction code:** BOBJ – GENRPT15 – SAP – GR55 ZFUN, SAP – FMFG_E_TRANS_REG
- **Transaction description:** Other Cost – Reconciliation – NASA Accounts by Fund, Federal Transaction Register
- **Accounting periods to be analyzed:** Current Period/Fiscal Year – Current Period
- **Other selection criteria:** GENRPT15: Plant (Center) for 533 reportable contracts – ZFUN & FMFG_E_TRANS_REG: Business area, SGL accounts 2110.9998 and 6100.9998.
- **Analysis/review procedure to be performed:** Review and validate all other cost and downward adjustments on the GENRPT15 report to ensure that they were properly recorded in SAP via journal vouchers (JV). As part of this validation process, the associated budgetary SGL account postings should be reviewed using the Federal Transaction Register. The review is also to ensure that the prior month’s JVs were reversed.

**Standards:** Other cost and downward adjustments journal vouchers are supported by the monthly GENRPT15 report. Additionally, prior month journal vouchers were reversed by the 3rd business day of the current month.

**Thresholds for differences/exceptions:**
- **Month end:** N/A
- **Quarter end:**
  - A. Other Cost and Downward Adjustments on GENRPT15 not properly recorded: $0
  - B. Other Cost and Downward Adjustments JVs properly reversed: Yes
- **Year end:**
  - A. Other Cost and Downward Adjustments on GENRPT15 not properly recorded: $0
  - B. Other Cost and Downward Adjustments JVs properly reversed: Yes

Control Activity 10.6a: Monitor cancelling undisbursed costs and obligations on procurement purchasing documents

**Purpose of reconciliation:** To monitor undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation.

**Frequency:** Not Applicable (October – May); Monthly (June - September)

**Roles and Responsibilities:**
- Preparer/Approver: Centers
Procedures/data sources:

Transaction code: BOBJ – PRRPT27
Transaction description: Purchase Orders in Cancelling Funds – ITD ALI/PLI Detail
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Period/Fiscal Year, and Fund Reversal Date should be 09/30 of the current fiscal year and include 09/30/2025 (Note: Dates identify cancelling funds and funds extended for the Shuttle Space Program that have non-shuttle programs/themes that are cancelling.)
Analysis/review procedure to be performed: Review and monitor the balances of undisbursed costs and obligations for cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. The balances related to discounts on the BOBJ – PRRPT27 report should be excluded as these are not considered to be true undisbursed costs and obligations balances. Balances should be provided to the appropriate point of contacts for review and comment.

Standards: Balances at the end of the fiscal year are zero.

Thresholds for differences/exceptions:

Month end: Report provided for review and comment: Dollar value provided for validation: Yes
Quarter end: Report provided for review and comment: Dollar value provided for validation: Yes
Year end: Undisbursed costs and obligation balances in cancelling funds: $1

Control Activity 10.6b: Monitor cancelling undisbursed obligations on travel documents

Purpose of reconciliation: To monitor travel undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation.

Frequency: Not Applicable (October – May); Monthly (June - September)

Roles and Responsibilities:
Preparer/Approver: Centers (Exclude NMO)

Procedures/data sources:

Transaction description: Travel – Financial Management Default View
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Select the Funds Commitment document after execution of the report. Monitor the balances of open travel obligations in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. Exception on the report should be provided to the NSSC with the identified funds commitment document indicating Center or NSSC action (i.e. Outstanding Accruals are Center actions and outstanding Change of Station Obligations are NSSC actions.

Standards: Balances at the end of the fiscal year are resolved.
Control Activity 10.7: Review Aging Commitments

Purpose of reconciliation: To ensure that funds are managed properly from a spending standpoint and that commitment balances are reasonable.

Frequency: Quarterly starting in March; Monthly July through September

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: BOBJ – PRRPT30
Transaction description: Status of PRs – PR Age Counts
Accounting periods to be analyzed: Inception to date
Other selection criteria: Plant (Center), Current Date (reporting period end date)
Analysis/review procedure to be performed:
• For quarterly reviews (March and June), identify commitments with a release date of over 90 days.
• For monthly reviews (July, August and September), identify commitments with a release date of over 30 days.
Ensure adjustments are completed as necessary. Ensure the balance in this report for expiring funds is zero at the end of the fiscal year.

Standards: Commitments should be supportable and represent a known requirement of the project. Requisitions (commitment) balances in expiring funds need to be zero at the end of the fiscal year.

Thresholds for differences/exceptions:
Month end: Invalid commitments: Yes
(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)
Quarter end: Invalid commitments: Yes
(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)
Year end: Invalid commitments: Yes
(Note: Report the Dollar Value of invalid commitments in the explanation field of the CMP Matrix.)
Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds

**Purpose of reconciliation:** To monitor unobligated balances (budget minus obligation) on expiring reimbursable funds to determine that funds are effectively managed.

**Frequency:** Not Applicable (October – June); Monthly (July – September)

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** SAP – GR55 ZFUN or BOBJ – BERPT4
- **Transaction description:** ZFUN: NASA Accounts by Fund; BERPT4: Funds Status by Fund or Center View of Unobligated Budget Report
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** ZFUN: Business area, expiring funds (reimbursable), Accounts 4610.0000 and 4700.0000; BERPT4: Business area, expiring funds (reimbursable)
- **Analysis/review procedure to be performed:** Fund computed unobligated balances (budget-obligation) should be reviewed. Amounts that have not decreased from the July report should be researched and explained at the fund level.

**Standards:** Total budget in expiring reimbursable funds should be 100% obligated by the end of the fiscal year that they expire.

**Thresholds for differences/exceptions:**
- **Month end:**
  - July: Report provided to reimbursable team for review: Yes
  - August: Unobligated balances that have not decreased from the July report by fund have been researched and explained: Yes
- **Year end:** 0% available budget remaining at funded program level in expiring reimbursable funds: Yes

Control Activity 10.9: Review of Procurement Instruments in Close-out

**Purpose of reconciliation:** To validate obligated balances in SAP on procurement instruments in close-out.

**Frequency:** Quarterly

**Roles and Responsibilities:**
- Preparer/Approver: Centers

**Procedures/data sources:**
- **Transaction code:** BOBJ- PRRPT24, SAP – ME23N (Financial Data tab)
- **Transaction description:** Uncosted/Undisbursed Obligations & Closeout Tracking – Inception-to-date or Total Obligations – Inception-to-Date or Purchase Orders by Purchase Order Line Item/Accounting Line Item – Inception-to-date
- **Accounting periods to be analyzed:** Inception-to-date (ITD) (Procurement instruments in close-out at month end)
Other selection criteria: PRRPT24: Plant, sent to close-out date populated/procurement instruments in close-out only

Analysis/review procedure to be performed:

1. Generate the BOBJ report to identify all open procurement instruments that are in close-out (i.e., sent to close-out date is populated). At a minimum, the report should contain the following columns: Document Number, Vendor, Validity Start Date, Validity Period End, Date Sent to Close-out, ITD FI Obs, ITD Cost, ITD Disbursements and ITD Undisbursed Obligations.

2. Sort the report in descending order by the dollar value of undisbursed obligations.

3. Identify the ten procurement instruments with the highest ITD Undisbursed Obligations for review.

4. Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes/no) (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation (contract modifications and recap sheets). Period of performance on funding orders should be verified against the outline agreement.

5. Investigate, explain and correct any differences identified.

6. The report should be provided to the Close-out team for review, and explanations should be obtained to determine the intended disposition of undisbursed obligation amounts and the current status of close-out activities.

   a. At year end, explanations should also be provided for all procurement instruments with undisbursed obligations that have been in close-out over 3 years.

Standards: Purchasing data in SAP should be supported by procurement documents, and undisbursed obligations on procurement instruments in close-out should be monitored and resolved in a timely manner.

Thresholds for differences/exceptions:

Month end:
- A: N/A
- B: N/A

Quarter end:
- A: ITD obligations and period of performance in BOBJ/SAP agree to the source documentation: $1
- B: Report provided to Close-out team and explanations obtained for the top ten procurement instruments: Yes

Year end:
- A: ITD obligations and period of performance in BOBJ/SAP agree to the source documentation: $1
- B: Report provided to Close-out team and explanations provided for the top ten procurement instruments and all procurement instruments with undisbursed obligations that have been in close-out over 3 years as of September 30th: Yes

Control Activity 10.10: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations)

Purpose of reconciliation: To validate that total obligations have a normal credit balance for each fund.

Frequency: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code:  SAP – GR55 – FO18
Transaction description:  Edit 55 Obligations
Accounting periods to be analyzed:  1 – current, year to date
Other selection criteria:  Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should also be excluded because there is no budgetary accounting for these funds.
Analysis/review procedure to be performed:  Review the GR55 report and validate that total obligations have a zero or credit balance for each fund.

Standards:  Refer to GTAS Edit 55 http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Obligation Accounts have a zero or normal credit balance:  4801 + 4802 + 4881 + 4882 + 4901 + 4981 + 4982 + 4902 + 4908 ≤ $0

Thresholds for differences/exceptions:
Month end: Total abnormal Obligations:  $0
Quarter end: Total abnormal Obligations:  $0
Year end: Total abnormal Obligations:  $0
Chapter 11: Status of Funds

Financial statement line items:
- Obligations Incurred – Statement of Budgetary Resources
- Outlays – Statement of Budgetary Resources
- Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

<table>
<thead>
<tr>
<th>General Ledger Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4700.0000</td>
<td>Commitments – Programs Subject to Apportionment</td>
</tr>
<tr>
<td>4720.0000</td>
<td>Commitments – Programs Exempt from Apportionment</td>
</tr>
<tr>
<td>4801.0000</td>
<td>Undelivered Orders – Obligations, Unpaid</td>
</tr>
<tr>
<td>4801.1000</td>
<td>Undelivered Orders – Obligations, Unpaid beg balance</td>
</tr>
<tr>
<td>4802.0000</td>
<td>Undelivered Orders – Obligations, Prepaid/Advanced</td>
</tr>
<tr>
<td>4802.1000</td>
<td>Undelivered Orders – Paid/Prepaid/Advance Beg balance</td>
</tr>
<tr>
<td>4831.0000</td>
<td>Undelivered Orders – Obligations Transferred, Unpaid</td>
</tr>
<tr>
<td>4832.0000</td>
<td>Undelivered Orders Obligations Transferred Prepaid/Advanced</td>
</tr>
<tr>
<td>4871.0000</td>
<td>Downward Adjustments PY Unpaid Undelivered Orders</td>
</tr>
<tr>
<td>4872.0000</td>
<td>Downward Adjustments PY Paid Undelivered Orders</td>
</tr>
<tr>
<td>4881.0000</td>
<td>Upward Adjustments of PY Undelivered Orders – Unpaid</td>
</tr>
<tr>
<td>4882.0000</td>
<td>Upward Adjustments of PY Undelivered Orders – Paid</td>
</tr>
<tr>
<td>4901.0000</td>
<td>Delivered Orders – Obligations, Unpaid</td>
</tr>
<tr>
<td>4902.0000</td>
<td>Delivered Orders – Obligations, Paid</td>
</tr>
<tr>
<td>4908.0000</td>
<td>Authority Outlaid Not Yet Disbursed</td>
</tr>
<tr>
<td>4931.0000</td>
<td>Delivered Orders – Obligations Transferred, Unpaid</td>
</tr>
<tr>
<td>4971.0000</td>
<td>Downward Adjustments of PY Unpaid Delivered Orders</td>
</tr>
<tr>
<td>4972.0000</td>
<td>Downward Adjustments of PY Paid Delivered Orders</td>
</tr>
<tr>
<td>4981.0000</td>
<td>Upward Adjustments of PY Delivered Orders – Unpaid</td>
</tr>
<tr>
<td>4982.0000</td>
<td>Upward Adjustments of PY Delivered Orders – Paid</td>
</tr>
</tbody>
</table>

Management assertions: (supported by the control activities)
- Existence – Recorded transactions exist
- Completeness – Existing transactions are recorded
- Accuracy – Recorded transactions are stated at correct amounts
- Valuation – Transactions are properly valued
- Classification – Transactions are properly classified
- Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)
The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts.
Other information: Funds Management (FM) is the module that has the detailed transactions relating to the status of funds. FM is the subsidiary ledger to the related 4000 series (budgetary accounts) in the general ledger. FM maintains transactions in the original year they were posted, so reconciling the data between FI and FM often involves consolidating multiple years to determine the current differences.

Control Activity 11.1: FM-FI Reconciliation of commitments

Purpose of reconciliation: To determine that the subsidiary ledger of commitments (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_COMM, variant FY18 CANX EXCL
Transaction description: FM-FI Commitment Reconciliation
Accounting periods to be analyzed:
- Fiscal year 2007 – periods 0 – 16 (inception to date, all fiscal years)
- Fiscal year 2008 and forward – periods 1 – current reporting period (year to date, current fiscal year).
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds
Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4700.0000 = balances in FM Value Type 50 (Purchase Requisitions)

Thresholds for differences/exceptions:
- Month end: N/A
- Quarter end: FM-FI commitment differences: $1
- Year end: FM-FI commitment differences: $1

Control Activity 11.2: FM-FI Reconciliation of unpaid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid obligations (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers
Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_OBUN, variant FY18 CANX EXCL
Transaction description: FM-FI Unpaid obligations reconciliation
Accounting periods to be analyzed:
- Fiscal year 2007 – periods 0 – 13 (inception to date, all fiscal years)
- Fiscal year 2008 and forward – periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:
- Month end: N/A
- Quarter end: FM-FI unpaid obligations differences: $1
- Year end: FM-FI unpaid obligations differences: $1

Standards: FI: SGL 48X1 = FM: FM Value Types 51 (Purchase Orders), 58 (Down Payment Requests), and 65 (Funds Commitment)

Control Activity 11.3: FM-FI Reconciliation of paid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of paid obligations/budgetary advances (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
- Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_OBPD, variant FY18 CANX EXCL
Transaction description: FM-FI Paid obligations reconciliation
Accounting periods to be analyzed:
- Fiscal year 2002 – periods 1 – 12 (BA 22 and 62 only)
- Fiscal year 2003 and forward – periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:
- Month end: N/A
- Quarter end: FM-FI paid obligations differences: $1
Control Activity 11.4: FM-FI Reconciliation of unpaid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid expenditures/accounts payable (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_UNPD, variant FY18 CANX EXCL
Transaction description: FM-FI Unpaid expenditure reconciliation
Accounting periods to be analyzed:
- Fiscal year 2002 – periods 1 – 13 (BA 22 and 62 only)
- Fiscal year 2003 – periods 1 – 14,
- Fiscal year 2004 and forward – periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds
Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X1.0000 + 9715.0000 = FM: FM Value Type 54 (Invoices).

Thresholds for differences/exceptions:
Month End: N/A
Quarter end: FM-FI unpaid expenditures differences: $1
Year end: FM-FI unpaid expenditures differences: $1

Control Activity 11.5: FM-FI Reconciliation of paid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of paid expenditures/expenses (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers
Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID FMFI_PAID, variant FY18 CANX EXCL
Transaction description: FM-FI Paid expenditure reconciliation

Accounting periods to be analyzed:
Fiscal year 2002 – periods 1 – 12 (BA 22 and 62 only)
Fiscal year 2003 and forward – periods 1 – current reporting period (year to date, current fiscal year)
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X2 = FM: FM Value Types 57 (Payments) and 66 (Transfer Postings)

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: FM-FI paid expenditures differences: $1
Year end: FM-FI paid expenditures differences: $1

Control Activity 11.6: FM-FI Reconciliation of Unobligated Budget Balance

Purpose of reconciliation: To determine that the subsidiary ledger of Unobligated Budget balance (FM) reconciles with the account balances in FI (general ledger).

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – RFMFGRCN_RP1, select Rule ID L95FMFIUOB, select Variant FY18 FMFI UNOB
Transaction description: FM-FI Unobligated Budget reconciliation

Accounting periods to be analyzed:
Fiscal year 2006 and forward – periods 1 – current reporting period (year to date, current fiscal year)
Note: September reconciliation for BA 10 is run through period 14 for FY 2007 only.
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4000 through 4309 + 4311 through 4400 + 4801 through 4999 (excluding 4801.9996 and 4901.9996) + 9715 = balances in FM Value Types 51, 54, 57, 58, 61, 65, 66, and 95
Thresholds for differences/exceptions:

*Month end:* N/A

*Quarter end:* FM-FI unobligated balance differences: $1

*Year end:* FM-FI unobligated balance differences: $1
Chapter 12: Review for Blank and Mismatched Accounting Dimensions

Financial statement line items:
   All – Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources

General ledger accounts comprising the line items:
   All accounts

Management assertions: (supported by the control activities)
   Existence – Recorded transactions exist
   Completeness – Existing transactions are recorded
   Accuracy – Recorded transactions are stated at correct amounts
   Valuation – Transactions are properly valued
   Classification – Transactions are properly classified
   Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #4)

Federal entities are required to report costs by business line (responsibility segment). A business line is a component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity or producing one or a group of related products or services.

Control Activity 12.1: Validate that the ALC is correct for the business area

Purpose of reconciliation: To determine that all FBWT transactions are assigned the proper ALC.

Frequency: Monthly

Roles and Responsibilities:
   Preparer/Approver: NSSC Service Delivery
   Reviewer: Centers

Procedures/data sources:
   Transaction code: SAP – GR55 ZAOF
   Transaction description: Trial balance by Treasury symbol
   Accounting periods to be analyzed: 1 – current, year to date
   Other selection criteria: Business Area, Accounts 1010.0000 to 1010.9999, all NASA ALCs, including blank, excluding the BA being executed
Analysis/review procedure to be performed: The ALC enables identification of transactions to specific business area and facilitates the reconciliation process between NASA and Treasury. ALC reporting is required on the monthly FMS Form 224, Statement of Transactions. ALC is derived by SAP based on business area and should be recorded on all FBWT transactions. The following are the ALCs used by NASA:

<table>
<thead>
<tr>
<th>Center</th>
<th>Business Area</th>
<th>ALC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency</td>
<td>01</td>
<td>80-00-0087</td>
</tr>
<tr>
<td>HQ</td>
<td>10</td>
<td>80-00-0001</td>
</tr>
<tr>
<td>ARC</td>
<td>21</td>
<td>80-00-1201</td>
</tr>
<tr>
<td>GRC</td>
<td>22</td>
<td>80-00-0701</td>
</tr>
<tr>
<td>LaRC</td>
<td>23</td>
<td>80-00-0501</td>
</tr>
<tr>
<td>AFRC</td>
<td>24</td>
<td>80-00-0024</td>
</tr>
<tr>
<td>GSFC</td>
<td>51</td>
<td>80-00-0002</td>
</tr>
<tr>
<td>NMO</td>
<td>55</td>
<td>80-00-0055</td>
</tr>
<tr>
<td>MSFC</td>
<td>62</td>
<td>80-00-4901</td>
</tr>
<tr>
<td>SSC</td>
<td>64</td>
<td>80-00-0101</td>
</tr>
<tr>
<td>JSC</td>
<td>72</td>
<td>80-00-0004</td>
</tr>
<tr>
<td>KSC</td>
<td>76</td>
<td>80-00-4904</td>
</tr>
</tbody>
</table>

Centers should review balances by ALC for their business areas to identify any postings to FBWT that have a blank ALC or another business area ALC. Individual transactions with issues should be identified and monitored until corrected.

Standards: All FBWT transactions should be assigned an ALC.

Thresholds for differences/exceptions:
- **Month end**: FBWT transactions recorded with blank/inaccurate ALC: $0
- **Quarter end**: FBWT transactions recorded with blank/inaccurate ALC: $0
- **Year end**: FBWT transactions recorded with blank/inaccurate ALC: $0

Control Activity 12.3: Validate that the business area is correct for the ALC

Purpose of reconciliation: To determine that all ALC FBWT transactions are assigned the proper business area.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
- **Transaction code**: SAP – GR55 ZAOF
- **Transaction description**: Trial balance by Treasury symbol
- **Accounting periods to be analyzed**: 1 – current, year to date
Other selection criteria: ALC, accounts 1010.0000 to 1010.9999, input all Business Areas (Bas) that do not belong to Center including 'blank’ BA

Analysis/review procedure to be performed: Identify all transactions that posted to the ALC with another ALC’s business area. Investigate and correct all discrepancies.

Standards: All FBWT transactions should have the correct business area for the ALC.

Thresholds for differences/exceptions:
- Month end: FBWT transactions recorded with inconsistent ALC/business area: $0
- Quarter end: FBWT transactions recorded with inconsistent ALC/business area: $0
- Year end: FBWT transactions recorded with inconsistent ALC/business area: $0

Control Activity 12.4: Validate that there are no postings with blank funds

Purpose of reconciliation: All of NASA’s transactions are funded through appropriation authority. All transactions recorded must be assigned the correct fund to ensure the appropriation authority is being accounted for properly. The fund is a subset of Treasury symbol. Multiple funds can comprise one Treasury symbol. The fund in SAP is a 10-digit alphanumeric symbol that identifies the appropriation type, fund source, program year, and fund type. An example of a fund structure is as follows for SSMX22016D:

- SSM = Appropriation type; Safety, Security and Mission Services
- X2 = Fund Source; fund is available to make new obligation for 2 years
- 2008 = Program Year; obligating authority begins in 2016
- D = fund type; D = Direct, R = Reimbursable

Frequency: Monthly

Roles and Responsibilities:
- Preparer/Approver: A: NSSC Service Delivery (1010 accounts)
- Reviewer: Centers

- Preparer/Approver: B: Centers (all other accounts)

Procedures/data sources:
- Transaction code: SAP – GR55 ZAOF
- Transaction description: Trial balance by fund
- Accounting periods to be analyzed: 1 – current, year to date
- Other selection criteria: Business area, blank fund
- Analysis/review procedure to be performed: Using the navigation block to select the items with no fund (select Fund, the blanks will be at the top of the list) identify all transactions that posted with a blank fund. Investigate and correct discrepancies. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.
Standards: No activity should be recorded with a blank fund.

Thresholds for differences/exceptions:
- **Month end**: Transactions recorded with blank funds: $0
- **Quarter end**: Transactions recorded with blank funds: $0
- **Year end**: Transactions recorded with blank funds: $0

**Control Activity 12.5**: Validate that there are no transactions posted with blank business area (Agency)

**Purpose of reconciliation**: To identify transactions that posted with blank business areas. The business area is a two digit internal code that posts with all transactions that is used to identify the NASA Center on transactions. The business area is required on every transaction recorded in SAP. Business areas are:

<table>
<thead>
<tr>
<th>Center</th>
<th>Business Area</th>
<th>ALC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency</td>
<td>01</td>
<td>80-00-0087</td>
</tr>
<tr>
<td>HQ</td>
<td>10</td>
<td>80-00-0001</td>
</tr>
<tr>
<td>ARC</td>
<td>21</td>
<td>80-00-1201</td>
</tr>
<tr>
<td>GRC</td>
<td>22</td>
<td>80-00-0701</td>
</tr>
<tr>
<td>LaRC</td>
<td>23</td>
<td>80-00-0501</td>
</tr>
<tr>
<td>AFRC</td>
<td>24</td>
<td>80-00-0024</td>
</tr>
<tr>
<td>GSFC</td>
<td>51</td>
<td>80-00-0002</td>
</tr>
<tr>
<td>NMO</td>
<td>55</td>
<td>80-00-0055</td>
</tr>
<tr>
<td>MSFC</td>
<td>62</td>
<td>80-00-4901</td>
</tr>
<tr>
<td>SSC</td>
<td>64</td>
<td>80-00-0101</td>
</tr>
<tr>
<td>JSC</td>
<td>72</td>
<td>80-00-0004</td>
</tr>
<tr>
<td>KSC</td>
<td>76</td>
<td>80-00-4904</td>
</tr>
</tbody>
</table>

**Frequency**: Monthly

**Roles and Responsibilities**:
- **Preparer/Approver**: Agency Consolidated

**Procedures/data sources**:
- **Transaction code**: SAP – GR55 Z6AF
- **Transaction description**: Trial balance 8 digit level
- **Accounting periods to be analyzed**: 1 – current, year to date
- **Other selection criteria**: Business Area, select equal sign
- **Analysis/review procedure to be performed**: If there are any balances with blank business areas, investigate and provide to Centers to correct discrepancies. Memo Accounts (9XXX) should be excluded.

**Standards**: All transactions recorded should be assigned to a business area.
Thresholds for differences/exceptions:

- **Month end**: Transactions recorded with blank business areas: $1
- **Quarter end**: Transactions recorded with blank business areas: $1
- **Year end**: Transactions recorded with blank business areas: $1

**Control Activity 12.6: Validate that there are no costs recorded with blank funded programs**

**Purpose of reconciliation**: Funded program represents costs associated with a project. All costs and revenues related to a project must be recorded with the correct funded program to ensure activity accounted for at the project level is complete and that project accounting within programs (functional area) are complete and accurate.

**Frequency**: Monthly

**Roles and Responsibilities**:
- **Preparer/Approver**: Centers

**Procedures/data sources**:
- **Transaction code**: SAP – GR55 Z002
- **Transaction description**: Trial balance
- **Accounting periods to be analyzed**: 1 – current, year to date
- **Other selection criteria**: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982, select “blanks” under funded program, exclude HSFP0199SD; accounting period: use current period
- **Analysis/review procedure to be performed**: If any blank funded programs are identified, investigate and monitor any discrepancies until they are permanently resolved.

**Standards**: All cost related transactions should be assigned to a funded program.

**Thresholds for differences/exceptions**:

- **Month end**: Cost related transactions recorded with blank funded program: $1
- **Quarter end**: Cost related transactions recorded with blank funded program: $1
- **Year end**: Cost related transactions recorded with blank funded program: $1

**Control Activity 12.7: Validate that there are no costs recorded with blank commitment items**

**Purpose of reconciliation**: Commitment items are used in SAP to derive the budget object class required for reporting purposes. SAP requires commitment items on all fields; however on those recorded on cost related transactions (requisition to check process) have an impact on reporting. Monitoring and controls are only required for transactions that posted to 48XX, 49XX and 6XXX series accounts. A commitment item is posted on a cost related transaction based on the original materials selected at the time of purchase.

**Frequency**: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982
Analysis/review procedure to be performed: Review the transactions and if any blank commitment items are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: All cost related transactions should be assigned to a budget object class via a commitment item.

Thresholds for differences/exceptions:
Month end: Cost related transactions recorded with a blank commitment item: $1
Quarter end: Cost related transactions recorded with a blank commitment item: $1
Year end: Cost related transactions recorded with a blank commitment item: $1

Control Activity 12.8: Validate that there are no costs recorded with blank functional areas

Purpose of reconciliation: Functional area is used to capture cost related data by NASA program. Costs recorded with blank functional areas will be assigned to the pools of costs that are allocated to programs. To ensure the accuracy of program reporting, functional areas must be assigned to all cost transactions.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982, functional area = blank, exclude HSFP01995D
Analysis/review procedure to be performed: Subtotal by account to determine if there are any balances with blank functional area. Review the transactions and if any blank functional areas are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: Cost accumulation transactions (budgetary and proprietary) should not have blank functional area.
Thresholds for differences/exceptions:

*Month end:* Cost related transactions recorded with blank functional area: $0

*Quarter end:* Cost related transactions recorded with blank functional area: $0

*Year end:* Cost related transactions recorded with blank functional area: $0
Chapter 13: Financial Analysis

Financial statement line items:
All financial statements
- Balance Sheet
- Statement of Net Cost
- Statement of Change in Net Position
- Statement of Budgetary Resources
Trading partners’ balances (supports federal and non-federal classifications)

General ledger accounts comprising the line items:
All general ledger accounts comprising the line items per the crosswalk

Management assertions: (supported by the control activities)
Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #1)

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 will be required. Centers should monitor financial activities during the month to ensure that at the end of the month all necessary adjustments have been recorded. No adjustments will be allowed to be recorded to a prior period after it is closed.

The Trial Balance Report has cumulative and/or year to date totals of activity in general ledger accounts. The balances result from all transactions recorded in the accounting system.

This section relates to the overall review of the trial balance by business area. The other sections of this document should be completed first to facilitate the trial balance review.
Control Activity 13.1: Fluctuation Analysis

Purpose of reconciliation: To perform an analysis of the fluctuation of NASA operations as presented in the standard general ledger four digit accounts to explain changes within the defined thresholds.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/Data Sources:
Transaction Code: SAP – GR55, report group FLX1
Transaction Description: Fluctuation Analysis 4-Digit Acct
Accounting periods to be analyzed: As of end of current period for both current fiscal year and prior fiscal year
Other selection criteria: Business area, Account number range 1000 to 8999

Standards: Analytical review procedures should be used to identify additional area requiring analysis/explanation to validate that account balances are accurate. The purpose of fluctuation (“flux”) analysis is to explain what actually caused a change in the balance of an account from period A to period B. A flux analysis is not a statement about what might have caused the change. It is an explanation of what actually caused the change. Flux analysis should be brief and also sufficient to enable the reader to understand what actually caused the change. Therefore, acronyms should be eliminated from explanations. Submit analysis in Excel format and attach it to the CMP Tool.

Thresholds for Explanations:
Month end: N/A
Quarter End: Explain Changes that are the greater of +/- 10% and $2,000,000
Year End: Explain Changes that are the greater of +/-10% and $2,000,000

Note: Fluctuation Analysis for the 4th Quarter should be run through period 13.
-4th Quarter submission may be requested at an earlier date due to year-end financial statement schedules.
Control Activity 13.3: Abnormal account balance review

**Purpose of reconciliation:** To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

**Frequency:** Monthly

**Roles and Responsibilities:**
Preparer/Approver: Centers/Business Area 01

**Procedures/data sources:**
- **Transaction code:** SAP – ZFI_ABNBAL_L95
- **Transaction description:** Abnormal Balance Report
- **Accounting periods to be analyzed:** 0 – current, inception to date
- **Other selection criteria:** Business area, run for canceled and non-canceled funds
- **Analysis/review procedure to be performed:** Review all items referenced in the report. All items with an abnormal balance listed in the below table must be validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

<table>
<thead>
<tr>
<th>General Ledger Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1010.5100</td>
<td>IPAC Collections</td>
</tr>
<tr>
<td>1010.5215</td>
<td>SF-215 and SF-5515 Collections</td>
</tr>
<tr>
<td>4114.0000</td>
<td>Appropriated Trust or Special Fund Receipts</td>
</tr>
<tr>
<td>4119.0000</td>
<td>Other Appropriations Realized</td>
</tr>
<tr>
<td>4350.0000</td>
<td>Cancelled Authority</td>
</tr>
<tr>
<td>4350.1000</td>
<td>Cancelled Authority – Beginning Balance</td>
</tr>
<tr>
<td>4450.0000</td>
<td>Unapportioned Authority – Available</td>
</tr>
<tr>
<td>4450.1000</td>
<td>Unapportioned Auth Avail – OCFO</td>
</tr>
<tr>
<td>4510.0000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>4590.0000</td>
<td>ApportionmentsUnavailable – Anticipated Reimbursement</td>
</tr>
<tr>
<td>4610.0000</td>
<td>Allotments-Realized Resources</td>
</tr>
<tr>
<td>4610.1000</td>
<td>Allotments-Realized Resources</td>
</tr>
<tr>
<td>4610.2000</td>
<td>Funding Resource Allocations To Lower Levels</td>
</tr>
<tr>
<td>4650.0000</td>
<td>Allotments-Expired Authority</td>
</tr>
<tr>
<td>4650.1000</td>
<td>Allotments-Expired Authority-begin balance</td>
</tr>
<tr>
<td>4700.0000</td>
<td>Commitments – Programs Subject to Apportionment</td>
</tr>
</tbody>
</table>

**Standards:** Reference Enterprise Performance Support System (EPSS)
Thresholds for differences/exceptions:

Month end: Value of all abnormal balances: $0
Quarter end: Value of all abnormal balances: $0
Year end: Value of all abnormal balances: $0

Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list)

Purpose of reconciliation: To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – ZFI_ABNBAL_L95
Transaction description: Abnormal Balance Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, run canceled and non-canceled funds
Analysis/review procedure to be performed: Review all items referenced in the report. All other abnormal balances (not included in 13.3 list) identified in the Abnormal Balance Report must be investigated, validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Value of all abnormal balances: $0
Year end: Value of all abnormal balances: $0

Control Activity 13.4: Invalid accounts review for fund type and fund status.

Purpose of reconciliation: To verify that the Standard General Ledger accounts reported in the trial balance are valid based on the status of fund (i.e., unexpired, expired, canceled) and type of fund (i.e., direct or reimbursable).

Fund Status identifies the phase of the availability of funds for obligation and disbursement. The funds may have the status of Unexpired, Expired, or Canceled.

Frequency: Monthly
Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP – ZFI_FUND_STAT_L95
Transaction description: Fund Status Exception Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Fiscal Year, Period, Business Area
Analysis/review procedure to be performed: Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Thresholds for differences/exceptions: Report exceptions on the CMP matrix by category
Month end: Account balances inconsistent with fund type or status: $0
Quarter end: Account balances inconsistent with fund type or status: $0
Year end: Account balances inconsistent with fund type or status: $0

Control Activity 13.5: Debit/credit (SPL9998) reconciliation

Purpose of reconciliation: To determine that all trial balance debits = credits (validity check of transactional postings) at the fund level.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, select SPL9998
Transaction description: Reconciliation of debits and credits posted
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, cancelled funds should be included, exclude 9000 series accounts (memo accounts)
Analysis/review procedure to be performed: Review results of reconciliation by fund. Investigate and correct differences. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: All debits = All credits

Thresholds for differences/exceptions:
Month end: Differences between debits and credits at fund level: $0
Quarter end: Differences between debits and credits at fund level: $0
Year end: Differences between debits and credits at fund level: $0
Chapter 14: Center Reporting Matrix Analysis evaluation and validation

Financial statement line items:
  All

General ledger accounts comprising the line items:
  All accounts

Management assertions: (supported by the control activities)
  Existence – Recorded transactions exist
  Completeness – Existing transactions are recorded
  Accuracy – Recorded transactions are stated at correct amounts
  Valuation – Transactions are properly valued
  Classification – Transactions are properly classified
  Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: All – see other chapters

Control Activity 14.1: Analyze, evaluate, and validate the results of all control activities (Agency)

Purpose of reconciliation: To analyze and evaluate the results of all control activities.

Frequency: Monthly

Roles and Responsibilities:
  Preparer/Approver: Agency Consolidated

Procedures/data sources:
  Analysis/review procedure to be performed: Summarize the results provided by the centers in the Center Reporting Matrices. Validate there is support for the results reported and validate the information reported was accurate. Identify control activities with issues and implement solutions.
Appendix

Control Activity Certification
A control activity certification should be completed for each control activity and maintained by the center and the NSSC. In cases where NSSC performs the activity, the certification should be provided by NSSC to the center for their review.

NASA Center Certification
The NASA center certification will be provided by the CFO of the center.

NSSC Center Certification
The NSSC certification will be provided by the NSSC, Chief Financial Management Division

Roles and Responsibilities
The roles and responsibilities template identifies who is to perform, prepare, review, and provide data for the control activities.

CMP Manual Revision Notice
The CMP Manual Revision Notice will be used for new or revised financial guidance prior to the next regularly scheduled Manual Publication.
(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)

Control Activity – Center Level

Center Name: _________________________
Business Area No.: _____________________
Report Month: _________________________
Control Activity Range (No./Title): ________________________________________

I certify that, based on my knowledge, —

1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA’s Continuous Monitoring Program (CMP).

2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained.

3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one):

- No exception(s) were identified for this report month
- Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled – which equals the results reported in the CMP template

I have reviewed the above activity and concur that the work was performed in accordance with the requirements of the CMP and I concur with the Preparer’s findings.

---

Description of Exceptions

<table>
<thead>
<tr>
<th>Item</th>
<th>Exception Amount</th>
<th>Exception Type*</th>
<th>Description/Explanation</th>
<th>Resolution</th>
<th>Resolution Date</th>
<th>CRQ Ref</th>
<th>Person Responsible</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Total</td>
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</tr>
</tbody>
</table>

*Exception Types:
#1 Valid Reconciling Item – Property (Green)
#2 Timing/Business Process/Systems Issues (CRQs) (Yellow)
#3 Exception (Red)
#4 Does Not Apply (White) – place reason why the Center does not perform activity in the description column.

(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)
Control Activity – NSSC Level

Center Name: _______________________
Business Area No.: ____________________
Report Month: ________________________
Control Activity Range (No./Title): ________________________

| I certify that, based on my knowledge, — |
| 1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA’s Continuous Monitoring Program (CMP). |
| 2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained. |
| 3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one): |
| - No exception(s) were identified for this report month |
| - Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled — which equals the results reported in the CMP template |

<table>
<thead>
<tr>
<th>Description of Exceptions</th>
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<tbody>
<tr>
<td>Item</td>
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<tr>
<td></td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

*Exception Types:
#1 Valid Reconciling Item-Property (Green)
#2 Timing/Business Process/Systems Issues (CRQs) (Yellow)
#3 Exception (Red)
#4 Does Not Apply (White) – place reason why the NSSC does not perform activity in the description column.
NASA Center Certification of Financial Management Information

Center Name: _________________________
Business Area No.: ___________________
Report Month: _______________________

As the Chief Financial Officer for the above NASA Center, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. The Center Reporting Matrix for the above Report Month, Center and Business Area is attached as Exhibit 1. To the best of my knowledge, the responsible parties for each Control Activity listed on Exhibit 1 followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.

2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other deficiencies that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

NASA Center CFO

Signed: ______________________________
Date: ________________________________

Attachments:

(1) CMP Reporting Matrix
(2) Mémorandum
NSSC Certification of Financial Management Information

Center Name: ______________________
Business Area No.: ________________
Report Month: ____________________

As the Chief Financial Management Division, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. To the best of my knowledge, the responsible parties for each Control Activity listed followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.

2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

Attachments:

(1) CMP Reporting Matrix
(2) Memorandum

NSSC, Chief Financial Management Division

Signed: ____________________________

Date: ______________________________
MEMORANDUM

Center Name: __________________________
Business Area No.: ____________________
Report Month: _________________________

As the NSSC, Chief Financial Management Division for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

☐ There are no other exceptions

☐ Explanation of other exceptions:

NSSC, Chief Financial Management Division

Signed: ________________________________

Date: ________________________________
MEMORANDUM

Center Name: _____________________________
Business Area No.: _______________________ 
Report Month: ____________________________

As the Chief Financial Officer for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

☐ There are no other exceptions

☐ Explanation of other exceptions:

NASA Center CFO

Signed: ________________________________

Date: ________________________________
### Roles and Responsibilities:

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Preparer/Approver/Reviewer</th>
<th>Reviewer</th>
<th>Control Activity # and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly</td>
<td>NSSC Centers</td>
<td></td>
<td>Control Activity 2a.2 Reconcile Treasury Account Data to SAP Statement of Transactions Report</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC/Business Area 01 Centers</td>
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<td>Control Activity 2a.3 Reconcile FBWT Balances between SAP and Treasury (Cash Template)</td>
</tr>
<tr>
<td>Monthly</td>
<td>Agency Consolidated/Centers Centers</td>
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<td>Control Activity 2a.4: Reconcile FBWT balances to budgetary status GTAS Edit 4</td>
</tr>
<tr>
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<td>Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edit 14 &amp; 20)</td>
</tr>
<tr>
<td>Monthly</td>
<td>Centers</td>
<td></td>
<td>Control Activity 2a.5b: Reconcile Proprietary and Budgetary Collections and Disbursements</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC/BA 55 NMO Centers</td>
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<td>Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC/BA 55 NMO Centers</td>
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<td>Control Activity 2b.2: Reconcile Disbursements between HHS and SAP-BOBJ</td>
</tr>
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<td>Business Area 72</td>
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<td>Control Activity 2b.4: Validate completeness of Department of State foreign transactions</td>
</tr>
<tr>
<td>Monthly</td>
<td>Business Area 01</td>
<td></td>
<td>Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)</td>
</tr>
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<td>Monthly</td>
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<td>Control Activity 2c.1: Validate investments value on the trial balance ( )</td>
</tr>
<tr>
<td>Quarterly</td>
<td>NSSC Centers</td>
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<td>Control Activity 2d.3b: NON6500 funds review</td>
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<tr>
<td>Monthly</td>
<td>NSSC Centers</td>
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<td>Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation</td>
</tr>
<tr>
<td>Quarterly</td>
<td>Agency</td>
<td></td>
<td>Control Activity 2d.6 Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections</td>
</tr>
<tr>
<td>Monthly</td>
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<td>Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetti ng Collections (GTAS Edits 53 &amp; 54)</td>
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<tr>
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<td>NSSC Centers</td>
<td></td>
<td>Control Activity 3.1: Reconcile source documents to accounts receivable reports</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC Centers</td>
<td></td>
<td>Control Activity 3.2: Validate aging of accounts receivable</td>
</tr>
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<td>Quarterly</td>
<td>NSSC Centers</td>
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<td>Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies</td>
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<td>Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances</td>
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<tr>
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<td>Control Activity 3.6: Reconcile budgetary and proprietary reimbursable revenue (Tie Point 10)</td>
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<td>Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)</td>
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<tr>
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<td>Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC (WCF only)/Centers NSSC as a Center (WCF only)</td>
<td>Centers</td>
<td>Control Activity 4.2: NASA to NASA inter-agency transactions reconciliation</td>
</tr>
<tr>
<td>Monthly</td>
<td>NSSC Centers</td>
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<td>Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance</td>
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<tr>
<td>Quarterly</td>
<td>NSSC/Centers</td>
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<td>Control Activity 4.4: Customer and Vendor Trading Partner Review</td>
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<tr>
<td>Quarterly (Second Month of each quarter)</td>
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<td>Control Activity 4.5 Customer and Vendor Trading Partner and Main Account Review (GTAS Validation 4)</td>
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<td>Control Activity 5a.1.a: Reconciliation of detailed Real Property Asset records to Real Property Management</td>
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<td>Control Activity 5a.1.b: Validation of Government-held Property valuation and ownership to supporting source documentation</td>
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<td>Control Activity 5a.1.c: Validation of Contractor-held Real Property valuation and ownership to supporting source documentation</td>
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<td>Frequency</td>
<td>Preparer/Approver/Reviewer</td>
<td>Reviewer</td>
<td>Control Activity # and Description</td>
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<td>Control Activity 5a.2.a: Reconciliation of detailed asset records for Government Held Personal Property to Plant Maintenance</td>
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<td>Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor Held Personal Property to the reporting tool records in CHATS/NESS</td>
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<td>Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting documentation</td>
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<td>Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation</td>
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<td>Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Property Asset Master Records</td>
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<td>Control Activity 5a.3.a1: Reconciliation of detail asset records for Government Held and Contractor Held Real Property work-in-process</td>
</tr>
<tr>
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<td>Centers</td>
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<td>Control Activity 5a.3.a2: Review of Government Held and Contractor Held Real Property Work-in-Process Projects</td>
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<tr>
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<td>Control Activity 5a.3.b: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation</td>
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<td>Control Activity 5a.3.c: Reconciliation of Contractor-Held Real Property work in process records to supporting documentation</td>
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Acronym Definitions

ALC – Agency Location Code
BOBJ – Business Objects
CCR - Contractor Cost Report (Extension of SAP)
CFO – Chief Financial Officer
CHATS – Contractor-held Asset Tracking System
CMP – Continuous Monitoring Program
DRD – Data Requirements Document
EPSS - Enterprise Performance Support System
FBWT – Fund Balance with Treasury
FMS – Financial Management Service (Treasury)
FSC – Federal Supply Classification (Material Group)
GAAP – Generally Accepted Accounting Principles
GSA – General Services Administration
GWA – Government Wide Accounting (System)
HHS – Department of Health and Human Services
IAM – Integrated Asset Module
IPAC – Intra-Governmental Payment and Collection (System)
ITD – Inception to date
NEMS – NASA Equipment Management System
NFMOP – NASA Financial Management Operating Procedure
NPR - NASA Procedural Requirements
NPRI – NASA Real Property Inventory
NSMS – NASA Supply Management System
NSSC – NASA Shared Services Center
OMB – Office of Management and Budget
PCaDS – Property Capitalization and Depreciation System
PMS – Payment Management System
RSSI – Required Supplementary Stewardship Information
SF – Standard Form
SFAS – Statement of Financial Accounting Standards
SFFAS – Statement of Federal Financial Accounting Standards
Treasury – Department of Treasury
WCF – Working Capital Fund
NASA 201X CMP Manual Revision Notice

Control Activity Number and Title:
Effective Date:

General Information: Control Activity XXXX is revised due to new requirements or to clarify content. The revised/updated control activity is enclosed.

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