



Core Financial Project

Cost Management

Change Discussion Guide

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About This Guide

What is a Change Discussion Guide?

A Change Discussion Guide is a communication tool designed to describe specific process changes that may affect the way you currently perform various roles within your job. The overview of the changes in this guide will provide you with a foundation to better understand the changes that will result from Core Financial.

How Should I Use This Guide?

Use this guide to help understand and communicate the changes Core Financial will bring to your various roles within your job. This guide is NOT training. Training will teach you how to use SAP R/3 to complete tasks. To make training as effective as possible, you should understand how the roles and tasks you currently perform are changing *before* you attend classroom sessions.

The scope of the Core Financial Project includes six functional, or process, areas—Budget Execution, Purchasing, Cost Management, Accounts Payable, Accounts Receivable, and Standard General Ledger. This guide was developed to address changes in one of those process areas. The guide provides an overview of the process area; however, you may only perform specific roles or tasks within that process. You should discuss specific impacts to the roles or tasks you currently perform with your supervisor.

Integrated Financial Management Program Overview

The mission of the Integrated Financial Management Program (IFMP) is to improve the financial, physical and human resources management processes throughout the Agency.

IFMP will reengineer NASA's business infrastructure in the context of industry "Best Practices" and implement enabling technology to provide necessary management information to support the Agency's strategic implementation plan.

IFMP will create significant positive change in NASA's business and administrative processes and systems.

As we move into the future, we will be changing:

- Business processes
- Working relationships
- Job content and skill requirements
- Policies and procedures
- Organizational relationships relative to decision making and access to information

The Integrated Financial Management Program includes the following Projects: Travel Management, Position Description Management, Resume Management, Core Financial, Human Resource Management, Integrated Asset Management, Budget Formulation, Procurement Management, eProcurement Prototype.

Integrated Financial Management Program Overview

Core Financial Project Overview

Core Financial Project Mission

The Core Financial Project provides the management and technical leadership for the Agency-wide implementation of standard systems and processes necessary to support the Agency's financial management activities.

Core Financial Project Scope

Budget Execution

Records budget authority and resources available, tracks apportionment and allotments, permits the establishment of spending limits, and collects financial actuals, permitting the comparison of budget to actual data. Records commitments and obligations, including verifying and tracking the availability of funds

Purchasing

Records the accounting impacts associated with obligations from contract awards, purchase orders, grants, and modifications by associating procurement line items with the respective accounting line items

Cost Management

Uses workforce, cost, labor, and other inputs to determine cost information and the allocation of costs

Accounts Payable

Prepares and delivers payments, as well as advanced payment processing for services rendered

Accounts Receivable

Creates, processes, and manages reimbursable and non-reimbursable bills for accounts receivable

Standard General Ledger

Establishes SGL accounts and code, maintains the FCS and SGL, and reports financial information

Core Financial Benefits

Center Management

- Enable a “One NASA” Concept by providing an integrated and consolidated information source to facilitate data-sharing across the Agency
 - Providing consistent, accessible financial data
- Provide accounting and budgeting structure to enable Full Cost Management
- Support business-based, decision making
 - Providing timely financial information so that it can be used in the decision-making process
- Provide financial information backbone to be integrated with project management data for an integrated view of project status
- Provide technical foundation to lead NASA into the world of e-commerce and e-government

Core Financial Benefits

Core Financial Benefits

Resource Management

- Increase time available for meaningful management analysis
 - Reduce need to compile and reconcile data from disparate sources and systems
 - Provide a single point of data entry (elimination of duplication)
 - Provide a real-time, single, consolidated general ledger
 - Reduce research and analysis time by providing drill-down capability to original source documents
- Improve timeliness of acquiring goods and services needed to perform the mission of the Agency
 - Provide fully-automated purchase request creation, routing and approval
 - Provide a simplified bankcard process

Core Financial Benefits

Financial Management

- Resources used more effectively and efficiently
 - Automatic calculation of interest
 - Automatic aging of accounts receivable
 - Better handling of installment payments from customers
 - Automatic preparation of IRS 1099s for debt cancellations
 - Automated trial balances, FACTS I and II
 - Elimination of PAC and Hilite Reports
 - Elimination of FACS generation and transmission to NASA HQ
- Provide easier distribution of carrier account transactions
- Shared information across functions (e.g., accounting and procurement)

Core Financial Benefits

SAP

SAP—An Integrated System

- SAP modules are highly integrated
- Centralized database
- Business events recorded only once in system
- Creates consistency among records and modules
- Maximizes data integrity
- Real-time funds availability checking prevents anti-deficiency

SAP—An Agency-Wide System

- Configured as an Agency solution
- Centralized financial management system
- One legal entity and one chart of accounts
- Managed centrally through a Competency Center
- Accessible to all Centers
- One coordinated closing process for periods

Cost Management Structure

Cost Elements

- Controlling Module
- Cost Objects:
 - Project WBS
 - Cost Center (Standard Hierarchy) = Performing Organization
(Alternate Hierarchy) = Cost Pool Category
 - Internal Order (Statistical) = Function Code
 - Fund = (Appropriation/Program Year/Fund Source)
 - SGL Account Assignment, NASA Object Class
 - Secondary Cost Element, Track Allocated Cost Movement from Cost Pools

Cost Management Structure

Cost Management Structure

- Equates to Performing Organization – 10 Characters alphanumeric with flexibility to accommodate each Center's current organization structure
- All Performing Organizations make up the Standard Hierarchy
- Performing Organizations for Cost Pools are represented by the Alternate Hierarchy (Cost Center Groups)
- Cost Centers represent performing organization when Project WBS elements are cited as the Primary Cost Object
- Cost Centers represent cost pool collection when cited as the Primary Cost Object
- Cost Center Structure allows the visibility to the Project of who charged cost to their funds, and allows visibility to the Cost Pool Manager on who performed the work, as well as who received benefit of the work

Costing Methods

Straight-line Accruals

- Straight-line Accruals for Service Oriented contracts (not CCR/NF533) are calculated using:
 - Current Month Accruals are based upon the remaining Contract Value and Period of Performance including modifications
 - Transactions are generated using FIFO methodology

Costing Methods

Contractor Cost Report (CCR) Extension

- NF 533s and other Contractor Cost Reports will be received either manually or electronically and processed through the Contractor Cost Report (CCR) Extension.
- Provides Cost Analyst the capability to link the Contractor WBS or tasks to the FCS by contract, and automatically generate the required cost transactions.
- The CCR Extension consists of three major processes:
 - Crosswalk Maintenance Table provides linking of CCR Reporting Categories (WBS, Tasks, etc.) to FCS and using one of the three allocation methods to automate cost transaction.
 - CCR Data Entry Processing
 - Manual or electronic receipt
 - Tracks timeliness of reports, adjustment recording and tracking, workyear equivalent (WYE) reporting.
 - Cost Accrual Worksheet
 - Generates a Cost Accrual Worksheet online for cost or WYE by: FCS or Reporting Category
 - Allows the user to adjust cost within reporting category or FCS online.

Legacy System Processing

Labor Interface

- Each Center will interface their legacy Labor System with SAP.
- Labor costs, hours, calculated FTEs, and FACS(F) identification will be transferred to Core Financial at the FCS level (by Project WBS (Direct and Indirect) with Cost Center as performing organization)
- Employee detail by FCS will not be available in Core Financial and must be maintained in the center's legacy labor systems until labor is fully integrated into Core Financial.

NASA Supply Management System (NSMS) Interface

- Real-time validation and charging of issue to Project or Cost Center, and reimbursement to Inventory Carrier Account
- Purchases via Fedstrip/Milstrip are updated daily through nightly batch, as well as other adjustment or disposal transactions that affect the financial status of the inventory.

Carrier Account & Cost Pool Processing

Carrier Accounts

- Carrier Accounts, or Cost Pools, will be configured for those that map to the Full Cost Pools
- Cost Pools must be funded with Project Budget – Single Funds Control Process
- Funds will not be obligated on the Project WBS until cost has been incurred and distributed from the Cost Pool
- Process:
 - Project Budget transferred from Project Funds Centers to Cost Pool Fund Centers by Fund
 - Cost Pool Obligates on Contract/Purchase Orders using Cost Pool Fund Centers by Fund
 - Based on cost recorded on the Cost Pool Contract/Purchase Order, an assessment cycle will record a cost allocation to the Project WBS for their portion of the cost
 - Assessment Cycle process may be based on actual cost, consumption data, and/or standard rates

Carrier Account & Cost Pool Processing

Assessment Cycle

- Segments are created to subdivide the assessment of cost either by senders and receivers, types of assessments, or order of assessment.
- Senders – Cost Centers of the Cost Pool that contain the primary cost postings that will be allocated.
- Receivers – Project WBS or Cost Centers that will receive the secondary cost element posting from the assessment.
- Tracing Factor – represents the consumption data used to calculate the amount of cost to be assessed to each receiver, for example:
 - Square Foot
 - Seats
 - Contractor WYEs
 - FTE or Labor Hour attributes
 - Fixed Rates
 - Fixed Portions

Full Cost

- Full Cost will not be implemented until 2004 when all Centers have implemented the Core Financial System
- Core Financial provides extensive functionality for the collection and allocation of indirect costs to projects
- Full Cost will operate similarly to the Cost Pool process – except indirect labor and travel, and G&A will be allocated to projects

Core Financial Role Mapping

A "Role" is:

- A component of a job.
- Any given job can be composed of one or more roles.

Core Financial to-be roles were defined for the Agency.

The Core Financial project team developed an initial list of end-users mapped to these to-be roles.

Managers and Team Leads were briefed on the role mapping process. They were asked to:

- Review the list of to-be roles.
- Think about which roles would be linked to which of their employee(s).
- Review the end-user/role map initial list and make additions/deletions/corrections as necessary.

Managers and Team Leads re-visited the list of end-users mapped to the to-be roles on a periodic basis until the list was finalized.

(NOTE–Position Descriptions will not be changed as a part of the Core Financial project.)

Cost Management Roles

ASSESSMENT CYCLE ADMINISTRATOR

Description: The Assessment Cycle Administrator is responsible for analyzing costs and assuring that consumption data quantities or other tracing factors have been maintained and updated. After validating statistical information the Assessment Cycle Administrator will process cost allocations. Upon verifying data accuracy the Assessment Cycle Administrator will reverse allocations if necessary and adjust transactions as required. The Assessment Cycle Administrator will also execute the steps necessary for the Cost Pool Funding Extension, including changing fund center status for the assessments.

ASSESSMENT CYCLE MAINTAINER

Description: The Assessment Cycle Maintainer is responsible for creating and maintaining assessment cycles including segment definitions. The Assessment Cycle Maintainer will also create and maintain the segments, which requires adding or changing of senders' or receivers' fund assignments and links to tracing factors.

CONSUMPTION DATA PROCESSOR

Description: The Consumption Data Processor is responsible for receiving, evaluating and updating consumption data quantities (planned or actual) and entering the data into the system.

CONTRACTOR COST REPORT ADMINISTRATOR

Description: The Contractor Cost Report (CCR) Cost Administrator analyzes cost transactions generated in the extension and validates them to NF 533s. This role reviews and accepts documentation of adjustments recommended in the extension. The CCR Cost Administrator also records adjustments, makes further adjustments and performs reversals as required. Additionally this role facilitates communications with experts to resolve issues regarding cost issues including Cost over Obligations and any other anomalies.

Cost Management Roles

Cost Management Roles

CONTRACTOR COST REPORT ANALYST

Description: The Contractor Cost Report (CCR) Analyst creates and maintains relationships between Financial Classification Structures (FCS) and Contractor WBSs in an SAP Crosswalk table. The CCR Analyst also maintains Crosswalk tables as WBSs and FCSs are added or changed. Once NF533 extension transactions are computed, the CCR Analyst verifies and adjusts costs if necessary. This role also posts and transfers cost information to the Service Entry Screen.

CONTRACTOR COST REPORT PROCESSOR

Description: The Contractor Cost Report (CCR) Processor receives NF533s electronically and manually. This role inputs CCRs manually by WBS and also coordinates the processing of electronic inputs, validates inputs and corrects errors. The CCR Processor records the receipt of NF533s, monitors the status of NF533s not received and inputs estimated amounts to be accrued for NF533s not received.

COST ADMINISTRATOR

Description: The Cost Administrator is responsible for all activities within the Cost Management area and will provide front line support to the end-user. This role will contain the transactions of all the Cost Management roles and include several "super-user" transaction codes for basic troubleshooting purposes.

COST CENTER MAINTAINER (Competency Center Role)

Description: The Cost Center Maintainer is responsible for evaluating requests for cost centers, creating and processing changes to cost centers as necessary, and creating and maintaining the Standard Hierarchy, as well as Cost Center Groups for reporting and Alternate Hierarchies for allocations.

Cost Management Roles

COST ELEMENT MAINTAINER (Competency Center Role)

Description: The Cost Element Maintainer is responsible for creating and maintaining cost element groups for primary cost elements. They are also responsible for creating and maintaining secondary cost elements based on additions or changes to primary cost elements and secondary cost element groups.

INTERNAL ORDER MAINTAINER (Competency Center Role)

Description: The Internal Order Maintainer is responsible for creating and maintaining statistical internal orders and groups for NASA Function Codes as required by the Agency for both internal and external reporting.

LABOR COST ANALYST

Description: The Labor Cost Analyst will be in charge of reconciling any errors that are encountered as a result of the labor interface. The reconciliation may include creating any adjusting entries, reprocessing the interface and maintenance of the account assignment crosswalk.

MISCELLANEOUS ACCRUAL ANALYST

Description: The Miscellaneous Accrual Analyst receives and evaluates requests for costing on miscellaneous purchase orders and contracts not costed through other methods. This role also inputs cost transactions into the Service Entry Screen. The Miscellaneous Accrual Analyst reviews, adjusts if necessary, and posts the transactions.

Cost Management Roles

Cost Management Roles

NASA SUPPLY MANAGEMENT SYSTEM DISTRIBUTION ANALYST

Description: The NASA Supply Management System (NSMS) Distribution Analyst will be in charge of reconciling any errors that are encountered as a result of issues or adjustments to stock through the NSMS interface 5a (for issues from stores or stand-by stock interface from NSMS to SAP) and NSMS interface 5b (for credit issues from returns to stores or stand-by stock from NSMS to SAP). These activities may include verifying the success of the interface, reprocessing the interface and posting any adjusting entries.

NASA SUPPLY MANAGEMENT SYSTEM PURCHASING ANALYST

Description: The NASA Supply Management System (NSMS) Purchasing Analyst will be in charge of reconciling any errors that are encountered as a result of the NSMS interface 70 (to process SAP purchase requisitions for NSMS FedMil buys). These activities may include verifying the success of the interface, reprocessing the interface and posting any adjusting entries.

Cost Management Roles

STRAIGHT-LINE ACCRUAL ANALYST

Description: The Straight Line Accrual Analyst is responsible for determining the costing method for contracts and purchase orders. If the determination is made to straight-line, the Straight-Line Accrual Analyst will populate the automated accrual table, process the data into the Straight-line Extension and review, adjust and post the costs.

Frequently Asked Questions

Will the system require electronic submission of 533's?

The SAP system does NOT require electronic 533's, although it does allow them. NASA will not require existing contracts to convert to electronic 533's, although we may want to encourage them on new or recompleted contracts in the future.

What are the differences between a Standard Hierarchy and Alternate Hierarchy?

The Standard Hierarchy consists of all cost centers created to represent performing organizations as well as those created to capture cost for cost pool allocations. The Alternate Hierarchy is a grouping or view of the cost centers by cost pool including those performing organizations that support the cost pools.

How will Projects view cost allocated from Carrier Accounts/Cost Pools?

Allocated costs will be identified to the project by secondary cost elements that begin in the 9000.XXXX series. Direct costs are recorded on primary cost elements of 6100.XXXX series.

What role will the Budget/Resource Analyst have in the Contractor Cost Report (CCR) Extension?

- 1) CCR Processor role is for data entry only. Role only has access to the Cost Data Entry Sheet. May be data input personnel.
- 2) CCR Analyst role has access to the crosswalk, Cost Data Entry Sheet, Generate Accrual and Worksheet functionality. Usually performed by a Budget/Resource Analyst.
- 3) CCR Administrator role has access to all CCR functions, including adjustment to worksheet and the transferring of cost transactions to SAP. Performed by Financial/Accounting personnel.

Cost over Obligations cannot be recorded in SAP, how will Programs and Projects be able to report and monitor this data?

Cost over Obligations will be recorded in the Contractor Cost Report (CCR) Extension and the Straightline Extension and downloaded for monthly reporting to the Business Warehouse. The cost over obligation will be provided to Programs and Projects on a monthly report that displays this by contract and FCS.

When we implement, will be assessing Full Cost to Projects?

No, NASA plans to implement Full Cost in Fiscal Year 2004. Current Carrier Accounts that equate to the Full Cost Pools will be converted to SAP for Fiscal Year 2003.

Key Terms

Actual Consumption

Tracing factor defined based on actual usage and updated based on current activity.

Allocation Method

Method of allocating cost for a reporting category in the CCR Extension. Three allocation methods are allowed: 1) FIFO, 2) specified sequence, 3) fixed percentage.

Alternate Hierarchy

The Carrier Account/Cost Pool view of standard hierarchy.

Assessment Cycle

Cycle that is processed monthly to allocate planned or actual costs from sender cost objects to receiving cost objects.

Budget Execution

Composed of the Funds Management module and Project Systems.

CCR

Contractor Cost Report (NF 533). The CCR may be a NF533 Report, or any other contractual cost document that the contractor is required to submit

Controlling Area

Highest organizational unit to which cost centers, internal orders, and projects are linked for cost accounting purposes. Enter NASA when prompted for the Controlling area in SAP.

Key Terms

Key Terms

Cost Center

Lowest level in the standard hierarchy and identifies where the cost will be incurred. Represents performing organization when Project Work-Breakdown-Structure (WBS) elements are cited as the primary object, and represents a cost pool when cited as a primary object.

Cost Element

Captures cost from the allocations at the level of visibility required by the Projects, e.g., labor, travel, all other, etc.

ERP

Enterprise Resource Planning

Extension

Custom developments that were designed to accommodate specific NASA processes, such as: Contractor Cost Reporting (CCR) and Straightline.

FCS

NASA's Financial Classification Structure. The FCS represents the agency-defined accounting structure. It consists of account assignments for various elements, including Project WBS's, Networks/Activities, cost centers, fund and internal orders.

FM Deriver

The table used to link the Fund Center and Cost Center.

Full Time Equivalent (FTE)

Represents the full number of hours an average civil servant is available to work. Includes number of productive hours, holidays and leave.

Fund

Appropriation/Fund Source/Program Year/Direct or Reimbursable. Example: SAT292001D

Internal Order

Equates to NASA Function Code. Recorded as a statistical internal order.

Key Terms

Plan Consumption

Tracing factor defined based on estimated usage.

Project WBS Groups

Groups created of multiple Project WBS elements in SAP that will receive cost from the sender in a specific segment.

R/3

Realtime/3 tiered. The operating system behind SAP.

Receiving Cost Object (Receivers)

Benefiting Project WBS or cost center elements to which allocations are made from sender cost objects.

Reporting Category

The level of reporting on the CCR (e.g., contract WBS, elements of cost, task order, labor hours, etc.)

Secondary Cost Element

Captures cost from the allocations at the level that the Projects require visibility, e.g., labor, travel, all other, etc. Cost elements are also used to capture consumption data that may be used in the assessment cycles or for reporting of plan to actual.

Segments

Elements of an assessment cycle that identify allocation rules, such as fund, functional area, etc.

Sender Cost Object (Senders)

Cost center of cost pool or carrier account that collects cost to be allocated to receiving cost object.

Key Terms

Key Terms

SAP

Systems, Applications and Products in Data Processing. An Enterprise Resource Planning (ERP) system.

Tracing Factors (allocation drivers)

User-defined key for determining cost and quantity assignments in periodic allocation. Tracing factors are categorized as fixed percentage, fixed portions, fixed rates or variable portions, and can include such items as FTEs, labor hours or square footage.

UOM

Units of Measure used to identify the NF533, for both dollars and hours. (e.g., the CCR Analyst will need to input cost and hours in the units of measure used on the NF533.) The format of the NF533 is received in order to convert the USD currency for transaction purposes.

Workyear Equivalent (WYE)

Represents the productive hours an average contractor's employee is available to work, not including Holidays and Paid Leave.

WYE Average Cost

If WYE or hours are not reported, the average cost of a contractor WYE is input in this field. Then, it is used to divide the total labor dollars by the WYE Average Cost Amount.

Core Financial Training

The four major components of the Core Financial training include: **RWD SAP 4.6, Instructor-led Training (ILT), Web-based Training (WBT), and Online Quick Reference (OLQR).**

RWD SAP 4.6

This course is web-based. You are required to take the RWD SAP 4.6 course prior to any other web-based or instructor-led training you have been scheduled to attend. It is designed to give you a basic understanding of SAP 4.6 prior to your role-based training. Only those employees who have taken the RWD SAP 4.6 will be allowed to attend the role-based training courses. [NOTE: In order to perform your role(s) proficiently, it is imperative that you attend all role-based training courses for which you are scheduled.]

The following highlights some aspects of the RWD SAP 4.6 training course:

- Provides an overview of the SAP system using generic examples and data
- Provides end-users with a foundation to use SAP 4.6 in their roles
- Contains modules on SAP Navigation, SAP Reporting, and additional SAP features (SAP Help, Using Matchcodes, and Using T-Codes)

Instructor-led Training (ILT)

There are 32 instructor-led training courses. These courses vary in length from two to eight hours. The to-be roles you will be performing in SAP determine the courses you will be scheduled to attend. Instructor-led training is:

- Led by business/functional experts
- Places emphasis on interactive discussions, hands-on practice, and exercises
- Enables instructors to use the training database, the OLQR, and their own experience
- Employs presentation tools and exercise packets that are distributed to participants

Core Financial Training

Core Financial Training

Web-based Training (WBT)

The Core Financial Web-Based Training (WBT) course will focus on procedures that describe the process end-users will need to use to complete tasks related to specific roles. These courses are designed with multiple modules that will afford you an opportunity to: direct your own learning; determine the right level of detail; and assess the success of instruction. You will be able to access WBT on the NASA Intranet, at your workstation, during the two months prior to “go live”. Web-based training:

- Provides a high-level overview of the Core Financial processes
- Focuses on procedures that describe how to complete tasks related to specific roles
- Focuses on a specific process or system (e.g., bankcard), and offers information you will need to understand the financial and accounting system in SAP.

SAP Mission Control – Online Quick Reference (OLQR)

The Core Financial SAP Mission Control (OLQR) tool is designed to provide you with procedures, job aids, and other necessary Help content via the Internet. The Help content is role-related, focusing on tasks you will perform within your roles and providing needed assistance to effectively use SAP to execute those tasks. This tool:

- Includes step-by-step Core Financial transaction requirements, definitions, and process descriptions
- Includes flows for specific business processes

Training Invitations

You will receive your training invitations by e-mail. The invitation includes information on the training courses you are expected to attend and instructions on how to sign up for your courses.

Cost Management Curriculum

Course Name – Cost Management

Description: This course will be comprised of three modules targeted for specific end-users within Cost Management. It will focus on creating and maintaining cost centers and cost elements, maintaining the hierarchies, and provide procedures for creating and maintaining Contractor Cost Reports.

Module 1: Cost Center Maintenance and Reporting

Description: In this module, end-users will learn how to create and maintain cost centers, cost center groups, secondary cost elements, and cost element groups. This module will also explain how to maintain the Standard Hierarchy. Additionally, the module will detail the steps for creating and maintaining statistical internal orders and internal order groups for NASA Function Codes for both internal and external reporting. (Roles: Cost Administrator, Cost Center Maintainer, Cost Element Maintainer, Internal Order Maintainer)

Module 2: Contractor Cost Report (CCR) Administration

Description: In this module, end-users will learn how to create and maintain the CCR/FCS crosswalk, post the contractor estimates for dollars and hours, execute accrual generation, and analyze and adjust the contractor cost accrual worksheet. In addition, end-users will learn how to record and maintain plan and actual consumption data. (Roles: Consumption Data Processor, Contractor Cost Report Administrator, Contractor Cost Report Analyst, Contractor Cost Report Processor, Cost Administrator)

Cost Management Curriculum

Module 3: Cost Accrual Processing

Description: This module will cover the financial activities related to Cost Accrual Processing. Included are the transferring, analyzing, and posting of cost accruals from the Straight-line Cost Accrual Extension, the Contractor Cost Report (CCR) Extension, and the Internal Service Order Processing Extension. Additionally, this module will detail the procedures to follow when costs exceed obligations, how to record adjustments and reversals, the process for recording cost transactions using the Goods Receipt/Service Entry Screen for updating miscellaneous costs, and manually changing costs previously entered. (Roles: Contractor Cost Report Administrator, Cost Administrator, Labor Cost Analyst, Miscellaneous Accrual Analyst, NASA Supply Management System Distribution Analyst, Straight Line Accrual Analyst)

Course Name – Assessment Cycles

Description: In this course, end-users will learn the process for creating and maintaining assessment cycles, including segment definitions and analyzing costs. They will be taught how to process cost allocations after validating statistical data and how to reverse allocations or adjust transactions, when required. Moreover, end-users will learn how to process assessments, process assessments in test, and reverse assignments. Additionally, the instruction will explain how to create and maintain segments. Information on the budgetary effects of assessment will also be included in this course. (Roles: Assessment Cycle Administrator, Assessment Cycle Maintainer, Consumption Data Processor, Cost Administrator, Labor Cost Analyst, NASA Supply Management System Distribution Analyst)

Course Name – Report Generation – Cost Management

Description: In this session, end-users will learn how use SAP to design and run standard financial reports, develop custom financial reports, and create cost and performance measurement reports. This course will also provide end-users with specific functional area report generation information. In addition, end-users will be introduced to the Business Warehouse (BW) Interface and learn how to execute BW reports, queries, and drill-downs. (Roles: Assessment Cycle Administrator, Assessment Cycle Maintainer, Consumption Data Processor, Cost Administrator, Labor Cost Analyst, NASA Supply Management System Distribution Analyst, Contractor Cost Report Administrator, Contractor Cost Report Analyst, Contractor Cost Report Processor, Cost Center Maintainer, Miscellaneous Accrual Analyst, NASA Supply Management System Purchasing Analyst, Straight Line Accrual Analyst)

Cost Management Curriculum

Course Name – Core Financial on the Web

Description: In the Web-based Training (WBT) course, end-users will be provided with an overview of NASA Core Financial business areas and detailed business process information related to specific roles within Core Financial functions. There will be one WBT training course that covers all functional areas, composed of 17 modules. Provided, below, are descriptions of the WBT modules that end-users in Cost Management will be required to complete prior to implementation.

WBT Module: Goods Receipt/Acceptance

Description: In this module, end-users will learn how to verify that goods and services are delivered and how to record the receipt of goods and services. This module will also address how to display procurement documents, perform the delivery acceptance process, and perform acceptance transactions. (Roles: Contractor Cost Report Administrator, Cost Administrator, Miscellaneous Accrual Analyst, NASA Supply Management System Purchasing Analyst, NASA Supply Management System Distribution Analyst, Straight Line Accrual Analyst, Internal Service Order Processor, Internal Service Order Analyst)

WBT Module: Journal Voucher (JV) Processing

Description: After an introduction discussing the SAP General Ledger and the role of journal vouchers in the system, participants will be shown how to access JVs via menu paths and transaction codes. They will be instructed on how to post, park, hold, change and reverse journal vouchers in the SAP system, as well as how to use account assignment models and recurring entry templates. (Roles: Assessment Cycle Administrator, Cost Administrator, Labor Cost Analyst, NASA Supply Management System Distribution Analyst, NASA Supply Management System Purchasing Analyst)

Core Financial Contacts

Who Should I Go To If I Have Questions?

Your supervisor should be the first person you turn to with questions concerning changes in your job. If your supervisor cannot address your question, they will follow up with your Change Agent to address the question.

HQ Change Agents:

Codes/Areas Covering

	Name	Code	Phone	Email
A, CO	Michael Chatman	CFA	(202) 358-0085	mchatman@hq.nasa.gov
A, CO	Sandra Smith	CFB	(202) 358-1307	sandy.smith@hq.nasa.gov
BF	Donna Dull	BFB	(202) 358-1035	ddull@hq.nasa.gov
BF	Bertha Lee	BFZ	(202) 358-0998	blee@hq.nasa.gov
BR	Mary Ellen Wirsing	BRA	(202) 358-1467	mwirsing@hq.nasa.gov
EAA	Omega Jones	EAA	(202) 358-0292	ojones@hq.nasa.gov
EU	Linda Worthington	CFA	(202) 358-1957	lworthin@mail.hq.nasa.gov
FE	Sherri Mcgee	FEA	(202) 358-1524	amcgee@mail.hq.nasa.gov
FE	Loretta Smith	CFA	(202) 358-2216	lsmith1@hq.nasa.gov
FM	Joyce Smith	FMA	(202) 358-1179	jsmith4@hq.nasa.gov
FP	Bill Ingerski	FP	(202) 358-1214	bingersk@mail.hq.nasa.gov
FT	Christine Hunter	FTA	(202) 358-2176	chunter@hq.nasa.gov
G, K, L	Ruth Krat	CFA	(202) 358-1706	rkrat@hq.nasa.gov
HC	Reginald Walker	HC	(202) 358-0443	rwalker@hq.nasa.gov
I	Shirley Perez	IMA	(202) 358-1619	sperez@hq.nasa.gov
J	Christina Gibson	JXA	(202) 358-1121	cgibson@hq.nasa.gov
J	Jay Rosenthal	JXA	(202) 358-1122	jrosenth@hq.nasa.gov
JE	Christopher Hart	JEA	(202) 358-0115	chart@hq.nasa.gov
M - Funds processing	Andrea Ledbetter (Jordan)	M-6	(202) 358-4772	ajordan@mail.hq.nasa.gov
M - Funds processing and PRs	Vickie Walton	MAA	(202) 358-1016	vwalton@hq.nasa.gov
M - General	Gary Gaukler	MAA	(202) 358-1013	ggaukler@hq.nasa.gov
M - PR processing	John Watts	MAA	(202) 358-0101	jwatts@hq.nasa.gov
NMO at JPL	Angel Castillo	SJ	(818) 354-1585	acastillo@nmo.jpl.nasa.gov
P	Peggy Fleming	CFA	(202) 358-1456	pcarroll@hq.nasa.gov
Procurement	Bradley Poston	210	(301) 286-3294	bposton@pop200.gsfc.nasa.gov
Procurement	Delia Robey	210	(301) 286-8109	drobey@pop200.gsfc.nasa.gov
Q	Dale Moore	QAA	(202) 358-0545	dmoore@hq.nasa.gov

Core Financial Contacts

HQ Change Agents, continued:

Codes/Areas Covering	Name	Code	Phone	Email
Q	Margaret Pavlik	QAA	(202) 358-1911	mpavlik@hq.nasa.gov
R	Greg Lindsay	RB	(202) 358-4832	glindsay@hq.nasa.gov
Receiving & Inspection	Pat Burns	239	(301) 286-6611	eburns@pop200.gsfc.nasa.gov
RFO	Sandra Brown	155	(301) 286-0785	sbrown@pop100.gsfc.nasa.gov
RFO	Denise Brown	157	(301) 286-6122	debrown@pop100.gsfc.nasa.gov
RFO	Melissa Mouer	159	(301) 286-6022	mdevoto@pop100.gsfc.nasa.gov
S	Jane Green	SRA	(202) 358-1019	jgreen@mail.hq.nasa.gov
Salaries, Benefits, CE, CP, CIP	Debra Randall	CFA	(202) 358-1173	drandall@hq.nasa.gov
SE	Rebecca Mulkey	SEA	(202) 358-0347	rmulkey@hq.nasa.gov
SS	Geraldine Paige	SSA	(202) 358-0890	gpaige@hq.nasa.gov
SZ	Sheila Gorham	SZ	(202) 358-0032	sgorham@hq.nasa.gov
Training	James Wilk	114	(301) 286-2021	jwilk@pop100.gsfc.nasa.gov
U	Marcella Lafley	UP	(202) 358-4460	mlafley@hq.nasa.gov
U	Ronald Ray	UP	(202) 358-0551	rray@hq.nasa.gov
W	Sharon Kent	WMA	(202) 358-4448	skent@hq.nasa.gov
W	Carolyn Newsome	WMA	(202) 358-2574	carolyn.newsome@hq.nasa.gov
Y	Brenda Hales	YBA	(202) 358-2117	bhales@hq.nasa.gov
Y	Janet Suthard	YBA	(202) 358-1168	jsuthard@hq.nasa.gov

For copies of other guides referenced in this guide, please contact your supervisor or Change Agent.