

Welcome to...

Cost Accrual Processing

Welcome and Introductions



Course Prerequisites



- ✓ Change Discussions
- ✓ RWD SAP 4.6C



Course Objectives



- At the end of this course, individuals should be able to use SAP to:
 - Analyze Straight-line and CCR accruals in Extensions
 - Transfer Straight-line and CCR accruals to SAP
 - Post Straight-line and CCR accruals in SAP
 - Record and Post Miscellaneous Transactions in SAP



Benefits of Cost Accrual Processing



- SAP, along with the S/L and CCR Extensions, provides an automated means to:
 - Analyze, transfer, and post Straight-line and CCR accruals
 - Record Miscellaneous accruals using the SAP Service Entry Sheet functionality
 - Reduces clerical burden



Course Schedule



<u>Agenda Item</u>	<u>Time (hr)</u>
1. Introduction	00:10
2. Background Knowledge	00:20
3. Topic 1: Alternate Accrual Methods	02:00
4. Topic 2: CCR Accrual Methods	01:20
5. End of Course Review/Feedback	00:10
Total Course Time	04:00 hrs



Course Structure



- Process Flows
 - Overview of key business processes and related SAP concepts
- Demonstrations
 - Trainer-led examples of key SAP transactions
- Exercises
 - Real-life business tasks using Core Financial business procedures
- Training Course Feedback
 - Assessment of course effectiveness using the on-line training course feedback form



Course Tool: On-Line Quick Reference



■ Purpose of the On-Line Quick Reference (OLQR) tool:

- Provide procedures, job aids, and Help content via the Intranet
- Assist during and after Instructor-Led Training (ILT) and Web-Based Training (WBT)



Prepare Your Workspace



- Take a few minutes to prepare your training workspace:
 - Review the reference materials; become familiar with the content
 - Logon to SAP R/3



Background Knowledge

Background Knowledge



■ Key definitions:

- **Straight-Line Costing Method:** Method by which Cost Accruals are determined for Purchase Orders and contracts that are service oriented and not designated as NF533 within SAP.
- **Contractor Cost Report (CCR):** The CCR may be a NF533 Report, or any other cost document that the contractor is contractually required to submit.
- **BW:** Business Warehouse is a reporting tool.
- **Reporting Category:** The level of reporting on the CCR (e.g., contract WBS, elements of cost, task order, labor hours, etc.).



Background Knowledge



■ Key definitions:

- **NASA's Financial Classification Structure (FCS):** The FCS represents the agency-defined accounting structure.
- **Cost Center:** Used to capture information by Performing Organization, or Cost Pool for allocation.
- **Work year equivalents WYE:** Production hours a contractor is available to work (does not include Holidays and Leave.)
- **WYE Average Cost:** If WYE or hours are not reported, the average cost of a contractor WYE is input in this field.



Topic 1

Alternate Accrual Methods

Topic 1: Overview



■ Alternate Accrual Methods

- Straight-line Costs and/or Miscellaneous Costs
- Process for recording contract and purchase order costs that are not processed through CCR



Topic 1: Objectives



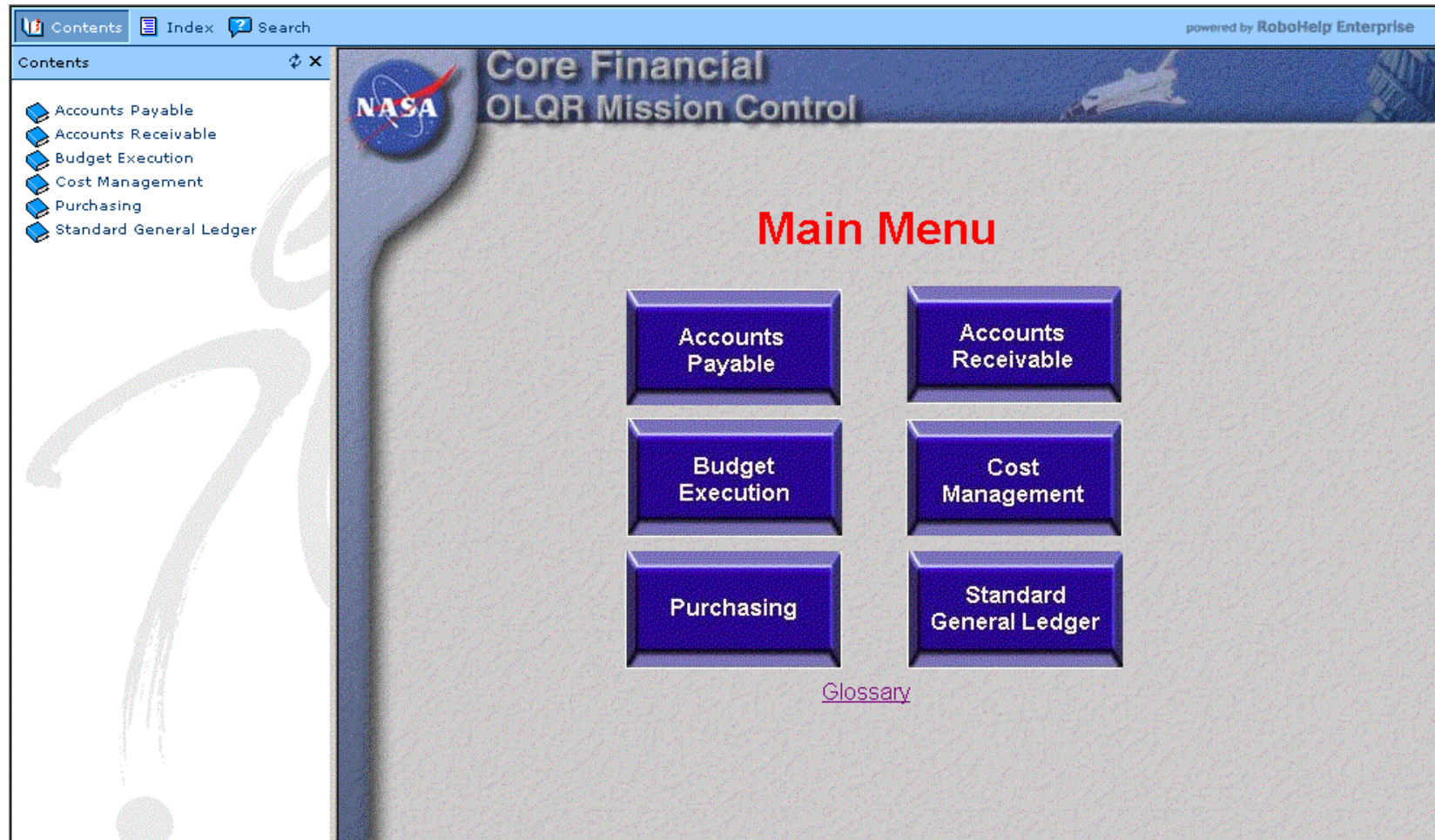
- Upon completion of Alternate Accrual Methods individuals should be able to accomplish the following:
 - Initiate Extraction of Purchase Orders
 - Process, adjust, and accept Straight-line Accruals
 - Reverse Straight-line Cost Transactions
 - Process, adjust, and accept Miscellaneous Costs
 - Review Cost Over Obligations Report in the Business Warehouse



Topic 1: Process Flow



Alternate Accrual Methods



Screenshot



Straight-line Reclass Report Screen

Reclass Straight-Line/Miscellaneous Purchase Orders

No Errors Found

NASA
ZER_STRAIGHTLINE_RECLASS
COSLAANA

Straight-Line Reclass Report

Date: 06/
Time: 16:
Page:

Straight-Line Ind.	Purchase Order Number	Doc. Type	From Date	To Date	Contract Value	Total Obligation
<input type="checkbox"/>	SL-1234567	YA	03/14/2002	11/20/2003	31,001.42	31,001.42
<input type="checkbox"/>	SL-3456789	YA	02/20/2002	11/20/2003	31,001.42	31,001.42

*** End of Report ***

- Contract Value
- Period of Performance
- Select Indicator for SL

Screenshot



Straight-line Accrual Amounts Report

Calculate Straight-Line Accrual Amounts

P0 Number	P0 Line Item	From Period	To Period	Number of Periods	Current Period	Contract Value	P0 Document Type	V
H01112D	10	04/30/2002	03/15/2003	12	3	144,000.00	YA	100
H01112D	10	04/30/2002	03/15/2003	12	3	456,000.00	YA	100
* H01112D	10					600,000.00		
H01112D	20	04/30/2002	03/15/2003	12	3	120,000.00	YA	100
H01112D	20	04/30/2002	03/15/2003	12	3	80,000.00	YA	100
* H01112D	20					200,000.00		
**H01112D						800,000.00		
IPT2SLGEN	10	02/20/2002	05/25/2002	4	5	360,000.00	YA	100
IPT2SLGEN	10	02/20/2002	05/25/2002	4	5	240,000.00	YA	100
* IPT2SLGEN	10					600,000.00		
IPT2SLGEN	20	02/20/2002	05/25/2002	4	5	240,000.00	YA	100
IPT2SLGEN	20	02/20/2002	05/25/2002	4	5	160,000.00	YA	100
* IPT2SLGEN	20					400,000.00		
IPT2SLGEN	30	02/20/2002	05/25/2002	4	5	18,000.00	YA	100
IPT2SLGEN	30	02/20/2002	05/25/2002	4	5	12,000.00	YA	100
* IPT2SLGEN	30					30,000.00		
**IPT2SLGEN						1,030,000.00		
NAS8-99997	10	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	10					700.00		
NAS8-99997	20	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	20					700.00		
NAS8-99997	30	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	30					700.00		
NAS8-99997	40	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	40					700.00		

■ Period of Performance ■ Contract Value



Screenshot



Maintain Straight-line Service Entry Sheets and Goods Receipts Screen

The screenshot shows the SAP interface for the 'Maintain Straight-Line Service Entry Sheets and Goods Receipts' screen. The title bar at the top includes 'Program Edit Goto System Help' and the SAP logo. Below the title bar is a menu bar with icons for various functions. The main area is titled 'Straight-Line Service Entry Selection Criteria'. It contains a 'Plant' field with the value 'MSFC'. Below this are three radio button options: 'Post Service Entry' (which is selected), 'Reverse Service Entry', and 'Accept Service Entry'. A blue callout box on the right side of the screen contains the following text:

- Post Indicator
- Post Service Entry – Generates the SES
- Accept Service Entry – Records the Cost in SAP

Screenshot



Cost Over Obligations/Downward Adjustment Report

GENRPT15 - Cost Over Obligations - Microsoft Internet Explorer provided by MSFC

Address: https://bwst01.ifm.nasa.gov/sap/bw/BE?SAP-LANGUAGE=E&PAGE=02&CMD=PROCESS_VARIABLES&REQUEST_NO=0&CMD=PROCESS_VARIABLES&SUBCMD=VAR_SUBMIT&VARID=

NASA BW Web Application

GENRPT15 - Cost Over Obligations

Navigation block:

BW: Document Line No	BW: Document Number	Cost center
Extension Indicator	Fund	Funds Center
G/L Account	Internal Order	Network
Network activity	PO LI ALI Number	Plant
Reporting Category	WBS element (ext.)	Key Figures

Variable Values

Fiscal Year/Period Mandatory	August 2002
Plant (Center)	Marshall Space Flight Center, Marshall Space Flight Center
Purchase Order(s)	Empty Demarcation

BW: Document Number	Reporting Category	WBS element (ext.)	Network	Network activity	G/L Account	Fund	Obligations	Funding Limit	Uncosted Fund Limit / Obs.	Cost Recorded	Downward A
CCRTST1	1	62-721-40-54	Not assigned	Not assigned/	6100.2550	SAT292001D	\$ 8,263,160.00	\$ 8,263,160.00	\$ 8,263,160.00	\$ 8,263,160.00	
NAS8-Z1112	Not assigned	6251-785-20-13	Not assigned	Not assigned/	6100.2550	SAT292001D	\$ 36,370.00	\$ 0.00	\$ 0.00	\$ 0.00	



Demonstrations and Exercises Introduction



Demonstrations and Exercises



-
- **Process Straight-line Accruals**
 - **Process Miscellaneous Cost Transactions into Service Entry Sheet**



Topic 1: Debrief



- Process for recording costs for POs and Contracts that are not processed through the CCR Extension
 - Straight-line POs and Contracts are processed by the extension
 - Miscellaneous POs and Contracts are costed manually using the Service Entry Sheet
- Costs over obligations and downward adjustments are maintained within the extension by PO/PLI/ALI

Topic 2

CCR Accrual Methods

Topic 2: Overview



■ CCR Accrual Methods

- Extension developed to provide a mechanism for processing NF 533 or other contractually reportable documents
- CCR Cost Accrual Worksheet provides an online interactive report to view and adjust cost transactions prior to posting
- Monthly Cost Over Obligations/Downward Adjustments Report provided in BW

Topic 2: Objectives

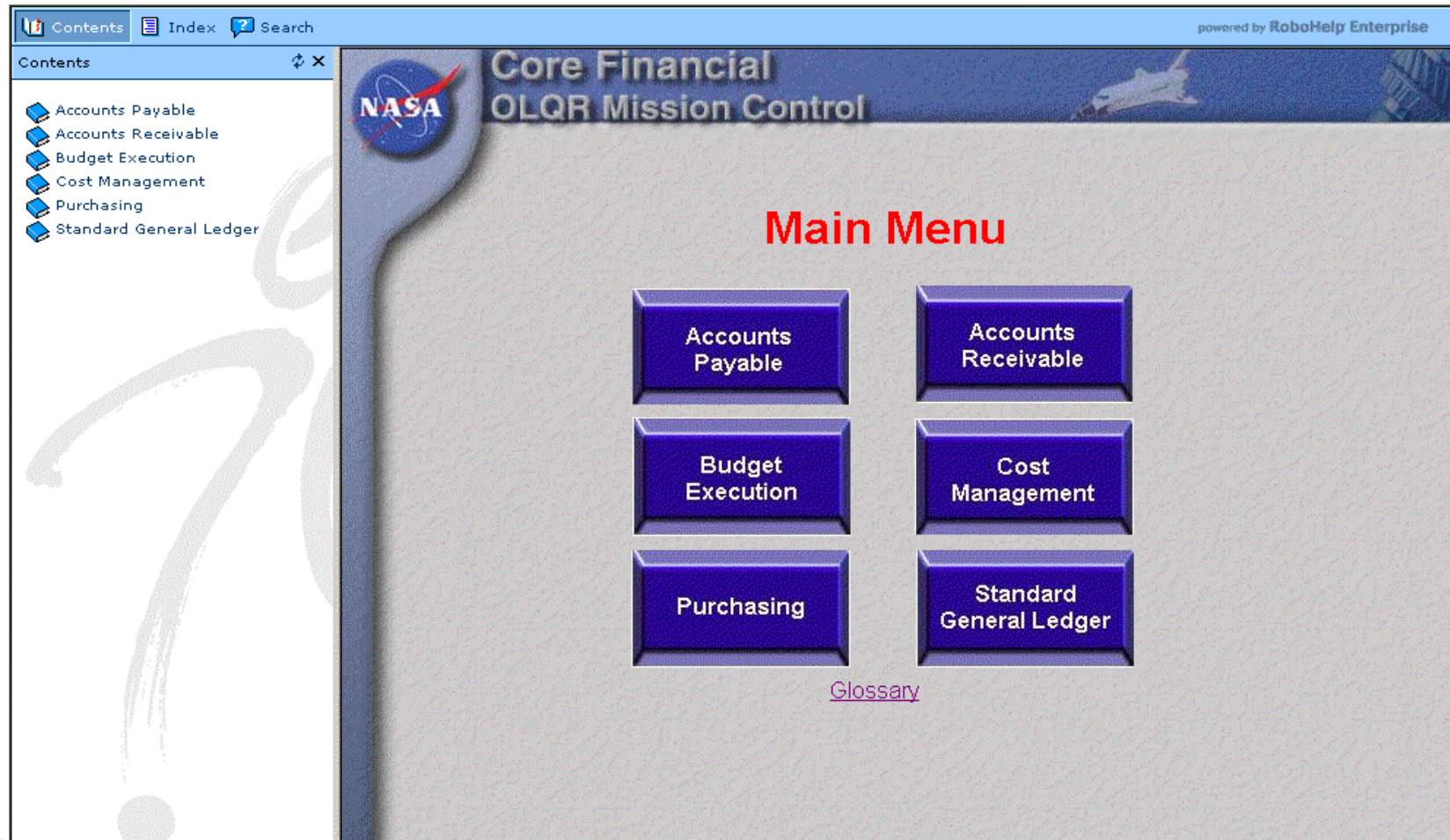


- Upon completion of CCR Accrual Methods, individuals should be able to accomplish the following:
 - Analyze Cost Transactions in the CCR Cost Accrual Worksheet
 - Transfer and Accept CCR Transactions not to exceed current obligation amount
 - Review Cost Over Obligations/Downward Adjustment Report

Topic 2: Process Flow



CCR Accrual Methods



Demonstrations and Exercises Introduction



Demonstrations and Exercises



- **Transfer and Accept CCR Transactions**



Topic 2: Debrief



■ CCR Accrual Methods

- CCR Administrator reviews and verified CCR Cost Accrual Worksheet and makes any necessary adjustments
- Costs not to exceed obligations are posted to Service Entry Sheet
- Monthly Cost Over Obligations/Downward Adjustments Report provided in BW
- Prior month adjustment and current month estimate are processed as one transaction



End of Course Review

Review Objectives & Expectations



- Individuals here should now be able to use SAP to successfully complete the following activities:
 - Initiate Extraction of Purchase Orders
 - Process, adjust, and accept Straight-line Accruals
 - Process, adjust, and accept Miscellaneous Costs
 - Analyze Cost Transactions in the CCR Cost Accrual Worksheet
 - Transfer and Accept CCR Transactions not to exceed current obligation amount
 - Review Cost Over Obligations/Downward Adjustment Report

Available Resources



- SAP Practice Training Instance
- OLQR
- Super-users within each department
- Job Aids



Extra Practice - SAP Training Instance



- Use data from course training guide to practice transactions

The training database provides a “safe” environment to develop and practice skills without affecting production.

Congratulations!

Training Course Feedback



- The on-line training course feedback will:
 - Assess the effectiveness of the instruction and training materials for the course
- To access the feedback form:
 - Launch your Web Browser
 - Enter the following URL address:
<http://www.zoomerang.com/recipient/survey-intro.zgi?ID=S92WBAWLSKWA&PIN=994RHHDW8RK7>
 - Complete and submit feedback by following the directions within the on-line form

