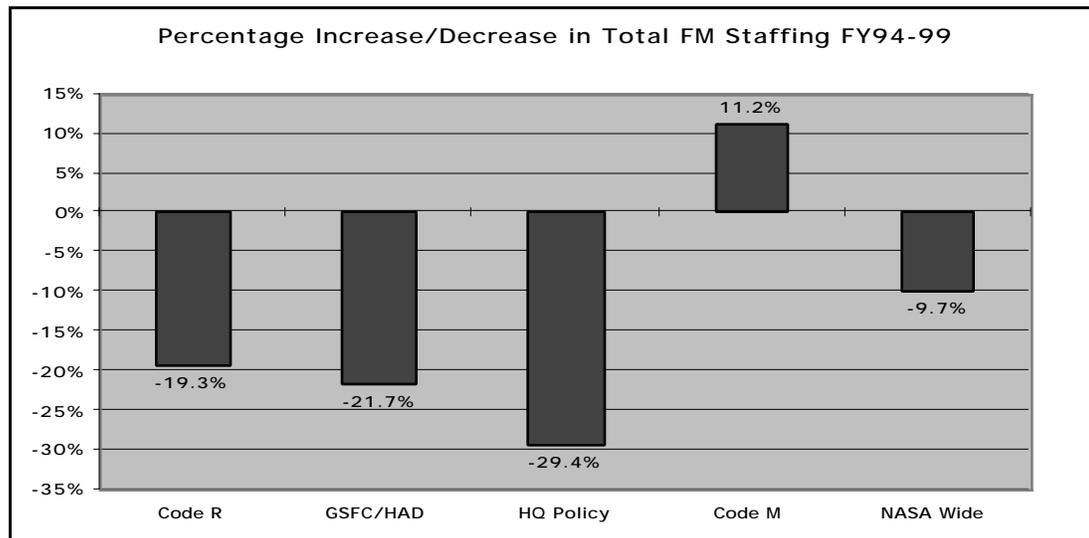
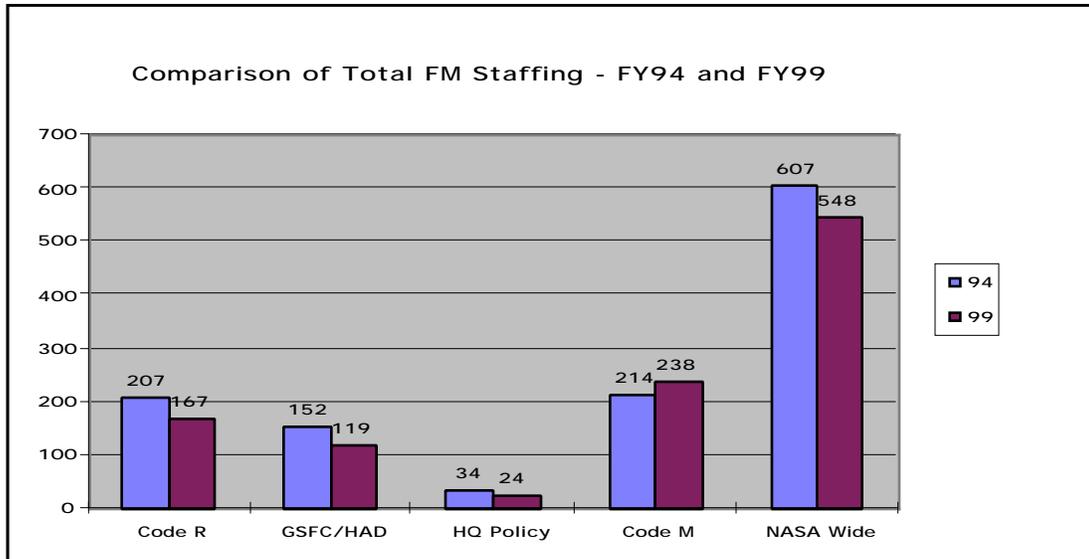


FY 99 Crosscutting Review Highlights

Staffing Comparisons FY 94 and FY 99

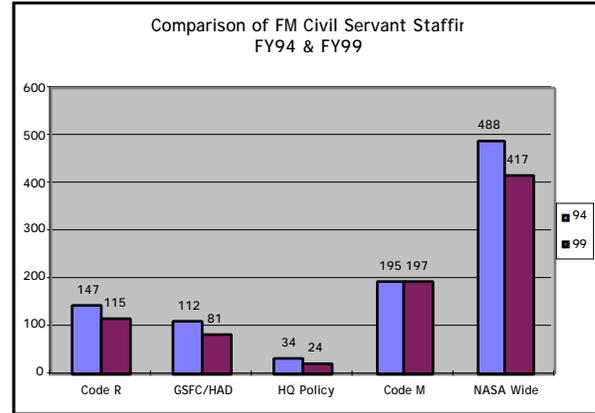
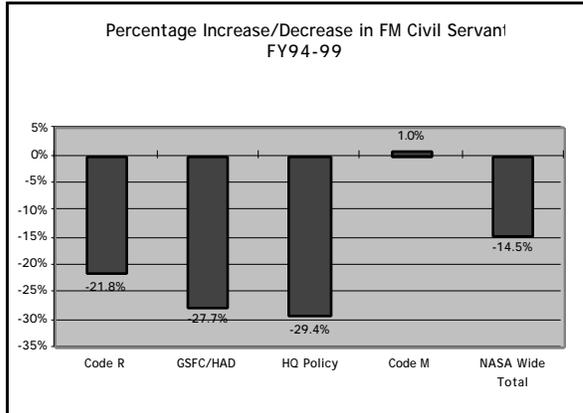
- NASA Financial Management (FM) combined civil servant and contractor workforce declined by 9.7 percent, from 607 in FY 94, to 548 in FY 99. The charts below show that these decreases took place at NASA Headquarters, Goddard Space Flight Center (GSFC), and the Code R Centers, Ames Research Center (ARC), Dryden Flight Research Center (DFRC), Glenn Research Center (GRC), and Langley Research Center (LaRC).



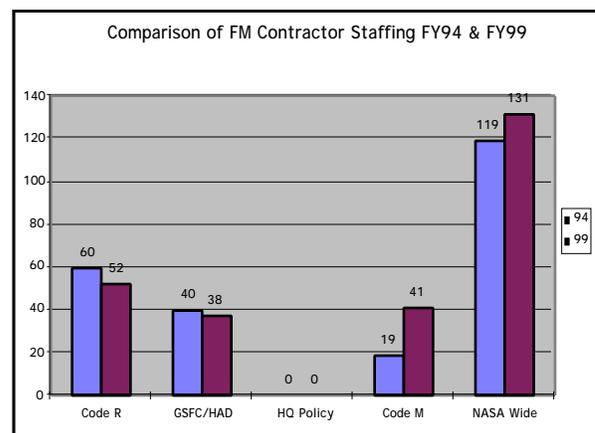
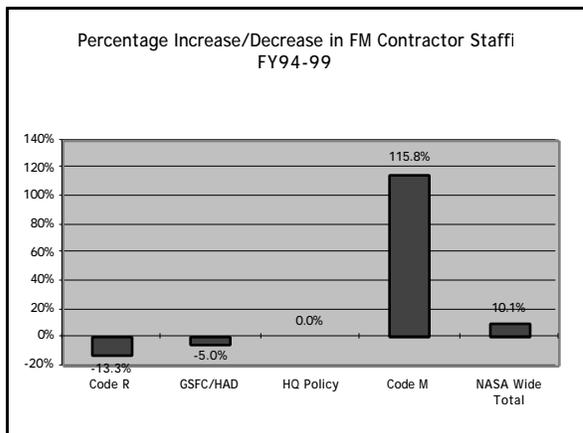
- Combined civil servant and contractor workforce increased by 11 percent, from FY 94 to FY 99 in the Code M Centers, Johnson Space Center (JSC), Kennedy Space Center (KSC), Marshall Space Flight Center (MSFC), and Stennis Space Center (SSC). However, during this time two Agency consolidations were

implemented at Code M Centers -- the Central Payroll Office (CPO) at MSFC, and the Central Travel Office (CTO) at JSC – resulting in staffing increases to meet the new requirements.

- NASA Financial Management civil servant workforce declined by 14.5 percent, from 488 in FY 94 to 417 in FY 99. Headquarters, GSFC, and Code R Centers led the way.



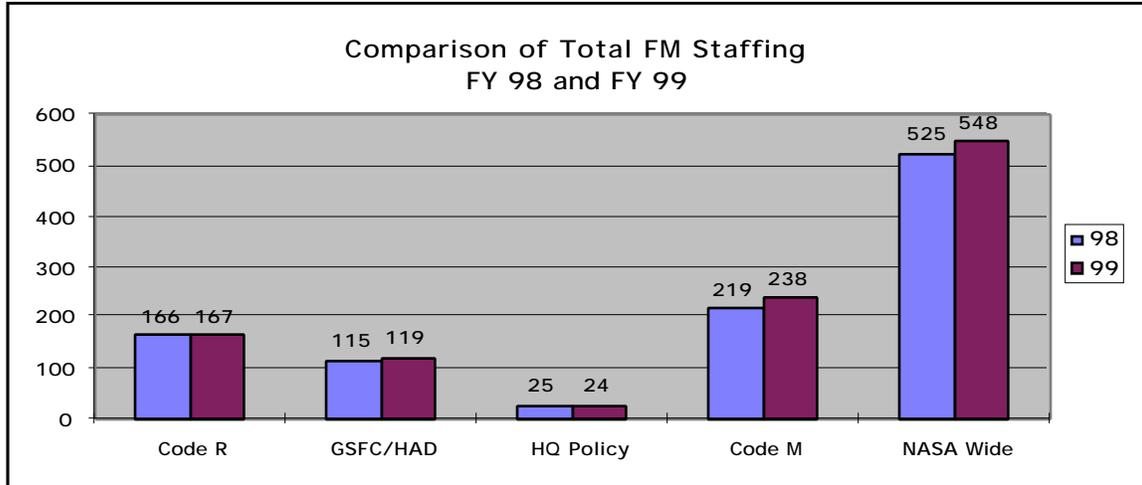
- NASA Financial Management contractor workforce increased by 10.1 percent, from 119 in FY 94 to 131 in FY 99. This increase took place in FY 99, after having achieved a reduction to 106 contractors in FY 98; 25 new contractors were added in FY 99. (See more on this on page 4.)



- Although NASA's Financial Management community has been able to reduce its civil servant FTEs by 15 percent, it has had to increase the contractor workforce in order to address the workload.
- In the Financial Support category (includes Financial Management personnel who are not Accountants or Accounting Technicians), workforce declined by 30 percent, from 33 in FY 94, to 23 in FY 99.

Staffing Comparisons FY 98 - FY 99

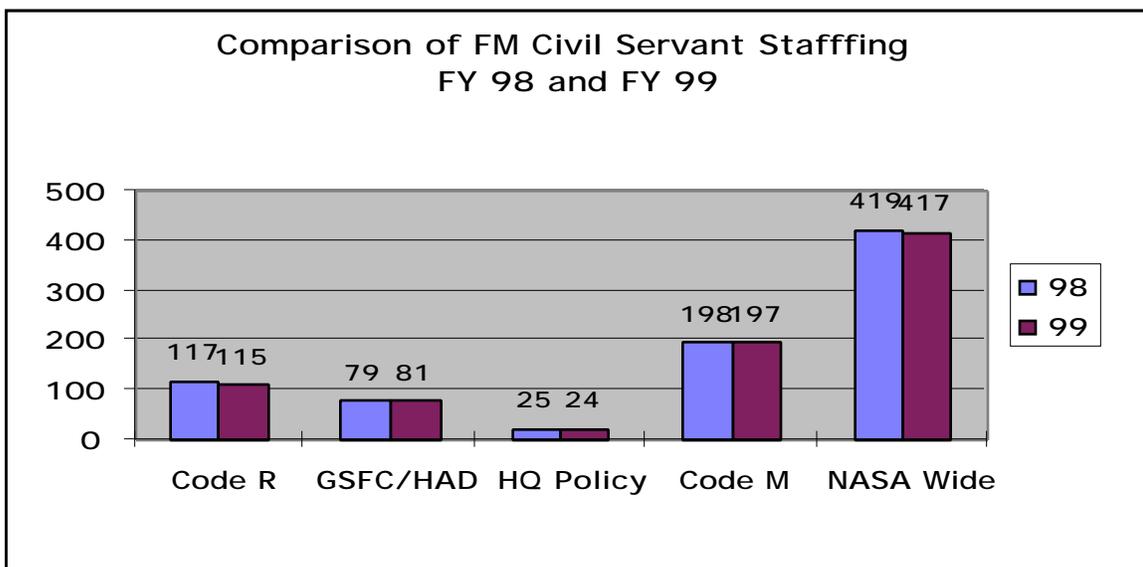
- NASA Financial Management combined civil servant and contractor staffing increased 4.4 percent from 525 in FY 98, to 548 in FY 99. (The increase from FY 97 to FY 98 was only 1.7 percent.)



- At the Code R Centers, ARC, DFRC, GRC, and LaRC, Financial Management combined civil servant and contractor workforce increased by 0.6 percent from FY 98 to FY 99.
 - ARC lost three civil servant FTEs in FY 99, one through relocation out of state, and two through transfers to research directorates. A temporary hiring freeze delayed the filling of these positions; two vacancies are expected to be filled in February 2000.
 - LaRC and GRC were able to hold their numbers constant in FY 99.
 - DFRC increased by one civil servant.
- At the Code M Centers, JSC, KSC, MSFC, and SSC, Financial Management combined civil servant and contractor staffing increased 8.7 percent from FY 98 to FY 99.
 - SSC increased civil servant personnel by three to support the transition and implementation of IFMP; one is a term appointment which will expire in 2003. They were able to hire permanently two accounting technicians who were previously term appointments, but lost two experienced accounting technicians to the Business Management Office at SSC.
 - SSC has two vacancies -- system accountant and accountant. Out of approximately 20 applicants for the systems accountant vacancy, only

five were minimally qualified. SSC was able to convert their co-op to fill the accountant vacancy; they hope to be able to maintain their co-op slot.

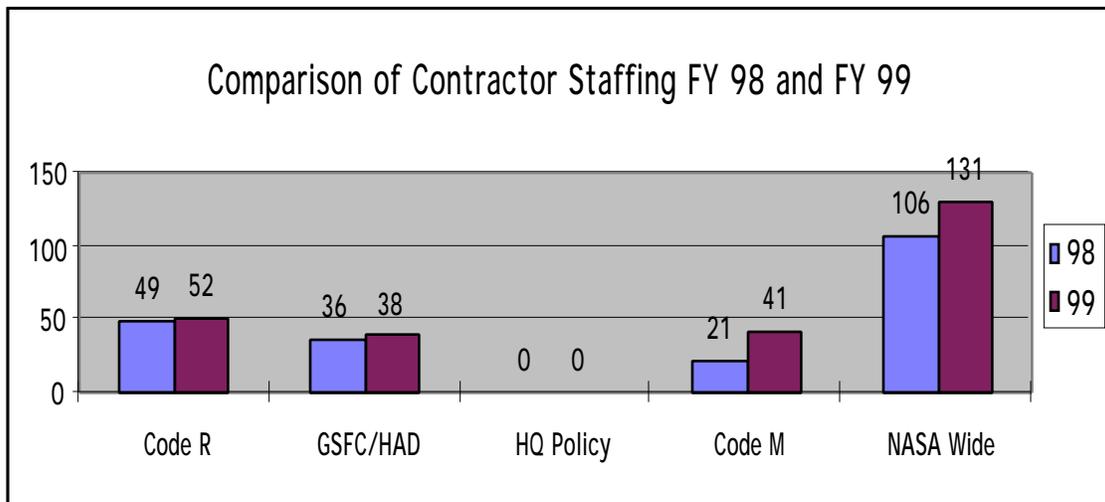
- JSC merged their business management personnel into the Office of the CFO. As a result of the reorganization, the Financial Management Division gained one person in the Systems Office to support IFMP, two people to support the NASA Central Travel Office (CTO), and one to offset a civil servant loss in the Voucher Examination and Payment area.
- JSC did not report any vacancies, but stated that they continue to lose staff -- most recently, the International lead in the NASA CTO was selected for a NASA Headquarters position. Unfortunately, the only way to fill the position is to steal from another function in the CFO organization. They have appealed to Code M for help.
- KSC civil servants declined by four (8 percent)
- In the combination of Headquarters Accounting Division (HAD) and Goddard Space Flight Center (GSFC), civil servant and contractor workforce increased 3.5 percent from FY 98 to FY 99.
 - HAD was able to hire four new accountants to bring them back up to ceiling. GSFC is utilizing the co-op program as a source for future hiring needs. In addition, both organizations plan to continue hiring from the outside when vacancies arise.
 - The Headquarters Policy group, Code BF, decreased 4.0 percent from FY 98 to FY 99 with the loss of one civil servant transferring to LaRC. However, they expect a replacement in FY 00.



- As mentioned on page 2, the number of contractors increased by 25 from FY 98 to FY 99.

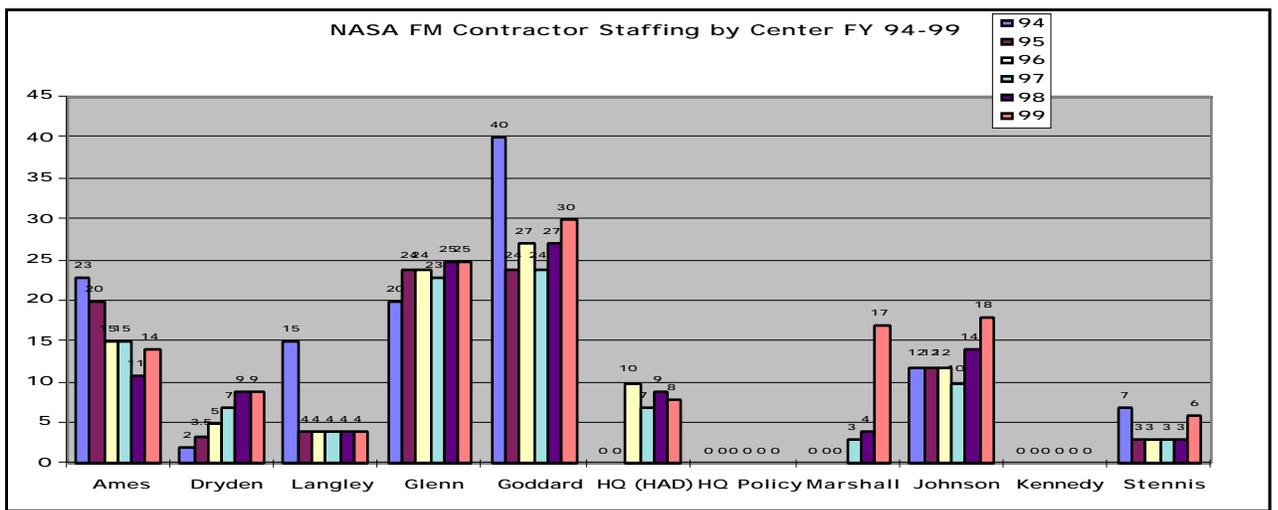
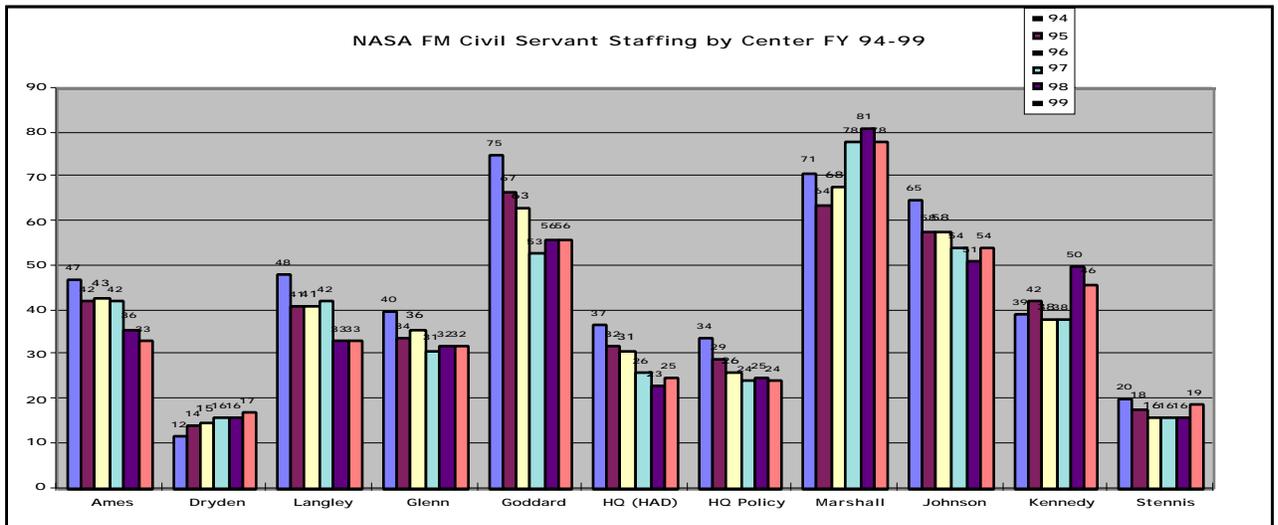
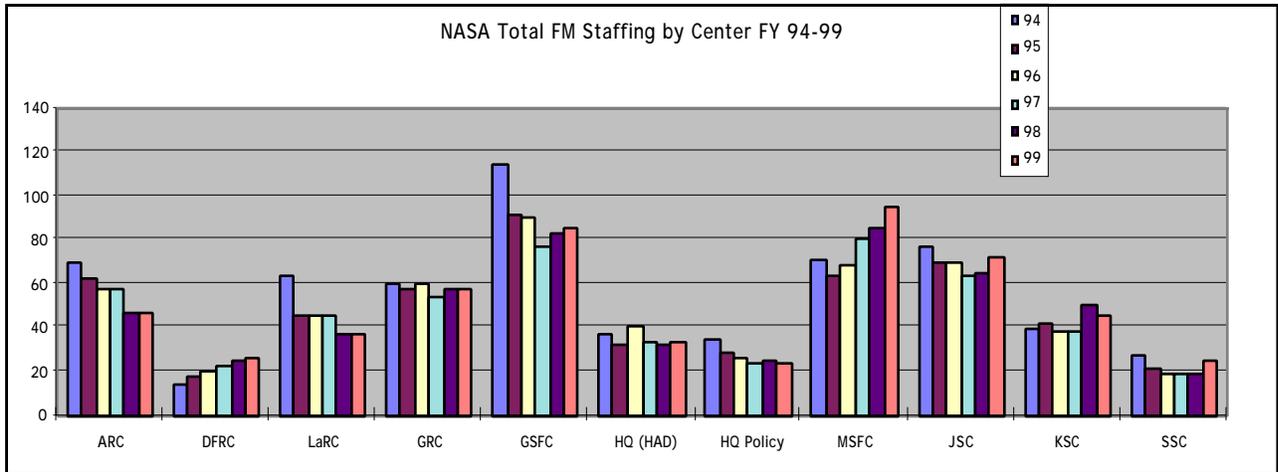
20 contractors were added Code M Centers:

- Thirteen at MSFC in their Accounting Operations, Voucher Examination & Payment, and Payroll areas. These are “IFMP backfill” for the thirteen civil servant FTEs they have dedicated to IFMP support.
- Four at JSC due to the heavy workload in Payments (credit card payments and increased amount and complexity of foreign payments) and travel (NASA CTO for International and PCS travel).
- Three at SSC to assist with the transition and implementation of IFMP, performing non inherently governmental functions.
- For the Code R Centers, three contractors were added at ARC to backfill non inherently civil service duties for IFMP support as a result of the data cleanup effort.
- In the combination of GSFC and HAD, GSFC added three contractors - two in Pay, Leave and one in Accounting Operations. The additional contractors are IFMP backfill for the nine civil servants dedicated to IFMP data cleanup activities. HAD lost one contractor.



Page 6 contains three graphs detailing the civil servant, contractor and total staffing by center for FY 94 through FY 99.

Page 6a contains addition detail on each center’s staffing numbers.



- Agencywide, the total number of overtime hours worked decreased by three percent in FY 99 with ARC, GRC, GSFC, HAD, LaRC, and MSFC all experiencing decreases. However, SSC, JSC, and KSC experienced increases of 227 percent, 103 percent, and 83 percent respectively.

<u>FY 1994</u>	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>
10,191 hrs.	14,516 hrs.	17,624 hrs.	19,290 hrs.	19,975 hrs.	15,708 hrs.

- At SSC, approximately 95 percent of the Overtime hours for FY 99 were IFMP related.
- JSC reported increased overtime in Accounting Operations because their accountants were stretched thin between existing workload, NASA implementation of increased Federal Accounting Standards Advisory Board (FASAB) requirements, the poor accountability of the new NationsBank cards, financial statements and the annual report, and IFMP testing.
- KSC overtime hours increased substantially in the General Administration and Policy area due to IFMP testing at MSFC.
- GSFC and HAD overtime was reduced as a result of increased cross training and increased use of comp time.
- ARC civil servants worked an average of 62 hours of overtime per employee. The primary purpose for the overtime was balancing workload between IFMP support, commercial and bankcard payments, financial reporting, and cost accounting.
- Agencywide, civil service student hours decreased by 22 percent (13,112 to 10,268) from FY98 to FY 99, but contractor student hours increased by 78 percent (4,910 to 8,771). GRC, JSC, and MSFC provided the increases in contractor student hours.

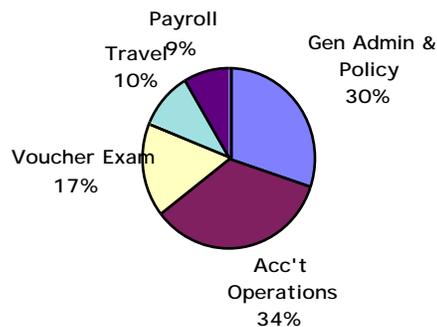
- Of the five financial management activities or functions reviewed (General Administration and Policy, Accounting Operations, Voucher Examination and Payment, Travel, and Pay/Leave) only Voucher Examination and Payment shows a staffing increase -- from 104 to 113 from FY 94 to FY 99. All other functions have decreased their staffing numbers.

Civil Servant and Contractor Combined Staffing by Function

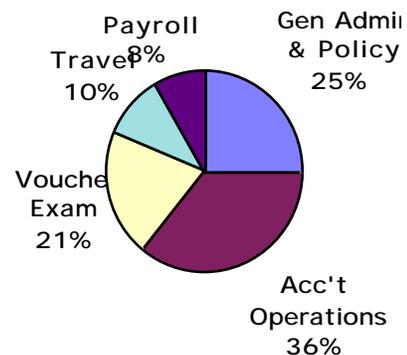
	<u>FY 94</u>	<u>FY 95</u>	<u>FY 96</u>	<u>FY 97</u>	<u>FY 98</u>	<u>FY 99</u>
Gen Admin & Policy	184	140	131	132	129	139
Acc't Operations	208	196	198	184	200	194.5
Voucher Exam	104	102	106	101	97	113
Travel	58	51	54	56	56	56.5
Payroll	53	43	46	43	43	45
Total	607	532	535	516	525	548

- In FY 94, General Administration and Policy accounted for 30 percent of the total financial management staff, but its percentage was reduced to 25 by FY 99.
- The Voucher Examination and Payment function increased its percentage of the total financial management staffing by four percent, and Accounting Operations increased by two percent from FY 94 to FY 99.

Total FM Staff by Function for FY 94



Total FM Staff by Function for FY 99



General Administration & Policy - Staffing Snapshot FY 98-99

Civil Servants up 6
Contractors up 3
Financial support up 1
Overtime up
Lost credit hours & comp hours up
Student hours up

Accounting Operations – Staffing Snapshot FY 98-99

Civil Servants down 8.5
Contractors up 6
Financial Support down 3
Student CS hours down; contractor hours up
Overtime down
Lost credit hours down, lost comp hours almost doubled

Accounting Operations - Activities

- Agencywide, Commitment values increased by 11 percent and Obligation values increased by 10 percent. These increases were led by HAD, JSC, KSC, and MSFC.
 - KSC attributed their increases to the transfer of the Expendable Launch Vehicles (ELV) Program from GRC to KSC and the combining of NASA and Air Force support services contracts into one NASA contract (Joint Base Operations Support Contract).
 - GRC attributed their decrease in Commitment and Obligation values to the transfer of the ELV from their center.
 - JSC attributed their increases in Commitment and Obligation values to large consolidated contracts inherently bringing in higher dollar values.
- Agencywide, Reimbursable numbers and values and Reimbursable bill numbers decreased in FY 99, while Reimbursable bill values increased substantially (\$736,592 to \$903,069).
 - At SSC, the number and value of Reimbursable documents increased due to additional commercial work at SSC. In addition, Department of Defense (DOD) increased the number of Reimbursable documents processed by the Center. The increase in Reimbursable documents also increases the number of bills.

- At JSC, Reimbursable value tripled due to Space Operations Management Office (SOMO) related work.
- At KSC, Reimbursable value increased substantially due to the transfer of the Expendable Launch Vehicles Program to KSC and the combining of NASA and Air Force support services contacts into one NASA contract (Joint Base Operations Support Contract).
- Glenn reported that the decrease in the number and value of Reimbursable Agreements and Bills was due to the transfer of a large value NOAA agreement to KSC for the Expendable Launch Vehicle contracts and a major effort during FY 99 to clean up the data base, closing out agreements.
- At HAD, the number of Reimbursable bills dropped in FY 99 due to problems associated with JPL 's implementation of their new business solution. HAD will be taking over the JPL reimbursable billing process in FY 00, and has hired two new Treasury personnel to process this activity.

Voucher Examination and Payment – Staffing Snapshot FY 98-99

Civil Servants up 8
Contractors up 9
Financial Support down 1
Student contractor hours up
Overtime down
Lost credit hours and comp hours down

Voucher Examination & Payment Activities

- Agencywide, Invoice Numbers, Payment Numbers, and Payment Values decreased, as they had in FY 98. Decreases occurred at GRC, GSFC, JSC, LaRC, and MSFC. At GRC, a decrease in the value of commercial payments was due to the change in the type of programs and contracts managed at the center.

- Agencywide, the number of Bankcard holders increased 13.7 percent (from 2,752 to 3,128) from FY 98 to 99. Increases occurred at ARC, DFRC, LaRC, GRC, GSFC, JSC, MSFC, and SSC.
 - At JSC, The number of bankcards in use almost doubled (126 to 218), as did the number of transactions. The bankcard transactions' value more than doubled. In spite of increased FMD contractor staff, there are major frustrations with the bankcard process. JSC has 500-600 purchases each month that average about \$500. They are working with Procurement to establish better “handling rules,” which should ease some of the frustration and overtime requirements in Accounting Operations, and improve the quality and timeliness of FMD receipt of the bankcard statements.

 - At SSC, the number of invoices for Bankcards decreased due to lack of billing from the credit card provider

 - Agencywide, the dollar value of Bankcard purchases decreased by five percent.

	<u>FY 97</u>	<u>FY 98</u>	<u>FY 99</u>
No. Bankcard Holders	2,553	2,752	3,128
No. of Transactions	89,855	89,097	88,735
Value (\$ in K)	\$54,477	\$58,572	\$55,423

ARC, GRC and JSC agreed that the bankcard statements have a significant impact on the resources and workload reported. Only ONE bankcard statement is recorded and paid for each month but each statement has an attachment that records transactions made by each cardholder. Each of these attachments must be reconciled not only to the statement but to the individual accounts and funding documents at the Center. At one time each of these purchases may have resulted in an invoice and each one would have been counted. The relationship today could be one statement to 500+ cardholders.

Travel - Staffing Snapshot FY 98-99

Civil Servants down 1.5
Contractors up 3
Financial Support down 1
Student contractor hours up
Overtime up

Travel Activities

- Agencywide, the number and value of Domestic vouchers increased by 12 percent and 17 percent respectively.
- For International travel, voucher numbers increased by 18 percent, while voucher value decreased by 23 percent.
- Permanent Change of Station (PCS) travel, saw a 34 percent increase in voucher numbers, but a 50 percent decrease in voucher value.
- Statistical sampling of domestic travel vouchers was in effect at SSC during all of Fiscal Year 1999. This process allowed the employees to perform other functions within the FMD. In addition, contractor support personnel are auditing vouchers (based on final review by a certifying official) for all employees except direct reports to the Center Director. Based on these procedures, the number of days to process a travel voucher was reduced by three workdays (eight days vs five days). For the month of September 1999, the turnaround time was reduced to three workdays.
- At ARC, The decrease in the Travel Office from three to one and a half is a result of the loss of one travel civil servant and the second civil servant being selected for an upward mobility analytical position in the Division. Currently there are three part time students processing travel vouchers and two contractors assembling payments and tracking authorizations.

Pay/Leave – Staffing Snapshot FY 98-99

Civil Servants down 1
Contractors up 4
Financial Support down 1
CS student hours down
Overtime hours down

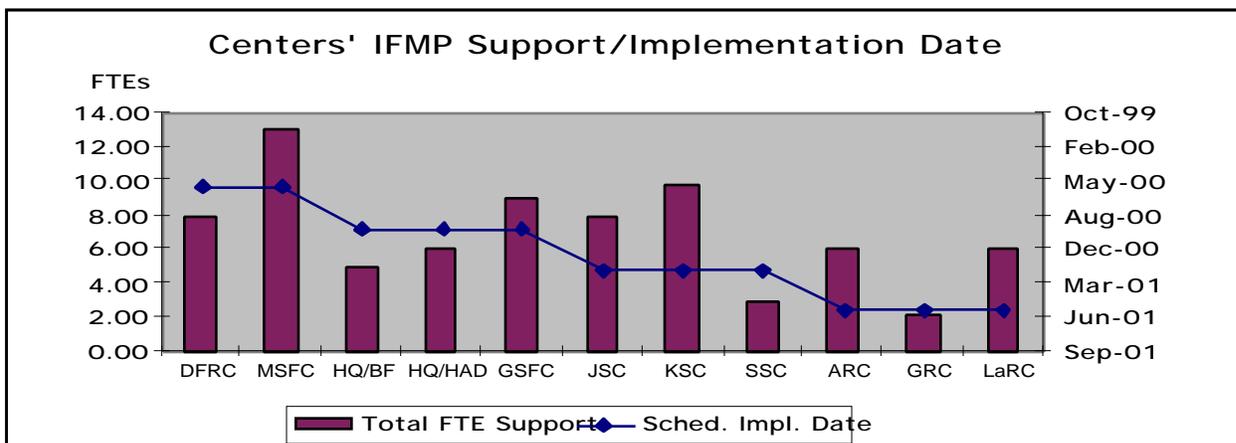
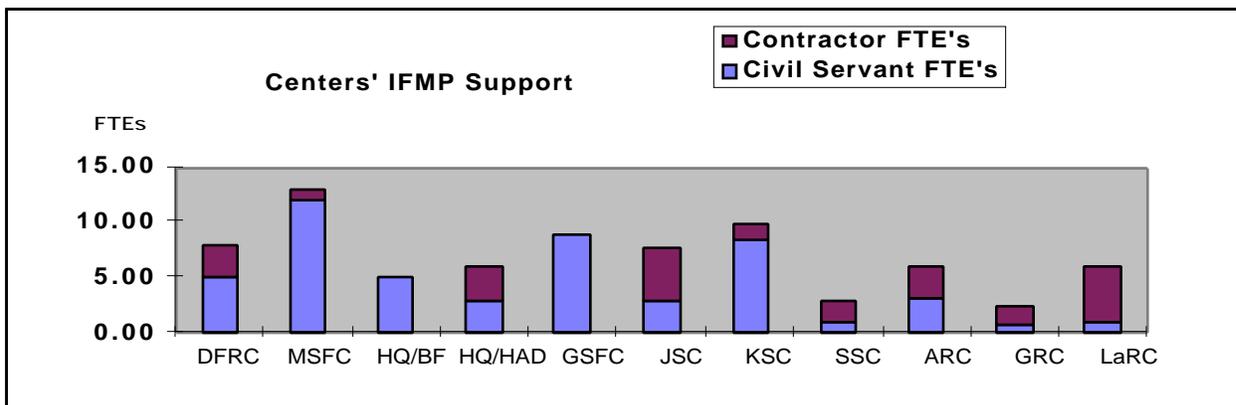
Payroll Activities

- The average number of employees processed per Payroll Clerk remains the same Agencywide (867) as last year, but the numbers vary widely from a low of 273 to a high of 1321.
- ARC continues to have one full time payroll coordinator supported by a part time student. The number of employees per clerk include the part time student processing a block.

Integrated Financial Management Project (IFMP) Support

NASA centers are exploring ways to meet their workforce needs to prepare for and implement IFMP and Full Cost and at the same time meet their day-to-day operational and reporting requirements. The charts below give a picture of the support each center is providing to the IFMP effort

<u>Center</u>	<u>Civil Servant FTEs</u>	<u>Contractor FTEs</u>	<u>Total FTE Support</u>	<u>Implementation Date</u>
ARC	3.07	3.00	6.07	Jun-01
DFRC	5.00	3.00	8.00	Jun-00
GRC	0.93	1.29	2.22	Jun-01
GSFC	9.00	0.00	9.00	Oct-00
HQ/Policy	5.00	0.00	5.00	Oct-00
HQ/HAD	3.00	3.00	6.00	Oct-00
JSC	3.00	4.80	7.80	Feb-01
KSC	8.30	1.50	9.80	Feb-01
LaRC	1.00	5.00	6.00	Jun-01
MSFC	12.00	1.00	13.00	Jun-00
SSC	1.00	2.00	3.00	Feb-01
Total FTEs	51.30	24.59	75.89	



Work associated with the data conversion, training, and implementation of the Integrated Financial Management Project (IFMP) is continuing to increase and is of concern to the centers. Additional civil servant (including Treasury employees) and contractor personnel have been hired to support the transition and implementation of IFMP and as backfill for personnel supporting IFMP. Centers with increased overtime hours as well as those with lost credit hours and lost comp time attribute them to IFMP support.

Additional Center Highlights

- FY 00 will see the first Regional Finance Office for NASA Headquarters as Accounting Office (HAD) and GSFC are working to consolidate the GSFC FMD and HAD into a single organization. They hope to implement this new organization in early calendar year 2000.
- Because of delays with IFM, HAD and GSFC have moved forward to implement software that was needed to streamline or improve their processes. Examples of this are the Cash Management System and the Reimbursable Billing System used for JPL and HQ bills.
- At SSC, a systems accountant was hired for the Office of the CFO. The employee reviewed all the processes within FMD and made recommendations on streamlining. In addition, the employee wrote ad-hoc reports from the accounting system to meet time critical deadlines.