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NASA Policy Directive

NPD 9010.2A
Effective Date: May 06, 2013
Expiration Date: May 06, 2018

COMPLIANCE IS MANDATORY

[Printable Format \(PDF\)](#)

Request Notification of Change (NASA Only)

Subject: Financial Management

Responsible Office: Office of the Chief Financial Officer

1. POLICY

It is the National Aeronautics and Space Administration's (NASA) policy to comply with the Chief Financial Officers Act of 1990, which states that the Agency Chief Financial Officer (CFO) directs, manages, and provides policy guidance and oversight of Agency financial management personnel, activities, and operations.

2. APPLICABILITY

a. This NASA Policy Directive (NPD) is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory, a Federally Funded Research and Development Center, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

b. In this NPD, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.

3. AUTHORITY

- a. The Chief Financial Officers Act of 1990, Public Law 101-576.
- b. The National Aeronautics and Space Act, Public Law 111-314 as codified in 51 U.S.C. § 20113(a), et seq.

4. ACCPLICABLE DOCUMENTS AND FORMS

The National Aeronautics and Space Act, as amended, 51 U.S.C. § 20113 (a), et seq.

5. RESPONSIBILITY

a. The Agency CFO shall direct, manage, and provide policy guidance and oversight of Agency financial management personnel, activities, and operations and ensure that promulgated or proposed Agency financial management policy complies with all applicable Federal laws and regulations and that new or revised financial policy is reviewed by all appropriate Agency personnel prior to promulgation in accordance with NPD 1000.3. This includes affected Mission Directorates and Mission Support Offices if the financial subject impacts work performed by offices external to the CFO community.

b. The Agency Deputy CFO (Finance) shall provide policy and procedural requirements relating to oversight of

financial management personnel and day-to-day financial management activities and operations and ensure that the policy is reviewed and revised appropriately for continued accuracy and legal sufficiency.

c. The Agency Deputy CFO (Budget, Strategy, and Performance) shall ensure that NASA budgets are consistent with Administration policies and guidance, Agency strategic plans, and Congressional Authorizations and Appropriations and will ensure that policy relating to oversight of budget and performance activities is reviewed and revised appropriately for continued accuracy and legal/regulatory sufficiency.

d. NASA managers at all levels shall ensure that the financial operations of their organizations are in full compliance with the official Agency financial management policy and procedural requirements.

6. DELEGATION OF AUTHORITY

The Agency CFO and Agency Deputy CFOs may delegate the responsibilities listed in paragraphs 5.a. and 5.b. to a division director within the Office of the CFO.

7. MEASUREMENT/VERIFICATION

Compliance will be measured through existing communications and reporting channels.

8. CANCELLATION

NPD 9010.2, Financial Management, dated October 23, 2008.

/s/Charles F. Bolden
Acting Administrator

ATTACHMENT A: (TEXT)

None.

(URL for Graphic)

None.

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