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NASA Procedural Requirements

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2008Expiration Date: September
30, 2013**COMPLIANCE IS MANDATORY**

Special Accounts

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for Special Accounts.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. National Aeronautics and Space Act of 1958, as amended (42 U.S.C. § 2473(c)(4), Section 203 (c)(4))
- b. Treasury Financial Management Bulletin No. 2007-07, Suspense "F" Account Discontinuance and Waiver Policy
- c. Treasury Financial Management Service, Federal Trust Fund Accounting Guide
- d. Treasury Financial Manual, Part 2-Chapter 1500, "Description of Accounts Relating to Financial Operations"
- e. Treasury Financial Manual, Supplement - Federal Accounts Symbols and Titles Book (FAST)
- f. NASA Policy Directive (NPD) 1210.1F, "Acceptance and Use of Monetary Gifts and Donations by NASA"
- g. NPR 1210.1, "Procedures For Use of Monetary Gifts and Donations By NASA"
- h. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4 Applicable Documents

None

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

None.

/S/
Terry Bowie
NASA Deputy Chief Financial Officer

Chapter 1. Special Accounts

1.1 Overview

1.1.1 Appropriations made available to the National Aeronautics and Space Administration (NASA) are referred to as general fund expenditure accounts. This chapter includes descriptions of the other (non-appropriated) types of funds, their normal uses, and the associated accounting requirements.

1.2 Agency Requirements

1.2.1 General Fund Receipt Accounts. General fund receipt accounts are established to account for receipts that have not been earmarked by law for a specific purpose. For internal control purposes, none of the receipts credited to these accounts are available for obligation and expenditure. Therefore, general fund receipt account collections do not affect budgetary resources. Unless there is specific statutory authority that authorizes a reimbursement to an appropriation account or fund, including special funds, all collections shall be credited to the appropriate general fund receipt account.

1.2.2 Clearing Accounts. These accounts are established for the temporary holding of unidentifiable general, special or trust collections, or unidentified disbursements pending posting to the applicable account. Unidentified disbursements or collections not meeting these criteria shall be recorded in the deposit fund accounts discussed below.

1.2.2.1 Clearing accounts can be used only when there is a reasonable basis or evidence that the collections or disbursements belong to the U.S. Government and therefore properly affect the budgetary resources of the Agency. Collections recorded in clearing accounts are not available for obligation or expenditure while in the account. NASA shall make every effort to maintain a minimum balance in the Budget Clearing Account by expeditiously transferring all monies initially classified in this account to the proper account.

1.2.2.2 The U. S. Department of the Treasury (Treasury) has discontinued the use of the Budget Clearing (3875) and Undistributed Intragovernmental Payments (3885) suspense accounts per Treasury Financial Management Bulletin Number 2007-07. Treasury also provides information on the waiver of this Bulletin and the continued use of the accounts. NASA requested and received a waiver of the requirement. NASA is allowed to continue the use of the suspense accounts.

1.2.3 Deposit Fund Accounts. Deposit funds are liabilities of the Federal Government. The deposit funds are recorded as liabilities since these assets do not belong to the Federal Government. The accounts are not included in the budget totals because the amounts are not available for government purposes. Deposit funds are not available for incurring any Federal Government obligations or for payment of any Federal Government accounts payables. Each agency should review its deposit fund accounts periodically, but at least quarterly, and take whatever corrective action may be indicated.

1.2.4 Revolving Funds. NASA operates a Working Capital Fund (WCF), which has a revolving fund financial management structure. A separate corpus was not appropriated for the WCF. All income is derived from its operations. Although spending authority from offsetting collections is derived from reimbursable authority rather than direct appropriations, the distribution process and system of funds control are the same as that identified for regular appropriations. Guidance for the use and management of the NASA Working Capital Funds is provided in, NASA Procedural Requirements, 9095.1, Working Capital Fund General Policies and Requirements.

1.2.5 Trust Funds. Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law. Trust funds are subject to the fund control provisions described in NASA Procedural Requirements, 9470.1, Budget Execution.

1.2.5.1 Trust Fund Receipt Accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection, these receipts are available for transfer to a trust fund expenditure account or are not available for transfer depending upon the terms of the trust agreement or statutory authority.

1.2.5.2 Trust Fund Expenditure Accounts are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account to be obligated and expended in carrying out the specific purposes or programs in accordance with the terms of the trust agreement or statute. Funds transferred or appropriated to a trust fund expenditure account are normally available for obligation and expenditure within the limits imposed by the trust agreement or authorizing statute.

1.2.5.3 Trust Revolving Funds are single accounts authorized to be credited with receipts and incur obligations and expenditures in support of a continuing cycle of business-type operations in accordance with the provisions of the trust agreement or statute. Trust revolving fund receipts are available for obligation and expenditure without further action by Congress.

1.3 Roles And Responsibilities

1.3.1 NASA Agency, Office of the Chief Financial Officer will use, manage, and monitor the use of funds for compliance with the policy presented.

1.3.2 NASA Center, Office of the Chief Financial Officer and the NASA Shared Services Center will use funds in accordance with the policy presented.

Appendix A. Special Funds used in the Operations of NASA

Table A-1, Clearing Accounts

Symbol	Title
80F3845	Proceeds of Sales, Personal Property
80F3875	Budget Clearing Account (Suspense)
80F3880	Unavailable Check Cancellations and Overpayments (Suspense)
80F3885	Undistributed Intergovernmental Payments

Table A-2, Deposit Fund Accounts

Symbol	Title
80X6050	Employees' Payroll Allotment Account United States Savings Bonds
80X6275	Withheld State and Local Income Taxes
80X6276	Other Federal Payroll Withholding, Allotments
80X6500	Advances Without Orders from Non-Federal Sources
80X6501	Small Escrow Amounts

Table A-3, Trust Fund Accounts

Symbol	Title
80X8550	Endeavor Teacher Fellowship Trust Fund (Public Law 102-195, Sec. 20, Dec. 9, 1991, 105 Stat. 1615.)
80X8977	National Space Grant Program, National Aeronautics and Space Administration Program (Public Law 100-147, October 30, 1987, 101 Stat. 869-875)

80X8978	Science, Space and Technology Education Trust Fund, National Aeronautics and Space Administration Program. (Public Law 100-404, title II, Aug. 19, 1988, 102 Stat. 1028)
80X8980	Gifts and Donations, National Aeronautics and Space Administration (42 U.S.C. § 2473(c)(4), Section 203 (c)(4))

Table A-4, Revolving Fund Account

Symbol	Title
80X4546	Working Capital Fund, National Aeronautics and Space Administration (117 Stat. 520)

Appendix B. Receipt Account Symbols

B.1 Fines, Penalties and Forfeitures

B.1.1 Moneys received from levies imposed for violation of laws and regulations, confiscated or unclaimed funds, and proceeds from confiscated or unclaimed property.

Table B-1, Fines, Penalties and Forfeitures

Symbol	Title
801030	Fines, penalties, and forfeitures, immigration and labor laws
801060	Forfeitures of unclaimed money and property
801099	Fines, penalties, and forfeitures not otherwise classified. (This account is used< for the deposit of moneys received from airlines as compensation for denied boarding.)

B.2 Miscellaneous Recoveries and Refunds

B.2.1 All other recoveries and refunds include such items as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court cost; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; collection of depreciation; collection of closed appropriation receipts; Freedom of Information Act (FOIA) receipts; and airline penalties for changing reservations of federal employees.

Table B-2, Miscellaneous Recoveries and Refunds

Symbol	Title
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803102.1	Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds.
803200	Collections of Receivables from Canceled Accounts
803220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other