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NASA Procedural Requirements

NPR 9310.1A
Effective Date: March 15, 2013
Expiration Date: March 15, 2018

COMPLIANCE IS MANDATORY

Financial Management Reports - Accounting, Updated w/Change 1

Responsible Office: Office of the Chief Financial Officer

Change History

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CHANGE HISTORY

Change No.	Date	Description
1	10/11/2016	Added C.6 to Appendix C, and reviewed for 1400 Compliance.

Preface

P1. Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements necessary to support the timely production and submission of reliable, accurate, and complete financial reports.

P2. Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.
- b. In this directive, all document citations are assumed to be the latest version, unless otherwise noted.
- c. In this directive, 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.

P3. Authority

- a. Chief Financial Officers Act of 1990 as amended, 31 U.S.C. §§ 901 - 903.
- b. NASA Policy Directive (NPD) 1000.3, The NASA Organization.
- c. NPD 9010.2, Financial Management.

P4. Applicable Documents and Forms

- a. Debt Collection Act of 1982, Pub. L. No. 97-365, 96 Stat. 1749 (Oct. 25, 1982).
- b. Debt Collection and Improvement Act of 1996, Pub. L. No. 104-134, title III, Sec. 31001, 110 Stat. 1321-358 (Apr. 1996).
- c. Payment of Travel Expenses from a Non-Federal Source, 41 C.F.R. Ch. 304.
- d. OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.
- e. OMB Circular A-11, Preparation, Submission, and Execution of the Budget.
- f. OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A, Internal Control Over Financial Reporting.
- g. OMB Circular A-136, Financial Reporting Requirements.
- h. OMB Memo M-04-10, Debt Collection Improvement Act Requirements.
- i. OMB Memo M-09-033, Technical Amendments to OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.

- j. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 3200, Subsection 3220.70, Estimated Overseas Collections and Expenditures.
- k. TFM, Volume I, Part 2, TFM 2 - 3300, Statement of Transactions, Reporting By Agencies for Which the Treasury Disburses.
- l. TFM, Volume I, Part 2, Chapter 4100 Supplement, Debt Management Reports.
- m. TFM, Volume I, Part 2, Chapter 4200, Agency Reporting on Unexpended Balances of Appropriations and Funds.
- n. TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- o. Statement of Federal Financial Accounting Standards (SFFAS) 5, Accounting for Liabilities of the Federal Government.
- p. SFFAS 12, Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government.
- q. NPR 9010.1, Financial Management Requirements Overview.
- r. NPR 9311.1, External Reports - Budget.
- s. NPR 9260.1, Revenue, Unfunded Liabilities, and Other Liabilities.
- t. Government Accountability Office (GAO) Financial Audit Manual, Volume 2, Section 1002, Inquiries of Legal Counsel.
- u. SF 326, Semiannual Report of Payments Accepted from a Non-Federal Source.

P5. 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.

P6. Cancellation

NPR 9310.1, External Reports - Accounting dated September 30, 2013.

Chapter 1. General Requirements

1.1 Overview

1.1.1 Legislation, regulations, and other policy and guidance require that NASA submit financial management, budgetary, performance, and related reports to organizations external to the Agency. The Agency Office of the Chief Financial Officer (OCFO) provides the leadership for these efforts. This NPR sets forth the purpose, authorities and references, major components, source of the requirement, and details report recipients and submittal dates for each report.

1.2 Agency Requirements

1.2.1 It NASA's policy to meet external reporting requirements completely and in a timely manner in accordance with NPR 9010.1. Managers with resource management responsibilities shall complete and submit required reports as set forth in this NPR.

1.2.2 Reporting offices shall maintain complete documentation of the transactions and other sources of information used to compile reports so that they are readily available for use in completing the Continuous Monitoring Program requirements and for review by auditors and others with oversight responsibilities.

1.2.3 All reports in this NPR should be submitted as early as possible. Submission will occur on or before close of business of the specified due date unless other direction is provided by the Agency OCFO or the external Agency with the primary responsibility for the report (see Appendix C).

1.3 Roles and Responsibilities

1.3.1 The Agency OCFO shall submit Agency-wide Financial Management reports and provide guidance related to Agency-wide financial management reporting.

1.3.1.1 The OCFO Deputy Chief Financial Officer (DCFO) for Finance shall review Quarterly and Annual Agency-wide Financial Management reports prior to submission.

1.3.1.2 The OCFO Director of the Financial Management Division (FMD) shall prepare or consolidate and submit Quarterly and Annual Agency-wide Financial Management reports, the Management Representation Letters, and the Management Summary Schedule.

1.3.1.3 The OCFO Director of Financial and Budget Systems Management shall maintain the requirements of the core/integrated financial management reporting system.

1.3.1.4 The OCFO Director of the Policy Division (PD) shall publish policy requirements related to financial management reporting. 1.3.1.5 The OCFO Director of the Quality Assurance Division (QAD) is the liaison between the OCFO and the Office of Inspector General and Independent Auditors. The QAD shall perform the following:

- a. Submit the Legal Representation Letter and Management Summary Schedule to the Office of the Inspector General.
- b. Conduct an annual assessment of internal controls over financial reporting as prescribed by OMB Circular A-123, Appendix A.

1.3.1.6 The OCFO Director of each Division with External Reporting Responsibilities shall notify the OCFO, Director of the Policy Division, when new reporting requirements become known or when previous requirements are removed or modified.

1.3.1.7 The OCFO DCFO for Budget, Strategy, and Performance shall support the preparation of the Management Discussion and Analysis (MD&A) and the Summary of Performance and Financial Information.

1.3.2 The Center OCFO shall submit Center-wide Financial Management reports and provide guidance related to Center financial management reporting.

1.3.2.1 The Center DCFO shall review, prepare, and submit Monthly, Quarterly, and Annual Center Financial Management reports, as directed in this NPR.

1.3.3 The Financial Management Director, NSSC shall review, prepare, and submit Monthly, Quarterly, and Annual Center Financial Management reports, as directed in this NPR.

1.3.4 The Office of General Counsel (OGC) shall perform the following:

1.3.4.1 Prepare the Legal Representation Letter and provide to the OCFO QAD for submission to the Office of the Inspector General.

1.3.4.2 Receive and review the Management Summary Schedule for submission with the Legal Representation Letter.

1.3.4.3 Review and concur on the Semi-Annual Report of Payments Accepted from a Non-Federal Source.

Chapter 2. Report Requirements

2.1 The Office of Management and Budget (OMB) Reports.

Note: OMB receives many of the reports in this NPR and is the primary recipient of the reports provided below.

2.1.1 The Agency Financial Report (AFR) and Quarterly Financial Statements. The purpose of this section is to provide requirements for the quarterly financial statements and annual AFR which are submitted to the Director of OMB and to the Congress. The AFR and financial statements are prepared in addition to other reports submitted to OMB for purposes of monitoring budget execution (See NPR 9311.1).

2.1.1.1 NASA's AFR and financial statements are prepared in accordance with policies prescribed by OMB. NASA follows OMB formats and instructions that provide a framework within which individual agencies submit information useful to the Congress, agency managers, and the public.

2.1.1.2 General-purpose financial statements will be prepared in accordance with OMB requirements. They should present summary or detailed information necessary to make the statements useful and comprehensive. Diligence should be taken to avoid placing too much detail in the body of the statements which cannot be easily understood. Where substantial detail is necessary to properly convey the information, the detail should be reported in notes to the statements. The body of the statement should contain summary information. The instructions provided in OMB Circular A-136, Financial Reporting Requirements, describe the level of information that should be presented for each of the basic statements.

2.1.1.3 NASA shall submit reports as follows unless OMB directs otherwise:

- a. Unaudited interim financial statements to OMB, 21 calendar days after the end of each of the first three quarters of the fiscal year.
- b. Unaudited notes and supplemental information, including the interim financial statements, to OMB 45 calendar days after the end of the third quarter to receive preliminary comments allowing for improvement prior to the year-end submission.
- c. A draft of the AFR and financial statements to OMB ten working days before issuing the final AFR (November 1).
- d. The final AFR and financial statements to OMB and Congress no later than 45 days after the end of the fiscal year (November 15).
- e. A draft Summary of Performance and Financial Information to OMB by February 1, and a final Summary of Performance and Financial Information to OMB by February 15.

2.1.2 Management Representation Letters. The Management Representation Letter is prepared as part of the financial statement audit to confirm representations given to the auditor, indicate and document that the representations are still appropriate, and reduce the possibility of misunderstanding concerning the matters that are the subject of the representations. It allows NASA to address matters that are considered either individually or collectively material to the financial statements. Management Representation Letters are prepared separately for both the general-purpose financial statements and the special-purpose financial statements. Each letter is signed by those members of management with overall responsibility for financial and operating matters covered by

the representations. OMB and Treasury rely on the written representations to generate the Financial Report of the United States Government (FR). NASA's Management Representation Letters shall include representations that address the following:

a. The consistency of budgetary data reported on the Statement of Budgetary Resources (SBR) and the budgetary data submitted to prepare the year-end Standard Form (SF) 133s, Reports on Budget Execution and Budgetary Resources.

b. The materiality of uncorrected financial statement misstatements identified by the auditor, adjustments to correct identified misstatements, or a statement that no misstatements exist.

2.1.2.1 NASA shall prepare and submit the Management Representation Letters in accordance with the following:

a. OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.

b. OMB Memo M-09-033, Technical Amendments to OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.

c. The GAO Financial Audit Manual, Volume 2, Section 1001, Management Representations.

2.1.2.2 Management Representation Letters are submitted for the general-purpose and special-purpose Financial Statements no later than November 15.

2.1.3 Debt Collection Improvement Act (DCIA) Annual Report. The purpose of this section is to provide requirements for the DCIA annual report which is submitted to the Director of OMB. This report supports the OMB effort to monitor the effectiveness of Federal agencies in implementing the requirements of the DCIA of 1996, Public Law 104-134. NASA is required to review and report annually on our internal standards and policies regarding compromising, writing-down, forgiving, or discharging debt. The DCIA Annual Report shall be prepared in accordance with OMB Memo M-04-10 or other OMB direction that may be issued modifying the instruction in that memorandum. The annual reports will be due to OMB no later than

December 31 each year, unless OMB directs otherwise.

2.2 The United States (U.S.) Department of the Treasury Reports (Treasury).

Note: Treasury is the primary recipient of the reports provided below. Treasury also receives information from the financial statements and Management Representation Letter.

2.2.1 Adjusted Trial Balances (ATB). ATBs are submitted to Treasury for consolidation into the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government. Although the ATBs are submitted to Treasury, they are also used by OMB to compile agency budget execution reports and to support preparation of the President's Budget.

2.2.1.1 NASA's ATB is submitted to fulfill the requirement to prepare the Yearend Closing Statement (SF 2108) and Report on Budget Execution and Budgetary Resources (SF 133). This ATB is prepared in accordance with TFM Volume I, Part 2, Chapter 4200, Subsection 4250, as well as the OMB Circular A-11. NASA also submits an ATB of proprietary accounts to aid Treasury research and analysis in the compilation of the FR and to support the reconciliation of intragovernmental transactions. The ATBs are prepared in accordance with TFM Volume I,

2.2.1.2 Part 2, Chapter 4700, Subsections 4706 and 4707.

2.2.1.3 ATBs are submitted throughout the year as directed by Treasury and OMB Circular

A-136. Yearend closing ATBs are submitted annually according to the schedule provided in Treasury's annual Yearend Closing Bulletin.

2.2.2 Special-Purpose Financial Statements and Notes. NASA's audited financial statements are provided to Treasury using the Closing Package methodology. The Closing Package methodology requires NASA to reclassify the financial statements for the purpose of linking to and supporting the preparation of the FR.

2.2.2.1 The financial statements submitted in the Closing Package shall be consistent with the comparative audited consolidated agency financial statements. The statements are not a complete representation of NASA's general-purpose financial statements.

2.2.2.2 NASA's special-purpose financial statements are prepared and submitted in accordance with TFM Volume I, Part 2, Chapter 4700, Subsection 4705. Special-purpose financial statements are submitted annually according to the schedule provided in Treasury's annual Yearend Closing Bulletin.

2.2.3 Management Summary Schedule for the Legal Representation Letter. The Management Summary Schedule is used to document the support for the recognition of loss contingencies for matters of pending or threatened litigation, unasserted claims, and assessments. A loss contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an entity. NASA reviews loss contingencies in order to determine how they may be recognized in the financial statements. The criteria for determining if loss contingencies are recognized as contingent liabilities or disclosed in notes to financial statements is found in NPR 9260.1, Revenue, Unfunded Liabilities, and Other Liabilities and SFFAS 5, Accounting for Liabilities of the Federal Government, as amended by SFFAS 12, Recognition of Contingent Liabilities Arising from Litigation.

2.2.3.1 NASA shall prepare and submit the Management Summary Schedule for incorporation into the Legal Representation Letter in accordance with the following:

- a. OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.
- b. OMB Memo M-09-033, Technical Amendments to OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements.
- c. TFM Volume I, Part 2, Chapter 4700, Subsection 4705.55.
- d. The GAO Financial Audit Manual, Volume 2, Section 1002, Inquiries of Legal Counsel.

2.2.3.2 The Management Summary Schedule is submitted with the Interim and Final Legal Representation Letters to Treasury, the Department of Justice, and GAO on August 29 and November 15 respectively or as directed in OMB Circular A-136.

2.2.4 Treasury Report on Receivables and Debt Collection Activities. The Treasury Report on Receivables (TROR) and Debt Collection Activities (formerly known as the Report on Receivables Due from the Public) is a comprehensive means for periodically collecting data on the status and condition of the Federal Government's non-tax debt portfolio, in accordance with the requirements of the Debt Collection Act of 1982, as amended by the Debt Collection Improvement Act of 1996 (DCIA). The TROR is prepared as directed in the instructional workbook provided in the supplement to TFM Volume I, Part 2, Chapter 4100, Debt Management Reports.

2.2.4.1 The TROR collects data on outstanding receivable balances, current fiscal year activities, aging and classification of delinquent debts, and classification of rescheduled debts. It also contains

management information on the status of delinquent debt (including Currently Not Collectible (CNC) debt) by collection management tools and techniques, age, eligibility for referrals, collections, and debt disposition.

2.2.4.2 In a separate submission, Treasury requires that the TROR is verified and certified. NASA verifies that the TROR has been reconciled to the audited financial statements or, in its absence, to NASA's ATB and certifies that the delinquent debt amounts reported on the Receivables Report for cross-servicing and Treasury offset are correct and legally enforceable.

2.2.4.3 Reports are due to Treasury's Financial Management Service/Bureau of Fiscal Services (FMS/BFS) by the end of the 30th day of the month following the close of each quarter (for example, first quarter FY 2007 reports are due by January 30, 2007). All fourth quarter reports, verifications, and certifications are due by November 15, unless different direction is received by Treasury.

2.2.5 Report of Estimated Foreign Currency Collections and Expenditures. Treasury requires that each agency with overseas expenditures and foreign currency transactions submit annually the Report of Estimated Foreign Currency Collections and Expenditures covering the current fiscal year and the succeeding fiscal year. The purpose of the report is to show the estimated amounts (stated in U.S. dollar equivalents) of foreign currencies to be acquired without purchase with dollars, under agreements with foreign governments and from other sources, providing all or part of such currencies are to be available for making expenditures chargeable to appropriations or other dollar fund accounts and show estimated U.S. expenditures to be made in foreign currencies for the succeeding fiscal years.

2.2.5.1 The report is prepared in accordance with TFM Volume I, Part 2, Chapter 3200, Subsection 3220.70 and will be submitted to Treasury's Credit Accounting Branch (CAB) as soon as possible after the close of the fiscal year, but no later than November 15, unless different direction is received by Treasury.

2.2.6 Statement of Transactions (FMS 224). The FMS 224 is one of the reporting mechanisms used by Treasury to receive information about the financial conditions and operations of Federal agencies. The FMS 224 provides Treasury with monthly reports of agency payments and collections. Treasury depends on all agencies for accurate and timely submission of this data. In alignment with Treasury guidance stated in TFM Volume I, Part 2, Chapter 3300, NASA offices that have been assigned an agency location code (ALC) shall prepare an FMS 224 directly from the accounts in the accounting system of record promptly at the close of each accounting month.

2.2.6.1 NASA shall submit the FMS 224 to BFS/FMS no later than the third business day following the close of the accounting month, unless different direction is received by Treasury.

2.3 The U.S. Department of Commerce (DOC) Reports.

2.3.1 Report on International Transactions of the Federal Government. NASA reports international transactions, assets, and liabilities to the DOC, Bureau of Economic Analysis (BEA). This report is used by the BEA to compile reports on the international balance of payments, international investments, and the foreign grants and credits.

2.3.1.1 The report includes transactions between NASA and a foreign entity, such as foreign governments or foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad. International transactions to be reported relate to

the following:

- a. Expenditures from or reimbursements to U.S. appropriation and fund accounts.
- b. Receipts deposited to miscellaneous receipts or trust funds.
- c. Expenditures or receipts of foreign currencies charged or credited to other than U.S. appropriation and fund accounts (such as Treasury Foreign Currency Account Symbols).
- d. Non-appropriated fund activities.
- e. U.S. dollars held in foreign banks.
- f. Foreign currency held under dollar or other accountability (such as Treasury Foreign Currency Account Symbols).
- g. Receipt or donation of commodities or services.

2.3.1.2 Reports are submitted for international transactions occurring within each calendar quarter. An original and one copy of the Agency's consolidated report are to be submitted to the Balance of Payments Division within BEA not later than 45 days after the close of the reporting period.

2.3.2 Report on Contractual Research and Development (R&D) Services. NASA submits a report reflecting the costs and disbursements for the purchase of contractual R&D services from the private sector. Contractual R&D services are contracts negotiated which result in the purchase of actual research and/or development efforts. This data in conjunction with information provided by contractors and other Federal agencies support the BEA in preparing the estimates of Federal Government transactions in the national income and product accounts. Quarterly, a report is submitted to BEA providing NASA's directly appropriated and reimbursable program activities for R&D services from the private sector contracts.

2.3.3 Report on Construction of Facilities. The Census Bureau (Census) requests a report reflecting NASA's cost and disbursements for the construction of facilities. This information is requested by Census and consolidated with data compiled from other sources to provide estimates of the total dollar value of construction work done in the U.S. This data is provided by Census to BEA for use in producing Gross Domestic Product (GDP) statistics. Information is submitted to Census monthly providing NASA's expenditures on the construction of facilities.

2.4 The Office of Government Ethics (OGE) Reports

2.4.1 Semiannual Report of Payments Accepted from a non-Federal Source. NASA is required by OGE to provide, on a semiannual basis, evidence that NASA has properly accepted payments, or authorized an employee to accept payments on NASA's behalf, from non-Federal sources. These payments may be for travel, subsistence, and related expenses associated with employees' attendance at any meeting or similar function relating to both the official duties and personal interest of the employee.

2.4.1.1 The report is prepared by the Center Financial Management Office with review and comments from the Center Office of Chief Counsel and in accordance with 41 C.F.R. Ch. 304 for payments that are more than \$250 per event. Submission is made to OGE using SF 326 or OGE form 1353, Semiannual Report of Payments Accepted from a Non-Federal Source. Both forms are available on the OGE or GSA forms library Web site

<http://www.oge.gov/Forms-Library/Forms-Library/> or
<http://www.gsa.gov/portal/forms/type/TOP/category/22457/hostUri/portal>).

2.4.1.2 Reporting periods include payments received between October 1 and March 31 and April 1 and September 30. Agency consolidated reports are due to OGE no later than May 31 and November 30 respectively. NASA Center reports are due to the Agency OCFO by April 30 and October 31 respectively.

Appendix A. Definitions

Adjusted Trial Balance (ATB). This is a list of the United States Standard General Ledger accounts with attributes and pre-closing adjusted balances prepared at a specified date.

Agency Financial Report (AFR). Annual reports prepared on the financial condition of a Federal Agency. This report includes the MD&A, but does not include a performance report.

Agency Location Code (ALC). This code identifies the accounting office within an agency that reports disbursements and collections to Treasury.

Cross-Servicing. This is the process whereby Federal agencies refer delinquent debts to an outside agency or organization (Treasury) for collection.

Currently Not Collectible (CNC) Debt. Receivables that have been written-off (removed from agency accounting records) and not closed-out. Cost effective collection efforts continue.

Financial Report of the U.S. Government (FR). Agency financial statements and other financial information consolidated to provide the President, Congress, and the American people a comprehensive view of the Federal Government's finances.

General-Purpose Financial Statements. Agency financial statements prepared for submission to Congress, OMB, and Treasury in the AFR.

Management Discussion and Analysis (MD&A). This narrative explanation included in the AFR, provides a clear and concise description of the Agency's performance measures, financial statements, systems and controls, compliance with laws and regulations, and actions taken or planned to address problems.

National Income and Product Accounts (NIPAs). BEA's economic accounts that display the value and composition of national output and the distribution of incomes generated in its production.

Non-appropriated Fund Activity. An activity or entity that is not financed by funds appropriated by Congress or received from the general fund of the U.S. Treasury; such as an employee exchange and morale support activity.

Non-Federal Source. Any person or entity other than the Government of the United States.

Receivable. An amount owed the Government by an individual, organization, public entity (for example, state and local governments) or other entity to satisfy a debt or claim.

Special-Purpose Financial Statements. Agency financial statements prepared and submitted to Treasury using the methodology required for inclusion in the FR.

Treasury Offset. The process of receiving payments for delinquent debt owed to Federal agencies by applying a Federal payment (to be paid to the debtor) to the past due debt.

Appendix B. Acronyms

AFR	Agency Financial Report
ALC	Agency Location Code
ATB	Adjusted Trial Balance
BEA	Bureau of Economic Analysis
BFS	Bureau of Fiscal Service
CAB	Credit Accounting Branch
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CNC	Currently-Not-Collectible
DCFO	Deputy Chief Financial Officer
DCIA	Debt Collection Information Act
DOC	Department of Commerce
EST	Eastern Standard Time
FASAB	Federal Accounting Standards Advisory Board
FMD	Financial Management Division
FMS	Financial Management Service
FR	Financial Report of the U.S. Government
FTR	Federal Travel Regulations
GAO	Government Accountability Office
GDP	Gross Domestic Product
GSA	General Services Administration
MD&A	Management Discussion and Analysis
NPD	NASA Policy Directive
NPR	NASA Procedural Requirements
NSSC	NASA Shared Services Center
OCFO	Office of the Chief Financial Officer
OGC	Office of General Counsel
OGE	Office of Government Ethics
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PD	Policy Division
R&D	Research and Development
SBR	Statement of Budgetary Resources
SF	Standard Form
SFFAS	Statement of Federal Financial Accounting Standards

TROR	Treasury Report on Receivables
TFM	Treasury Financial Manual
TFM-S	Treasury Financial Manual Supplemental
U.S.	United States
U.S.C.	United States Code
USSGL	United States Standard General Ledger

Appendix C. Schedule of Financial Management Reports

C.1 All reports in this schedule should be submitted as early as possible. Submission is required on or before close of business (6:00 p.m. EST) of the specified due date unless other direction is provided by OMB, Treasury, DOC, OGE, or NASA Agency OCFO. Dates falling on a holiday or weekend will be pushed forward to the previous business day.

C.2 OMB Report Schedule:

Report Title	Report Preparer	Report Recipient	Due Date(s)
Quarterly Financial Statements.	OCFO - FMD	OMB	January 21st April 21st July 21st
3rd Quarter Unaudited Financial Statement Notes and Interim Supplemental Information.	OCFO - FMD	OMB and BFS/FMS	August 15th
Draft Agency Financial Report - AFR.	OCFO - FMD	OMB	November 1st
Management Representation Letter.	Center CFO	OCFO - DCFO (Finance)	November 1st
Management Representation Letter.	Agency DCFO (Finance)	OMB, BFS/FMS, and GAO	November 15th
Final Agency Financial Report - AFR.	OCFO - FMD	OMB	November 15th
DCIA Annual Report.	OCFO - QAD and OCFO - PD	OCFO - FMD	November 15th
DCIA Annual Report.	OCFO - FMD	OMB	December 31st
Draft Summary of Performance and Financial Information.	OCFO - FMD	OMB	February 1st
Final Summary of Performance and Financial Information.	OCFO - FMD	OMB	February 15th

C.3 Treasury Report Schedule:

Report Title	Report Preparer	Report Recipient	Due Date(s)
Statement of Transactions (224).	NSSC Chief, FMD	BFS/FMS	3rd business day following month end

Treasury Report on Receivables and Debt Collection Activities (TROR).	NSSC Chief, FMD	OCFO - FMD	January 15th April 15th July 15th October 30th
Treasury Report on Receivables and Debt Collection Activities (TROR).	OCFO - Director FMD	BFS/FMS	January 30th April 30th July 30th November 15th
Adjusted Trial Balance.	OCFO - FMD	BFS/FMS	January 20th April 20th July 20th August 20th September 20th October 20th December 20th
Interim Management Schedule (Legal Representation Letter).	OCFO - FMD	NASA, OGC	August 20th
Interim Legal Representation Letter.	NASA, OGC	OCFO - QAD	August 20nd
Interim Legal Representation Letter.	OCFO - QAD	OIG	August 24th
Adjusted Trial Balances (Intragovernmental Transactions).	OCFO - FMD	BFS/FMS	October 22nd
Report on Estimated Foreign Currency Collections and Expenditures.	NSSC Chief, FMD	OCFO - FMD	November 1st
Report on Estimated Foreign Currency Collections and Expenditures.	OCFO - FMD	CAB	November 15th
Final Management Schedule (Legal Representation Letter).	OCFO - FMD	NASA, OGC,	November 10th
Final Legal Representation Letter.	NASA, OGC	OCFO - QAD	November 10th
Final Legal Representation Letter.	OCFO - QAD	OIG	November 12th
Final Year-end Trial Balance.	OCFO - FMD	BFS/FMS	November 15th
CFO Representations for Federal Intragovernmental Activity and Balances.	OCFO - FMD	BFS/FMS	November 21th

C.4 DOC Report Schedule:

Report Title	Report Preparer	Report Recipient	Due Date(s)
Construction of Facilities Expenditures.	OCFO - FMD	Census	Monthly
Report on Contractual Research and Development Services.	OCFO - FMD	BEA	10th business day following quarter end
Report on International Transactions of the Federal Government.	NSSC Chief, FMD	OCFO - FMD	November 1st

Report on International Transactions of the Federal Government.	OCFO - FMD	BEA	November 15th
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C.5 OGE Report Schedule:

Report Title	Report Preparer	Report Recipient	Due Date(s)
Semi-Annual Report of Payments Accepted from a Non-Federal Source.	Center DCFO (Finance)	OCFO - FMD	April 30th October 31st
Semi-Annual Report of Payments Accepted from a Non-Federal Source.	OCFO - FMD	OGE	May 31st November 30th

C.6 Travel Reports to GSA:

Report Title	Report Preparer	Report Recipient	Due Date(s)
Green House Gas (GHG) Report	NSSC Chief, FMD	OCFO - FMD, GSA	4 months after fiscal year
Travel Reporting Information Profile (TRIP)	NSSC Chief, FMD	OCFO - FMD, GSA	2.5 months after fiscal year
Premium Class Travel Report (PCTR)	NSSC Chief, FMD	OCFO - FMD, GSA	2.5 months after fiscal year
Senior Federal Travel Report (SFTR)	NSSC Chief, FMD	OCFO - FMD, GSA	Report: October 1 to March 30--due April 30; Report: April 1 to September 30-- due October 31.

Appendix D. Reference Documents

D.1 Acceptance of Travel and Related Expenses from Non-Federal Sources, 31 U.S.C § 1353.

D.2 Financial Statements of Agencies, 31 U.S.C. § 3515.

D.3 Reports Consolidation Act of 2000, 31 U.S.C. § 3516.

D.4 Collection and Compromise, 31 U.S.C. § 3711.

D.5 Reports on Debt Collection Activities, 31 U.S.C. § 3719.

D.6 Office of Management and Budget Directive 19, Reports of the Department of Commerce on International Transactions, 43 Federal Register 19272-3 (May 4, 1978).

D.7 Treasury Financial Manual, Supplement 2 (TFM-S2), United States Standard General Ledger (USSGL).

D.8 Federal Accounting Standard Advisory Board (FASAB), Statements of Federal Financial Accounting Standards.

D.9 General Services Administration (GSA) Federal Travel Regulation (FTR), Chapter 304, Payments From Non-Federal Source.

D.10 Department of Commerce Memorandum, dated April 20, 1984.

D.11 NPD 9310.1, The Agency Report on Fund Status and the Agency Certification of Obligations and Expenditures.