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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY**

**NPR 9310.1A**

Effective Date: March 15,  
2013

Expiration Date: March 15,  
2018

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Request Notification of Change (NASA Only)

## **Subject: Financial Management Reports - Accounting, Updated w/Change 1**

**Responsible Office: Office of the Chief Financial Officer**

| [TOC](#) | [ChangeLog](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [AppendixA](#) | [AppendixB](#) | [AppendixC](#) |  
[AppendixD](#) | [ALL](#) |

## **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.

| [TOC](#) | [ChangeLog](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [AppendixA](#) | [AppendixB](#) |  
[AppendixC](#) | [AppendixD](#) | [ALL](#) |

| [NODIS Library](#) | [Financial Management\(9000s\)](#) | [Search](#) |

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