

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



NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9310.1A

Effective Date: March 15,
2013

Expiration Date: March 15,
2018

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

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](#) |

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.

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

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

DISTRIBUTION:
NODIS

This Document Is Uncontrolled When Printed.

Check the NASA Online Directives Information System (NODIS) Library
to Verify that this is the correct version before use: <http://nodis3.gsfc.nasa.gov>
