NASA Procedural Requirements

NPR 9615.1
Effective Date: September 30, 2008
Expiration Date: June 30, 2016

COMPLIANCE IS MANDATORY

Printable Format (PDF)

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Subject: Accounts Payable

Responsible Office: Office of the Chief Financial Officer

| TOC | Preface | Chapter1 | AppendixA | ALL |

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for accounts payable.

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 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.

P.3 Authority

a. Office of Management and Budget (OMB) Circular No. A-123, Management Accountability and Control.

b. OMB Circular No. A-127, Financial Management Systems.

c. Statement of Federal Financial Accounting Standard No. 1, Accounting for Selected Assets and Liabilities.

d. Department of Treasury, Financial Manual, Supplement No. S2, U.S. Government Standard General Ledger, Part 2, Section 1, Chart of Accounts and Section 3, Account Transactions.

e. NASA Policy Directive (NPD) 9010.2, "Financial Management."

P.4 Applicable Documents

a. NASA Continuous Monitoring Program (CMP).

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

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| TOC | Preface | Chapter1 | AppendixA | ALL |

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