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NASA Procedural Requirements

NPR 9420.1A

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COMPLIANCE IS MANDATORY FOR NASA EMPLOYEES

Budget Formulation (Revalidated on September 15, 2021 with Change 1)

Responsible Office: Office of the Chief Financial Officer

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align=Center>Change History

Chg #	Date	Description/Comments
1	09/15/2021	Revalidated to update requirements, and timelines to current processes; incorporated changes that have been implemented over the past couple of years; and revised order of information to provide better flow and more clarity. Updated flowcharts and made other minor edits to update organizations, positions, and references. Updated to comply with NPR 1400.1

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides requirements and a general overview on how to develop, refine, justify, and submit NASA's annual request for direct budget authority to be appropriated by Congress. It includes information on establishing NASA budget estimates in the Government-wide President's Budget Request (PBR), and an overview of how the Agency monitors the Congressional appropriations process. This NPR focuses on budget formulation, which comprises the first three phases of the Agency's four-phase Planning, Programming, Budgeting, and Execution (PPBE) process.

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory (JPL) (a Federally Funded Research and Development Center), other contractors, recipients of grants, cooperative agreements, or other agreements only to the extent specified or referenced in the applicable contracts, grants, or agreements.
- b. 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.
- c. In this directive, all document citations are assumed to be to the latest version, unless otherwise noted.

P.3 Authority

- a. The Budget and Fiscal, Budget, and Program Information; 31 United States Code (U.S.C.), Chapters 9, 11.
- b. National Aeronautics and Space Act, 51 U.S.C. § 20101 et seq.
- c. Government Performance and Results Act (GPRA) Modernization Act of 2010 (GPRA Modernization Act), Pub. L. 111-352, 124 Stat. 3866 (2011).
- d. NASA Policy Directive (NPD) 1000.3, The NASA Organization.
- e. NPD 9010.2, Financial Management.

P.4 Applicable Documents and Forms

- a. Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget.

- b. NPD 1000.0, NASA Governance and Strategic Management Handbook.
- c. NPD 1000.5, Policy for NASA Acquisition.
- d. NPD 1001.0, 2018 NASA Strategic Plan.
- e. NPR 9010.3, Financial Management Internal Control.
- f. NPR 9010.3, Financial Management Internal Control.
- g. NPR 9090.1, Partnership Agreements-Financial Requirements and Administration.
- h. NPR 9095.1, Working Capital Fund Policies and Requirements.
- i. NPR 9290.1, Special Accounts.
- j. NPR 9330.1, External Reports-Budget.
- k. NPR 9470.1, Budget Execution.

P.5 Measurement/Verification

Quality assurance reviews and analysis of budgetary reports and data submitted through the various budget calls will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9420.1, Budget Formulation, dated December 24, 2008.

Chapter 1. Planning, Programming, Budgeting, and Execution (PPBE)

1.1 Overview PPBE

1.1.1 The development of NASA's budget plan and the application of budget authority to achieve the Agency's objectives is carried out through the four-phase PPBE. The first three phases, which include considering and developing the Agency's budget requirements and request for appropriations, constitute budget formulation, and are the focus of this NPR. Execution, the last phase, includes financial management practices necessary for budget authority planning, spending, recording, controlling, and reporting, to include performance reporting, in the conduct of NASA's work. Refer to NPR 9470.1, Budget Execution, for requirements in the last phase. Refer to Figure 1, Annual PPBE Phases and Steps.

1.1.2 Budget formulation requires an enhanced level of analysis to ensure that resource alignment best supports the accomplishment of Agency strategic goals and objectives. This process includes reviewing and updating Agency performance plans, making programmatic decisions, and formulating an annual budget request that supports the plan. This information becomes a part of the Government-wide PBR. Accompanied by budget justifications, Congress uses this information as a basis for deliberations on direct budget authority (appropriations) to be enacted.

1.1.3 The Office of the Chief Financial Officer (OCFO) Strategic Investments Division (SID) and OCFO Budget Division (OCFO BD) manage the major processes of NASA's budget formulation. Final budget materials are released and published in accordance with Office of Management and Budget (OMB) Circular A-11 and other requirements. Refer to Appendix C, General Schedule for Budget Formulation, for a description of NASA's steps in complying with Federal budget formulation requirements and NPR 9330.1, External Reports-Budget.

Note: PPBE materials are pre-decisional and are embargoed against external release.

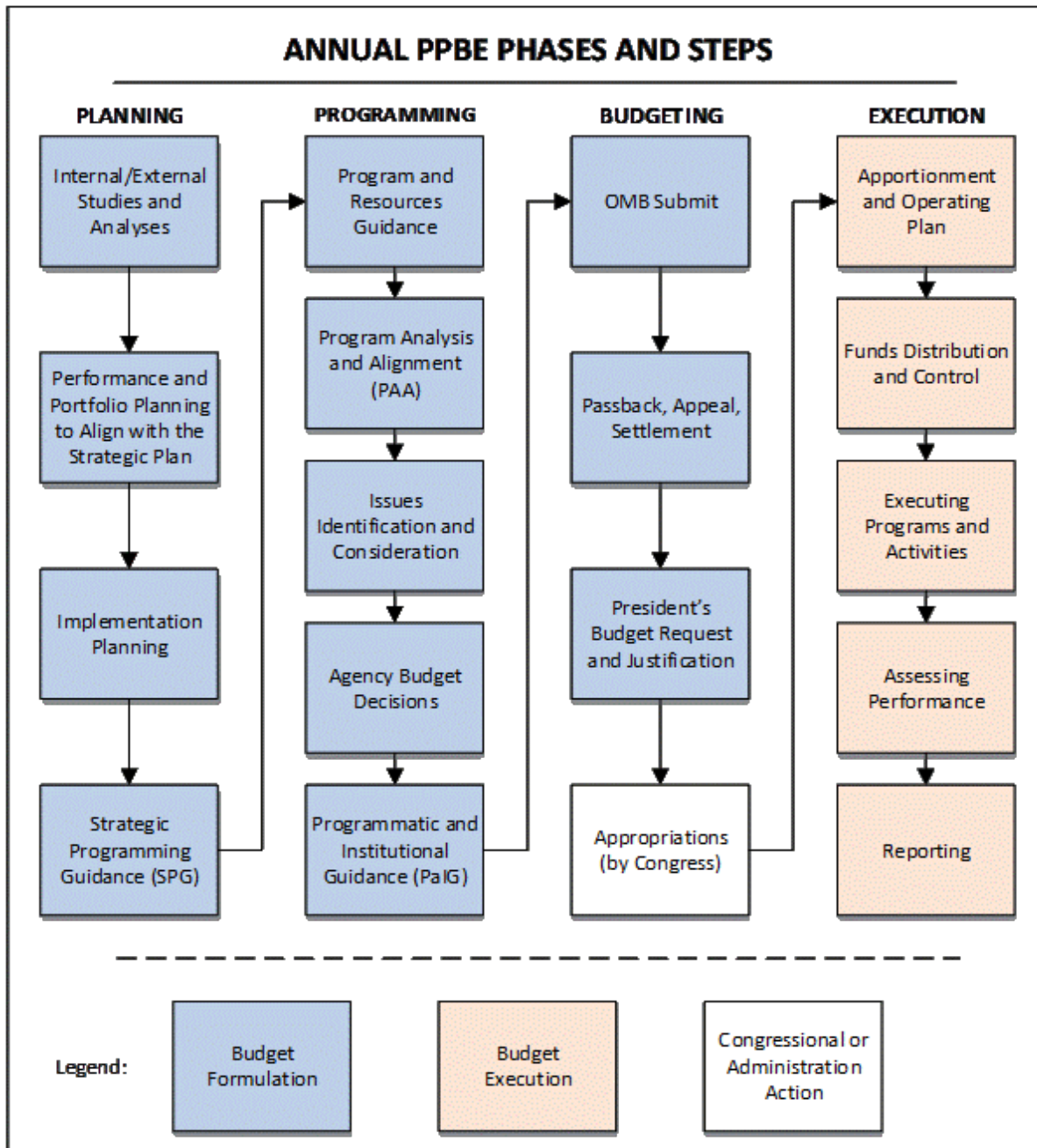


Figure 1, Annual PPBE Phases and Steps

1.2 PPBE Phases

1.2.1 Planning Phase. This phase includes review and consideration of internal and external factors that affect programming and budget decisions for the budget year in development, plus the next four outyears (often called a five-year budget). During the Planning Phase, Agency leaders establish Agency-wide policies and priorities, set initial budget controls and full-time equivalent (FTE) targets for budget accounts, update strategic plans (when required), and provide the top-level guidance necessary for budget formulation. Agency leaders consider, among other factors: budget limits and programmatic guidance from the Administration and OMB; recent legislation, including

authorization and appropriation acts; availability and costs of institutional capabilities; outstanding issues that arose during the prior cycle of budget formulation; and proposed future investment strategies. The SPG documents this guidance and establishes a starting point from which the Agency will formulate the budget.

1.2.2 Programming Phase. In the Programming Phase, Agency leaders use the SPG as a framework for subsequent analysis of programs, resource requirements, and issues. Each Control Account Manager (CAM) submits their budget proposal and issues through a Program Analysis and Alignment (PAA) report. The CAMs present their proposals and issues to senior management. Managers and independent analysts assess issues, risks, and impacts and provide options to the Executive Council (EC). Per NPD 1000.0, NASA Governance and Strategic Management Handbook, the EC acts as the decision body for major PPBE issues.

1.2.3 Budgeting Phase. In this phase, NASA finalizes its budget request to Congress. During this part of budget formulation, the OCFO provides to OMB the initial budget request (developed during planning and programming) and other required budget and performance deliverables that help inform OMB planning. CAMs develop and present to OMB detailed budget briefings that support the Agency's request. Through an iterative passback process, OMB finalizes budget controls for the PBR (settlement). NASA develops its supporting report, the Congressional Budget Justification (CJ), and sends it to Congress. The Budgeting Phase includes presentation and defense of budget estimates to Congress.

1.2.4 Execution Phase. This phase includes developing and maintaining Agency budget operating plans and spending/funding controls, executing the programmatic plans approved by Congress, and managing financial and accounting activities, including reporting. The phase also includes analyzing and assessing performance and reporting, per GPRM Modernization Act of 2010, Pub. L. 111-352, 124 Stat. 3866 (2011). Refer to NPR 9470.1.

1.3 Roles and Responsibilities

1.3.1 The Agency CFO shall lead PPBE activities including budget formulation, performance monitoring and assessment, budget execution, and financial budget reporting. Refer to NPD 9010.2, Financial Management, and NPR 9010.1, Financial Management Requirements Overview.

1.3.1.1 The Chief Financial Officer (CFO) and Deputy CFO (DCFO) for Budget and Performance provide oversight of all budget development processes.

Note: External budget reports are required under various authorities and regulations. As required, the Agency OCFO ensures budget reports are reviewed and released under the Administrator's signature.

a. Agency Chief Financial Officer (CFO) and Deputy CFO (DCFO) for Agency Budget, Strategy and Performance provide oversight of the budget development processes. (Authority and functions of agency Chief Financial Officers, 31 U.S.C. § 902.)

b. DCFO for Appropriations leads appropriations-related communications with Congress, including transmitting the budget; receiving and providing responses to Congressional questions; and clarifying Agency direction from Congress. The DCFO for Appropriations also consults with senior leaders on budget strategies, so the Agency can meet known and anticipated requirements from

Congress.

c. OCFO SID leads the Planning and Programming Phases and provides independent, objective, transparent, and multi-disciplinary assessments necessary to support EC decision making. OCFO SID develops the SPG and leads the development of initial Agency budget requirements and resolution of competing priorities. Through a separate but parallel process, OCFO SID conducts strategic reviews and prepares performance plans and reports to support budget development and Congressional requirements.

d. OCFO BD leads the Budgeting Phase by overseeing the OMB Submit and negotiations through passback and settlement. OCFO BD leads development and production of the CJ, ensuring that budget justifications are clear and address Congressional requirements. OCFO BD also consolidates and provides Agency input to the PBR. Throughout budget formulation, OCFO BD monitors top-level budget controls and serves as the interface to OMB.

1.3.2 CAMs shall formulate and manage NASA's budget accounts throughout PPBE and are identified in the SPG. In most cases, the account Resources Management Officer (RMO) leads the PPBE process for that account. In the planning, programming, and budgeting phases, CAMs develop Program and Resources Guidance (PRG) for Center institution and program/project managers within pertinent accounts; consolidate program/project and Center requirements; and conduct an internal PAA to identify and resolve within-account or cross-cutting conflicts. They present budget proposals to OMB and provide materials for the CJ.

Note: Some CAMs manage Agency budgets for cross-cutting investments (e.g., construction). Throughout this NPR, any described CAM responsibility is meant to encompass prerequisite steps necessary to develop the Agency-level budget managed by that CAM. Steps may include data calls to other CAMs and Centers, issuing guidance, conducting reviews, prioritizing work, preparing reports, or other activities to support the budget process.

1.3.3 Associate Administrators, Centers, and Inspector General shall provide resource requirements of designated accounts to CAMs:

- a. Science Mission Directorate - Science account budget.
- b. Aeronautics Research Mission Directorate - Aeronautics account budget.
- c. Space Technology Mission Directorate - Space Technology account budget.
- d. Human Exploration and Operations Mission Directorate - Exploration and Space Operations account budgets.
- e. Mission Support Directorate - Safety, Security, and Mission Services (SSMS) and Construction and Environmental Compliance and Restoration (CECR) account budgets.
- f. Associate Administrator for Science, Technology, Engineering, and Mathematics (STEM) Engagement - STEM Engagement account budget.
- g. Centers - Center-related resource requirements.

Note: In formulating and executing operations portions of the budget, NASA Headquarters is managed as a Center. The Executive Director of Headquarters Operations provides budget requirements to CAMs in the same way as any Center.

h. Inspector General - Office of the Inspector General (OIG) account budget.

1.3.4 The Office of the General Counsel (OGC) advises the OCFO in interpreting and proposing appropriations language.

1.3.5 The Office of the Chief Human Capital Officer (OCHCO) leads the workforce planning activities and analyses (published in the SPG) necessary for budget development.

1.3.6 Office of Communications coordinates and leads budget rollout activities.

1.3.7 Office of Legislative and Intergovernmental Affairs (OLIA) leads non-appropriations-related Agency interactions with Congress, including activities supporting authorization, programmatic and operational issues, confirmations, and outreach. OLIA leads budget briefings for congressional members of authorizing committees and members not on NASA's appropriations committees.

1.3.8 The Administrator, Senior Leaders, EC, and Agency Management Councils, and leadership teams conduct reviews of cross-cutting issues that drive budget decisions (e.g., institutional capabilities and workforce requirements). They establish Agency priorities that align to Administration policy, resolve resource conflicts, and finalize decisions necessary for formulating the budget request. Senior leaders also approve budget and external reports and provide testimony to Congress to support budget requests.

1.4 Relationship of the Federal Budget Process and PPBE to Other NASA Management Processes

1.4.1 The Federal budget process is a multi-year activity that occurs over three main phases: Formulation of the PBR, Congressional Actions, and Execution of the Budget (such as audit and review). This NPR focuses on the Formulation phase; the other phases are briefly described in Appendix E, Federal Budget Process Overview, to establish the context. Authorization is included in the overview, as NASA's mission is typically authorized for activity by Congress. Refer to OMB Circular A-11, Part 1 for additional Federal budgeting processes, major products, and deliverables.

1.4.2 Strategic Plan. Each year, NASA demonstrates a clear connection between the budget requested for the upcoming fiscal year and the achievement of goals set forth in the strategic plan. NASA is required to update its strategic plan every four years (effectively, one year into each Presidential administration). NPD 1001.0, 2018 NASA Strategic Plan, establishes the Agency strategic plan of top-level goals and objectives for the Agency and describes key strategies for achieving results.

1.4.3 Agency Management. NPD 1000.0 outlines the general strategy, authorities, roles, and top-level governance and decision processes for the Agency. Agency Strategic Plan roles and responsibilities, content, and review requirements are also provided in this NPD.

1.4.4 Performance Planning. A performance plan establishes both near-term (1 year) and longer-term (3-5 years) goals for each program included in the Agency's budget request. The plan identifies objective and measurable performance goals; describes the processes, skills, and resources needed to meet the performance goals; and records performance indicators for measuring progress toward achieving the goals. Regular performance assessments and an annual report of actual progress are feedback tools that help the EC make key management decisions during budget formulation. Performance plans and reports also help inform OMB priorities and congressional

deliberations on appropriations. Refer to GPRA Modernization Act of 2010 and OMB Circular A-11.

1.4.4.1 With respect to budget development, NASA manages the development and approval of the performance reports and plans as parallel, but tightly coordinated, processes. The linkage between budget and performance, particularly for annual performance plans for the budget year in development, is reinforced in this NPR, but requirements for most performance-related assessments, planning, and reports are documented in NPD 1000.0 and NPR 9330.1.

1.4.4.2 NASA embeds within project and program budget justifications any congressionally required performance data and issues related to major investments. Including this information addresses the Major Programs Annual Report (MPAR) requirement (51 U.S.C. § 30104) and provides required programmatic management information in one location.

1.4.5 Internal Controls. NPR 9010.3, Financial Management Internal Control, describes NASA's policy for establishing and maintaining an Agency system of financial management internal controls that provide reasonable assurance that Government resources are protected against fraud, waste, mismanagement, and misappropriation. NASA personnel with financial management responsibilities are responsible for ensuring controls are in place, resources are appropriately used to support NASA's mission, laws and regulations are followed, and data is reliable and timely. In accordance with the NASA Internal Control Program, NASA managers with responsibility for budget activities will evaluate on a regular basis the internal controls associated with the budget process.

1.4.6 Acquisition. NPD 1000.5, Policy for NASA Acquisition, guides the efficient and effective use of the resources entrusted to the Agency, in particular, considerations in "make versus buy" situations.

1.4.7 Program and Project Management. NPR 7120.5, NASA Space Flight Program and Project Management Requirements; NPR 7120.7, NASA Information Technology Program and Project Management Requirements; and NPR 7120.8, NASA Research and Technology Program and Project Management Requirements, define the management requirements for formulating, approving, implementing, and evaluating the programs and projects that NASA considers during the PPBE process. Managers also use tools, e.g., Agency Mission Planning Manifest (AMPM), to assess resource requirements for major missions and investments. Multi-year projects have budget implications in both the near and long-term, which should be considered during each budget planning cycle.

1.4.8 Information Technology. Multiple Agency financial systems support the PPBE process. Any financial information system being procured or used to support the PPBE process will comply with Agency policy regarding financial management and budget systems and with Federal requirements and regulations for financial information systems. (Capital planning and investment control, 40 U.S.C. § 11312.)

Chapter 2. Planning

2.1 Overview

2.1.1 NASA's budget planning activities are complex and take into consideration many internal and external factors that affect the Agency. Economic, political, social, and technological conditions can represent trends, threats, and opportunities that affect not only the work that NASA does but also how the Agency does it. The planning phase of the annual budget formulation cycle requires leaders and managers to consider how the Agency will adjust to these changing conditions and what programming strategies will yield the best outcomes. Early in the planning phase, the Administration provides top-level guidance and programmatic priorities to which the Agency will respond. Senior leaders will consider the Agency's desired longer-term strategic goals, multi-year outcomes, and may revise shorter-term goals. The Office of Strategy and Plans informs senior leadership on the strategic impact of the changing conditions through targeted meetings hosted by the Associate Administrator to ensure enterprise leadership and management.

2.2 Strategic Programming Guidance (SPG)

2.2.1 Purpose. The SPG provides initial budget formulation guidance and assumptions for the five-year budget horizon. It also communicates any changes in Administration priorities and policy. It includes a preliminary budget formulation schedule, programmatic roles and funding levels, workforce planning guidance and targets, estimates of institutional capabilities and requirements, guidance for Program and Resource Guidance (PRG); instructions for Program Analysis and Alignment (PAA) reports, and other assumptions necessary to develop budget estimates. CAMs use the SPG to make determinations on how investments will best enable the Agency to pursue its strategic goals, given certain budget conditions and constraints.

2.2.2 Process. OCFO will collect information from stakeholders and develop budget formulation guidance. The Senior Management Council (SMC) advises the EC, and the EC provides unique guidance. Refer to Figure 2, SPG Process.

2.2.3 Timeline. SPG content is dependent on the public release of budget and policy information in the PBR from the prior budget cycle. To expedite the start of the budget formulation process, OCFO SID finalizes the SPG for release on the same date or as soon as possible after the public release of the PBR. Typically, the PBR and SPG are released in February, but if the PBR is delayed then the SPG release is usually delayed as well.

2.2.4 Responsibilities

2.2.4.1 OCFO SID. develops and releases the SPG and schedule, given inputs from stakeholders. OCFO SID defines the requirements for tracking and justifying required adjustments to SPG resource totals.

2.2.4.2 OCHCO provides input to the workforce planning process, including priorities for workforce planning, milestones, and deliverables.

2.2.4.3 CAMs provide input and issues relevant to SPG development and provide comments to draft documents.

2.2.4.4 OCFO BD/Center CFOs, and Mission Support Offices provide to OCFO SID issues and supporting information to be addressed in the SPG.

2.2.4.5 The EC provides final reviews of the SPG before its released.

2.2.5 SPG Considerations.

- a. SPG tables typically include current execution year account funding levels. If a current-year appropriation has been passed by the time the SPG is released, the SPG account funding levels will reflect appropriated levels. If a current-year appropriation has not been passed (for example, if the Agency is operating under a Continuing Resolution (CR), the EC will provide guidance on what account funding levels to assume for the current execution year in the SPG.
- b. The initial FTE and work-year equivalent (WYE) workforce resource guidelines are a starting point for CAM analysis and identification of issues to be resolved during budget formulation. They are considered preliminary, not final.
- c. The SPG may include information on unresolved OMB settlement requirements from the prior budget year, strategic and performance reviews, and recommendations from the annual Agency Strategic Implementation Planning (ASIP) review. See NPD 1000.0 and NPD 1000.5.
- d. The SPG will include guidance for known commitments and liabilities, when applicable (e.g., Agency Baseline Commitment for major projects, clean up liabilities, and contract termination costs).
- e. The SPG generally does not dictate tactical approaches or targets for achieving NASA-specific or broader Administration or Congressional objectives. CAMs generally have discretion over within-account programming decisions.

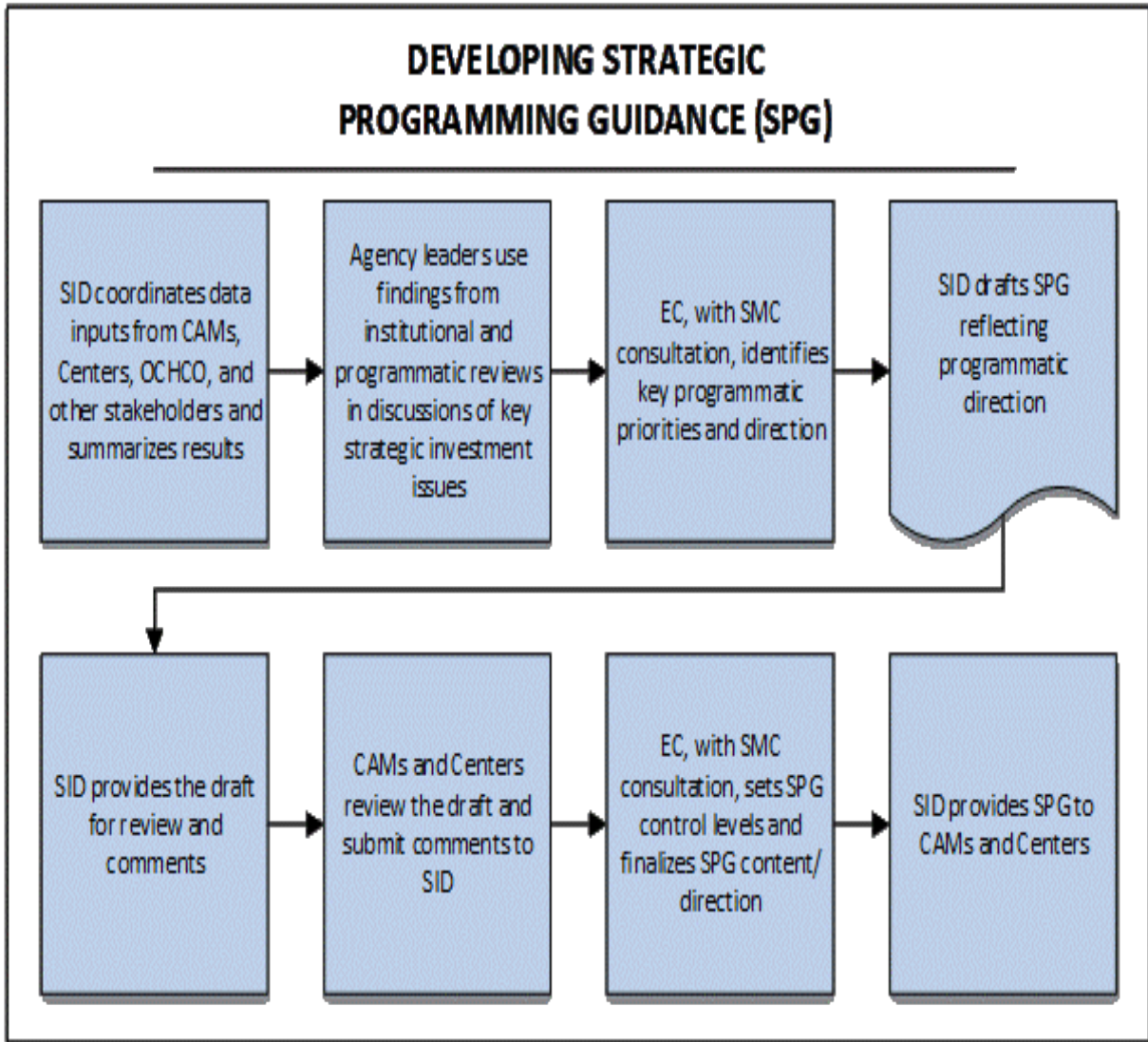


Figure 2, SPG Process

Chapter 3. Programming

3.1 Overview

3.1.1 The Programming Phase encompasses defining and analyzing programs and projects to optimize decisions and establishes the distribution of proposed budget authority among NASA accounts and programs according to identified priorities. Analyses include assessing multi-year resource implications, evaluating possible alternatives and impacts, and identifying and mitigating risks. By starting with top-level planning guidance to identify and resolve conflicts, the programming decisions result in a more balanced distribution of resources, enabling the Agency to meet its goals.

3.2 Program and Resources Guidance (PRG)

3.2.1 Purpose. The PRG is an internal, pre-decisional document that provides account-specific budgeting guidance for program/project managers. The PRG uses the guidance described in the SPG and establishes funding controls at a lower level.

3.2.2 Process. CAMs develop the PRG for their contributing organizations, to include FTE allocation. CAMs may issue data calls to identify other within-account or cross-account requirements and present the information in the PRG. Refer to Figure 3-1, PRG Process.

3.2.3 Timeline. CAMs release their final PRG no later than one week after they receive the SPG.

3.2.4 Responsibilities

3.2.4.1 CAMs integrate account-specific requirements into the PRG and provide additional budget and FTE estimating guidance. CAMs update the budget formulation system and release the PRG to Centers and project managers.

3.2.4.2 Centers and Program Managers review CAM inputs in budget formulation system and begin to identify potential resource conflicts.

3.2.4.3 OCFO designated managers and analysts review PRGs.

Note: During PRG and PAA, managers should assume fixed controls at the account (or otherwise specified level). In a "zero sum" environment, resource additions or new requirements are offset with reductions elsewhere, so the control is maintained. Only after alternatives and risks/impacts are assessed do managers raise the issue for resolution at a higher level.

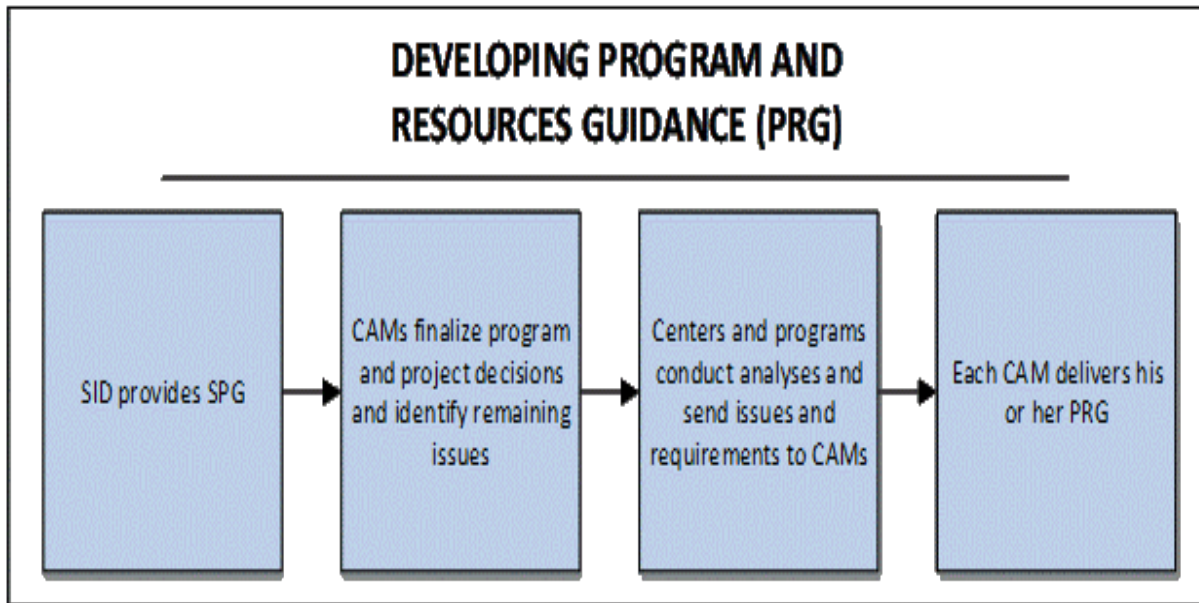


Figure 3-1, PRG Process

3.3 Program Analysis and Alignment (PAA)

3.3.1 Purpose. The PAA process enables early account-level programming decisions and identifies significant resource conflicts. Issues and conflicts are described and formalized in an internal, pre-decisional document that PAA reports (sometimes referred to as budget proposals or issue papers) that provide background information and analyses necessary for senior leader decision making. The compiled set of reports is often referred to as an "Issues Book."

3.3.2 Process. Centers and organizations align programs and projects to resources and identify new initiatives, risks, and misalignments. CAMs will develop PAA reports that include budget proposals, SPG deliverables, potential overguide requirements, and any other identified issues. OCFO SID conducts Agency-level analyses and develops a consolidated Issues Book for the SMC. Refer to Figure 3-2, PAA Process.

3.3.3 Timeline. Stakeholder organizations develop PRG responses upon receipt of the PRG. Generally, Center programs and mission support offices provide input to CAMs in April, and CAMs complete PAA reports in late May. In June, OCFO SID begins PAA issues analysis and AMPM and Agency cross-cutting analyses and develops material for EC consideration in July.

3.3.4 Responsibilities

3.3.4.1 CAMs complete PAA reports and include inputs from program/project managers, other CAMs, and institutional or other cross-cutting reviews. CAMs identify issues and resolve resource conflicts at the lowest possible levels. For issues not resolved within the account, CAMs explain conflicts and required adjustments to previously established resource levels and plans and work with OCFO SID to provide materials to support EC decision making.

Note 1: CAMs consolidate inputs from stakeholder organizations and conduct additional analysis at the account level. This may include developing top-level resource plans for Agency priorities and multi-year projects/activities; identifying any surplus or deficit capabilities and

capacities, including workforce; assessing the impact of funding levels; recommending alternate strategies; and justifying any need for resource increases. In identifying conflicts, CAMs will include supporting information to support senior leadership decision making, including program overviews, funding and FTE requirements, and proposed resource adjustments and rationales.

Note 2: To ensure informed decisions, CAMs also provide project performance commitments, schedules, and progress to date; updates on AMPM milestones; supporting information on insufficient or surplus capabilities; analyses of alternate funding scenarios and impacts; risk assessments; discussion of alternatives considered but not taken; and description of the institutional and infrastructure impact on Centers based on additional or reduced resources.

3.3.4.2 OCFO SID reviews PAA reports and identifies significant issues for senior leadership resolution. OCFO SID develops the Agency-level AMPM and develops decision trade space for EC deliberations, as requested. To facilitate discussions, OCFO SID may produce an Issues Book with SMC member-provided options (and impacts).

3.3.4.3 Program and Project Managers, Centers, and Mission Support Offices provide supporting materials to the CAMs and identify issues.

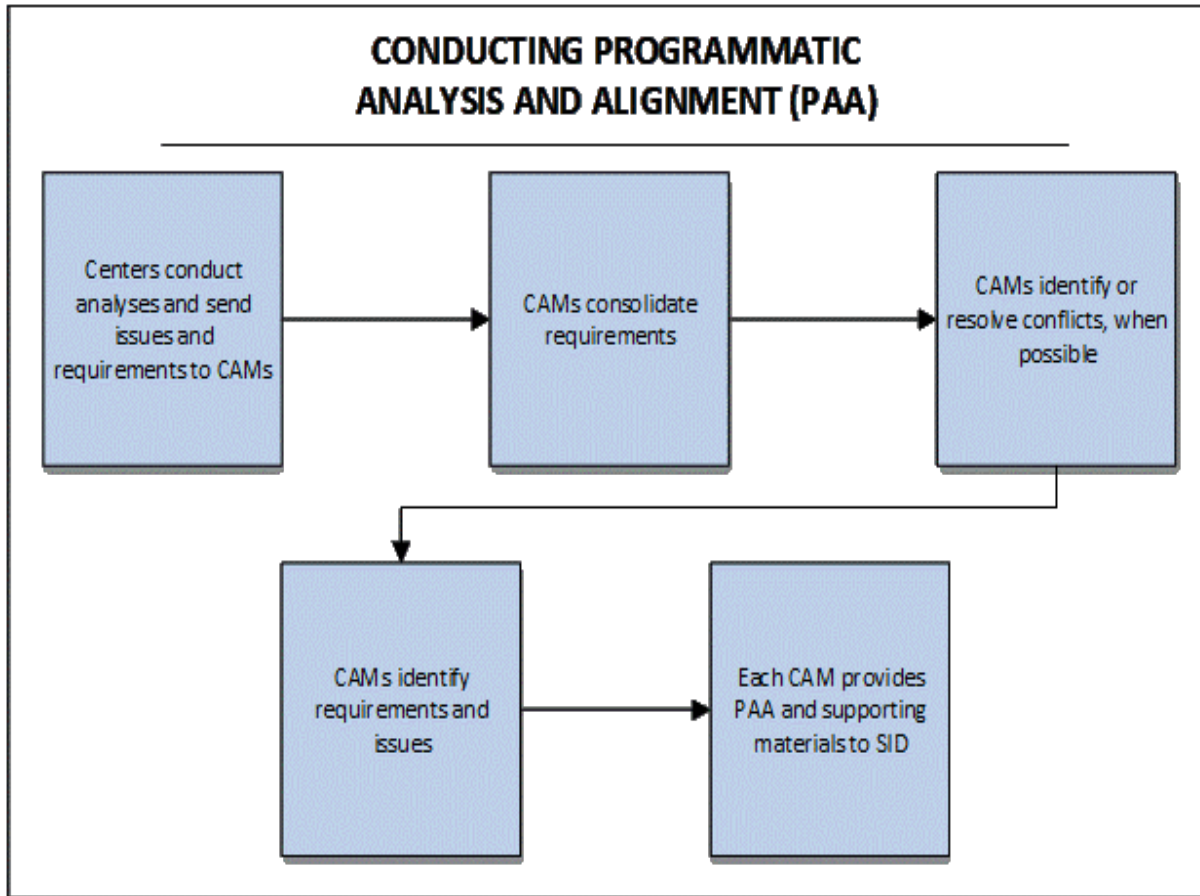


Figure 3-2, PAA Process

3.4 Agency Budget Submit Decisions

3.4.1 Purpose. The EC makes decisions on issues raised during the planning and programming phases. Decisions generally affect the account- and Agency-level budget and civil-service workforce requests for its budget request to OMB.

3.4.2 Process. The EC conducts an Agency Budget Submit Decision Review to make and document final decisions on control levels, policies, priorities, trades, and other strategies. Senior leaders balance the needs of the programmatic Mission Directorates with resources available, achieve a strategic balance between programmatic and institutional needs, and optimize the capabilities and capacities across the Agency. When required, the EC determines which priorities will be included as overguide requests in the OMB Submit. Refer to Figure 3-3, Agency Budget Submit Decision Process.

Note: Generally, prior to Agency Budget Decisions, OMB provides a budget guidance memorandum. NASA leaders take this guidance under advisement when making budget decisions and determining the OMB Submit.

3.4.3 Timeline. OCFO SID works with EC to initiate this process in July.

3.4.4 Responsibilities.

3.4.4.1 EC conducts the Agency Budget Submit Decision Review to assess potential impacts/risks and make budget decisions.

3.4.4.2 OCFO SID organizes the review and presents Agency issues and options. OCFO SID also ensures decisions are documented and distributed to the CAMs.

3.4.4.3 CAMs provide information necessary for EC decision making.

3.4.4.4 OCFO BD updates the budget formulation database with resource allocations based on EC decisions.

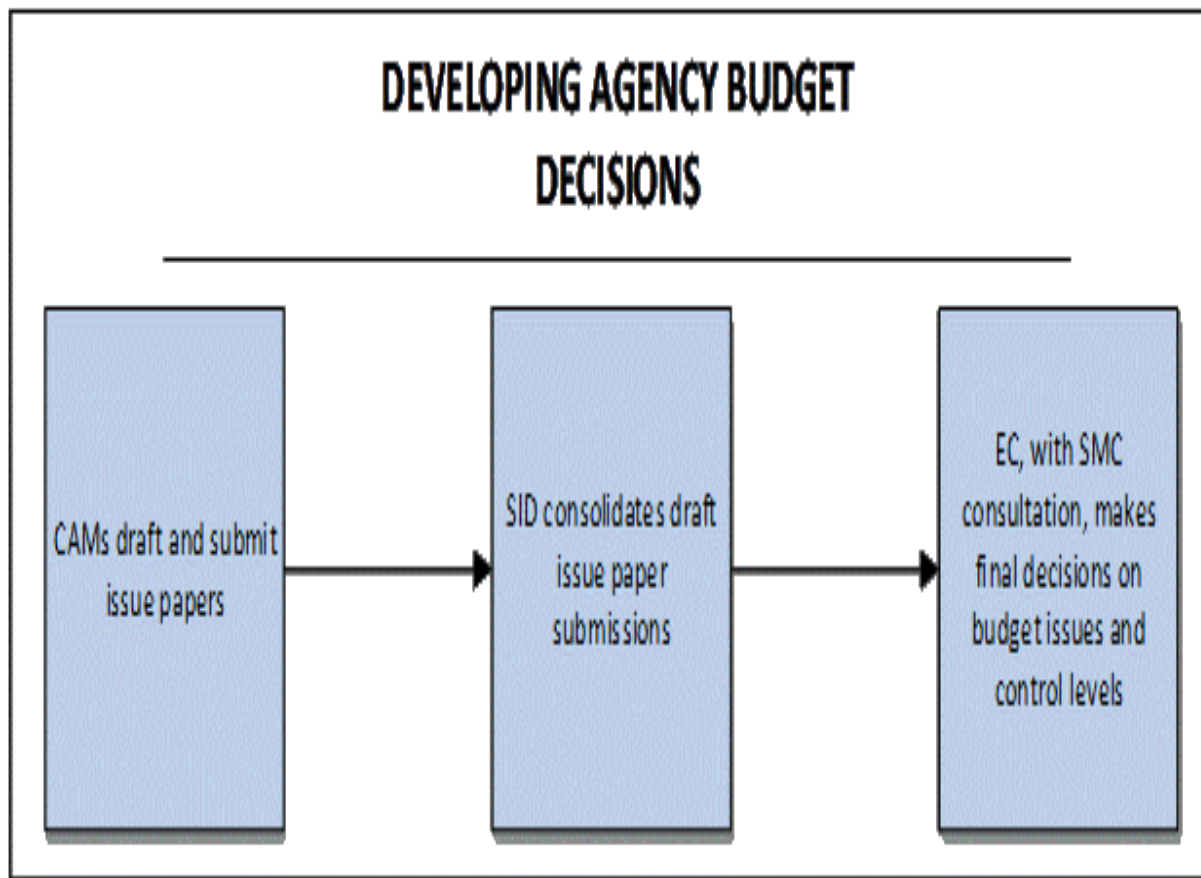


Figure 3-3, Agency Budget Decision Process

3.5 Programmatic and Institutional Guidance (PaIG)

3.5.1 Purpose. The PaIG is an internal, pre-decisional document that provides to CAMs a trace of changes from SPG budget and workforce levels through EC decision making. It is the basis from which CAMs allocate resources to program/project and Center levels for the OMB Submit.

3.5.2 Process. Organizations use budget controls from the Agency Budget Submit Decision Review to allocate resources to programs and to projects by-Center. Refer to Figure 3-4, PaIG Process.

3.5.3 Timeline. PaIG development begins immediately after EC Agency Budget Submit Decisions, usually in late July, or early August. The PaIG is typically released within two weeks of EC Agency Budget Decisions.

3.5.4 Responsibilities.

3.5.4.1 OCFO SID develops the PaIG and budget decision trace.

3.5.4.2 OCFO BD (working with CAMs) updates the budget formulation database with PaIG budget and FTE estimates.

3.5.4.3 CAMs allocate direct budget and workforce resources to projects and Centers, to be consistent with the workforce allocation process. CAMs ensure lower-level inputs are aligned to

programmatic and institutional decisions and map to PaIG levels.

3.5.4.4 Program and Project Managers, Centers, and Mission Support Offices respond to CAM direction to adjust budgets, FTE estimates, and labor pricing entries in the budget formulation database.

3.5.4.5 OCFO SID develops and provides budget changes and any other required guidance following EC Agency Budget Submit Decisions.

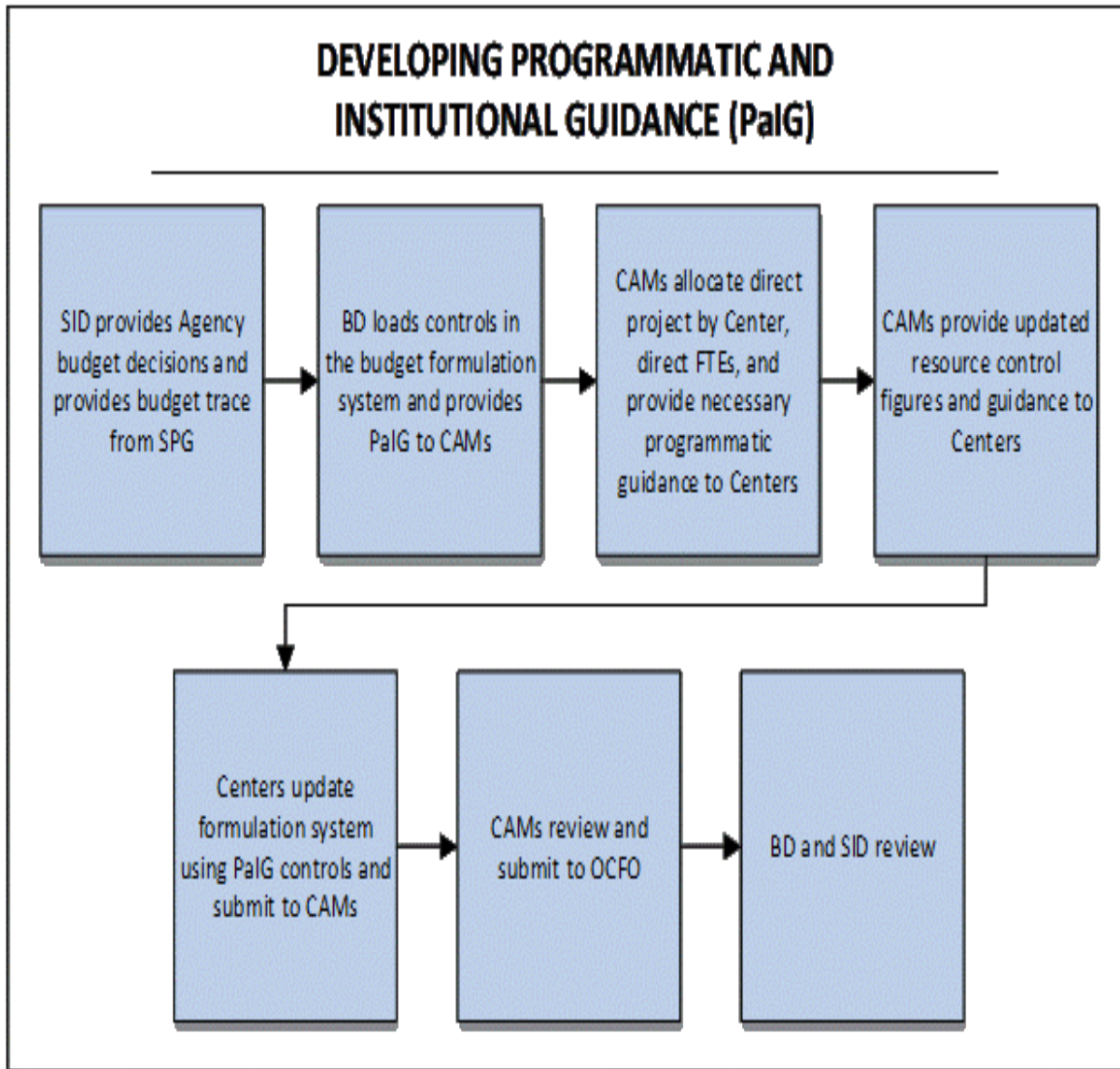


Figure 3.4, PaIG Process

Chapter 4. Budgeting

4.1 Overview

In the Budgeting Phase, NASA finalizes initial budget estimates and presents the request to OMB through the OMB Submit. OMB considers and finalizes the Agency's resource levels and typically provides additional programmatic requirements. The Agency updates budget plans to address OMB direction and coordinates performance plan revisions. OCFO provides final budget estimates to the Government-wide PBR and leads development of budget details and justifications in the CJ. The PBR and NASA CJ form the basis of Congressional deliberations on NASA appropriations. Guidance on submitting the budget can be found in OMB Circular A 11.

4.2 OMB Submit

4.2.1 Purpose. The OMB Submit is an internal, pre-decisional product that conveys NASA's initial budget plan for the budget year in development and includes a proposed budget structure, the Program Financial Plan (PFP), and high-level budget information. The OMB Submit includes a series of detailed by-account requests and results in discussions between NASA leaders and OMB budget examiners. NASA's OMB Submit budget information is directly linked to the proposed annual performance plan developed and submitted to OMB in a separate, but parallel, process.

4.2.2 Process. OCFO develops Agency-level budget materials, supported by account and with organizational materials. Agency senior leaders and CAMs present budget requirements and justifications so OMB can make informed decisions as it considers NASA's plan and budget. When required, NASA responds to OMB requests for additional information. Refer to Figure 4-1, OMB Submit Process.

4.2.3 Timeline. The OMB Submit is traditionally due on the first Monday after Labor Day. This and other key dates are included in OMB Circular A-11.

4.2.4 Responsibilities.

4.2.4.1 OCFO BD leads development and presentation of OMB Submit materials. This includes providing CAMs with instructions on presentations and justifications, coordinating the overall timeline, and coordinating internal reviews. To facilitate discussions, OCFO BD realigns prior and current year budgets into a comparable structure and develops the PFP and budget tables. OCFO BD presents Agency-level information, including materials to support proposed budget strategies and impacts of alternatives. OCFO BD analysts support CAMs in developing account-level briefing materials.

4.2.4.2 CAMs finalize detailed budgets and present detailed budget materials to OMB. Justifications may include impacts of potential resource reductions and other analyses.

4.2.4.3 OCFO SID provides analyses and impacts of budget decisions and alternative positions.

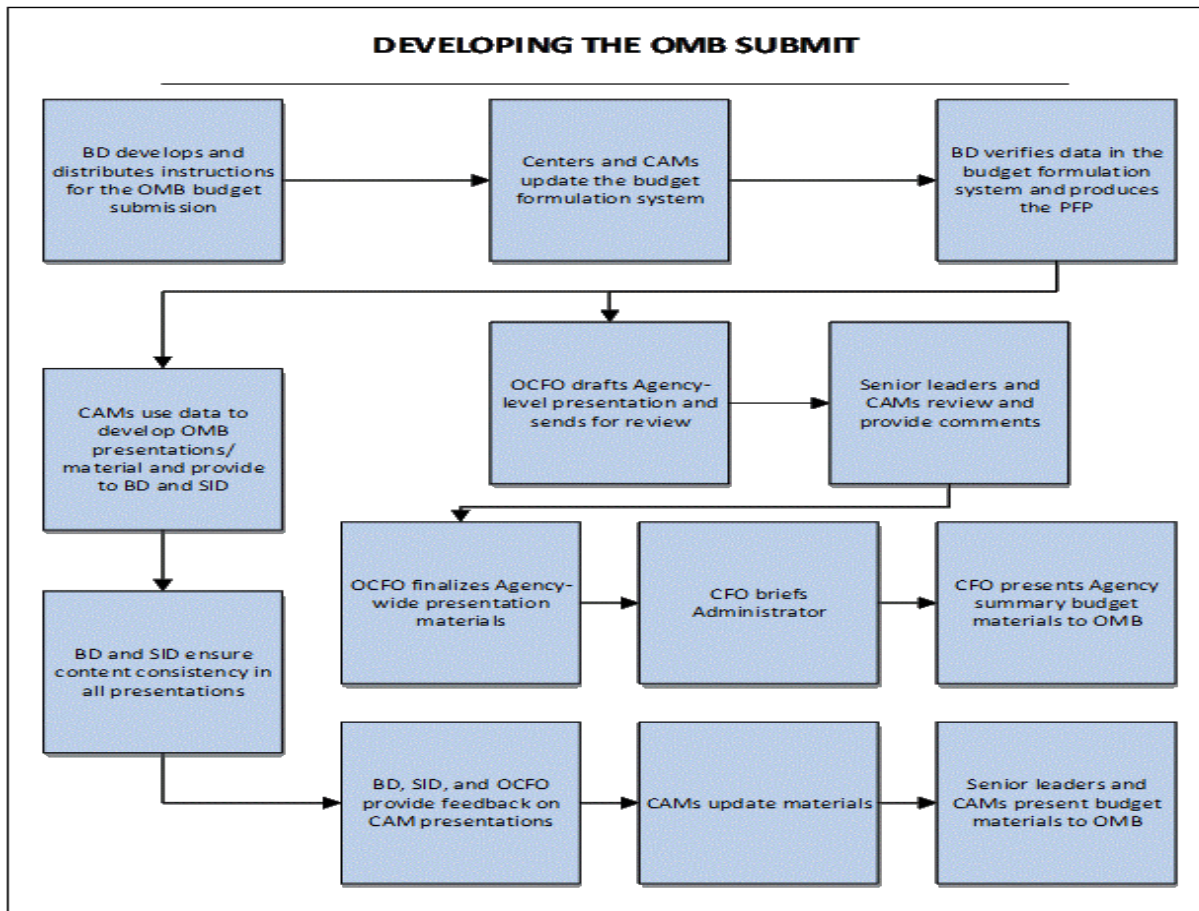


Figure 4-1, OMB Submit Process

4.3 PBR/OMB Budget Schedules

4.3.1 Purpose. NASA's budget proposal is one part of the overall Federal budget proposed by the President. To facilitate OMB analysis and passback/settlement decision making, the Agency submits resource estimates using MAX A-11, a Government-wide database of budget schedule templates OMB uses to formulate the PBR. The Agency also responds to numerous data calls on cross-Government initiatives. These data calls may come through OMB Budget Data Requests, managers of eGovernment initiatives, or managers of cross-agency platforms or initiatives.

4.3.2 Process. OCFO follows requirements, per OMB Circular A-11, Part 2 and provides budget data in MAX A-11 or through other data collection tools. OMB compiles this data, which is later presented as a NASA "chapter" in the PBR, and the NASA data is included in cross-Government analyses of the budget. Refer to Figure 4-2, President's Budget Request, for the flow of information. Refer also to NPR 9330.1.

4.3.3 Timeline. OCFO BD typically begins data entry in late August and early September and updates information after settlement (usually early-to-mid December). NASA will review and make technical corrections after the official rollout of the PBR.

4.3.4 Responsibilities

4.3.4.1 OCFO BD provides required budget and financial actuals and estimates for the prior and current fiscal year and outyear estimates data in the MAX A-11 (or other) system. OCFO BD also works with DCFO for Appropriations, OGC, and CAMs to identify and propose appropriations language or corrections for the budget year.

Note: Typically, NASA provides financial data (e.g., obligations, outlays, and costing); estimated budget cross-cuts, as requested by OMB (e.g., R&D spending, spending by object class, and FTE); and other relevant information (e.g., proposed appropriations language for legislative initiatives). NASA initially enters budget and outyear data based on the OMB Submit and may use calculations based on historical trends. After settlement, the Agency updates the MAX A-11 system with adjustments to the prior estimates.

4.3.4.2 CAMs, Centers, OCFO SID, OCFO Financial Management Division (OCFO FMD), and OGC provide required data, narratives, and analyses to BD to support MAX A 11 requirements.

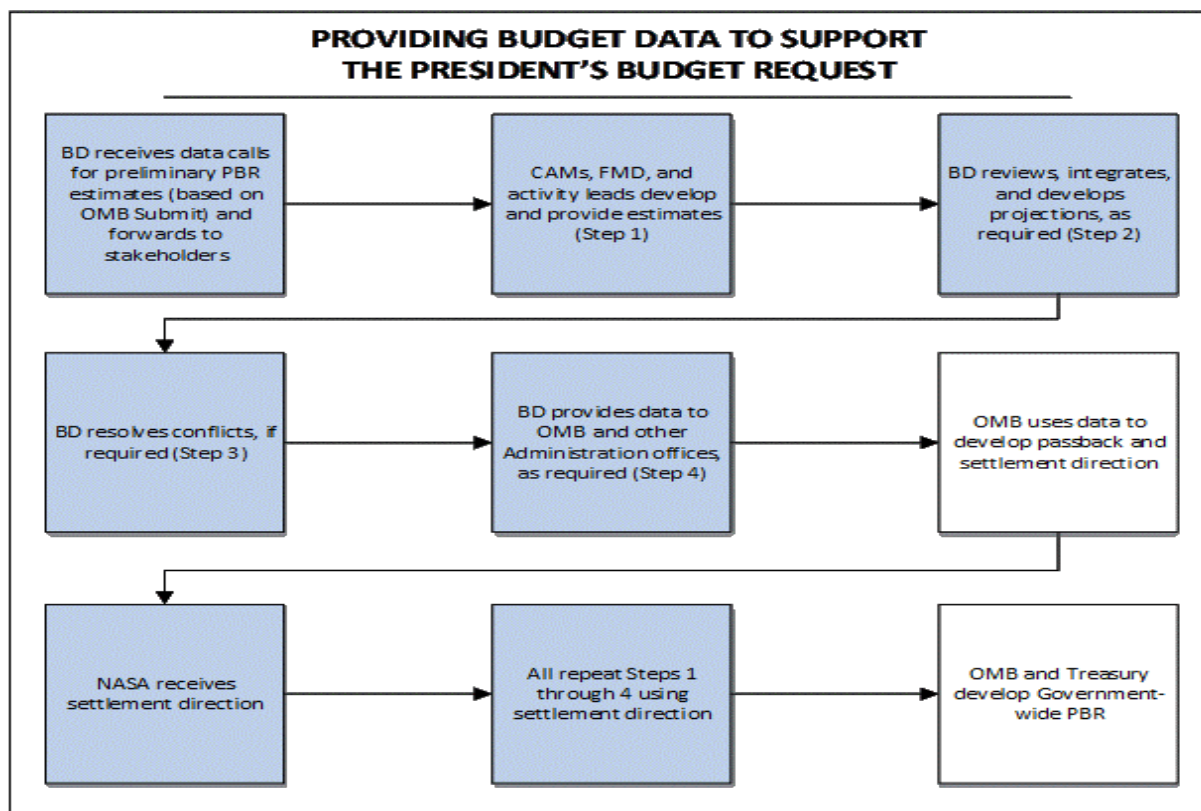


Figure 4-2, President's Budget Request

4.4 Passback, Appeal Settlement

4.4.1 Purpose. Passback is an internal, pre-decisional product that provides the OMB response to NASA's OMB Submit. OMB provides budget guidance, establishes requirements for addressing cross-Government initiatives, specifies information for inclusion in the CJ, and typically provides programmatic direction. The settlement document provides post-appeal OMB guidance to which the Agency will comply.

Note: Settlement may include requirements for reports or other information for which the Agency is responsible.

4.4.2 Passback and settlement may also specify requirements for new reports or deliverables the Agency will provide to OMB.

4.4.3 Process. OMB budget examiners review the data in MAX A-11 and the OMB Submit. Examiners consider alignment to Administration priorities and develop an initial Government-wide budget. OMB develops and provides specific passback direction for each agency, including NASA, which includes guidance on the appeals process. NASA senior leaders evaluate passback and may choose to submit an appeal on one or more elements (often referred to as a reclama). To support the appeal, NASA provides justification materials and engages in discussion with OMB until OMB finalizes its budget guidance and programmatic decisions in the settlement. Refer to Figure 4-3, OMB Passback, Appeal, and Settlement Process.

4.4.4 Timeline. This iterative process begins with OMB review of the Agency OMB Submit, follows with passback (traditionally the Monday following Thanksgiving), and ends with OMB's settlement direction. After receiving passback, NASA usually has a 72-hour turnaround window to analyze the guidance and submit appeals and justification materials. It is not uncommon for OMB to conduct additional information gathering and analyses before issuing its settlement position. OMB's delivery of settlement can be delayed by events occurring in Congress or the Administration. NASA generally does not pursue the next phase of budget formulation without the OMB settlement.

4.4.5 Responsibilities

4.4.5.1 OCFO BD is the primary point of contact with OMB during passback, appeals, and settlement. This team receives, tracks, and coordinates responses to OMB requests for additional information. When appropriate, OCFO BD coordinates with senior leaders (and affected organizations) in preparing appeal letters and supporting information. OCFO BD also updates the budget formulation database with passback and final settlement controls.

Note: In the passback and settlement documents, OMB may establish requirements for reports or other documents. OCFO BD tracks the progress of a "passback deliverable" and ensures a timely response. Passback deliverables may be due at any time—they are not restricted to the passback/settlement timeframe.

4.4.5.2 CAMs provide responses, analyses, and justifications, as required.

4.4.5.3 OCFO SID reviews passback and provides analyses, responses, and other work, as required.

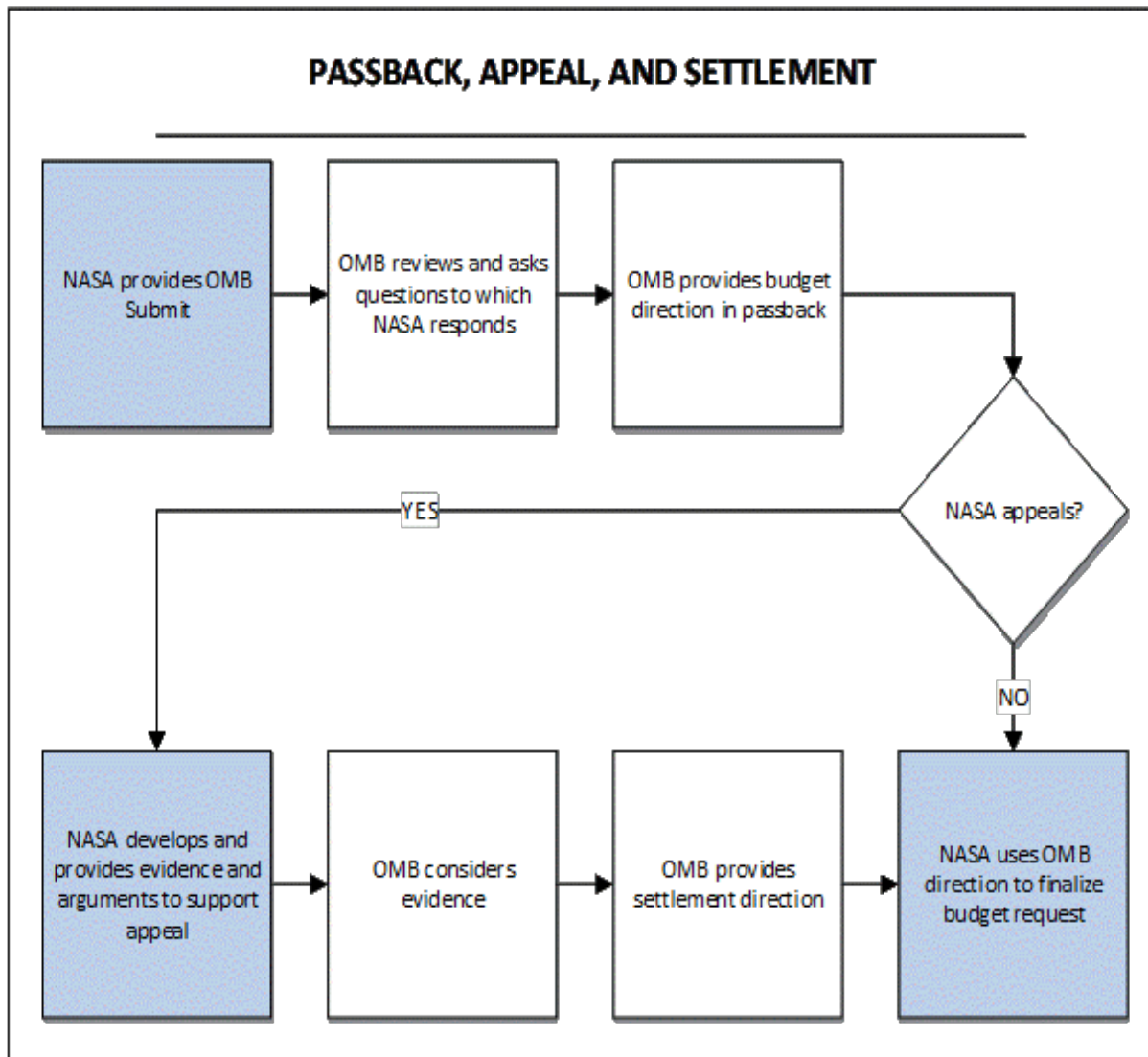


Figure 4-3, OMB Passback, Appeal, and Settlement Process

4.5 Congressional Budget Justification (CJ)

4.5.1 Purpose. The CJ provides detailed budget plans, justifications, and other information to support Congressional decision making on NASA appropriations.

4.5.2 Passback and settlement may also detail requirements for new reports or deliverables that the Agency will provide to OMB.

4.5.2 Process. NASA revises budget, updates PBR data entries, and develops the CJ. Refer to Figure 4-4, Congressional Budget Justification.

4.5.3 Timeline. NASA creates the final budget plan and finalizes justifications after settlement. NASA generally releases the CJ immediately after OMB releases the PBR, usually on the first Monday in February.

4.5.4 Responsibilities

4.5.4.1 OCFO BD leads development of the CJ and ensures compliance with requirements, such as: providing budget formats and instructions; reviewing CAM-provided justification materials; developing cross-cutting and supporting/supplemental materials; managing reviews, comments disposition, and concurrence; overseeing production; and managing the schedule. OCFO BD also updates MAX A-11 and other data collection systems with the final PBR budget figures used in the CJ.

Note: The CFO, DCFO for Appropriations, and Administrator (or designee) will determine the level of NASA response to each of the requirements outlined in OMB Circular A-11 and 51 U.S.C. § 30103. If in doubt, OCFO SID or OCFO BD will clarify requirements with the CFO and DCFOs.

4.5.4.2 OCFO SID reviews CAM budget justifications for alignment to strategic plan and goals and with NASA and Administration policies and strategic decisions. Within the CJ document, OCFO SID validates project cost and schedule data to ensure it is consistent with the MPAR requirements and other cost and schedule reports and provides any necessary management and performance narratives/summaries. In a separate process, OCFO SID finalizes budget-year performance plans and reports for concurrent release with the budget.

4.5.4.3 CAMs finalize account budgets and use budget formulation systems to redistribute requested resources to the program, projects, and Centers. Account, program, and project budget justifications are also developed and include narratives, schedules, results of evaluations, life-cycle costs, and other data.

4.5.4.4 Senior leaders and DCFO for Appropriations review and provide concurrence on CJ materials. The Administrator signs materials provided to Congress.

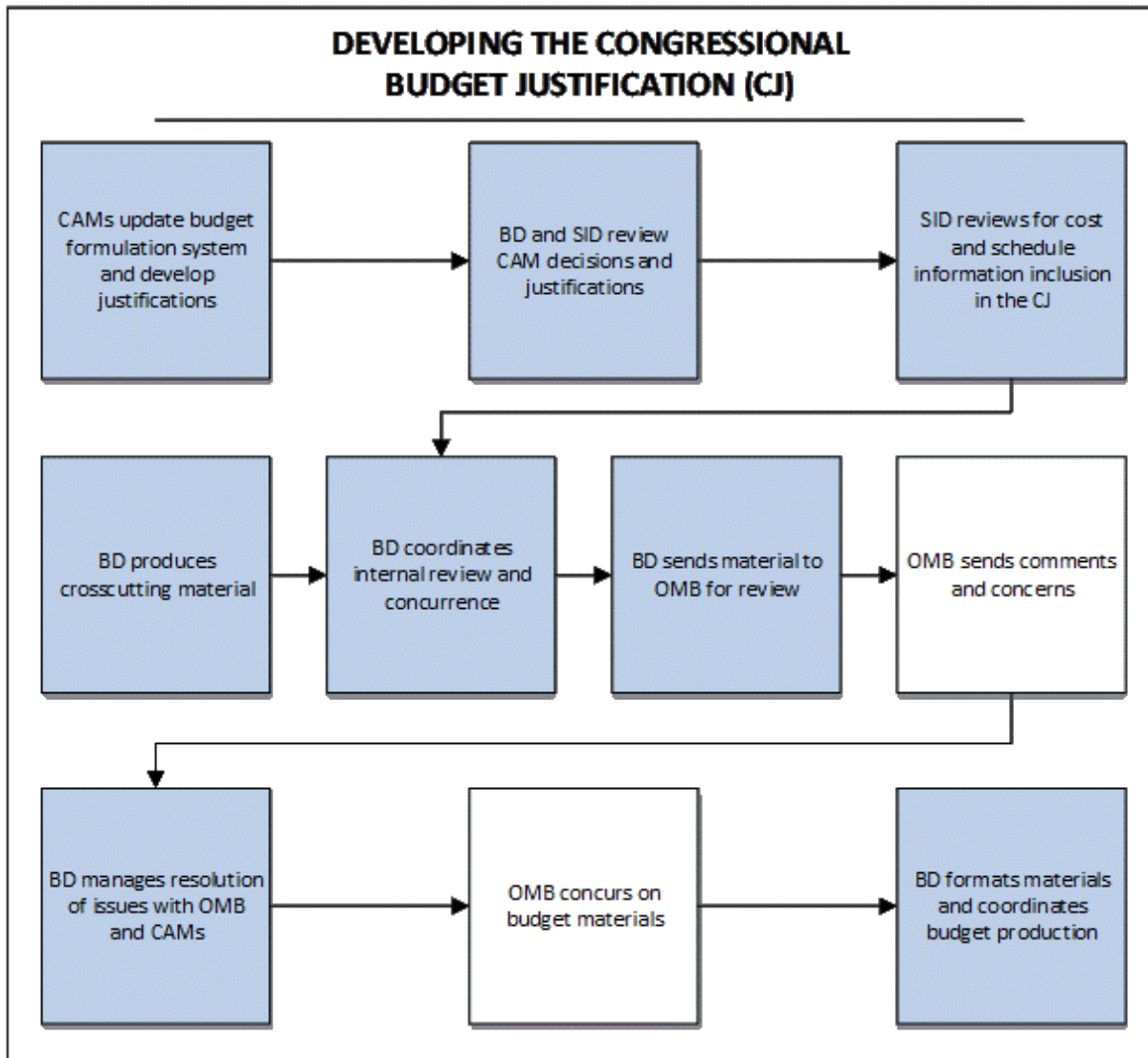


Figure 4-4, Congressional Budget Justification

Note: The CJ typically starts with an introductory letter from the Administrator. OCFO BD may work with Office of Communications on development of the letter. When required, OCFO BD or Office of Communications includes in the body of the letter material for which the Administrator is required to provide affirmation or signature (e.g., included performance reports).

4.6 Rollout

4.6.1 Purpose. NASA coordinates the internal and external release of budget information. A coordinated rollout ensures consistency of message when providing budget materials and presentations to Congress, discussing issues with international partners, and briefing industry stakeholders, the media, and employees. Release of material should comply with guidance in OMB Circular A-11.

4.6.2 Process. Senior leadership coordinates a series of budget rollout meetings to ensure the Agency is both strategic and cohesive in how the budget is presented to Congress and to the public. Refer to

Figure 4-5, Budget Rollout.

4.6.3 Timeline. Planning the budget rollout begins after settlement. Major activities occur when the PBR and CJ are released. Budget rollout continues for approximately two additional weeks as leaders support testimony and respond to inquiries.

4.6.4 Responsibilities.

4.6.4.1 Office of Communications coordinates internal budget rollout meetings and activities including finalizing key messages and communications strategies. Other Office of Communications rollout responsibilities include developing Administrator's speeches and presentations, organizing press conferences, and responding to media inquiries. The Office of Communications ensures final information is shared with the public via the NASA Web site.

4.6.4.2 OCFO coordinates development and review of budget rollout materials and Congressional briefings.

- a. DCFO for Appropriations interfaces with Congressional committees by coordinating Agency briefings and defense of budget before Congress (e.g., testimony, hearing records, and responses to questions); reviewing and clearing materials for Congressional briefings, both at the Agency and account level; and providing budget materials.
- b. OCFO BD prepares budget rollout materials, including briefings, fact sheets, and pre-formulated questions/responses, and manages review and concurrences. OCFO BD distributes the CJ within NASA and provides electronic versions to the Office of Communications for posting to NASA Web sites.
- c. OCFO SID provides guidance, prepares performance-related rollout materials, and manages review and concurrences. OCFO SID distributes performance material within NASA and provides electronic versions to the Office of Communications for posting to NASA Web sites.

4.6.4.3 CAMs develop and coordinate review and concurrence of detailed by account or by mission briefings for Congressional briefings. CAMs also provide content for rollout materials.

4.6.4.4 Senior leaders conduct press conferences and provide briefings to the NASA community and external stakeholders, such as Federal and State, industry, international, and others.

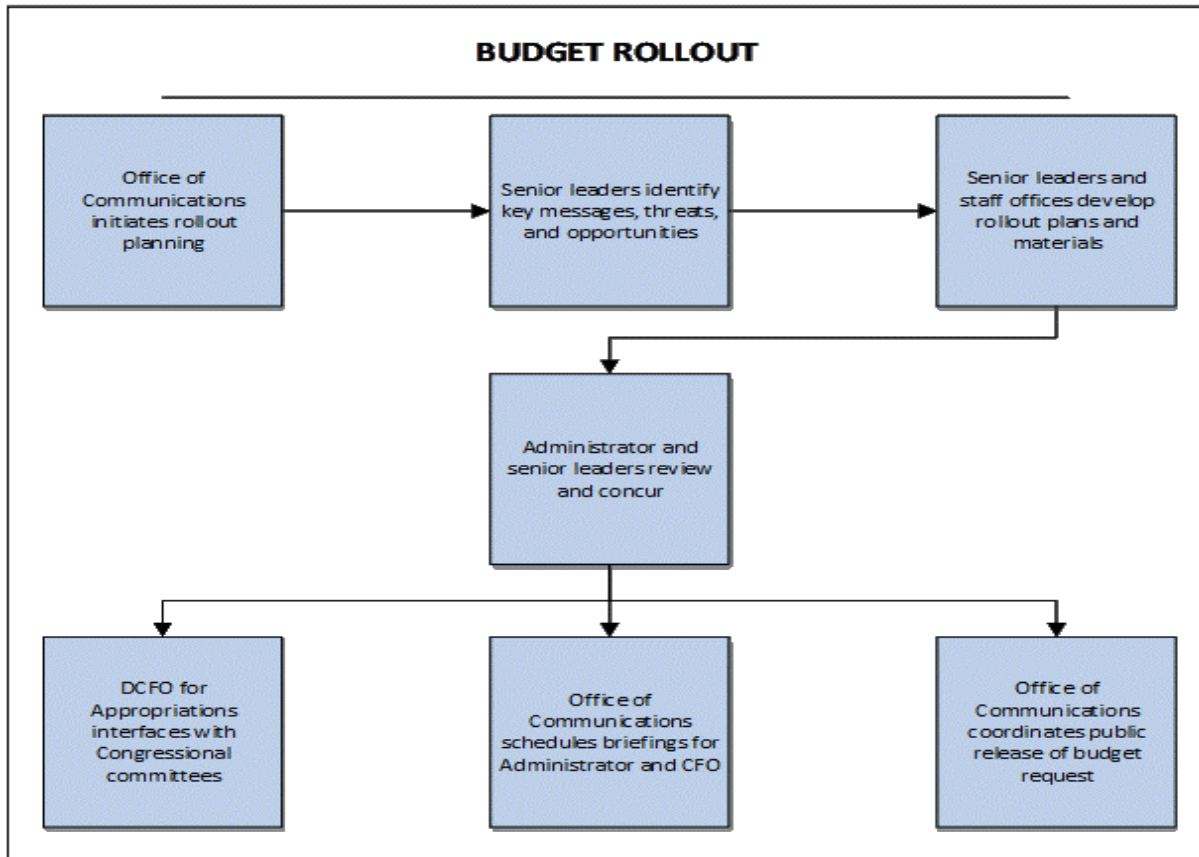


Figure 4-5, Budget Rollout

4.7 NASA Support During Congressional Budget Deliberation

4.7.1 Purpose. An appropriation act authorizes NASA to incur obligations and make payments from the U.S. Treasury. After the PBR and CJ are released and during the appropriations process, NASA explains and defends its budget request. The Agency monitors progress of appropriation bills as Congress deliberates on the budget for the coming fiscal year.

4.7.2 Process. During consideration of appropriations requests, Congressional Committees and Subcommittees may request the NASA Administrator and other senior leaders to provide testimony about NASA's budget or Agency support for other national activities and priorities. Following NASA budget request hearings, Committees and Subcommittees typically send several "Question(s) for the Record" (QFRs), to which the Agency provides a formal response.

Note 1: If requested, NASA may provide input to OMB for a Statement of Administration Policy regarding pending authorization or appropriations legislation. OMB may choose to provide a statement to Congress when it appears the position of Congress appears to differ sharply from OMB direction to the Agency.

Note 2: If appropriations are not enacted prior to the start of the new fiscal year, the Agency plans for a CR. Without a CR or per OMB direction, OCFO plans emergency operations in the event of a lapse in appropriations. Refer to NPR 9470.1.

4.7.3 Timeline. The appropriations process begins with the release of the PBR. It concludes when

Congress passes, and the President signs the appropriation bills into an Appropriation Act. Ideally, this occurs before the execution year starts on October 1, but is typically delayed.

4.7.4 Responsibilities

4.7.4.1 DCFO for Appropriations leads development and review of materials intended for Congressional audiences (e.g., testimony, responses to QFRs). The DCFO liaises with Congress and Committee staff to provide required information during budget deliberations.

4.7.4.2 OCFO, CAMs, and Centers provide input to materials for Congress, as required.

4.7.4.3 NASA Administrator and Senior leaders prepare and provide testimony to Congressional Subcommittees and Committees, as required.

Chapter 5. Non-Appropriated Budgetary Resources

5.1 Overview

5.1.1 NASA has access to budgetary resources in addition to direct authority granted through appropriations. These resources may be limited and are typically available only for very specific purposes but can affect programming and budgeting decisions during budget formulation. Significant resources may include reimbursable work to be performed by the Agency, and net proceeds from property or facilities leases. Other resources represent relatively small amounts of budget authority and generally do not factor into planning, programming, and budgeting decisions within the Agency. However, as budgetary resources represent potential authority to obligate funds against the U.S. Treasury, NASA includes estimates of these resources in the PBR and CJ.

Note: These potential budgetary resources do not represent budget authority unless authorized by Congress and then apportioned by OMB. Authority may be specified in the Space Act, current appropriations, authorization language, or may carry over from prior acts.

5.1.2 NASA develops and reports budget plans for NASA Working Capital Fund (WCF), estimates for reimbursable work and property lease collections and net proceeds. OCFO BD and OCFO SID will provide any special guidance to affected CAMs. In the PBR and CJ, NASA provides required budgetary information for major and minor non-appropriated budgetary accounts.

5.2 Roles and Responsibilities

5.2.1 Managers (of these accounts) provide budgetary data and spending plans to the appropriate CAM.

5.2.2 CAMs assess plans and effects on budget requests, then provide estimates for PBR and CJ.

5.2.3 Centers develop and submit requirements and spending plans, as requested.

5.2.4 OCFO BD ensures data estimates and updates are included in the CJ, MAX A-11 and other data systems identified by OMB.

5.3 Types of Non-Appropriated Resources

5.3.1 Working Capital Fund (WCF). The NASA WCF, authorized by 51 U.S.C. § 30102, is a no-year revolving account for purchasing specific recurring goods and services, using a buyer-seller business model for CAMs and other users. CAMs consider the WCF business costs in formulating budget requests. WCF operates through authority for offsetting collections, not direct appropriations. Each year, NASA summarizes WCF estimates in the CJ. Refer to NPR 9095.1, Working Capital Fund Policies and Requirements.

5.3.2 Reimbursable Work. NASA may enter into agreements with other organizations and entities,

(Federal or non-Federal; domestic or international), under various authorities, and accept financial reimbursement for the costs of services or goods provided. During each PPBE cycle, NASA estimates and reports the expected value/costs of reimbursable work. Program managers base each year's estimates on projections of the known (and probable) reimbursable work NASA anticipates conducting on behalf of outside sources. Reimbursable work represents spending authority based on offsetting collections, not appropriated funds. NASA generally manages reimbursable work through the SSMS account. Refer to NPR 9090.1, Partnership Agreements-Financial Requirements and Administration, for the financial administration of agreements and how authority may affect the cost/price of reimbursable work.

5.3.3 Property Leases. NASA has authority to enter into lease agreements in which the Agency leases non-excess and underutilized property. Under some authorities, NASA may use the collections in excess of full cost or net proceeds, for capital improvements, maintenance, etc. The authority dictates the use of proceeds and limitations. Lease proceeds factor into planning, programming, and budgeting decisions with respect to Center allocations and distributions of funds within the CECR. NASA includes these estimates in PBR entries and the CJ.

5.3.4 Trust Funds and Other Resources. NASA has a small amount of potential budget authority derived from trust funds, gifts and donations, and Space Shuttle exchange proceeds. For these accounts, CAMs report the authority in the PBR, but the amounts are typically small and directed toward specific activities. Currently, they do not factor into the budget formulation decisions. Refer to NPR 9290.1, Special Accounts.

5.3.5 Other Budget Resources (not described above). NASA will consider impacts during formulation. If significant, the Agency will report the resources in the PBR, or as required by the authorizing language.

Chapter 6. Other Budget Submissions after the Start of the Fiscal Year

6.1 Overview

6.1.1 After the PBR has been transmitted to the Congress, the President may propose changes in the budget by transmitting new appropriations requests to revise the original budget request. The President submits a "Supplemental" request to update the request for the current fiscal year. An "Amendment" updates the request for the budget year currently in the process of being appropriated. Either of these request updates may include additions to or changes to appropriations language. Proposed revisions should conform to the policies of the Administration, as described in OMB Circular A-11.

6.1.2 Supplemental Request. These budget requests are based on emerging budgetary requirements that are too urgent to be postponed until passage of the next regular annual appropriations act. Supplemental appropriations occur outside of the annual appropriations process. They may be enacted prior or subsequent to annual appropriations. Appropriated authority is generally limited in scope and intent and may have a period of availability differing from regular appropriations.

6.1.2.1 OMB directs agencies should make every effort to conduct programs within the amounts appropriated and postpone actions requiring supplemental appropriations. However, agencies can submit proposals to decrease or eliminate requested budget authority whenever changes are warranted. Agencies may also submit supplemental or amendment requests for technical corrections or to change limitations imposed on some resources. In the course of regular activities, NASA will typically minimize the submission of supplemental requests by using reprogramming and transfer authorities to address new budget needs. OCFO shall obtain concurrence on requests from OMB.

6.1.2.2 In the event of a natural disaster or destructive force, Congress may invite NASA and other agencies to develop and submit proposed budgets and language for supplemental appropriations to support recovery efforts. In responding, NASA adheres to guidance and direction distributed by OMB and Congress.

6.1.3 Amendment Requests. Amendments are proposed actions to revise the PBR and are transmitted prior to completion of action on the budget request by the Appropriations Committees of the House and Senate. Amendments may include new or revised appropriations language for activities authorized since transmittal of the PBR.

6.2 OMB Considerations

6.2.1 When submitting supplemental and amendment requests to increase the Agency or account-level authority requested in the budget, agencies may be required to provide proposals for reductions (offsets) elsewhere in the Agency. Per OMB Circular A-11, OMB will only consider requests for supplemental and amendment requests when:

- a. Existing law requires payments within the fiscal year (e.g., pensions and entitlements);

- b. An unforeseen emergency situation occurs (e.g., natural disaster requiring expenditures for the preservation of life or property);
- c. New legislation enacted after the submission of the annual budget requires additional funds within the fiscal year;
- d. Increased workload is uncontrollable except by statutory change; or
- e. Liability accrues under the law and it is in the Government's interest to liquidate the liability as soon as possible (e.g., claims on which interest is payable).

6.3 Roles and Responsibilities

6.3.1 OCFO SID considers CAM requirements, conducts analyses, and provides options and trade space from an Agency perspective.

6.3.2 OCFO BD develops budget request and supporting documents, such as managing review and concurrence activities (internal and with OMB).

6.3.3 CAMs identify the need to revise budget figures and proposed appropriation language. CAMs also provide information and support for development of justification materials.

6.3.4 DCFO for Appropriations conducts advance negotiation with Congressional committees and works with the CFO and senior leaders to frame requests on the new budget position.

6.3.5 EC and Administrator approves proposed budget supplemental or amendment requests and necessary offsets prior to submission to OMB and then to Congress.

Appendix A. Definitions Related to Budget Formulation

Account or Control Account (often Appropriation Account). A major line of budget authority defined in appropriations, and for which top-level controls are approved by Congress. These are distinct from other non-appropriated funds accounts, including receipt funds, revolving funds, and other matters.

Agency Baseline Commitment (ABC). This agreement, between the Agency and OMB and Congress, documents an integrated set of project requirements; cost, schedule, and technical content; and an agreed-to Joint Cost and Schedule Confidence Level (JCL). The Agency Baseline Commitment is the one official baseline for a NASA program or project, and the baseline against which the Agency's performance is measured during a project's implementation phase. See NPR 7120.5 for additional information.

Agency Budget Decisions. EC decisions on resource allocations. These decisions reflect the end of the programming phase of PPBE, are documented in the PaIG, and are used by CAMs as resource marks for the OMB Submit.

Agency Mission Planning Model (AMPM). This planning tool provides managers the ability to forecast capability, services, technology, and infrastructure needs. The AMPM maintains the official, integrated manifest of Agency's approved and notional content, including flight and ground efforts, and technology milestones.

Amendment. A proposed action to revise the PBR and is transmitted prior to completion of action on the budget request by the Appropriations Committees of both Houses of Congress.

Appeal. An application to a recognized authority for reconsideration of a prior or proposed decision. Often referred to as a reclama in the passback process.

Appropriation. A provision of law authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.

Authorization. Legislation authorizing the expenditure of funds from the Federal budget. An authorization may specify spending amounts, time limitations, or establish specific requirements, but does not actually fund the authorized activities (done through an appropriation).

Budget. A financial plan providing a formal estimate of future revenues and obligations for a definite period of time for approved programs, projects, and activities.

Budget Authority. The authority provided by law to incur financial obligations resulting in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections, leases, interest on trust funds, gifts, and donations.

Budget Formulation. The process of analyzing programmatic and support requirements, prioritizing work, optimizing budget and resource decisions, and developing the budget request.

Budget Resolution. A concurrent resolution passed by both the House and Senate outlining a

revenue and spending plan for the budget year and at least four outyears. The plan consists of revenue and spending targets that subsequent appropriation acts and authorization acts are expected to comply.

Budget Year. The approaching fiscal year, typically the year for which a budget is being formulated.

CJS Subcommittee. Senate or House Appropriations Subcommittee on Commerce, Justice, Science, and Related Agencies (CJS). CJS subcommittees mark up and pass a preliminary NASA budget before sending it to full Senate and House appropriation committees.

Center Allocations. Distribution of EC-approved Center FTE estimates by Mission Directorate to ensure approved FTE are accounted for during budget formulation.

Congressional Budget Justification (CJ). An annual NASA budget document outlining the proposed budget plan at the program and project-level budget. The CJ includes the performance plan for the budget year and the annual performance report for the prior year.

Construction and Environmental Compliance and Restoration (CECR). A NASA budget account for the construction of mission and support facilities, including revitalization projects (repair, rehabilitation, and modification of existing facilities), construction of new facilities, acquisition of related collateral equipment, environmental compliance and restoration activities, design of facilities projects, and advanced planning related to future facility needs. Also includes budgeting of EUL net proceeds.

Continuing Resolution (CR). Legislation in the form of a joint resolution enacted by Congress to provide budget authority for Federal agencies and programs to continue in operation until regular appropriations acts are enacted.

Control Account Managers (CAMs). Senior Agency leaders who manage major budgetary accounts and are responsible for development and execution of the budget content for those accounts. CAMs are also responsible for the planning, coordination, and achievement of work within an assigned account and provide a single authority for scope, technical, and cost issues. CAMs are identified by title in NASA's annual SPG.

Direct Budget Authority. Direct Budget Authority is the authority provided by law to incur financial obligations that results in outlays. The term direct budget authority is used in this document to identify the authority NASA receives as the result of congressionally enacted appropriations and apportionments issued by OMB. As used in this document, direct budget authority does not include reimbursable budget authority.

Fiscal Year. The Government's accounting period. The Federal Government's fiscal year begins on October 1 of one calendar year and ends on September 30 of the following calendar year. It is designated by the calendar year in which it ends.

Formulation. The identification of how the program or project supports the Agency's strategic goals; the assessment of feasibility, technology, and concepts; risk assessment, team building, development of operations concepts, and acquisition strategies; establishment of high-level requirements and success criteria; the preparation of plans, budgets, and schedules essential to the success of a program or project; and the establishment of control systems to ensure performance to those plans and alignment with current Agency strategies. The term is applicable at the project or program level, and also at the account and whole-Agency level.

Full-Time Equivalent (FTE). The basic measure of the levels of employment used in the budget for civil servants. It is defined as the number of total hours worked (or to be worked) divided by the maximum number of compensable hours in a fiscal year. The number of compensable hours in the relevant fiscal years is provided in OMB Circular A-11.

Life-Cycle Cost. The total of the direct, indirect, recurring, nonrecurring, and other related expenses both incurred and estimated to be incurred in the design, development, verification, production, deployment, prime mission operation, maintenance, support, and disposal of a project, including closeout, but not extended operations. The life-cycle cost of a project or system can also be defined as the total cost of ownership over the project or system's planned life cycle from formulation (excluding Pre-Phase A) through implementation (excluding extended operations). The life-cycle cost includes the cost of the launch vehicle. See NPR 7120.5.

MAX A-11. The OMB information system used to collect and process much of the information required from each Agency for preparing the PBR and Mid-Session review. MAX A-11 includes a series of schedules used for cross-government analysis and decision making in formulating the PBR.

Mission Support Offices. Staff offices supporting the Administrator and the overall management of the Agency. Staff offices may have responsibilities in cross-Agency and cross-government coordination, operations, regulation/compliance, and policy. Budgets for NASA mission support offices are formulated under the SSMS account. Mission support offices are listed in NPD 1000.3, The NASA Organization.

Obligation. A binding agreement that results in outlays, immediately or in the future. An obligation reflects a reservation of spending authority used to pay for a contract, labor, or other items.

OMB Submit. The first presentation of a formulated budget to OMB, usually occurring the first full week in September.

Outyears. The fiscal years following the budget year. Budget development typically includes four outyears.

Overguide. A resource (budget or workforce) request exceeding planning limits. Although OMB provides budget targets to use in budget formulation, OMB may consider requests exceeding the initial controls, i.e. an "overguide" request. OMB typically requires additional justification and evidence the overguide activities cannot be accommodated within the agency's budget trade space. OMB considers and rules on overguides during the passback/settlement process.

Passback. OMB's notification to agencies of budget, management, and policy decisions following its analysis and review of agency budget submissions. Passback data is pre-decisional in nature and is not widely distributed or released.

Performance Plan. The annual performance plan includes multiyear performance goals, which typically span three-to-five years, and annual performance indicators. Long-term goals are established in the strategic plan.

Pre-decisional Data. Data developed during the SPG development and the Programming and Budgeting Phases, including the nature and targets provided in OMB guidance, is pre-decisional. This information is generally notional and should only be shared as necessary. NASA maintains appropriate control of decisions affecting programs, personnel, and budget, including the materials underlying these decisions. No budget formulation will be released outside of the Agency and

OMB, until NASA transmits it to Congress. Management and release of budget information should comply with OMB Circular A-11 and NPR 1600.1.

President's Budget Request (PBR). The annual proposed government budget, as developed by the Executive Branch and submitted to Congress for consideration. The PBR includes department and agency requirements that have been integrated to form a cohesive Federal budget plan. NASA submits PBR budget data through MAX A-11 and supports the PBR release with a detailed agency budget plan and justification.

Program. A strategic investment by a Mission Directorate or Mission Support Office that has a defined architecture or technical approach, requirements, funding level, and a management structure that initiates and directs one or more projects. Additional information on programs may be found in NPR 7120.5.

Program Analysis and Alignment (PAA) Reports. A preliminary determination of resource requirements and identification of potential funding issues/impacts. CAMs develop PAA reports with input from Centers and CAMs of other affected accounts. PAA reports form the basis of EC deliberations and determinations.

Program and Resources Guidance (PRG). Guidance issued by CAMs to provide account-specific guidance and early budget/resource marks. Centers use the PRG to inform development of PAA report inputs.

Programmatic and Institutional Guidance (PaIG). Documents the budget trace during budget formulation and includes final guidance arising from EC decisions. PaIG guidance informs final resource requests in the OMB Submit.

Program Financial Plan (PFP). A detailed budget request presented in the work breakdown structure. Unless otherwise directed, the PFP and budget tables are presented as comparable from year to year.

Project. A specific investment having defined goals and objectives, timeframe, requirements, and life-cycle cost, and that directly addresses NASA's strategic needs. Projects may be performed in-house, by government, industry, academia partnerships, or through contracts with private industry. Additional information on projects may be found in NPR 7120.5.

Reclama. An alternate term for the Agency appeal to OMB's passback guidance.

Reimbursable Budget Authority. Reimbursable budget authority is a budgetary resource category, approved on OMB Standard Form (SF)-132, giving NASA the authority to accept funding from other entities as reimbursement for the cost of services rendered or goods provided. The budgetary resources become available to incur obligations only after reimbursable agreements are executed and, generally, the receipt of an advance (offsetting collection). Monies collected from the reimbursable customer as payment for the services provided are included in the Agency's total budgetary resources.

Reimbursable Work. Reimbursable work is performed by NASA on behalf of an internal or external organization for which NASA costs are reimbursed by the other organization.

Safety, Security, and Mission Services (SSMS). A NASA budget account providing for basic general and administrative activities at Headquarters and Centers. It includes the Administrator's office, Mission Directorate management, mission support offices, and supporting operations and

facilities Agency-wide.

Senate or House Appropriations Subcommittee on Commerce, Justice, Science, and Related Agencies (CJS Subcommittee). These subcommittees mark up and pass a preliminary NASA budget before sending it to full Senate and House appropriation committees.

Settlement. The final decision memorandum from OMB to NASA that describes all final guidance and decisions necessary for preparing the budget proposal and justification.

Strategic Programming Guidance (SPG). The initial budget formulation guidance. SPG includes roles and requirements, preliminary top-level budget and FTE requirements, an analysis of institutional capabilities and requirements, and a first set of unresolved issues and decisions to be addressed during formulation.

Supplemental. An appropriation request submitted after completion of action on an annual appropriations bill by the Appropriations Committees of both House and Senate.

Trade Space. Budget flexibility during formulation, which enables managers to consider different program/project activities and funding profiles.

Workforce Planning. The process whereby NASA plans for its future workforce requirements as part of the PPBE process in order to match skills (supply) with work (demand) so that civil service FTE and recurring contractor capacity and costs can be assigned to NASA's programs/projects and mission support.

Working Capital Fund (WCF). A type of revolving fund that operates as a self-supporting fund with businesslike activities. The WCF is funded from the fees charged for the services provided consistent with the statutory authority.

Appendix B. Acronyms/Initialisms

ASIP	Agency Strategic Implementation Planning
AMPM	Agency Mission Planning Manifest
BOAC	OCFO Budget Division
BOAC	Budget Officers Advisory Committee
CAM	Control Account Manager
CECR	Construction and Environmental Compliance Restoration
CFO	Chief Financial Officer
CJ	Congressional Budget Justification
CJS	Commerce, Justice, Science, and Related Agencies
CR	Continuing Resolution
DCFO	Deputy CFO (for Appropriations, for Budget and Performance, for Finance)
EC	Executive Council
EUL	Enhanced Use Leasing
FTE	Full time equivalent
FY	Fiscal year
GPRA	Government Performance Results Act
MPAR	Major Programs Annual Report
NHPA	National Historic Preservation Act
NPD	NASA Policy Directive
NPR	NASA Procedural Requirements
OCFO	Office of the Chief Financial Officer
OCFO BD	Office of the Chief Financial Officer, Budget Division
OCFO SID	Office of the Chief Financial Officer, Strategic Investments Division
OCFO FMD	Office of the Chief Financial Officer, Financial Management Division
OCHCO	Office of the Chief Human Capital Officer
OGC	Office of the General Counsel
OIG	Office of the Inspector General
OLIA	Office of Legislative and Intergovernmental Affairs
OMB	Office of Management and Budget
PAA	Program Analysis and Alignment
PaIG	Programmatic and Institutional Guidance
PBR	President's Budget Request
PFP	Program Financial Plan

PPBE	Planning, Programming, Budgeting, and Execution
PRG	Program and Resources Guidance
RMO	Resources Management Officer
QFR	Question(s) for the Record
SID	OCFO Strategic Investments Division
SMC	Senior Management Council
SPG	Strategic Programming Guidance
SSMS	Safety, Security, and Mission Services
U.S.C.	United States Code
WCF	Working Capital Fund
WYE	Work year equivalent

Appendix C. General Schedule for Budget Formulation

Table C highlights NASA's steps in complying with Federal budget formulation requirements and provides a top-level schedule for the activities. The schedule below assumes NASA initiates the Planning Phase a full calendar year before a preliminary OMB Submit is completed (i.e. about two calendar years before the start of the budget year).

Note: Table C shows an ideal schedule, but actual timetables may vary. The development of performance reports and plans are managed separately and excluded from the schedule. Coordination between budget and performance occur throughout the process. Note that development of performance reports and plans are managed separately and not included in the schedule. Coordination between budget and performance should be considered as occurring throughout the process.

Table C. Budget Formulation Schedule

Action	Timeframe (General)
OCFO SID develops and releases SPG with guidance on initial budget marks and formulation.	December - February
CAMs develop and release PRG for program and projects funded within their budget accounts.	February
CAMs, with inputs from Centers and OHCM, conduct PAA to baseline budget estimates. CAMs identify within-account and institutional/cross-cutting issues for resolution and submit PAA reports.	March
CAMS submit PAA and issues and present to the Administrator and other senior leaders.	May - June
OCFO SID prepares a summary of issues and coordinates EC/SMC reviews for discussions on PAA issues. Senior leaders provide their recommendations. The EC conducts Agency Budget Review and makes Agency Budget Decisions.	June - July
OCFO SID develops and releases PaG based on EC decisions.	July-August
CAMs update budgets in the budget formulation database and develop OMB Submit materials.	August
CFO and OCFO BD develop Agency-level OMB Submit materials and update MAX A-11 and other Government-wide PBR formulation systems.	August - September
CFO provides OMB Submit. CAMs support OMB Submit with briefings and responses to OMB questions.	September - November

OMB considers proposed budgets and provides budget guidance and direction at the Agency and account levels (the passback process). NASA may appeal and provide additional justification to OMB.	September - December
OMB considers appeals and provides decisions in a settlement document.	December
OCFO BD initiates CJ production processes.	November - February
CAMs finalize account budgets and develop justification materials. OCFO BD develops other required budget materials.	January - February
OCFO BD updates Government-wide PBR formulation databases with updated budget estimates.	January
OMB approves final budgets, all CJ content, and budget rollout materials.	January - February
Office of Communications and OCFO lead budget rollout process planning with CAMs and senior leaders.	January - February
Executive Office/President releases PBR. NASA releases CJ in accordance with guidance in OMB Circular A-11.	February
NASA Administrator and other senior leaders appear before Congressional Committees to testify in support of the budget request.	February - Appropriation
NASA Administrator and CAMs respond to Congressional questions for the record. OCFO BD tracks progress of appropriations markup and discussions. CAMs develop strategies and position accounts for actual appropriations.	February - Appropriation

Appendix D. Appendix D. The Federal Budget Process Overview

- D.1 The Federal budget process is a multi-year activity that occurs over three main phases: Formulation of the PBR, Congressional Actions, and Execution of the Budget (including audit and review). The phases are briefly described to establish the context of Federal budgeting. Authorization is also included as NASA's mission is typically authorized by Congress. Refer OMB Circular A-11, Part 1 for additional Federal budgeting processes, major products, and deliverables.
- D.2 Through Authorization Acts, Congress authorizes NASA to conduct its missions, typically within financial, programmatic, and policy guidelines set forth in the Act. Authorization is separate and distinct from the appropriations process and does not provide budget authority (appropriations). The authorizing committees for NASA are the House of Representatives Committee on Science, Space, and Technology and its Subcommittee on Space and Aeronautics, and the Senate Committee on Commerce, Science, and Transportation and its Subcommittee on Aviation and Space.
- a. The Subcommittees conduct analyses, reviews, and studies of NASA's investments and consider them in the context of national priorities. The Subcommittees generally formulate recommendations along the lines of the intent and intended outcomes of research and development; operational strategies to improve success (e.g., reviews risk mitigation and controls); specific programmatic approaches to missions and research disciplines of interest to the committees; and reporting requirements. Each Subcommittee prepares and approves a draft authorization bill, which is then considered by the larger Committee. The Committees conference, mark up the bill, and propose it to the full House of Representatives or Senate. If passed, it is referred to the other chamber for consideration. Once enacted, the Authorization Act authorizes NASA to conduct its missions, generally for two or more years. An Authorization Act is typically accompanied by a Conference Committee report. Frequently the Authorization Act will include amendments to NASA's organic legislation, The National Aeronautics and Space Act, 51 U.S.C. § 20101 et seq.
- b. The Authorization Act does not provide budget authority, but frequently contains restrictions or limitations on the use of appropriated funds. However, actual appropriations may confirm or override authorization language. If the two laws conflict, special guidance will be provided, but NASA leaders will try to harmonize the intent of the two laws. When in doubt, OCFO, OLIA, OGC, and the DCFO for Appropriations will provide guidance based on legislative history or other relevant guidance, such as Government Accountability Office (GAO) interpretations.
- D.3 Formulation. U.S.C. Title 31 requires the President to prepare and submit to Congress each year a budget for the United States Government. OMB initiates this process by sending planning guidance to Executive Branch agencies in the spring. Formulation concludes when the President sends the budget and required performance reports and plans to Congress.
- a. OMB provides Agencies with an initial budget guidance memorandum each year. This memorandum provides preliminary guidance on spending limits and Administration priorities. Federal agencies present their budget plans in the OMB Submit and through the cross-Government budget formulation system, MAX A-11 Data Entry (DE) application, and other data collection systems. Submission details and instructions are detailed in OMB Circular A-11, Part 2.

- b. OMB considers initial budget submissions from both an individual agency and a Government-wide perspective and assesses national needs, economic conditions, and how each agency contributes to Administration goals. They provide agency-specific programmatic and budgetary guidance, including decisions on budget proposals that exceed initial controls (typically called overguide requests), in a process called passback. Agencies may submit an appeal (often termed a reclama) and provide justification materials. After negotiations, OMB finalizes its agency direction in a "settlement" document.
 - c. Agencies revise their budget estimates to reflect settlement decisions and update these estimates in MAX A-11 DE and cross-Government data collection systems. Managers develop detailed budgets and justifications as presented in the CJ. Before release, OMB reviews and approves submitted materials.
 - d. OMB Circular A-11 includes an estimated schedule of budget formulation deadlines and milestones, including a release date. Agencies deliver CJs to Congress on the same day that the President releases the PBR, typically the first Monday in February. Any dates are subject to change, and agencies will coordinate release of budget materials with OMB. Agency leaders may receive updated schedule information from OMB budget examiners or through the Budget Officers Advisory Committee (BOAC).
- D.4. Congressional Actions. Each year, Congress adopts a concurrent resolution on the budget, setting forth appropriate funding levels for Federal Government operations. This process typically results in an appropriation and subsequent budget authority.
- a. The House and Senate discuss and pass a revenue and spending plan for the Federal Government (called a Congressional Budget Resolution), which determines total funds available for mandatory and discretionary spending. This leads to a cap on discretionary spending within each House and Senate Appropriations Subcommittee. The Committees on Appropriations then divide the total discretionary allocation by subcommittee (called 302(b) allocations), which are effectively caps on the total funds available to each subcommittee in formulating bills.

Note: NASA's budget is considered by the Senate and House Appropriations Subcommittees on Commerce, Justice, Science, and Related Agencies, each often referred to as the "CJS Subcommittee" for the respective Appropriations Committee.
 - b. The House and Senate CJS Subcommittees work independently to mark up the budget for agencies under their jurisdiction and are directed to remain within their established budget limits. During the markup phase, agencies may be called upon to give testimony and provide responses to questions for the record. Committee members review and analyze the PBR and agency CJs. Each subcommittee votes and approves a bill which then moves to the next level of consideration, i.e. the Senate Appropriations Committee or the House Committee on Appropriations. The full Senate and House committees each follow a similar process to review, mark up, and pass an appropriation resolution.
 - c. The House and Senate appropriations bills typically differ and Congress reconciles them in order to determine a final Conference Agreement spending plan for the budget year. In a process called conferencing, representatives from both sides of Congress engage in negotiations to determine final appropriations. Major programmatic discussion points, comments to the agencies on operations and activities, and recommended detailed funding guidelines are recorded in a Conference Report.
 - d. Upon conference agreement, the full Congress votes on and passes the budget and sends the appropriation bills to the President for signature. The goal each year is that Congress will pass, and the President will sign appropriations acts by September 30, prior to the beginning of each fiscal year.

- e. If Congress does not pass regular appropriations acts by September 30, it usually passes a temporary appropriations act, called a continuing resolution (CR). A CR provides budget authority to fund Government operations for a specific period of time, usually expressed in days or weeks, while Congress continues its appropriations deliberations. Refer to NPR 9470.1.
- f. When Congress doesn't pass a regular appropriation or a CR, a lapse in appropriation occurs, and all but "essential" operations of the Federal Government will shut down. The Government resumes operations only when an appropriation or CR is enacted. OMB issues guidance should a lapse in appropriations seem likely.

Note: Within NASA, the CFO will work with other Agency senior leaders to publish and manage a contingency plan for a lapse in appropriations. See OMB Circular A-11.

- g. Execution. OMB Circular A-11 sets forth procedures for execution of the budget. This means the directing and controlling of funds to achieve the purposes and objectives for which they were approved. In executing the budget, agencies follow specific Federal regulations with respect to planning and management, procurement, accounting, and reporting. During budget execution, agencies provide reports to OMB and Congress on topics such as budget and financial status and performance. (Refer to NPR 9310.1 and NPR 9330.1.)

Appendix E. Other Authority Reference Descriptions

E.1 The Budget and Fiscal, Budget, and Program Information; 31 U.S.C., Chapters 9 and 11.

Provides additional statutory requirements concerning the preparation and submission of Federal budgets, as described below.

a. Agency Chief Financial Officers, 31 U.S.C. §§ 901-903. Improves financial management in the federal government by establishing a CFO within each major executive Agency and setting forth the responsibilities of the position. The responsibilities include maintaining reliable information for the development of cost information and developing the Agency financial management budgets. (Known as the CFO Act of 1990)

b. Budget and appropriations authority of the President, 31 U.S.C. § 1104, and Budget contents and submission to Congress, 31 U.S.C. § 1105. Requires the President to prepare and submit a budget of the United States Government for the following fiscal year. In addition, directs each Agency to provide information required by the President in carrying out budget responsibilities and prescribes the President has access to, and may inspect, the records of an Agency.

c. Preparation and submission of appropriations requests to the President, 31 U.S.C. § 1108. Requires the Administrator, as the head of NASA, to prepare and submit to the President each appropriation request for the Agency. The request is prepared and submitted in the form prescribed and the date established by the President.

d. Current programs and activities estimates, 31 U.S.C. § 1109. Requires the President submit to Congress the estimated budget outlays and proposed budget authority in the budget for the following fiscal year if programs and activities of the United States Government were carried out during that year at the same level as the current fiscal year without a change in policy.

e. Federal Government and agency performance plans, 31 U.S.C. § 1115. Requires agencies to create multiyear strategic plans, annual performance plans, and annual performance reports.

E.2 Capital planning and investment control, 40 U.S.C. § 11312. Requires executive agencies to use a disciplined capital planning and investment control process to maximize the value of and assess and manage the risks of the information technology.

E.3 National Aeronautics and Space Act, 51 U.S.C § 20101 et seq. Establishes authorities and requirements for NASA, including:

a. Powers of the Administration in performance of functions, 51 U.S.C § 20113. Authorizes NASA to conduct operations, including reimbursable work.

b. Lease of non-excess property, 51 U.S.C § 20145. Authorizes NASA to enter into lease agreements with regard to any non-excess real property and related personal property under the jurisdiction of the Administrator and to collect lease revenue and expend revenue from these leasing agreements (enhanced use lease).

c. Working capital fund, 51 U.S.C § 30102. Authorizes the NASA Working Capital Fund (WCF) and establishes how it may be used.

d. Budgets, 51 U.S.C § 30103. Describes requirements for submitting the annual budget request.

e. Baselines and cost controls, 51 U.S.C § 30104. Requires NASA to report, for its major programs, current cost estimates and growth from an established baseline. Congressional notifications and threshold reports are required when projects reach various levels of cost or schedule growth. NASA publishes this information in the annual budget submission (CJ), generally referred to as the Major Programs Annual Report (MPAR). Aids NASA and Congress to identify potential cost and schedule changes early in a major program's development.

f. Development of enhanced-use lease policy, 51 U.S.C § 31505. Provides the requirement for NASA to establish enhanced use lease (EUL) policy and controls.

E.4 National Historic Preservation Act, 54 U.S.C. § 306121. Provides authority for Federal agencies to lease its historic property to any person or organization or exchange its property with comparable historic property, if determined that the lease or exchange will adequately ensure the preservation of the historic property.

E.5 NPR 7120.5, NASA Space Flight Program and Project Management Requirements. Establishes the requirements used by NASA to formulate and implement space flight programs and projects, consistent with the governance model contained in NPD 1000.0

E.6 NPR 7120.7, NASA Information Technology Program and Project Management Requirements. Establishes the requirements NASA uses to formulate and execute IT programs and projects as prescribed in NPD 7120.4, NASA Engineering and Program/Project Management Policy, and consistent with NPD 1000.3.

E.7 NPR 7120.8, NASA Research and Technology Program and Project Management Requirements. Establishes the program and project management requirements NASA uses to formulate and execute research and technology programs and projects, consistent with the governance model contained in NPD 1000.0.

E.8 NPR 9310.1, Financial Management Reports - Accounting. Provides financial management requirements necessary to support the timely production and submission of financial reports submitted by the Agency OCFO.