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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9010.1

Effective Date:
September 30, 2008
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Request Notification of Change (NASA Only)

Subject: Financial Management Requirements Overview (Revalidated w/change 1 - 7/10/12)

Responsible Office: Office of the Chief Financial Officer

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CHAPTER 1. Introduction to the NASA Financial Management Requirements

1.1 Overview

1.1.1 The NPRs for financial management constitute the Agency's official financial management policies. The financial management NPRs communicate matters involving the financial management guidance and discipline under the purview of the Agency's Chief Financial Officer (CFO), NASA Headquarters.

1.2 Agency Requirements

1.2.1 Relationship to Issuances of Regulatory Agencies. Regulatory agencies, of the Federal Government, issue financial budgeting, accounting, and reporting principles, policies, and procedures for the guidance of all agencies. Maximum reliance will be placed upon these issuances and not be restated in the NPR except when necessary to specifically implement policies or to provide clarification.

1.2.2 Interim Policy Requirements. When direction is required urgently and cannot await the reissue of an NPR, the Agency Office of the Chief Financial Officer (OCFO) issues the individual policy requirement as an interim requirement. Interim requirements will be posted on the OCFO web site and incorporated into the appropriate NPR when that NPR is reissued.

1.2.3 Distribution. The NPR will be available online, on the Agency OCFO web site. If problems are experienced in connecting to the web site or online capability is not available, contact your computer support staff. If the computer support staff cannot resolve the problem, contact the Center Deputy CFO (Finance) for assistance.

1.2.4 Tables of Contents and Appendices. A Table of Contents is provided in the beginning of each NPR to assist in locating specific information contained therein. Appendices are provided to demonstrate procedures, coding, computations, rates, and formats.

1.2.5 Questions and Comments. Questions and comments concerning the content of the NPR, and requests for revision, exception, and additional coverage will be referred to the Director, Policy Division, OCFO, NASA Headquarters.

1.3 Roles and Responsibilities

1.3.1 The responsibility for the development, revision, and promulgation of the NPRs is delegated to the Agency CFO by NASA Policy Directive (NPD) 1000.3, "The NASA Organization." Related assignments of responsibility for budgeting, accounting, reporting, fiscal operations and internal control are contained in the 1000 and 9000 series of the NPDs, and are referenced in the NPRs when essential.

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