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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

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Subject: Investments

Responsible Office: Office of the Chief Financial Officer

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Appendix B. Description of Relevant Authorities and Applicable Documents

B.1 Authority

- a. **42 U.S.C. § 2467a, National Aeronautics and Space Administration Endeavor Teacher Fellowship Trust Fund**. 42 U.S.C. § 2467a establishes a trust fund in tribute to the crew of the Space Shuttle Challenger. The funds are invested in public debt securities and the accrued interest is used to create the NASA Endeavor Teacher Fellowship Program.
- b. **42 U.S.C. § 2467, National Aeronautics and Space Administration Science, Space, and Technology Education Trust Fund**. 42 U.S.C. § 2467 requires that appropriated funds are invested, that interest earned is made available for grants improving science, space, and technology education, and that \$250,000 of the interest earned is disbursed quarterly to the Challenger Center for Space Science Education.
- c. **OMB Circular No. A-11, Preparation, Submission and Execution of the Budget**. OMB Circular No. A-11 provides requirements for recording and reporting Federal investments on budget schedules.
- d. **OMB Circular No. A-136, Financial Reporting Requirements**. OMB Circular No. A-136 provides financial statement reporting and Note disclosure requirements. e. Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4300, Reporting Instructions for Accounts Invested in the Department of the Treasury Securities. TFM 2-4300 provides guidance on reporting and recording investment transactions.
- f. **Treasury Financial Manual, Volume 1, Bulletin 2007-03, Intragovernmental Business Rules**. The Intragovernmental Business Rules provide guidance for recording and reconciling intragovernmental transactions.
- g. **Statement of Federal Financial Accounting Standard (SFFAS) No.1, Accounting for Selected Assets and Liabilities**. SFFAS No. 1 provides guidance on investments in U.S. Treasury Securities. It states the requirement to report Federal investments separate from non-Federal investment and the requirement to use the interest method of premium and discount amortization.
- h. **NASA Policy Directive (NPD) 9010, "Financial Management"**. NPD 9010 is NASA's policy to comply with the Chief Financial Officers Act of 1990, which states that the Agency Chief Financial Officer (CFO) directs, manages, and provides policy guidance and oversight of Agency financial management personnel, activities, and operations.

B.2 Applicable Documents

- a. **Trust Fund Accounting Guide "United States Standard General Ledger"**. This Guide provides guidance in the form of scenarios developed and approved by the USSGL Board. <http://www.fms.treas.gov/ussgl/tfguide.html>

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