



NASA Financial Management Manual

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FMM 9220 GENERAL LEDGER ACCOUNTING

9221-1 PURPOSE

This chapter defines the general ledger control accounts to be used by NASA's Central Office and Centers and illustrates the pro-forma entries for typical transactions.

9221-2 SCOPE

The provisions of this chapter apply to all transactions affecting NASA's assets, liabilities, investment, revenues, and costs.

9221-3 LEDGERS TO BE MAINTAINED

A ledger is defined as a group of accounts. The two classes of ledgers are general ledgers which contain control accounts and subsidiary ledgers which contain detail supporting accounts.

9221-4 GENERAL LEDGER

The general ledger is a uniform system of accounts in which all transactions are summarized. It contains control accounts from which the trial balance and related supporting schedules are prepared, and establishes a control point for the accounting system. Until conversion to Integrated Financial Management System (IFM), the centers will continue to use the NASA General Ledger accounts. After conversion to IFM, centers will refer to the (USSGL) Standard Ledger Accounts at the following site :

<http://www.fms.treas.gov/ussgl>. The NASA general ledger is maintained at two levels: (1) the Central Office in Washington, DC, and (2) NASA Centers. The Central Office and Center accounts are interlocked by reciprocal accounts that support the principle of home office/branch office accounting, with all detailed accounting decentralized to the branches (Centers). General ledger accounts should be maintained to provide balances that are auditable and should be reconcilable (on a monthly basis) to the SF 224 (Statement of Transactions) and the Financial and Contractual Status (FACS) data.

9221-5 SUBSIDIARY LEDGERS

Subsidiary ledger accounts are used to accumulate and segregate detailed transactions during an accounting period and support or generate entries recorded in applicable general ledger control accounts. The combined balances of the subsidiary ledger accounts must agree with the balance of the related control account in the general ledger. Subsidiary ledger accounts may also have accounts that are subsidiary.



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The NASA accounting system requires subsidiary accounts for the following control accounts:

<u>Control Account</u>	<u>Title</u>
1050	Letter of Credit Authority Outstanding
1160	Accounts Receivable, Investment Interest
1210	Inventories, Store Stock, Government-Owned/Held
1220	Inventories, Stand-By Stock, Government-Owned/Held
1230	Inventories, Program Stock, Government-Owned/Held
1300	Inventories, Government-Owned/Contractor-Held
1420	Prepayments
1430	Advances to Grantees and Contractors
1440	Advances to Recipient Organizations Under Letter of Credit
1490	Advances to Government Agencies
1550	Capitalized Equipment-Government-Owned/Held
1611	Land-Government-Owned/Contractor-Held
1621	Buildings-Government-Owned/Contractor-Held
1631	Other Structures and Facilities-Government-Owned/Contractor-Held
1641	Leasehold Improvements-Government-Owned/Contractor-Held
1650	Capitalized Equipment-Government-Owned/Contractor-Held
1700	Fixed Assets, Grants and Cooperative Agreements
1960	Contractor-Held Special Tooling
1970	Contractor-Held Special Test Equipment
1980	Contractor-Held Agency-Peculiar Property
2210	Liability for Deposit Funds
2250	Reserve for Statistical Reimbursable Costs
3620	Resources Authorization Received From Other Centers
3630	Resources Authorization Issued to Other Centers
3810	Transfers of Fixed Assets Intra-NASA
3815	Government Furnished Equipment
3820	Transfers from Contractors
3830	Retired Property
3850	Property Adjustments, Prior Year Adjustments

Centers have the option of maintaining additional control or subsidiary accounts for local needs but must satisfy the reporting requirements of NASA Headquarters.



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9221-6 ACCOUNT STRUCTURE

The four-digit series structure used to group accounts is listed below:

<u>Series</u>	<u>Account Grouping</u>
1000	Available Funds
1100	Receivables
1200	Inventories, Government-Owned/Held
1300	Inventories, Government-Owned/Contractor-Held
1400	Advances and Prepayments
1500	Fixed Assets, Government-Owned/Held
1600	Contractor-Held Facilities
1700	Fixed Assets, Grants and Cooperative Agreements
1800	Personal Property Held by Property Disposal Officer
1900	Other Assets
2000	Accounts Payable
2200/2600/ 2900	Other Liabilities
3100/3200	Fund Accounts
3400	Reimbursement Accounts
3600	Resources Authorization Accounts
3700	Capital Investment
3800	Property Transfers and Property Disposals
4000	Revenue
5000/8000	Expenses
6000	Statistical

9221-7 CHART OF ACCOUNTS

The general ledger control accounts by account number and title are provided in the following listing and are identified as maintained by the central office or the Center level.

<u>Accounts</u>	<u>Title</u>	<u>Reporting Office</u>
ASSETS		
<u>Available Funds</u>		
1010	Appropriated Funds with U.S. Treasury	Central Office & Center
1011	Estimated Appropriation Transfers	Central Office
1015	Trust Fund Cash For Investment	Central Office
1016	Trust Fund Cash Available For Expenditure	Center
1017	Cash, Gifts, and Donations	Center
1019	Undisbursed Allotments for Closed Accounts	Center
1040	Deposit Funds with Disbursing Officer	Central Office & Center
1050	Letter of Credit Authority Outstanding	Center



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1060	Deposits with Others	Center
1065	Investments (at Par)	Center
1066	Investment Premium or Discount	Center
1080	Recertified Checks Issued	Center
1095	Undeposited Collections	Center

Receivables

1110	Accounts Receivable, Reimbursements, Government	Center
1119	Allowance for loss on accounts receivable, reimbursements, Government, 1110	Center
1120	Accounts Receivable, Reimbursements, Other	Center
1129	Allowance for loss on accounts receivable, reimbursements, other 1120	Center
1130	Accounts Receivable, Refunds, Government	Center
1139	Allowance for loss on accounts receivable, refunds, Government, 1130	Center
1140	Accounts Receivable, Refunds, Other	Center
1149	Allowance for loss on accounts receivable, refunds, Other, 1140	Center
1150	Accounts Receivable, Other	Center
1158	Allowance for loss on interest receivable, other, 1150	Center
1159	Allowance for loss on accounts receivable, other, 1150	Center
1160	Accounts Receivable, Investment Interest	Center
1180	Accounts Receivable, Refunds, Recertified Checks	Center
1190	Accounts Receivable, Unbilled	Center

Inventories

1210	Inventories, Store Stock, Government-Owned/Held	Center
1220	Inventories, Stand-By Stock, Government-Owned/Held	Center
1230	Inventories, Program Stock, Government-Owned/Held	Center
1239	Contra Inventories - Program Stock	Center
1300	Inventories, Government-Owned/Contractor-Held	Center

Advances and prepayments

1410	Advances to Travelers	Center
1420	Prepayments	Center



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1430	Advances to Grantees and Contractors	Center
1440	Advances to Recipient Organizations Under Letter of Credit	Center
1490	Advances to Government Agencies	Center

Fixed Assets

1511	Land-Government-Owned/Held	Center
1521	Buildings-Government-Owned Held /	Center
1531	Other Structures and Facilities-Government-Owned/Held	Center
1541	Leasehold Improvements- Government-Owned/Held	Center
1550	Capitalized Equipment- Government-Owned/Held	Center
1611	Land-Government-Owned/ Contractor-Held	Center
1621	Buildings-Government-Owned/ Contractor-Held	Center
1631	Other Structures and Facilities-Government-Owned/ Contractor-Held	Center
1641	Leasehold Improvements- Government-Owned/Contractor-Held	Center
1650	Capitalized Equipment-Government-Owned/ Contractor-Held	Center
1700	Fixed Assets, Grants and Cooperative Agreements	Center

Other Assets

1930	Other Deferred Debits	Center
1940	Capitalized Leases	Center
1960	Contractor-Held Special Tooling	Center
1970	Contractor-Held Special Test Equipment	Center
1980	Contractor-Held Agency Peculiar	Center



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LIABILITIES

Accounts Payable

2010	Accounts Payable to Government Agencies	Center
2019	Accounts Payable to Government Agencies/Closed Appropriations	Center
2020	Accounts Payable to Others	Center
2029	Accounts Payable to Others/ Closed Appropriations	Center
2030	Contract Holdbacks	Center
2040	Accounts Payable to Government Agencies Funded From Carrier Accounts 993, 994 or 998	Center
2050	Accounts Payable to Others Funded From Carrier Accounts 993, 994 and 998	Center
2070	Contract Holdbacks Funded From Carrier Accounts 993, 994 or 998	Center
2080	Accrued Payroll and Other Benefits	Central Office
2090	Accounts Payable to Reimbursable Customer	Center

Other Liabilities

2210	Liability for Deposit and Receipt Funds	Central Office & Center
2230	Liability for Accrued Annual Leave	Center
2235	Liability for Comp Time and Credit Hours	Center
2240	Other Deferred Credits	Center
2260	Liability For Deposits With Others	Center
2270	Liability For Capitalized Leases	Center
2280	Liability For Recertified Checks	Center
2290	Other Liabilities for Undeposited Collections	Center
2310	Advances from Others	Center
2690	Other Actuarial Liabilities	Central Office & Center
2920	Contingent Liabilities	Central Office
2990	Other Liabilities, Workers' Compensation	Central Office

INVESTMENT

Fund Accounts

3110	Estimated Appropriation Reimbursements	Central Office
3131	Unallotted Apportionment's Appropriated	Central Office
3132	Unallotted Apportionment's Reimbursable	Central Office
3150	Reimbursable Disbursing Authority Uncollected by Centers	Central Office
3210	Reimbursable Disbursing Authority Uncollected	Center



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3219	Closed Accounts - Reimbursable Disbursing Authority Uncollected	Center
3220	Reserve for Receipt of Reimbursable Orders	Center
3230	Uncommitted/Unobligated Allotments	Center
3231	Reimbursable Resources Authority for Anticipated Agreements	Center
3232	Reimbursable Resources Authority Allocated for Agreements	Center
3239	Uncommitted/Unobligated Allotments for Closed Accounts	Center
3240	Unobligated Commitments	Center
3250	Unliquidated Obligations	Center
3259	Unliquidated Obligations for Closed Accounts	Center
3260	Disbursed Appropriations	Center
3270	Appropriations Available For Expenditure	Center
3280	Trust Fund Allotments	Center
3410	Unfilled Reimbursable Orders	Center
3420	Reimbursements Earned, Unbilled	Center
3430	Reimbursements, Earned, Uncollected	Center
3440	Reimbursements to Appropriation	Center
3450	Reimbursable Orders Outstanding	Center
3501	Future Funding Requirements	Center

Equity

3720	Trust Fund Balance	Center
3730	Invested Capital	Center
3740	Cumulative Results Of Operations	Center
3750	Unexpended Appropriations	Center

Property and Cost Transfers and Property Disposals

3810	Transfers of Fixed Assets Intra-NASA	Center
3812	Net Change in Inventory	Center
3815	Government Furnished Equipment	Center
3820	Transfers from Contractors	Center
3830	Retired Property	Center
3850	Property Adjustments, Prior Year Adjustments	Center
3899	Other Prior Period Adjustments	Center



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Revenue

4110	Revenues, Miscellaneous Receipts	Center
4120	Revenues, Appropriations	Center
4130	Revenues, Special Fund Receipts	Center
4140	Revenues, Interest Earned	Center
4150	Revenues, Donations	Center
4160	Revenues, Donated Property	Center
4801	Unexpended Obligations – Unpaid	Center
4802	Unexpended Obligations – Prepaid/Advanced	Center
4871	Downward Adjustments of Prior Year Unexpended Obligations	Center
4872	Downward Adjustments of Prior Year Prepaid/Advanced Unexpended Obligations	Center
4881	Upward Adjustments of Prior Year Unexpended Obligations	Center
4882	Upward Adjustments of Prior Year Prepaid/Advanced Unexpended Obligations	Center
4901	Expended Authority – Unpaid	Center
4902	Expended Authority – Paid	Center
4971	Downward Adjustments of Prior Year Unpaid Expended Authority	Center
4972	Downward Adjustments of Prior Year Paid Expended Authority	Center
4981	Upward Adjustments of Prior Year Unpaid Expended Authority	Center
4982	Upward Adjustments of Prior Year Paid Expended Authority	Center

Expenses

5110	R&D Current Year Expenses	Center
5116	R&D Unfunded Expenses for Contingent Liabilities	Central Office
5120	R&D Fixed Assets in Progress	Center
5130	R&D Closings of Current Year Expenses to Fixed Assets in Progress	Center
5140	R&D Contract Work in Process	Center
5150	R&D Closings of Current Year Expenses to Contract Work in Process	Center
5160	R&D Current Year Changes in Contractor-Held Inventories	Center
5170	R&D Current Year Changes in Contractor-Held Special Test Equipment	Center
5180	R&D Current Year Changes in Contractor-Held	Center



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5190	Agency-Peculiar Property R&D Current Year Changes in Contractor-Held Special Tooling	Center
5210	C of F Current Year Expenses	Center
5216	C of F Unfunded Expenses for Contingent Liabilities	Central Office
5220	C of F Fixed Assets in Progress	Center
5230	C of F Closings of Current Year Expenses to Fixed Assets in Progress	Center
5240	C of F Contract Work in Process	Center
5250	C of F Closings of Current Year Expenses to Contract Work in Process	Center
5260	C of F Current Year Changes in Contractor- Held Inventories	Center
5390	R&PM Current Year Changes in Contractor- Held Special Tooling	Center
5410	SFCDC Current Year Expenses	Center
5416	SFCDC Unfunded Expenses for Contingent Liabilities	Central Office
5420	SFCDC Fixed Assets in Progress	Center
5430	SFCDC Closings of Current Year Expenses to Fixed Assets in Progress	Center
5440	SFCDC Contract Work in Process	Center
5450	SFCDC Closings of Current Year Expenses to Contract Work in Process	Center
5460	SFCDC Current Year Changes in Contractor- Held Inventories	Center
5470	SFCDC Current Year Changes in Contractor- Held Special Test Equipment	Center
5480	SFCDC Current Year Changes in Contractor- Held Agency-Peculiar Property	Center
5490	SFCDC Current Year Changes Contractor-Held Special Tooling	Center
5510	OIG Current Year Expenses	Center
5516	OIG Unfunded Expenses for Contingent Liabilities	Central Office
5520	OIG Fixed Assets in Progress	Center
5530	OIG Closings of Current Year Expenses to Fixed Assets Progress	Center
5540	OIG Contract Work in Process	Center
5550	OIG Closings of Current Year Expenses to Contract Work in Process	Center
5560	OIG Current Year Changes in Contractor-Held Inventories	Center
5570	OIG Current Year Changes in Contractor-Held Special Test Equipment	Center



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5590	OIG Current Year Changes in Contractor-Held Special Tooling	Center
5700	Trust Fund Current Year Expenses	Center
5720	Financing Resources Transferred in Without Reimbursement	Center
5730	Financing Resources Transferred out Without Reimbursement	Center
5780	Imputed Financing Sources	Central Office
5810	R&D Current Year Interest Expense	Center
5820	C of F Current Year Interest Expense	Center
5840	SFCDC Current Year Interest Expense	Center
5850	OIG Current Year Interest Expense	Center
5860	SAT Current Year Interest Expense	Center
5870	HSF Current Year Interest Expense	Center
5880	MS Current Year Interest Expense	Center
5890	NAF Current Year Interest Expense	Center
5895	HSF Current Year Interest Expense FS 52,53	Center
5896	HSF Current Year Interest Expense FS 54,55	Center
5900	Other Revenue	Center
5990	Contra Revenue Collected for Others	Center
6400	Benefit Expense	Central Office
6730	Imputed Costs	Central Office
6790	Other Expenses not Requiring Budgetary Resources	Center
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current Year Budget Authority (Unobligated)	Central Office
7110	SAT Current Year Expenses	Center
7116	SAT Unfunded Expenses for Contingent Liabilities	Central Office
7120	SAT Fixed Assets in Progress	Center
7130	SAT Closings of Current Year Expenses to Fixed Assets in Progress	Center
7140	SAT Contract Work in Process	Center
7150	SAT Closings of Current Year Expenses to Contract Work in Process	Center
7160	SAT Current Year Changes in Contractor-Held Inventories	Center
7170	SAT Current Year Changes in Contractor-Held Special Test Equipment	Center
7180	SAT Current Year Changes in Contractor-Held Agency-Peculiar Property	Center
7190	SAT Current Year Changes in Contractor-Held Special Tooling	Center
7210	HSF Current Year Expenses	Center
7216	HSF Unfunded Expenses for Contingent Liabilities	Central Office



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7220	HSF Fixed Assets in Progress	Center
7230	HSF Closings of Current Year Expenses to Fixed Assets in Progress	Center
7240	HSF Contract Work in Process	Center
7250	HSF Closings of Current Year Expenses to Contract Work in Process	Center
7260	HSF Current Year Changes in Contractor-Held Inventories	Center
7270	HSF Current Year Changes in Contractor-Held Special Test Equipment	Center
7280	HSF Current Year Changes in Contractor-Held Agency-Peculiar Property	Center
7290	HSF Current Year Changes in Contractor-Held Special Tooling	Center
7310	MS Current Year Expenses	Center
7315	MS Current Year Unfunded Expenses	Central Office/Center
7316	MS Unfunded Expenses for Contingent Liabilities	Central Office
7320	MS Fixed Assets in Progress	Center
7330	MS Closings of Current Year Expenses to Fixed Assets in Progress	Center
7340	MS Contract Work in Process	Center
7350	MS Closings of Current Year Expenses to Contract Work in Process	Center
7360	MS Current Year Changes in Contractor-Held Inventories	Center
7370	MS Current Year Changes in Contractor-Held Special Test Equipment	Center
7380	MS Current Year Changes in Contractor-Held Agency-Peculiar Property	Center
7390	MS Current Year Changes in Contractor-Held Special Tooling	Center
7410	NAF Current Year Expenses	Center
7416	NAF Unfunded Expenses for Contingent Liabilities	Central Office
7420	NAF Fixed Assets in Progress	Center
7430	NAF Closings of Current Year Expenses to Fixed Assets in Progress	Center
7440	NAF Contract Work in Process	Center
7450	NAF Closings of Current Year Expenses to Contract Work in Process	Center
7460	NAF Current Year Changes in Contractor-Held Inventories	Center
7510	Special Fund Receipts, Current Year Expense	Center
7519	Contra Revenue, Special Fund Receipts, Current Year Expenses	Center
7600	Change in Actuarial Liability	Central Office



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7610	R&D Prior Year Work in process (WIP) Expenses	Center
7620	C of F Prior Year WIP Expenses	Center
7640	SFCDC Prior Year WIP Expenses	Center
7650	OIG Prior Year WIP Expenses	Center
7660	SAT Prior Year WIP Expenses	Center
7670	HSF Prior Year WIP Expenses	Center
7680	MS Prior Year WIP Expenses	Center
7690	NAF Prior Year WIP Expenses	Center
7695	HSF Prior Year WIP Expenses FS 52,53	Center
7696	HSF Prior Year WIP Expenses FS 54,55	Center
7810	HSF Center Year Expenses FS 52,53	Center
7816	HSF Unfunded Expenses for Contingent Liabilities FS 52,53	Central Office
7820	HSF Fixed Assets in Progress FS 52, 53	Center
7830	HSF Closings of Current Year Expenses to Fixed Assets in Progress GS 52,53	Center
7840	HSF Contract Work in Process FS 52,53	Center
7850	HSF Closing of Current Year Expenses to Contract Work in Process FS 52,53	Center
7860	HSF Current Year Changes in Contractor-Held Inventories FS 52,53	Center
7870	HSF Current Year Changes in Contractor-Held Special Test Equipment FS 52,53	Center
7880	HSF Current Year Changes in Contractor-Held Agency-Peculiar Property FS 52,53	Center
7890	HSF Current Year Changes in Contractor-Held Special Tooling FS 52,53	Center
7910	HSF Current Year Expenses FS 54,55	Center
7916	HSF Unfunded Expenses for Contingent Liabilities FS 54,55	Central Office
7920	HSF Fixed Assets in Progress FS 54,55	Center
7930	HSF Closings of Current Year Expenses to Fixed Assets in Progress FS 54,55	Center
7940	HSF Contract Work in Process FS 54,55	Center
7950	HSF Closings of Current Year Expenses to Contract Work in Process FS 54,55	Center
7960	HSF Current Year Changes in Contractor-Held Inventories FS 54,55	Center
7970	HSF Current Year Changes in Contractor-Held Special Test Equipment FS 54,55	Center
7980	HSF Current Year Changes in Contractor-Held Agency-Peculiar Property FS 54,55	Center
7990	HSF Current Year Changes in Contractor-Held Special Tooling FS 54,55	Center
8110	Current Unfunded Expenses for Closed Appropriations	Center



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Statistical

6210	General Fund Receipts Deposited	Center
6220	Special Fund Receipts Deposited	Center
6310	Uncollectible Receivables	Center



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9221-8 Pro Forma Entries (by transaction code)

Apportionments, Non-expenditure Transfers, Allotments, Resources Authority, Commitments, Obligations, Expenses and Disbursements

T 1000 Budgetary Authority Apportionment by OMB. (Central Office only)

Direct:

Dr.	1010	Fund balance with Treasury
Cr.	3131	Unallotted apportionments available

Reimbursable:

Dr.	3110	Estimated appropriations reimbursements
Cr.	3132	Unallotted apportionments reimbursable

T 1001 Record anticipated non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)

Dr.	3131	Unallotted apportionments available
Cr.	1011	Estimated appropriation transfers

T 1002 Record anticipated non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)

Dr.	1011	Estimated appropriation transfers
Cr.	3131	Unallotted apportionments available

T 1003 Record non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)

Dr.	1010	Fund balance with Treasury
Cr.	1011	Estimated appropriation transfers

T 1004 Record non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)

Dr.	1011	Estimated appropriation transfers
Cr.	1010	Fund balance with Treasury



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T 1005 **Record withdrawals of unobligated balances due to rescission. Based upon receipt of warrant from Treasury and apportionment's (SF 132) from OMB. (Central Office only)**

Dr. 3131 Unallotted apportionment's available
Cr. 1010 Fund balance with Treasury

T 1006 **Record transfer of funds from other agencies. (Central Office only)**

Dr. 1010 Fund balance with Treasury
Cr. 3131 Unallotted apportionment's available

T 1007 **Authority allotted to Centers from Central Office. (Direct) (Central Office only)**

Direct:

Dr. 3131 Unallotted apportionment's available
Cr. 1010 Fund balance with Treasury

Reimbursable:

Dr. 3132 Unallotted apportionment's reimbursable
Cr. 3150 Reimbursable disbursing authority uncollected by Centers

T 1008 **Record allotment authority received by Centers.**

Direct:

Dr. 1010 Fund balance with Treasury
Cr. 3230 Uncommitted/unobligated allotments

Reimbursable:

Dr. 3210 Reimbursable disbursing authority uncollected
Cr. 3220 Reserve for receipt of reimbursable orders



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T 1009 Resources authority issued to Center.

Reimbursable:

Dr.	3220	Reserve for receipt of reimbursable orders
Cr.	3231	Reimbursable resources authority for anticipated agreements

T 1011 Reimbursable agreement accepted.

Reimbursable:

Dr.	3231	Reimbursable resources authority for anticipated agreements
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	3410	Unfilled reimbursable orders
Cr.	3450	Reimbursable orders outstanding

T 1012 Commitments earned.

Direct:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3240	Unobligated commitments

Reimbursable:

Dr.	3232	Reimbursable resources authority allocated for agreements
Cr.	3240	Unobligated commitments



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T 1013 De-commitments entered.

Direct:

Dr.	3240	Unobligated commitments
Cr.	3230	Uncommitted/unobligated allotments

Reimbursable:

Dr.	3240	Unobligated commitments
Cr.	3232	Reimbursable resources authority allocated for agreements

T 1014 Obligations entered for which a commitment was made.

Direct:

Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations

Reimbursable:

Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations

T 1015 Obligations entered for which there was no commitment.

Direct:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3250	Unliquidated obligations

Reimbursable:

Dr.	3232	Reimbursable resources authority allocated for agreements
Cr.	3250	Unliquidated obligations

T 1016 Obligations entered when commitment less than obligation.

Direct:

Dr.	3230	Uncommitted/unobligated allotments
Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations

Reimbursable:

Dr.	3232	Reimbursable resources authority allocated for agreements
Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations



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T 1017 Obligations entered when commitment more than obligation and commitment reduced to zero.

Direct:

Dr.	3240	Unobligated commitments
Cr.	3230	Uncommitted/unobligated allotments
Cr.	3250	Unliquidated obligations

Reimbursable:

Dr.	3240	Unobligated commitments
Cr.	3232	Reimbursable resources authority allocated for agreements
Cr.	3250	Unliquidated obligations

T 1018 Obligations and expenses entered with no commitment. (Examples: labor and travel transactions)

Direct:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3250	Unliquidated obligations

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to Others
Cr.	2030	Contract holdbacks
Cr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Cr.	2050	Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Cr.	2070	Contract holdbacks funded from carrier accounts 993, 994 or 998



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Reimbursable:

Dr.	3232	Reimbursable resources authority allocated for agreements
Cr.	3250	Unliquidated obligations
Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to Others
Cr.	2030	Contract holdbacks
Dr.	3420	Reimbursements earned, unbilled
Cr.	3410	Unfilled reimbursable orders
Dr.	1190	Accounts receivable, unbilled
Cr.	4120	Revenues, appropriations

T 1019 Obligations and expenses entered when commitment is less than obligation.

Direct:

Dr.	3230	Uncommitted/unobligated allotments
Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations
Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to Others
Cr.	2030	Contract holdbacks
Cr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Cr.	2050	Accounts payable to Others and funded from carrier accounts



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993, 994 or 998

Cr. 2070 Contract holdbacks funded from carrier accounts 993, 994 or 998

Reimbursable:

Dr. 3232 Reimbursable resources authority allocated for agreements

Dr. 3240 Unobligated commitments

Cr. 3250 Unliquidated obligations

Dr. 5110 R&D Current Year Expenses

Dr. 5210 C of F Current Year Expenses

Dr. 5410 SFCDC Current Year Expenses

Dr. 7110 SAT Current Year Expenses

Dr. 7210 HSF Current Year Expenses

Dr. 7310 MS Current Year Expenses

Dr. 7810 HSF Current Year Expenses FS 52,53

Dr. 7910 HSF Current Year Expenses FS 54,55

Cr. 2010 Accounts payable to Government agencies

Cr. 2020 Accounts payable to Others

Cr. 2030 Contract holdbacks

Dr. 3420 Reimbursements earned, unbilled

Cr. 3410 Unfilled reimbursable orders

Dr. 1190 Accounts receivable, unbilled

Cr. 4120 Revenues, appropriations

T 1020 Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero.

Direct:

Dr. 3240 Unobligated commitments

Cr. 3230 Uncommitted/unobligated allotments

Cr. 3250 Unliquidated obligations

Dr. 5110 R&D Current Year Expenses

Dr. 5210 C of F Current Year Expenses

Dr. 5410 SFCDC Current Year Expenses

Dr. 5510 OIG Current Year Expenses

Dr. 7110 SAT Current Year Expenses

Dr. 7210 HSF Current Year Expenses

Dr. 7310 MS Current Year Expenses

Dr. 7410 NAF Current Year Expenses

Dr. 7810 HSF Current Year Expenses FS 52,53

Dr. 7910 HSF Current Year Expenses FS 54,55

Cr. 2010 Accounts payable to Government agencies

Cr. 2020 Accounts payable to Others

Cr. 2030 Contract holdbacks

Cr. 2040 Accounts payable to Government agencies and funded from carrier



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accounts 993, 994 or 998
 Cr. 2050 Accounts payable to Others and funded from carrier accounts 993, 994 or 998
 Cr. 2070 Contract holdbacks funded from carrier accounts 993, 994 or 998

Reimbursable:

Dr. 3240 Unobligated commitments
 Cr. 3232 Reimbursable resources authority allocated for agreements
 Cr. 3250 Unliquidated obligations

Dr. 5110 R&D Current Year Expenses
 Dr. 5210 C of F Current Year Expenses
 Dr. 5410 SFCDC Current Year Expenses
 Dr. 7110 SAT Current Year Expenses
 Dr. 7210 HSF Current Year Expenses
 Dr. 7310 MS Current Year Expenses
 Dr. 7810 HSF Current Year Expenses FS 52,53
 Dr. 7910 HSF Current Year Expenses FS 54,55
 Cr. 2010 Accounts payable to Government agencies
 Cr. 2020 Accounts payable to Others
 Cr. 2030 Contract holdbacks

Dr. 3420 Reimbursements earned, unbilled
 Cr. 3410 Unfilled reimbursable orders

Dr. 1190 Accounts receivable, unbilled
 Cr. 4120 Revenues, appropriations

T 1021 De-obligations entered and not expensed.

Direct:

Dr. 3250 Unliquidated obligations
 Cr. 3230 Uncommitted/unobligated allotments

Reimbursable

Dr. 3250 Unliquidated obligations
 Cr. 3232 Reimbursable resources authority allocated for agreements



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T 1022 De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer.

Direct:

Dr.	3250	Unliquidated obligations
Cr.	3230	Uncommitted/unobligated allotments
Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr.	2030	Contract holdbacks
Dr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Dr.	2050	Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Dr.	2070	Contract holdbacks funded from carrier accounts 993, 994 or 998
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	5510	OIG Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7410	NAF Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55

Reimbursable:

Dr.	3250	Unliquidated obligations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr.	2030	Contract holdbacks
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55
Dr.	3410	Unfilled reimbursable orders
Cr.	3420	Reimbursements earned, unbilled



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Dr. 4120 Revenues, appropriations
Cr. 1190 Accounts receivable, unbilled

T 1023 De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer.

Direct:

Dr. 3250 Unliquidated obligations
Cr. 3230 Uncommitted/unobligated allotments

Dr. 2010 Accounts payable to Government agencies
Dr. 2020 Accounts payable to Others
Dr. 2030 Contract holdbacks
Dr. 2040 Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Dr. 2050 Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Dr. 2070 Contract holdbacks funded from carrier accounts 993, 994 or 998
Cr. 5110 R&D Current Year Expenses
Cr. 5210 C of F Current Year Expenses
Cr. 5410 SFCDC Current Year Expenses
Cr. 5510 OIG Current Year Expenses
Cr. 7110 SAT Current Year Expenses
Cr. 7210 HSF Current Year Expenses
Cr. 7310 MS Current Year Expenses
Cr. 7410 NAF Current Year Expenses
Cr. 7810 HSF Current Year Expenses FS 52,53
Cr. 7910 HSF Current Year Expenses FS 54,55

Reimbursable:

Dr. 3250 Unliquidated obligations
Cr. 3232 Reimbursable resources authority allocated for agreements

Dr. 2010 Accounts payable to Government agencies
Dr. 2020 Accounts payable to Others
Dr. 2030 Contract holdbacks
Cr. 5110 R&D Current Year Expenses
Cr. 5210 C of F Current Year Expenses
Cr. 5410 SFCDC Current Year Expenses
Cr. 7110 SAT Current Year Expenses
Cr. 7210 HSF Current Year Expenses
Cr. 7310 MS Current Year Expenses
Cr. 7810 HSF Current Year Expenses FS 52,53
Cr. 7910 HSF Current Year Expenses FS 54,55

Dr. 3410 Unfilled reimbursable orders
Cr. 3430 Reimbursements earned, uncollected



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Dr.	4120	Revenues, appropriations
Cr.	1110	Accounts receivable, reimbursements, Government
Cr.	1120	Accounts receivable, reimbursements, Other

T 1024 De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer.

Direct:

Dr.	3250	Unliquidated obligations
Cr.	3230	Uncommitted/unobligated allotments
Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr.	2030	Contract holdbacks
Dr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Dr.	2050	Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Dr.	2070	Contract holdbacks funded from carrier accounts 993, 994 or 998
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	5510	OIG Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7410	NAF Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55

Reimbursable:

Dr.	3250	Unliquidated obligations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr.	2030	Contract holdbacks
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55
Dr.	3410	Unfilled reimbursable orders



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Cr.	3440	Reimbursements to appropriations
Dr.	3210	Reimbursable disbursing authority uncollected
Cr.	3450	Reimbursable orders outstanding
Dr.	4120	Revenues, appropriations
Cr.	1010	Fund balance with Treasury
Dr.	1040	Deposit funds with disbursing officer
Cr.	2210	Liability for deposit and receipt funds (80X6559)

T 1025 Obligation of capital lease procurement which was committed.

Dr.	3240	Unobligated commitments
Cr.	3250	Unliquidated obligations
Dr.	1940	Capitalized leases (Capitalized portion only)
Cr.	2270	Liability for capitalized leases

T 1026 Services received - Letter of Credit, 533 documents.

Direct:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to others



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Reimbursable:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to others
Dr.	3420	Reimbursements earned, unbilled
Cr.	3410	Unfilled reimbursable orders
Dr.	1190	Accounts receivable, unbilled
Cr.	4120	Revenues, appropriations

T 1027 Goods received.

Direct:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to others
Cr.	2030	Contract holdbacks

Reimbursable:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to others
Cr.	2030	Contract holdbacks



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Dr. 3420 Reimbursements earned, unbilled
Cr. 3410 Unfilled reimbursable orders

Dr. 1190 Accounts receivable, unbilled
Cr. 4120 Revenues, appropriations

T 1028 Record goods received for inventory carrier accounts 993, 994 or 998.

Dr. 5110 R&D Current Year Expenses
Dr. 5210 C of F Current Year Expenses
Dr. 5410 SFCDC Current Year Expenses
Dr. 7110 SAT Current Year Expenses
Dr. 7210 HSF Current Year Expenses
Dr. 7310 MS Current Year Expenses
Dr. 7810 HSF Current Year Expenses FS 52,53
Dr. 7910 HSF Current Year Expenses FS 54,55
Cr. 2040 Accounts payable to Government agencies funded from carrier accounts 993, 994 or 998
Cr. 2050 Accounts payable to others funded from carrier accounts 993, 994 or 998
Cr. 2070 Contract holdbacks funded from carrier accounts 993, 994 or 998

T 1029 Record late payment penalty.

Direct:

Dr. 3230 Uncommitted/unobligated allotments
Cr. 3260 Disbursed appropriations

Dr. 5810 R&D Current Year Interest Expenses
Dr. 5820 C of F Current Year Interest Expenses
Dr. 5840 SFCDC Current Year Interest Expenses
Dr. 5850 OIG Current Year Interest Expenses
Dr. 5860 SAT Current Year Interest Expenses
Dr. 5870 HSF Current Year Interest Expenses
Dr. 5880 MS Current Year Interest Expenses
Dr. 5890 NAF Current Year Interest Expenses
Dr. 5895 HSF Current Year Expenses FS 52,53
Dr. 5896 HSF Current Year Expenses FS 54,55
Cr. 1010 Fund balance with Treasury

Reimbursable:

Dr. 3232 Reimbursable resources authority for anticipated agreements
Cr. 3260 Disbursed appropriations

Dr. 5810 R&D Current Year Interest Expenses
Dr. 5820 C of F Current Year Interest Expenses



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Dr.	5840	SFCDC Current Year Interest Expenses
Dr.	5860	SAT Current Year Interest Expenses
Dr.	5870	HSF Current Year Interest Expenses
Dr.	5880	MS Current Year Interest Expenses
Dr.	5895	HSF Current Year Expenses FS 52,53
Dr.	5896	HSF Current Year Expenses FS 54,55
Cr.	1010	Fund balance with Treasury
Dr.	3420	Reimbursements earned, unbilled
Cr.	3410	Reimbursable orders outstanding
Dr.	1190	Accounts receivable, unbilled
Cr.	4120	Revenues, appropriations

T 1030 Record issuance of disbursements of vendor schedule that have been previously expensed.

Direct and Reimbursable:

Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to others
Dr.	2030	Contract holdbacks
Dr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Dr.	2050	Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Dr.	2070	Contract holdbacks funded from carrier accounts 993, 994 or 998
Cr.	1010	Fund balance with Treasury
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations



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T 1031 **Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments.**

Direct:

Dr.	1130	Accounts receivable, refunds, government
Dr.	1140	Accounts receivable, refunds, other
Cr.	6790	Other Expenses not Requiring Budgetary Resources

Reimbursable:

Dr.	1130	Accounts receivable, refunds, government
Dr.	1140	Accounts receivable, refunds, other
Cr.	6790	Other Expenses not Requiring Budgetary Resources

T 1032 **Record probable contingent liabilities. (Central Office use only)**

Dr.	5116	R&D Unfunded expenses for contingent liabilities
Dr.	5216	C of F Unfunded expenses for contingent liabilities
Dr.	5416	SFCDC Unfunded expenses for contingent liabilities
Dr.	5516	OIG Unfunded expenses for contingent liabilities
Dr.	7116	SAT Unfunded expenses for contingent liabilities
Dr.	7216	HSF Unfunded expenses for contingent liabilities
Dr.	7316	MS Unfunded expenses for contingent liabilities
Dr.	7416	NAF Unfunded expenses for contingent liabilities
Dr.	7816	HSF Unfunded expenses for contingent liabilities FS 52,53
Dr.	7916	HSF Unfunded expenses for contingent liabilities FS 54,55
Cr.	2920	Contingent liabilities

T 1033 **Collection of gifts and donations (Headquarters accounting use only) If cash donation is received at center the amount should be posted to the budget clearing account and OPAC to Headquarters (ALC 80-00-0001).**

Headquarters entry:

Dr.	1017	Cash, gifts and donations
Cr.	4150	Revenues, donations

T 1034 **Collection of gifts and donations (at centers other than Headquarters). The amount should be posted to the budget clearing account and OPAC to Headquarters (ALC 80-00-0001).**

Other centers' entry before OPAC (80F3875):

Dr.	1040	Deposit funds with disbursing officer
Cr.	2210	Liability for deposit and receipt funds

T 1035 **OPAC of gifts and donations to Headquarters (ALC 80-00-0001).**



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Other centers' entry after OPAC(80F3875):

Dr. 2210 Liability for deposit and receipt funds
Cr. 1040 Deposit funds with disbursing officer

T 1036 Collection for which a deposit ticket is not generated by the end of the accounting period.

Dr. 1095 Undeposited collections
Cr. 2290 Other liabilities for undeposited collections

T 1037a Depositing of undeposited collections pertaining to A/R - reimbursements.

Dr. 2290 Other liabilities for undeposited collections
Cr. 1095 Undeposited collections

Dr. 1010 Fund balance with Treasury
Cr. 1110 Accounts receivable, reimbursements, Government
Cr. 1120 Accounts receivable, reimbursements, other

Dr. 3440 Reimbursements to appropriations
Cr. 3430 Reimbursements earned, uncollected

Dr. 3450 Reimbursable Orders Outstanding
Cr. 3210 Reimbursable disbursing authority uncollected

T 1037b Depositing of undeposited collections pertaining to A/R - refunds.

Dr. 2290 Other liabilities for undeposited collections
Cr. 1095 Undeposited collections

Dr. 1010 Fund balance with Treasury
Cr. 1130 Accounts receivable, refunds, Government
Cr. 1140 Accounts receivable, refunds, other

Dr. 6790 Other Expenses not Requiring Budgetary Resources
Cr. 7X10 Current year expenses

Dr. 3260 Disbursed appropriations
Cr. 3230 Uncommitted/unobligated commitments

Reimbursable

Dr. 2290 Other liabilities for undeposited collections
Cr. 1095 Undeposited collections

Dr. 1010 Fund balance with Treasury



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Cr.	1130	Accounts receivable, refunds, Government
Cr.	1140	Accounts receivable, refunds, other
Dr.	6790	Other Expenses not Requiring Budgetary Resources
Cr.	7X10	Current year expenses
Dr.	3260	Disbursed Appropriations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	3410	Unfilled Customer Orders
Cr.	3420	Reimbursements Earned, Unbilled
Dr.	4120	Revenues, appropriation
Cr.	1190	Accounts receivable, unbilled

T 1038 Depositing of undeposited collections to deposit or receipt fund accounts.

Dr.	2290	Other liabilities for undeposited collections
Cr.	1095	Undeposited collections
Dr.	1040	Deposit funds with disbursing officer
Cr.	2210	Liability for deposit and receipt funds

T 1039 To record downward adjustments of obligations that were unpaid and unexpended at the end of the prior fiscal year.

Dr.	4871	Downward adjustments of prior year unexpended obligations
Cr.	4801	Unexpended obligations - unpaid

T 1040 To record downward adjustments of obligations that were paid but unexpended at the end of the prior fiscal year.

Dr.	4872	Downward adjustments of prior year prepaid/advanced unexpended obligations
Cr.	4802	Unexpended obligations - prepaid/advanced



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T 1041 **To record downward adjustments of obligations that were expended at the end of the prior fiscal year.**

Dr. 4971 Downward adjustments of prior year unpaid expended authority
Cr. 4901 Expended authority - unpaid

T 1042 **To record downward adjustments of obligations that were paid and expended at the end of the prior fiscal year.**

Dr. 4972 Downward adjustments of prior year paid expended authority
Cr. 4902 Expended authority - paid

T 1043 **To record upward adjustments of obligations that were unpaid and unexpended at the end of the prior fiscal year.**

Dr. 4801 Unexpended obligations - unpaid
Cr. 4881 Upward adjustments of prior year unexpended obligations

T 1044 **To record upward adjustments of obligations that were paid but unexpended at the end of the prior fiscal year.**

Dr. 4802 Unexpended obligations - prepaid/advanced
Cr. 4882 Upward adjustments of prior year prepaid/advanced unexpended obligations

T 1045 **To record upward adjustments of obligations that were expended at the end of the prior fiscal year.**

Dr. 4901 Expended authority - unpaid
Cr. 4981 Upward adjustments of prior year unpaid expended authority

T 1046 **To record upward adjustments of obligations that were paid and expended at the end of the prior fiscal year.**

Dr. 4902 Expended authority - paid
Cr. 4982 Upward adjustments of prior year paid expended authority

Reimbursable entries for recording advances, bills, collections, and transfers of statistical costs to Marshall Space Flight Center



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T 2000 Advances received from reimbursable customers.

Dr. 1010 Fund Balances with Treasury
Cr. 2310 Advances from Others

T 2000a Collection of Accounts Receivable.

Dr. 2310 Advances from Others
Cr. 1110 Accounts Receivable, Reimbursements, Government
Cr. 1120 Accounts Receivable, Reimbursements, Other

Dr. 3440 Reimbursements to Appropriation
Cr. 3430 Reimbursements Earned, Uncollected

Dr. 3450 Reimbursable Orders Outstanding
Cr. 3210 Reimbursable Disbursing Authority Uncollected

Central Office Entry Only:

Dr. 3150 Reimbursable Disbursing Authority Uncollected By Centers
Cr. 3110 Estimated Appropriation Reimbursements

T 2000b As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected.

Dr. 2310 Advances from Others
Cr. 1190 Accounts Receivable, Unbilled
OR
Cr. 1110 Accounts Receivable, Reimbursements, Government
Cr. 1120 Accounts Receivable, Reimbursements, Other

Dr. 3440 Reimbursements to Appropriation
Cr. 3420 Reimbursements Earned, Unbilled
Cr. 3430 Reimbursements Earned, Uncollected

Dr. 3450 Reimbursable Orders Outstanding
Cr. 3210 Reimbursable Disbursing Authority Uncollected



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T 2001 **Advances received from reimbursable customers (Central Office) 80X6555; deposits held by Agency waiting assignment of resources authority.**

Dr. 1040 Deposit funds with disbursing officer
Cr. 2210 Liability for deposit and receipt funds

T 2002 **Establishes billings for reimbursements.**

Dr. 1110 Accounts receivable, reimbursements, Government
Dr. 1120 Accounts receivable, reimbursements, other
Cr. 1190 Accounts receivable, unbilled

Dr. 3430 Reimbursements earned, uncollected
Cr. 3420 Reimbursements earned, unbilled

T 2004 **Collection of statistical reimbursable cost (80F3875 or 80F3885).**

Dr. 1040 Deposit funds with disbursing officer
Cr. 2210 Liability for deposit and receipt funds

T 2005 **Record transfer of statistical costs collected to Marshall Space Flight Center accounting branch (80F3875 or 80F3885).**

Dr. 2210 Liability for deposit and receipt funds
Cr. 1040 Deposit funds with disbursing officer

T 2006 **Year end adjustment of a credit balance accounts receivable related to reimbursable activity. This entry needs to be reversed in October.**

Dr. 1190 Accounts receivable, unbilled
Cr. 2090 Accounts payable to reimbursable customer

Available funds, advances and prepayments, letter of credit and deposits with others

T 3000 **Record cash, gifts and donations. (Headquarters accounting branch only)**

Dr. 1017 Cash, gifts and donations
Cr. 4150 Revenues, donations



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T 3001 Record deposit with others.

Dr.	1060	Deposits with others
Cr.	2260	Liability for deposits with others

T 3002a Record prepayments (G/N).

Dr.	1420	Prepayments
Cr.	1010	Fund balance with Treasury

T 3002b Record advances to government agencies.

Dr.	1490	Advances to Government Agencies
Cr.	1010	Fund balance with Treasury

T 3003 Record Letter of Credit authority issued to recipient.

Dr.	1050	Letter of Credit authority outstanding
Cr.	1010	Fund balance with Treasury

T 3004 Record advances to grantees and contractors.

If able to record a disbursement at the time an advance payment is processed:
This is the preferred method.

Dr.	2020	Accounts payable to others
Cr.	1010	Fund balance with Treasury

Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations

If unable to record a disbursement at the time an advance payment is processed:

Dr.	1430	Advances to grantees and contractors
Cr.	1010	Fund balance with Treasury



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Then at year end Central Office will show adjusting entry in the post closing:

Dr.	2020	Accounts payable to others
Cr.	1430	Advances to grantees and contractors
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations

T 3005 Record advances to recipient organizations under Letter of Credit.

If able to record disbursement at time advance payment is processed: **This is the preferred method.**

Dr.	2020	Accounts payable to others
Cr.	1050	Letter of Credit authority outstanding
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations

If unable to record disbursement at time advance payment is processed:

Dr.	1440	Advances to recipient organizations under letter of credit
Cr.	1050	Letter of Credit authority outstanding

Then at year end Central Office will show adjusting entry in the post closing:

Dr.	2020	Accounts payable to others
Cr.	1440	Advances to recipient organizations under letter of credit
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations

T 3006 Liquidation of advances to government agencies and prepayments (G/N).

Direct:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1420	Prepayments
Cr.	1490	Advances to Government Agencies

Dr.	3250	Unliquidated obligations
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Cr. 3260 Disbursed appropriations

Reimbursable:

Dr. 5110 R&D Current Year Expenses
 Dr. 5210 C of F Current Year Expenses
 Dr. 5410 SFCDC Current Year Expenses
 Dr. 7110 SAT Current Year Expenses
 Dr. 7210 HSF Current Year Expenses
 Dr. 7310 MS Current Year Expenses
 Dr. 7810 HSF Current Year Expenses FS 52,53
 Dr. 7910 HSF Current Year Expenses FS 54,55
 Cr. 1420 Prepayments
 Cr. 1490 Advances to Government Agencies

Dr. 3250 Unliquidated obligations
 Cr. 3260 Disbursed appropriations

Dr. 3420 Reimbursements earned, unbilled
 Cr. 3410 Reimbursable orders outstanding

Dr. 1190 Accounts receivable, unbilled
 Cr. 4120 Revenues, appropriations

T 3007 Disposition of other cash.

Dr. 2260 Liability for deposits with others
 Cr. 1060 Deposits with others

T 3008 Record advances to travelers.

If able to record disbursement at time advance payment is processed:
 This is the preferred method.

Dr. 2020 Accounts payable to others
 Cr. 1010 Fund balance with Treasury

Dr. 3250 Unliquidated obligations
 Cr. 3260 Disbursed appropriations

If unable to record disbursement at time advance payment is processed:

Dr. 1410 Advances to travelers
 Cr. 1010 Fund balance with Treasury

Then at year end Central Office will show adjusting entry in the post closing:

Dr. 2020 Accounts payable to others
 Cr. 1410 Advances to travelers

Dr. 3250 Unliquidated obligations



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Cr. 3260 Disbursed appropriations

T 3009 **Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If disbursed at time advance payment is processed.**

Dr. 3260 Disbursed appropriations
Cr. 3230 Uncommitted/unobligated allotments

Dr. 1010 Fund balance with Treasury
Cr. 5510 OIG Current Year Expenses
Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations, costs and disbursements in FACS.

T 3010 **Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to liquidate until voucher is processed.**

Dr. 3250 Unliquidated obligations
Cr. 3230 Uncommitted/unobligated allotments

Dr. 1010 Fund balance with Treasury
Cr. 1410 Advances to travelers

Dr. 2020 Accounts payable to others
Cr. 5510 OIG Current Year Expenses
Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations and costs in FACS.

T 3011 **Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If liquidated when advanced.**

Dr. 3260 Disbursed appropriations
Cr. 3232 Reimbursable resources authority allocated for agreements

Dr. 3410 Unfilled customers orders
Cr. 3440 Reimbursements to appropriations

Dr. 3210 Reimbursable disbursing authority uncollected
Cr. 3450 Reimbursable orders outstanding

Dr. 4120 Revenues, appropriations
Cr. 1190 Accounts receivable, unbilled



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Dr. 1010 Fund balance with Treasury
Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations, costs and disbursements in FACS.

T 3012 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected from the customer. If liquidated when advanced.

Dr. 3260 Disbursed appropriations
Cr. 3232 Reimbursable resources authority allocated for agreements

Dr. 3410 Unfilled customers orders
Cr. 3430 Reimbursements earned, uncollected

Dr. 4120 Revenues, appropriations
Cr. 1110 Accounts receivable, reimbursements, Government
Cr. 1120 Accounts receivable, reimbursements, other

Dr. 1010 Fund balance with Treasury
Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations, costs and disbursements in FACS



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T 3013 **Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and not billed to the customer. If liquidated when advanced.**

Dr.	3260	Disbursed appropriations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	3410	Unfilled customers orders
Cr.	3420	Reimbursements earned, unbilled
Dr.	4120	Revenues, appropriations
Cr.	1190	Accounts receivable, unbilled
Dr.	1010	Fund balance with Treasury
Cr.	7310	MS Current Year Expenses

NOTE: Reduction of obligations, costs and disbursements in FACS

T 3014 **Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and previously collected. If unable to liquidate until voucher is processed.**

Dr.	3250	Unliquidated obligations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	3410	Unfilled customers orders
Cr.	3440	Reimbursements to appropriations
Dr.	3210	Reimbursable disbursing authority uncollected
Cr.	3450	Reimbursable orders outstanding
Dr.	4120	Revenues, appropriations
Cr.	1190	Accounts receivable, unbilled
Dr.	2020	Accounts payable, other
Cr.	7310	MS Current Year Expenses

NOTE: Reduction of obligations and costs in FACS.



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T 3015 **Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed but not collected from the customer. If unable to liquidate until voucher is processed.**

Dr. 3250 Unliquidated obligations
 Cr. 3232 Reimbursable resources authority allocated for agreements

Dr. 3410 Unfilled customers orders
 Cr. 3430 Reimbursements earned, uncollected

Dr. 4120 Revenues, appropriations
 Cr. 1110 Accounts receivable, reimbursements, Government
 Cr. 1120 Accounts receivable, reimbursements, other

Dr. 2020 Accounts payable to others
 Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations and costs in FACS.

T 3016 **Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed to the customer. If unable to liquidate until voucher is processed.**

Dr. 3250 Unliquidated obligations
 Cr. 3232 Reimbursable resources authority allocated for agreements

Dr. 3410 Unfilled customers orders
 Cr. 3420 Reimbursements earned, unbilled

Dr. 4120 Revenues, appropriations
 Cr. 1190 Accounts receivable, unbilled

Dr. 2020 Accounts payable to others
 Cr. 7310 MS Current Year Expenses

NOTE: Reduction of obligations and costs in FACS.



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Receivables and collections

T 4000 Establishes billing for miscellaneous receipts.

Dr.	1150	Accounts receivable, other
Cr.	4110	Revenues, miscellaneous receipts
Dr.	5990	Contra Revenue - collected for others
Cr.	5900	Other revenue

T 4001 Establishes billing for recertified checks.

Dr.	1080	Recertified checks issued
Cr.	1010	Fund balance with Treasury
Dr.	1180	Accounts receivable, refunds, recertified checks
Cr.	2280	Liability for recertified checks

T 4002 Canceled check notice received from Treasury.

Dr.	1010	Fund balance with Treasury
Cr.	1080	Recertified checks issued
Dr.	2280	Liability for recertified checks
Cr.	1180	Accounts receivable, refunds, recertified checks

T 4003 Original recertified check is cashed and written off as uncollectible.

Dr.	6310	Uncollectible receivables
Cr.	1080	Recertified checks issued
Dr.	2280	Liability for recertified checks
Cr.	1180	Accounts receivable, refunds, recertified checks
Dr.	3230	Uncommitted/unobligated allotments
Cr.	3260	Disbursed appropriations



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T 4004 Establishes billing for interest income from delinquent debt. (801435)

Dr. 1150 Accounts receivable, other
Cr. 4130 Revenues, special fund receipts

Dr. 5990 Contra Revenue - collected for others
Cr. 5900 Other revenue

T 4005 Collection for interest income (801435).

Dr. 6220 Special funds receipts deposited
Cr. 1150 Accounts receivable, other

T 4006 Record interest, penalties and administrative charges assessed to customer accounts. Interest 801435; Penalties and Administrative 801099.

Dr. 1150 Accounts receivable, other
Cr. 4130 Revenues, special fund receipts

Dr. 5990 Contra revenue - collected for others
Cr. 5900 Other revenues

T 4007 To record the allowance for loss on accounts receivable.

Dr. 6790 Other Expenses not Requiring Budgetary Resources
Cr. 1139 Allowance for loss on accounts receivable, refunds, government
Cr. 1149 Allowance for loss on accounts receivable, refunds, other

T 4008 Record estimated loss of accounts receivable for special fund and miscellaneous receipts.

Dr. 7510 Special fund receipts, current year expenses
Cr. 1159 Allowance for loss on accounts receivable, other

Dr. 2210 Liability for deposit and receipt accounts
Cr. 7519 Contra revenue, special fund receipts, current year expenses

T 4009 Record estimated loss of interest receivable.

Dr. 7510 Special fund receipts, current year expenses
Cr. 1158 Allowance for loss on interest receivable, other



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Dr. 2210 Liability for deposit and receipt accounts
Cr. 7519 Contra revenue, special fund receipts, current year expenses

T 4010 Write off of accounts receivable. Direct and reimbursable.

Direct:

Dr. 1139 Allowance for loss on accounts receivable, refunds, Government
Dr. 1149 Allowance for loss on accounts receivable, refunds, other
Cr. 1130 Accounts receivable, refunds, Government
Cr. 1140 Accounts receivable, refunds, other

T 4012 Write-off of accounts and interest receivable (special fund and miscellaneous receipts).

Dr. 1159 Allowance for loss on accounts receivable, other
Cr. 1150 Accounts receivable, other
Dr. 1158 Allowance for loss on interest receivable, other
Cr. 1150 Accounts receivable, other

T 4013 Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected.

Direct

Dr 3260 Disbursed appropriations
Cr 3230 Uncommitted/unobligated commitments
Dr. 1010 Fund balance with Treasury
Cr. 1130 Accounts receivable, refunds, Government
Cr. 1140 Accounts receivable, refunds, other
Dr. 6790 Other Expenses not Requiring Budgetary Resources
Cr. 7X10 Current year expenses

Reimbursable

Dr 3260 Disbursed appropriations
Cr 3232 Reimbursable resources authority allocated for agreements
Dr. 1010 Fund balance with Treasury
Cr. 1130 Accounts receivable, refunds, Government
Cr. 1140 Accounts receivable, refunds, other
Dr 4120 Revenues, appropriations
Cr 1190 Accounts receivable, unbilled
Dr 3410 Unfilled customer orders



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Cr.	3420	Reimbursements earned, unbilled
Dr.	6790	Other Expenses not Requiring Budgetary Resources
Cr.	7X10	Current year costs

NOTE: Reduce obligations and disbursements in FACS.

T 4014 Collection of refund receivables for expenses incurred in a prior year that create budgetary resources when collected.

Direct

Dr.	3260	Disbursed appropriations
Cr.	3230	Uncommitted/unobligated allotments
Dr.	1010	Fund balance with Treasury
Cr.	1130	Accounts receivable, refunds, Government
Cr.	1140	Accounts receivable, refunds, other
Dr.	6790	Other Expenses not Requiring Budgetary Resources
Cr.	7X10	Current year expenses

Reimbursable

Dr.	3260	Disbursed appropriations
Cr.	3232	Reimbursable resources authority allocated for agreements
Dr.	1010	Fund balance with Treasury
Cr.	1130	Accounts receivable, refunds, Government
Cr.	1140	Accounts receivable, refunds, other
Dr.	6790	Other Expenses not Requiring Budgetary Resources
Cr.	7X10	Current year expenses
Dr.	4120	Revenues, appropriations
Cr.	1190	Accounts receivable, unbilled
Dr.	3410	Unfilled customers orders
Cr.	3440	Reimbursements to appropriations



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T 4015 Collection of miscellaneous receipt receivables.

Dr. 6210 General fund receipts deposited
Cr. 1150 Accounts receivable, other

T 4016 Collection of reimbursable receivables with funds in deposit account.

Dr. 1010 Fund balance with Treasury
Cr. 1110 Accounts receivable, reimbursements, Government
Cr. 1120 Accounts receivable, reimbursements, other

Dr. 3440 Reimbursements to appropriations
Cr. 3430 Reimbursements earned, uncollected

Dr. 3450 Reimbursable orders outstanding
Cr. 3210 Reimbursable disbursing authority uncollected by centers

Dr. 2210 Liability for deposit and receipt funds
Cr. 1040 Deposit funds with disbursing officer

Central office entry only:

Dr. 3150 Reimbursable disbursing authority uncollected by centers
Cr. 3110 Estimated appropriation reimbursements

NOTE: This keeps the formula center account 3210 = central office account 3150 in balance.

T 4017 Collection of reimbursable receivables with funds collected and deposited.

Dr. 1010 Fund balance with Treasury
Cr. 1110 Accounts receivable, reimbursements, Government
Cr. 1120 Accounts receivable, reimbursements, other

Dr. 3440 Reimbursements to appropriations
Cr. 3430 Reimbursements earned, uncollected

Dr. 3450 Reimbursable orders outstanding
Cr. 3210 Reimbursable disbursing authority uncollected by centers

Central office entry only:

Dr. 3150 Reimbursable disbursing authority uncollected by centers
Cr. 3110 Estimated appropriation reimbursements



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T 4018 Collection of receivables for special funds.

Dr. 6220 Special fund receipts deposited
Cr. 1150 Accounts receivable, other

T 4019 Record collection of miscellaneous receipts (803220) without a receivable.

Dr. 6210 General fund receipts deposited
Cr. 4110 Revenues, miscellaneous receipts

Dr. 5990 Contra Revenue - collected for others
Cr. 5900 Other revenue

T 4020 Record collection of fees and penalties - available receipts (801099) without a receivable.

Dr. 6220 Special fund receipts deposited
Cr. 4130 Revenues, special fund receipts

Dr. 5990 Contra Revenue - collected for others
Cr. 5900 Other revenue

Payroll unique entries:

T 5000 Payroll deduction withheld (i.e. Thrift Savings).

Dr. 1040 Deposit funds with disbursing officer
Cr. 2210 Liability for deposit funds

Dr. 3250 Unliquidated obligations
Cr. 3260 Disbursed appropriations

T 5001 Workers' compensation - (Central Office only).

If bills (two years worth) increase:

Dr. 7315 Mission Support Current Year Unfunded Expenses
Cr. 2990 Other liabilities, workers' compensation

If bills (two years worth) decrease:

Dr. 2990 Other liabilities, workers' compensation
Cr. 7315 Mission Support Current Year Unfunded Expenses

If actuarial increases:



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Dr. 7600 Change in actuarial liability
Cr. 2690 Other actuarial liabilities

If actuarial decreases:

Dr. 2690 Other actuarial liabilities
Cr. 7600 Change in actuarial liability

T 5002 Accrued funded payroll annual entry based on FACS query. (Central Office only). Post closing entry.

Dr. 2020 Accounts payable to others
Cr. 2080 Accrued payroll and other benefits

T 5003 Reversal of accrued payroll annual entry done by Central Office in first month of new fiscal year.

Dr. 2080 Accrued payroll and other benefits
Cr. 2020 Accounts payable to others

T 5004 Accrue unused annual leave (annual entry). Based on NPPS report 426 for the final completed pay period of the fiscal year, even if paid in the next fiscal year.

If increase in liability:

Dr. 7315 Mission Support Current Year Unfunded Expenses
Cr. 2230 Liability for accrued annual leave
Cr. 2235 Liability for comp time and credit hours

If decrease in liability:

Dr. 2230 Liability for accrued annual leave
Dr. 2235 Liability for comp time and credit hours
Cr. 7315 Mission Support Current Year Unfunded Expenses



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Property transactions:

T 6000 Capitalized leases - first payment made.

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1010	Fund balance with Treasury
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations
Dr.	2270	Liability for capitalized leases (Capitalized portion only)
Cr.	5130	R&D closings of current year expenses to fixed assets in progress
Cr.	5230	C of F closings of current year expenses to fixed assets in progress
Cr.	5430	SFCDC closings of current year expenses to fixed assets in progress
Cr.	5530	OIG closings of current year expenses to fixed assets in progress
Cr.	7130	SAT closings of current year expenses to fixed assets in progress
Cr.	7230	HSF closings of current year expenses to fixed assets in progress
Cr.	7330	MS closings of current year expenses to fixed assets in progress
Cr.	7430	NAF closings of current year expenses to fixed assets in progress
Cr.	7830	HSF Closings of current year expenses to fixed assets in progress FS 52,53
Cr.	7930	HSF Closings of current year expenses to fixed assets in progress FS 54,55

T 6000a Capitalized leases recorded at fair value for amounts \$100,000 and over.

Dr.	1940	Capitalized Leases
Cr.	2270	Liability for capitalized leases (Capitalized portion only) (If not previously recorded in T 1025)



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T 6001 Capitalized leases - subsequent payments made.

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1010	Fund balance with Treasury
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations
Dr.	2270	Liability for capitalized leases (Capitalized portion only)
Cr.	5130	R&D closings of current year expenses to fixed assets in progress
Cr.	5230	C of F closings of current year expenses to fixed assets in progress
Cr.	5430	SFCDC closings of current year expenses to fixed assets in progress
Cr.	5530	OIG closings of current year expenses to fixed assets in progress
Cr.	7130	SAT closings of current year expenses to fixed assets in progress
Cr.	7230	HSF closings of current year expenses to fixed assets in progress
Cr.	7330	MS closings of current year expenses to fixed assets in progress
Cr.	7430	NAF closings of current year expenses to fixed assets in progress
Cr.	7830	HSF Closings of current year expenses to fixed assets in progress FS 52,53
Cr.	7930	HSF Closings of current year expenses to fixed assets in progress FS 54,55

T 6002 Capitalized leases - title passes to Agency at the end of the lease.

Dr.	1550	Capitalized equipment, Government-Owned/held
Cr.	1940	Capitalized leases



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T 6003 Record accounts receivable from individual required to pay for lost or damaged property. (803220)

Dr.	1150	Accounts receivable, other
Cr.	4110	Revenues, miscellaneous receipts
Dr.	5990	Contra revenue - collected for others
Cr.	5900	Other revenues

T 6004 Record amount received on accounts receivable to replace lost or damaged property. (803220)

Dr.	6210	General fund receipts deposited
Cr.	1150	Accounts receivable, other

T 6005 Issuance of property between Centers for amounts \$100,000 and over.

Dr.	3810	Transfers of fixed assets intra-NASA
Cr.	1511	Land, Government-Owned/held
Cr.	1521	Buildings, Government-Owned/held
Cr.	1531	Other structures and facilities, Government-Owned/held
Cr.	1541	Leasehold improvements, Government-Owned/held
Cr.	1550	Capitalized equipment, Government-Owned/held

T 6006 Receipt of property between Centers for amounts \$100,000 and over.

Dr.	1511	Land, Government-Owned/held
Dr.	1521	Buildings, Government-Owned/held
Dr.	1531	Other structures and facilities, Government-Owned/held
Dr.	1541	Leasehold improvements, Government-Owned/held
Dr.	1550	Capitalized equipment, Government-Owned/held
Cr.	3810	Transfers of fixed property intra-NASA



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T 6007

Receipt of NF 1018 from contractors or Inventory Report from recipients for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired)

Dr.	1611	Land, Government-Owned/Contractor-Held
Dr.	1621	Buildings, Government-Owned/Contractor-Held
Dr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Dr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Dr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Dr.	1700	Fixed assets, grants and cooperative agreements
Dr.	1960	Contractor-Held special tooling
Dr.	1970	Contractor-Held special test equipment
Dr.	1980	Contractor-Held agency peculiar
Cr.	5150	R&D closings of current year expenses to contract work in process
Cr.	5170	R&D current year changes in Contractor-Held special test equipment
Cr.	5180	R&D current year changes in Contractor-Held agency peculiar
Cr.	5190	R&D current year changes in Contractor-Held special tooling
Cr.	5250	C of F closings of current year expenses to contract work in process
Cr.	5390	RPM current year changes in Contractor-Held special tooling
Cr.	5450	SFCDC closings of current year expenses to contract work in process
Cr.	5470	SFCDC current year changes in Contractor-Held special test equipment
Cr.	5480	SFCDC current year changes in Contractor-Held agency peculiar
Cr.	5490	SFCDC current year changes in Contractor-Held special tooling
Cr.	5550	OIG closings of current year expenses to contract work in process
Cr.	5570	OIG current year changes in Contractor-Held special test equipment
Cr.	5590	OIG current year changes in Contractor-Held special tooling
Cr.	7150	SAT closings of current year expenses to contract work in process
Cr.	7170	SAT current year changes in Contractor-Held special test equipment
Cr.	7180	SAT current year changes in Contractor-Held agency peculiar
Cr.	7190	SAT current year changes in Contractor-Held special tooling
Cr.	7250	HSF closings of current year expenses to contract work in process
Cr.	7270	HSF current year changes in Contractor-Held special test equipment
Cr.	7280	HSF current year changes in Contractor-Held agency peculiar
Cr.	7290	HSF current year changes in Contractor-Held special tooling
Cr.	7350	MS closings of current year expenses to contract work in process
Cr.	7370	MS current year changes in Contractor-Held special test equipment
Cr.	7380	MS current year changes in Contractor-Held agency peculiar
Cr.	7390	MS current year changes in Contractor-Held special tooling
Cr.	7450	NAF closings of current year expenses to contract work in process
Cr.	7850	HSF closings of current year expenses to contract work in process FS 52,53
Cr.	7950	HSF closings of current year expenses to contract work in process FS 54,55
Cr.	7870	HSF current year changes in Contractor-Held special test equipment



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		FS 52,53	
Cr.	7970	HSF current year changes in Contractor-Held special test equipment	
		FS 54,55	
Cr.	7880	HSF current year changes in Contractor-Held agency-peculiar	FS
		52,53	
Cr.	7980	HSF current year changes in Contractor-Held agency-peculiar	FS
		54,55	
Cr.	7890	HSF current year changes in Contractor-Held special tooling	FS
		52,53	
Cr.	7990	HSF current year changes in Contractor-Held special tooling	FS
		54,55	

T 6008 Receipt of NF 1018 from contractors or Inventory Report from recipients for addition of capital assets (amounts \$100,000 and over). (Government furnished equipment)

Dr.	1611	Land, Government-Owned/Contractor-Held
Dr.	1621	Buildings, Government-Owned/Contractor-Held
Dr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Dr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Dr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Dr.	1700	Fixed assets, grants and cooperative agreements
Dr.	1960	Contractor-Held special tooling
Dr.	1970	Contractor-Held special test equipment
Dr.	1980	Contractor-Held agency peculiar
Cr.	3815	Government furnished equipment (closes to 3730)

T 6009 Record net change in Work in Process from the NF 1018.

Dr./Cr.	5140	R&D contract work in process
Dr./Cr.	5150	R&D closings of current year expenses to contract work in process
Dr./Cr.	5240	C of F contract work in process
Dr./Cr.	5250	C of F closings of current year expenses to contract work in process
Dr./Cr.	5440	SFCDC contract work in process
Dr./Cr.	5450	SFCDC closings of current year expenses to contract work in process
Dr./Cr.	5540	OIG contract work in process
Dr./Cr.	5550	OIG closings of current year expenses to contract work in process
Dr./Cr.	7140	SAT contract work in process
Dr./Cr.	7150	SAT closings of current year expenses to contract work in process
Dr./Cr.	7240	HSF contract work in process
Dr./Cr.	7250	HSF closings of current year expenses to contract work in process
Dr./Cr.	7340	MS contract work in process
Dr./Cr.	7350	MS closings of current year expenses to contract work in process
Dr./Cr.	7440	NAF contract work in process
Dr./Cr.	7450	NAF closings of current year expenses to contract work in process
Dr./Cr.	7840	HSF contract work in process FS 52,53



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Dr./Cr.	7940	HSF contract work in process FS 54,55	
Dr./Cr.	7850	HSF closings of current year expenses to contract work in process	FS 52,53
Dr./Cr.	7950	HSF closings of current year expenses to contract work in process	FS 54,55

T 6009a Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.

Dr./Cr.	1300	Inventories, Government-Owned/Contractor-Held	
Dr./Cr.	5160	R&D current year changes in Contractor-Held inventories	
Dr./Cr.	5260	C of F current year changes in Contractor-Held inventories	
Dr./Cr.	5460	SFCDC current year changes in Contractor-Held inventories	
Dr./Cr.	5560	OIG current year changes in Contractor-Held inventories	
Dr./Cr.	7160	SAT current year changes in Contractor-Held inventories	
Dr./Cr.	7260	HSF current year changes in Contractor-Held inventories	
Dr./Cr.	7360	MS current year changes in Contractor-Held inventories	
Dr./Cr.	7460	NAF current year changes in Contractor-Held inventories	
Dr./Cr.	7860	HSF current year changes in Contractor-Held inventories	FS 52,53
Dr./Cr.	7960	HSF current year changes in Contractor-Held inventories	FS 54,55

T 6010 Receipt of NF 1018 from contractors or Inventory Report from recipients for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit.

Dr.	5150	R&D closings of current year expenses to contract work in process	
Dr.	5170	R&D current year changes in Contractor-Held special test equipment	
Dr.	5180	R&D current year changes in Contractor-Held agency peculiar	
Dr.	5190	R&D current year changes in Contractor-Held special tooling	
Dr.	5250	C of F closings of current year expenses to contract work in process	
Dr.	5390	RPM current year changes in Contractor-Held special tooling	
Dr.	5450	SFCDC closings of current year expenses to contract work in process	
Dr.	5470	SFCDC current year changes in Contractor-Held special test equipment	
Dr.	5480	SFCDC current year changes in Contractor-Held agency peculiar	
Dr.	5490	SFCDC current year changes in Contractor-Held special tooling	
Dr.	5550	OIG closings of current year expenses to contract work in process	
Dr.	5570	OIG current year changes in Contractor-Held special test equipment	
Dr.	5590	OIG current year changes in Contractor-Held special tooling	
Dr.	7150	SAT closings of current year expenses to contract work in process	
Dr.	7170	SAT current year changes in Contractor-Held special test equipment	
Dr.	7180	SAT current year changes in Contractor-Held agency peculiar	
Dr.	7190	SAT current year changes in Contractor-Held special tooling	
Dr.	7250	HSF closings of current year expenses to contract work in process	
Dr.	7270	HSF current year changes in Contractor-Held special test equipment	
Dr.	7280	HSF current year changes in Contractor-Held agency peculiar	
Dr.	7290	HSF current year changes in Contractor-Held special tooling	



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Dr.	7350	MS closings of current year expenses to contract work in process	
Dr.	7370	MS current year changes in Contractor-Held special test equipment	
Dr.	7380	MS current year changes in Contractor-Held agency peculiar	
Dr.	7390	MS current year changes in Contractor-Held special tooling	
Dr.	7450	NAF closings of current year expenses to contract work in process	
Dr.	7850	HSF closings of current year expenses to contract work in process	FS 52,53
Dr.	7870	HSF current year changes in Contractor-Held special test equipment	FS 52,53
Dr.	7880	HSF current year changes in Contractor-Held agency-peculiar	FS 52,53
Dr.	7890	HSF current year changes in Contractor-Held special tooling	FS 52,53
Dr.	7950	HSF closings of current year expenses to contract work in process	FS 54,55
Dr.	7970	HSF current year changes in Contractor-Held special test equipment	FS 54,55
Dr.	7980	HSF current year changes in Contractor-Held agency-peculiar	FS 54,55
Dr.	7990	HSF current year changes in Contractor-Held special tooling	FS 54,55
Cr.	1611	Land, Government-Owned/Contractor-Held	
Cr.	1621	Buildings, Government-Owned/Contractor-Held	
Cr.	1631	Other structures and facilities, Government-Owned/Contractor-Held	
Cr.	1641	Leasehold improvements, Government-Owned/Contractor-Held	
Cr.	1650	Capitalized equipment, Government-Owned/Contractor-Held	
Cr.	1700	Fixed assets, grants and cooperative agreements	
Cr.	1960	Contractor-Held special tooling	
Cr.	1970	Contractor-Held special test equipment	
Cr.	1980	Contractor-Held agency peculiar	



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T 6010a Disposal of capital assets.

Dr.	3830	Property disposed
Cr.	1611	Land, Government-Owned/Contractor-Held
Cr.	1621	Buildings, Government-Owned/Contractor-Held
Cr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Cr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Cr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Cr.	1700	Fixed assets, grants and cooperative agreements
Cr.	1960	Contractor-Held special tooling
Cr.	1970	Contractor-Held special test equipment
Cr.	1980	Contractor-Held agency peculiar

T 6011a Transfer of capital assets in place to Center accountability or to another NASA Center.

Dr.	3820	Transfers from contractors
Cr.	1611	Land, Government-Owned/Contractor-Held
Cr.	1621	Buildings, Government-Owned/Contractor-Held
Cr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Cr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Cr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Cr.	1700	Fixed assets, grants and cooperative agreements
Cr.	1960	Contractor-Held special tooling
Cr.	1970	Contractor-Held special test equipment
Cr.	1980	Contractor-Held agency peculiar

T 6011b Capital property (amounts \$100,000 and over) received from contractors.

Dr.	1511	Land, Government-Owned/Government-Held
Dr.	1521	Buildings, Government-Owned/Government-Held
Dr.	1531	Other structures and facilities, Government-Owned/Government-Held
Dr.	1541	Leasehold improvements, Government-Owned/Government-Held
Dr.	1550	Capitalized equipment, Government-Owned/Government-Held
Cr.	3820	Transfers from contractors

T 6011c Government-Held property transferred to contractors for amounts



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\$100,000 and over.

Dr.	3815	Government furnished equipment
Cr.	1511	Land, Government-Owned/Government-Held
Cr.	1521	Buildings, Government-Owned/Government-Held
Cr.	1531	Other structures and facilities, Government-Owned/Government-Held
Cr.	1541	Leasehold improvements, Government-Owned/Held
Cr.	1550	Capitalized equipment, Government-Owned/Government-Held

T 6012 Establish program stock.

Dr.	1230	Inventories, program stock
Cr.	1239	Contra inventories, program stock

T 6013 Issue program stock.

Dr.	1239	Contra inventories, program
Cr.	1230	Inventories, program stock

T 6014 Transfer of inventory to general ledger accounts based on data from SEMO.

Program stock:

Dr.	1230	Inventories, program stock
Cr.	1239	Contra inventories, program stock

Store stock or stand-by stock:

Dr.	1210	Inventories, store stock
Dr.	1220	Inventories, stand-by stock
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	5510	OIG Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7410	NAF Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55

NOTE: This activity is funded with carrier accounts 993, 994 or 998.



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T 6015 **Issuance of inventory. This applies only to store stock and stand-by stock.**

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1210	Inventories, store stock
Cr.	1220	Inventories, stand-by stock

Benefiting project to whom inventory was issued:

If direct:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3260	Disbursed appropriations

If reimbursable:

Dr.	3232	Reimbursable resources authority allocated for agreements
Cr.	3260	Disbursed appropriations

Dr.	1190	Accounts receivable, unbilled
Cr.	4120	Revenues, appropriations

Dr.	3420	Reimbursements earned, unbilled
Cr.	3410	Unfilled customer orders

Distribution from carrier account 993, 994 or 998 (direct):

Dr.	3260	Disbursed appropriations
Cr.	3230	Uncommitted/unobligated allotments



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T 6016 **To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.**

Dr.	5120	R&D fixed assets in progress
Dr.	5220	C of F fixed assets in progress
Dr.	5420	SFCDC fixed assets in progress
Dr.	5520	OIG fixed assets in progress
Dr.	7120	SAT fixed assets in progress
Dr.	7220	HSF fixed assets in progress
Dr.	7320	MS fixed assets in progress
Dr.	7420	NAF fixed assets in progress
Dr.	7820	NAF fixed assets in progress FS 52,53
Dr.	7920	NAF fixed assets in progress FS 54,55
Cr.	5130	R&D closings of current year expenses to fixed assets in progress
Cr.	5230	C of F closings of current year expenses to fixed assets in progress
Cr.	5430	SFCDC closings of current year expenses to fixed assets in progress
Cr.	5530	OIG closings of current year expenses to fixed assets in progress
Cr.	7130	SAT closings of current year expenses to fixed assets in progress
Cr.	7230	HSF closings of current year expenses to fixed assets in progress
Cr.	7330	MS closings of current year expenses to fixed assets in progress
Cr.	7430	NAF closings of current year expenses to fixed assets in progress
Cr.	7830	HSF Closings of current year expenses to fixed assets in progress FS 52,53
Cr.	7930	HSF Closings of current year expenses to fixed assets in progress FS 54,55



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T 6017 Capitalization of completed work in process or recognition of expense.

Dr.	1521	Buildings, Government-Owned/held
Dr.	1531	Other structures and facilities, Government-Owned/held
Dr.	1541	Leasehold improvements, Government-Owned/held
Dr.	1550	Capitalized equipment, Government-Owned/held
Dr.	5130	R&D Closings of current year expenses to fixed assets in progress
Dr.	5230	C of F Closings of current year expenses to fixed assets in progress
Dr.	5430	SFCDC Closings of current year expenses to fixed assets in progress
Dr.	5530	OIG Closings of current year expenses to fixed assets in progress
Dr.	7130	SAT Closings of current year expenses to fixed assets in progress
Dr.	7230	HSF Closings of current year expenses to fixed assets in progress
Dr.	7330	MS Closings of current year expenses to fixed assets in progress
Dr.	7430	NAF Closings of current year expenses to fixed assets in progress
Dr.	7610	R&D Prior Year Work in process (WIP) Expenses
Dr.	7620	CofF Prior Year WIP Expenses
Dr.	7640	SFCDC Prior Year WIP Expenses
Dr.	7650	OIG Prior Year WIP Expenses
Dr.	7660	SAT Prior Year WIP Expenses
Dr.	7670	HSF Prior Year WIP Expenses
Dr.	7680	MS Prior Year WIP Expenses
Dr.	7690	NAF Prior Year WIP Expenses
Dr.	7695	HSF Prior Year WIP Expenses FS 52,53
Dr.	7696	HSF Prior Year WIP Expenses FS 54,55
Dr.	7830	HSF Closing of current year expenses to fixed assets in progress FS 52,53
Dr.	7930	HSF Closing of current year expenses to fixed assets in progress FS 54,55
Cr.	5120	R&D fixed assets in progress
Cr.	5220	C of F fixed assets in progress
Cr.	5420	SFCDC fixed assets in progress
Cr.	5520	OIG fixed assets in progress
Cr.	7120	SAT fixed assets in progress
Cr.	7220	HSF fixed assets in progress
Cr.	7320	MS fixed assets in progress
Cr.	7420	NAF fixed assets in progress
Cr.	7820	HSF fixed assets in progress FS 52,53
Cr.	7920	HSF fixed assets in progress FS 54,55

T 6018 Adjustment for actual loss of inventory casualty and retirement store



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stock and stand-by stock.

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1210	Inventories, store stock
Cr.	1220	Inventories, stand-by stock

Appropriation charged for adjustment:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3260	Disbursed appropriations

Distribution from carrier account:

Dr.	3260	Disbursed appropriations
Cr.	3230	Uncommitted/unobligated allotments

T 6019 Adjustment for loss of inventory - program stock.

Dr.	1239	Contra inventories, program stock
Cr.	1230	Inventories, program stock

T 6020 Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency; see FMM 9251-2d.(5)).

Dr.	1511	Land, Government-Owned/held
Dr.	1521	Buildings, Government-Owned/held
Dr.	1531	Other structures and facilities, Government-Owned/held
Dr.	1541	Leasehold improvements, Government-Owned/held
Dr.	1550	Capitalized equipment, Government-Owned/held
Dr.	1611	Land, Government-Owned/Contractor-Held
Dr.	1621	Buildings, Government-Owned/Contractor-Held
Dr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Dr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Dr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Dr.	1700	Fixed assets, grants and cooperative agreements
Dr.	1960	Contractor-Held special tooling
Dr.	1970	Contractor-Held special test equipment



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Dr. 1980 Contractor-Held agency peculiar
Cr. 5720 Financing sources transferred in without reimbursement (Partner Code)

T 6021 Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.

Dr. 5730 Financing sources transferred out without reimbursement (Partner Code)

Cr. 1511 Land, Government-Owned/held

Cr. 1521 Buildings, Government-Owned/held

Cr. 1531 Other structures and facilities, Government-Owned/held

Cr. 1541 Leasehold improvements, Government-Owned/held

Cr. 1550 Capitalized equipment, Government-Owned/held

Cr. 1611 Land, Government-Owned/Contractor-Held

Cr. 1621 Buildings, Government-Owned/Contractor-Held

Cr. 1631 Other structures and facilities, Government-Owned/Contractor-Held

Cr. 1641 Leasehold improvements, Government-Owned/Contractor-Held

Cr. 1650 Capitalized equipment, Government-Owned/Contractor-Held

Cr. 1700 Fixed assets, grants and cooperative agreements

Cr. 1960 Contractor-Held special tooling

Cr. 1970 Contractor-Held special test equipment

Cr. 1980 Contractor-Held agency peculiar

T 6022 Record transfer of inventory to be disposed.

Dr. 1239 Contra inventories, program stock

Cr. 1230 Inventories, program stock

T 6023 Record the proceeds from sale of asset to be replaced (80X6559) using reimbursable procedures.

Dr. 1040 Deposit funds with disbursing officer

Cr. 2210 Liability for deposit funds

T 6024 Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item.

Dr. 2210 Liability for deposit funds (80X6559)

Cr. 1040 Deposit funds with disbursing officer (80X6559)

Dr. 6210 General fund receipts deposited (803220)

Cr. 4110 Revenues, miscellaneous receipts (803220)



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Dr. 5990 Contra Revenue - collected for others
Cr. 5900 Other revenue

T 6025 Record the exchange sale purchase of the new asset using reimbursable procedures.

For portion financed from sale of asset:

Dr. 3232 Reimbursable resources authority allocated for agreements
Cr. 3260 Disbursed appropriations

Dr. 5110 R&D Current Year Expenses
Dr. 5210 C of F Current Year Expenses
Dr. 5410 SFCDC Current Year Expenses
Dr. 7110 SAT Current Year Expenses
Dr. 7210 HSF Current Year Expenses
Dr. 7310 MS Current Year Expenses
Dr. 7810 HSF Current Year Expenses FS 52,53
Dr. 7910 HSF Current Year Expenses FS 54,55
Cr. 1010 Fund balance with Treasury

Dr. 1190 Accounts receivable, unbilled
Cr. 4120 Revenues, appropriations

Dr. 3420 Reimbursements earned, unbilled
Cr. 3410 Unfilled customer orders

For portion not covered from proceeds of sale:

Dr. 3230 Uncommitted/unobligated allotments
Cr. 3260 Disbursed appropriations

Dr. 5110 R&D Current Year Expenses
Dr. 5210 C of F Current Year Expenses
Dr. 5410 SFCDC Current Year Expenses
Dr. 7110 SAT Current Year Expenses
Dr. 7210 HSF Current Year Expenses
Dr. 7310 MS Current Year Expenses
Dr. 7810 HSF Current Year Expenses FS 52,53
Dr. 7910 HSF Current Year Expenses FS 54,55
Cr. 1010 Fund balance with Treasury

T 6026 Sale of miscellaneous goods for cash.

Not used for Replacement Sales



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Collection from sale

Dr. 6210 General fund receipts deposited
Cr. 4110 Revenues, miscellaneous receipts

Dr. 5990 Contra revenue - collected for others
Cr. 5900 Other revenue

T 6027 Disposition of assets through casualty or retirement - fixed assets for amounts \$100,000 and over.

Dr. 3830 Property disposed
Cr. 1511 Land, Government-Owned/held
Cr. 1521 Buildings, Government-Owned/held
Cr. 1531 Other structures and facilities, Government-Owned/held
Cr. 1541 Leasehold improvements, Government-Owned/held
Cr. 1550 Capitalized equipment, Government-Owned/held

T 6028 To record capital assets not previously recorded as work in progress for current fiscal year amounts.

Dr. 1511 Land, Government-Owned/held
Dr. 1521 Buildings, Government-Owned/held
Dr. 1531 Other structures and facilities, Government-Owned/held
Dr. 1541 Leasehold improvements, Government-Owned/held
Dr. 1550 Capitalized equipment, Government-Owned/held
Cr. 5130 R&D closings of current year expenses to fixed assets in progress
Cr. 5230 C of F closings of current year expenses to fixed assets in progress
Cr. 5430 SFCDC closings of current year expenses to fixed assets in progress
Cr. 5530 OIG closings of current year expenses to fixed assets in progress
Cr. 7130 SAT closings of current year expenses to fixed assets in progress
Cr. 7230 HSF closings of current year expenses to fixed assets in progress
Cr. 7330 MS closings of current year expenses to fixed assets in progress
Cr. 7430 NAF closings of current year expenses to fixed assets in progress
Cr. 7830 HSF Closing of current year expenses to fixed assets in progress FS 52,53
Cr. 7930 HSF Closing of current year expenses to fixed assets in progress FS 54,55

T 6028a To record capital assets not previously recorded as work in progress for prior fiscal year amounts.

Dr. 1511 Land, Government-Owned/held
Dr. 1521 Buildings, Government-Owned/held



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Dr.	1531	Other structures and facilities, Government-Owned/held
Dr.	1541	Leasehold improvements, Government-Owned/held
Dr.	1550	Capitalized equipment, Government-Owned/held
Cr.	7610	R&D Prior Year Work in process (WIP) Expenses
Cr.	7620	C of F Prior Year WIP Expenses
Cr.	7640	SFCDC Prior Year WIP Expenses
Cr.	7650	OIG Prior Year WIP Expenses
Cr.	7660	SAT Prior Year WIP Expenses
Cr.	7670	HSF Prior Year WIP Expenses
Cr.	7680	MS Prior Year WIP Expenses
Cr.	7690	NAF Prior Year WIP Expenses
Cr.	7695	HSF Prior Year WIP Expenses FS 52,53
Cr.	7696	HSF Prior Year WIP Expenses FS 54,55

T 6029 Receipt of donated inventory from the public.

Dr.	1210	Inventories, store stock
Dr.	1220	Inventories, stand-by stock
Cr.	4160	Revenues, donated property

T 6029a Receipt of donated assets from the public for amounts \$100,000 and above.

Dr.	1511	Land, Government-Owned/held
Dr.	1521	Buildings, Government-Owned/held
Dr.	1531	Other structures and facilities, Government-Owned/held
Dr.	1541	Leasehold improvements, Government-Owned/held
Dr.	1550	Capitalized equipment, Government-Owned/held
Cr.	4160	Revenues, donated property

T 6030 Record the write-off of Heritage Assets \$100,000 and over.

Dr.	3830	Retired Property
Cr.	1511	Land, Government-Owned/Held
Cr.	1521	Buildings, Government-Owned/Held
Cr.	1531	Other structures and facilities, Government-Owned/held
Cr.	1541	Leasehold improvements, Government-Owned/Held
Cr.	1550	Capitalized equipment, Government-Owned/Held
Cr.	1611	Land, Government-Owned/Contractor-Held
Cr.	1621	Buildings, Government-Owned/Contractor-Held
Cr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Cr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Cr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Cr.	1700	Fixed assets, grants and cooperative agreements
Cr.	1960	Contractor-Held special tooling
Cr.	1970	Contractor-Held special test equipment



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Cr. 1980 Contractor-Held agency peculiar

T 6031 Reinstatement Heritage Assets \$100,000 and over previously written off .

Dr.	1511	Land, Government-Owned/Held
Dr.	1521	Buildings, Government-Owned/Held
Dr.	1531	Other structures and facilities, Government-Owned/Held
Dr.	1541	Leasehold improvements, Government-Owned/Held
Dr.	1550	Capitalized equipment, Government-Owned/Held
Dr.	1611	Land, Government-Owned/Contractor-Held
Dr.	1621	Buildings, Government-Owned/Contractor-Held
Dr.	1631	Other structures and facilities, Government-Owned/Contractor-Held
Dr.	1641	Leasehold improvements, Government-Owned/Contractor-Held
Dr.	1650	Capitalized equipment, Government-Owned/Contractor-Held
Dr.	1700	Fixed assets, grants and cooperative agreements
Dr.	1960	Contractor-Held special tooling
Dr.	1970	Contractor-Held special test equipment
Dr.	1980	Contractor-Held agency peculiar
Cr.	3830	Retired Property

Trust fund entries:

T 7000 Record trust fund allotment to Center.

Dr.	1016	Trust fund cash available for expenditures
Cr.	3230	Uncommitted/unobligated allotments

T 7001 Expenses incurred for Trust funds.

Dr.	5700	Trust fund current year expenses
Cr.	2010	Accounts payable to Government agencies
Cr.	2020	Accounts payable to others

T 7002 Disbursement of Trust funds.

Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to others
Cr.	1016	Trust fund cash for expenditure
Dr.	3250	Unliquidated obligations
Cr.	3260	Disbursed appropriations



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T 7003 Record securities or other investment acquired at a discount.

Dr.	1065	Securities (at par)
Cr.	1015	Trust fund cash for investment
Cr.	1066	Investment premium or discount

T 7004 Amortization of premium (discount) on Federal securities or other investments.

Dr.	1066	Investment premium or discount
Cr.	4140	Revenues, interest earned

T 7005 Interest earned of Federal securities or other investments. (Central Office only).

Dr.	1015	Trust fund cash for investment
Cr.	4140	Revenues, interest earned

T 7006 Record sale/maturity of securities or other investments acquired at discount. (Central Office only)

Dr.	1015	Trust fund cash for investment
Dr.	1066	Investment premium or discount
Cr.	1065	Securities (at par)
Cr.	4140	Revenues, interest earned



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T 7007 Transfer of interest earned to be made available for allotment. Trust funds only. (Central Office only)

Dr. 1010 Fund balance with Treasury
 Cr. 3131 Unallotted apportionment's available

Dr. 3280 Trust fund allotments
 Cr. 1015 Trust fund cash for investment

T 7008 Transfer of interest earned to be made available for allotment. Appropriated funds only. (Central Office only)

Dr. 1010 Fund balance with Treasury
 Cr. 3131 Unallotted apportionment's available

Dr. 3280 Trust fund allotments
 Cr. 1015 Trust fund cash for investment

T 7009 Accrual of interest income on investments. (Central Office only)

Dr. 1160 Accounts receivable, investment income
 Cr. 4140 Revenues, interest earned

T 7010 Collection of interest when part was accrued. (Central Office only)

Dr. 1010 Fund balance with U. S. Treasury
 Cr. 1160 Accounts receivable, investment income
 Cr. 4140 Revenues, interest earned



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Closing appropriations: Entries Done in Pre-Closing.

T 8000 Close appropriation accounts (direct). Action is done in pre-closing for all accounts except revenue and expense.

Closing of budgetary accounts:

Dr.	3230	Uncommitted/unobligated allotments
Dr.	3240	Unobligated commitments
Dr.	3250	Unliquidated obligations
Cr.	1010	Fund balance with Treasury

And reestablish in the appropriate closed account (80C010X)

Dr.	1019	Undisbursed allotments for closed accounts
Cr.	3239	Uncommitted/unobligated allotments for closed accounts
Cr.	3259	Unliquidated obligations for closed accounts

Closing of accounts payable accounts:

Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr.	2030	Contract holdbacks
Dr.	2040	Accounts payable to Government agencies and funded from carrier accounts 993, 994 or 998
Dr.	2050	Accounts payable to Others and funded from carrier accounts 993, 994 or 998
Dr.	2070	Contract holdbacks funded from carrier accounts 993, 994 or 998
Cr.	5110	R&D Current Year Expenses
Cr.	5210	CofF Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	5510	OIG Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7410	NAF Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	NSF Current Year Expenses FS 54,55

And reestablish in the appropriate closed account (80C010X)

Dr.	8110	Current Unfunded Expenses for Closed Appropriations
Cr.	2019	Accounts payable to Government agencies for closed appropriation accounts
Cr.	2029	Accounts payable to others for closed appropriation accounts

Closing of accounts receivable accounts:

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses



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Dr. 5510 OIG Current Year Expenses
 Dr. 7110 SAT Current Year Expenses
 Dr. 7210 HSF Current Year Expenses
 Dr. 7310 MS Current Year Expenses
 Dr. 7410 NAF Current Year Expenses
 Dr. 7810 HSF Current Year Expenses FS 52,53
 Dr. 7910 HSF Current Year Expenses FS 54,55
 Cr. 1130 Accounts receivable, refunds, Government
 Cr. 1140 Accounts receivable, refunds, other

And reestablish in the miscellaneous receipts (803200)

Dr. 1150 Accounts receivable, other
 Cr. 4110 Revenues, miscellaneous receipts

Dr. 5990 Contra Revenue - collected for others
 Cr. 5900 Other revenue

Transfer of recertified checks from closing to current year appropriation:

Closing appropriation:

Dr. 1010 Fund balance with Treasury
 Cr. 1080 Recertified checks issued
 Dr. 2280 Liability for recertified checks
 Cr. 1180 Accounts receivable, refunds, recertified checks

Current year appropriation:

Dr. 1080 Recertified checks issued
 Cr. 1010 Fund balance with Treasury
 Dr. 1180 Accounts receivable, refunds, recertified checks
 Cr. 2280 Liability for recertified checks

T 8001 Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense.

Closing of budgetary accounts:

Dr. 3220 Reserve for receipt of reimbursable orders
 Dr. 3231 Reimbursable resources authority for anticipated agreements
 Dr. 3232 Reimbursable resources authority allocated for agreements
 Dr. 3240 Unobligated commitments
 Dr. 3250 Unliquidated obligations
 Cr. 1010 Fund balance with Treasury
 Cr. 3210 Reimbursable disbursing authority uncollected

And reestablish in the appropriate closed account (80C010X)

Dr. 3219 Closed Accounts - Reimbursable Disbursing Authority Uncollected
 Cr. 3259 Unliquidated obligations for closed accounts
 Cr. 3239 Uncommitted/unobligated allotments for closed accounts



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Closing of accounts receivable and accounts payable accounts:

Dr.	2010	Accounts payable to Government agencies
Dr.	2020	Accounts payable to Others
Dr./Cr.	1010	Fund balance with Treasury
Cr.	1110	Accounts receivable, reimbursements, Government
Cr.	1120	Accounts receivable, reimbursements, other
Cr.	1130	Accounts receivable, refunds, Government
Cr.	1140	Accounts receivable, refunds, other
Cr.	1190	Accounts receivable, unbilled

And reestablish accounts payable in the appropriate closed account (80C010X)

Dr.	8110	Current Unfunded Expenses for Closed Appropriations
Cr.	2019	Accounts payable to Government agencies for closed appropriation accounts
Cr.	2029	Accounts payable to others for closed appropriation accounts

And reestablish accounts receivable as follows:

If the receivable has already been disbursed:

Reestablish in miscellaneous receipts (803200)

Dr.	1150	Accounts receivable, other
Cr.	4110	Revenues, miscellaneous receipts
Dr.	5990	Contra Revenue - collected for others
Cr.	5900	Other revenue

Reestablish in current year appropriation

Dr.	1110	Accounts receivable, reimbursements, Government
Dr.	1120	Accounts receivable, reimbursements, other
Cr.	4120	Revenues, appropriations

NOTE: This action will cause a difference between revenue and cost.

If the receivable has been collected and not yet disbursed:

Reestablish in current year appropriation

Dr.	1010	Fund balance with U. S. Treasury
Cr.	2310	Advances from Others



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T 8002 Payment of canceled accounts payable - direct.

Dr.	2019	Accounts payable to Government agencies for closed appropriation accounts
Dr.	2029	Accounts payable to others for closed appropriation accounts
Cr.	8110	Current Unfunded Expenses for Closed Appropriations
Dr.	3259	Unliquidated obligations for closed accounts
Cr.	1019	Undisbursed allotments for closed accounts
Dr.	3239	Uncommitted/unobligated allotments for closed accounts (If disbursement is greater than canceled obligation)
Cr.	1019	Undisbursed allotments for closed accounts (If disbursement is greater than canceled obligation)

then charge to the Current Year Appropriation:

Dr.	3230	Uncommitted/unobligated allotments
Cr.	3260	Disbursed appropriations

Dr.	5110	R&D Current Year Expenses
Dr.	5210	C of F Current Year Expenses
Dr.	5410	SFCDC Current Year Expenses
Dr.	5510	OIG Current Year Expenses
Dr.	7110	SAT Current Year Expenses
Dr.	7210	HSF Current Year Expenses
Dr.	7310	MS Current Year Expenses
Dr.	7410	NAF Current Year Expenses
Dr.	7810	HSF Current Year Expenses FS 52,53
Dr.	7910	HSF Current Year Expenses FS 54,55
Cr.	1010	Fund balance with Treasury

T 8003 Payment of canceled accounts payable - reimbursable.

Dr.	2019	Accounts payable to Government agencies for closed appropriation accounts
Dr.	2029	Accounts payable to others for closed appropriation accounts
Cr.	8110	Current Unfunded Expenses for Closed Appropriations
Dr.	3259	Unliquidated obligations for closed accounts
Cr.	3219	Closed Accounts - Reimbursable Disbursing Authority Uncollected

If disbursement greater than canceled obligation, then for additional amount:

Dr.	3239	Uncommitted/unobligated allotments for closed accounts
Cr.	3219	Closed Accounts - Reimbursable Disbursing Authority Uncollected

then charge to the Current Year Appropriation:



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Dr. 3232 Reimbursable resources authority allocated for agreements
 Cr. 3260 Disbursed appropriations

Dr. 5110 R&D Current Year Expenses
 Dr. 5210 C of F Current Year Expenses
 Dr. 5410 SFCDC Current Year Expenses
 Dr. 7110 SAT Current Year Expenses
 Dr. 7210 HSF Current Year Expenses
 Dr. 7310 MS Current Year Expenses
 Dr. 7810 HSF Current Year Expenses FS 52,53
 Dr. 7910 HSF Current Year Expenses FS 54,55
 Cr. 1010 Fund balance with Treasury

Dr. 3420 Reimbursements earned, unbilled
 Cr. 3410 Unfilled reimbursable orders

Dr. 1190 Accounts receivable, unbilled
 Cr. 4120 Revenues, appropriations

T 8004 Closed obligations expensed, after the appropriation has been closed.

Dr. 8110 Current Unfunded Expenses for Closed Appropriations
 Cr. 2019 Accounts payable to Government agencies for closed appropriation accounts
 Cr. 2029 Accounts payable to others for closed appropriation accounts

Closing Entries:

T 9000 Close unobligated commitment balances for expiring direct appropriations.

Dr. 3240 Unobligated commitments
 Cr. 3230 Uncommitted/unobligated allotments

T 9001 Close unobligated commitment balances for expiring reimbursable appropriations.

Dr. 3240 Unobligated commitments
 Cr. 3231 Reimbursable resources authority for anticipated agreements
 Dr. 3450 Reimbursable Orders Outstanding
 Cr. 3410 Unfilled Reimbursable Orders

T 9002 Closing of current year, interest and prior year expenses.



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Dr.	3740	Cumulative results of operations
Dr./Cr.	3899	Other Prior Period Adjustments
Cr.	5110	R&D Current Year Expenses
Cr.	5210	C of F Current Year Expenses
Cr.	5410	SFCDC Current Year Expenses
Cr.	5510	OIG Current Year Expenses
Cr.	5700	Trust Fund Current Year Expenses
Cr.	7110	SAT Current Year Expenses
Cr.	7210	HSF Current Year Expenses
Cr.	7310	MS Current Year Expenses
Cr.	7410	NAF Current Year Expenses
Cr.	7810	HSF Current Year Expenses FS 52,53
Cr.	7910	HSF Current Year Expenses FS 54,55
Cr.	5810	R&D Current Year Interest Expenses
Cr.	5820	C of F Current Year Interest Expenses
Cr.	5840	SFCDC Current Year Interest Expenses
Cr.	5850	OIG Current Year Interest Expenses
Cr.	5860	SAT Current Year Interest Expenses
Cr.	5870	HSF Current Year Interest Expenses
Cr.	5880	MS Current Year Interest Expenses
Cr.	5890	NAF Current Year Interest Expenses
Cr.	5895	HSF Current Year Interest Expenses FS 52,53
Cr.	5896	HSF Current Year Interest Expenses FS 54,55

T 9003 Closing of contra expense accounts to invested capital.

Dr./Cr.	5130	R&D Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	5150	R&D Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	5160	R&D Current Year Changes in Contractor-Held Inventories
Dr./Cr.	5170	R&D Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	5180	R&D Current Year Changes in Contractor-Held Agency-Peculiar Property
Dr./Cr.	5190	R&D Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	5230	C OF F Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	5250	C OF F Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	5260	C OF F Current Year Changes in Contractor-Held Inventories
Dr./Cr.	5390	RPM Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	5430	SFCDC Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	5450	SFCDC Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	5460	SFCDC Current Year Changes in Contractor-Held Inventories
Dr./Cr.	5470	SFCDC Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	5480	SFCDC Current Year Changes in Contractor-Held Agency-Peculiar Property
Dr./Cr.	5490	SFCDC Current Year Changes in Contractor-Held Special Tooling



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Dr./Cr.	5530	OIG Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	5550	OIG Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	5560	OIG Current Year Changes in Contractor-Held Inventories
Dr./Cr.	5570	OIG Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	5590	OIG Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	7130	SAT Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	7150	SAT Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	7160	SAT Current Year Changes in Contractor-Held Inventories
Dr./Cr.	7170	SAT Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	7180	SAT Current Year Changes in Contractor-Held Agency-Peculiar Property
Dr./Cr.	7190	SAT Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	7230	HSF Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	7250	HSF Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	7260	HSF Current Year Changes in Contractor-Held Inventories
Dr./Cr.	7270	HSF Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	7280	HSF Current Year Changes in Contractor-Held Agency-Peculiar Property
Dr./Cr.	7290	HSF Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	7330	MS Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	7350	MS Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	7360	MS Current Year Changes in Contractor-Held Inventories
Dr./Cr.	7370	MS Current Year Changes in Contractor-Held Special Test Equipment
Dr./Cr.	7380	MS Current Year Changes in Contractor-Held Agency-Peculiar Property
Dr./Cr.	7390	MS Current Year Changes in Contractor-Held Special Tooling
Dr./Cr.	7430	NAF Closings of Current Year Expenses to Fixed Assets in Progress
Dr./Cr.	7450	NAF Closings of Current Year Expenses to Contract Work in Process
Dr./Cr.	7460	NAF Current Year Changes in Contractor-Held Inventories
Dr./Cr.	7830	HSF Closings of Current Year Expenses to Fixed Assets in Progress FS 52,53
Dr./Cr.	7850	HSF Closings of Current Year Expenses to Contract Work in Process FS 52,53
Dr./Cr.	7860	HSF Current Year Changes in Contractor-Held Inventories FS 52,53
Dr./Cr.	7870	HSF Current Year Changes in Contractor-Held Special Test Equipment FS 52,53
Dr./Cr.	7880	HSF Current Year Changes in Contractor-Held Agency-Peculiar FS 52,53
Dr./Cr.	7890	HSF Current Year Changes in Contractor-Held Special Tooling FS 52,53
Dr./Cr.	7930	HSF Closings of Current Year Expenses to Fixed Assets in Progress FS 54,55
Dr./Cr.	7950	HSF Closings of Current Year Expenses to Contract Work in Process FS 54,55
Dr./Cr.	7960	HSF Current Year Changes in Contractor-Held Inventories FS 54,55
Dr./Cr.	7970	HSF Current Year Changes in Contractor-Held Special Test Equipment



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		FS 54,55	
Dr./Cr.	7980	HSF Current Year Changes in Contractor-Held Agency-Peculiar 54,55	FS
Dr./Cr.	7990	HSF Current Year Changes in Contractor-Held Special Tooling 54,55	FS
Cr.	7610	R&D Prior Year Work in process (WIP) Expenses	
Cr.	7620	C of F Prior Year WIP Expenses	
Cr.	7640	SFCDC Prior Year WIP Expenses	
Cr.	7650	OIG Prior Year WIP Expenses	
Cr.	7660	SAT Prior Year WIP Expenses	
Cr.	7670	HSF Prior Year WIP Expenses	
Cr.	7680	MS Prior Year WIP Expenses	
Cr.	7690	NAF Prior Year WIP Expenses	
Cr.	7695	HSF Prior Year WIP Expenses FS 52,53	
Cr.	7696	HSF Prior Year WIP Expenses FS 54,55	
Dr./Cr.	3730	Invested Capital	

T 9004a Funded (direct) Inventory changes for the fiscal year.

Decrease:

Dr.	3812	Net Change in Inventory
Cr.	3740	Cumulative Results of Operations

Increase:

Dr.	3740	Cumulative Results of Operations
Cr.	3812	Net Change in Inventory



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T 9004b Closing of property adjustment accounts to invested capital.

Dr./Cr.	3730	Invested capital
Dr./Cr.	3810	Transfers of Fixed Assets Intra-NASA
Dr./Cr.	3812	Net Change in Inventory
Dr./Cr.	3815	Government Furnished Equipment
Dr./Cr.	3820	Transfers from contractors
Dr./Cr.	3850	Property Adjustments – Prior Period
Dr.	5720	Financing Resources transferred in others without reimbursement
Cr.	3830	Property disposed
Cr.	5730	Financing sources transferred out without reimbursement

T 9005 Closing of miscellaneous receipts and special fund accounts.

Dr./Cr.	2210	Liability for deposit and receipt funds
Dr.	4110	Revenues, miscellaneous receipts
Dr.	4130	Revenues, special fund receipts
Dr.	4160	Revenues, donated property
Dr.	5900	Other Revenue
Dr.	7519	Contra revenue, special fund receipts, current year expenses
Cr.	5990	Collections for Others
Cr.	6210	General fund receipts deposited
Cr.	6220	Special fund receipts deposited
Cr.	6310	Uncollectible receivables (general and special fund accounts)
Cr.	7510	Special fund receipts, current year expenses

T 9006 Closing of accounts to cumulative results of operations (appropriations).

Dr.	3260	Disbursed appropriations
Dr.	4120	Revenues, appropriations
Cr.	3440	Reimbursements to Appropriations
Dr./Cr.	6790	Other Expenses not Requiring Budgetary Resources
Dr/Cr.	3740	Cumulative results of operations



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T 9007 Closing of unfunded expenses to future funding requirements.

Dr./Cr.	5116	R&D unfunded expenses for contingent liabilities
Dr./Cr.	5216	C of F unfunded expenses for contingent liabilities
Dr./Cr.	5416	SFCDC unfunded expenses for contingent liabilities
Dr./Cr.	5516	OIG unfunded expenses for contingent liabilities
Dr./Cr.	7116	SAT unfunded expenses for contingent liabilities
Dr./Cr.	7216	HSF unfunded expenses for contingent liabilities
Dr./Cr.	7315	MS unfunded current year expenses (Workers' Compensation and comp time and credit hours accruals)
Dr./Cr.	7316	MS unfunded expenses for contingent liabilities
Dr./Cr.	7416	NAF unfunded expenses for contingent liabilities
Dr./Cr.	7600	Changes in actuarial liability
Dr./Cr.	7816	HSF Unfunded expenses for contingent liabilities FS 52,53
Dr./Cr.	7916	HSF Unfunded expenses for contingent liabilities FS 54,55
Dr./Cr.	3501	Future funding requirements

T 9007a Closing of current unfunded expenses for closed appropriations.

Dr./Cr.	8110	Current Unfunded Expenses for Closed Appropriations
Dr./Cr.	3501	Future funding requirements

T 9008 Closing of trust fund accounts.

Dr.	4150	Revenues, donations (80X8980)
Dr.	4140	Revenues, interest earned
Dr./Cr.	3720	Trust fund balance
Dr./Cr.	3899	Other Prior Period Adjustments
Cr.	5700	Trust fund current year expenses
Cr.	3280	Trust fund allotments
Dr.	3260	Disbursed appropriations (trust fund accounts)
Cr.	3720	Trust fund balance



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T 9009 Updating of Unexpended Appropriations.

Account 3750, Unexpended Appropriations should be updated using the current fiscal year changes in the appropriated (direct) accounts 3230, 3240, 3250 minus the changes in accounts payable accounts 2010, 2020, 2030, 2040, 2050, 2070 and 2090.

If this calculation results in an increase for the fiscal year, then

Dr.	3270	Appropriations Available for Expenditure
Cr.	3750	Unexpended Appropriations

If this calculation results in a decrease for the fiscal year, then

Dr.	3750	Unexpended Appropriations
Cr.	3270	Appropriations Available for Expenditure

T 9010 Elimination of budgetary accounts.

Appropriated (direct) Funds:

At closing, increases to accounts payable (20X0) for direct funds will result in the following entry:

Dr.	3270	Appropriations Available for Expenditure
Cr.	3740	Cumulative results of operations

At closing, decreases to accounts payable (20X0) for direct funds will result in the following entry:

Dr.	3740	Cumulative results of operations
Cr.	3270	Appropriations Available for Expenditure

Reimbursable Funds:

The sum of account 3210 plus 3220 less (3231 + 3232 + 3240 + 3250 less 20X0) equals Reimbursable Orders Awarded and Uncollected. Accounts 20X0 equals the Reimbursable Orders Earned and Undisbursed. The difference between these two amounts will generate the following entries:

If Reimbursable Orders Awarded and Uncollected is greater than Reimbursable Orders Earned and Undisbursed then:

Dr.	3270	Appropriations Available for Expenditure
Cr.	3740	Cumulative results of operations

If Reimbursable Orders Awarded and Uncollected is less than Reimbursable Orders Earned and Undisbursed then:

Dr.	3740	Cumulative results of operations
Cr.	3270	Appropriations Available for Expenditure

NOTE: The sum of all the budgetary accounts (3200 series) including 3270 should equal zero.



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T 9016 **To close upward adjustments of obligations that were paid but unexpended at the end of the prior fiscal year.**

Dr.	4882	Upward Adjustments of Prior Year Prepaid/Advanced Unexpended Obligations
Cr.	4802	Unexpended Obligations – Prepaid/Advanced

T 9017 **To close upward adjustments of obligations that were expended at the end of the prior fiscal year.**

Dr.	4981	Upward Adjustments of Prior Year Unpaid Expended Authority
Cr.	4901	Expended Authority - Unpaid

T 9018 **To close upward adjustments of obligations that were paid and expended at the end of the prior fiscal year.**

Dr.	4982	Upward Adjustments of Prior Year Paid Expended Authority
Cr.	4902	Expended Authority - Paid



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9221-9 General Ledger T-Accounts (by account number)

Account Number: 1010

Account Title: Fund Balance with U.S. Treasury
 Normal Balance: Debit
 Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 1000	Budgetary Authority Apportionment by OMB. (Direct) (Central Office only)	T 1004	Record non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)
	Contra: 3131		Contra: 1011
T 1003	Record non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)	T 1005	Record withdrawals of unobligated balances due to rescission. Based upon receipt of warrant from Treasury and apportionment's (SF 132) from OMB. (Central Office only)
	Contra: 1011		Contra: 3131
T 1006	Record transfer of funds from other agencies. (Central Office only)	T 1007	Authority allotted to Centers from Central Office. (Direct) (Central Office only)
	Contra: 3131		Contra: 3131
T 1008	Record allotment authority received by Centers. (Direct)	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable)
	Contra: 3230		Contra: 3232, 3250, 3410, 3440, 4120, Accounts payable, Current Year Expenses account(s)



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Account Number: 1010

Account Title: Fund Balance with U.S. Treasury
 Normal Balance: Debit
 Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 1037b	Depositing of undeposited collections pertaining to A/R - refunds. Contra: 1095, 1130, 1140, 3230	T 1029	Record late payment penalty. (Direct and reimbursable) Contra: 1190, 3230, 3232, 3260, 3410, 3420, 4120, Current Year Interest Expenses account(s)
T 3009	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If able to record a disbursement at the time an advance payment was processed. Contra: 3230, 3260, Current Year Expenses account(s)	T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct and Reimbursable) Contra: 3250, 3260, Accounts payable
T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed. Contra: 1410, 2020, 3230, 3250, Current Year Expenses account(s)	T 3002	Record prepayments. Government agency or Non-Government agency. Contra: 1420, 1490



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Account Number: 1010

Account Title: Fund Balance with U.S. Treasury

Normal Balance: Debit

Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously collected from the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1190, 3232, 3260, 3410, 3440, 4120, Current Year Expenses account(s)	T 3003	Record Letter of Credit authority issued to recipient. Contra: 1050
T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment was processed. Contra: 1110, 1120, 3232, 3260, 3410, 3430, 4120, Current Year Expenses account(s)	T 3004	Record advances to grantees and contractors. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 2020, 3250, 3260
T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed to the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1190, 3232, 3260, 3410, 3420, 4120, Current Year Expenses account(s)	T 3004	Record advances to grantees and contractors. If unable to record a disbursement at the time an advance payment is processed. Contra: 1430



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Account Number: 1010

Account Title: Fund Balance with U.S. Treasury
 Normal Balance: Debit
 Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 4002	Canceled check notice received from Treasury. Contra: 1080, 1180, 2280	T 3008	Record advances to travelers If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 2020, 3250, 3260
T 4013	Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected. Contra: 1130, 1140, 3230	T 3008	Record advances to travelers If unable to record a disbursement at the time an advance payment is processed. Contra: 1410
T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1130, 1140, 3230, 3232, 3420	T 4001	Establishes billing for recertified checks. Contra: 1080, 1180, 2280
T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1040, 1110, 1120, 2210, 3210, 3430, 3440, 3450 Central office: 3110, 3150	T 6000	Capitalized leases - first payment made. Contra: 2270, 5X30, 7X30, 58X0, Current Year Expenses account(s)
T 4017	Collection of reimbursable receivables with funds collected and deposited. Contra: 1110, 1120, 3210, 3430, 3440, 3450 Central office: 3110, 3150	T 6001	Capitalized leases - subsequent payments made. Contra: 2270, 5X30, 58X0, 7X30, Current Year Expenses account(s)



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Account Number: 1010

Account Title: Fund Balance with U.S. Treasury
 Normal Balance: Debit
 Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 7007	Transfer of interest earned to be made available for allotment. Trust funds only. (Central office entry) Contra: 1015, 3131, 3280	T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For the portion financed from sale of asset. Contra: 1190, 3232, 3260, 3410, 3420, 4120, Current Year Expenses account(s).
T 7008	Transfer of interest earned to be made available for allotment. Appropriated funds only. (Central office entry) Contra: 1015, 3131, 3280	T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 3230, 3260, Current Year Expenses account(s).
T 7010	Collection of interest when part was accrued. (Central Office only) Contra: 1160, 4140	T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Direct) Contra: 3230, 3240, 3250
T 8000	Transfer of recertified checks from closing to current year appropriation. Closing appropriation entry. (Direct) Contra: 1080, 1180, 2280	T 8000	Transfer of recertified checks from closing to current year appropriation. Current appropriation entry. (Direct) Contra: 1080, 1180, 2280



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Account Number: 1010

Account Title: Fund Balance with U.S. Treasury
 Normal Balance: Debit
 Definition: This account reflects the undisbursed balances of appropriations available to installations for disbursing purposes.

Debit		Credit	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable) Contra: 1110, 1120, 1130, 1140, 1190	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Reimbursable) Contra: 3210, 3231, 3232, 3240, 3250
T 2000	Advances received from reimbursable customers. Contra: 2310	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Reimbursable) Contra: 2010, 2020
		T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then to current year appropriation. Contra: Current Year Expense(s) account(s)
		T 8003	Payment of canceled account payable - (reimbursable) if disbursement is greater than canceled obligations, then charge to current year appropriation. Contra: Current Year Expenses account(s)



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Account Number: 1011

Account Title: Estimated Appropriation Transfers
Normal Balance: Either
Definition: This amount reflects the amounts of the apportioned funds available for appropriation transfers.

Debit		Credit	
T 1002	Record anticipated non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)	T 1001	Record anticipated non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)
	Contra: 3131		Contra: 3131
T 1004	Record non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)	T 1003	Record non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)
	Contra: 1010		Contra: 1010



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Account Number: 1015

Account Title: Trust Fund Cash for Investment

Normal Balance: Debit

Definition: This account reflects the balance of NASA's trust funds that are available for investing in Treasury based special issue securities.

Debit		Credit	
T 7005	Interest earned of Federal securities or other investments. (Central office only) Contra: 4140	T 7003	Record securities or other investments acquired at a discount. Contra: 1065, 1066
T 7006	Record sale/maturity of securities or other investments acquired at discount. (Central office only) Contra: 1065, 1066, 4140	T 7007	Transfer of interest earned to be made available for allotment. Trust funds only. Central office entry. Contra: 1010, 3131, 3280
		T 7008	Transfer of interest earned to be made available for allotment. Appropriated funds only. Central office entry. Contra: 1010, 3131, 3280



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Account Number: 1016

Account Title: Trust Fund Cash Available for Expenditure
Normal Balance: Debit
Definition: This account reflects the balance of trust fund cash available for disbursing.

Debit		Credit	
T 7000	Record trust fund allotment at the Center.	T 7002	Disbursements of Trust funds.
	Contra: 3230		Contra: 2010, 2020, 3250, 3260



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Account Number: 1017

Account Title: Cash, Gifts and Donations

Normal Balance: Debit

Definition: This account reflects the balance of cash, gifts and donations.

Debit		Credit
T 1033	Collection of gifts and donations. (Headquarters accounting use only). If cash donation is received at another center the amount should be posted to the budget clearing account and OPAC to Headquarters (80-00-0001). Contra: 4150	
T 3000	Record cash, gifts and donations. (Headquarters accounting branch only) Contra: 4150	



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Account Number: 1019

Account Title: Undisbursed Allotments for Closed Accounts
 Normal Balance: Debit
 Definition: This account reflects the undisbursed allotment balances for appropriation accounts that have been closed to Treasury.

Debit		Credit	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. And reestablish in the appropriate closed account (80C010X). (Direct)	T 8002	Payment of canceled accounts payable. (Direct)
	Contra: 3239, 3259		Contra: 3259
		T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations.
			Contra: 3239



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Account Number: 1040

Account Title: Deposit Funds with Disbursing Officer
 Normal Balance: Debit
 Definition: This account represents the amounts of voucher deductions and other collections on deposit with the disbursing officer.

Debit		Credit	
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (80X6559) Reimbursable Contra: 2210	T 1035	OPAC of gifts and donations to Headquarters. (ALC 80-00-0001) Contra: 2210
T 1034	Collection of gifts and donations (at centers other than Headquarters). The amount should be posted to the budget clearing account and OPAC to Headquarters. (ALC 80-00-0001) Contra: 2210	T 2005	Record transfer of statistical costs collected to Marshall Space Flight Center accounting branch. (ALC 80-00-4901) (80X6559) Contra: 2210
T 1038	Depositing of undeposited collections to deposit or receipt fund accounts. Contra: 1095, 2210, 2290	T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1110, 1120, 2210, 3210, 3430, 3440, 3450 Central office: 3110, 3150
		T 6024	Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item (80X6559). Contra: 2210



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Account Number: 1040

Account Title: Deposit Funds with Disbursing Officer
 Normal Balance: Debit
 Definition: This account represents the amounts of voucher deductions and other collections on deposit with the disbursing officer.

Debit		Credit
T 2001	Advances received from reimbursable customers (Central Office) 80X6555; deposits held by Agency waiting assignment of resources authority. Contra: 2210	
T 2004	Collection of statistical reimbursable cost. (80X6559) Contra: , 2210,	
T 5000	Payroll deduction withheld. (i.e. Thrift Savings) Contra: 2210, 3250, 3260	
T 6023	Record the proceeds from sale of an asset to be replaced (80X6559) using reimbursable procedures. Contra: 2210	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the deposit fund if the receivable has been collected and not yet disbursed (80X6559). (Reimbursable) Contra: 2210	



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Account Number: 1050

Account Title: Letter of Credit Authority Outstanding
 Normal Balance: Debit
 Definition: This account represents the balance of Letter of Credit authority issued to universities and nonprofit institutions that have not been drawn down.

Debit		Credit	
T 3003	Record Letter of Credit authority issued to recipient.	T 3005	Record advances to recipient organizations under Letter of Credit. If able to record a disbursement at the time an advance payment is processed. This is the preferred method.
	Contra: 1010		Contra: 2020, 3250, 3260
		T 3005	Record advances to recipient organizations under Letter of Credit. If unable to record a disbursement at the time an advance payment is processed.
			Contra: 1440



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Account Number: 1060

Account Title: Deposits with Others

Normal Balance: Debit

Definition: This is a debit balance account maintained to reflect the amount of cash on deposit with a financial institution other than the U.S. Treasury.

Debit		Credit	
T 3001	Record deposit with others.	T 3007	Disposition of other cash.
	Contra: 2260		Contra: 2260



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Account Number: 1065

Account Title: Investments (At Par)

Normal Balance: Debit

Definition: This accounts reflects the par value of securities held by NASA.

Debit		Credit	
T 7003	Record securities or other investments acquired at a discount.	T 7006	Record sale/maturity of securities or other investments acquired at discount. (Central office only)
	Contra: 1015, 1066		Contra: 1015, 1066, 4140



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Account Number: 1066

Account Title: Securities - Unamortized Premium of Discount
Normal Balance: Either
Definition: This account reflects the unamortized amount of premiums or discounts on securities.

Debit		Credit	
T 7004	Amortization of premium (discount) on Federal securities or other investments. (Central office only) Contra: 4140	T 7003	Record securities or other investments acquired at a discount. (Central office only) Contra: 1015, 1065
T 7006	Record sale/maturity of securities or other investments acquired at discount. (Central office only) Contra: 1015, 1065, 4140		



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Account Number: 1080

Account Title: Recertified Checks Issued
Normal Balance: Debit
Definition: This account reflects the amount of recertified checks that have been issued before final resolution of the initial check.

Debit		Credit	
T 4001	Establishes billing for recertified checks. Contra: 1010, 1180, 2280	T 4002	Canceled check notice received from Treasury. Contra: 1010, 1180, 2280
T 8000	Transfer of recertified checks from closing to current year appropriation. Current appropriation entry. (Direct) Contra: 1010, 1180, 2280	T 4003	Original check is cashed and written off as uncollectible. Contra: 1180, 2280, 3230, 3260, 6310
		T 8000	Transfer of recertified checks from closing to current year appropriation. Closing appropriation entry. (Direct) Contra: 1010, 1180, 2280



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Account Number: 1095

Account Title: Undeposited Collections

Normal Balance: Debit

Definition: This account reflects the amount of cash and checks that are held at the end of a month and not deposited on a SF 215.

Debit		Credit	
T 1036	Collection for which a deposit ticket is not generated by the end of the accounting period. Contra: 2290	T 1037a	Deposit of undeposited collections pertaining to A/R - reimbursements. Contra: 2290
T 1036	Collection for which a deposit ticket is not generated by the end of the accounting period. Contra: 2290	T 1037b	Deposit of undeposited collections pertaining to A/R - refunds. Contra: 2290
		T 1038	Depositing of undeposited collections to deposit or receipt fund accounts. Contra: 1040, 2210, 2290



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Account Number: 1110

Account Title: Accounts Receivable, Reimbursements, Government
 Normal Balance: Debit
 Definition: This accounts reflects the amount of appropriation reimbursements billed, but not yet collected.

Debit		Credit	
T 2002	Establishes billing for reimbursements. Contra: 1190, 3420, 3430	T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Reimbursable) Contra: 3232, 3250, 3410, 3430, 4120, Accounts Payable, Current Year Expenses account(s)
		T 1037a	Deposit of undeposited collections pertaining to A/R - reimbursements. Contra: 1010, 2290, 3440, 3450
		T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected from the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 3232, 3260, 3410, 3430, 4120, Current Year Expenses account(s)



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Account Number: 1110

Account Title: Accounts Receivable, Reimbursements, Government
Normal Balance: Debit
Definition: This accounts reflects the amount of appropriation reimbursements billed, but not yet collected.

Debit	Credit
	T 3015 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed but not collected from the customer. If unable to record a disbursement at the time an advance payment is processed. Contra: 2020, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)
	T 4011 Write off of accounts receivable. (Reimbursable) Contra: 1119, 3230, 3232, 3260, 4120, Current Year Expenses account(s)
	T 4016 Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 2210, 3210, 3430, 3440, 3450 Central office: 3110, 3150
	T 4017 Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 3210, 3430, 3440, 3450 Central office: 3110, 3150



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Account Number: 1110

Account Title: Accounts Receivable, Reimbursements, Government
Normal Balance: Debit
Definition: This accounts reflects the amount of appropriation reimbursements billed, but not yet collected.

Debit	Credit
	T 8001 Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable) Contra: 1010
	T 2000a Collection of Accounts Receivable. Contra: 2310
	T 2000b As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 2310



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Account Number: 1119

Account Title: Allowance for Loss on Accounts Receivable, Reimbursements,
Government, 1110

Normal Balance: Credit

Definition: This accounts reflects the amount of allowance for loss on
appropriation reimbursements billed, but not yet collected.

Debit		Credit	
T 4011	Write off of accounts receivable. (Reimbursable)	T 4007	Record estimated loss of accounts receivable , related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds.
	Contra: 1110, 3230, 3232, 3260, 4120, Current Year Expenses account(s)		Contra: Current Year Expenses account(s)



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Account Number: 1120

Account Title: Accounts Receivable, Reimbursements, Other
 Normal Balance: Debit
 Definition: This accounts reflects the amount of appropriation reimbursements bill, but not yet collected.

Debit		Credit	
T 2002	Establishes billing for reimbursements. Contra: 1190, 3420, 3430	T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Reimbursable) Contra: 3232, 3250, 3410, 3430, 4120, Accounts Payable, Current Year Expenses accounts(s)
		T 1037a	Deposit of undeposited collections pertaining to A/R - reimbursements. Contra: 1010, 1095, 2290, 3230, 3260, 3430, 3440
		T 2000a	Collection of Accounts Receivable. Contra: 2310
		T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected from the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 3232, 3260, 3410, 3430, 4120, Current Year Expenses account(s)



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Account Number: 1120

Account Title: Accounts Receivable, Reimbursements, Other
Normal Balance: Debit
Definition: This accounts reflects the amount of appropriation reimbursements bill, but not yet collected.

Debit	Credit
	T 3015 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed but not collected from the customer. If unable to record a disbursement at the time an advance payment is processed. Contra: 2020, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)
	T 4011 Write off of accounts receivable. (Reimbursable) Contra: 1129, 3230, 3232, 3260, 4120, Current Year Expenses account(s)
	T 4016 Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 2210, 3210, 3430, 3440, 3450 Central office: 3110, 3150
	T 4017 Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 3210, 3430, 3440, 3450 Central office: 3110, 3150



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Account Number: 1120

Account Title: Accounts Receivable, Reimbursements, Other

Normal Balance: Debit

Definition: This accounts reflects the amount of appropriation reimbursements bill, but not yet collected.

Debit	Credit
	T 8001 Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable) Contra: 1010
	T 2000b As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 2310



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Account Number: 1129

Account Title: Allowance for Loss on Accounts Receivable, Reimbursements, Others, 1120

Normal Balance: Credit

Definition: This accounts reflects the amount of allowance for loss on appropriation reimbursements billed, but not yet collected.

Debit		Credit	
T 4011	Write off of accounts receivable. (Reimbursable)	T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds.
	Contra: 1120, 3230, 3232, 3260, 4120, Current Year Expenses account(s)		Contra: Current Year Expenses account(s)



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Account Number: 1130

Account Title: Accounts Receivable, Refunds, Government
 Normal Balance: Debit
 Definition: This account reflects the amount of appropriation refunds billed, but not collected.

Debit		Credit	
T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 6790 Other Expense account(s)	T 1037b	Depositing of undeposited collections pertaining to A/R - refunds. Contra: 1010, 2290, 3230, 3260, 3430, 3440
		T 4010	Write off of accounts receivable. (Direct and reimbursable) Contra: 1149, 1139
		T 4013	Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected. Contra: 1010, 3260
		T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1010, 1190, 3232, 3260, 3410, 3440, 4120
		T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Direct) Contra: 7700



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Account Number: 1130

Account Title: Accounts Receivable, Refunds, Government
Normal Balance: Debit
Definition: This account reflects the amount of appropriation refunds billed, but not collected.

Debit	Credit
	T 8001 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable) Contra: 1010



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Account Number: 1139

Account Title: Allowance for Loss on Accounts Receivable, Refunds, Government
Normal Balance: Credit
Definition: This accounts reflects the amount of allowance for loss on appropriation refunds.

Debit		Credit	
T 4010	Write off of accounts receivable. (Direct and reimbursable) Contra: 1130	T 4007	To record the allowance for loss on accounts receivable. Contra: 6790 Other Expense account(s)
T 4011	Write off of accounts receivable. (Reimbursable) Contra: 1130, 3230, 3232, 3260, 4120, Current Year Expenses account(s)		



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Account Number: 1140

Account Title: Accounts Receivable, Refunds, Other
 Normal Balance: Debit
 Definition: This account reflects the amount of appropriation refunds billed, but not collected.

Debit		Credit	
T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable)	T 1037b	Depositing of undeposited collections pertaining to A/R - refunds.
	Contra: 6790 Other Expense account(s)		Contra: 1010,1095, 2290, 3230, 3260, 3430, 3440
		T 4010	Write off of accounts receivable. (Direct and reimbursable)
			Contra: 1149, 1139
		T 4013	Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected.
			Contra: 1010, 3260
		T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected
			Contra: 1010, 1190, 3232, 3260, 3410, 3440, 4120
		T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Direct)
			Contra: 7700



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Account Number: 1140

Account Title: Accounts Receivable, Refunds, Other
Normal Balance: Debit
Definition: This account reflects the amount of appropriation refunds billed, but not collected.

Debit	Credit
	T 8001 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable)
	Contra: 1010



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Account Number: 1149

Account Title: Allowance for Loss on Accounts Receivable, Refunds, Others, 1140
Normal Balance: Credit
Definition: This accounts reflects the amount of allowance for loss on appropriation refunds.

Debit		Credit	
T 4010	Write off of accounts receivable. (Direct and reimbursable) Contra: 1140	T 4007	To record the allowance for loss on accounts receivable. Contra: 6790 Other Expense account(s)
T 4011	Write off of accounts receivable (Reimbursable) Contra: 1140, 3230, 3232, 3260, 4120, Current Year Expenses account(s)		



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Account Number: 1150

Account Title: Accounts Receivable, Other

Normal Balance: Debit

Definition: This account reflects the amounts due which, when collected, are for deposit to miscellaneous receipts, special fund receipts, or deposit funds.

Debit		Credit	
T 4000	Establishes billing for miscellaneous receipts. Contra: 4110, 5900, 5990	T 4005	Collection for interest income. (801435) Contra: 6220
T 4004	Establishes billing for interest income from delinquent debt. (801435) Contra: 4130, 5900, 5990	T 4012	Write off of accounts and interest receivable (special fund and miscellaneous receipts) Contra: 1158 or 1159
T 4006	Record interest, penalties and administrative charges assessed to customer accounts. Interest 801435; Penalties and administrative 801099 Contra: 4130, 5900, 5990	T 4015	Collection of miscellaneous receipt receivables. Contra: 6210
T 6003	Record accounts receivable from individual required to pay for lost or damaged property. (803220) Contra: 4110, 5900, 5990	T 4018	Collection of receivables for special funds. Contra: 6220
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable (direct). Reestablish the receivable in the miscellaneous receipts (803220). Contra: 4110	T 6004	Record amount received on accounts receivable to replace lost or damaged property. (803220) Contra: 6210



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Account Number: 1150

Account Title: Accounts Receivable, Other

Normal Balance: Debit

Definition: This account reflects the amounts due which, when collected, are for deposit to miscellaneous receipts, special fund receipts, or deposit funds.

Debit		Credit
T 8001	<p>Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the appropriate miscellaneous receipts if the receivable has already been disbursed (803220). (Reimbursable)</p> <p>Contra: 4110, 5900, 5990</p>	
T 8001	<p>Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the deposit fund if the receivable has not been disbursed (80X6559). (Reimbursable)</p> <p>Contra: 2210</p>	



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Account Number: 1158

Account Title: Allowance for Loss on Interest Receivable
Normal Balance: Credit
Definition: This accounts reflects the amount of allowance for loss on interest receivable.

Debit		Credit	
T 4012	Write off of interest receivable (special fund and miscellaneous receipts).	T 4009	Record estimated loss of interest receivable.
	Contra: 1150		Contra: 2210, 7510, 7519



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Account Number: 1159

Account Title: Allowance for Loss on Accounts Receivable, Other 1150
Normal Balance: Credit
Definition: This accounts reflects the amount of allowance for loss on appropriation refunds.

Debit		Credit	
T 4012	Write off of accounts receivable (special fund and miscellaneous receipts)	T 4008	Record estimated loss of accounts receivable for special fund and miscellaneous receipts.
	Contra: 1150		Contra: 2210, 7510, 7519



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Account Number: 1160

Account Title: Accounts Receivable, Investment Interest

Normal Balance: Debit

Definition: This account reflects the amount of interest due on investments.

Debit		Credit	
T 7009	Accrual of interest income. (Central office only)	T 7010	Collection of interest when part was accrued. (Central Office only)
	Contra: 4140		Contra: 1010, 4140



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Account Number: 1180

Account Title: Accounts Receivable, Refunds, Recertified Checks
 Normal Balance: Debit
 Definition: This account reflects amounts due from vendors and individuals for checks that have been recertified, but resolution of the initial check has not yet been obtained.

Debit		Credit	
T 4001	Establishes billing for recertified checks. Contra: 1010, 1080, 2280	T 4002	Canceled check notice received from Treasury. Contra: 1010, 1080, 2280
T 8000	Transfer of recertified checks from closing to current year appropriation. Current appropriation entry. (Direct) Contra: 1010, 1080, 2280	T 4003	Original check is cashed and written off as uncollectible. Contra: 1080, 2280, 3230, 3260, 6310
		T 8000	Transfer of recertified checks from closing to current year appropriation. Closing appropriation entry. (Direct) Contra: 1010, 1080, 2280



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Account Number: 1190

Account Title: Accounts Receivable, Unbilled

Normal Balance: Debit

Definition: This account reflects accounts receivable which have not been billed.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Reimbursable) Contra: 3232, 3250, 3410, 3420, 4120, Current Year Expenses accounts(s), Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Reimbursable) Contra: 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s), Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Reimbursable) Contra: 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses accounts(s), Accounts Payable	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Reimbursable) Contra: 1130, 1140, 3410, 3420, 4120, Current Year Expenses account(s)
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Reimbursable) Contra: 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses accounts(s), Accounts Payable	T 2002	Establishes billing for reimbursements. Contra: 1110, 1120, 3420, 3430



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Account Number: 1190

Account Title: Accounts Receivable, Unbilled

Normal Balance: Debit

Definition: This account reflects accounts receivable which have not been billed.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Reimbursable)	T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If able to record a disbursement at the time an advance payment was processed.
	Contra: 2010, 2020, 3410, 3420, 4120, Current Year Expenses account(s)		Contra: 1010, 3232, 3260, 3410, 3440, 4120, Current Year Expenses account(s)
T 1027	Goods received. (Reimbursable)	T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed to the customer. If able to record a disbursement at the time an advance payment was processed.
	Contra: 2010, 2020, 2030, 3410, 3420, 4120, Current Year Expenses account(s)		Contra: 1010, 3232, 3260, 3410, 3420, 4120, Current Year Expenses account(s)



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Account Number: 1190

Account Title: Accounts Receivable, Unbilled

Normal Balance: Debit

Definition: This account reflects accounts receivable which have not been billed.

Debit		Credit	
T 1029	Record late payment penalty. (Reimbursable) Contra: 1010, 3232, 3260, 3410, 3420, 4120, Current Year Interest Expenses account(s)	T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 2020, 3232, 3250, 3410, 3440, 4120, Current Year Expenses account(s)
T 2006	Year-end adjustment of a credit balance accounts receivable, related to reimbursable activity. This entry needs to be reversed in October. Contra: 2090	T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and previously not billed to the customer. If unable to record a disbursement at the time an advance payment is processed. Contra: 2020, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)



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Account Number: 1190

Account Title: Accounts Receivable, Unbilled

Normal Balance: Debit

Definition: This account reflects accounts receivable which have not been billed.

Debit		Credit	
T 3006	Liquidation of prepayments at time of expensing. (Reimbursable) Contra: 1420, 1490, 3250, 3260, 3410, 3420, 4120, Current Year Expenses account(s)	T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1010, 1130, 1140, 3232, 3260, 3410, 3440, 4120
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. (Reimbursable) Contra: 3232, 3260, 3410, 3420, 4120	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Reimbursable) Contra: 1010
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For the portion financed from sale of asset. Contra: 4120	T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 2310



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Account Number: 1190

Account Title: Accounts Receivable, Unbilled

Normal Balance: Debit

Definition: This account reflects accounts receivable which have not been billed.

Debit		Credit
T 8003	Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation, then to the Current Year Appropriation.	
	Contra: 4120	



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Account Number: 1210

Account Title: Inventory, Store Stock, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the expense of material being held in inventory by a Center which is repetitively procured, stored and issued on the basis of recurring demand.

Debit		Credit	
T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock: Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410	T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at book value from transferring agency). Contra: 5720	T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410
T 6029	Receipt of donated assets from the public. Contra: 4160	T 6022	Record transfer of assets to be disposed. Contra: 3830



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Account Number: 1220

Account Title: Inventories, Stand-By Stock, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the expense of material acquired in inventory by a Center until required by the program.

Debit		Credit	
T 6014	Transfer of inventory to general ledger accounts based on data from Supply and Equipment Management Office (SEMO). Store stock or stand-by stock: Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410	T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 5110, 5210, 5410, 5510, 7110, 7210, 7310, 7410
T 6029	Receipt of donated assets from the public. Contra: 4160	T 6022	Record transfer of assets to be disposed. Contra: 3830



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Account Number: 1230

Account Title: Inventories, Program Stock, Government-Owned/Government-Held
Normal Balance: Debit
Definition: This account reflects the expense of material being held in inventory by a Center for emergencies.

Debit		Credit	
T 6012	Establish program stock.	T 6013	Issue program stock.
	Contra: 1239		Contra: 1239
T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Program stock:	T 6019	Adjustment for actual loss of inventory - program stock.
	Contra: 1239		Contra: 1239
		T 6022	Record transfer of assets to be disposed.
			Contra: 1239



NASA Financial Management Manual

Account Number: 1239

Account Title: Contra Inventories, Program Stock

Normal Balance: Credit

Definition: This account is the contra (offset) account to account 1230.

Debit		Credit	
T 6013	Issue program stock.	T 6012	Establish program stock.
	Contra: 1230		Contra: 1230
T 6019	Adjustment for actual loss of inventory - program stock.	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Program stock:
	Contra: 1230		Contra: 1230
T 6022	Record transfer of assets to be disposed.		
	Contra: 1230		



NASA Financial Management Manual

Account Number: 1300

Account Title: Inventories, Government-Owned/Contractor-Held
Normal Balance: Debit
Definition: This account reflects the expense of Government-Owned/Contractor-Held inventories.

Debit		Credit	
T 6009a	Record net change in Work in Process from the NF 1018.	T 6009a	Record net change in Work in Process from the NF 1018.
	Contra: 5550		Contra: 5550



NASA Financial Management Manual

Account Number: 1410

Account Title: Advances to Travelers

Normal Balance: Debit

Definition: This account reflects the outstanding balance of advances made to employees for travel and for the shipment of household goods in accordance with existing regulations.

Debit		Credit	
T 3008	Record advances to travelers. If unable to record a disbursement at the time an advance payment is processed.	T 3008	Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office).
	Contra: 1010		Contra: 2020, 3250, 3260
		T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed.
			Contra: 1010, 2020, 3230, 3250, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 1420

Account Title: Prepayments

Normal Balance: Debit

Definition: This account reflects the outstanding prepayments to others, Federal or non-Federal, for services to be rendered or material to be furnished. Expenditures that provide future benefits.

Debit		Credit	
T 3002a	Record prepayments (G/N).	T 3006	Liquidation of advances to government agencies and prepayments (G/N). (Direct and Reimbursable)
	Contra: 1010		Contra: 1190, 3250, 3260, 3410, 3420, 4120, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 1430

Account Title: Advances to Grantees and Contractors

Normal Balance: Debit

Definition: This account reflects the outstanding balance of advances paid to NASA grantees and contractors.

Debit		Credit	
T 3004	Record advances to grantees and contractors. If unable to record a disbursement at the time an advance payment is processed.	T 3004	Year end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central office).
	Contra: 1010		Contra: 2020, 3250, 3260



NASA Financial Management Manual

Account Number: 1440

Account Title: Advances to Recipient Organizations Under the Letter of Credit
Normal Balance: Debit
Definition: This account reflects the outstanding balance of advances made to grantees and contractors under letters of credit.

Debit		Credit	
T 3005	Record advances to recipient organizations under Letter of Credit. If unable to record a disbursement at the time an advance payment is processed. This is the preferred method.	T 3005	Year end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office).
	Contra: 1050		Contra: 2020, 3250, 3260



NASA Financial Management Manual

Account Number: 1490

Account Title: Advances to Government Agencies

Normal Balance: Debit

Definition: This account reflects the outstanding balance of advances paid to Government agencies for payments made in contemplation of the future performance of services, receipt of goods or receipt of other assets.

Debit		Credit	
T 3002b	Record advances to government agencies.	T 3006	Liquidation of advances to government agencies and prepayments (G/N). (Direct and Reimbursable)
	Contra: 1010		Contra: 1190, 3250, 3260, 3410, 3420, 4120, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 1511

Account Title: Land, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of land owned by NASA including public domain lands, standby facilities, and permanent improvements to the land.

Debit		Credit	
T 6006	Receipt of property between centers.	T 6005	Issuance of property between centers.
	Contra: 3810		Contra: 3810
T 6011b	Property received from contractors (amounts over \$100,000.)	T 6011c	Government-Held property transferred to contractors.
	Contra: 3820		Contra: 3815
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency).	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.
	Contra: 5720		Contra: 5730
T 6028	To record capital assets not previously recorded as work in progress for current fiscal year amounts.	T 6027	Disposition of assets through casualty or retirement - fixed assets.
	Contra: 5130, 5230, , 5430, 5530, 7130, 7230, 7330, 7430		Contra: 3830



NASA Financial Management Manual

Account Number: 1511

Account Title: Land, Government-Owned/Government-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of land owned by NASA including public domain lands, standby facilities, and permanent improvements to the land.

Debit		Credit	
T 6028a	To record capital assets not previously recorded as work in progress for prior fiscal year amounts. Contra: 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690	T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850
T 6029a	Receipt of donated assets from the public. Contra: 4160		
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850		



NASA Financial Management Manual

Account Number: 1521

Account Title: Buildings, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned buildings.

Debit		Credit	
T 6006	Receipt of property between Centers.	T 6005	Issuance of property between Centers.
	Contra: 3810		Contra: 3810
T 6011b	Property received from contractors (amounts over \$100,000)	T 6011c	Government-Held property transferred to contractors.
	Contra: 3820		Contra: 3815
T 6017	Capitalization of work in process or recognition of expense.	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.
	Contra: 5120, 5220, 5420, 5520, 7120, 7220, 7320, 7420, 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		Contra: 5730
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency).	T 6027	Disposition of capital assets through casualty or retirement.
	Contra: 5720		Contra: 3830



NASA Financial Management Manual

Account Number: 1521

Account Title: Buildings, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects capitalized value of NASA-Owned buildings.

Debit		Credit	
T 6028	To record capital assets not previously recorded as work in progress. Contra: 5130, 5230, 5430, 5530, 7130, 7230, 7330, 7430	T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850
T 6028a	To record capital assets not previously recorded as work in progress for prior fiscal year amounts. Contra: 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		
T 6029a	Receipt of donated assets from the public. Contra: 4160		
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850		



NASA Financial Management Manual

Account Number: 1531

Account Title: Other Structures and Facilities, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned structures and facilities other than buildings.

Debit		Credit	
T 6006	Receipt of property between Centers.	T 6005	Issuance of property between Centers.
	Contra: 3810		Contra: 3810
T 6011b	Property received from contractors (amounts over \$100,000.)	T 6011c	Government-Held property transferred to contractors.
	Contra: 3820		Contra: 3815
T 6017	Capitalization of work in process or recognition of expense.	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.
	Contra: 5120, 5220, 5420, 7120, 7220, 7320, 7420, 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		Contra: 5730
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency).	T 6027	Disposition of assets through casualty or retirement - fixed assets.
	Contra: 5720		Contra: 3830



NASA Financial Management Manual

Account Number: 1531

Account Title: Other Structures and Facilities, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects capitalized value of NASA-owned structures and facilities other than buildings.

Debit		Credit	
T 6028	To record capital assets not previously recorded as work in progress. Contra: 5130, 5230, 5430, 5530, 7130, 7230, 7330, 7430	T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850
T 6028a	To record capital assets not previously recorded as work in progress for prior fiscal year amounts. Contra: 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		
T 6029a	Receipt of donated assets from the public. Contra: 4160		
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850		



NASA Financial Management Manual

Account Number: 1541

Account Title: Leaseholds Improvements, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of improvements to leased land, building, structures, and facilities occupied by NASA as a lessee, as well as easements and right-of-way.

Debit		Credit	
T 6006	Receipt of property between Centers. Contra: 3810	T 6005	Issuance of property between Centers. Contra: 3810
T 6011b	Property received from contractors (amounts over \$100,000.) Contra: 3820	T 6011c	Government-Held property transferred to contractors. Contra: 3815
T 6017	Capitalization of work in process or recognition of expense. Contra: 5120, 5220, 5420, 5520, 7120, 7220, 7320, 7420, 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6027	Disposition of assets through casualty or retirement - fixed assets. Contra: 3830



NASA Financial Management Manual

Account Number: 1541

Account Title: Leaseholds Improvements, Government-Owned/Government-Held
Normal Balance: Debit
Definition: This account reflects the capitalized values improvements to leased land, building, structures, and facilities occupied by NASA as a lessee, as well as easements and right-of-way.

Debit		Credit	
T 6028	To record capital assets not previously recorded as work in progress. Contra: 5130, 5230, 5430, 5530, 7130, 7230, 7330, 7430	T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850
T 6028a	To record capital assets not previously recorded as work in progress for prior fiscal year amounts. Contra: 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		
T 6029a	Receipt of donated assets from the public. Contra: 4160		
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850		



NASA Financial Management Manual

Account Number: 1550

Account Title: Capitalized Equipment, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of equipment which meets NASA's capitalization criteria.

Debit		Credit	
T 6002	Capitalized leases - title passes to Agency at the end of the lease. Contra: 1940	T 6005	Issuance of property between centers. Contra: 3810
T 6006	Receipt of property between centers. Contra: 3810	T 6011c	Government-Held property transferred to contractors. Contra: 3815
T 6011b	Property received from contractors from amounts over \$100,000. Contra: 3820	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
T 6017	Capitalization of work in process or recognition of expense. Contra: 5120, 5220, 5420, 5520, 7120, 7220, 7320, 7420, 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690	T 6027	Disposition of capital assets through casualty or retirement. Contra: 3830



NASA Financial Management Manual

Account Number: 1550

Account Title: Capitalized Equipment, Government-Owned/Government-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of equipment which meets NASA's capitalization criteria.

Debit		Credit	
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency).	T 6030	Record the write-off of Heritage Assets \$100,000 and over.
	Contra: 5720		Contra: 3850
T 6028	To record capital assets not previously recorded as work in progress. Contra: 5130, 5230, 5430, 5530, 7130, 7230, 7330, 7430		
T 6028a	To record capital assets not previously recorded as work in progress for prior fiscal year amounts. Contra: 7610, 7620, 7640, 7650, 7660, 7670, 7680, 7690		



NASA Financial Management Manual

Account Number: 1550

Account Title: Capitalized Equipment, Government-Owned/Government-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of equipment which meets NASA's capitalization criteria.

Debit		Credit
T 6029a	Receipt of donated assets from the public. Contra: 4160	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	



NASA Financial Management Manual

Account Number: 1611

Account Title: Land, Government-Owned/Contractor-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned land in the custody of contractors.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Government furnished land) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1611

Account Title: Land, Government-Owned/Contractor-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of NASA-owned land in the custody of contractors.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1621

Account Title: Buildings, Government-Owned/Contractor-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned buildings in the custody of contractors.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Government furnished land) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1621

Account Title: Buildings, Government-Owned/Contractor-Held

Normal Balance: Debit

Definition: This account reflects the capitalized value of NASA-owned buildings in the custody of contractors.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1631

Account Title: Other Structures and Facilities, Government-Owned/Contractor-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned other structures and facilities in the custody of contractors.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Government furnished land) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1631

Account Title: Other Structures and Facilities, Government-Owned/Contractor-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of NASA-owned other structures and facilities in the custody of contractors.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1641

Account Title: Leaseholds Improvements, Government-Owned/Contractor-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned leasehold improvements in the custody of contractors.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Government furnished land) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1641

Account Title: Leaseholds Improvements, Government-Owned/Contractor-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of NASA-owned leasehold improvements in the custody of contractors.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1650

Account Title: Capitalized Equipment, Government-Owned/Contractor-Held
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of NASA-owned equipment which meets NASA's capitalization criteria and is in the custody of contractors.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Purchased/Acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets (amounts \$100,000 and over) adjusted, lost, damaged, destroyed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of NF 1018 from contractors for addition of capital assets (amounts \$100,000 and over). (Government furnished land) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost recorded by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1650

Account Title: Capitalized Equipment, Government-Owned/Contractor-Held
Normal Balance: Debit
Definition: This account reflects the capitalized value of NASA-owned equipment which meets NASA's capitalization criteria and is in the custody of contractors.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1700

Account Title: Fixed Assets, Grants and Cooperative Agreements
 Normal Balance: Debit
 Definition: This account reflects capitalized value of NASA-owned assets in the custody of recipients.

Debit		Credit	
T 6007	Receipt of Inventory Report from recipients for addition of capital assets. (Purchased/acquired) Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450	T 6010	Receipt of Inventory Report from recipients for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 5150, 5250, 5450, 5550, 7150, 7250, 7350, 7450
T 6008	Receipt of Inventory Report from recipients for addition of capital assets. (Government furnished equipment) Contra: 3815	T 6010a	Disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost by transferring agency). Contra: 5720	T 6011a	Transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730



NASA Financial Management Manual

Account Number: 1700

Account Title: Fixed Assets, Grants and Cooperative Agreements
Normal Balance: Debit
Definition: This account reflects capitalized value of NASA-owned assets in the custody of recipients.

Debit	Credit
	T 6030 Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1940

Account Title: Capitalized Leases

Normal Balance: Debit

Definition: This account reflects the fair value of property acquired under terms that are essentially equivalent to an installment purchase.

Debit		Credit	
T 1025	Obligation of capital lease procurement which was committed.	T 6002	Capitalized leases - title passes to Agency at the end of the lease.
	Contra: 2270, 3240, 3250		Contra: 1550
T 6000a	Record Capital Lease at fair value.		
	Contra: 2270		



NASA Financial Management Manual

Account Number: 1960

Account Title: Contractor-Held Special Tooling
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of Contractor-Held special tooling.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490
T 6008	Receipt of NF 1018 from contractors for addition of capital assets. (Government furnished equipment) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1960

Account Title: Contractor-Held Special Tooling

Normal Balance: Debit

Definition: This account reflects the capitalized value of Contractor-Held special tooling.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off.	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.
	Contra: 3850		Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over.
			Contra: 3850



NASA Financial Management Manual

Account Number: 1970

Account Title: Contractor-Held Special Test Equipment
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of Contractor-Held special test equipment.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490
T 6008	Receipt of NF 1018 from contractors for addition of capital assets. (Government furnished equipment) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off. Contra: 3850	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over. Contra: 5730



NASA Financial Management Manual

Account Number: 1970

Account Title: Contractor-Held Special Test Equipment
Normal Balance: Debit
Definition: This account reflects the capitalized value of Contractor-Held special test equipment.

Debit	Credit
	T 6030 Record the write-off of Heritage Assets \$100,000 and over. Contra: 3850



NASA Financial Management Manual

Account Number: 1980

Account Title: Contractor-Held Agency Peculiar
 Normal Balance: Debit
 Definition: This account reflects the capitalized value of Contractor-Held agency peculiar property.

Debit		Credit	
T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490	T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 5190, 5390, 5490, 5590, 7190, 7290, 7390, 7490
T 6008	Receipt of NF 1018 from contractors for addition of capital assets. (Government furnished equipment) Contra: 3815	T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 3830
T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at acquisition cost by transferring agency). Contra: 5720	T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 3820



NASA Financial Management Manual

Account Number: 1980

Account Title: Contractor-Held Agency Peculiar
Normal Balance: Debit
Definition: This account reflects the capitalized value of Contractor-Held agency peculiar property.

Debit		Credit	
T 6031	Reinstate Heritage Assets \$100,000 and over previously written off.	T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.
	Contra: 3850		Contra: 5730
		T 6030	Record the write-off of Heritage Assets \$100,000 and over.
			Contra: 3850



NASA Financial Management Manual

Account Number: 2010

Account Title: Accounts Payable to Government Agencies
 Normal Balance: Credit
 Definition: This account reflects the amounts due to Government agencies for supplies, material and equipment furnished to or for services performed for NASA.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2010

Account Title: Accounts Payable to Government Agencies
 Normal Balance: Credit
 Definition: This account reflects the amounts due to Government agencies for supplies, material and equipment furnished to or for services performed for NASA.

Debit		Credit	
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct and Reimbursable) Contra: 1010, 3250, 3260	T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 3410, 3420, 4120, Current Year Expenses account(s)
T 7002	Disbursements of Trust funds. Contra: 1016, 3250, 3260	T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 3410, 3420, 4120, Current Year Expenses account(s)
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct) Contra: 7700	T 7001	Expenses incurred for Trust funds. Contra: 5700
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Reimbursable) Contra: 1010	T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish in the appropriate closed account 80C010X. (Direct) Contra: 3501



NASA Financial Management Manual

Account Number: 2019

Account Title: Accounts Payable to Government Agencies/Closed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the reclassified accounts payable which have been canceled under requirements of PUBLIC LAW. 101-510 from regular accounts payable.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct)	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish accounts payable in the appropriate closed account. (Direct) (80C010X)
	Contra: 3501		Contra: 3501
T 8003	Payment of canceled accounts payable (Reimbursable)	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish accounts payable in the appropriate closed account. (Reimbursable) (80C010X)
	Contra: 3501		Contra: 3501
		T 8004	Canceled obligations expensed; after the appropriation has been closed.
			Contra: 3501



NASA Financial Management Manual

Account Number: 2020

Account Title: Accounts Payable to Others
 Normal Balance: Credit
 Definition: This account reflects the amounts due to other than Government agencies for supplies, material and equipment furnished to or for services performed for NASA

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2020

Account Title: Accounts Payable to Others
 Normal Balance: Credit
 Definition: This account reflects the amounts due to other than Government agencies for supplies, material and equipment furnished to or for services performed for NASA

Debit		Credit	
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct and Reimbursable) Contra: 1010, 3250, 3260	T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 3410, 3420, 4120, Current Year Expenses account(s)
T 3004	Record advances to grantees and contractors. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 3250, 3260	T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 3410, 3420, 4120, Current Year Expenses account(s)
T 3004	Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed to grantees and contractors, done by Central Office. Contra: 1430, 3250, 3260	T 5003	Reversal of accrued payroll annual entry done by Central office first month of the new fiscal year. Contra: 2080
T 3005	Record advances to recipient organizations under Letter of Credit. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1050, 3250, 3260	T 7001	Expenses incurred for Trust funds. Contra: 5700



NASA Financial Management Manual

Account Number: 2020

Account Title: Accounts Payable to Others
 Normal Balance: Credit
 Definition: This account reflects the amounts due to other than Government agencies for supplies, material and equipment furnished to or for services performed for NASA

Debit		Credit
T 3005	Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office). Contra: 1440, 3250, 3260	
T 3008	Record advances to travelers If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 3250, 3260	
T 3008	Year end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office). Contra: 1410, 3250, 3260	
T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed. Contra: 1010, 1410, 3230, 3250, Current Year Expenses account(s)	



NASA Financial Management Manual

Account Number: 2020

Account Title: Accounts Payable to Others

Normal Balance: Credit

Definition: This account reflects the amounts due to other than Government agencies for supplies, material and equipment furnished to or for services performed for NASA

Debit		Credit
T 3014	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and previously collected. If unable to record a disbursement at the time an advance payment is processed.</p> <p>Contra: 1190, 3232, 3250, 3410, 3440, 4120, Current Year Expense(s) accounts</p>	
T 3015	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed but not collected from the customer. If unable to record a disbursement at the time an advance payment is processed.</p> <p>Contra: 1110, 1120, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)</p>	



NASA Financial Management Manual

Account Number: 2020

Account Title: Accounts Payable to Others
 Normal Balance: Credit
 Definition: This account reflects the amounts due to other than Government agencies for supplies, material and equipment furnished to or for services performed for NASA

Debit		Credit
T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed to the customer. If unable to liquidate until voucher is processed. Contra: 1190, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)	
T 5002	Accrued funded payroll annual entry based on FACS query. (Central office only) Post closing entry. Contra: 2080	
T 7002	Disbursements of Trust funds. Contra: 1016, 3250, 3260	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct) Contra: 7700	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Reimbursable) Contra: 1010	



NASA Financial Management Manual

Account Number: 2029

Account Title: Accounts Payable to Others/Closed Appropriation Accounts
 Normal Balance: Credit
 Definition: This account reflects the reclassified accounts payable which have been canceled under requirements of PUBLIC LAW 101-510 from regular accounts payable.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct)	T 8000	Close appropriation accounts. Action done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish in the appropriate closed account 80C010X. (Direct)
	Contra: 3501		Contra: 3501
T 8003	Payment of canceled accounts payable (Reimbursable)	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish accounts payable in the appropriate closed account. (Reimbursable) (80C010X)
	Contra: 3501		Contra: 3501
		T 8004	Canceled obligations expensed; after the appropriation has been closed.
			Contra: 3501



NASA Financial Management Manual

Account Number: 2030

Account Title: Contract Holdbacks
 Normal Balance: Credit
 Definition: This account reflects the liability for amounts that are withheld from the contractor awaiting the delivery of material or completion of the contract.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2030

Account Title: Contract Holdbacks

Normal Balance: Credit

Definition: This account reflects the liability for amounts that are withheld from the contractor awaiting the delivery of material or completion of the contract.

Debit		Credit	
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct and Reimbursable) Contra: 1010, 3250, 3260	T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 3410, 3420, 4120, Current Year Expenses account(s)
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct) Contra: 7700		



NASA Financial Management Manual

Account Number: 2040

Account Title: Accounts Payable to Government Agencies Funded from the Carrier
Accounts 993, 994 or 998

Normal Balance: Credit

Definition: This reflects the amounts due to Government agencies for supplies, materials and equipment furnished or for services performed for NASA and funded from carrier accounts 993, 994 or 998.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the contractor. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct) Contra: 1190, 3230, 3250, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the contractor. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2040

Account Title: Accounts Payable to Government Agencies Funded from the Carrier
Accounts 993, 994 or 998

Normal Balance: Credit

Definition: This reflects the amounts due to Government agencies for supplies, materials and equipment furnished or for services performed for NASA and funded from carrier accounts 993, 994 or 998.

Debit		Credit	
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct) Contra: 1010, 3250, 3260	T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: Current Year Expenses account(s)
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct) Contra: 7700		



NASA Financial Management Manual

Account Number: 2050

Account Title: Accounts Payable to Others Funded from the Carrier Accounts 993, 994 or 998

Normal Balance: Credit

Definition: This reflects the amounts due to an establishment other than Government agencies for supplies, materials and equipment furnished or for services performed for NASA and funded from carrier accounts 993, 994 or 998.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the contractor. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct) Contra: 1190, 3230, 3250, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the customer. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2050

Account Title: Accounts Payable to Others Funded from the Carrier Accounts 993, 994 or 998

Normal Balance: Credit

Definition: This reflects the amounts due to an establishment other than Government agencies for supplies, materials and equipment furnished or for services performed for NASA and funded from carrier accounts 993, 994 or 998.

Debit		Credit	
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct) Contra: 1010, 3250, 3260	T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: Current Year Expenses account(s)
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct) Contra: 7700		



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Account Number: 2070

Account Title: Contract Holdbacks funded from Carrier Accounts 993, 994 or 998
 Normal Balance: Credit
 Definition: This account reflects the liability for amounts that are withheld from the contractor awaiting the delivery of material or completion of the contract, and funded from the 993, 994 or 998 carrier accounts.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the contractor. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct) Contra: 3230, 3250, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the customer. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3230, 3250, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3230, 3240, 3250, Current Year Expenses account(s)
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct) Contra: 1010, 3250, 3260	T 1028	Record goods received for carries accounts 993, 994 or 998. Contra: Current Year Expenses account(s)



NASA Financial Management Manual

Account Number: 2070

Account Title: Contract Holdbacks funded from Carrier Accounts 993, 994 or 998
Normal Balance: Credit
Definition: This account reflects the liability for amounts that are withheld from the contractor awaiting the delivery of material or completion of the contract, and funded from the 993, 994 or 998 carrier accounts.

Debit		Credit
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. (Direct)	
	Contra: 7700	



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Account Number: 2080

Account Title: Liability for Accrued Payroll and Other Benefits

Normal Balance: Credit

Definition: This accounts reflects the liability for accrued payroll and other benefits as determined by FACS query.

Debit		Credit	
T 5003	Reversal of accrued payroll annual entry done by Central Office first month of new fiscal year.	T 5002	Accrued funded payroll annual entry based on FACS query. (Central Office Entry only) Post closing entry.
	Contra: 2020		Contra: 2020



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Account Number: 2090

Account Title: Accounts Payable to Reimbursable Customer

Normal Balance: Credit

Definition: This accounts reflects the Year End adjustment of credit balance accounts receivable related to reimbursable activity

Debit	Credit
	T 2006 Year end adjustment of a credit balance accounts receivable related to reimbursable customer. This entry needs to be reversed October. Contra: 1190



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Account Number: 2210

Account Title: Liability for Deposits Funds
 Normal Balance: Credit
 Definition: This accounts reflects the liability for voucher deductions and other collections on deposit with the disbursing officer.

Debit		Credit	
T 1035	OPAC of gifts and donations to Headquarters (ALC 80-00-0001).	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (80X6559)
	Contra: 1040		Contra: 1040
T 2005	Record transfer of statistical costs collected to Marshall Space Flight Center accounting branch. (ALC 80-00-4901). (80X6559)	T 1034	Collection of gifts and donations (at centers other than Headquarters). The amount should be posted to the budget clearing account and OPAC to Headquarters (ALC 80-00-0001).
	Contra: 1040		Contra: 1040
T 4008	Record estimated loss of accounts receivable for special fund and miscellaneous receipts.	T 1038	Depositing of undeposited collections to deposit or receipt fund accounts.
	Contra: 1159, 7510, 7519		Contra: 1040, 1095, 2290
T 4009	Record estimated loss of interest receivable.		
	Contra: 1158, 7510, 7519		



NASA Financial Management Manual

Account Number: 2210

Account Title: Liability for Deposits Funds

Normal Balance: Credit

Definition: This accounts reflects the liability for voucher deductions and other collections on deposit with the disbursing officer.

Debit		Credit	
T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 1110, 1120, 3210, 3430, 3440, 3450 Central office: 3110, 3150	T 2001	Advances received from reimbursable customers - (Central Office) 80X6555; deposits held by Agency waiting assignment of resources authority. Contra: 1040
T 6024	Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item (80X6559) Contra: 1040	T 2004	Collection of statistical reimbursable cost (80X6559). Contra: 1040,
T 9005	Closing of miscellaneous receipts and special fund accounts. Contra: 6210, 6220, 6310, 7510	T 5000	Payroll deduction withheld (i.e. Thrift Savings). Contra: 1040, 3250, 3260
		T 6023	Record the proceeds from sale of an asset to be replaced (80X6559) using reimbursable procedures. Contra: 1040



NASA Financial Management Manual

Account Number: 2210

Account Title: Liability for Deposits Funds
 Normal Balance: Credit
 Definition: This accounts reflects the liability for voucher deductions and other collections on deposit with the disbursing officer.

Debit	Credit
	T 8001 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the appropriate deposit fund if the receivable has not been disbursed. (80X6559) (Reimbursable) Contra: 1150
	T 8001 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the appropriate deposit fund if the receivable has been collected and not yet disbursed. (80X6559) (Reimbursable) Contra: 1040
	T 9005 Closing of miscellaneous receipts and special fund accounts. Contra: 4110, 4130, 4160, 7519



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Account Number: 2230

Account Title: Liability for Accrued Annual Leave

Normal Balance: Credit

Definition: This account is maintained to show annually at fiscal year end the liability for unused annual leave.

Debit		Credit	
T 5004	Accrue unused annual leave (annual entry) decrease. Based on NPPS report 426 for final paid payroll of the fiscal year.	T 5004	Accrue unused annual leave (annual entry) increase. Based on NPPS report 426 for final paid payroll of the fiscal year.
	Contra: 7315		Contra: 7315



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Account Number: 2235

Account Title: Liability for Comp Time and Credit Hours

Normal Balance: Credit

Definition: This account is maintained to show annually at fiscal year end the liability for comp time and credit hours.

Debit		Credit	
T 5004	Accrue unused comp time and credit hours (annual entry) decrease. Based on NPPS report 426 for final paid payroll of the fiscal year.	T 5004	Accrue unused comp time and credit hours (annual entry) increase. Based on NPPS report 426 for final paid payroll of the fiscal year.
	Contra: 7315		Contra: 7315



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Account Number: 2260

Account Title: Liability for Deposits with Others

Normal Balance: Credit

Definition: This accounts reflects the liability for funds on deposit with a financial institution other than the U.S. Treasury.

Debit		Credit	
T 3007	Disposition of other cash.	T 3001	Record deposit with others.
	Contra: 1060		Contra: 1060



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Account Number: 2270

Account Title: Liability for Capitalized Leases
Normal Balance: Credit
Definition: This account reflects the amount of the unearned fair value of capital assets acquired under terms essentially equal to an installment purchase.

Debit		Credit	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2020, 5X30, 58X0, 7X30, Current Year Expenses account(s)	T 1025	Obligation of capital lease procurement which was committed. Contra: 1940, 3240, 3250
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2020, 5X30, 58X0, 7X30, Current Year Expenses account(s)	T 6000a	Record Capital Lease at fair value. Contra: 2270



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Account Number: 2280

Account Title: Liability for Recertified Checks

Normal Balance: Credit

Definition: This account reflects amounts due from vendors and individuals for checks that have been recertified, but resolution of the initial check has not yet been obtained.

Debit		Credit	
T 4002	Canceled check notice received from Treasury. Contra: 1010, 1080, 1180	T 4001	Establishes billing for recertified checks. Contra: 1010, 1080, 1180
T 4003	Original check is cashed written off as uncollectible. Contra: 1080, 1180, 3230, 3260, 6310	T 8000	Transfer of recertified checks from closing to current year appropriation. Current appropriation entry. (Direct) Contra: 1010, 1080, 1180
T 8000	Transfer of recertified checks from closing to current year appropriation. Closing appropriation entry. (Direct) Contra: 1010, 1080, 1180		



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Account Number: 2290

Account Title: Other Liabilities

Normal Balance: Credit

Definition: This account reflects liabilities not provided for elsewhere.

Debit		Credit	
T 1037a	Deposit of undeposited collections pertaining to A/R - reimbursements. Contra: 1095, 1110, 1120, 3210, 3430	T 1036	Collection for which a deposit ticket is not generated by the end of the accounting period. Contra: 1095
T 1037b	Depositing of undeposited collections pertaining to A/R – refunds. Contra: 1095		
T 1038	Depositing of undeposited collections to deposit or receipt fund accounts. Contra: 1040, 1095, 2210		



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Account Number: 2310

Account Title: Advances from Others
Normal Balance: Credit
Definition: This account reflects advances receive from reimbursable customers.

Debit		Credit	
T 2000a	Collection of Accounts Receivable	T 2000	Advances received from reimbursable customers.
	Contra: 1110, 1120		Contra: 1010
T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected.		
	Contra: 1110, 1120, 1190		



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Account Number: 2690

Account Title: Other Liabilities

Normal Balance: Credit

Definition: This account reflects liabilities not provided for elsewhere.

Debit		Credit	
T 5001	Change in actuarial liability decreases. Central Office entry only.	T 5001	Change in actuarial liability increases. Central Office entry only.
	Contra: 7600		Contra: 7600



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Account Number: 2920

Account Title: Contingent Liabilities

Normal Balance: Credit

Definition: This account reflects contingent liabilities that are probable.

Debit	Credit
	T 1032 Record probable contingent liabilities. (Central Office use only) Contra: Unfunded Expenses for contingent liabilities account(s)



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Account Number: 2990

Account Title: Other Liabilities, Workers' Compensation

Normal Balance: Credit

Definition: This account reflects liabilities for Workers' Compensation bills.

Debit		Credit	
T 5001	Workers' compensation bills (two years worth) decreases. Central Office entry only.	T 5001	Workers' compensation bills (two years worth) increases. Central Office entry only.
	Contra: 7315		Contra: 7315



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Account Number: 3110

Account Title: Estimated Appropriation Reimbursements
 Normal Balance: Debit
 Definition: This account reflects the estimate of reimbursements expected to be earned during the current fiscal year which are subject to OMB apportionment, and other authorized reimbursements and/or other income for which current fiscal year obligational authority is automatically established on the basis of customer orders received.

Debit		Credit	
T 1000	Budgetary Authority Apportionment by OMB. (Reimbursable) (Central Office only)	T 4016	Collection of reimbursable receivables with funds in deposit account. (Central Office only)
	Contra: 3132		Contra: 3150
		T 4017	Collection of reimbursable receivables with funds collected and deposited. (Central Office only)
			Contra: 3150



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Account Number: 3131

Account Title: Unallotted Apportionment's Appropriated
 Normal Balance: Credit
 Definition: This account reflects the amount apportioned by OMB as category A or B apportionment's that are available for allotment.

Debit		Credit	
T 1001	Record anticipated non-expenditure transfers from NASA appropriation(s). Approved SF 1151. (Central Office only)	T 1000	Budgetary Authority Apportionment by OMB (Direct) (Central Office only)
	Contra: 1011		Contra: 1010
T 1005	Record withdrawals of unobligated balances due to rescission. Based upon receipt of warrant from Treasury and apportionment's (SF 132) from OMB. (Central Office only)	T 1002	Record anticipated non-expenditure transfers to NASA appropriation(s). Approved SF 1151. (Central Office only)
	Contra: 1010		Contra: 1011
T 1007	Authority allotted to Centers from Central Office. (Direct) (Central Office only)	T 1006	Record transfer of funds from other agencies. (Central Office only)
	Contra: 1010		Contra: 1010
		T 7007	Transfer of interest earned to be made available for allotment. Trust funds only. (Central office entry.)
			Contra: 1010, 1015, 3280
		T 7008	Transfer of interest earned to be made available for allotment. Appropriated funds only. (Central office entry)
			Contra: 1010, 1015, 3280



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Account Number: 3132

Account Title: Unallotted Apportionment's Reimbursable
Normal Balance: Credit
Definition: This account reflects the amount of estimated reimbursements apportioned by OMB that are available for allotment.

Debit		Credit	
T 1007	Authority allotted to Centers from Central Office. (Reimbursable) (Central Office only)	T 1000	Budgetary Authority Apportionment by OMB (Reimbursable) (Central Office only)
	Contra: 3150		Contra: 3110



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Account Number: 3150

Account Title: Reimbursable Disbursing Authority Uncollected by Centers
Normal Balance: Credit
Definition: This account reflects the amount of reimbursable disbursing authority uncollected by NASA Centers.

Debit		Credit	
T 4016	Collection of reimbursable receivables with funds in deposit account. (Central Office only)	T 1007	Authority allotted to Centers from Central Office. (Reimbursable) (Central Office only)
	Contra: 3110		Contra: 3132
T 4017	Collection of reimbursable receivables with funds collected and deposited. (Central Office only)		
	Contra: 3110		



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Account Number: 3210

Account Title: Reimbursable Disbursing Authority Uncollected
 Normal Balance: Debit
 Definition: This account reflects the amount of reimbursable disbursing authority (allotment) uncollected from customers.

Debit		Credit	
T 1008	Record allotment authority received by Centers. (Reimbursable) Contra: 3220	T 1037a	Deposit of undeposited collections pertaining to A/R - reimbursements. Contra: 3450
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3232, 3250, 3410, 3440, 3450, 4120, Accounts Payable, Current Year Expenses account(s)	T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 1110, 1120, 2210, 3430, 3440, 3450 Central office: 3110, 3150
T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 3232, 3250, 3410, 3440, 3450, 4120, Accounts Payable, Current Year Expenses account(s)	T 4017	Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 1110, 1120, 3430, 3440, 3450 Central office: 3110, 3150



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Account Number: 3210

Account Title: Reimbursable Disbursing Authority Uncollected
 Normal Balance: Debit
 Definition: This account reflects the amount of reimbursable disbursing authority (allotment) uncollected from customers.

Debit		Credit	
T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 3440, 3450, 4120, Current Year Expenses account(s)	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. Contra: 1010, 3231, 3232, 3240, 3250
		T 2000a	Collection of Accounts Receivable. Contra: 3450
		T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 3450



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Account Number: 3219

Account Title: Closed Accounts - Reimbursable Disbursing Authority Uncollected
 Normal Balance: Debit
 Definition: This account reflects the amount of reimbursable disbursing authority uncollected from customers for closed accounts.

Debit		Credit	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. Reestablish in the appropriate closed account 80C010X. (Reimbursable)	T 8003	Payment of canceled accounts payable (Reimbursable).
	Contra: 3259		Contra: 3259
		T 8003	Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation.
			Contra: 3239



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Account Number: 3220

Account Title: Reserve for Receipt of Reimbursable Orders

Normal Balance: Credit

Definition: This account reflects the amount of the allotment reserved of receipt of reimbursable orders.

Debit		Credit	
T 1009	Resources authority issued to Center. (Reimbursable)	T 1008	Record allotment authority received by Centers. (Reimbursable)
	Contra: 3231, 3610, 3640		Contra: 3210



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Account Number: 3230

Account Title: Uncommitted/unobligated allotments
 Normal Balance: Credit
 Definition: This account reflects the balance of uncommitted/unobligated allotments.

Debit		Credit	
T 1012	Commitments earned. (Direct) Contra: 3240	T 1008	Record allotment authority received by Centers. (Direct) Contra: 1010
T 1015	Obligations entered for which there was no commitment. (Direct) Contra: 3250	T 1013	De-commitments entered. (Direct) Contra: 3240
T 1016	Obligations entered when commitment less than obligation. (Direct) Contra: 3240, 3250	T 1017	Obligations entered when commitment more than obligations and commitment reduced to zero. (Direct) Contra: 3240, 3250
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct) Contra: 3250, Current Year Expenses account(s), Accounts Payable	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3240, 3250, Accounts Payable, Current Year Expenses account(s)
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3240, 3250, Accounts Payable, Current Year Expenses account(s)	T 1021	De-obligations entered and not expensed. (Direct) Contra: 3250



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Account Number: 3230

Account Title: Uncommitted/unobligated allotments
 Normal Balance: Credit
 Definition: This account reflects the balance of uncommitted/unobligated allotments.

Debit		Credit	
T 1029	Record late payment penalty. (Direct) Contra: 1010, 3260, Current Year Interest Expenses account(s)	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct) Contra: 3250, Accounts Payable, Current Year Expenses account(s)
T 4003	Original recertified check is cashed and written off as uncollectible. Contra: 1080, 1180, 2280, 3260, 6310	T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Direct) Contra: 3250, Accounts Payable, Current Year Expenses account(s)
T 4011	Write off of accounts receivable. (Reimbursable) Funding of write off with direct funds. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3232, 3260, 4120, Current Year Expenses account(s)	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3250, Accounts Payable, Current Year Expenses account(s)



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Account Number: 3230

Account Title: Uncommitted/unobligated allotments
 Normal Balance: Credit
 Definition: This account reflects the balance of uncommitted/unobligated allotments.

Debit		Credit	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued: (Direct) Contra: 3260	T 1037b	Deposit of undeposited collections pertaining to A/R - refunds. Contra: 3260
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Appropriation charged for adjustment. Contra: 3260	T 3009	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If able to record a disbursement at the time advance payment was processed. Contra: 1010, 3260, Current Year Expenses account(s)
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 1190, 3232, 3260, Current Year Expenses account(s)	T 3010	Collection of overdue travel if unable to record disbursement at time an advance payment is processed. (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed. Contra: 1010, 1410, 2020, 3250, Current Year Expenses account(s)



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Account Number: 3230

Account Title: Uncommitted/unobligated allotments
 Normal Balance: Credit
 Definition: This account reflects the balance of uncommitted/unobligated allotments.

Debit		Credit	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Direct)	T 4013	Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected.
	Contra: 1010		Contra: 1010, 6790, 3260
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then to charge to the Current Year Appropriation.	T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. Distribution from carrier account 993, 994 or 998 (Direct).
	Contra: 3260		Contra: 3260
		T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Distribution from carrier account.
			Contra: 3260
		T 7000	Record trust fund allotment at the Center.
			Contra: 1016
		T 9000	Close unobligated commitment balances for expiring direct appropriations.
			Contra: 3240



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Account Number: 3231

Account Title: Reimbursable Resources Authority for Anticipated Agreements
Normal Balance: Credit
Definition: This account reflects the balance of reimbursable resources authority (506 Buff) that has been received but not yet allocated to accepted agreements.

Debit		Credit	
T 1011	Reimbursable agreement accepted. (Reimbursable) Contra: 3232, 3410, 3450	T 1009	Resources authority issued to Center . (Reimbursable) Contra: 3220, 3610, 3640
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Reimbursable) Contra: 1010, 3210		



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
 Normal Balance: Credit
 Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit		Credit	
T 1012	Commitments earned. (Reimbursable)	T 1011	Reimbursable agreement accepted. (Reimbursable)
	Contra: 3240		Contra: 3231, 3410, 3450
T 1015	Obligations entered for which there was no commitment. (Reimbursable)	T 1013	De-commitments entered. (Reimbursable)
	Contra: 3250		Contra: 3240
T 1016	Obligations entered when commitment less than obligation. (Reimbursable)	T 1017	Obligations entered when commitment more than obligations and commitment reduced to zero. (Reimbursable)
	Contra: 3240, 3250		Contra: 3240, 3250
T 1018	Obligations and expenses entered with no commitment (Examples: labor and travel transactions). (Reimbursable)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Reimbursable)
	Contra: 1190, 3250, 3410, 3420, 4120, Current Year Expenses account(s), Accounts Payable		Contra: 1190, 3240, 3250, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
 Normal Balance: Credit
 Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit		Credit	
T 1019	Obligations and expenses entered when commitment is less than obligation. (Reimbursable) Contra: 1190, 3240, 3250, 3410, 3420, 4120, Current Year Expenses account(s), Accounts Payable	T 1021	De-obligations entered and not expensed. (Reimbursable) Contra: 3250
T 1029	Record late payment penalty. (Reimbursable) Contra: 1010, 1190, 3260, 3410, 3420, 4120, Current Year Interest Expenses account(s)	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Reimbursable) Contra: 1190, 3250, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued: (Reimbursable) Contra: 1190, 3260, 3410, 3420, 4120	T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Reimbursable) Contra: 1110, 1120, 3250, 3410, 3430, 4120, Accounts Payable, Current Year Expenses account(s)



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
 Normal Balance: Credit
 Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit		Credit	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3260, 3410, 3420, 4120, Current Year Expenses account(s).	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3250, 3410, 3440, 4120, Accounts Payable, Current Year Expenses account(s)
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Reimbursable) Contra: 1010, 3210	T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher and previously collected from the customer. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 1190, 3260, 3410, 3440, 4120, Current Year Expenses account(s)



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
 Normal Balance: Credit
 Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit		Credit	
T 8003	Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation, then charge to the current year appropriation. Contra: 3260	T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 1110, 1120, 3260, 3410, 3430, 4120, Current Year Expenses account(s)
		T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1190, 3260, 3410, 3420, 4120, Current Year Expenses account(s)
		T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3250, 3410, 3440, 4120, Current Year Expenses account(s)



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
 Normal Balance: Credit
 Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit	Credit
	<p>T 3015 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If unable to record a disbursement at the time an advance payment is processed.</p> <p style="text-align: right;">Contra: 1110, 1120, 2020, 3250, 3410, 3430, 4120, Current Year Expenses account(s)</p>
	<p>T 3016 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed. If unable to record a disbursement at the time an advance payment is processed.</p> <p style="text-align: right;">Contra: 1190, 2020, 3250, 3410, 3420, 4120, Current Year Expenses account(s)</p>
	<p>T 4011 Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed.</p> <p style="text-align: right;">Contra: 3260, 4120, Current Year Expenses account(s)</p>



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Account Number: 3232

Account Title: Reimbursable Resources Authority Allocated for Agreements
Normal Balance: Credit
Definition: This account reflects the balance of reimbursable resources authority that has been allocated to accepted agreements.

Debit	Credit
	T 4014 Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1010, 1130, 1140, 3260, 3410
	T 9001 Close unobligated commitment balances for expiring reimbursable appropriations. Contra: 3240



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Account Number: 3239

Account Title: Uncommitted/Unobligated Allotments for Closed Accounts
Normal Balance: Credit
Definition: This account reflects the balance of uncommitted/unobligated allotments for appropriation accounts that have been closed by Treasury.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations. Contra: 1019	T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. And reestablish in the appropriate closed account (80C010X) (Direct) Contra: 1019
T 8003	Payment of canceled accounts payable (reimbursable). If disbursement greater than canceled obligation. Contra: 3219		



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Account Number: 3240

Account Title: Unobligated Commitments
 Normal Balance: Credit
 Definition: This account reflects the amount of unobligated commitments.

Debit		Credit	
T 1013	De-commitments entered. (Direct and Reimbursable) Contra: 3230, 3232	T 1012	Commitments earned. (Direct and Reimbursable) Contra: 3230, 3232
T 1014	Obligations entered for which a commitment was made. (Direct and Reimbursable) Contra: 3250		
T 1016	Obligations entered when commitment less than obligation. (Direct and Reimbursable) Contra: 3230, 3232, 3250		
T 1017	Obligations entered when commitment more than obligation and commitment reduced to zero. (Direct and Reimbursable) Contra: 3230, 3232, 3250		
T 1019	Obligations and Expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Current Year Expenses account(s), Accounts Payable		



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Account Number: 3240

Account Title: Unobligated Commitments
 Normal Balance: Credit
 Definition: This account reflects the amount of unobligated commitments.

Debit		Credit
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)	
T 1025	Obligation of capital lease procurement which was committed. Contra: 1940, 2270, 3250	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Direct) Contra: 1010	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Reimbursable) Contra: 1010, 3210	
T 9000	Close unobligated commitment balances for expiring direct appropriations. Contra: 3230	



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Account Number: 3240

Account Title: Unobligated Commitments

Normal Balance: Credit

Definition: This account reflects the amount of unobligated commitments.

Debit		Credit
T 9001	Close unobligated commitment balances for expiring reimbursable appropriations.	
	Contra: 3232	



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Account Number: 3250

Account Title: Unliquidated Obligations
 Normal Balance: Credit
 Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit	
T 1021	De-obligations entered and not expensed. (Direct and Reimbursable) Contra: 3230, 3232	T 1014	Obligations entered for which a commitment was made. (Direct and Reimbursable) Contra: 3240
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)	T 1015	Obligations entered for which there was no commitment. (Direct and Reimbursable) Contra: 3230, 3232
T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3410, 3430, 4120, Accounts Payable, Current Year Expenses account(s)	T 1016	Obligations entered when commitment less than obligation . (Direct and Reimbursable) Contra: 3230, 3232, 3240



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Account Number: 3250

Account Title: Unliquidated Obligations
 Normal Balance: Credit
 Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit	
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3410, 3440, 4120, Accounts Payable, Current Year Expenses account(s)	T 1017	Obligations entered when commitment more than obligations and commitment reduced to zero. (Direct and Reimbursable) Contra: 3230, 3232, 3240
T 1030	Record issuance of disbursements of vendor schedule that has been previously expensed. (Direct and Reimbursable) Contra: 1010, 3260, Accounts Payable	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3410, 3420, 4120, Current Year Expense s accounts, Accounts Payable
T 3004	Record advances to grantees and contractors. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 2020, 3260	T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3410, 3420, 4120, Current Year Expenses account(s), Accounts Payable



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Account Number: 3250

Account Title: Unliquidated Obligations
 Normal Balance: Credit
 Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit	
T 3004	Year end closing entry for Center unable to record a disbursement at the time an advance payment is processed to grantees and contractors done by Central Office. Contra: 1430, 2020, 3260	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)
T 3005	Record advances to recipient organizations under Letter of Credit. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1050, 2020, 3260	T 1025	Obligation of capital lease procurement which was committed. Contra: 1940, 2270, 3240
T 3005	Year end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office). Contra: 1440, 2020, 3260		
T 3006	Liquidation of prepayments at time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3260, 3410, 3420, 4120, Current Year Expenses account(s)		



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Account Number: 3250

Account Title: Unliquidated Obligations
 Normal Balance: Credit
 Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit
T 3008	Record advances to travelers If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 2020, 3260	
T 3008	Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office). Contra: 1410, 2020, 3260	
T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed. Contra: 1010, 1410, 2020, 3230, Current Year Expenses account(s)	
T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3410, 3440, 4120, Current Year Expenses account(s)	



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Account Number: 3250

Account Title: Unliquidated Obligations
Normal Balance: Credit
Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit
T 3015	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1110, 1120, 2020, 3232, 3410, 3430, 4120, Current Year Expenses account(s)	
T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3410, 3420, 4120, Current Year Expenses account(s)	
T 5000	Payroll deduction withheld. (i.e. Thrift Saving) Contra: 1040, 2210, 3260	
T 6000	Capitalized leases - first payment made. Contra: 3260	
T 6001	Capitalized leases - subsequent payments made. Contra: 3260	



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Account Number: 3250

Account Title: Unliquidated Obligations
Normal Balance: Credit
Definition: This account reflects the amount of unliquidated obligations.

Debit		Credit
T 7002	Disbursements of Trust funds. Contra: 1016, 2010, 2020, 3260	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Direct) Contra: 1010	
T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. (Reimbursable) Contra: 1010, 3210	



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Account Number: 3259

Account Title: Unliquidated Obligations for Closed Accounts
 Normal Balance: Credit
 Definition: This account reflects the amount of unliquidated obligations in appropriation accounts closed by Treasury.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct).	T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. And reestablish in the appropriate closed account (80C010X) (Direct)
	Contra: 1019		Contra: 1019
T 8003	Payment of canceled accounts payable (Reimbursable).	T 8001	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of budgetary accounts. Reestablish in the appropriate closed account 80C010X. (Reimbursable)
	Contra: 3219		Contra: 3219



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Account Number: 3260

Account Title: Disbursed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit		Credit	
T 1037b	Depositing of undeposited collections pertaining to A/R - refunds. Contra: 3230, 3232	T 1029	Record late payment penalty. (Direct and reimbursable) Contra: 1190, 3230, 3232, 3410, 3420, 4120, Current Year Interest Expenses account(s)
T 3009	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment was processed. Contra: 1010, 3230, Current Year Expenses account(s)	T 1030	Record issuance of disbursements of vendor schedule that have been previously expensed. (Direct and Reimbursable) Contra: 1010, 3250, Accounts Payable
T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 1190, 3232, 3410, 3440, 4120, Current Year Expenses account(s)	T 3004	Record advances to grantees and contractors. If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 2020, 3250



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Account Number: 3260

Account Title: Disbursed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit		Credit	
T 3012	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment is processed.</p> <p style="text-align: right;">Contra: 1010, 1110, 1120, 3232, 3410, 3440, 4120, Current Year Expenses account(s)</p>	T 3004	<p>Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed to grantees and contractors; done by Central Office.</p> <p style="text-align: right;">Contra: 1430, 2020, 3250</p>
T 3013	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed to the customer. If able to record a disbursement at the time an advance payment was processed.</p> <p style="text-align: right;">Contra: 1010, 1190, 3232, 3410, 3420, 4120, Current Year Expenses account(s)</p>	T 3005	<p>Record advances to recipient organizations under Letter of Credit. If able to record a disbursement at time the advance payment is processed. This is the preferred method.</p> <p style="text-align: right;">Contra: 1050, 2020, 3250</p>
T 4011	<p>Write off of accounts receivable (reimbursable). Reimbursable activity reversed.</p> <p style="text-align: right;">Contra: 3232, 4120, Current Year Expenses account(s)</p>	T 3005	<p>Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office).</p> <p style="text-align: right;">Contra: 1440, 2020, 3250</p>



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Account Number: 3260

Account Title: Disbursed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit		Credit	
T 4013	Collection of refund receivables for expenses incurred in the current year that create budgetary resources when collected. Contra: 1130, 1140, 3230, 3232	T 3006	Liquidation of prepayments at time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3410, 3420, 4120, Current Year Expenses account(s)
T 4014	Collection of refund receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1130, 1140, 3230, 3232,	T 3008	Record advances to travelers If able to record a disbursement at the time an advance payment is processed. This is the preferred method. Contra: 1010, 2020, 3250
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. Distribution from carrier account 993, 994 or 998 (Direct) Contra: 3230	T 3008	Year-end closing entry for Center unable to record a disbursement at the time an advance payment is processed (done by Central Office). Contra: 1410, 2020, 3250
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Distribution from carrier account. Contra: 3230	T 4003	Original recertified check is cashed and written off as uncollectible. Contra: 1080, 1180, 2280, 3230, 6310



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Account Number: 3260

Account Title: Disbursed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit		Credit	
T 9006	Closing of accounts to cumulative results of operations (appropriations). Contra: 3440,3740, 6790	T 4011	Write off of accounts receivable (Reimbursable). Funding of write off with direct funds. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 4120, Current Year Expenses account(s)
T 9008	Closing of trust fund accounts. Contra: 3720	T 5000	Payroll deduction withheld. (i.e. Thrift Saving) Contra: 1040, 2210, 3250
		T 6000	Capitalized leases - first payment made. Contra: 3250
		T 6001	Capitalized leases - subsequent payments made. Contra: 3250
		T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. (Direct) Contra: 1190, 3232, 3410, 3420, 4120



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Account Number: 3260

Account Title: Disbursed Appropriations
 Normal Balance: Credit
 Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit	Credit
	T 6015 Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. (Reimbursable) Contra: 3230
	T 6018 Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Appropriation charged for adjustment. Contra: 3230
	T 6025 Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3240, 3410, 3420, 4120, Current Year Expenses account(s)
	T 6025 Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, Current Year Expenses account(s)

Account Number: 3260



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Account Title: Disbursed Appropriations
Normal Balance: Credit
Definition: This account reflects the disbursements recorded during the current fiscal year.

Debit	Credit
	T 7002 Disbursements of Trust funds. Contra: 1016, 2010, 2020, 3250
	T 8002 Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the current year appropriation. Contra: 3239
	T 8003 Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation, then charge to current year appropriation. Contra: 3232
	T 9008 Closing of trust fund accounts. Contra: 3720



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Account Number: 3270

Account Title: Appropriations Available for Expenditure
 Normal Balance: Debit
 Definition: This account is maintained and updated annually to reflect the amount of unexpended appropriations.

Debit		Credit	
T 9009	Updating of Unexpended Appropriations. If this calculations results in an increase for the fiscal year. Contra: 3750	T 9009	Updating of Unexpended Appropriations. If this calculations results in an decrease for the fiscal year. Contra: 3750
T 9010	Elimination of budgetary accounts (direct); if fiscal year net change of accounts payable and refunds have increased. Contra: 3740	T 9010	Elimination of budgetary accounts (direct); if fiscal year net change of accounts payable and refunds have decreased. Contra: 3740
T 9010	Elimination of budgetary accounts. If Reimbursable Orders Awarded and Uncollected is greater than Reimbursable Orders Earned and Undisbursed. Contra: 3740	T 9010	Elimination of budgetary accounts. If Reimbursable Orders Awarded and Uncollected is less than Reimbursable Orders Earned and Undisbursed. Contra: 3740



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Account Number: 3280

Account Title: Trust Fund Allotments

Normal Balance: Debit

Definition: This account reflects the undisbursed balance of the trust funds made available for disbursing purposes.

Debit		Credit	
T 7007	Transfer of interest earned to be made available for allotment. Trust funds only. (Central office entry)	T 9008	Closing of trust fund accounts.
	Contra: 1010, 1015, 3131		Contra: 3720
T 7008	Transfer of interest earned to be made available for allotment. Appropriated funds only. Central office entry.		
	Contra: 1010, 1015, 3131		



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Account Number: 3410

Account Title: Unfilled Reimbursable Orders
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have not been expensed.

Debit		Credit	
T 1011	Reimbursable agreement accepted. (Reimbursable) Contra: 3231, 3232, 3450	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions). (Reimbursable) Contra: 1190, 3232, 3250, 3420, 4120, Current Year Expenses account(s), Accounts Payable
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Reimbursable) Contra: 1190, 3232, 3250, 3410, 3420, 4120, Accounts Payable, Current Year Expenses account(s)	T 1019	Obligations and expenses entered when commitment is less than obligation. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3420, 4120, Accounts Payable, Current Year Expenses account(s)
T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Reimbursable) Contra: 1110, 1120, 3232, 3250, 3430, 4120, Accounts Payable, Current Year Expenses account(s).	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3420, 4120, Accounts Payable, Current Year Expenses account(s)



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Account Number: 3410

Account Title: Unfilled Reimbursable Orders
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have not been expensed.

Debit		Credit	
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3232, 3250, 3440, 4120, Accounts Payable, Current Year Expenses account(s)	T 1026	Services received - Letter of Credit, 533 Documents. (Reimbursable) Contra: 1190, 2010, 2020, 3420, 4120, Current Year Expenses account(s)
T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Reimbursable) Contra: 1130, 1140, 1190, 3420, 4120, Current Year Expenses account(s)	T 1027	Goods received. (Reimbursable) Contra: 1190, 2010, 2020, 2030, 3420, 4120, Current Year Expenses account(s)
T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 1190, 3232, 3260, 3440, 4120, Current Year Expenses account(s)	T 1029	Record late payment penalty. (Reimbursable) Contra: 1010, 1190, 3232, 3260, 3420, 4120, Current Year Interest Expenses account(s)



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Account Number: 3410

Account Title: Unfilled Reimbursable Orders
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have not been expensed.

Debit		Credit	
T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1110, 1120, 3232, 3260, 3430, 4120, Current Year Expenses account(s)	T 3006	Liquidation of prepayments at time of expensing. (Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3420, 4120, Current Year Expenses account(s)
T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1190, 3232, 3260, 3420, 4120, Current Year Expenses account(s)	T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. (Reimbursable) Contra: 1190, 3232, 3260, 3420, 4120
T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3440, 3450, Current Year Expenses account(s)	T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 3420

Account Number: 3410



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Account Title: Unfilled Reimbursable Orders
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have not been expensed.

Debit		Credit	
T 3015	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed and not collected from the customer. If unable to record a disbursement at the time an advance payment is processed.</p> <p style="text-align: right;">Contra: 1110, 1120, 2020, 3232, 3250, 3430, 4120, Current Year Expenses account(s)</p>	T 8003	<p>Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation, then charge to current year appropriation.</p> <p style="text-align: right;">Contra: 3420</p>
T 3016	<p>Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed to the customer. If unable to record a disbursement at the time an advance payment is processed.</p> <p style="text-align: right;">Contra: 1190, 2020, 3232, 3250, 3420, 4120, Current Year Expenses account(s)</p>		
T 4014	<p>Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected.</p> <p style="text-align: right;">Contra: 1010, 1130, 1140, 1190, 3232, 3260, 3420, 4120</p>		



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Account Number: 3420

Account Title: Reimbursements Earned, Unbilled
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have been expensed.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Reimbursable) Contra: 1190, 3232, 3250, 3410, 4120, Current Year Expenses account(s), Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Reimbursable) Contra: 1190, 3232, 3250, 3410, 4120, Accounts Payable, Current Year Expenses account(s)
T 1019	Obligations and expenses entered when commitment is less than the obligation. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3410, 4120, Accounts Payable, Current Year Expenses account(s)	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Reimbursable) Contra: 1130, 1140, 1190, 3410, 4120, Current Year Expenses account(s)
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3410, 4120, Accounts Payable, Current Year Expenses account(s)	T 2002	Establishes billings for reimbursements. Contra: 1110, 1120, 1190, 3430



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Account Number: 3420

Account Title: Reimbursements Earned, Unbilled
 Normal Balance: Debit
 Definition: This account reflects the amount of firm reimbursable orders that have been expensed.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Reimbursable) Contra: 1190, 2010, 2020, 3410, 4120, Current Year Expenses account(s)	T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed to the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1190, 2020, 3232, 3260, 3410, 4120, Current Year Expenses account(s)
T 1027	Goods received. (Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 4120, Current Year Expenses account(s)	T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed to the customer. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 4120, Current Year Expenses account(s)
T 1029	Record late payment penalty. (Direct and reimbursable) Contra: 1010, 1190, 3230, 3232, 3260, 3410, 4120, Current Year Interest Expenses account(s)		



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Account Number: 3420

Account Title: Reimbursements Earned, Unbilled
Normal Balance: Debit
Definition: This account reflects the amount of firm reimbursable orders that have been expensed.

Debit		Credit
T 3006	Liquidation of prepayments at time of expensing. (Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 4120, Current Year Expenses account(s)	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued. (Reimbursable) Contra: 1190, 3232, 3260, 3410, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 4120, Current Year Expense(s)	
T 8003	Payment of canceled accounts payable (Reimbursable). If disbursement greater than canceled obligation, then charge to current year appropriation. Contra: 3410	



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Account Number: 3430

Account Title: Reimbursements Earned, Uncollected
 Normal Balance: Debit
 Definition: This account reflects the reimbursable orders expensed (earned) and billed but not yet collected.

Debit		Credit	
T 2002	Establishes billing for reimbursements. Contra: 1110, 1120, 1190, 3420	T 1023	De-obligations entered, expensed, unpaid to the contractor and billed to the reimbursable customer. (Reimbursable) Contra: 1110, 1120, 3232, 3250, 3410, 4120, Accounts Payable, Current Year Expenses account(s).
		T 1037a	Depositing of undeposited collections pertaining to A/R Reimbursements. Contra: 3440, 3450
		T 2000a	Collection of Accounts Receivable. Contra: 3440
		T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 3440



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Account Number: 3430

Account Title: Reimbursements Earned, Uncollected
Normal Balance: Debit
Definition: This account reflects the reimbursable orders expensed (earned) and billed but not yet collected.

Debit	Credit
	<p>T 3012 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected from the customer. If able to record a disbursement at the time an advance payment was processed.</p> <p>Contra: 1010, 1110, 1120, 3232, 3260, 3410, 4120, Current Year Expenses account(s)</p>
	<p>T 3015 Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected from the customer. If unable to record a disbursement at the time an advance payment is processed.</p> <p>Contra: 1010, 1110, 1120, 2020, 3232, 3250, 3410, 4120, Current Year Expenses account(s)</p>
	<p>T 4016 Collection of reimbursable receivables with funds in deposit account.</p> <p>Contra: 1010, 1040, 1110, 1120, 2210, 3210, 3440, 3450 Central office: 3110, 3150</p>



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Account Number: 3430

Account Title: Reimbursements Earned, Uncollected

Normal Balance: Debit

Definition: This account reflects the reimbursable orders expensed (earned) and billed but not yet collected.

Debit	Credit
	T 4017 Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 1110, 1120, 3210, 3440, 3450 Central office: 3110, 3150



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Account Number: 3440

Account Title: Reimbursements to Appropriations

Normal Balance: Debit

Definition: This account reflects the amount of reimbursable orders earned (expensed), billed and collected.

Debit		Credit	
T 1037a	Depositing of undeposited collections pertaining to A/R - reimbursements. Contra: 3210, 3430	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3210, 3232, 3250, 3410, 3450, 4120, Accounts Payable, Current Year Expenses account(s)
T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 1110, 1120, 2210, 3210, 3430, 3450 Central office: 3110, 3150	T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 1190, 3210, 3232, 3260, 3410, 3450, 4120, Current Year Expenses account(s)



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Account Number: 3440

Account Title: Reimbursements to Appropriations
 Normal Balance: Debit
 Definition: This account reflects the amount of reimbursable orders earned (expensed), billed and collected.

Debit		Credit	
T 4017	Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 1110, 1120, 3210, 3430, 3450 Central office: 3110, 3150	T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3210, 3232, 3250, 3410, 3450, 4120, Current Year Expenses account(s)
T 2000a	Collection of Accounts Receivable. Contra: 3430		
T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 3420, 3430		



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Account Number: 3450

Account Title: Reimbursable Orders Outstanding
 Normal Balance: Credit
 Definition: This account reflects the amounts of firm reimbursable orders for which collections have not been made.

Debit		Credit	
T 1037a	Depositing of undeposited collections pertaining to A/R – reimbursements. Contra: 3210, 3430	T 1011	Reimbursable agreement accepted. (Reimbursable) Contra: 3231, 3232, 3410
T 4016	Collection of reimbursable receivables with funds in deposit account. Contra: 1010, 1040, 1110, 1120, 2210, 3210, 3430, 3440 Central office: 3110, 3150	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3210, 3232, 3250, 3410, 3440, 4120, Accounts Payable, Current Year Expenses account(s)
T 4017	Collection of reimbursable receivables with funds collected and deposited. Contra: 1010, 1110, 1120, 3210, 3430, 3440 Central office: 3110, 3150	T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If able to record a disbursement at the time an advance payment is processed. Contra: 1010, 3210, 3232, 3250, 3410, 3440, 4120, Accounts Payable, Current Year Expenses account(s)



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Account Number: 3450

Account Title: Reimbursable Orders Outstanding
 Normal Balance: Credit
 Definition: This account reflects the amounts of firm reimbursable orders for which collections have not been made.

Debit		Credit	
T 2000a	Collection of Accounts Receivable Contra: 3210	T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3210, 3232, 3250, 3410, 3440, 4120, Current Year Expenses account(s)
T 2000b	As of September 30, before pre-closing is prepared, performing centers will reduce 2310 for customers that paid advances and the costs incurred have not been collected. Contra: 3210		



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Account Number: 3501

Account Title: Future Funding Requirements

Normal Balance: Debit

Definition: This account reflects the amount of funding for liabilities not funded by past appropriations of for which no funding has been authorized.

Debit		Credit	
T 8000	Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable. Reestablish accounts payable in the appropriate closed account. (Direct) (80C010X)	T 8002	Payment of canceled accounts payable (Direct).
	Contra: 2019, 2029		Contra: 2019, 2029
T 8001	Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts payable (Reimbursable). Re-establish in appropriate closed account (80C010X).	T 8003	Payment of canceled accounts payable (Reimbursable).
	Contra: 2019, 2029		Contra: 2019, 2029
T 8004	Canceled obligations expensed; after the appropriation has been closed.	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2019, 2029		Contra: 5X16, 7315, 7X16, 7600
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 5X16, 7315, 7X16, 7600		



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Account Number: 3720

Account Title: Trust Fund Capital

Normal Balance: Credit

Definition: This account reflects the net value of assets purchased with funds provided under a Trust Fund.

Debit		Credit	
T 9008	Closing of trust fund accounts.	T 9008	Closing of trust fund accounts.
	Contra: 3280, 5700		Contra: 3260, 4140, 4150



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Account Number: 3730

Account Title: Invested Capital

Normal Balance: Credit

Definition: This account reflects the amount of Government-Owned property including inventory, capital equipment, real property, leasehold improvements and facilities work in process.

Debit		Credit	
T 9004b	Closing of property adjustment accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3810, 3812, 3815, 3820, 3830, 3850, 5730		Contra: Contra expenses account(s)
		T 9004b	Closing of property adjustment accounts to invested capital.
			Contra: 3810, 3812, 3815, 3820, 3850, 5720



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Account Number: 3740

Account Title: Cumulative Results of Operations - Entity

Normal Balance: Either

Definition: This account reflect the net difference between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

Debit		Credit	
T 9002	Closing of current year, interest and prior year expenses. Contra: Current Year Expenses accounts, Interest expenses accounts, Prior year expenses accounts	T 9006	Closing of accounts to cumulative results of operations (appropriations). Contra: 3260, 4120
T 9004a	Funded Inventory change for fiscal year. Contra: 3812	T 9004a	Funded Inventory change for fiscal year. Contra: 3812
T 9006	Closing of accounts to cumulative results of operations (appropriations). Contra: 3440, 6790	T 9010	Elimination of budgetary accounts (direct); if fiscal year net change of accounts payable and refunds have increased. Contra: 3270
T 9010	Elimination of budgetary accounts (direct); if fiscal year net change of accounts payable and refunds have decreased. Contra: 3270	T 9010	Elimination of budgetary accounts. If Reimbursable Orders Awarded and Uncollected is greater than Reimbursable Orders Earned and Undisbursed. Contra: 3740



NASA Financial Management Manual

Account Number: 3740

Account Title: Cumulative Results of Operations - Entity

Normal Balance: Either

Definition: This account reflect the net difference between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

Debit		Credit
T 9010	Elimination of budgetary accounts. If Reimbursable Orders Awarded and Uncollected is greater than Reimbursable Orders Earned and Undisbursed.	
	Contra: 3740	



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Account Number: 3750

Account Title: Unexpended Appropriations

Normal Balance: Credit

Definition: This account reflects the amounts of allotment authority that are either (1) unobligated and have not yet lapsed, been rescinded or been withdrawn or (2) obligated but not yet expended (e.g. undelivered orders).

Debit		Credit	
T 9009	Updating of Unexpended Appropriations. If this calculations results in an decrease for the fiscal year.	T 9009	Updating of Unexpended Appropriations. If this calculations results in an increase for the fiscal year.
	Contra: 3270		Contra: 3270



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Account Number: 3810

Account Title: Transfers of Fixed Assets Intra-NASA
Normal Balance: Either
Definition: This account reflects the book expense of capital assets transferred between NASA Centers on a non-reimbursable basis.

Debit		Credit	
T 6005	Transfer of property between centers. Contra: 1511, 1521, 1531, 1541, 1550	T 6006	Receipt of property between centers. Contra: 1511, 1521, 1531, 1541, 1550
T 9004	Closing of property adjustment accounts to invested capital. Contra: 3730	T 9004	Closing of property adjustment accounts to invested capital. Contra: 3730



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Account Number: 3812

Account Title: Net Change in Inventory

Normal Balance: Either

Definition: This account reflects the funded (direct) net change in 1210 and 1220 inventory for the fiscal year. Account must be updated in Post-closing.

Debit		Credit	
T 9004a	Closing of property adjustment accounts to invested capital.	T 9004a	Closing of property adjustment accounts to invested capital.
	Contra: 3740		Contra: 3740
T 9004b	Closing of property adjustment accounts to invested capital.	T 9004b	Closing of property adjustment accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 3815

Account Title: Government Furnished Equipment

Normal Balance: Either

Definition: This account reflects the value of capital assets transferred from NASA Centers on a non-reimbursable basis to contractors.

Debit		Credit	
T 9004b	Closing of property adjustment accounts to invested capital. Contra: 3730	T 6008	Receipt of NF 1018 from contractors for addition of capital assets. (Government furnished equipment) Contra: 1300, 1611, 1621, 1631, 1641, 1650, 1700, 1960, 1970, 1980
T 6011c	Government-held property transferred to contractors. Contra: 1511, 1521, 1531, 1550	T 9004b	Closing of property adjustment accounts to invested capital. Contra: 3730



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Account Number: 3820

Account Title: Transfers from Contractors

Normal Balance: Debit

Definition: This account reflects the value of capital assets transferred from contractors to NASA Centers or another Government agency.

Debit		Credit	
T 6011a	NF 1018 transfers in place, to Center accountability, another NASA Center or another Government agency. Contra: 1300, 1611, 1621, 1631, 1641, 1650, 1700, 1960, 1970, 1980	T 6011b	Property received from contractors for amounts over \$100,000. Contra: 1511, 1521, 1531, 1550
T 9004b	Closing of property adjustment accounts to invested capital. Contra: 3730	T 9004b	Closing of property adjustment accounts to invested capital. Contra: 3730



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Account Number: 3830

Account Title: Retired Property

Normal Balance: Debit

Definition: This account reflects the value of capital assets that are to be retired including Heritage Asset write-off and reinstatement.

Debit		Credit	
T 6010a	NF 1018 disposal through plant clearance process for amounts \$100,000 and over. Contra: 1611, 1621, 1631, 1641, 1650	T 9004b	Closing of property adjustment accounts to invested capital. Contra: 3730
T 6027	Disposition of capital assets through casualty or retirement. Contra: 1511, 1521, 1531, 1541, 1550		
T 6030	Record the write-off of Heritage Assets \$100,000 and over. Contra: 1511	T 6031	Reinstatement of Heritage Assets. Contra: 1511



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Account Number: 3850

Account Title: Property Adjustments – Prior Year

Normal Balance: Either

Definition: This account reflects the property adjustments related to prior years.

Debit		Credit	
T 9004b	Closing of property adjustment accounts to invested capital.	T 9004b	Closing of property adjustment accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 3899

Account Title: Other Prior Period Adjustments

Normal Balance: Either

Definition: This account reflects the adjustments required for Cumulative Results of Operation as directed by Headquarters.

Debit		Credit	
T 9002	Closing of Current Year expenses into Cumulative results of Operations.	T 9002	Closing of Current Year expenses into Cumulative results of Operations.
	Contra: 3740		Contra: 3740
T 9008	Closing of trust fund accounts.	T 9008	Closing of trust fund accounts.
	Contra: 3280, 5700		Contra: 3260, 4140, 4150

NOTE: USE OF THIS ACCOUNT MUST BE APPROVED BY HEADQUARTERS – CODE BFB.



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Account Number: 4110

Account Title: Revenue, Miscellaneous Receipts

Normal Balance: Credit

Definition: This account reflects revenue from user charges, reimbursables and other activities that are not reimbursements to appropriations.

Debit		Credit	
T 9005	Closing of miscellaneous receipts and special fund accounts.	T 4000	Establishes billing for miscellaneous receipts.
	Contra: 2210		Contra: 1150, 5900, 5990
		T 4019	Record collection of miscellaneous receipts (803220) without a receivable.
			Contra: 5900, 5990, 6210
		T 6003	Record accounts receivable from individual required to pay for lost or damaged property. (803220)
			Contra: 1150, 5900, 5990
		T 6024	Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item. (803220)
			Contra: 5900, 5990, 6210
		T 6026	Sale of miscellaneous goods for cash. Not used for replacement sales. Collection from sale.
			Contra: 5900, 5990, 6210



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Account Number: 4110

Account Title: Revenue, Miscellaneous Receipts

Normal Balance: Credit

Definition: This account reflects revenue from user charges, reimbursables and other activities that are not reimbursements to appropriations.

Debit	Credit
	T 8000 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Direct) Reestablish the receivable in the miscellaneous receipts. (803220) Contra: 1150
	T 8001 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. Reestablish accounts receivable in the appropriate miscellaneous receipts if the receivable has already been disbursed. (803220) (Reimbursable) Contra: 1150



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Account Number: 4120

Account Title: Revenue, Appropriations
 Normal Balance: Credit
 Definition: This account reflects revenue from reimbursements to appropriations.

Debit		Credit	
T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Reimbursable) Contra: 1190, 3232, 3250, 3410, 3420, Current Year Expenses account(s), Accounts Payable	T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Reimbursable) Contra: 1190, 3232, 3250, 3410, 3420, Current Year Expenses account(s), Accounts Payable
T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Reimbursable) Contra: 1110, 1120, 3232, 3250, 3410, 3430, Accounts Payable, Current Year Expenses account(s)	T 1019	Obligations and Expenses entered when commitment is less than obligation. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable, Current Years Expenses account(s)
T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Reimbursable) Contra: 1010, 3232, 3250, 3410, 3440, Accounts Payable, Current Year Expenses account(s)	T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Reimbursable) Contra: 1190, 3232, 3240, 3250, 3410, 3420, Accounts Payable, Current Year Expenses account(s)



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Account Number: 4120

Account Title: Revenue, Appropriations
 Normal Balance: Credit
 Definition: This account reflects revenue from reimbursements to appropriations.

Debit		Credit	
T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, Current Year Expenses account(s)	T 1026	Services received - Letter of Credit, 533 Documents. (Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, Current Year Expenses account(s)
T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected from the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1190, 3210, 3232, 3260, 3410, 3440, 3450, Current Year Expenses account(s)	T 1027	Goods received. (Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, Current Year Expenses account(s)



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Account Number: 4120

Account Title: Revenue, Appropriations

Normal Balance: Credit

Definition: This account reflects revenue from reimbursements to appropriations.

Debit		Credit	
T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1110, 1120, 3232, 3260, 3410, 3430, Current Year Expenses account(s)	T 1029	Record late payment penalty. (Reimbursable) Contra: 1010, 1190, 3232, 3260, 3410, 3420, Current Year Interest Expenses account(s)
T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1190, 3232, 3260, 3410, 3420, Current Year Expenses account(s)	T 3006	Liquidation of prepayments at time of expensing. (Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, Current Year Expenses account(s)



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Account Number: 4120

Account Title: Revenue, Appropriations
 Normal Balance: Credit
 Definition: This account reflects revenue from reimbursements to appropriations.

Debit		Credit	
T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 3440, Current Year Expenses account(s)	T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Benefiting project to whom inventory was issued: (Reimbursable) Contra: 1190, 3232, 3260, 3410, 3420
T 3015	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously billed but not collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1110, 1120, 2020, 3232, 3250, 3410, 3430, Current Year Expenses account(s)	T 6025	Record the purchase exchange sale of the new asset through reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, Current Year Expenses account(s)



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Account Number: 4120

Account Title: Revenue, Appropriations

Normal Balance: Credit

Definition: This account reflects revenue from reimbursements to appropriations.

Debit		Credit	
T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously not billed. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 3420, Current Year Expenses account(s)	T 8003	Payment of canceled accounts payable - reimbursable. If disbursement greater than canceled obligation, then charge to current year appropriation. Contra: 1010, 1190, 3232, 3260, 3410, 3420, Current Year Expenses account(s)
T 4011	Write off of accounts receivable. (Reimbursable) Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 3260, Current Year Expenses account(s)		
T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected. Contra: 1010, 1130, 1140, 1190, 3232, 3260, 3410,		
T 9006	Closing of accounts to cumulative results of operations (appropriations). Contra: 3740		



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Account Number: 4130

Account Title: Revenue, Special Fund Receipts
Normal Balance: Credit
Definition: This account reflects revenue from special fund receipts.

Debit		Credit	
T 9005	Closing of miscellaneous receipts and special fund accounts.	T 4004	Establishes billing for interest income from delinquent debt. (801435)
	Contra: 2210		Contra: 1150, 5900, 5990
		T 4006	Record interest, penalties and administrative charges assessed to customer accounts. Interest 801435; Penalties and Administrative 801099
			Contra: 1150, 5900, 5990
		T 4020	Record collection of fees and penalties - available receipts (801099) without a receivable.
			Contra: 5900, 5990, 6220



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Account Number: 4140

Account Title: Revenue, Interest Earned
Normal Balance: Credit
Definition: This account reflects interest earned on investments.

Debit		Credit	
T 9008	Closing of trust fund accounts.	T 7004	Amortization of premium (discount) on Federal securities or other investments. (Central office only)
	Contra: 3720		Contra: 1066
		T 7005	Interest earned of Federal securities or other investments. (Central office only)
			Contra: 1015
		T 7006	Record sale/maturity of securities or other investments acquired at discount. (Central office only)
			Contra: 1015, 1065, 1066
		T 7009	Accrual of interest income. (Central office only)
			Contra: 1160
		T 7010	Collection of interest when part was accrued. (Central office only)
			Contra: 1010, 1160



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Account Number: 4150

Account Title: Revenue, Donations

Normal Balance: Credit

Definition: This account reflects cash donations made to NASA.

Debit		Credit	
T 9008	Closing of trust fund accounts.	T 1033	Collection of gifts and donations. (Headquarters accounting use only). If cash donation is received at another center the amount should be posted to the budget clearing account and OPAC to Headquarters (80-00-0001).
	Contra: 3720		Contra: 1017
		T 3000	Record cash, gifts and donations. (Headquarters accounting branch only)
			Contra: 1017



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Account Number: 4160

Account Title: Revenues, Donated Property

Normal Balance: Credit

Definition: This account reflects property donations made to NASA by the public.

Debit		Credit	
T 9005	Closing of miscellaneous receipts and special fund accounts.	T 6029	Receipt of donated assets from the public.
	Contra: 2210		Contra: 1210, 1220, 1511, 1521, 1531, 1541, 1550



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Account Number: 5110

Account Title: R&D Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects Expenses pertaining to the Research and Development appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment . (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 5110

Account Title: R&D Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects Expenses pertaining to the Research and Development appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock and stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 5110

Account Title: R&D Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects Expenses pertaining to the Research and Development appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5130	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5130	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 5110

Account Title: R&D Current Year Expenses
Normal Balance: Debit
Definition: This account reflects Expenses pertaining to the Research and Development appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For position financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then close to current year appropriation. Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	



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Account Number: 5116

Account Title: R&D Unfunded Expenses for Contingent Liabilities

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 5120

Account Title: R&D Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate Expenses related to R&D fixed assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.	T 6017	Transfer of work in process to capitalize or to recognize expense.
	Contra: 5130		Contra: 1521, 1531, 1541, 1550, 5130, 7610



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Account Number: 5130

Account Title: R&D Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate Expenses on a current basis related to R&D closings of current year Expenses to R&D fixed assets in progress, whether or not the Expenses are to be expensed or capitalized.

Debit		Credit	
T 6017	Transfer of work in process to capitalize or to recognize expense.	T 6000	Capitalized leases - first payment made.
	Contra: 5120		Contra: 1010, 2270, 5110
T 9003	Closing of contra expense accounts to invested capital.	T 6001	Capitalized leases - subsequent payments made.
	Contra: 3730		Contra: 1010, 2270, 5110
		T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.
			Contra: 5120
		T 6028	To record fixed assets not previously recorded as work in progress.
			Contra: 1511, 1521, 1531, 1541, 1550
		T 9003	Closing of contra expense accounts to invested capital.
			Contra: 3730



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Account Number: 5140

Account Title: R&D Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to R&D Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018.	T 6009	Record net change in Work in Process from the NF 1018.
	Contra: 5150		Contra: 5150



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Account Number: 5150

Account Title: R&D Closing of Current Year Expenses to Contract Work in Process
 Normal Balance: Credit
 Definition: This account is maintained to accumulate costs on a current basis related to R&D closing of current year costs to R&D Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018. Contra: 5140	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from the NF 1018. Contra: 5140
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5160

Account Title: R&D Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by R&D funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5170

Account Title: R&D Current Year Changes in Contractor-Held Special Test Equipment

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are R&D funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5180

Account Title: R&D Current Year Changes in Contractor-Held Agency Peculiar Property

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are R&D funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired).
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5210

Account Title: C O F F Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects costs pertaining to the Construction of Facilities appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 5210

Account Title: C O F F Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects costs pertaining to the Construction of Facilities appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 5210

Account Title: C O F F Current Year Expenses
Normal Balance: Debit
Definition: This account reflects costs pertaining to the Construction of Facilities appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5230	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5230	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 5210

Account Title: C OF F Current Year Expenses

Normal Balance: Debit

Definition: This account reflects costs pertaining to the Construction of Facilities appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to current year appropriation. Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then to the Current Year Appropriation Contra: 1010	



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Account Number: 5216

Account Title: C of F Unfunded Expenses for Contingent Liabilities
Normal Balance: Debit
Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 5220

Account Title: C of F Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to Construction of Facilities capital assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.	T 6017	Capitalize or recognize expense.
	Contra: 5230		Contra: 1521, 1531, 1541, 1550, 5230, 7620



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Account Number: 5230

Account Title: C of F Closings of Current Year costs to Fixed Assets in Progress
 Normal Balance: Credit
 Definition: This account is maintained to accumulate costs on a current basis related to C of F closings of current year costs to C of F capital assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expense. Contra: 1521, 1531, 1541, 1550, 5220	T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5210
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5210
		T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis. Contra: 5220
		T 6028	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550
		T 9003	Closing of contra expense accounts to invested capital. Contra: 3730

Account Number: 5240



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Account Title: C of F Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to C of F Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 5250		Contra: 5250



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Account Number: 5250

Account Title: C of F Closing of Current Year Expenses to Contract Work in Process

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to C of F closing of current year costs to C of F Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018. Contra: 5240	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from the NF 1018. Contra: 5240
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5260

Account Title: C of F Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by C of F funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5390

Account Title: RPM Current Year Changes in Contractor-Held Special Tooling
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are RPM funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchase/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5410

Account Title: SFCDC Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects costs pertaining to the Space Flight Control and Data Communications appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment (Examples: labor and travel transactions). (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 5410

Account Title: SFCDC Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects costs pertaining to the Space Flight Control and Data Communications appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data for SEMO. Store stock and stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 5410

Account Title: SFCDC Current Year Expenses
Normal Balance: Debit
Definition: This account reflects costs pertaining to the Space Flight Control and Data Communications appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5430	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5430	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 5410

Account Title: SFCDC Current Year Expenses

Normal Balance: Debit

Definition: This account reflects costs pertaining to the Space Flight Control and Data Communications appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation Contra: 1010	



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Account Number: 5416

Account Title: SFCDC Unfunded Expenses for Contingent Liabilities
Normal Balance: Debit
Definition: This account reflects unfunded costs for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 5420

Account Title: SFCDC Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to SFCDC capital assets in progress.

Debit		Credit	
T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.	T 6017	Capitalize or recognize expense.
	Contra: 5430		Contra: 1521, 1531, 1541, 1550, 5430, 7640



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Account Number: 5430

Account Title: SFCDC Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to SFCDC closings of current year costs to SFCDC fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expense. Contra: 1521, 1531, 1541, 1550, 5420, 7640	T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5410
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5410
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis. Contra: 5420
		T 6028	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 5430

Account Title: SFCDC Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to SFCDC closings of current year costs to SFCDC fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5440

Account Title: SFCDC Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to SFCDC Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 5450		Contra: 5450



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Account Number: 5450

Account Title: SFCDC Closing of Current Year Expenses to Contract Work in Process

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to SFCDC closing of current year costs to SFCDC Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018. Contra: 5440	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from NF 1018. Contra: 5440
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5460

Account Title: SFCDC Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by SFCDC funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5470

Account Title: SFCDC Current Year Changes in Contractor-Held Special Test Equipment
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are SFCDC funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1970	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired). Contra: 1970
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5480

Account Title: SFCDC Current Year Changes in Contractor-Held Agency Peculiar Property

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are SFCDC funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired).
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5490

Account Title: SFCDC Current Year Changes in Contractor-Held Special Tooling

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are SFCDC funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1960	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired). Contra: 1960
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5510

Account Title: OIG Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects Expenses pertaining to the Office of Inspector
 General appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment (Examples: labor and travel transactions). (Direct) Contra: 3230, 3250, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct) Contra: 3230, 3250, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3230, 3240, 3250, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct) Contra: 3230, 3250, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3230, 3240, 3250, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3230, 3250, Accounts Payable
T 1026	Services received - Letter of Credit, 533 Documents. (Direct) Contra: 2010, 2020	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct) Contra: 1130, 1140



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Account Number: 5510

Account Title: OIG Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects Expenses pertaining to the Office of Inspector
 General appropriation.

Debit		Credit	
T 1027	Goods received. (Direct)	T 3009	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If able to record a disbursement at the time an advance payment was processed.
	Contra: 2010, 2020, 2030		Contra: 1010, 3230, 3260
T 3006	Liquidation of prepayments at the time of expensing. (Direct)	T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If unable to record a disbursement at the time an advance payment is processed.
	Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120		Contra: 1010, 1410, 2020, 3230, 3250
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds.	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock.
	Contra: 1119, 1129, 1139, 1149		Contra: 1210, 1220
T 6000	Capitalized leases - first payment made.	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 2270, 5530		Contra: 3740



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Account Number: 5510

Account Title: OIG Current Year Expenses
Normal Balance: Debit
Definition: This account reflects Expenses pertaining to the Office of Inspector
 General appropriation.

Debit		Credit
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5530	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the current year appropriation. Contra: 1010	



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Account Number: 5516

Account Title: OIG Unfunded Expenses for Contingent Liabilities

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 5520

Account Title: OIG Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate Expenses related to OIG fixed assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.	T 6017	Transfer of work in process to capitalize or to recognize expense.
	Contra: 5530		Contra: 1521, 1531, 1541, 1550, 5530, 7650



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Account Number: 5530

Account Title: OIG Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to OIG closings of current year costs to OIG fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Transfer of work in process to capitalize or to recognize expense. Contra: 1521, 1531, 1541, 1550, 5520, 7650	T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 5510
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 5510
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis. Contra: 5520
		T 6028	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550
		T 9003	Closing of contra expense accounts to invested capital. Contra: 3730

Account Number: 5540



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Account Title: OIG Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to OIG Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 5550		Contra: 5550



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Account Number: 5550

Account Title: OIG Closing of Current Year Expenses to Contract Work in Process

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to OIG closing of current year costs to OIG Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018. Contra: 5540	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1700	T 6009	Record net change in Work in Process from the NF 1018. Contra: 5540
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 5560

Account Title: OIG Current Year Changes in Contractor-Held Inventories

Normal Balance: Either

Definition: This account is maintained to record the amount of current year changes in inventories held by OIG funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5570

Account Title: OIG Current Year Changes in Contractor-Held Special Test Equipment

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are OIG funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5590

Account Title: OIG Current Year Changes in Contractor-Held Special Tooling
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are OIG funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 5700

Account Title: Trust Fund Current Year Expenses

Normal Balance: Debit

Definition: This account is maintained to accumulate the expense of all property and services procured for the trust funds.

Debit		Credit	
T 7001	Expenses incurred for Trust funds.	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 2010, 2020		Contra: 3740
		T 9008	Closing of trust fund accounts.
			Contra: 3720



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Account Number: 5720

Account Title: Financing Resources Transferred In Without Reimbursement
Normal Balance: Credit
Definition: The amount determined to increase the financing source of a reporting entity which occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

Debit		Credit	
T 9004	Closing of property adjustment accounts to invested capital.	T 6020	Transfers-in of assets from other Government agencies without reimbursement for amounts \$100,000 and over. (Asset is recorded at book value from transferring agency).
	Contra: 3730		Contra: 1210, 1220, 1511, 1521, 1531, 1541, 1550



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Account Number: 5730

Account Title: Financing Resources Transferred Out Without Reimbursement
Normal Balance: Debit
Definition: The amount determined to increase the financing source of a reporting entity which occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value of the transfer date.

Debit		Credit	
T 6021	Transfers out of assets to other Government agencies without reimbursement for amounts \$100,000 and over.	T 9004	Closing of property adjustment accounts to invested capital.
	Contra: 1511, 1521, 1531, 1541, 1550		Contra: 3730



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Account Number: 5810

Account Title: R&D Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an R&D Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5820

Account Title: C of F Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an C of F Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5840

Account Title: SFCDC Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an SFCDC Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5850

Account Title: OIG Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an OIG Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5860

Account Title: SAT Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an SAT Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5870

Account Title: HSF Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an HSF Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5880

Account Title: MS Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an MS Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5890

Account Title: NAF Interest Expense

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an NAF Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5895

Account Title: HSF Interest Expense FS 52,53

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an HSF Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5896

Account Title: HSF Interest Expense FS 54,55

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of interest paid by NASA Centers out of an HSF Appropriation for the late payment of amounts owed.

Debit		Credit	
T 1029	Record late payment penalty. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010, 1190, 3230, 3232, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 5900

Account Title: Other Revenue
Normal Balance: Credit
Definition: Revenue received but not otherwise classified.

Debit	Credit
	T 4000 Establishes billing for miscellaneous receipts. Contra: 1150, 4110, 5990
	T 4004 Establishes billing for interest income from delinquent debt. (801435) Contra: 1150, 4130, 5990
	T 4006 Record interest, penalties and administrative charges assessed to customer accounts. Interest 801435; Penalties and Administrative 801099 Contra: 1150, 4130, 5990
	T 4019 Record collection of miscellaneous receipts (803220) without a receivable. Contra: 4110, 5990, 6210
	T 4020 Record collection of fees and penalties - available receipts (801099) without a receivable. Contra: 4130, 5990, 6220



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Account Number: 5900

Account Title: Other Revenue
Normal Balance: Credit
Definition: Revenue received but no otherwise classified.

Debit	Credit
	T 6003 Record accounts receivable from individual required to pay for lost or damaged property. (803220) Contra: 1150, 4110, 5990
	T 6024 Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item. Contra: 5990
	T 6026 Sale of miscellaneous goods for cash. Not used for replacement sales. Collection from sale. Contra: 5990
	T 8000 Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Direct) Reestablish the receivable in the miscellaneous receipts. (803220) Contra: 5990



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Account Number: 5990

Account Title: Contra Revenue - Collected for Others
 Normal Balance: Debit
 Definition: This account is maintained to reflect the amount of revenue accrued by NASA Centers when the amounts collected must be deposited to Treasury.

Debit		Credit	
		T 8001	Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. If the receivable has already been disbursed: re-establish in miscellaneous receipts (803220).
			Contra: 5990
T 4000	Establishes billing for miscellaneous receipts.		
	Contra: 1150, 4110, 5900		
T 4004	Establishes billing for interest income from delinquent debt. (801435)		
	Contra: 1150, 4130, 5900		
T 4006	Record interest, penalties and administrative charges assessed to customer accounts. Interest 801435; and Penalties and Administrative 801099		
	Contra: 1150, 4130, 5900		



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Account Number: 5990

Account Title: Contra Revenue - Collected for Others

Normal Balance: Debit

Definition: This account is maintained to reflect the amount of revenue accrued by NASA Centers when the amounts collected must be deposited to Treasury.

Debit		Credit
T 4019	Record collection of miscellaneous receipts (803220) without a receivable. Contra: 4110, 5900, 6210	
T 4020	Record collection of fees and penalties - available receipts (801099) without a receivable. Contra: 4130, 5900, 6220	
T 6003	Record accounts receivable from individual required to pay for lost or damaged property. (803220) Contra: 1150, 4110, 5900	
T 6024	Record transfer of proceeds from the sale of an asset when the decision is made not to replace the item. Contra: 5900	
T 6026	Sale of miscellaneous goods for cash. Not used for replacement sales. Collection from sale. Contra: 5900	



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Account Number: 5990

Account Title: Contra Revenue - Collected for Others
 Normal Balance: Debit
 Definition: This account is maintained to reflect the amount of revenue accrued by NASA Centers when the amounts collected must be deposited to Treasury.

Debit		Credit
T 8000	<p>Close appropriation accounts. Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. (Direct) Reestablish the receivable in the miscellaneous receipts. (803220)</p> <p>Contra: 1150. 4110, 5900</p>	
T 8001	<p>Close appropriation accounts (reimbursable). Action is done in pre-closing for all accounts except revenue and expense. Closing of accounts receivable. If the receivable has already been disbursed: re-establish in miscellaneous receipts (803220).</p> <p>Contra: 5900</p>	



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Account Number: 6210

Account Title: General Funds Receipts

Normal Balance: Debit

Definition: This account reflects the amount of miscellaneous receipts deposited in the U. S. Treasury during the current fiscal year.

Debit		Credit	
T 4015	Collection of miscellaneous receipt receivables.	T 9005	Closing of miscellaneous receipts and special fund accounts.
	Contra: 1150		Contra: 2210
T 4019	Record collection of miscellaneous receipts (803220) without a receivable.		
	Contra: 4110, 5900, 5990		
T 6004	Record amount received on accounts receivable to replace lost or damaged property. (803220)		
	Contra: 1150		
T 6024	Record transfer of proceed from the sale of an asset when the decision is made not to replace the item (803220).		
	Contra: 4110		
T 6026	Sale of miscellaneous goods for cash. Not used for replacement sales. Collection from sale.		
	Contra: 4110		



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Account Number: 6220

Account Title: Special Fund Receipts Deposited

Normal Balance: Debit

Definition: This account reflects the amounts of special fund receipts deposited in the U. S. Treasury during the current fiscal year.

Debit		Credit	
T 4005	Collection of interest income (801435).	T 9005	Closing of miscellaneous receipts and special fund accounts.
	Contra: 1150		Contra: 2210
T 4018	Collection of receivables for special funds.		
	Contra: 1150		
T 4020	Record collection of fees and penalties - available receipts (801099) without a receivable.		
	Contra: 4130, 5900, 5990		



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Account Number: 6310

Account Title: Uncollectable Receivables

Normal Balance: Debit

Definition: This account reflects the amount of accounts receivable determined to be uncollectable and written-off the records during the current fiscal year.

Debit		Credit	
T 4003	Original check is cashed and written off as uncollectible.	T 9005	Closing of miscellaneous receipts and special fund accounts.
	Contra: 1080, 1180, 2280, 3230, 3260		Contra: 2210



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Account Number: 6790

Account Title: Other Expenses Not Requiring Budgetary Resources
Normal Balance: Debit
Definition: This account reflects other expenses not requiring budgetary resources

Debit		Credit	
T 1037b	Depositing of undeposited collections pertaining to A/R - refunds.	T 1031	Establishes billings for refunds due to the agency as a result of overpayments or other erroneous payments
	Contra: 7X10		Contra: 1130, 1140
T 4007	To record the allowance for loss on accounts receivable.	T 9006	Closing of account to cumulative results of operations
	Contra: 1139, 1149		Contra: 3260, 4120
T 4013	Collection of refunds reimbursable receivable for expenses incurred in the current year that create budgetary resources when collected		
	Contra: 7X10		
T 4014	Collection of refunds receivable for expenses incurred in a prior year that create budgetary resources when collected		
	Contra: 7X10		



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Account Number: 7110

Account Title: SAT Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 7110

Account Title: SAT Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 3230, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 7110

Account Title: SAT Current Year Expenses
Normal Balance: Debit
Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 7130	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 7130	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 7110

Account Title: SAT Current Year Expenses
Normal Balance: Debit
Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1101, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to current appropriation. Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then to charge the Current Year Appropriation. Contra: 1010	



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Account Number: 7116

Account Title: SAT Unfunded Expenses for Contingent Liabilities
Normal Balance: Debit
Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7120

Account Title: SAT Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate expenses related to SAT fixed assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.	T 6017	Transfer of work in process to capitalize or to recognize expense.
	Contra: 7130		Contra: 1521, 1531, 1541, 1550, 7130, 7660



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Account Number: 7130

Account Title: SAT Closings of Current Year Expenses to Fixed Assets in Progress
 Normal Balance: Credit
 Definition: This account is maintained to accumulate costs on a current basis related to SAT closings of current year expenses to SAT fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Transfer of work in process to capitalize or to recognize expense.	T 6000	Capitalized leases - first payment made.
	Contra: 7120		Contra: 1010, 2270, 7110
T 9003	Closing of contra expense accounts to invested capital.	T 6001	Capitalized leases - subsequent payments made.
	Contra: 3730		Contra: 1010, 2270, 7110
		T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.
			Contra: 7120
		T 6028	To record fixed assets not previously recorded as work in progress.
			Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7130

Account Title: SAT Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to SAT closings of current year expenses to SAT fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7140

Account Title: SAT Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to SAT Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7150		Contra: 7150



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Account Number: 7150

Account Title: SAT Closing of Current Year Expenses to Contract Work in Process
 Normal Balance: Credit
 Definition: This account is maintained to accumulate costs on a current basis related to SAT closing of current year costs to SAT Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018. Contra: 7140	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from NF 1018. Contra: 7140
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7160

Account Title: SAT Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by SAT funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7170

Account Title: SAT Current Year Changes in Contractor-Held Special Test Equipment

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are SAT funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7180

Account Title: SAT Current Year Changes in Contractor-Held Agency Peculiar Property

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are SAT funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7190

Account Title: SAT Current Year Changes in Contractor-Held Special Tooling
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are SAT funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7210

Account Title: HSF Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 7210

Account Title: HSF Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 7210

Account Title: HSF Current Year Expenses
Normal Balance: Debit
Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 7230	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 7230	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 7210

Account Title: HSF Current Year Expenses

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	



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Account Number: 7216

Account Title: HSF Unfunded Expenses for Contingent Liabilities
Normal Balance: Debit
Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7220

Account Title: HSF Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF capital assets in progress.

Debit		Credit	
T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.	T 6017	Capitalize or recognize expense.
	Contra: 7230		Contra: 1521, 1531, 1541, 1550, 7230, 7670



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Account Number: 7230

Account Title: HSF Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expenses.	T 6000	Capitalized leases - first payment made.
	Contra: 7220		Contra: 1010, 2270, 7210
T 9003	Closing of contra expense accounts to invested capital.	T 6001	Capitalized leases - subsequent payments made.
	Contra: 3730		Contra: 1010, 2270, 7210
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.
			Contra: 7220
		T 6028	To record capital assets not previously recorded as work in progress.
			Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7230

Account Title: HSF Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7240

Account Title: HSF Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7250		Contra: 7250



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Account Number: 7250

Account Title: HSF Closing of Current Year Expenses to Contract Work in Process

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closing of current year costs to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018. Contra: 7240	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from the NF 1018. Contra: 7240
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7260

Account Title: HSF Current Year Changes in Contractor-Held Inventories

Normal Balance: Either

Definition: This account is maintained to record the amount of current year changes in inventories held by HSF funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7270

Account Title: HSF Current Year Changes in Contractor-Held Special Test Equipment

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7280

Account Title: HSF Current Year Changes in Contractor-Held Agency Peculiar Property

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7290

Account Title: HSF Current Year Changes in Contractor-Held Special Tooling
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7310

Account Title: MS Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Mission Support appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 7310

Account Title: MS Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Mission Support appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 3009	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 3230, 3260
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 3010	Collection of overdue travel advance (direct) that was not expended based upon the travel voucher. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1410, 2020, 3230, 3250



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Account Number: 7310

Account Title: MS Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Mission Support appropriation.

Debit		Credit	
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 3011	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and if previously collected from the customer. If able to record a disbursement at the time an advance payment was processed. Contra: 1010,1190, 3232, 3260, 3410, 3440, 4120
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	T 3012	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if billed and not collected. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1110, 1120, 3232, 3260, 3410, 3430, 4120



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Account Number: 7310

Account Title: MS Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Mission Support appropriation.

Debit		Credit	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2020, 2270, 7330	T 3013	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and not billed. If able to record a disbursement at the time an advance payment was processed. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120
T 6001	Capitalized leases - subsequent payments made Contra: 1010, 2020, 2270, 7330	T 3014	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and if previously collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 3440, 4120
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	T 3015	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, if previously billed and not collected. If unable to record a disbursement at the time an advance payment is processed. Contra: 1110, 1120, 2020, 3232, 3250, 3410, 3430, 4120



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Account Number: 7310

Account Title: MS Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Mission Support appropriation.

Debit		Credit	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	T 3016	Collection of overdue travel advance (reimbursable) that was not expended based upon the travel voucher, and previously not billed. If unable to record a disbursement at the time an advance payment is processed. Contra: 1190, 2020, 3232, 3250, 3410, 3420, 4120
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	T 4011	Write off of accounts receivable. (Reimbursable) Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3230, 3232, 3260, 4120
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock. Contra: 1210, 1220



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Account Number: 7315

Account Title: MS Unfunded Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects unfunded expenses for Workers' Compensation bills pertaining to the Mission Support appropriation.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation Contra: 1010	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation Contra: 1010		
T 5001	Workers' compensation bills (two years worth) increases. Central Office entry only. Contra: 2990	T 5001	Workers' compensation bills (two years worth) decreases. Central Office entry only. Contra: 2990
T 5004	Accrue unused annual leave, comp time and credit hours (annual entry) increase. Based on NPPS report 426 for final paid payroll of the fiscal year. Contra: 2230, 2235	T 5004	Accrue unused annual leave, comp time and credit hours (annual entry) decrease. Based on NPPS report 426 for final paid payroll of the fiscal year. Contra: 2230, 2235



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Account Number: 7315

Account Title: MS Unfunded Current Year Expenses

Normal Balance: Debit

Definition: This account reflects unfunded expenses for Workers' Compensation bills pertaining to the Mission Support appropriation.

Debit		Credit	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1010		Contra: 3740



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Account Number: 7316

Account Title: MS Unfunded Expenses for Contingent Liabilities

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7320

Account Title: MS Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate expenses related to MS fixed assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.	T 6017	Transfer of work in process to capitalize or to recognize expense.
	Contra: 7330		Contra: 1521, 1531, 1541, 1550, 7330, 7680



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Account Number: 7330

Account Title: MS Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to MS closings of current year costs to MS fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expense.	T 6000	Capitalized leases - first payment made.
	Contra: 7320		Contra: 1010, 2270, 7310
T 9003	Closing of contra expense accounts to invested capital.	T 6001	Capitalized leases - subsequent payments made.
	Contra: 3730		Contra: 1010, 2270, 7310
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.
			Contra: 7320
		T 6028	To record fixed assets not previously recorded as work in progress.
			Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7330

Account Title: MS Closings of Current Year Expenses to Fixed Assets in Progress
Normal Balance: Credit
Definition: This account is maintained to accumulate costs on a current basis related to MS closings of current year costs to MS fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7340

Account Title: MS Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to MS Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7350		Contra: 7350



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Account Number: 7350

Account Title: MS Closing of Current Year Expenses to Contract Work in Process

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to MS closing of current year costs to MS Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018. Contra: 7340	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from NF 1018. Contra: 7340
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7360

Account Title: MS Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by MS funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7370

Account Title: MS Current Year Changes in Contractor-Held Special Test Equipment

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are MS funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7380

Account Title: MS Current Year Changes in Contractor-Held Agency Peculiar Property

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are MS funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7390

Account Title: MS Current Year Changes in Contractor-Held Special Tooling
Normal Balance: Either
Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are MS funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7410

Account Title: NAF Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the National Aeronautics Facility appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct) Contra: 3230, 3250, Accounts Payable	T 1022	De-obligations entered, expensed, unpaid to the contractor. (Direct) Contra: 3230, 3250, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct) Contra: 3230, 3240, 3250, Accounts Payable	T 1023	De-obligations entered, expensed, unpaid to contractor and billed to the customer. (Direct) Contra: 3230, 3250, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct) Contra: 3230, 3240, 3250, Accounts Payable	T 1024	De-obligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct) Contra: 3230, 3250, Accounts Payable
T 1026	Services received - Letter of Credit, 533 Documents. (Direct) Contra: 2010, 2020	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct) Contra: 1130, 1140



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Account Number: 7410

Account Title: NAF Current Year Expenses
 Normal Balance: Debit
 Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit	
T 1027	Goods received. (Direct)	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock.
	Contra: 2010, 2020, 2030		Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1190, 1420, 1490, 3250, 3260		Contra: 3740
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds.		
	Contra: 1119, 1129, 1139, 1149		
T 6000	Capitalized leases - first payment made.		
	Contra: 1010, 2270, 7430		
T 6001	Capitalized leases - subsequent payments made.		
	Contra: 1010, 2020, 5890, 7430		



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Account Number: 7410

Account Title: NAF Current Year Expenses
Normal Balance: Debit
Definition: This account reflects expenses pertaining to the Science, Aeronautics and Technology appropriation.

Debit		Credit
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	



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Account Number: 7416

Account Title: NAF Unfunded Expenses for Contingent Liabilities

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7420

Account Title: NAF Fixed Assets in Progress

Normal Balance: Debit

Definition: This account is maintained to accumulate expenses related to NAF fixed assets in progress.

Debit		Credit	
T 6016	To record identification of expense as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Expenses incurred will be transferred on a monthly basis.	T 6017	Transfer of work in process to capitalize or to recognize expense.
	Contra: 7430		Contra: 1521, 1531, 1541, 1550, 7430, 7690



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Account Number: 7430

Account Title: NAF Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to NAF closings of current year costs to NAF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expense	T 6000	Capitalized leases - first payment made.
	Contra: 7420		Contra: 1010, 2270, 7410
T 9003	Closing of contra expense accounts to invested capital.	T 6001	Capitalized leases - subsequent payments made.
	Contra: 3730		Contra: 1010, 2270, 7410
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.
			Contra: 7420
		T 6028	To record capital assets not previously recorded as work in progress.
			Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7430

Account Title: NAF Closings of Current Year Expenses to Fixed Assets in Progress

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to NAF closings of current year costs to NAF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7440

Account Title: NAF Work in Process

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to NAF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7450		Contra: 7450



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Account Number: 7450

Account Title: NAF Closing of Current Year Expenses to Contract Work in Process
 Normal Balance: Credit
 Definition: This account is maintained to accumulate costs on a current basis related to NAF closing of current year costs to NAF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018. Contra: 7440	T 6007	Receipt of NF 1018 from contractors for addition of assets for amounts over \$5,000. (Purchased/ acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from NF 1018. Contra: 7440
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7460

Account Title: NAF Current Year Changes in Contractor-Held Inventories
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by NAF funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7510

Account Title: Special Fund Receipts Current Year Expenses

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Special Fund Receipts.

Debit		Credit	
T 4008	Record estimated loss of accounts receivable for special fund and miscellaneous receipts.	T 9005	Closing of miscellaneous receipts and special fund accounts.
	Contra: 1159, 2210, 7519		Contra: 2210
T 4009	Record estimated loss of interest receivable.		
	Contra: 1158, 2210, 7519		



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Account Number: 7519

Account Title: Contra Revenue, Special Fund Receipts, Current Year Expenses
Normal Balance: Credit
Definition: This account reflects contra expenses pertaining to the Special Fund Receipts.

Debit		Credit	
T 9005	Closing of miscellaneous receipts and special fund accounts.	T 4008	Record estimated loss of accounts receivable for special fund and miscellaneous receipts.
	Contra: 2210		Contra: 1159, 2210, 7510
		T 4009	Record estimated loss of interest receivable.
			Contra: 1158, 2210, 7510



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Account Number: 7600

Account Title: Changes in actuarial liability
Normal Balance: Either
Definition: This account reflects the amount of increase or decrease in actuarial liability and is charged to the current one year Mission Support appropriation.

Debit		Credit	
T 5001	Change in actuarial liability increases. Central Office entry only.	T 5001	Change in actuarial liability decreases. Central Office entry only.
	Contra: 2690		Contra: 2690
T 9007	Closing of unfunded expenses to future funding requirements.	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 3501		Contra: 3501



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Account Number: 7620

Account Title: C of F Prior Year WIP Expenses
Normal Balance: Either
Definition: This account reflects the amount of prior year expenses for the Construction of Facilities appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense. Contra: 5220	T 6028a	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses. Contra: 3730	T 9003	Closing of current year, interest and prior year expenses. Contra: 3730



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Account Number: 7640

Account Title: SFCDC Prior Year WIP Expenses

Normal Balance: Either

Definition: This account reflects the amount of prior year expenses for the Space Flight Control and Data Communications appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense.	T 6028a	To record capital assets not previously recorded as work in progress.
	Contra: 5420		Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses.	T 9003	Closing of current year, interest and prior year expenses.
	Contra: 3730		Contra: 3730



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Account Number: 7650

Account Title: OIG Prior Year WIP Expenses

Normal Balance: Either

Definition: This account reflects the amount of prior year expenses for the Office of Inspector General appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense.	T 6028a	To record capital assets not previously recorded as work in progress.
	Contra: 5520		Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses.	T 9003	Closing of current year, interest and prior year expenses.
	Contra: 3730		Contra: 3730



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Account Number: 7660

Account Title: SAT Prior Year WIP Expenses

Normal Balance: Either

Definition: This account reflects the amount of prior year expenses for the Science and Aeronautics Technology appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense.	T 6028a	To record capital assets not previously recorded as work in progress.
	Contra: 7120		Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses.	T 9003	Closing of current year, interest and prior year expenses.
	Contra: 3730		Contra: 3730



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Account Number: 7670

Account Title: HSF Prior Year WIP Expenses
Normal Balance: Either
Definition: This account reflects the amount of prior year expenses for the Human Space Flight appropriation.

Debit		Credit	
T 6017	Capitalize or to recognize expense. Contra: 7220	T 6028a	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses. Contra: 3730	T 9003	Closing of current year, interest and prior year expenses. Contra: 3730



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Account Number: 7680

Account Title: MS Prior Year WIP Expenses
Normal Balance: Either
Definition: This account reflects the amount of prior year expenses for the Mission Support appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense. Contra: 7320	T 6028a	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses. Contra: 3730	T 9003	Closing of current year, interest and prior year expenses. Contra: 3730



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Account Number: 7690

Account Title: NAF Prior Year WIP Expenses

Normal Balance: Either

Definition: This account reflects the amount of prior year expenses for the National Aeronautics Facility appropriation.

Debit		Credit	
T 6017	Capitalize or recognize expense.	T 6028a	To record capital assets not previously recorded as work in progress.
	Contra: 7420		Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses.	T 9003	Closing of current year, interest and prior year expenses.
	Contra: 3730		Contra: 3730



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Account Number: 7695

Account Title: HSF Prior Year WIP Expenses FS 52,53
Normal Balance: Either
Definition: This account reflects the amount of prior year expenses for the Human Space Flight appropriation.

Debit		Credit	
T 6017	Capitalize or to recognize expense.	T 6028a	To record capital assets not previously recorded as work in progress.
	Contra: 7820		Contra: 1511, 1521, 1531, 1541, 1550
T 9003	Closing of current year, interest and prior year expenses.	T 9003	Closing of current year, interest and prior year expenses.
	Contra: 3730		Contra: 3730



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Account Number: 7696

Account Title: HSF Prior Year WIP Expenses FS 54,55

Normal Balance: Either

Definition: This account reflects the amount of prior year expenses for the Human Space Flight appropriation.

Debit		Credit	
T 6017	Capitalize or to recognize expense Contra: 7920	T 6028a	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541,1550
T 9003	Closing of current year, interest and prior year expenses Contra: 3730	T 9003	Closing of current year, interest and prior year expenses Contra: 3730



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Account Number: 7810

Account Title: HSF Current Year Expenses FS 52,53

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	Deobligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	Deobligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	Deobligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 7810

Account Title: HSF Current Year Expenses FS 52,53

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents, (Direct and Reimbursable) Contra: 1190, 2010, 2020, 3410, 3420, 4120	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable) Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable) Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120	T 4011	Write-off of accounts receivable. (Reimbursable) Reimbursable activity reversed. Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998. Contra: 2040, 2050, 2070	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock. Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable) Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120	T 9002	Closing of current year, interest and prior year expenses. Contra: 3740



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Account Number: 7810

Account Title: HSF Current Year Expenses FS 52,53

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payments made Contra: 1010, 2270, 7830	
T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 7830	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 7810

Account Title: HSF Current Year Expenses FS 52,53

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the Human Space Flight appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion not covered from proceeds of sale. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	
T8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	

Account Number: 7816



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Account Title: HSF Unfunded Expenses for Contingent Liabilities FS 52,53

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities (Central Office use only).	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7820

Account Title: HSF Fixed Assets in Progress FS 52,53

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF capital asset in progress.

Debit		Credit	
T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.	T 6017	Capitalize or recognize expense.
	Contra: 7830		Contra: 1521, 1531, 1541, 1550, 7695, 7830



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Account Number: 7830

Account Title: HSF Closings of Current Year Expenses to Fixed Assets in Progress FS 52,53

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expenses. Contra: 7820	T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 7810
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 7810
		T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis. Contra: 7820
		T 6028	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7830

Account Title: HSF Closings of Current Year Expenses to Fixed Assets in Progress FS
52,53

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7840

Account Title: HSF Work in Process FS 52,53

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7850		Contra: 7850



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Account Number: 7850

Account Title: HSF Closing of Current Year Expenses to Contract Work in Process FS 52,53

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closing of current year costs to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018. Contra: 7840	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1611, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from the NF 1018 Contra: 7840
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7860

Account Title: HSF Current Year Changes in Contractor-Held Inventories GS 52,53
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by HSF funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7870

Account Title: HSF Current Year Changes in Contractor-Held Special Test Equipment
FS 52,53

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7880

Account Title: HSF Current Year Changes in Contractor-Held Agency-Peculiar Property FS 52,53

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency-peculiar property held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7890

Account Title: HSF Current Year Changes in Contractor-Held Special Tooling FS
52,53

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7910

Account Title: HSF Current Year Expenses FS 54,55

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the HSF appropriation.

Debit		Credit	
T 1018	Obligations and expenses entered with no commitment. (Examples: labor and travel transactions) (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable	T 1022	Deobligations entered, expensed, unpaid to the contractor and unbilled to the reimbursable customer. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3250, 3410, 3420, 4120, Accounts Payable
T 1019	Obligations and expenses entered when commitment is less than obligation. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1023	Deobligations entered, expensed, unpaid to contractor and billed to the reimbursable customer. (Direct and Reimbursable) Contra: 1110, 1120, 3230, 3232, 3250, 3410, 3430, 4120, Accounts Payable
T 1020	Obligations and expenses entered when commitment is greater than obligation and commitment is reduced to zero. (Direct and Reimbursable) Contra: 1190, 3230, 3232, 3240, 3250, 3410, 3420, 4120, Accounts Payable	T 1024	Deobligations processed where the obligation has been expensed but not paid to the contractor and in the case of reimbursable activity also billed and collected from the customer. (Direct and Reimbursable) Contra: 1010, 3230, 3232, 3250, 3410, 3440, 4120, Accounts Payable



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Account Number: 7910

Account Title: HSF Current Year Expenses FS 54,55

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the HSF appropriation.

Debit		Credit	
T 1026	Services received - Letter of Credit, 533 Documents. (Direct and Reimbursable)	T 1031	Establishes billings for refunds due to the Agency as a result of overpayments or other erroneous payments. (Direct and Reimbursable)
	Contra: 1190, 2010, 2020, 3410, 3420, 4120		Contra: 1130, 1140, 1190, 3410, 3420, 4120
T 1027	Goods received. (Direct and Reimbursable)	T 4011	Write-off accounts receivable. (Reimbursable) Reimbursable activity reversed.
	Contra: 1190, 2010, 2020, 2030, 3410, 3420, 4120		Contra: 1110, 1119, 1120, 1129, 1130, 1139, 1140, 1149, 3232, 3260, 4120
T 1028	Record goods received for inventory carrier accounts 993, 994 or 998.	T 6014	Transfer of inventory to general ledger accounts based on data from SEMO. Store stock or stand-by stock.
	Contra: 2040, 2050, 2070		Contra: 1210, 1220
T 3006	Liquidation of prepayments at the time of expensing. (Direct and Reimbursable)	T 9002	Closing of current year, interest and prior year expenses.
	Contra: 1190, 1420, 1490, 3250, 3260, 3410, 3420, 4120		Contra: 3740



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Account Number: 7910

Account Title: HSF Current Year Expenses FS 54,55

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the HSF appropriation.

Debit		Credit
T 4007	Record estimated loss of accounts receivable, related to appropriations. Also, cover anticipated reimbursable loss with appropriated funds. Contra: 1119, 1129, 1139, 1149	
T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 7930	
T 6001	Capitalized leases - subsequent payments made Contra: 1010, 2270, 7930	
T 6015	Issuance of inventory. This applies only to store stock and stand-by stock. Contra: 1210, 1220	
T 6018	Adjustment for actual loss of inventory casualty and retirement - store stock and stand-by stock. Contra: 1210, 1220	



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Account Number: 7910

Account Title: HSF Current Year Expenses FS 54,55

Normal Balance: Debit

Definition: This account reflects expenses pertaining to the HSF appropriation.

Debit		Credit
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 1190, 3232, 3260, 3410, 3420, 4120	
T 6025	Record the exchange sale purchase of the new asset using reimbursable procedures. For portion financed from sale of asset. Contra: 1010, 3230, 3260	
T 8002	Payment of canceled accounts payable (Direct) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	
T 8003	Payment of canceled accounts payable (Reimbursable) if disbursement is greater than canceled obligations, then charge to the Current Year Appropriation. Contra: 1010	



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Account Number: 7916

Account Title: HSF Unfunded Expenses for Contingent Liabilities FS 54,55

Normal Balance: Debit

Definition: This account reflects unfunded expenses for contingent liabilities.

Debit		Credit	
T 1032	Record probable contingent liabilities. (Central Office use only)	T 9007	Closing of unfunded expenses to future funding requirements.
	Contra: 2920		Contra: 3501
T 9007	Closing of unfunded expenses to future funding requirements.		
	Contra: 3501		



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Account Number: 7920

Account Title: HSF Fixed Assets in Progress FS 54,55

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF capital assets in progress

Debit		Credit	
T 6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis.	T 6017	Capitalize or recognize expense.
	Contra: 7930		Contra: 1521, 1531, 1541, 1550, 7697, 7930



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Account Number: 7930

Account Title: HSF Closing of Current Year Expenses to Fixed Assets in Progress FS 54,55

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6017	Capitalize or recognize expenses. Contra: 7920	T 6000	Capitalized leases - first payment made. Contra: 1010, 2270, 7910
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 6001	Capitalized leases - subsequent payments made. Contra: 1010, 2270, 7910
		T6016	To record identification of costs as Federal held real or personal property in progress based on procurement instrument identified as funding a capital asset project. Costs incurred will be transferred on a monthly basis. Contra: 1511, 1521, 1531, 1541, 1550
		T 6028	To record capital assets not previously recorded as work in progress. Contra: 1511, 1521, 1531, 1541, 1550



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Account Number: 7930

Account Title: HASF Closings of Current Year Expenses to Fixed Assets in Progress
FS 54,55

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closings of current year costs to HSF fixed assets in progress, whether or not the costs are to be expensed or capitalized.

Debit	Credit
	T 9003 Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7940

Account Title: HSF Work in Process FS 54,55

Normal Balance: Debit

Definition: This account is maintained to accumulate costs related to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from NF 1018.	T 6009	Record net change in Work in Process from NF 1018.
	Contra: 7950		Contra: 7950



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Account Number: 7950

Account Title: HSF Closing of Current Year Expenses to Contract Work in Process FS 54,55

Normal Balance: Credit

Definition: This account is maintained to accumulate costs on a current basis related to HSF closing of current year costs to HSF Contract Work in Process, whether or not the costs are to be expensed or capitalized.

Debit		Credit	
T 6009	Record net change in Work in Process from the NF 1018. Contra: 7940	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired) Contra: 1161, 1621, 1631, 1641, 1650, 1700
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit. Contra: 1611, 1621, 1631, 1641, 1650, 1700	T 6009	Record net change in Work in Process from the NF 1018. Contra: 7940
T 9003	Closing of contra expense accounts to invested capital. Contra: 3730	T 9003	Closing of contra expense accounts to invested capital. Contra: 3730



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Account Number: 7960

Account Title: HSF Current Year Changes in Contractor-Held Inventories FS 54,55
Normal Balance: Either
Definition: This account is maintained to record the amount of current year changes in inventories held by HSF funded contractors.

Debit		Credit	
T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.	T 6009a	Record net change in Inventories, Government-Owned/Contractor-Held from the NF 1018.
	Contra: 1300		Contra: 1300
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7970

Account Title: HSF Current Year Changes in Contractor-Held Special Test Equipment
FS 54,55

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special test equipment held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1970		Contra: 1970
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7980

Account Title: HSF Current Year Changes in Contractor-Held Agency Peculiar Property FS 54,55

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to agency peculiar property held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchased/acquired)
	Contra: 1980		Contra: 1980
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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Account Number: 7990

Account Title: HSF Current Year Changes in Contractor-Held Special Tooling FS
54,55

Normal Balance: Either

Definition: This account is maintained to accumulate costs relating to special tooling held by contractors who are HSF funded.

Debit		Credit	
T 6010	Receipt of NF 1018 from contractors for deletion in capital assets adjusted, lost, damaged, destroyed, disposed or returned for credit.	T 6007	Receipt of NF 1018 from contractors for addition of capital assets. (Purchase/acquired)
	Contra: 1960		Contra: 1960
T 9003	Closing of contra expense accounts to invested capital.	T 9003	Closing of contra expense accounts to invested capital.
	Contra: 3730		Contra: 3730



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9221-10 *Partner Codes*

NASA Partner Code	Treasury FAST Code	Name
A0	00	Unknown
A1	03	Library of Congress
A2	04	Government Printing Office
A3	05	General Accounting Office
A4	08	Congressional Budget Office
A5	09	Other Legislative Branches
A6	10	The Judiciary
A7	11	Executive Office of the President
A8	12	Department of Agriculture
A9	13	Department of Commerce
B1	14	Department of Interior
B2	15	Department of Justice
B3	16	Department of Labor
B4	17	Department of Navy
B5	18	United States Postal Service
B6	19	Department of State
B7	20	Department of the Treasury
B8	21	Department of the Army
B9	22	Resolution Trust Corporation
C1	23	United States Tax Court
C2	24	Office of Personnel Management
C3	25	National Credit Union Administration
C4	26	Federal Retirement Thrift Investment Board
C5	27	Federal Communications Commission
C6	28	Social Security Commission
C7	29	Federal Trade Commission
C8	31	U.S. Nuclear Regulatory Commission
C9	33	Smithsonian Institution
D1	34	International Trade Commission
D2	36	Department of Veterans Affairs
D3	41	Merit Systems Protection Board
D4	42	Pennsylvania Avenue Development Corporation
D5	45	U.S. Equal Employment Opportunity Commission
D6	46	Appalachian Regional Commission
D7	47	General Services Administration
D8	60	Railroad Retirement Board
D9	61	Consumer Product Safety Commission
E1	62	Office of Special Counsel
E2	63	National Labor Relations Board
E3	64	Tennessee Valley Authority



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NASA Partner Code	Treasury FAST Code	Name
E4	65	Federal Maritime Commission
E5	67	United States Information Agency
E6	68	Environmental Protection Agency
E7	69	Department of Transportation
E8	71	Overseas Private Investment Corporation
E9	72	Agency for International Development
F1	73	Small Business Administration
F2	74	American Battle Monuments Commission
F3	75	Department of Health and Human Services
F4	76	Independent Agencies
F5	78	Farm Credit
F6	83	Export-Import Bank of the United States
F7	84	Armed Forces Retirement Home
F8	86	Department of Housing and Urban Development
F9	88	National Archives and Records Administration
G1	89	Department of Energy
G2	90	Selective Service System
G3	91	Department of Education
G4	93	Federal Mediation and Conciliation Service
G5	94	Arms Control and Disarmament Agency
G6	95	Independent Agencies
G7	96	U.S. Army Corps of Engineers
G8	97	Office of Secretary of Defense - Defense Agencies
H1	48	Independent Agencies
H2	49	National Science Foundation
H3	50	Securities and Exchange Commission
H4	51	Federal Deposit Insurance Corporation
H5	54	Federal Labor Relations Authority
H6	55	Advisory Commission on Intergovernmental Relations
H7	56	Central Intelligence Agency
H8	57	Department of the Air Force
H9	58	Federal Emergency Management Agency
I1	59	National Foundation on the Arts and the Humanities