



NASA Financial Management Manual

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FMM 9650 TREASURY/NASA TRANSACTIONS AND RELATIONSHIPS

FMM 9652 RECEIPT, APPROPRIATION, AND FUND ACCOUNTS RELATING TO FINANCIAL OPERATIONS

9652-1 SCOPE

This portion of the chapter (FMM 9652-1 through 9652-4) describes the receipt, appropriation (expenditure), and fund accounts administered by NASA. The account symbols and titles are discussed and listed for reference.

9652-2 DESCRIPTIONS OF FUND ACCOUNTS

A fund account is a deposit or accumulation of resources, which is appropriated for or devoted to a specific purpose in accordance with laws or regulations. The identification and application of fund accounts are done so as to segregate receipt and appropriation (expenditure) fund accounts. All Government transactions are identified with applicable fund groups and classified within fund groups through the assignment of numeric or alphanumeric account symbols (or combinations thereof). The symbol assigned to an account is determined after consideration of the Government's relationship to the account, the source of the receipt, and the availability of the fund for expenditure. Within Treasury's central accounting system, receipt and appropriation (expenditure) fund accounts are categorized using the following classifications:

- a. **GENERAL FUND EXPENDITURE ACCOUNTS.** General fund expenditure accounts are established to record amounts appropriated by Congress to be expended for the general support of the Government.
- b. **GENERAL FUND RECEIPT ACCOUNTS.** General fund receipt accounts are credited with all receipts that are not earmarked by law for a specific purpose.
- c. **REVOLVING FUND ACCOUNTS.** These are funds authorized by specific provisions of law to finance a continuing cycle of operations in which expenditures generate receipts and the receipts are available for expenditure without further action by Congress. They are classified as (1) public enterprise funds where receipts come primarily from sources outside the Government and (2) intragovernmental funds where receipts come primarily from other appropriations or funds.



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- d. **SPECIAL FUND EXPENDITURE ACCOUNTS.** Special fund expenditure accounts are established to record amounts appropriated from special fund receipts to be expended for special programs in accordance with specific provisions of law.
- e. **SPECIAL FUND RECEIPT ACCOUNTS.** Special fund receipt accounts are credited with receipts from specific sources which are earmarked by law for a specific purpose, but which are not generated from a cycle of operations. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements.
- f. **DEPOSIT FUND ACCOUNTS.** The deposit fund (liability) classification is proper for any account which meets any one of the four following criteria:
 - (1) Moneys withheld by the Government from payments for goods and services received. This type of transaction may be treated as a deposit fund liability only when a budget account has been charged and the funds are being held by the Government pending payment, e.g., payroll deductions for savings bonds or State income taxes.
 - (2) Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.
 - (3) Moneys held by the Government awaiting distribution on the basis of a legal determination or investigation. This category will include moneys in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
- g. **TRUST FUND EXPENDITURE ACCOUNTS.** Trust fund expenditure accounts are established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs in accordance with the terms of a trust agreement or statute.
- h. **TRUST FUND RECEIPT ACCOUNTS.** Trust fund receipt accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements.
- i. **MANAGEMENT FUND ACCOUNTS.** These are working fund accounts authorized by law to facilitate accounting for the administration of intragovernmental activities other than a continuing cycle of operations.
- j. **CONSOLIDATED WORKING FUND ACCOUNTS.** These are accounts established to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law. Consolidated working funds are credited with advances from more than one appropriation for the procurement of goods or services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. These accounts are subject to the fiscal year limitations of the appropriations or funds from which advanced.



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- k. **BUDGET CLEARING ACCOUNT (SUSPENSE), 80F3875.** Will be used for unidentified remittances presumed to be applicable to budget accounts in general, but required to be held in suspense because the specific account to be credited is not yet known. When there is a reasonable presumption that unidentified remittances will be credited ultimately to an appropriation account, these remittances should be credited to the Budget Clearing Account 80F3875 if received from the public or Undistributed Intergovernmental Payments Account 80F3885 if received from another Federal agency. Remittances that will not be credited to an appropriation account should be deposited in Miscellaneous Receipts 803220. The use of this account gives immediate budget effect with respect to all items for which ultimate credit to a budget account is a reasonable presumption. However, Centers should make every effort to maintain a minimum balance in this account by transferring moneys initially classified in this account to the proper one as expeditiously as possible.
- l. **TRANSFER APPROPRIATION ACCOUNTS.** These accounts are established to receive (and subsequently obligate and disburse) allocations which are treated as nonexpenditure transactions at the time the allocation is made. These accounts carry symbols identified with the original appropriation from which moneys were advanced. This account is symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol. In some cases a bureau suffix is added to show that the transfer is being made to a particular bureau within the receiving department, e.g., 14-20X1234(10) represents a transfer of funds initially appropriated to the Department of the Treasury being transferred to bureau 10 (National Park Service) in department 14 (Interior).

9652-3 SYMBOLS AND TITLES

a. **ASSIGNMENT OF SYMBOLS AND TITLES**

- (1) The Department of the Treasury, Financial Management Service, Accounting Control Division along with OMB is responsible for assigning receipt and appropriation (expenditure) fund account symbols and titles consistent with the promulgation of principles and standards prescribed by the Comptroller General of the United States.
- (2) The Office of Management and Budget and the General Accounting Office are responsible for determining that the symbols and titles designated by the Department of the Treasury are consistent with the principles established by regulations and related laws and meet the needs of the agencies.



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b. CONFIGURATION OF SYMBOLS

(1) Appropriation (expenditure) account symbols consist of seven or more digits. The first two digits identify the agency. The next digit(s) or alpha character represents the period of availability for obligation. The last four digits identify the specific appropriation by fund group. The middle characters can be one or three. The configuration of appropriation (expenditure) symbols for NASA are as follows:

- (a) The first two digits of the symbol would be 80, which represent NASA.
- (b) The symbolization identifying the period of availability for incurring obligations is configured as follows:
 - 1 Annual Appropriations. A single digit is used to identify the last digit of the fiscal year of availability. Used for the Office of the Inspector General, and the Mission Support Appropriations.
 - 2 Multiple-Year Appropriation. Two digits separated by a slash (/) are used to indicate a multiple-year appropriation. The digit preceding the slash gives the last digit of the first fiscal year the appropriation is available for obligation and the digit following the slash identifies the last digit of the final fiscal year the appropriation is available for obligation. Used for Science, Aeronautics and Technology; Human Space Flight; and Mission Support appropriations.
 - 3 No-Year Appropriation. An "X" is used to indicate a no-year appropriation, which is available for obligations for an indefinite period of time. Used for Trust Fund Accounts, Construction of Facilities (discrete authority); Space Flight, Control and Data Communications (1987 and 1991); Human Space Flight; Science, Aeronautics and Technology; and Mission Support appropriations.
 - 4 Closed Accounts. A "C" is used to indicate a closed account of an expired appropriation (an appropriation account that is no longer available for new obligations but is available for obligation adjustments and for payment of existing obligations). An expired appropriation account is closed (no longer available for obligation or expenditure for any purpose) at the end of the fifth full year following the expiration of authority to incur new obligations.

Appropriation Account	Expired	Closed
8050112	9/30/95	9/30/2000
804/50105	9/30/95	9/30/2000
8050109	9/30/95	9/30/2000
803/50107	9/30/95	9/30/2000



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(c) The identification of appropriation (expenditure) account fund group classifications is contained in the last four digits of the symbol. The major fund groups are:

General Fund	0100-3305
Clearing Accounts	3800-3899
Consolidated Working Fund	3900-3959
Management Fund	3960-3999
Revolving Fund	4000-4999
Special Fund	5000-5999
Deposit Fund	6000-6999
Trust Fund	8000-8999

NASA appropriation (expenditure) fund group classifications are:

- 0105 - Space Flight, Control and Data Communications
- 0107 - Construction of Facilities
- 0109 - Office of Inspector General
- 0110 - Science, Aeronautics and Technology
- 0111 - Human Space Flight
- 0112 - Mission Support
- 8550 - Endeavor Teacher Fellowship Trust Fund
- 8977 - National Space Grant Program
- 8978 - Science, Space, and Technology Education Trust Fund
- 8980 - Gifts and Donations

(2) Receipt account symbols consist of six digits. The first two digits identify the Agency administratively responsible and the last four digits identify the account within the fund group.

(a) The first two digits of the symbol would be 80, which represent NASA.

(b) The last four digits are assigned by the Department of the Treasury in the Treasury Financial Manual Part 2, Chapter 1500, Appendix No. 1.

9652-4 NASA APPROPRIATION (EXPENDITURE), DEPOSIT FUND, TRUST FUNDS, AND RECEIPT ACCOUNT SYMBOL AND TITLES

a. APPROPRIATION (EXPENDITURE) FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80X0105	Space Flight, Control and Data Communications – 1987, 1991 or 1994 (No-year Appropriation)
80X0107	Construction of Facilities - Discrete Authority (No-Year Appropriation) 1994 and Prior



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80!0109	Office of Inspector General (One-Year Appropriation)
!	Last digit of the Fiscal Year Available for Obligations i.e., 8050103 1995
80X0110	Science, Aeronautics and Technology, Construction of Facilities - 1995 and Subsequent (No-Year Appropriation)
80!/*0110	Science, Aeronautics and Technology - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60108 1995-1996
80X0111	Human Space Flight, Construction of Facilities - 1995 and Subsequent (No-Year Appropriation)
80!/*0111	Human Space Flight - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60111 1995-1996
80X0112	Mission Support, Construction of Facilities - 1995 and Subsequent (No-Year Appropriation)
80!0112	Mission Support (One-Year Appropriation)
!	Last Digit of the Fiscal Year Available for Obligation i.e., or 8070112 1997
80!/*0112	Mission Support - 1995 and Subsequent (Two-Year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/60112 1995-1996
80!/*0112	Mission Support, Construction of Facilities - 1995 and Subsequent (Multi-year Appropriation)
!	First Fiscal Year Available for Obligation
*	Final Fiscal Year Available for Obligation i.e., 805/70112 1995-1997



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b. CLEARING ACCOUNTS

80F3845	Proceeds of Sales, Personal Property
80F3875	Budget Clearing Account (Suspense)
80F3878	Deposits in Transit Differences (Suspense)
80F3879	Undistributed and Letter of Credit Differences (Suspense)
80F3880	Unavailable Check Cancellations and Overpayments (Suspense)
80F3885	Undistributed Intergovernmental Payments

c. DEPOSIT FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80X6050	Employees' Payroll Allotment Account United States Savings Bonds
80X6275	Withheld State and Territorial Income Taxes
80X6276	Other Payroll Withholding and Allotments

d. TRUST FUND ACCOUNTS

<u>Symbol</u>	<u>Title</u>
80X8550	Endeavor Teacher Fellowship Trust Fund
80X8977	National Space Grant Program
80X8978	Science, Space and Technology Education Trust Fund
80X8980	Gifts and Donations, National Aeronautics and Space Administration

e. RECEIPT ACCOUNT SYMBOLS

- (1) Fines, Penalties and Forfeitures. Moneys received from levies imposed for violation of laws and regulations, confiscated or unclaimed funds, and proceeds from confiscated or unclaimed property.

<u>Symbol</u>	<u>Title</u>
801030	Fines, penalties, and forfeitures, immigration and labor laws
801060	Forfeitures of unclaimed money and property



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801099 Fines, penalties, and forfeitures not otherwise classified.
(This account is used for the deposit of moneys received from airlines as compensation for denied boarding.)

- (2) Interest on loans to Government-owned enterprises. Interest paid to Treasury on the Government's investment in corporations or funds, which are wholly owned by the Government.

Symbol

Title

801435 General Fund Proprietary Interest, Not Otherwise Classified

- (3) Miscellaneous recoveries and refunds. All other recoveries and refunds. Includes such items as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court cost; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; and recovery of payments based on fraudulent claims; airline penalties for changing reservations of federal employees.

Symbol

Title

803102.1 Recoveries from Federal Agencies Resulting from
Reductions in the Civilian Salaries of Military Retirees,
Federal Funds

803200 Collections of Receivables from Canceled Accounts

803220 General Fund Proprietary Receipts, Not Otherwise Classified,
All Other



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FMM 9653 DESIGNATION OF NASA PERSONNEL TO PERFORM SPECIFIC FINANCIAL MANAGEMENT FUNCTIONS

9653-1 SCOPE

This portion of the chapter (FMM 9653-1 through 9653-10), sets forth the procedures to be followed by Deputy Chief Financial Officers (DCFOs) in designating personnel to perform specific functions relating to financial matters. It also includes the procedures to be utilized when a DCFO will be designated to perform the function of a certifying officer.

9653-2 AUTHORITY

- a. NASA Management Instruction 9650.1_
- b. Treasury Financial Manual (TFM), Volume I, Part 4, Chapter 1100 and 2000, and Volume 1, Part 3, Chapter 5000
- c. 31 USC 3521 and 26 USC 1465
- d. Department of the Treasury Circular No. 680, as revised
- e. General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Chapter 3, Section 3

9653-3 DEFINITIONS

- a. **CERTIFYING OFFICER.** This term applies to a NASA employee designated via a FMS Form 210, Designation for Certifying Officer, by DCFOs pursuant to NASA Management Instruction 9650.1_, to (1) certify invoices for payments. Designees will take such actions as prescribed by the Department of the Treasury Circular 680, as revised (31 USC 3521), and Treasury Financial Manual, Volume I, Part 4, Section 2040 (see also FMM 9280-3 and FMM 9630). It also applies to DCFOs designated by the Director, Financial Management Division as certifying officers. The term should not be confused with officials designated to certify fund availability.
- b. **WITHHOLDING AGENT.** A NASA employee designated by DCFOs to withhold Federal income taxes and Federal Insurance Contribution Act (FICA) taxes as prescribed in TFM, Volume 1, Part 3, Chapter 4000; and state, county, city income taxes and District of Columbia income taxes pursuant to Treasury Financial Manual, Volume 1, Part 3, Chapter 5000, and 26 USC 1465.



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- c. **COLLECTION AGENT.** A NASA employee designated by DCFOs to collect all monies due Centers pursuant to properly prepared billing documentation and for the expeditious and proper disposition of all monies received in accordance with the General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Chapter 3, Section 9.

9653-4 DESIGNATION OF DCFO

Prior to exercising the authority delegated in NMI 9650.1_ regarding the designation of certifying officers, the Director, Financial Management Division, NASA Headquarters must notify the Department of the Treasury, Chief Disbursing Officer of the appointment of a new DCFO. Pursuant to the Department of the Treasury Bulletin No. 84-03, dated October 24, 1983, notification will be accomplished by submitting a TFS Form 2958, Delegation of Authority (see FMM Appendix 9653-4A) for each designation. The TFS Form 2958 will be signed by the designated DCFO and submitted to NASA Headquarters, Code BFZ for the signature of the Director, Financial Management Division. Copies of the TFS Form 2958 will be distributed to the Regional Disbursing Offices by the Chief Disbursing Officer.

9653-5 DESIGNATION OF CERTIFYING OFFICERS

- a. **RESPONSIBILITY.** See FMM 9630 for specific responsibilities.
- b. **SELECTION.** Center employees and employees of component Centers, where appropriate, designated by the DCFOs to serve as certifying officers will be selected with due regard to the responsibilities placed upon the employee by applicable laws. Selected employees will be located in the audit process in order to detect the possibility of erroneous or illegal payments. Persons selected to act as certifying officers will not be lower than grade GS-7.
- c. **DESIGNATION.** Upon selecting an employee to act as a certifying officer, the DCFO will forward the name of the selected employee by submitting copy 1 and 2 of the applicable FMS Form 210, Designation for Certifying Officer, (see FMM Appendix 9653-5A through 5C).

For each certifying officer designated to process any type (check or electronic funds transfer) of payment send copy 1 and 2 of the applicable FMS Form 210 to the Regional Financial Center responsible for making payments (see FMM Appendix 9653-5B).

At the time of designation, the DCFO should advise certifying officers of the legal responsibility to certify vouchers in accordance with 31 USC 3528, as amended. A NASA Center's DCFO may also be designated as a certifying officer by the Director, Financial Management Division, NASA Headquarters, by submitting copy 1, 2 and 3 of the FMS Form 210 to NASA Headquarters, Code BF for signature. Copy 1 and 2 of FMS Form 210 will be forwarded to the applicable regional disbursing office for processing.



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Establishment or Agency," and "Bureau or Offices," will be completed to show "National Aeronautics and Space Administration," and the name of the designating NASA Center, respectively. The 8-digit agency location code will be shown in block number 1 (see FMM Appendix 9210-8A).

- a. **REVOCATION.** DCFOs are required to notify the Regional Disbursing Officer, to whom designations have previously been forwarded, whenever the authority of a certifying officer is being revoked. DCFOs will submit copy 1 and 2 of the applicable FMS Form 210 to the Regional Disbursing Officer as soon as possible.

9653-6 DESIGNATION OF WITHHOLDING AGENTS

- a. **RESPONSIBILITY.** Each designated withholding agent will be responsible for withholding from wages paid to NASA employees Federal income taxes and, where applicable, Federal Insurance Contribution Act taxes, District of Columbia income taxes, state and territorial income taxes and other authorized withholdings, and for filing required returns and effecting payment of such withheld taxes in accordance with laws, regulations and agreements applicable thereto.
- b. **SELECTION.** Normally, the DCFO of each NASA Center will be the designated withholding agent. However, in those instances where the DCFO deems it appropriate, a subordinate official may be so designated. Persons serving at component functions for such locations, shall also be so designated.
- c. **DESIGNATION.** Formal notice of a designation is not required to be furnished to the Department of the Treasury nor to state officials in those states where state income taxes are withheld from employee pay. A letter to the selected employee, when other than the DCFO, will be prepared to document the designation. A copy will be retained by the DCFO. Persons authorized in writing to act in the absence of designated officials assume all the responsibilities inherent in the position.

9653-7 DESIGNATION OF COLLECTION AGENTS

- a. **RESPONSIBILITY.** The collection agent will be responsible for the collection of all monies due the Center pursuant to properly prepared billing documentation and for the prompt and proper disposition of all monies received.
- b. **SELECTION.** Center employees and employees of component Centers, where appropriate, selected by the Center DCFO to serve as collection agents, shall be selected with due regard to the responsibilities of the assignment which are contained in various laws and regulations. To provide appropriate internal control, collection agents will not be responsible for maintaining accounting records which serve as the basis for billing.
- c. **DESIGNATION.** A letter to each selected employee will be prepared to document the designation and outline the responsibilities of the position. A copy of the letter will be retained by the DCFO. Persons authorized in writing to act in the absence of a designated official assume all the responsibilities inherent in the position.



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9653-8 CERTIFYING OFFICERS FOR SPECIAL PURPOSES

a. RESPONSIBILITY

(1) Federal Employees' Group Life Insurance. Employees of DCFOs of each NASA Center and component Centers, where appropriate, who are designated to act as certifying officers for Federal Employees' Group Life Insurance purposes, will be responsible for making the necessary certification in individual cases involving claims, notices, and other pertinent material and will be responsible for the accuracy of the information for which the certification is made.

(2) Civil Service Retirement Purposes. Employees of DCFOs of each NASA Center and component Centers, when appropriate, who are designated to act as certifying officers for retirement purposes will certify individual retirement records, SF 2806, and related documents, and will be responsible for the accuracy of all data contained therein.

b. **DESIGNATION.** Use the same procedures as described in paragraph 9653-7c above.

9653-9 DESIGNATIONS

The DCFO at each NASA Center will designate the minimum number of certifying officers, cashiers, and withholding agents necessary to effectively and efficiently perform the duties and responsibilities of the position.



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9653-4A DELEGATION OF AUTHORITY (TFS FORM 2958)



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9653-5A ***FMS FORM 210, DESIGNATION OF CERTIFYING OFFICER***



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FMM 9654 CLAIMS RESULTING FROM NONRECEIPT OF U.S. TREASURY CHECKS AND THE CANCELLATION OF UNAVAILABLE U.S. TREASURY CHECKS

9654-1 SCOPE

The procedures as referenced in section 9654-2 Authority, of this chapter, are to be followed by NASA Centers in (1) processing claims pursuant to the receipt of notice from the payee that a U.S. Treasury check has not been received, or has been lost, stolen, destroyed, mutilated, or forged, (2) processing the cancellation of unavailable checks to which the payee is no longer entitled to the proceeds thereof, and (3) processing claims for checks subject to the limited payability cancellation procedures. This is a manual system, however the proceeds from Treasury Limited Payability Cancellations, Unavailable Check Cancellations, and Payment Over Cancellation transactions are transmitted to NASA via the On-line Payment and Collection (OPAC) system. Centers should contact Treasury for mechanized applications, if required, based on the volume of these types of transactions.

9654-2 AUTHORITY

The procedures incorporated in Treasury Financial Manual (TFM), Volume 1, Part 4, Chapter 7000, Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury, and Treasury Bulletin No. 90-03, dated October 1, 1989 are applicable to all NASA Centers.