

**NASA FINANCIAL MANAGEMENT
TRANSMITTAL NOTICE NO. 9000-86**

Date: June 26, 2000

9061- This notice forwards the following changes to the Financial Management Manual:

FMM 9000 PRINCIPLES AND GENERAL POLICIES

FMM 9020 Definitions of Financial Management Terms (June 2000)

FMM 9060 Accrual Accounting (June 2000)

9061- This change is effective upon receipt.

9061- To view this updated document, please access our FMM website at "www.hq.nasa.gov/fmm/".

DIGEST OF CHANGES AND ADDITIONS IN PROCEDURES

<u>Paragraph(s)</u>	<u>Page(s)</u>	<u>Change(s)</u>
9021-4	4	The definition for capitalized lease was revised to include the OMB Circular A-11 requirement that all lease-purchases and leases of capital assets must have sufficient budgetary resources up-front to cover the present value of the lease payments discounted using Treasury interest rates. Other definitions were modified for clarity.
9061-5A	Various	This appendix has been updated to clarify the definition of Center Accrued Cost to help in preparing the monthly analysis to determine and explain variances. Also, to explain the handling of possible adjustments made in developing accrual vs. alignment of previously accrued cost with subsequently reported actual cost.

Original Signed By

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