

NASA FINANCIAL MANAGEMENT  
TRANSMITTAL NOTICE NO. 9000-87

Date: September 13, 2000

1. This notice forwards the following changes to the Financial Management Manual:
  - FMM 9000 PRINCIPLES AND GENERAL POLICIES
  - FMM 9010 Objectives And Policies of Financial Accounting and Reporting (September 2000)
  - FMM 9020 Definitions of Financial Management Terms (September 2000)
  - FMM 9060 Accrual Accounting (September 2000)
2. This change is effective upon receipt.
3. To view this updated document, please access our FMM website at [www.hq.nasa.gov/fmm/](http://www.hq.nasa.gov/fmm/).

**DIGEST OF CHANGES AND ADDITIONS IN PROCEDURES**

<b><u>Paragraph(s)</u></b>	<b><u>Page(s)</u></b>	<b><u>Change(s)</u></b>
9011-5e.& f.	5	This section was revised to add a policy statement on liquidation of obligations.
9021-4	4	The definition for unliquidated obligations has been deleted.
9061-2	2	Revised to correct reference.
9061-3 & 9061-5A	2&9	Revised to correct outdated policy statement and emphasize the importance of properly matching cost to appropriations.

*Original Signed by Philip T. Smith  
for*

Stephen J. Varholy  
Director, Financial Management Division