

**NASA FINANCIAL MANAGEMENT
TRANSMITTAL NOTICE NO. 9000-93**

Date: August 22, 2001

1. This notice forwards the following changes to the Financial Management Manual:

FMM 9000	PRINCIPLES AND GENERAL POLICIES
FMM 9020	Definitions of Financial Management Terms (August 2001)
FMM 9060	Accrual Accounting (August 2001)

2. This change is effective upon receipt.

3. 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>
9020	4	Definition for Budget Activity Code (BAC) was added to this section.
9061-5B	VARIOUS	This revision modified the Analysis of Accrued Cost form and includes a new example section in the instructions. Analysis D has been changed to use Contractor Actual 533 cost for the month rather than Contractor 533 estimate for the month for calculation of the variance to ensure consistency in metrics. Completion of the analysis will now break down the total monthly variance by contributing factors (inaccuracy of estimate, center adjustments).

Original Signed By

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