

**NASA FINANCIAL MANAGEMENT  
TRANSMITTAL NOTICE NO. 9000-94**

**Date: October 5, 2001**

**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 (October 2001)

FMM 9040 Criteria for Recording and Reporting Obligations (October 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/](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>
9011-5l.	7	This paragraph was added to incorporate statistical sampling procedures transferred from FMM 9631-7a.
9041-17	22	This paragraph was updated to incorporate current requirements for deobligations.

***Original Signed By***

David P. Moede  
Acting Director, Financial Management Division