

**NASA FINANCIAL MANAGEMENT MANUAL  
FMM 9100 - AGENCYWIDE CODING STRUCTURE  
TRANSMITTAL NOTICE NO. 9100-46**

Date: December 5, 2002

1. This transmittal notice forwards this change to FMM 9100 Agencywide Coding Structure.
2. The 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 MAJOR CHANGES, ADDITIONS, AND REVISIONS**

<b><u>Paragraph/ Appendix</u></b>	<b><u>Page(s)</u></b>	<b><u>Change(s)</u></b>
9121-21	15	This paragraph was revised to include current instructions for UPN subsidiary coding.
9131-3	3	This paragraph was revised to indicate that Code BFB, NASA Headquarters is also responsible for approving Flash report UPN change requests.

***Original Signed By***

John M. Blair  
Director, Financial Management Division