

**NASA FINANCIAL MANAGEMENT MANUAL  
TRANSMITTAL NOTICE NO. 9200-202**

Date: June 21, 2000

2. This transmittal notice forwards the following changes to the NASA Financial Management Manual:

FMM 9200	ACCOUNTING
FMM 9250	Property Accounting (June 2000)
FMM 9257	Leased Property (June 2000)

3. This change is effective upon receipt.
4. 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**

<u>Paragraph(s)</u>	<u>Page(s)</u>	<u>Change(s)</u>
9257-2a.	22	The definition for Leased PP&E Subject to Capitalization was revised to include include 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.

***Original Signed By***

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