

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

FISCAL YEAR 1998 BUDGET ESTIMATES

FULL-COST BUDGETING

NASA is currently developing a methodology to generate the budget on a "full-cost" basis, in order to better utilize and assess its overall resources and institutional base. This full-costing of all NASA Enterprises, programs and projects is part of an overall initiative, integrating full-cost management, budgeting and accounting, consistent with its strategic planning, and recommended by the agency's Zero-Base Review in 1995. Pending Congressional approval, NASA is planning to implement this initiative, with its attendant change in appropriation structure, in the FY 1999 budget to Congress.