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FMM 9001 INTRODUCTION TO THE FINANCIAL MANAGEMENT MANUAL

9001-1 AUTHORITY

The responsibility for the promulgation of the NASA Financial Management Manual (FMM) is delegated to the Director, Financial Management Division, NASA Headquarters by NASA Handbook (NHB) 1101.3_. Related assignments of responsibility for budgeting, accounting, reporting, fiscal operations and internal control are contained in the 1100 and 9000 series of the NASA Policy Directives (NPD’s), and are referenced in the FMM when essential.

9001-2 PURPOSE AND APPLICABILITY

The FMM communicates matters involving the financial management discipline under the purview of the Director, Financial Management Division, NASA Headquarters. The roles and responsibilities of the Director, Financial Management Division, NASA Headquarters, Code BF, are enumerated in NHB 1101.3_. The provisions of the FMM are applicable to "NASA Centers". The term "NASA Centers" will be used throughout the Manual, in conformity with NHB 1101.3_, to encompass NASA Headquarters and all field Centers.

9001-3 RELATIONSHIP TO ISSUANCE SYSTEMS OF REGULATORY AGENCIES

Regulatory agencies of the Federal Government issue financial accounting and reporting principles, policies, and procedures for the guidance of all agencies. Many of these issuances are mandatory in application; others are specific enough that they do not require special implementation to meet NASA’s requirements. Maximum reliance will be placed upon these issuances and they will not be restated in the FMM except when necessary to specifically implement policies or procedures or provide clarification.

9001-4 BASIC ISSUANCES AND CHANGES

The FMM will be issued electronically. Each issuance will be transmitted via a consecutively numbered transmittal notice. Changes will be published as necessary. Transmittal Notices will also be issued electronically and will provide a digest of revised policies, procedures or instructions.

9001-5  MANUAL NUMBERING SYSTEM

The FMM numbering system is consistent with the numbering system prescribed in the NASA Management Directives System (NPG 1400.1). A four digit numbering scheme identifies each volume, chapter and section. Each volume is identified by the first two digits of the number as follows:

- FMM 9000  Principles and General Policies
- FMM 9100  Agencywide Coding Structure
- FMM 9200  Accounting
- FMM 9300  Financial Reports
- FMM 9400  Reserved for Future Use
- FMM 9500  Reserved for Future Use
- FMM 9600  Fiscal Operations
- FMM 9700  NASA Travel Regulations

Chapters are identified by using the third digit of the number. For example, the chapter on Center Functional Reports is designated FMM 9350.

Sections are identified by using the forth digit of the number starting with one (1). For example, the section on Analysis of Inventories Report is designated FMM 9351.

Within each section, paragraphs are numbered by adding -1, -2, etc., to the section numbers. Subparagraphs are designated in the usual manner, for example:

FMM 9351-1b(1)(e).

9 3 5 1 -1 d(1)b

Volume
Chapter
Section
Paragraph
Sub-paragraph

9001-6  LISTS OF CHAPTERS AND TABLE OF CONTENTS

A List of Chapters for the entire FMM is provided at the Internet address: http://www.hq.nasa.gov/fmm. A Table of Contents is provided in the beginning of each chapter to assist in locating specific information contained therein.
9001-7  APPENDICES

Appendices are provided, where appropriate, to demonstrate procedures, coding, computations, rates, formats, etc. Each appendix is identified by using the section and paragraph number to which it relates. An alpha character is added after the reference so that more than one appendix can be related to a specific paragraph, for example: FMM Appendix 9351-5A. Rates used in appendices may or may not reflect what is currently in effect.

9001-8  DISTRIBUTION

The basic issuance and all changes to the Financial Management Manual will be available online, at the following Internet address: http://www.hq.nasa.gov/fmm.

If problems are experienced in connecting to the web site or online capability is not available, contact your computer support staff or Center Deputy Chief Financial Officer (Finance) for assistance.

9001-9  CENTER IMPLEMENTING INSTRUCTIONS

One copy of any proposed implementing instruction which is contrary to the policies and procedures in the FMM should be forwarded to the Director, Financial Management Division, NASA Headquarters for approval with an explanation of the deviation and supporting rationale.

9001-10  QUESTIONS AND COMMENTS

Questions and comments concerning the content of the FMM, and requests for revision, exception, and additional coverage, will be referred to the Director, Financial Management Division, NASA Headquarters, Code BF.

9001-11  RELATED NASA DIRECTIVES

The following NASA directives are referenced throughout the manual. The NASA Online Directives Information System (NODIS), at http://nodis.hq.nasa.gov/NODIS1.1, should be consulted for the latest version of each issuance.

9000  PRINCIPLES AND GENERAL POLICIES

NHB 1101.3       The NASA Organization
NHB 5100.4_      Federal Acquisition Regulation Supplement (NASA/FAR Supplement)
NPD 9050.4_      Administrator's Fund
NPD 9080.1_      Review, Approval, and Impositions of User Charges
NPG 9501.2_      NASA Contractor Financial Management Reporting
NPD 9501.1_      NASA Contractor Financial Management Reporting System

9300  FINANCIAL REPORTS
NPD 9310.1_ Delegation of Authority - To Sign the Certification of Obligations Report
NPD 9380.1_ NASA Transactions Affecting the International Balance of Payments

9600 FISCAL OPERATIONS
NPD 9630.3_ Delegation of Authority - To Render Advice on Questions Involving the Propriety of Certain Payments
NPG 9645.2_ Delegation of Authority—To Waive Claims for Erroneous Payment of Pay and Allowances, Travel, Transportation, and Relocation Expenses and Allowances

9700 NASA TRAVEL REGULATIONS
NPD 9710.10 Delegation of Authority - To Authorize or Approve Travel on Official Business and Related Matters.
NMI 9710.6_ Delegation of Authority - To Authorize and Approve Travel and Related Matters Involved in Moving to Permanent Duty Stations and “Last Move Home”.