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REVENUES, OTHER FINANCING SOURCES, AND GAINS

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CHAPTER 10**REVENUES, OTHER FINANCING SOURCES, AND GAINS**1001 OVERVIEW

This chapter sets forth the accounting policy and procedures to account for revenues, other financing sources, and gains. For purposes of this chapter, revenues are defined as inflows of resources the Government demands, earns, or receives by donation. Revenue comes from two sources: exchange transactions and nonexchange transactions. Other financing sources result from the use of appropriated funds, the receipt of transfers, and the recording of imputed financing. Exchange revenues arise when a government entity provides goods and services to the public or to another government entity for a price, or more specifically, the income resulting from completing customer orders. Nonexchange revenues arise primarily from the exercise of the government's power to demand payments from the public, such as taxes, duties, fines, and penalties. Nonexchange revenue also includes donations.

1002 AUTHORITY AND REFERENCES

100201. Revenues, other financing sources and gains policies and procedures are developed in accordance with the following references.

A. Statement of Federal Financial Accounting Standard No.7, Accounting for Revenue and Other Financing Sources

B. Statement of Federal Financial Accounting Standard No.7, Accounting for Revenue and Other Financing Sources, Implementation Guide

C. Statement of Federal Financial Accounting Standard No. 21, Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others

D. Statement of Federal Financial Accounting Concepts No. 1, Objectives of Federal Financial Reporting

E. Statement of Federal Financial Accounting Concepts No. 3, Entity and Display

F. Periodic Monitoring Controls Performed by Centers. This document details the procedures for periodic review of financial activities.

[NASA Financial Management Manual, Appendix 9392-2A](#)

G. Required attributes for following standard general ledger accounts described in this chapter. For further government wide guidance on the attributes for these accounts, refer to the Treasury USSGL various attribute chapters and sections at [TFM Fiscal Year 2004 and 2005 Reporting](#).

Table 10-1

Account Number	USSGL Account Title	Normal Balance Indicator	Federal/ Non Federal	Trading Partner	Exchange/ Non Exchange	Budget Sub-function	Custodial/ Non Custodial
5200	Revenue from Services Provided	C	Y	Y	X	Y	
5310	Contra Revenue from Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue	C	Y	Y	Y	Y	
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue – Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5600	Donated Revenue – Financial Resources	C	N		T		
5609	Contra Revenue for Donations – Financial Resources	D	N		T		
5610	Donated Revenue – Non Financial Resources	C	N		T		
5619	Donated Revenue – Non Financial Resources	C	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations – Prior Period Adjustments – Restated	C					
5709	Expended Appropriations – Prior Period Adjustments – Not Restated	C					
5720	Financing Sources Transferred in Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred out Without Reimbursement	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue For Other Revenue	D	Y	Y	Y	Y	Y

Account Number	USSGL Account Title	Normal Balance Indicator	Federal/ Non Federal	Trading Partner	Exchange/ Non Exchange	Budget Sub-function	Custodial/ Non Custodial
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S

Table 10-2, Key to Above Table

Column Heading	Field Values
Normal Balance Indicator	D represents debit balance C represents credit balance
Federal/ Non Federal	Y means that the field must be populated with either F or N F means Federal N means Non Federal
Trading Partner	Y means that the field is required NASA must provide the Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.
Exchange/Non Exchange	Y means that the field is required. T in this column means that the required indicator for this specific general ledger account. X indicates the revenue balance being reported is exchange revenue; T indicates that the revenue balance being reported is non-exchange revenue.
Budget Sub Function	Sub functions used in the classification of data according to major purpose served. Congressional Budget Act of 1974 requires these classifications.
Custodial/Non Custodial	- Indicates whether the balance being reported is custodial (S) or non custodial (A) in nature, and was reported in a Statement of Custodial Activity or separate footnote of custodial activity. NASA reports custodial activity in a separate footnote.

1003 ROLES AND RESPONSIBILITIES

100301. Headquarters.

A. The NASA Deputy Chief Financial Officer for Financial Management (or their designee), NASA Headquarters is responsible for the approval of waiver request when there is a separation of duties and tasks violation.

B. The Chief, Financial Reports Branch will review the waiver request and recommend its disposition to the NASA Chief Financial Officer.

C. The Agency Vendor Payment Processor is responsible for processing all commercial invoices for contracts that are shared between the different centers. The process is not any different than the vendor payment processor with the exception that the agency role will have the capability of paying contracts that are shared by other centers.

D. The Agency Health & Human Services Processor is responsible for reconciling Centers' and HHS's data and running reports within the SAP system. They will also ensure that each center is properly charged for its recipients' drawdown and billed each month for all IPAC transactions.

100302. Centers.

A. The NASA Deputy Chief Financial Officer for Financial Management (or their designee Center's Chief Financial Officer. Waivers will be reviewed and handled on a case-by-case basis. The waiver request will require the signature of the Center's Chief Financial Officer.

B. When the waiver request involves purchasing roles, the signature of the Center's Procurement Officer will also be required.

1004 DEFINITIONS

100401. Revenue from Services Provided – (standard general ledger account 5200). Revenue earned from the sale of services provided.

100402. Contra Revenue for Services Provided – (standard general ledger account 5209). The amounts posted reflect a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price re-determination, and refunds other than taxes where revenue is earned, but does not include credit losses.

100403. Exchange Revenue. Earned revenues are exchange revenues, which arise when a Federal entity provides goods and services to the public or to another government entity for a price.

100404. Nonexchange Revenue. Nonexchange revenues include amounts the Federal Government is able to demand or receive due to its sovereign powers.

100405. Other Financing Sources. Other financing sources provide inflows of resources that increase results of operations during the reporting period and include appropriations used, transfers of assets from other government agencies, and imputed financing.

100406. Appropriations Used – (standard general ledger account 5700). Appropriations are used in operations when goods and services are received or benefits and grants are provided. Goods and services (including amounts capitalized) are considered provided to NASA when a liability is established.

100407. Imputed Financing - (standard general ledger account 5780). This amount includes financing of certain costs by one Federal entity on behalf of NASA (e.g., the payment of certain employee benefit costs by OPM for employees of NASA). Imputed financing shall equal the amount of imputed costs.

100408. Transfers of Assets from another Federal agency - (standard general ledger account 5720). The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at the book value of the transferring entity.

100409. Transfers of Assets to another Federal agency - (standard general ledger account 5730). The amount determined which decreases the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at the book value to the transferring entity.

1005 POLICIES AND PROCEDURES

100501. General.

A. Revenue Recognition. Revenues shall be recognized when something of value is provided to the public or another government entity at a price; that is, when the customer's accounting entity acknowledges a claim against its resources.

B. Exchange Revenue. Exchange revenue and gains are inflows of resources to a government entity that the entity has earned. They arise from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return. Revenue from exchange transactions should be recognized when goods or services are provided to the public or another government entity at a price. Revenue from specific types of exchange transactions should be recognized as follows:

1. When services are provided to the public or another government entity (except for specific services produced to order under a contract), revenue should be recognized when the services are performed.

2. When specific goods or services are made or produced to order under a contract (either short or long term), revenue should be recognized monthly based on the ratio the costs incurred to date on that order bear to the total costs estimated to be incurred when the order is completed. If a loss is probable (more likely than not),

revenue should continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss should be recognized in proportion to total cost over the life of the contract.

3. When goods are kept in inventory so that they are available to customers when ordered, revenue should be recognized when the goods are issued to the customer.

4. When services are rendered continuously over time or the right to use an asset extends continuously over time, revenue should be recognized in proportion to costs incurred or the use of the asset, as appropriate.

5. When an asset other than inventory is sold, any gain (or loss) shall be recognized when the asset is delivered to the purchaser.

6. Interest on Treasury Securities held by Trust Funds and Special Funds. The source of balances for some trust funds and special funds may not be predominantly nonexchange revenue. In such exceptional cases, the interest should be classified in the same way as the predominant source of funds, i.e., as exchange revenue.

C. Nonexchange Revenue. Nonexchange revenues are inflows of resources the government demands or receives by donation. Such revenue should be recognized when a specifically identifiable, legally enforceable claim to resources arises, to the extent that collection is probable (more likely than not) and the amount is reasonably estimable. Donations may be financial resources, such as cash or securities, or nonfinancial resources such as land or buildings. Within NASA, revenue arising from donations should be recognized for those inflows of resources that meet recognition criteria for assets and should be measured at the estimated fair market value of the contribution. In cases of donation of heritage assets, which are expensed if purchased, no amount is recognized if received as a donation. Correspondingly, no revenue is recognized for such donations.

D. Other Financing Sources. Other financing sources provide inflows of resources that increase results of operations during the reporting period and include appropriations used, transfers of assets from other government entities, and financing imputed with respect to any cost subsidies. Financing outflows may result from transfers of NASA's assets to other government entities. Unexpended appropriations are recognized separately in determining net position but are not financing sources until used.

1. Appropriations, until used, are not a financing source. They should be recognized as "unexpended appropriations" (and among assets as "funds with Treasury") when made available for apportionment even if the amount has not been fully apportioned. Unexpended appropriations should be reduced for appropriations used and adjusted for other changes in budgetary resources, such as rescissions and transfers. The net increase or decrease in unexpended appropriations for the period should be recognized as a change in net position of the entity. When used, appropriations should be

recognized as a financing source in determining net results of operations. Appropriations are used in operations when goods and services are received or benefits and grants are provided. Goods and services (including amounts capitalized) are considered received when a liability is established. Benefits are considered provided when the related liability is established. Grants are considered provided when grantees meet the requirements that allow them to use the grants.

2. Imputed financing. Government entities often receive goods and services from other government entities without reimbursing the providing entity for all the related costs. In addition, NASA incurs costs, such as for pensions, that are paid in part or in total by other entities. These constitute subsidized costs to be recognized by the receiving entity to the extent required by other chapters in this Volume. An imputed financing source should be recognized equal to the imputed cost. This offsets any effect of imputed cost on net results of operations for the period.

3. Transfers. An intragovernmental transfer of cash or of another capitalized asset without reimbursement changes the resources available to both the receiving entity and the transferring entity. The receiving entity should recognize a transfer-in as an additional financing source in its result of operations for the period. Similarly, the transferring entity should recognize the transfer-out as a decrease in its result of operations. The value recorded should be the transferring entity's book value of the asset. If the receiving entity does not know the book value, the asset should be recorded at its estimated fair value as of the date of transfer.

Property, Plant and Equipment (PP&E) that is expensed (i.e., stewardship PP&E) may be transferred from one government entity or NASA Center to another. If the asset was classified as stewardship PP&E in its entirety by both the transferring entity and the recipient entity, the transfer does not affect the net cost of operations or net position of either entity and, therefore, it is not a revenue, a gain or loss, or other financing source.

However, if the asset that is transferred was classified as general PP&E for the transferring entity but stewardship PP&E for the recipient entity, it is recognized as a transfer-out (a negative other financing source) of capitalized assets by the transferring entity. If the asset that is transferred was classified as stewardship PP&E for the transferring entity but general PP&E for the recipient entity, it is recognized as a transfer-in (another financing source) of capitalized assets by the recipient entity.

E. Gains. When a transaction with the public or another government entity at a price is unusual or nonrecurring, a gain should be recognized rather than revenue so as to differentiate such transactions. Gains result from the sale, exchange, trade or disposition of government assets (with the exception of inventory). As a general rule, any difference between the sales proceeds in excess of the book value of the assets is recognized as a gain when the asset is sold. This general rule applies to the sale of PP&E; receivables; investments; and other assets where the selling entity is entitled to retain the proceeds of the sale. In addition, the distinction between revenues and gains is

a matter of classification in the general ledger accounts and their presentation in financial statements. Revenues are commonly reported at their gross amount while gains are shown net of related book value.

F. Revenue Measurement.

1. Exchange Revenue. The measurement basis for revenue from exchange transactions should be the actual price received or receivable under the established pricing arrangements.

2. Nonexchange Revenue. Nonexchange revenue should be measured by the collecting entities, but should be recognized by the entities legally entitled to the revenue (the recipient entities). Revenue arising from donations should be recognized for those inflows of resources that meet recognition criteria for assets and should be measured at the estimated fair value of the contribution.

100502. Revenue Policy and Procedure. This section contains the policies and procedures for recording revenues realized by NASA. The transactions discussed frequently will require a compound entry; that is, entries must be made in both the proprietary accounts and the budgetary accounts. Entries to these proprietary accounts (5000 series) normally require compound entries to budgetary accounts in the 4000 series of accounts.

NASA records all accounting transactions in its integrated accounting system, IFMP/ SAP. The general ledger account entries that are generated by each accounting transaction, applicable for NASA revenue account can be viewed at:

[USSGL TFM, Supplement No. S2](#)

A. Accounting Treatment – Exchange Revenues. Revenues earned are amounts earned and collected for property sold or services furnished either to the public or another federal accounting entity. Generally, exchange revenues earned shall recover the cost elements for goods or services provided, however, other billing prices may be established when specifically authorized by a NASA issuance (e.g., directive or instruction). Exchange revenues shall be accounted for separately by the accounting entity having responsibility for collection. Appropriate billing documents indicating the specific property delivered or services rendered, quantities, dollar amounts, and reference to each customer order shall be maintained.

1. Revenue From Services Provided (standard general ledger account 5200). Used to record revenue earned for reimbursable activities. Generally, it is at the point of sale that compound entries must be made to record the performance and earnings in both the proprietary (asset, liability, and equity accounts) and the budgetary accounts. When services are provided to the public or another government entity, revenue should be recognized in the same accounting period the services are performed. Customer orders (funded requests for goods and services) provide budgetary resources to

finance reimbursable operations; consequently, customer orders must be obligations of a federal government activity unless otherwise specified by law. Each party receives and sacrifices something of value. The proceeds are exchange revenue.

2. Contra Revenue For Services Provided (standard general ledger account 5209). This account is a contra account used to record statistical postings. The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price re-determination, and refunds other than taxes where revenue is earned, but does not include credit losses.

3. Interest Revenue (standard general ledger account 5310). This account represents amounts of interest earned not associated with investments. The NASA Centers holding delinquent accounts receivable are to accrue and collect interest for deposit directly to the applicable Treasury receipt accounts.

4. Interest-Investments (standard general ledger account 5311). This account represents interest revenue earned from investments.

5. Interest-Investments Contra (standard general ledger account 5318). This account balance reflects a reduction in revenue for interest accrued on investments when realization is not expected.

6. Interest-Contra Other (standard general ledger account 5319). This account balance reflects a reduction in other revenue for interest accrued not associated with investments when realization is not expected. A contra account for account 5310 that is charged when an overdue Account Receivable—and accompanying interest—is deemed uncollectible.

7. Penalties, Fines, and Administrative Fees Revenue (standard general ledger account 5320). Accounting for receivables shall include provisions for accruing interest, penalty, and administrative charges on delinquent accounts from the public (excluding federal agencies, nonappropriated fund activities, state and local governments). The NASA Centers holding delinquent accounts receivable are to accrue and collect interest, penalty and administrative charges for deposit directly to the applicable Treasury receipt accounts. The accrual of interest, penalty, and administrative charges are non-entity transactions classified as nonexchange revenue. The accrual involves a compound entry to recognize the revenue and an offsetting entry to recognize the custodial transaction. The Penalties and Fines Revenue (Credit balance) is offset by the Collections for Others (debit balance) account on the “Statement of Changes in Net Position.”

8. Contra Revenue For Penalties, Fines, and Administrative Fees Revenue – Other (standard general ledger account 5329). A contra account for standard general ledger account 5310 that is charged when an overdue Account Receivable—and accompanying penalties, fines, and fees—are deemed uncollectible.

9. Donated Revenue. Within NASA, revenue arising from donations should be recognized for those inflows of resources that meet recognition criteria for assets and should be measured at the estimated fair value of the contribution. Donations may be financial resources, such as cash or securities, or nonfinancial resources such as land or buildings.

a) Donated Revenue - Financial Resources (standard general ledger account 5600). Donations of financial resources consist mainly of cash and securities.

b) Donated Revenue - Nonfinancial Resources (standard general ledger account 5610). Donations of nonfinancial resources consist mainly of land, buildings or other assets and should be recorded at their fair market value.

10. Other Revenue (standard general ledger account 5900). Within NASA, other revenue represents exchange transactions generated by appropriated fund activities in the sale of goods and services and trust fund or special fund activities (other than a revolving fund) through the receipt of funds for a specific purpose.

11. Contra Revenue for Other Revenue (standard general ledger account 5909). The amount in this account reflects a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustment, returns, allowances, price re-determinations, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account. A contra account for standard general ledger account 5900 for customer invoices.

12. Collections for Others (standard general ledger account 5990). This is an offset to account 5900 for miscellaneous account receivable postings.

13. Accrued Collection for Others (standard general ledger account 5991). Amount to be collected by NASA on behalf of another entity. For amount to be collected of behalf of the General Fund of the Treasury, use FACTS I attribute domain values Federal “F” and transaction partner “00”. For all other amounts, use the appropriated FACTS I attribute.

B. Appropriated Fund Activities. The cost of providing goods or services is defrayed in whole or in part by selling the goods or services provided. Customer orders (funded requests for goods and services) provide budgetary resources to finance reimbursable operations; consequently, customer orders must be obligations of a

federal government activity unless otherwise specified by law. Each party receives and sacrifices something of value. The proceeds are exchange revenue.

C. Nonexchange Revenues. Nonexchange revenues (collections authorized by permanent provisions of law or through the authorization or appropriations process) are not matched with costs because they are not earned in the operations process. Since they represent inflows that finance operations, nonexchange revenues should be classified and recognized only in determining the overall financial results of operations for the period. Collections that are not authorized by law for retention and used as appropriation reimbursements are considered nonexchange revenue and generally shall be deposited to the General Fund of the U. S. Treasury as miscellaneous receipts. The different character of nonexchange revenues requires they be distinguished from exchange revenues and shown in a way that does not obscure the entity's net cost of operations. Nonexchange revenues should be shown on the "Statement of Changes in Net Position."

D. Other Financing Sources. Financing sources, other than exchange and nonexchange revenues, provide inflows of resources that increase results of operations during the reporting period and include appropriations used, transfers of assets from other government entities, and financing imputed with respect to any cost subsidies. Financing outflows may result from transfers of the reporting entity's assets to other government entities or from exchange revenues earned by the entity but required to be transferred to the General Fund or another government entity. Unexpended appropriations are recognized separately in determining net position but are not financing sources until used. Revenues from other financing sources should be shown on the "Statement of Changes in Net Position."

E. Expended Appropriations (standard general ledger account 5700). Appropriations are used in operations when goods and services are received or benefits and grants are provided. Goods and services (including amounts capitalized as well as the exchange of cash for another asset) are considered received when a liability is established which is accompanied by an entry to Expended Authority - Paid or Unpaid. Benefits are considered provided when the related liability is established. Grants are considered provided when grantees meet the requirements that allow them to use the grants. Appropriations should be recognized as a financing source in determining net results of operations.

1. Expended Appropriations-PPA restated (standard general ledger account 5708). The amount of net increase or decrease to expended appropriations resulting from a prior period adjustment (PPA) that requires restatement of prior period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior period financial statements not be restated for changes in accounting principles, unless otherwise

specified in the transition instruction section of a new FASAB standard. FACTS I normal account balance assignment to this account is a credit.

2. Expended Appropriations-PPA not restated (standard general ledger account 5709). The amount of net increase or decrease to expended appropriations resulting from a prior period adjustment. The adjustment does not require restatement of prior period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal account balance assignment to this account is a credit.

3. Financing Sources Transferred in Without Reimbursements (standard general ledger accounts 5720 and 5730). The following accounts are used to record the transfers of cash or capitalized assets between NASA Centers without the receipt of a direct appropriation or transfer document being received from the Office of Management and Budget (OMB). The receiving entity should recognize a transfer in as an additional financing source in its result of operations for the period. Similarly, the transferring entity should recognize the transfer out as a decrease in its result of operations. Transfers do not include Stewardship PP&E previously expensed by the transferring activity which will continue to be used as Stewardship PP&E by the receiving activity. In such cases, the movement of property accountability for stewardship PP&E does not affect the results of operations for either the losing or gaining entity.

a. Financing Sources Transferred In Without Reimbursement (standard general ledger account 5720). Transfers in from others is used to record cash or the net book value, or fair market value if net book value is unknown, of property transferred in from another federal entity or NASA Center without reimbursement. When assets transferred in have been subject to depreciation or amortization, the accumulated depreciation or amortization shall be transferred together with the acquisition value of the asset.

b. Financing Sources Transferred Out Without Reimbursement (standard general ledger account 5730). Transfers out to others is used to record cash or the net book value, or fair market value if net book value is unknown, of property transferred to another federal entity or NASA Center without reimbursement. When assets transferred in have been subject to NASA depreciation or amortization, the accumulated depreciation or amortization shall be transferred together with the acquisition value of the asset.

4. Imputed Financing Sources (standard general ledger account 5780). The amount of financing sources recorded by the receiving Federal entity (NASA) to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, "Imputed Costs".

F. Accounting for Miscellaneous Items. Miscellaneous items are those items that are not a part of normal day-to-day operations of NASA. The following categories are normally adjustments to current period operations. The accounts within each of these categories are as follows:

1. Gains (standard general ledger account 7100). "Gains" is a control account to report gains on the disposal of NASA assets. The account is a summary account used for financial reporting purposes; no entries are made to this account. There are two subsidiary accounts under this control account: "Gains on Disposition of Assets," and "Other Gains."

2. Gains on Disposition of Assets (standard general ledger account 7110). This account is used to record the gains resulting from the sale of NASA PP&E. This gain is determined after considering acquisition cost, any accumulated depreciation, and any costs associated with the disposition. This account shall be used by NASA Centers authorized to dispose of NASA property. Sources for entries to this account include property disposal reports and cash receipt documents.

3. Other Gains (standard general ledger account 7190). This account is used to record the gain on assets (other than PP&E) resulting from events other than disposition, such as inventory and investment gains. Sources for entries to this account include journal vouchers supported by documentation computing the increased value of inventory and results of physical inventories, collection vouchers, and authorizations to dispose of NASA-held securities and NASA-owned assets.

4. Investment gains are recognized by NASA responsible for administering trust fund to record the gains realized by NASA on the sale or redemption of investments (including securities).

1006 NASA ON-LINE REFERENCES

100601. The following URLs provide additional assistance:

A. SAP On-line Quick Reference. Verify Account Relationships - [http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard General Ledger Job Aids/Center FM Module to FI Module Special Ledger Reconciliation.pdf](http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard%20General%20Ledger%20Job%20Aids/Center%20FM%20Module%20to%20FI%20Module%20Special%20Ledger%20Reconciliation.pdf)

B. SAP On-line Quick Reference. Review Direct, Reimbursable and Trust Funds for Invalid Postings - [http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard General Ledger Job Aids/Periodic Monitoring Controls Performed by Centers/1.12 Review Direct, Reimbursable and Trust Funds for Invalid Postings.htm](http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard%20General%20Ledger%20Job%20Aids/Periodic%20Monitoring%20Controls%20Performed%20by%20Centers/1.12%20Review%20Direct,%20Reimbursable%20and%20Trust%20Funds%20for%20Invalid%20Postings.htm)

C. SAP On-line Quick Reference. Pro Forma Transaction Listing - http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard_General_Ledger_Job_Aids/Pro_Forma_Transaction_Listing.htm

D. SAP On-line Quick Reference. Pro Forma – Funding Sources (A Series) - [http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard_General_Ledger_Job_Aids/Pro_Forma_Funding_Sources_\(A_Series\).htm](http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard_General_Ledger_Job_Aids/Pro_Forma_Funding_Sources_(A_Series).htm)

E. SAP On-line Quick Reference. Analyze SGL Accounts for Abnormal Balances - http://olqr-cf.ifmp.nasa.gov/robo/projects/sap_olqr_mission_control_sgl/Standard_General_Ledger_Job_Aids/Periodic_Monitoring_Controls_Performed_by_Centers/1.3_Analyze_SGL_Accounts_for_Abnormal_Balances.htm

F. SAP On-line Quick Reference. SAP Pro Forma Transaction List – http://olqr-cf.ifmp.nasa.gov/robo/projects/sap%20olqr%20mission%20control%20sgl/Standard_General_Ledger_Job_Aids/SAP_Pro_Forma_s.htm