

CHAPTER 2

CASH AND FUND BALANCE WITH TREASURY

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0201 OVERVIEW

020101. Purpose. This chapter prescribes the accounting policy and related management requirements necessary to establish financial control over Fund Balances with the United States Department of the Treasury (Treasury) and cash resources not part of the Fund Balance with Treasury.

020102. Applicability: The requirements of this Chapter are applicable to all offices designated to prepare and report the Statement of Transactions (FMS 224) and associated reports to Treasury. These offices include the Office of the Agency Chief Financial Officer (OCFO), The Offices of the NASA Center Chief Financial Officers (CFO) and the NASA Shared Services Center (NSSC).

0202 AUTHORITY AND REFERENCES

020201. Accounting for cash and Fund Balance with Treasury (FBWT) is done in accordance with the following references:

- A. 31 USC Sec. 3513, Financial Reporting and Accounting System
- B. Statement of Federal Financial Accounting Standard No. 1, Accounting for Selected Assets and Liabilities
- C. Treasury Financial Manual, Part 2-Chapter 3300, Statement of Transactions (FMS 224) Reporting By Agencies for Which the Treasury Disburses
- D. Treasury Financial Manual, Part 2-Chapter 4200, Agency Reporting on Unexpended Balances of Appropriations and Funds
- E. Treasury Financial Manual, Part 2-Chapter 4300, Reporting Instructions for Accounts Invested in Department of the Treasury Securities
- F. Treasury Financial Manual Volume I Part 2 Chapter 4700, Closing Package for the Government-wide Financial Report System (GFRS)
- G. Office of Management and Budget, Circular A-136, Financial Reporting Requirements
- H. NASA Financial Management Requirements, Volume 19 – Periodic Monitoring Controls Activity, Chapter 2 – Cash and Fund Balance with Treasury (FBWT)

I. NASA IEMP Enterprise Performance Support System, Standard General Ledger Sub-process, Manage Monthly Closing, SF-224 Statement of Transaction.

0203 ROLES AND RESPONSIBILITIES

020301. NASA Agency Office of the Chief Financial Officer shall:

A. Coordinate and monitor the processes and systems used to record and report NASA's cash and FBWT.

B. Record and reconcile Treasury Warrants, rescissions, transfers, and funding approved on the OMB Apportionment Bulletin during a continuing resolution.

C. In accordance with the guidance contained in this Chapter, perform required agency level reconciliations between NASA's reported FBWT and the amounts reported by Treasury.

D. Receive and review documents certifying the reconciliation of FBWT receipts and disbursements by NASA FMS 224 reporting entities. Review and approve manual adjustments to the IEMP/CF FMS 224.

E. Prepare and submit agency level reports to Treasury.

F. Provide Treasury with the name, telephone number, and address of one contact person per designated Agency Location Code (ALC) and ensure this information is current at all times.

020302. NASA FMS 224 Reporting Entities shall:

A. Record all collection and disbursement transactions affecting FBWT in the NASA Integrate Enterprise Management Program/Core Financial (IEMP/CF).

B. In accordance with the guidance contained in this Chapter, perform required reconciliations between the receipt and disbursement transactions that occurred, the transactions recorded in IEMP/CF, and the amounts reported to Treasury. Retain the documents supporting the reconciliation. Reconciliations are a key internal control process assuring reliability of recorded and reported data.

C. Research differences found by the OCFO during monthly reconciliations and provide explanations for those differences to the Data Analysis Branch (DAB) of the OCFO. Retain the documents supporting the explanation.

D. Prepare, reclassify, reconcile, review, validate, and submit the FMS 224. Provide manual adjustments to the IEMP/CF FMS 224 to the OCFO for approval. Retain the documents supporting the FMS 224 submission and any manual adjustment requested.

0204 DEFINITIONS

020401. Adjustment. An accounting entry recorded to correct or modify a previously entered deposit or disbursement transaction, based on research by the agency.

020402. Agency Location Code (ALC). A numeric symbol used to identify each agency or department accounting or reporting office. The ALC is used on reports and documents prepared by or for agency accounting stations and disbursing offices (e.g., eight-digit agency location station code, four-digit checking account symbol, and three-digit Treasury office number).

020403. Authorized Official. An individual delegated authority to approve the recording, reporting, or reconciliation of accounting transactions in IEMP/CF.

020404. Business Event Type Code (BETC). An eight-character code that indicates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.) It is used in combination with the Treasury Account Symbol (TAS) to determine the transaction effect on the Fund Balance with Treasury.

020405. CASHLINK II. CASHLINK II is a worldwide deposit reporting and cash concentration system. Users can obtain deposit information daily using the Agency Access option with CASHLINK II.

020406. Federal Reserve Bank (FRB). A federally designated bank for processing check issue information transmitted to Treasury. In certain cases, the agency may use the FRB to make cash and/or check deposits.

020407. Financial Management Service (FMS). FMS is a Treasury bureau that provides central payment services to federal agencies, operates the federal government's collections and deposit systems, provides government-wide accounting and reporting services, and manages the collection of delinquent debt owed to the government.

020408. FMS 6652: Statement of Differences. FMS produces the Statement of Differences (FMS 6652) to identify differences between the amounts of deposit and disbursement reported by the ALCs and the corresponding amounts recorded by Treasury. A FMS 6652 is generated for each ALC by accounting month and accomplished month if there is a discrepancy. The accounting month is the month the report is generated. The accomplished month is the month the difference occurred.

020409. Fund Balance with Treasury (US Standard General Ledger (USSGL) Account 1010). Fund Balance with Treasury is the aggregate amount of funds on deposit with Treasury. Fund Balance with Treasury (FBWT) increases by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) transfers-in and reimbursements from other agencies. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by Treasury); (3) cancellation of expired appropriations; (4) transfers-out and reimbursements to other entities or to the Treasury; and (5) sequestration or rescission of appropriations.

020410. Fund Balance with Treasury under a Continuing Resolution (USSGL Account 1090). The amount equal to the funding provided under a continuing resolution and apportioned in accordance with OMB's automatic apportionment bulletin. The balance in this account will adjust to zero when FMS processes a warrant and must adjust to zero by year end.

020411. Government-wide Accounting (GWA)-Account Statement. A statement that provides agencies with a central source for retrieving a monthly picture of their account balances to facilitate the maintenance of the Fund Balance with Treasury (FBWT). The GWA Account Statement presents appropriation and non-expenditure activity and displays summary transactions (payment schedules, deposit tickets) by both TAS and the ALC initiating the transaction.

020412. Government-wide Financial Report System (GFRS). GFRS is a system that captures each agency's closing package information and links the agencies' comparative, audited consolidated, department-level financial statements to the Financial Report and resolves material deficiencies identified by the Government Accountability Office (GAO).

020413. Government On-Line Accounting Link System II (GOALS II). GOALS II is the Government wide network that provides automated financial reporting directly to FMS and the Office of Management and Budget (OMB). It also provides agencies with reports on receipt and disbursement activity and other FBWT transactions.

020414. Integrated Enterprise Management Program/Core Financial System (IEMP/CF) IEMP/CF contains the integral component of NASA systems architecture for the business processes of the CFO.

020415. Intra-Governmental Payment and Collection (IPAC) System. IPAC is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.

020416. NASA FMS 224 Reporting Entity. Any Agency, Center, or Department responsible for providing the FMS 224 to Treasury on NASA's behalf.

020417. Service Provider. An agency, private sector, or public reimbursable source that is performing, or will perform, a commercial activity.

020418. Regional Financial Centers (RFC). An FMS Center that issues payments and processes cancellation documents on behalf of Federal civilian agencies.

020419. Statement of Transactions (FMS 224 or 224). A Statement used by Treasury disbursed Agencies to report their monthly FBWT disbursement and collection activity to Treasury.

020420. Treasury Account Symbol (TAS). The receipt, expenditure, appropriation, and other fund account symbols and titles as assigned by Treasury.

020421. Treasury Account Symbol/ Business Event Type Code (TAS/BETC). The combination of TAS/BETC used to identify transactions and classify them properly to determine the effect on the Fund Balance with Treasury.

0205 POLICIES AND PROCEDURES

020501. NASA's Fund Balance with Treasury is the aggregate amount of funds in its accounts with Treasury for which NASA has authorization to make expenditures and pay liabilities. Fund Balance with Treasury is an intragovernmental account. From the NASA perspective, the Fund Balance with Treasury is an asset because it represents NASA's claim to the U.S. Government's resources.

020502. Treasury must prepare reports on the financial operations of the U.S. Government. NASA must provide reports and information about its financial condition and operations to the Secretary of the Treasury as the Secretary may require. The validity of the classified receipt and disbursement data reported in the central accounts and published in the financial reports of the U.S. Government depends on the accuracy of the recorded transactions and the reports submitted by NASA.

020503. Receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, allocations, and allotments, and receiving transfers and collections of reimbursements from other entities may increase the FBWT

020504. Reductions to NASA's FBWT occur with disbursements made to pay liabilities or to purchase assets, goods, and services; investments in U.S. securities (securities issued by Treasury); cancellation of expired appropriations; transfers and payments for reimbursements to the Treasury or other entities; and sequestration or rescission of appropriations, as applicable.

020505. Disclosure shall be made to distinguish two categories of funds within NASA's Fund Balance with Treasury: the obligated balance not yet disbursed and the unobligated balance. The obligated balance not yet disbursed is the amount of funds against which budgetary obligations have been incurred, but disbursements have not been made.

020506. The unobligated balance is the amount of funds available to NASA against which no claims have been recorded. Unobligated balances are generally available to NASA for specific purposes stipulated by law if the fund has not expired or been cancelled. Unobligated balances may also include balances in expired accounts that are available only for approved adjustments to prior obligations. Certain unobligated balances may be restricted to future use and are not apportioned for current use. Disclosure shall be provided on such restrictions.

020507. NASA shall explain the cause(s) of any discrepancies between Fund Balance with Treasury in their general ledger accounts and the balance in Treasury's accounts. Discrepancies due to time lag shall be reconciled and discrepancies due to error shall be corrected.

020508. An 8-digit ALC identifies each NASA FMS 224 reporting entity. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the remaining four digits identify the particular agency accounting station within that bureau.

A. NASA must include the ALC on all correspondence, forms, and other documentation forwarded to financial institutions, FMS, other Federal agencies, and RFCs, and particularly on all Standard Form (SF) 215s: Deposit Tickets, and/or related SF 5515s: Debit Vouchers.

B. NASA must provide FMS with the name, telephone number, and address of one contact person per designated ALC and must ensure this information is current at all times. To establish, change, or delete an ALC, NASA must contact FMS in writing. FMS must receive written requests to establish, change, or delete an ALC at least 30 days before the requested effective date.

020509. NASA's Fund Balance with Treasury includes general funds, revolving funds, special funds, trust funds, miscellaneous receipt account, budget clearing, and suspense accounts¹.

¹

0206 RECORDING FUND BALANCE WITH TREASURY

020601. NASA records all accounting transactions in its integrated accounting system, IEMP/CF. The Agency OCFO records FBWT transactions due to appropriation warrants, continuing resolutions, non-expenditure transfers, and investments. The Agency maintains these funds and there is no distribution to NASA Centers. NASA Centers record FBWT transactions due to collections and disbursements.

020602. Treasury provides NASA with detailed support listings of transactions from the CA\$HLINK II data system, Regional Finance Center (RFC) Confirmation Reports, Federal Reserve Banks (FRB) daily transcripts, and the Intra-governmental Payment and Collection (IPAC) system. These systems are all applications maintained by Treasury. NASA downloads the listing of transactions from Treasury Confirmation Reports to assist in reconciling the Fund Balance with Treasury.

020603. The CASHLINK II data system is used by the banking system to report details of deposits received from and on behalf of government agencies. RFC Confirmation Reports and FRB daily transcripts include checks issued and electronic disbursements (EFT) accomplished on behalf of agencies. The IPAC system data is used by agencies to report interagency transactions.

020604. FBWT activity reported by other agencies on NASA's behalf includes:

A. Letter of Credit Drawdowns. The Department of Health and Human Services (DHHS) allows NASA grant recipients to drawdown funds using the DHHS Payment Management System (PMS). DHHS reports Letter of Credit (LOC) drawdowns or advances of funds made on NASA's behalf on DHHS's FMS 224. An interface between PMS and IEMP/CF allows NASA to record the disbursement of funds in IEMP/CF. The drawdowns are recorded on the DHHS FMS 224 as a disbursement in the NASA suspense account. NASA reconciles the amount recorded in IEMP/CF to the disbursement reported on the DHHS FMS 224 assisted by PMS reports. NASA processes journal vouchers to reclassify disbursements in the suspense account, and report the charges against the appropriate appropriation.

B. Overseas Payments. The Department of State disburses foreign payments for living expenses of NASA employees working in foreign countries. The Department of State has three main offices (Bangkok, Paris, and Charleston, SC) responsible for gathering foreign payment data. These offices transmit the amounts recorded to the Department of State who, in turn, reports the amounts on behalf of NASA to Treasury via its Statement of Accountability (FMS 1218 or 1219). The Department of State provides NASA with transactional data by embassy and country on the Voucher Detail Report. Charges appear on the monthly GWA Account Statement in various appropriations and by Agency Location Code (ALC). The Department of State reports transactions using ALCs specifically established for NASA charges (i.e. 80-00-8768, 80-

00-8769, and 19-00-0003). NASA reclassifies amounts reported by the Department of State on the FMS 224 as necessary.

C. Payroll Disbursements. The Department of Interior (DOI) processes NASA's payroll. DOI charges the disbursements to the NASA suspense account. NASA receives the biweekly POD 200 report from DOI. This report provides NASA with the "Total Charge to Appropriation" which should agree with the amount that DOI reports on the DOI FMS 224, reflected on the GWA account statement. NASA reconciles the amount recorded in IEMP/CF to the disbursement reported on the DOI FMS 224. NASA reclassifies disbursements reported on the DOI FMS 224 in the suspense account, and reports the charges against the appropriate appropriation.

D. Thrift Savings Plan (TSP) Disbursements. The Federal Retirement Thrift Investment Board (Department of Agriculture) contracts with National Finance Center (NFC) to serve as the TSP record keeper to administer NASA's Thrift Savings Plan (TSP) disbursements. NFC maintains the accounts of TSP participants and processes contribution allocations, interfund transfers, loans, withdrawals and transfers of funds into the TSP from other plans. NFC charges TSP disbursements to NASA's suspense account and reports the charges on the NFC FMS 224. NASA's GWA account statement reflects the TSP disbursements. NASA reconciles amounts recorded in IEMP/CF to disbursements reported on the GWA account statement in the suspense account, and reclassifies the charges to the proper appropriation.

E. Federal Investments. Treasury's Bureau of Public Debt (BPD) provides investment services to NASA for the Endeavor Teacher's Fellowship Trust Fund and the Science, Space, and Technology Trust Fund. NASA processes investments and receives confirmation reports on the collection and disbursement of funds via the Treasury Direct FedInvest application. NASA records the investment transactions in IEMP/CF. BPD reports investment activity on the FMS 224 on behalf of NASA. The FedInvest confirmation reports support the reconciliation of investment activity.

0207 RECONCILING FBWT

020701. Reconciling FBWT accounts is a key internal control process. It assures the reliability of the Government's receipt and disbursement data reported by NASA. NASA performs timely reconciliations and implements an effective and efficient reconciliation process. NASA documents these reconciliations and makes them available to management, auditors, and Treasury, if requested. NASA must ensure that all adjustments are researched and traceable to supporting documents. In addition NASA offices preparing SF-224s must:

A. Perform reconciliations for each TAS to ensure that the balances in the USSGL Account 1010 and USSGL Account 1090 for each fund symbol agree with their internal supporting documents. Any identified differences must be cleared within 2

months of occurrence. Only authorized officials should approve adjustments to the fund balance.

B. Identify, document, and analyze the conditions creating differences and take the necessary action to eliminate conditions that result in differences.

C. Comply with the guidance contained in this Chapter, NASA FMR Volume 19, Chapter 2, and the NASA Financial Management Operating Procedures, pertaining to the reconciliation of FBWT and the preparation of the Statement of Transactions.

020702. Statement of Differences. Treasury compares the information submitted on the FMS 224 to the information available in CASHLINK II, IPAC, RFCs and FRB. Any differences are reported to NASA monthly on a Statement of Differences (FMS 6652) report until resolved. The OCFO is required to monitor NASA's Statement of Differences reported by Treasury on the FMS 6652 report. NASA must research and resolve any Differences reported.

0208 REPORTING REQUIREMENTS

020801. This section lists reports that contain NASA's financial condition and information on its operations. The Fund Balance with Treasury is a required element in each of the reports. The accuracy of NASA's data is integral to the validity of the Financial Report of the U. S. Government. Provided is a reference to guidance on the requirements of completing the reports.

020802. Agency Reporting Requirements for the Financial Report of the United States Government, TFM 2-4700. This reporting requirement describes how agencies provide data for the Financial Report of the United States (FR) using the Government-wide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS) fiscal year end Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting pre-closing adjusted trial balance(s) (ATBs).

A. Closing Package for Fiscal Year End Reporting, TFM 2-4700. Treasury Financial Management Service developed the closing package methodology to resolve material deficiencies identified by the GAO. All agencies must reclassify all line items and amounts on their comparative audited, consolidated, departmental level Balance Sheet, Statement of Net Cost and Statement of Changes in Net Position to the closing package financial statement formats. NASA must report footnotes, disclose all other information not contained in the primary Financial Statements required to meet Generally Accepted Accounting Principles and submit NASA adjusted trial balances via FACTS I.

020803. Federal Agencies' Centralized Trial-Balance System (FACTS II), TFM 2-4200. FACTS II is NASA's submission of the budgetary general ledger accounts. The pre-closing unexpended balances provided through the FACTS II application agree with the ending balances shown on the GWA Account Statement for September. The reconciliation of the Fund Balance with Treasury account is an integral part of this report submission.

020804. Financial Reporting Requirements, OMB Circular A-136. NASA must comply with this OMB circular that dictates the required elements for all federal agencies financial statements, footnotes, required supplementary information and required stewardship supplementary information.

020805. Statement of Transactions (FMS 224). NASA must prepare the statement of transactions in accordance with direction provided in TFM 2-3300 and the NASA Financial Management Operating Procedures, Fund Balance with Treasury Reconciliation and Preparation of the Statement of Transactions. The validity of the classified receipt and disbursement data reported in the central accounts and published in the financial reports of the U.S. Government depends on the accuracy of the monthly statements of transactions. The timeliness of the U.S. Government's financial reports depends on strict compliance with the FMS-assigned reporting deadlines.

0209 INFORMATION TECHNOLOGY RESOURCES

020901. Treasury Financial Management Services (FMS) Government-wide Account Statement. A statement that provides agencies with a central source for retrieving a monthly picture of their account balances to facilitate the maintenance of the Fund Balance with Treasury (FBWT). The GWA Account Statement presents appropriation and non-expenditure activity and displays summary transactions (payment schedules, deposit tickets) by both TAS and the ALC initiating the transaction.

A. The Account Statement is designed for users that perform the FBWT reconciliation based on Treasury Account Symbol (TAS).

B. The ALC Statement is designed for users who reconcile based on Agency Location Code (ALC).

C. The Support Listings provides links to other FMS Accounting Systems that support the monthly Statement of Difference reconciliation performed by agencies.

020902. Treasury Financial Management Services (FMS) Government-wide Accounting Authority Transaction Module. The three applications contained in this module are used by the Agency OCFO to process Agency level FBWT transactions.

A. The Non-Expenditure Transfers (NET) application provides an automated process for creating, approving, and reviewing NET (SF 1151) transactions. The application eliminates the manual processing and approvals of SF 1151 documents and provides users with the ability to transmit Non-Expenditure transactions via the Internet using a standard browser, Netscape or Microsoft Internet Explorer. Users are provided the ability to track and view their transactions from the time of initial entry until the transaction is posted to Treasury's Central Accounting System (STAR). Transaction types include:

1. Appropriation Transfers
2. Balance Transfer
3. Capital Transfer
4. Reappropriation Transfer
5. Borrowing From Federal Financing Bank (FFB)
6. Repayment To FFB

B. The Appropriation Warrant application provides automated processing and display of Appropriation Warrant transactions through the Internet. It eliminates manual processing of TFS 6200, 6201, 6202, and 6203. It also automates any necessary approvals or certifications. It provides the capability for Treasury's Budget Reports Division to electronically create Warrant transactions for each Federal Program Agency (FPA) based on a U.S. Code, Statute, or Public Law. FPAs view their approved warrants based on user profiles.

C. The Warrant Journal Vouchers application provides automated processing and display of the Journal Voucher transactions through the Internet. It eliminates manual processing of the Journal Voucher (Optional Form 1017-G). It automates any necessary approvals or certifications. It provides the capability for the Treasury Budget Reports Division (BRD) to electronically create Warrant Journal Voucher transactions for each agency based on a U.S. Code, Statute, or Public Law. FPAs view approved Warrant Journal Vouchers based on their user profiles.

020903. Government On-Line Accounting Link System II (GOALS II). A collection of applications that allows agencies to report and view their financial information provided to Treasury. GOALS II contains the following applications:

- A. FMS 224 – Statement of Transactions
- B. FMS 6652 – Statement of Differences
- C. IPAC System

- D. RFC Agency Link
- E. FACTS I
- F. FACTS II

020904. CASHLINK II. An electronic cash concentration, financial information, and data warehouse system used to manage the collection of U.S. government funds and to provide deposit information to federal agencies. CASHLINK II links federal agencies, Financial Institutions, the Federal Reserve Banks, and the Department of Treasury fund managers through an electronic network. CASHLINK II receives deposit information, initiates fund transfers, and concentrates daily deposits made through FMS-managed collection mechanisms such as the Treasury's General Account, Lockbox, Pay.gov, Credit Card, Paper Check Conversion and Fedwire Deposit System into the Treasury's account at the Federal Reserve Bank.

020905. Treasury Direct FedInvest Application. FedInvest is a Federal Investment Program application designed and developed by the Bureau of the Public Debt for use by federal agencies that have investment authority in Government Account Series Securities. FedInvest is a useful tool that allows federal agency Fund Managers to manage their portfolios by allowing them to buy and sell securities, view account holdings and transactions, and view various reports and download data.

1 Budget Clearing Account (suspense), F3875, and Undistributed Intergovernmental Payments, F3885. Treasury plans to discontinue the use of suspense accounts for the classification of unidentified transactions on July 31, 2008. Treasury may permit NASA to use suspense accounts for specific processes. NASA requested the use of suspense accounts for temporary classification of LOC, Payroll, TSP, and other transactions in a waiver submitted to Treasury. NASA analyzes and reviews balances held in the suspense accounts to ensure their proper disposition within thirty days. Failure to properly disposition suspense and undistributed amounts may result in a misstatement on the annual financial statements and may result in revocation of the waiver if approved.

APPENDIX A

AGENCY LOCATION CODE (ALC) LISTING

<i>Business Area</i>	<i>Name</i>	<i>Code</i>	<i>ALC</i>
01	Agency wide	Agency	80-00-0087
10	NASA Headquarters	HQ	80-00-0001
21	Ames Research Center	ARC	80-00-1201
22	Glenn Research Center	GRC	80-00-0701
23	Langley Research Center	LARC	80-00-0501
24	Dryden Flight Research Center	DFRC	80-00-0024
51	Goddard Space Flight Center	GSFC	80-00-0002
55	NASA Management Office at JPL	NMO	80-00-0055
62	George C. Marshall Space Flight Center	MSFC	80-00-4901
64	Stennis Space Center	SSC	80-00-0101
72	Johnson Space Center	JSC	80-00-0004
76	Kennedy Space Center	KSC	80-00-4904