

Appendix 1 – Establishing Assessable Units Forms/Examples

**National Aeronautics and Space Administration (NASA)
Office of the Chief Financial Officer (OCFO)
Establishing Assessable Units Form (For Financial Management Internal
Control Program Purposes)**

Date assessable units established:

NASA Center/Headquarters Organization:

In the table below please identify the assessable units (AU) for your organization, the AU contact assigned to that AU, and a brief description of the AU's role and responsibilities.

NASA Financial Management Requirements (FMR) Volume 9 "Internal Management Controls" chapter 3 "Establishing Assessable Units for Financial Management Internal Control Evaluations," provides an overview of the required content and descriptions for this form. For examples, see Appendix 1, Page 2.

Assessable Unit (AU)	AU Contact Name/Phone Number/email address	Description of AU's Role and Responsibilities

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**** NOTE: THESE EXAMPLES ARE PROVIDED FOR ILLUSTRATION PURPOSES ONLY AND ARE NOT ALL INCLUSIVE ****

Date assessable units established: March 30, 2005

NASA Center/Headquarters Organization: Center Example

Assessable Unit (AU)	AU Contact Name/Phone Number/email address	Description of AU's Role and Responsibilities
<ol style="list-style-type: none"> 1. Financial Reporting 2. Accounting Operations 3. Cost Accounting 4. Full Cost 5. Institutional 6. Budget Integration 	<ol style="list-style-type: none"> 1. Manager AU1 (###) ###-#### email@nasa.gov 2. Manager AU2 3. Manager AU3 4. Manager AU4 5. Manager AU5 6. Manager AU6 	<ol style="list-style-type: none"> 1. Funds control; property, plant, and equipment; general ledger, statements 2. Accounts payable; accounts receivable; payroll; travel; awards; bond enrollment 3. Full cost; service pool management; cost estimating; internal audit; reimbursable management; accruals 4. Budget formulation and execution of center programs 5. Center G&A; Corporate G&A performed at Center; workforce and labor analysis; CoF; reimbursables 6. Budget submits; phasing plans; integration and analysis