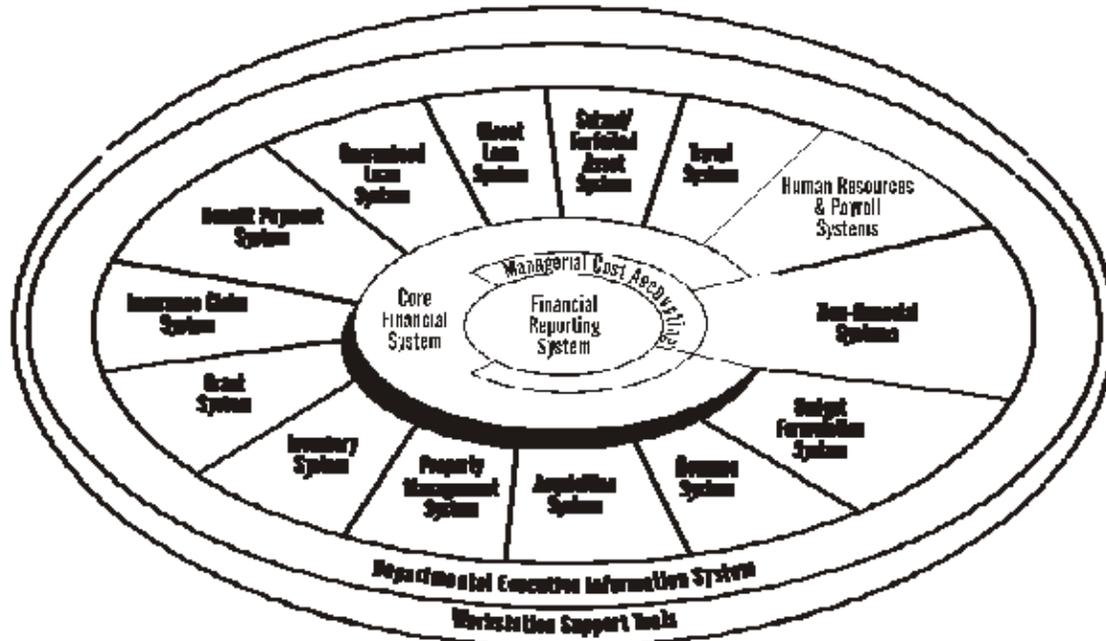


APPENDIX ASINGLE INTEGRATED FINANCIAL MANAGEMENT SYSTEM COMPONENTS

The below illustration is followed by an immediate description of the illustration, both taken from the FFMSR.



The following financial management system types are depicted in the above illustration. The FFMSR identifies them as components of a *single, integrated financial management system*. Some types are not currently applicable to NASA because their missions and programs do not require system support of that type.

- **Core Financial System** - Forms the backbone for the Agency's integrated financial management system. It provides common processing routines, supports common data for critical financial management functions affecting the entire Agency, and maintains the required financial data integrity control over financial transactions, resource balances, and other financial systems. The core financial system supports general ledger management, funds management, payment management, receipt management, and cost management. The system receives data from other financial systems and from direct user input and it provides data for financial performance measurement and analysis and for financial statement preparation.
- **Personnel/Payroll System** - Supports the agency's management of human resources. It maintains data on employees and positions, supports personnel actions and decisions, captures time and attendance information, and performs leave and payroll computations (including retirement contributions).
- **Travel System** - Supports the agency's management of travel and transportation activities and expenses. It prepares and tracks the status of travel orders, advances, and vouchers as they go through the various stages of preparation, approval, and processing.

- **Seized/Forfeited Asset System** - Supports the management of property or other assets seized and/or forfeited to the Federal government by Federal law enforcement agencies. It tracks the status of a seized asset from the time of seizure, through various processing steps, which may include forfeiture, until final disposition of the asset.
- **Direct Loan System** - Supports the management of direct loan programs in which direct disbursements are made to an approved borrower and the agency services and collects the loan. It supports the functions of loan extension, account servicing, portfolio management, and delinquent debt collection.
- **Guaranteed Loan System** - Supports the management of guaranteed loan programs, which use private sector lenders to originate and service loans, with all or a portion of the interest and loan repayment guaranteed by the Federal government in case of borrower default. It supports the functions of lender management, guarantee extension and maintenance, portfolio management, acquired loan servicing, and delinquent debt collection.
- **Benefit Payment System** - Supports payments of social insurance benefits and other transfer payments.
- **Insurance Claim System** - Supports payments of insurance claims under deposit insurance, pension benefit guarantees, crop insurance, and other programs in which the government provides protection against specified risks.
- **Grant System** - Supports providing grants and subsidies made to state and local governments, other organizations, or individuals.
- **Inventory System** - Supports the management of inventory held for sale or used in the production of goods and services for sale. It supports the functions of needs determination, inventory in storage, inventory in production, inventory disposition, and program planning and monitoring.
- **Property Management System** - Supports physical and accounting control over fixed and movable assets of the Federal government.
- **Acquisition System** - Supports the acquisition process of obtaining goods and services. It prepares and tracks the status of requisitions, small purchase orders, and contracts; records and validates the receipt of goods and services; and provides information to the core financial system for matching invoices and issuing payments.
- **Revenue System** - Supports the billing, collection, and detailed reporting of taxes, fees, and other revenues of the Federal government.
- **Budget Formulation System** - Supports the agency's preparation of budget information during the budget formulation process. It supports the establishment of a baseline from which to build the budget, tracks initial submissions and modifications to the budget, provides budget data for inclusion in the President's Budget, and tracks the status of the budget request as it moves through the process until enactment of appropriations.
- **Managerial Cost Accounting System** - Supports the appropriate collection, measurement, accumulation, analysis, interpretation, and communication of cost information. This information should be provided in such a way that it helps the user determine the cost of providing specific programs and activities and the composition of, and changes in, these costs.

- **Financial Reporting System** - Supports the accumulation and reporting of financial and related information in accordance with requirements of OMB's Bulletin on "Form and Content of Financial Statements." The system provides information for the annual and other periodic reporting of summary financial and related information including audit trails to systems of original entry and adjustments.
- **Departmental Executive Information System (EIS)** - Supports the collection and retrieval of current and historical financial, program, and related performance data for analysis, decision-making, and performance reporting by managers at all levels.
- **Non-Financial Systems** - Support processes and data necessary to carry out programs not involving financial events.
- **Workstation Support Tools** - Provide general purpose support of employees' activities such as word processing, spreadsheets, and electronic mail.