

CHAPTER 3

FINANCIAL INFORMATION

0301 **POLICY**

030101. NASA's policy is to abide by the FFMSR's guidance for the five financial system management functions of:

- A. Accounting Classification Management.
- B. Document and Transaction Control.
- C. Document Referencing and Modification.
- D. System-Generated Transactions.
- E. Audit Trails.

030102. Formulation of the Financial Classification Structure is of great concern to the NASA CFO because it determines the basic accounting codes of the Agency. This chapter documents policies and procedures for NASA formulation of a Financial Classification Structure (FCS). The NASA FCS includes all financial related codes used in NASA financial systems.

0302 **GENERAL POLICIES FOR ESTABLISHING THE FCS**

030201. NASA shall have one uniform FCS for recording transactions into systems supporting the CFO business processes.

030202. All FCS codes require written formal approval by the OCFO prior to use.

030203. Any NASA system with the need to conduct business processing using data elements common to the FCS shall use the same coding as the FCS.

030204. The OCFO shall issue notification of and publish on the OCFO website a record of the FCS including updates and changes to inform Centers and others in the financial community of permissible and current financial codes.

030205. NASA codes shall be formulated to abide by the FFMSR policies and direction.

0303 ELEMENTS THAT MUST BE SUPPORTED BY THE FCS

030301. The FCS must support the following accounting classification elements.

- A. Treasury Account Symbol (TAS).
- B. Budget fiscal year.
- C. Internal fund code.
- D. NASA Organization Code.
- E. NASA Program Code.
- F. NASA Project Code.
- G. Activity.
- H. Cost center.
- I. Object class.
- J. Revenue source.
- K. Budget function.
- L. Budget sub-function code.
- M. Accounting period.

N. Any additional accounting classifications or other financial classification codes necessary for NASA's transactions.

030302. The FCS shall be sufficient in detail to support the following functions and requirements:

- A. Core financial system activities and components:
 - 1. Accounting activity query.
 - 2. Revenue source code structure.
 - 3. Fund structure.

include:

4. Treasury Account Symbol (TAS). The TAS characteristics

- a. Fund type.
- b. Budget status.
- c. Funding source.
- d. Period of availability.

5. Internal fund code structure. The FCS shall maintain an accounting classification structure that can associate programs, projects, and activities with multiple internal fund codes.

6. Mission, Theme, Program and Project code structure. FCS shall maintain a structure that can associate Mission, Theme, Programs, and Projects with financial and technical work breakdown structures. The FCS shall maintain a program code structure with the level of detail sufficient to report multiple categories for budget formulation and execution decisions. For all codes used in support of Program Year 2005 (PY05) or prior, please refer to archived FMM 9100 (<http://www.hq.nasa.gov/fmm>). For PY06 and beyond, refer to the NASA Structure Management (NSM) guidance contained in Appendix B. Current codes for execution and formulation can be found at <https://nsminfo.nasa.gov/nsminfo/home/home.aspx>. These are located behind a firewall and can only be accessed inside the NASA network.

7. Object class code structure. FCS shall maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. FCS shall accommodate additional (lower) levels in the object class structure, e.g., by establishing parent/child relationships.

8. Function Codes. Function Codes. This 6-digit code is used in the Core Financial system to identify those infrastructure activities that support NASA's programs and projects.

- B. Coding for any other process consistent with the needs of NASA.

0304 CHANGE MANAGEMENT OF FCS CODES

030401. NASA shall use a systemic, organized, and formal process to manage changes, additions, and deletions to the FCS through a collaborative effort of the OCFO, IEMP, and Office of the Chief Engineer (OCE).

A. The OCFO shall recommend changes based on the need for revisions, additions, and deletions due to the financial business process needs of NASA. The FCS must support OCFO business needs.

B. The OCIO decisions govern the technological structure of the changes. OCIO shall:

1. Approve changes recommended by the OCFO considering the feasibility of the change for incorporation into the system.

2. Work collaboratively with the OCFO to consider approval of changes brought about by technological considerations such as; new technology, new requirements, and the need to improve performance.

030402. Responsive updates. NASA management must be responsive to new scientific breakthroughs and fresh approaches to complex problems. Actions by OMB, Congress, Treasury, and others require change, additions, elimination or merger of NASA programs, projects, or activities. Therefore, NASA's FCS is vulnerable to frequent and unusual changes. NASA FCS must be sufficiently flexible in design to accommodate these changes by:

A. Providing a structure permitting the addition of new codes easily without redesign.

B. Meeting the need for changing, adding, deleting, eliminating or merging codes by:

1. Minimizing the need for transaction recoding.

2. Preserving the audit trail for FCS changes.

3. Incorporating financial data from obsolete codes into new codes.

4. Accommodating changes, additions, eliminations or merger of data in areas most vulnerable to change with ease.

5. Identifying electronic mechanisms and analytical techniques that can be used to accomplish FCS maintenance.

030403. FCS Change Management.

A. Routine change management aligns closely with the annual operating cycle of NASA. A less formal process than for more complex changes is necessary to provide quick implementation for on-going operations.