

**APPENDIX O. INFORMATION ON VOUCHERS****O.1 ACCOUNTING CLASSIFICATION CODES.**

- O.1.1 In all cases, the account symbol or other appropriate reference which clearly identifies the appropriation or fund affected must be shown in the accounting classification space on all basic vouchers. When the voucher is split between two or more appropriations the account symbol or other appropriate reference must identify the amounts applicable to each.
- O.1.2 Where consolidated working fund subsidiary accounts are used, the subsidiary account classification will also be indicated.
- O.1.3 The National Aeronautics and Space Administration (NASA) will record additional accounting classifications in the space provided on the voucher as necessary.

**O.2 PAYEE INFORMATION.**

- O.2.1 Individuals.
- A. Payee information must include first name, middle initials, if any, and surname. Omit punctuation marks except for the use of commas to set off the names of more than two payees.
- B. Joint Accounts. Where two or more individuals are jointly entitled to receive the payment, NASA shall come to agreement with the individuals to make payments to one payee or account or make separate payments to each. When arrangements have not been made to pay to one account or individual, the voucher should include all as payees. The word "and" should appear before the name of the last payee. Where the account is not joint but several use the word "or" before the name of the last payee.
- O.2.2 Corporations. Include the corporation name. Name changes are subject to Federal Acquisition Regulations (FAR) for Novations and Change of Name agreements (see FAR Part 42-12) and must be approved by NASA procurement offices before the new name can be used.
- O.2.3 Unincorporated Associations. Use the official name.
- O.2.4 Partnerships. Use the firm's name.
- O.2.5 Trust Estates, Decedents' Estates, Trustees, Executors, and Administrators, and Guardians of Minors and Incompetents, see Treasury Financial Manual (TFM), Volume I TFM 4-2000. Payment Issue Disbursing Procedures, 2035.2.
- O.2.6 Doubtful Cases. Any doubts as to form should be referred to the NASA Deputy Chief Financial Officer.

**O.3 CONTRACT REFERENCES.**

Place the contract number and the date in the spaces provided. If the agreement is unnumbered and attached to the voucher, this should be so indicated. For general supply contractors whose contracts are itemized in the Federal Schedule of Supplies and the item numbers covering the articles purchased are given on the face of the voucher, the contract number and date need not be shown.

**O.4 UNIT PRICES OF GASOLINE OR OTHER PETROLEUM PRODUCTS.**

For purchases of gasoline or other petroleum products under contracts that provide that the unit prices are to be based on tank, wagon, barge, or service station prices on the date and at the point of delivery shown the unit prices paid on the invoices or voucher.