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NASA Procedural Requirements

NPR 9290.1A

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2028

COMPLIANCE IS MANDATORY FOR NASA EMPLOYEES

Special Accounts (Revalidated on March 6, 2024)

Responsible Office: Office of the Chief Financial Officer

Change History

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CHANGE HISTORY

Change No.	Date	Description
1	2/22/2018	<p>Revised overall wording to improve clarity and readability. Complied with 1400 requirements - including correcting citations, moving content from the Appendices to the main document (leaving one Appendix A. Acronyms), updating the "P.2 Applicability" section.</p> <p>1.3.4 and 1.3.6 inserted "NASA Center CFO Offices" before shall. This confirms already existing requirements.</p> <p>1.1.1 Created this new section to separate existing text and added this sentence: "The Agency, OCFO may use discretion to limit the use of Special Fund accounts. For additional guidance regarding the status of Special Fund Accounts, consult the Agency, OCFO Financial Management Division."</p> <p>Replaced expired Treasury Bulletin (Treasury Financial Manual, Volume I Bulletin Number 2007-07) with most updated Treasury Bulletin (No. 2017-10). Bullet 2017-10 allows the use of certain budget clearing accounts that previously required a waiver to obtain. However, NASA maintains the use of the same clearing accounts as before-Budget Clearing Account (suspense), F3875 and Undistributed Intragovernmental Payments, account F3885.</p>
2	3/6/2024	<p>The following updates were made, along with updating directive to comply with NPR 1400.1 requirements:</p> <ul style="list-style-type: none"> • Updated P.2 - Applicability • Updated P.4 - Applicable Documents and Forms to include two new citations • Removed account symbols that NASA does not use • Updated definitions per the FAST (Federal Account Symbols and Titles) Book • Updated per the language in the TFM (Treasury Financial Manual) • Updated Appendix A, Acronyms.

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for classifying funds to the appropriate Special Fund Account. The requirement is established to support the use of fund account symbols assigned by the Department of the Treasury (Treasury) which are consistent with the principles and standards prescribed by the Comptroller General of the United States.

P.2 Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory (JPL) a Federally Funded Research and Development Center (FFRDC), other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" denotes a discretionary privilege or permission, "can" denotes statements of possibility or capability, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. In this directive, all document citations are assumed to be the latest version unless otherwise noted.

P.3 Authority

- a. National Aeronautics and Space Act, as amended, 51 U.S.C. § 20113(d).
- b. NASA Procedural Document (NPD) 1210.1, Acceptance and Use of Monetary Gifts and Donations.
- c. NPD 9200.1, Accounting General Overview.
- d. NPR 1210.1, Procedures for Use of Monetary Gifts and Donations by NASA.
- e. Treasury Financial Manual (TFM), Volume I: Federal Agencies, pt. 2, Ch. 1500, Description of Accounts Relating to Financial Operations.
- f. TFM, Volume I: Federal Agencies, Supplement, Federal Accounting and Symbols Title (FAST) Book I and FAST Book II.
- g. United States Standard General Ledger (USSGL) Board, Federal Trust Fund Accounting Guide.

P.4 Applicable Documents and Forms

- a. Working Capital Fund, 51 U.S.C. § 30102.

- b. National Space Grant College and Fellowship Program, 51 U.S.C. § 40303.
- c. Science, Space, and Technology Education Trust Fund, 51 U.S.C. § 40901.
- d. National Aeronautics and Space Administration (NASA) Endeavor Teacher Fellowship Trust Fund, 51 U.S.C. § 40902.
- e. Office of Management and Budget (OMB) Circular No. A-11, Preparation, Submission, and Execution of the Budget.
- f. NPR 9095.1, Working Capital Fund Policies and Requirements.
- g. NPR 9470.1, Budget Execution.
- h. TFM Volume I: Federal Agencies, Pt 2: Central Accounting and Reporting, Chapter 1500: Description of Accounts Relating to Financial Operations, Section 1530.25: Clearing, Default, and Custodial Accounts.
- i. TFM Volume I: Federal Agencies, Pt 2: Central Accounting and Reporting, Chapter 5100: Fund Balance with Treasury Accounts, Section 5135: Budget Clearing Accounts.

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the Continuous Monitoring Program (CMP) will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9290.1, Special Accounts, dated September 30, 2008.

Revalidated on March 6, 2024 w/Change 2.

Chapter 1. Special Accounts

1.1 Overview

1.1 Appropriations made available to NASA by Congress are referred to as General Fund Expenditure accounts. This chapter includes descriptions of the other (non-appropriated) types of funds, their normal uses, and the associated accounting requirements. This NPR includes terminology customary to the use of funds as provided in NPR 9470.1.

1.1.1 All account titles listed below are as provided in the FAST book. The Agency, Office of the Chief Financial Officer (OCFO) may use discretion to limit the use of Special Fund Accounts. For additional guidance regarding the status of Special Fund Accounts, consult the Agency, OCFO Financial Management Division.

1.2 Roles and Responsibilities

1.2.1 The Agency, OCFO shall monitor the receipt and expenditure of special accounts to ensure compliance with the policy presented.

1.2.2 The NASA Center Chief Financial Officer (CFO) offices shall manage and apply proper accounting methods to each special fund class.

1.2.3 The NASA Shared Services Center (NSSC) shall establish special fund accounts and properly classify funds in accordance with the policy presented.

1.3 Agency Requirements

1.3.1 General Funds. These include General Fund Receipt Accounts which are established to account for receipts that have not been earmarked by law for a specific purpose and General Fund Expenditure Accounts which are the amounts appropriated to NASA for the general support of the government.

1.3.2 General Fund Receipt Accounts. For internal control purposes, the receipts credited to these accounts are not available for obligation and expenditure. All collections are credited to the appropriate General Fund Receipt Account unless there is specific statutory authority for reimbursement to an appropriation account or fund, as in special or Trust Fund Receipt Accounts. Funds remaining in general fund receipt accounts are usually returned to the general fund of the Treasury at fiscal year-end (see table c. below). The following are NASA's General Fund Receipt Symbols:

a. Fines, Penalties, and Forfeitures. Moneys received from levies imposed for violations of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property.

Symbol	Title
0801099	Fines, Penalties, and Forfeitures, Immigration, and Labor Laws

b. Interest. Interest received on loans, investments, advances, and other equities.

Symbol	Title
0801435	General Fund Proprietary Interest not Otherwise Classified

c. **Miscellaneous Recoveries and Refunds.** All other recoveries and refunds other than compensation for government property lost or damaged and recoveries under foreign aid programs. This include such items as refunds on empty containers; refunds of state and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court cost; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by NASA employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; airline penalties for changing reservations of NASA employees.

Symbol	Title
0803200	Collections of Receivables from Canceled Accounts
0803220	General Fund Proprietary Receipts, not Otherwise Classified, All Other

1.3.3 **Clearing Accounts.** In adherence to Office of Management and Budget (OMB) Circular No. A-11, Preparation, Submission, and Execution of the Budget. guidance, agencies can use clearing accounts to temporarily account for transactions that belong to the government until the transaction is matched to a specific receipt or expenditure account. Agencies should not use clearing/suspense accounts for outlays or payments, or to mask an over-obligation or over-expenditure of an expenditure account. Unidentified disbursements or collections not meeting this condition should be recorded in the deposit fund accounts in Section 1.3.4.

1.3.3.1 Collections recorded in clearing accounts are not available for obligation or expenditure while in the account. NASA Center CFO offices shall make every effort to minimize balances in the Clearing Account by expeditiously analyzing, classifying, and transferring all funds recorded in this account to the proper account within 30 business days of the initial transaction.

1.3.4 In previous guidance, Treasury discontinued the use of the Budget Clearing account (F3875) and Undistributed Intra-Governmental Payments (F3885) accounts. However, because of new Treasury Fiscal Service business practices, and the need for FPAs to become CARS reporters, that previous guidance has been reversed and agencies may use these suspense accounts with approval by the Treasury Fiscal Service. Requirements for submitting requests to use these accounts can be found within TFM Volume I: Federal Agencies, Pt 2: Central Accounting and Reporting, Chapter 5100: Fund Balance with Treasury Accounts, Section 5135: Budget Clearing Accounts. Bulletin No. 2017-10, Treasury permits NASA to use these accounts "with discretion." F3875, temporarily credits unclassified transactions from the public when there is a reasonable presumption that the amounts belong to NASA. F3885, is used to temporarily credit unclassified transactions between Federal agencies, including Intragovernmental Payment and Collection (IPAC) transactions.

a. The following are NASA's Clearing Account Fund Symbols:

Symbol	Title
080F3845	Proceeds of Sales, Personal Property
080F3875	Budget Clearing Account (suspense)
080F3880	Unavailable Check Cancellations and Overpayments (suspense)

1.3.5 Deposit Fund Accounts. Deposit fund accounts are accounts established to record deposits and disbursements of funds that do not belong to NASA, and are thus, considered liabilities to the Agency. These accounts are not included in the budget totals and are not available for obligations or debt payments, as outlined in OMB Circular A-11. NASA Center CFO offices should review their deposit fund accounts at least quarterly and make all proper corrections. Liabilities should be recorded in a Deposit Fund Account when one of the following three conditions are met:

- a. Amounts, charged to a budget account, that are withheld but pending payment for goods and services received (For example, payroll deductions for savings bonds or state income taxes).
- b. Amounts awaiting distribution based on a legal determination or investigation. This includes amounts being disputed with outside parties where ownership is in doubt and there is no basis for estimating ultimate distribution.
- c. Deposits received from outside sources for which NASA is acting solely as a banker, fiscal agent, or custodian. NASA Deposit Fund Accounts consist of the following:

1.3.5.1 NASA Deposit Fund Accounts consist of the following:

Symbol	Title
080X6050	Employees' Payroll Allotment Account United States Savings Bonds
080X6275	Withheld State and Local Taxes
080X6276	Other Federal Payroll Withholding, Allotments
080X6500	Advances Without Orders from non-Federal Sources
080X6501	Sources

1.3.6 Revolving Fund Accounts. Revolving funds are accounts established to record funds authorized by specific provisions of law to finance a continuing cycle of business-type operations. NASA operates a Working Capital Fund (WCF) which has a revolving fund financial management structure. A separate corpus (i.e., initial seed or start-up funding) was not appropriated for the WCF. All income is derived from operations. Although spending authority from offsetting collections is derived from reimbursable authority rather than direct appropriations, the distribution process and system of funds control are the same as that identified for regular appropriations. Guidance for the use and management of the NASA WCF is provided in NPR 9095.1.

Symbol	Title
080X4546	Working Capital Fund, National Aeronautics and Space Administration (51 U.S.C. § 30102)

1.3.7 Trust Fund Accounts. Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law. Trust funds are subject to the fund control provisions described in NPR 9470.1. There are three types of trust fund accounts: Trust Fund Receipt accounts, Trust Fund Expenditure accounts, and Trust Revolving Fund Accounts.

1.3.7.1 Trust Fund Receipt Accounts. These accounts are credited with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts

either are available immediately for transfer to a Trust Fund Expenditure account for transfer depending upon statutory authority requirements, the terms of the trust agreement, and other provisions of law.

1.3.7.2 Trust Fund Expenditure Accounts. These accounts are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account. These amounts may be obligated and expended for specific purposes or programs according to the terms of a trust agreement or statute.

1.3.7.3 Trust Revolving Fund Accounts. These are single accounts authorized to be credited with receipts and incur obligations and expenditures in support of on-going business-type operations in accordance with the trust agreement or statute. Trust Revolving Fund receipts are available for obligation and expenditure without further action by Congress. NASA uses the following types of trust fund accounts:

Symbol	Title
080X8550	Endeavor Teacher Fellowship Trust Fund (51 U.S.C. § 40902)
080X8977	National Space Grant Program, National Aeronautics and Space Administration Program (51 U.S.C. § 40303)
080X8978	Science, Space, and Technology Education Trust Fund, National Aeronautics and Space Administration (51 U.S.C. § 40901)
080X8980	Gifts and Donations, National Aeronautics and Space Administration (51 U.S.C. § 20113(d))

Appendix A. Acronyms

CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CMP	Continuous Program Manual
FAST Book	Federal Account Symbols and Titles
FOIA	Freedom of Information Act
IPAC	Intragovernmental Payment and Collection
NASA	National Aeronautics and Space Administration
NPD	NASA Policy Directive
NPR	NASA Procedural Requirements
NSSC	NASA Shared Services Center
OCFO	Office of the Chief Financial Officer
Treasury	U.S. Department of the Treasury, Bureau of the Fiscal Service
U.S.C.	United State Code
USSGL	United States Standard General Ledger
WCF	Working Capital Fund