



NASA Financial Management Manual

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FMM 9383 INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT, SF 13

9383-1 GENERAL

NASA is required under the provisions of the Department of Commerce Directive No. 19 to report quarterly to the Department of Commerce all transactions affecting the international balance of payments, including transactions, which, although initiated by the Agency, are included in the private sector. The authority for the system of reports is contained in NPD 9380.1_, Subject: NASA Transactions Affecting the International Balance of Payments.

9383-2 REQUIREMENTS

a. GENERAL

- (1) Transactions to be reported relate to payments and receipts, which affect the balance of payments. Included are all transactions between NASA and a foreign entity such as a foreign government, foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad. See FMM 9311-2 for the subsequent external reporting of this data by Headquarters.
- (2) Formal accounting records are not required for segregation of reportable transactions.

b. CONCEPTS TO BE FOLLOWED

- (1) Generally, the foreign government or the foreign country in which the payee resides should be used as a guide for reporting by country. Corporations are considered to be residents of the country in which they are incorporated, and business offices are considered to be residents of the country in which they are located. Payments to U.S. contractors for services to be provided abroad should be identified by the country in which the work is performed.
- (2) Reimbursements between U.S. Government agencies will be excluded from this report.
- (3) To the extent practicable, transactions should be reported at the time of transfer of possession in the case of goods and the actual performance in the case of services. Disbursement records may be used in lieu of actual performance or transfer of goods where such disbursements are made within 30 days of the transaction.



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- (4) When documents or other records do not provide all of the information necessary to prepare the reports, estimates may be used if they are reasonably accurate, reliable, and identified as such. The basis on which the estimate was made will be furnished as a footnote.

9383-3 *FORMAT*

The reports will be submitted in the format of FMM Appendixes 9383-3A through E. Separate reports will be submitted for each foreign country.

9383-4 *PERIOD COVERED*

The reports will cover transactions for each calendar quarter, and will not be on a cumulative basis.

9383-5 *RESPONSIBILITY*

Responsibility for preparation and submission of the required reports is assigned as follows:

- a. to Center Directors for all transactions under their cognizance. The report will be prepared by Financial Management Offices, with assistance as necessary from officials responsible for the transactions;
- b. to the Associate Administrator for Headquarters Operations for all transactions under the cognizance of Headquarters' program and staff offices. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center, Code 151, with assistance, as necessary, from Headquarters program and staff offices for transactions for which they are responsible;
- c. to the Accounting, Reporting and Analysis Branch, Code BFB, for preparation of the Agency consolidated report and submission to the Department of Commerce; and
- d. to the Director, Financial Management Division, Code BF, NASA Headquarters, for the approval of the consolidated agencywide submission.

9383-6 *SUBMISSION*

One copy of each report (FMM Appendixes 9383-3A through E), as appropriate, will be submitted so as to reach Headquarters no later than the 30th calendar day after the end of the calendar quarter being reported. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A. When applicable, a negative report should be submitted by the Center. Submissions should be addressed to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFB. The original of the first sheet will be signed by the Center Deputy Chief Financial Officer, Finance (DCFO (F)). Signatures on other sheets may be affixed by stamp, typing, or other means.



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9383-7 INSTRUCTIONS FOR PREPARATION OF REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

Specific instructions applicable to individual line items on the SF 13 (FMM Appendix 9383-3A) are outlined below. The report and any required supporting schedules will be prepared in the format illustrated in the Appendixes. If the entire report is negative, a letter so stating will suffice.

A1. EXPENSES AND OTHER DEBITS - Total of lines A1.1 through A1.9.

A1.1 MERCHANDISE IMPORTS

a. The following will be included in this line:

- (1) the cost of supplies, material, and equipment purchased abroad from foreign entities and for which title is acquired by NASA, whether for use abroad or import into the U.S.; imports should be reported only if title is held by NASA at the time the goods are first cleared through U.S. Customs;
- (2) procurements for NASA by domestic entities of such items which, at time of transfer of title to NASA, are known to be physically located abroad;
- (3) the cost of items for supplies, material, and equipment related to a construction project abroad and purchased abroad; however, if such items cannot be segregated, they will be included in the services reported under lines A1.21 and A1.22; and
- (4) the value of supplies, material, and equipment, which, under the terms of a contract or agreement with a foreign entity, are required to be procured in the U.S.

b. The following will be excluded:

Material and equipment procured by NASA in the U.S. for use on programs abroad.

c. When an amount is reported on this line, a supporting schedule must be submitted on FMM Appendix 9383-3C.

A1.2 SERVICE IMPORTS - Total of lines A1.21 through A1.28

A1.21 PAYMENTS TO FOREIGN ENTITIES

a. The following will be included in this line:

- (1) the value of services received abroad which were provided by a foreign entity;
- (2) procurement of services abroad for programs in the U.S.;
- (3) research contracts with foreign entities;
- (4) contracts with foreign entities for tracking station operations;
- (5) contracts with U.S. business offices in foreign countries;



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- (6) payments to foreign nationals employed abroad under contracts, and gross pay of direct hire indigenous labor, less amounts withheld which are required to be transmitted to the U.S., i.e., retirement deductions of foreign nationals subject to U.S. Civil Service Retirement System (CSRS) or the Federal Employee Retirement System (FERS);
- (7) the cost of construction performed by foreign entities, including the cost of supplies, material, and equipment purchased abroad under the contract when not reported separately under line A1.1;
- (8) procurements of services in the U.S. by foreign entities which are required by the terms of the contract to be procured in the U.S.;
- (9) gross payments on grants and grants of goods or services to foreign governments, foreign institutions, international organizations, foreign individuals and other foreign entities;
- (10) advances to foreign governments for services to be performed;
- (11) transportation costs for use of foreign carriers for transportation to, or return from, a foreign country of equipment reported under A1.51 and A2.7, if paid by NASA; and
- (12) payments for research effort where the results of the research are to be delivered to the United States.

- b. Exclude grants to the Smithsonian Institution for operation of the optical tracking network.

A1.22 PAYMENTS TO U.S. CONTRACTORS FOR WORK ABROAD - Include all services provided abroad under NASA contracts with U.S. contractors in the United States, such as:

- a. operation of tracking stations;
- b. the foreign patent program;
- c. construction overseas; in these cases if the cost of supplies, material, and equipment purchased in foreign countries cannot be separately reported in line A1.1, it will be included here; and
- d. any other contractor work on programs in foreign countries.

A1.22M ESTIMATED EXPENDITURES BY U.S. CONTRACTORS IN THE UNITED STATES (-) (MEMORANDUM) - Enter the estimated portion of amounts of line A1.22 which are retained in or returned to the United States by U.S. contractors. If this information is not available, no special effort will be made to obtain it, and the report will be footnoted that line A1.22 is being reported gross.



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A1.23 REIMBURSEMENTS OR NET ADVANCES TO PERSONS

TRAVELING ABROAD BUT NOT STATIONED ABROAD - Include reimbursements or net advances for per diem and other expenses of NASA personnel traveling abroad but not stationed abroad, but exclude reimbursements for transportation on U.S. carriers purchased in the U.S.

A1.24 NET PAYMENTS TO U.S. GOVERNMENT PERSONNEL AND THEIR DEPENDENTS STATIONED ABROAD

a. Include the following:

- (1) net payments to NASA personnel stationed abroad including allowances or differentials paid after deducting amounts withheld from gross pay, other than allotment checks mailed to a foreign address; and
- (2) net pay delivered to U.S. banks to the account of NASA personnel stationed abroad.

b. Exclude Government contributions for retirement, health benefits, etc.

A1.25 CASH COLLECTIONS FROM (-) OR PAYMENTS (+) TO PERSONNEL

- Include the amount of cash collections from NASA personnel stationed abroad (minus entry), even though credited to a general fund receipt account, and cash payments (plus entry) to such personnel, if any.

A1.25M ESTIMATED NET EFFECT OF PRIVATE FLOW OF FUNDS TO (-) OR FROM (+) THE U.S. (MEMORANDUM) - The estimated net amount of funds returned to (minus entry) or withdrawn from (plus entry) the U.S. through non-Government channels by NASA employees stationed abroad. Do not include checks drawn overseas against net pay deposited in a U.S. bank to the account of the employee.

A1.26 and A1.27 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3A.

A1.28 PURCHASE OF LAND AND LEASEHOLDS - Include payments on leases for tracking sites and other purposes in foreign countries.

A1.3 and A1.4 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3A. Expenditures for research which involves delivery of the results of the research to the United States should be reported in line A1.21 or A1.22, as appropriate, and not here.

A1.5 GOVERNMENT GRANTS AND CREDITS - Total of lines A1.51 and A1.52. When an amount is reported on this line, a supporting schedule must be submitted on FMM Appendix 9383-3D.

A1.51 GRANTS - Include the value of equipment loaned to foreign entities when transported abroad and used for their programs. Do not include equipment at NASA sites used by foreign entities on a non-interference basis, or used in operations for NASA. Include transportation costs whether on U.S. or foreign carrier, if paid by NASA.



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A1.52 through A1.8 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3A..

A1.9 OTHER PAYMENTS

- a. Include any amounts not classified above, with a footnote showing the types of transactions, such as:
 - (1) gross per diem payment for travel of persons stationed abroad except when such travel is to, or within, the United States (overseas personnel on trip to U.S.);
 - (2) transportation on foreign carriers for travel of persons stationed abroad, or for travel to or from overseas duty station; and
 - (3) advance payments to foreign entities other than foreign governments for services, supplies, materials or equipment.
- b. Exclude:
 - (1) transportation charges when U.S. carriers are used; and
 - (2) initial and final taxi fares for travelers leaving and returning to the U.S.

A2 RECEIPTS AND OTHER CREDITS - Total of lines A2.1 through A2.9.

A2.1 MERCHANDISE EXPORTS AND TRANSFERS FROM GOVERNMENT-OWNED STOCKS ABROAD - This line must equal line D2 of FMM Appendix 9383-3C and include:

- a. the value of supplies, material, and equipment which, under the terms of a contract or agreement with a foreign entity, are required to be purchased in the U.S. by the foreign entity;
- b. procurements from advances from foreign governments ; and
- c. the value of equipment only which is reported in line A1.15.

A2.2 TRANSFER OF SERVICES - Total of lines A2.21 and A2.22.

A2.21 TRANSFER TO FOREIGNERS - Total of lines A2.211 and A2.212.

A2.211 TRANSPORTATION SERVICES - Include the cost of transportation on U.S. carriers reported in A1.51, if paid by NASA.

A2.212 OTHER SERVICES - Cost of all services provided abroad to foreigners, excluding transportation services reported on line A2.211.

A2.22 PRIVATE EXPORTS UNDER GOVERNMENT CONTRACTS AND AGREEMENTS

- a. Include the following:
 - (1) any services, which under the terms of a contract or agreement with a foreign entity, must be purchased in the U.S by the foreign entity; and



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(2) transportation services on U.S. carriers for items reported on line A2.1, excluding transportation for equipment in line A1.51.

b. Exclude:

Service abroad procured in the U.S. from U.S. contractors.

c. When an amount is reported on this line, a supporting schedule must be submitted on FMM Appendix 9383-3B.

A2.3 TRANSFERS OF OTHER PROPERTIES AND RIGHTS - Include the value of properties and other rights transferred to foreign entities. Identify type of property and rights in a footnote.

A2.4 through A2.5 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3A.

A2.6 CLAIMS, REPARATIONS, AND OTHER TRANSFERS - Include collection of claims or reparations from foreign entities, and other similar transactions.

A2.7 REVERSE GRANTS - Include the value of any equipment returned to the U.S. which was reported in A1.51 in the current or prior periods, excluding transportation costs.

A2.8 BORROWING BY THE UNITED STATES - This line is not applicable to NASA and is excluded from FMM Appendix 9383-3A.

A2.9 OTHER RECEIPTS - Include the following:

- a. recoveries of balances from grants to foreign entities;
- b. cash contributions of foreign governments for operation of tracking stations, such as that received from the Australian Government; and
- c. any other receipts not classified above, and identified by types in a footnote.

A3 FINANCING - Total of lines A3.1 through A3.6. Also equals line A2 minus line A1.

A3.1 DOLLAR DISBURSEMENTS (-) - Total amounts reported on line A1 which have been disbursed.

A3.2 DOLLAR RECEIPTS - Total amounts reported on line A2 which were cash receipts.

A3.3 and A3.4 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3A.



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A3.5 INCREASE (+) OR DECREASE (-) IN ACCOUNTS RECEIVABLE -

Report the increase or decrease in amounts due NASA from foreign entities for any services, material, supplies, or equipment and for use of NASA facilities represented by transactions reported on an accrual basis, including the amount reported on line A1.51 for equipment only and services and merchandise due for which payment has been made by NASA, other than those under advances to foreign governments.

A3.6 INCREASE (+) OR DECREASE (-) IN ACCOUNTS PAYABLE AND

OTHER LIABILITIES - Report the increase or decrease in amounts payable by NASA to a foreign entity for services, materials, supplies, or equipment represented by transactions reported on an accrual basis.

9383-8 INSTRUCTIONS FOR PREPARATION OF REPORT ON PRIVATE EXPORTS UNDER GOVERNMENT CONTRACTS AND AGREEMENTS

A supporting schedule in the format shown in FMM Appendix 9383-3B will be prepared covering the total amount reported on lines A2.22 of FMM Appendix 9383-3A. Specific instructions applicable to individual line items on FMM Appendix 9383-3B are outlined below.

C1 PRIVATE EXPORTS REQUIRED UNDER GOVERNMENT CONTRACTS WITH FOREIGN SUPPLIERS AND CONTRACTORS - Total of lines C1.1 through C1.3.

C1.1 VALUE OF MERCHANDISE EXPORTED - Include the value of supplies, materials, and equipment which, under the terms of a contract with a foreign supplier or contractor, are required to be procured by the foreign supplier or contractor in the U.S. Exclude procurements in the U.S. not required by the terms of the contract.

C1.2 TRANSPORTATION ABOARD U.S. FLAG VESSELS - Include the transportation costs aboard U.S. carriers for the items included in C1.1.

C1.3 OTHER SERVICES PURCHASED IN THE U.S. - Include the value of services, which under the terms of a contract with a foreign supplier or contractor are required to be procured in the U.S. Exclude purchases in the U.S. of services not required by the terms of the contract.

C2 PRIVATE EXPORTS REQUIRED UNDER AGREEMENTS WITH FOREIGN GOVERNMENTS - Total of lines C2.1 and C2.3.

C2.1 VALUE OF MERCHANDISE EXPORTED - Include the values of supplies, materials, and equipment, which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government. Exclude procurements in the U.S. not required under the terms of the agreement or contract.

C2.2 TRANSPORTATION ABOARD U.S. FLAG VESSELS - Include the transportation costs aboard U.S. carriers for the items included in C2.1.



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C2.3 OTHER SERVICES PURCHASED IN THE UNITED STATES - Include the value of services, which are required to be procured in the U.S. by the foreign government, under the terms of an agreement or contract with that foreign government. Exclude procurements in the U.S. not required under the terms of the agreement or contract.

9383-9 INSTRUCTIONS FOR PREPARATION OF REPORT ON MERCHANDISE TRANSACTIONS

A supporting schedule in the format shown in FMM Appendix 9383-3C will be prepared covering the total amount reported on lines A1.1 and A2.1 of FMM Appendix 9383-3A. The amounts to be reported in the column headed "Recorded in Trade Statistics" will be the value of that merchandise for which customs declarations were filed. All other amounts will be reported in the second column. Specific instructions, applicable to individual line items on FMM Appendix 9383-3C, are outlined below.

D1 TOTAL IMPORTS - Total of lines D1.1 and D1.2. This line should equal line A1.1 of FMM Appendix 9383-3A.

D1.1 PURCHASED FROM FOREIGN ENTITIES - See instructions in FMM 9383-7 for line A1.1 of FMM Appendix 9383-3A.

D1.2 RECEIVED UNDER BARTER ARRANGEMENTS - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3C.

D2 TOTAL EXPORTS AND TRANSFERS FROM GOVERNMENT-OWNED STOCKS ABROAD - Total of lines D2.1 through D2.5. This line should equal A2.1 of FMM Appendix 9383-3A.

D2.1 THROUGH D2.3 - These lines are not applicable to NASA and are excluded from FMM Appendix 9383-3C.

D2.4 PRIVATE EXPORTS TO FOREIGN SUPPLIERS AND CONTRACTORS UNDER GOVERNMENT CONTRACTS - Include the values of supplies materials, and equipment which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government. Same as line C1.1 of FMM Appendix 9383-3B.

D2.5 PRIVATE EXPORTS TO FOREIGN SUPPLIERS AND CONTRACTORS UNDER GOVERNMENTAL AGREEMENTS - Include the values of supplies, materials, and equipment which are required to be procured by the foreign government, under the terms of an agreement or contract with that foreign government. Exclude procurements in the U.S. not required under the terms of the agreement or contract. Include also the value of equipment reported only in A1.51 of FMM Appendix 9383-3A. Same as line C2.1 of FMM Appendix 9383-3B.



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9383-10 INSTRUCTIONS FOR PREPARATION OF REPORT ON GOVERNMENT GRANTS AND CREDITS

A supporting schedule in the format shown in FMM Appendix 9383-3D will be prepared covering the total amount reported on line A1.5. Specific instructions applicable to individual line items of the above report are outlined below.

E1.3 TRANSFER OF GOVERNMENT GOODS AND SERVICES WITHOUT CASH REIMBURSEMENT - Include the value of equipment and transportation services transferred without cash reimbursement which are reported in line A1.51 of FMM Appendix 9383-3A.

E1.31 PURCHASED FROM NON-GOVERNMENT SOURCES - Include the value of equipment and transportation services purchased from non-Government sources.

E1.32 PURCHASED FROM OTHER AGENCIES ON A REIMBURSABLE BASIS - Include the value of equipment and transportation services purchased from other Government agencies on a reimbursable basis. The specific type of transaction will be reported on lines E1.321 through E1.324.

9383-11 INSTRUCTIONS FOR PREPARATION OF REPORT ON CHANGES IN GOVERNMENT FINANCIAL ASSETS AND LIABILITIES ABROAD

Specific instructions applicable to individual line items on FMM Appendix 9383-3E are outlined below.

F1.3 ACCOUNTS RECEIVABLE: BALANCE AT END OF PERIOD - Line F1.31 plus line F1.32 less line F1.33 plus or minus line F1.34.

F1.31 BALANCE AT BEGINNING OF PERIOD - Includes the following:

- a. the balance due NASA from foreign entities at the start of the quarter being reported for services, material, supplies, or equipment for which payment has been made and for the use of NASA facilities;
- b. the value of equipment which has been reported in prior period on line A1.51 of FMM Appendix 9383-3A and which had not been returned at the beginning of the quarter reported; and
- c. services and merchandise due from foreign entities for which payment has been made, excluding those under advances to foreign governments.

F1.32 SHIPMENTS OR OTHER ADDITIONS - Includes the following:

- a. the value of services, supplies, material or equipment furnished to a foreign entity during the quarter being reported for which collection has not been made;
- b. the value of equipment only which has been reported in line A1.51 of FMM Appendix 9383-3A for the period being reported and which has not been returned; and



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c. any amounts due for the period being reported for use of NASA facilities.

F1.33 COLLECTIONS OR DELIVERIES RECEIVED - Include collections are made during the quarter being reported for amounts reported on line F1.31, as well as the value of any equipment returned which was included in line F1.31.

F1.34 WRITE-OFFS (-) AND OTHER ADJUSTMENTS (+ or -) - Include write-offs and adjustments made during the quarter being reported for the amounts reported on line F1.31.

F2.2 ACCOUNTS PAYABLE: BALANCE AT END OF PERIOD - Line F2.21 plus line F2.22, minus line F2.23, and plus or minus line F2.24.

F2.21 BALANCE AT BEGINNING OF PERIOD - Include amounts owed to foreign entities at the beginning of the quarter being reported for services, supplies, materials, and equipment received, and the balance of trust or deposit funds established for advances from foreign governments.

F2.22 ADVANCE PAYMENTS OR OTHER INCREASES - Include any amounts as outlined in F2.21 which apply to the quarter being reported and for which payment has not been made as of the end of the quarter being reported. Include additional advances from foreign governments during the quarter, if not used during the quarter.

F2.23 SHIPMENTS OR PAYMENTS MADE - Include payments made to foreign entities during the quarter being reported for the amounts on line F2.21 and those from the advances from foreign governments included in line F2.21.

F2.24 ADJUSTMENTS (+ or -) - Include any adjustments made during the quarter for amounts reported on line F2.21.



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9383-3A *INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT (SF 13)*

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for copies of worksheets.

Report Titles and Numbers: International Transactions of the Federal Government (SF 13)

9383-3A (9383-3A.xlc)

NOTE: When you select a worksheet, the Unknown File Type window will appear. Select Save File, change the .xlc extension to a .xls extension and save the worksheet as an Excel document. Go to Microsoft Excel to view the worksheet.



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9383-3B PRIVATE EXPORTS UNDER GOVERNMENT CONTACTS AND AGREEMENTS

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm>
for copies of worksheets.

Report Titles and Numbers: Private Exports Under Government Contacts And
Agreements

9383-3B (9383-3B.xlc)

NOTE: When you select a worksheet, the Unknown File Type window will appear.
Select Save File, change the .xlc extension to a .xls extension and save the worksheet
as an Excel document. Go to Microsoft Excel to view the worksheet.



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9383-3C *MERCHANDISE TRANSACTIONS*

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for copies of worksheets.

Report Titles and Numbers: Merchandise Transactions

9383-3C (9383-3C.xlc)

NOTE: When you select a worksheet, the Unknown File Type window will appear. Select Save File, change the .xlc extension to a .xls extension and save the worksheet as an Excel document. Go to Microsoft Excel to view the worksheet.



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9383-3D GOVERNMENT GRANTS AND CREDITS

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for copies of worksheets.

Report Titles and Numbers: Government Grants and Credits

9383-3D (9383-3D.xlc)

NOTE: When you select a worksheet, the Unknown File Type window will appear. Select Save File, change the .xlc extension to a .xls extension and save the worksheet as an Excel document. Go to Microsoft Excel to view the worksheet.



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9383-3E CHANGES IN GOVERNMENT FINANCIAL ASSETS AND LIABILITIES ABROAD

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for copies of worksheets.

Report Titles and Numbers: Changes In Government Financial Assets And Liabilities Abroad

9383-3E (9383-3E.xlc)

NOTE: When you select a worksheet, the Unknown File Type window will appear. Select Save File, change the .xlc extension to a .xls extension and save the worksheet as an Excel document. Go to Microsoft Excel to view the worksheet.



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FMM 9385 PAYMENT ACTIVITIES REPORT

9385-1 GENERAL

Centers will submit an annual report on cash management and prompt payment activities. The report will assist Center Deputy Chief Financial Officers (Finance) (DCFO (F) s) and Headquarters in analyzing the effectiveness of payment practices to ensure compliance with Public Law 97-177, 5 CFR 1315, Prompt Payment, and the Treasury Financial Manual (TFM), Part 6, Chapter 8000, Cash Management.

9385-2 REPORT COVERAGE

The "Payment Activities Report" includes invoice and contract financing payments. It excludes payments for employee compensation, employee travel vouchers, payments to other U.S. Government organizations and miscellaneous claims, awards and consultant fees.

9385-3 REQUIREMENTS

- a. **GENERAL.** Payment data will be submitted on a fiscal year basis. NASA report Control Number 10-0000-00903 has been assigned to this Report.
- b. **NASA CENTERS**
 - (1) The Report shall be submitted in the format contained in the FMM Supplemental Data section of the FMM and completed in accordance with instructions listed below. See FMM Appendix 9385-3A to access the Payment Activities Report online.
 - (2) Statistical sampling may be used to furnish requested data. When sampling is used, a brief description of the methodology employed shall be provided in or attached to the Report.



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Following are detailed descriptions of data included in the Report:

(a) **SECTION 1 - TIMELINESS:**

For each of the entries in Section 1, show (in the adjacent column) the percentage, to one decimal place, that the number or amount of payments is of the total number or amount of payments (line 1.d.). Invoice and contract financing payments shall be reported separately.

- 1 **Line 1.a.(1) - Early - Approved** - Enter the total number and amount of invoice payments subject to reporting made 8 days or more before their due dates based upon a determination in accordance with 5 CFR 1315 and NPD 7410.5. Do **not** include payments where cash discounts met the economic criteria and were taken; such payments were on-time.
- 2 **Line 1.a. (2) - Early - Not Approved** - Enter the total number and amount of invoice payments subject to reporting made 8 day or more before their payment due dates, **without** a determination of necessity in accordance with 5 CFR 1315. Do **not** include payments where cash discounts met the economic criteria and were taken; such payments were on-time.
- 3 **Line 1.a. (3) - Early - TOTAL Early** - Enter the total number and amount of early payments, i.e., the sum of lines 1.a. (1) and 1.a. (2).
- 4 **Line 1.b. - Late** - Enter the total number and amount of payments subject to reporting made subsequent to their due dates.
- 5 **Line 1.c. - On-Time** - Enter the total number and amount of payments subject to reporting made during the eight-day period beginning on the seventh day prior to the due date.
- 6 **Line 1.d. - TOTAL Payments** - Enter the total number and amount of payments subject to reporting, i.e., the sum of lines 1.a. (3), 1.b. and 1.c. These values must agree with those shown for 2.d.

(b) **SECTION 2 - METHOD**

- 7 **Line 2.a. – EFT** - Enter the total number and amount and their respective percentages of the total transactions paid using electronic fund transfer (EFT) mechanisms.



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- 8 **Line 2.b. – Treasury Check** – Enter the total number and amount and their respective percentages of the total transactions paid by Treasury check.
- 9 **Line 2.c. - Other Non-EFT (identify)** - Enter the total number and amount and their respective percentages of the total transactions paid using any other non-electronic mechanism.
- 10 **Line 2.d. – TOTAL Payments** - Enter the total number and amount of the total transactions listed in 2.a., 2.b. & 2.c. This value must agree with 1.d.

(c) SECTION 3 - DISCOUNTS:

1. **Line 3.a. - Available** – Amounts shown in this section shall be in whole dollars. Enter the total number and amount of discounts available (**not the amount of the associated payments**).
2. **Line 3.b. - Taken** - Enter the total number and amount of discounts taken. Show percentage of discounts available that were taken.
3. **Line 3.c. - Not Taken** - Enter the total number and amount of discounts not taken because they did not meet the economic criteria per FMM 9051-7(d). Show percentage of discounts available that were not taken.

(d) SECTION 4 - PENALTIES:

This section is for reporting interest and additional penalties due and paid on late invoice payments.

1. **Line 4.a. - Interest Penalties Paid** - Enter the total number and amount of penalties paid on late invoice payments. The amount should be reflected in the pre-closing balances of general ledger accounts 58X0.
2. **Line 4.b. - Additional Penalties Paid** - Enter the total number and amount of additional penalties paid as required by 5 CFR 1315.
3. **Line 4.c. (1) - TOTAL Penalties Paid** – Show the sum of 4.a. and 4.b.
4. **Line 4.c. (2) - Percentage of TOTAL Payments** - Show the percentage Total penalties are of total payments (line 1.d.).
5. **Line 4.d. – Penalties Due, Not Paid** - Enter the total number and amount of penalties due but not paid and provide an explanation in the comments section.

(e) SECTION 5 – ERRONEOUS PAYMENTS:

Line 5. - Erroneous Payments. Enter total number and amount of payments made in error such as duplicate payments or overpayments included in line 1.d. The amount should be reflected in the pre-closing balances of general ledger account 6790. Show percentages for the number and amount of erroneous payments are of total payments (line 1.d.)



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(f) SECTION 6 - OTHER INFORMATION:

1. **Line 6.a.** – Name, telephone number and email address of the designated Center contact regarding the Report.
2. **Line 6.b.** – Date of the last Cash Management Review per FMM 9051-5b.
3. **Line 6.c.** – If statistical sampling was used to generate any of the data in the Report, describe methodology employed and provide details of where and how it was used.
4. **Line 6.d.** – Provide comments on any aspect of the Report requiring further explanation, e.g., new initiatives, corrective actions, etc.

9385-4 SUBMISSION

- a. **DUE DATES.** Centers will submit the Report annually on the date specified in FMM Appendix 9391-11A, NASA Center Financial Checklist.
- b. **MAILING.** Center Reports will be mailed to the Director, Financial Management Division, NASA Headquarters, Code BFZ, Washington, D.C. 20546. The envelope will contain the following legend in the lower left-hand corner:

"Financial Report - Please deliver unopened to Financial Management Division, Code BFZ."



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9385-3A PAYMENT ACTIVITIES REPORT

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for copies of worksheets.

Report Titles and Numbers: Payment Activities Report

9385-PAR (9385-PAR.xls)



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FMM 9386 PAYMENTS FROM NON-FEDERAL SOURCES FOR TRAVEL EXPENSES

9386-1 GENERAL

The Report of Payments From Non-Federal Sources is required by the Office of Government Ethics (OGE) to provide data evidencing that NASA properly accepted payments, or authorized an employee to accept payments on NASA's behalf, from non-Federal sources for travel, subsistence, and related expenses with respect to attendance of the employee at any meeting or similar function relating to both the official duties and personal interest of the employee. This data is reported in accordance with 31 U.S.C. 1353.

9386-2 REQUIREMENTS

All Deputy Chief Financial Officers (Finance) are required to submit to Headquarters a semiannual report of payments which total more than \$250 per event and which have been accepted under the Federal Travel Regulation 304, Payments From Non-Federal Sources, with respect to attendance at, or participation in, a meeting or similar function by a NASA employee and/or accompanying spouse of such employee when applicable. Negative reports are required.

This section sets forth the Agencywide system for preparation and submission of the Semiannual Report as required by the Federal Travel Regulations.

The report shall be based on when payment is received rather than when travel is performed.

9386-3 FORMAT

The reports will be submitted in the format found in the NFTRS 304-1.9.

9386-4 RESPONSIBILITY

Responsibility for preparation and submission of the required reports is assigned as follows:

- a. to Center Directors for all events attended by center employees. The report will be prepared by the Center Financial Management Office, with review and comments from the Center Office of Chief Counsel;
- b. to the Director, Regional Financial Office, for all events attended by Headquarters employees. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center, with review and comments by the Office of General Counsel;



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- c. to the Financial Management Division, Policy, Planning and Quality Assurance Branch, Code BFZ at Headquarters, for preparation of the Agency consolidated report and its submission to the Office of Government Ethics.

9386-5 INSTRUCTIONS FOR PREPARATION OF THE SEMIANNUAL REPORT OF PAYMENTS ACCEPTED FROM A NON-FEDERAL SOURCE

Specific instructions applicable to individual line items on the semiannual report are as follows:

- a. **Reporting Center.** The name of the Center submitting the report shall be included on each page.
- b. **Reporting Period.** Place an "X" in the box next to the appropriate reporting period.
- c. **Traveler.** The name and government position for each employee for which the Center accepted payment shall be shown.
- d. **Event.**
 - (1) Describe the nature of the event and specify how the traveler participated. Include the sponsors name and specific date of the event.
 - (2) Sponsor. Person or organization facilitating the event.
 - (3) Dates. Date the event actually took place.
- e. **Location and Travel Date.** Show the actual place the event took place and the dates the employee traveled. Temporary duty assignments should not exceed three weeks.
- f. **Source.** Show the identity of the non-Federal source from which payment was accepted.
- g. **Benefits Accepted.**
 - (1) Itemize benefits accepted in connection with attendance at the event.
 - (2) Method of payment; check or similar instrument.
 - (3) Total value of payments accepted for the employee and spouse.

9386-6 SUBMISSION

- a. **FORM OF SUBMISSION.** The General Service Administration Standard Form 326 has been modified for convenience in preparing the report. Blank copies of the semiannual worksheet maybe found at www.gq.nasa.gov/fmm/fmmsupp.htm.



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- b. **DUE DATES.** Centers will submit the report semiannually on the dates specified below:

By April 30 of each year with respect to payments received in the preceding period beginning on October 1 and ending March 31; and

By October 31 of each year with respect to payments received in the preceding period beginning on April 1 and ending on September 30.

- c. **CERTIFICATION.** The Center Office of Chief Counsel should review and comment on all information submitted.
- d. **MAILING.** NASA Centers' reports will be mailed to the Financial Management Division, Policy, Planning and Quality Assurance Branch, NASA Headquarters, Code BFZ, Washington, D.C. 20546.



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FMM 9387 REPORTS ON VIOLATIONS, 31 USC 1351

9387-1 GENERAL

Pursuant to 31 USC 1351, Reports on Violations, and NPD 9050.3_, Administrative Control of Appropriations and Funds, NASA officials and employees are required to report violations as soon as they becomes known as prescribed below.

9387-2 SYSTEMS COVERAGE

This report is applicable to all NASA Centers and Headquarters.

9387-3 REQUIREMENTS

Violations of the below statutory prohibitions must be reported.

- a. 31 USC 1341
 - (1) Prohibits officers and employees from authorizing obligations or expenditures under any appropriation in excess of the amount available therein.
 - (2) Prohibits officers and employees from involving the Government in a contract or other obligation for payment for any purpose in advance of appropriations made for such purpose, unless such obligation or contract is authorized by law.
- b. 31 USC 1342 prohibits an officer or employee from accepting voluntary service for the United States or employing personal services in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.
- c. 31 USC 1517 provides that an officer or employee of the U.S. Government may not make or authorize an expenditure or obligation in excess of the apportionment or reappropriation; or authorize or create an obligation or expenditure in excess of the amount permitted by the approved administrative control system prescribed in NPD 9050.3_.

9387-4 SUBMISSION

NASA officials or employees are required to report violations in accordance with 31 USC 1351 to the Director, Financial Management Division, Code BF, NASA Headquarters. The report is then submitted to the NASA Comptroller to fix responsibility for the violation and to make a recommendation for appropriate action to the Administrator. The Administrator will report immediately to the President and Congress.



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The following information must be submitted when reporting a violation to the Director, Financial Management Division:

- a. all pertinent facts of the violation, including (a) title and symbol of the appropriation or fund account; (b) amount involved; (c) date on which the violation occurred; (d) type of violation; (e) the primary reason or cause; and (f) any statement by the responsible officer or employee with respect to any circumstances believed to be extenuating;
- b. name and position of the officer or employee responsible for the violation;
- c. a statement of administrative discipline proposed and any other actions to be taken with respect to the officer or employee, or an explanation as to why no disciplinary action is considered necessary;
- d. a recommendation for any safeguards considered necessary to prevent a recurrence of the same type of violation; and
- e. a statement regarding the adequacy of the system of administrative control.