

**CHAPTER 10****REPORT ON UNVOUCHERED EXPENDITURES**1001 GENERAL

National Aeronautics and Space Administration (NASA) is required by the Office of Management and Budget (OMB) [Circular A-11](#) to submit annually to OMB a list of unvouchered expenditures. OMB uses the information to prepare the annual report required by law [[31 U.S.C. 3824\(c\) and \(d\)](#)] on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General. The report contains a listing of all NASA accounts that contain unvouchered expenditures. The report is prepared and submitted by NASA Headquarters, Office of the Chief Financial Officer (OCFO). NASA Centers are not required to provide input to this report. The report is due at OMB no later than November 1 of each year.

1002 DEFINITION

100201. Unvouchered expenditure. An unvouchered expenditure means any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

1003 SUBMISSION

The head of each executive department and agency will submit to OMB a list of all of the agency's accounts that contain unvouchered expenditures. An explanation of any additions to or deletions from the accounts listed in the previous year's report will also be provided.

Submit the list (including explanations, as appropriate) to OMB no later than November 1 of each year in the format of Exhibit 140. Transmit to OMB in a sealed envelope marked:

"TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE  
OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING."

Place the envelope inside another envelope that is sealed and addressed to the Director of OMB.

Each agency head must ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, records of unvouchered transactions must be maintained in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

1004 RESPONSIBILITY OF THE OMB

The Director of OMB will prepare and submit the report to certain congressional committees and to the Government Accountability Office (GAO) before December 1 of each year, as required by law.

1005 FORMAT

MB Circular A-11 contains an illustration of the report format and explanation of its content. The report format may be viewed at the following website: [Report on Unvouchered Expenditures](#)