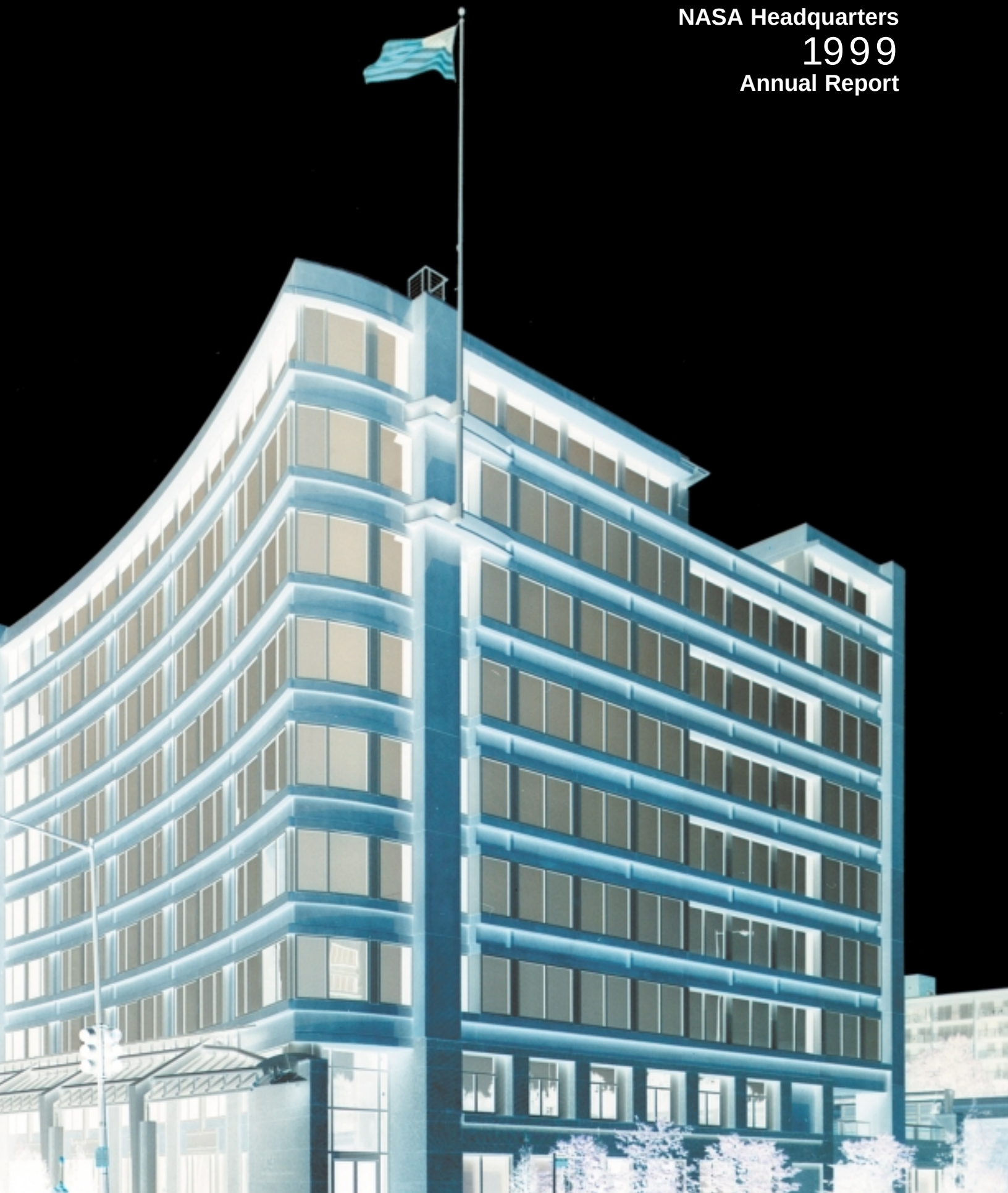
NASA Headquarters
1999
Annual Report



NASA Headquarters
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Contents

Statement of the Associate Administrator for Headquarters Operations

Once again, it is our opportunity to report to our stakeholders and customers the financial position of NASA Headquarters. In addition to fulfilling the corporate leadership responsibilities of Enterprise/Program and Functional Offices, NASA Headquarters undertook five major initiatives during fiscal year 1999.

The first major effort was planning for the implementation of the Outsourcing Desktop Initiative for NASA (ODIN) at Headquarters. ODIN will consolidate all of our assets, such as desktops, printers, telephones, and networks, under a single performance based contract. Years ago, we consolidated 26 ADP contracts into one. We went to a standard suite of tools and standardized equipment. So ODIN becomes important to us because it will help standardize the Centers and conserve resources.

Second, fiscal year 2000 is the year when much of our support infrastructure, all of which is performed by contractors, is being recompeted during a 12- to 18-month period. During 1999, we began planning efforts to compete these contracts and get them into a performance-based mode. The objectives of these efforts are stronger accountability and a reduction in cost. Besides the ODIN contract, which was awarded just before this report went to press, we are also recompeting the current Information Resources and Management Support contract and the Facilities, Administrative and Printing and Design Support contract.

Third, we accomplished, ahead of schedule, the initial goal of Headquarters restructuring and downsizing in 1999. In this context, we achieved the target ceiling of 950 civil service employees. Based on the 1999 core capability assessment, we are making some modest modifications to the Headquarters civil service strength. Our strength will probably level out at 1,025, which still represents an overall reduction of slightly more than 50 percent in civil service strength at Headquarters when compared to 1993.

Fourth, Headquarters Enterprise Offices received ISO 9001 certification in 1999. This accomplished Phase I of the Headquarters ISO certification initiative. It is our plan that Phase II will be complete by early summer and that the entire Headquarters entity will be ISO-certified. Our research indicates that we may be the first “corporate” headquarters to achieve certification. We have been spending a lot of energy on that. It has had the positive effect of forcing us to document and, in some cases, reengineer many processes that for years we have taken for granted.

Finally, building security was another major emphasis of the past year. We have tightened security throughout Headquarters, especially at the two entrances and in the parking garage. These activities were undertaken to ensure the safety and security of our valued employees. This activity will continue next year with additional safety and security enhancements.

As we look ahead, it is important to note that we are continuing to operate with automated business systems that were put in place at Headquarters originally during the 1960's. We continue to support the Integrated Financial Management Program (IFMP) to modernize systems, such as travel, accounting, budgeting, and procurement. It is our plan that the new system will help facilitate access to information for Headquarters managers and the more efficient use of the Headquarters civil servant workforce. We look forward to the day when we have those tools available for the staff.

With all of our major contracts being recompeted and our becoming ISO-certified, the year 2000 has the promise of being challenging. But as always, we look forward to these challenges as we continue to support the Agency's mission of research and technology development.

Michael D. Christensen
Associate Administrator for Headquarters Operations

The Outsourcing Desktop Initiative for NASA (ODIN)

In keeping with the era of tighter budget constraints and a downsized civil service workforce, in 1995, NASA Headquarters consolidated 26 separate information technology contracts into a single contract vehicle. ODIN represents the next step—that is, outsourcing desktop computing and communications networks and services. Headquarters is completing the process of reducing its property inventory in preparation for this transition. Customers at Headquarters have been kept informed of the purpose of ODIN and the status of all related activities.

ODIN is NASA's innovative approach to desktop computing and communications support. This forward-thinking process in information technology management allows the civil servant workforce to focus on mission-related activities, leverages the experience and flexibility of the commercial sector, and reduces the costs of providing these services. Goddard Space Flight Center leads the Agency's ODIN effort, working closely with representatives from the other Centers and Headquarters. ODIN has been implemented already at Goddard, Kennedy Space Center, Johnson Space Center, Marshall Space Flight Center, and Stennis Space Center. The ODIN contract at Headquarters will be implemented on February 28, 2000. The major ODIN objectives are to:

- Shift asset management from the Federal Government to the commercial sector
- Increase systems and product interoperability across the Agency
- Allow civil servant resources to focus on core research and development missions
- Optimize service delivery using commercial best practices
- Reduce the cost of information technology services

Goddard owns the master ODIN contracts that have been awarded to seven vendors for a period of 12 years. Under this arrangement, through a competitive process, the NASA Centers and Headquarters can select one of those seven vendors to carry out their individual ODIN delivery orders for a period of 3 years. At the end of the 3-year period, Headquarters will either sole source the next 3 years to the same vendor or compete the next delivery order among the seven vendors. Under the arrangement, the contractor will replace the property and then own it.

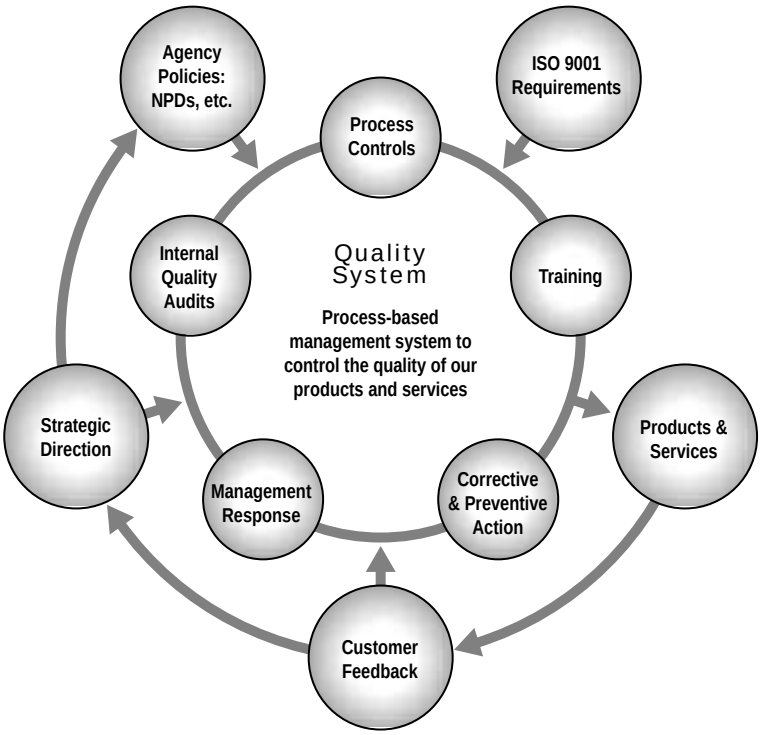
NASA Administrator Daniel Goldin (center) accepts the ISO 9001 certification plaque for Headquarters from Det Norske Veritas officials.

ISO 9001 Certification

NASA Headquarters Enterprise Offices were successfully certified to ISO 9001 on May 21, 1999. This concluded Phase I of our ISO certification plan. We are currently expanding the scope of the plan to include a Phase II effort. Phase II will take place in FY 2000 and will include Agency and Headquarters management certification, thereby including all Headquarters offices and key products. A certification audit is planned for May 15, 2000.

Our research indicates that there are more than 20,000 public and private organizations certified to ISO 9001 in North America. NASA Headquarters, however, may be the only private or public Headquarters organization certified in North America.

ISO 9001 is an international standard for Quality Systems. The Quality System is actually a process-based management system for controlling the quality of an organization's products and services. Being certified to ISO 9001 means an independent, accredited audit organization has verified that we have implemented a process-based management system in conformance with the internationally recognized ISO 9001 standard—no easy feat to accomplish. The NASA Headquarters Quality System is depicted in the flow chart.



NASA Headquarters goals in seeking ISO 9001 certification include:

- Building customer and stakeholder confidence in NASA
- Fully deploying strategic and program/project management initiatives
- Implementing—consistently—the Headquarters parts of key Agency processes
- Providing a measure of continuity and stability to our employees

Benefits to date include the following:

- We have a system composed of products and processes that are clear, consistent, repeatable, and well communicated and understood by all employees. This means that new employees know what is expected of them and how to achieve it. It also reduces processing time and rework.
- We can deliver consistently high-quality products and services, and the system drives us to change if our product and service quality is less than desirable.
- The system facilitates interaction between organizations, and agreement regarding crosscutting products and processes, thereby reducing rework and minimizing organizational conflict.
- We can continue to improve and better manage our processes.

By pursuing and achieving ISO 9001 certification, NASA Headquarters has committed to improving our products and services continuously and the methods by which we deliver them. We will be able to "consistently deliver the cutting-edge, quality products and services required by our customers," as stated in our quality policy.

Deep Space 1 successfully launched on October 24, 1998. Its first destination was the near-Earth asteroid Braill. Deep Space 1 flew by this asteroid on July 28, 1999.

Space Science Programs Under the Jet Propulsion Laboratory

The Jet Propulsion Laboratory (JPL) is a Federally Funded Research and Development Center (FFRDC) located in Pasadena, California, with subsidiary facilities at Goldstone, California (tracking and data acquisition), and Table Mountain, California (atmospheric remote sensing, solar studies, and astronomy). JPL's 1999 population totaled 4,660 full-time equivalent (FTE) employees.

The California Institute of Technology manages JPL under a contract with NASA. The NASA Management Office (NMO), staffed by 23 NASA Headquarters employees, administers the JPL contract, provides oversight of the facility and contractor operations, and provides program management for the Discovery program.

NASA's financial transactions with JPL are captured in the Headquarters accounting system. Fiscal year 1999 obligations on the JPL contract totaled $1,286 million; as a consequence, a large part of the NASA Headquarters financial statement includes JPL assets and liabilities.

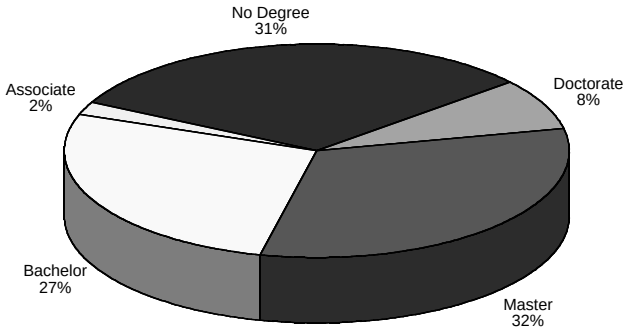
JPL is NASA's Center of Excellence for Deep Space Systems, with responsibility for a broad spectrum of space science missions and instruments. JPL's areas of technical expertise include (1) the design and development of NASA missions aimed at scientific exploration of the solar system and deep space, (2) spacecraft tracking and data acquisition, (3) research and analysis, and (4) the development of advanced spacecraft technologies. JPL is also assigned responsibility for selected Earth-orbital projects and for the development and application of Earth remote-sensing technology and instruments.

A significant JPL milestone accomplished during fiscal year 1999 was the launch of Deep Space 1, the first mission of the New Millennium program, and the successful completion of all 12 of its new technology demonstrations, including the use of its ion engine, autonomous navigation, and Remote Agent for spacecraft control.

Staffing/Demographics

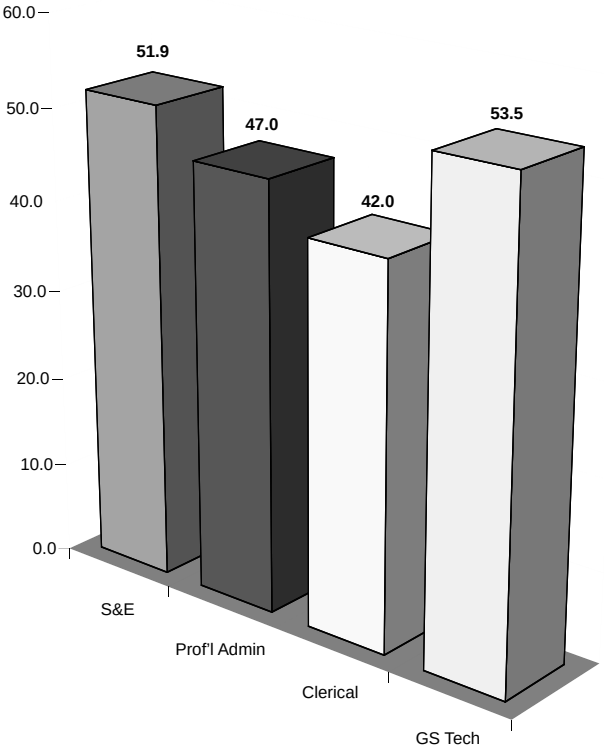
NASA Headquarters On-Board Employees
Employee Education Level at the End of FY 1999

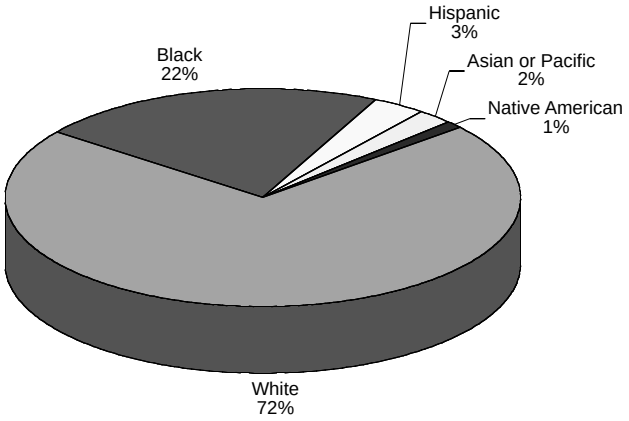
Degree	Number of Employees
Doctorate	75
Master's	306
Bachelor's	259
Associate	17
No Degree	302
All Degrees	*959*



NASA Headquarters On-Board Employees
Average Age by Occupation at the End of FY 1999

Occupation	Average Age
Scientist/Engineer (S&E)	51.9
Professional Administration	47.0
Clerical	42.0
GS Technical	53.5
All Occupations	*47.3*



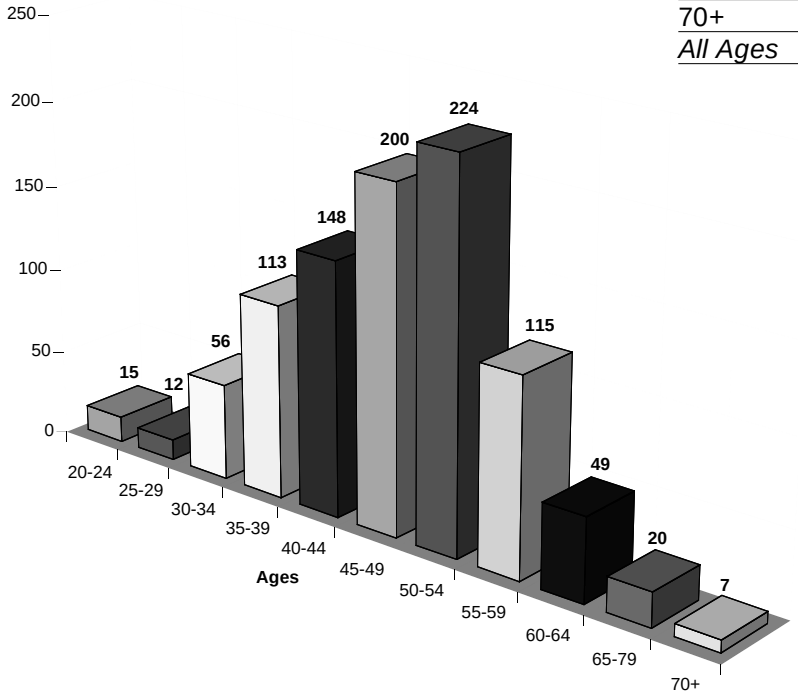


NASA Headquarters On-Board Employees
Workforce Diversity at the End of FY 1999

Race	Number of Employees
White	684
Black	212
Hispanic	30
Asian or Pacific	23
Native American	10
All Races	*959*

NASA Headquarters On-Board Employees
Age Distribution at the End of FY 1999

Age	Number of Employees
20–24	15
25–29	12
30–34	56
35–39	113
40–44	148
45–49	200
50–54	224
55–59	115
60–64	49
65–79	20
70+	7
All Ages	*959*



Career Management

The Career Center at NASA Headquarters closed on March 18, 1999. In its place, Headquarters has established a Career Management Office that will promote a learning culture for our employees. The mission of this office is:

- To promote a culture in which individuals are encouraged to utilize their current skills and talents, develop and grow to their full potential, and accept responsibility for managing their careers
- To facilitate educational opportunities and developmental assignments and projects to retrain individuals in professions directly connected to achieving NASA's mission
- To coach and mentor individuals and assist in creating opportunities that will enable individuals to pass on wisdom and know-how so others and the Agency profit from learning

The Career Center program had a total of 25 participants. Sixty percent of the participants experienced a career change, 24 percent obtained positions with promotions, and 32 percent left NASA Headquarters, thus achieving the primary objectives of the Center.

A wonderful performance by the Headquarters Gospel Choir, here with Rev. Xavier Jackson, was one of the highlights of Black History Month.

Community Affairs

Through its numerous multicultural programs and outreach efforts to the local community, NASA Headquarters had another successful year of community activities. The year of activities began with the historic groundbreaking ceremony of the Smithsonian's National Museum of the American Indian on the National Mall. In November, Native American Heritage Month was celebrated with a series of programs. L.A. Greyfox and Chief Bushyhead performed a powwow for the opening ceremony. Later, the Native American Veterans Day observance featured American Indian performers "Darkhorse" and the Vietnam Era Intertribal Association color guard. This was followed by a talk from Marilyn Youngbird on "Traditional American Approaches to Health and Welfare."

The calendar year of 1999 began with events celebrating Black History Month. Patricia Russell-McCloud discussed "The Legacy of African American Leadership for the Past and the Future" at the beginning of February. Besides being president of her own company, she tours Historically Black Colleges and Universities with her one-woman show "Keep Rising," the fictional story of a black woman moving from childhood and adulthood. Later in the month, the Headquarters Gospel Choir performed for the second year in a row. The choir was joined by Barbara Gaskins, a talented guitarist. William Ayers from the Office of the Comptroller of the Currency served as master of ceremonies. Headquarters also showed the films "Masters of Invention" and "Shahrazad Ali: Blackman's Guide on Tour." The February events also included a talk by Kojo Nnamdi, host and producer of the popular daily television show "Evening Exchange," seen on WHUT-TV. This event was scheduled in honor of Martin Luther King, Jr.'s birthday.

During National Engineers Week, February 21–27, 1999, many NASA volunteers visited local schools. For example, General Spence Armstrong, Associate Administrator for Aero-Space Technology, engaged 6th-grade students from Anne Beers Elementary School in southeast Washington, D.C., in a lively and challenging discussion about designing a small exploratory plane to fly on Mars in 2003.

Two speakers were featured for Women's History Month in March 1999. Dr. Julianne Malveaux, who is an economist, a writer, and a nationally syndicated columnist, talked on the year's theme: "Women Putting Our Stamp on America." The other speaker was Dr. Faith Breen.

On April 22, 1999, NASA Headquarters once again celebrated Take Our Daughters to Work Day, and once again employees' sons were included. More than 140 children participated. Dr. Kathy Clark, Space Station Chief Scientist, welcomed our guests and introduced Dr. Valerie Thomas, who gave a spacesuit demonstration, described what astronauts eat in space, and held a youth conference with enthusiastic volunteers. Because the event was held on Earth Day, Associate Administrator for Earth Science Dr. Ghassem Asrar gave a presentation with videos and a panel of marine biologists, featuring the story of the giant squid.

In honor of Asian/Pacific American Heritage Month, NASA supported the Federal Asian Pacific American Council (FAPAC) 1999 Congressional Seminar National Leadership Training Conference and Job Fair, held May 17–21, 1999. FAPAC is an interagency organization of Asian/Pacific American employees, representing more than 100 Federal agencies. It represents and pursues Asian/Pacific American interests in the Federal and D.C. governments and provides a bridge between Asian/Pacific Americans and Federal leadership, while promoting equal opportunity and cultural diversity. On May 17, NASA Associate Administrator for Equal Opportunity Programs, George Reese, hosted an Agencywide meeting of Asian/Pacific American special emphasis program managers, in which information was exchanged concerning Center Asian/Pacific American programs, activities, and future initiatives.

May 6 was Space Day, the culminating event of the year-round "Embrace Space" educational initiative, celebrating the extraordinary achievements, benefits, and opportunities in the exploration and use of space. With the support of NASA Headquarters, there was a daylong event on the Mall featuring an array of exciting exhibits that showcased and demonstrated the wonders of space and science. Senator/Astronaut John Glenn served as the official spokesperson for the celebration; he participated in a national awareness campaign and presided over opening ceremonies at the Mall, which attracted thousands of local area schoolchildren.

On May 8, a total of 24 NASA Headquarters employees and their friends and family participated in "Greater DC Cares Day." The NASA team worked at Langdon Elementary School in northeast Washington with other volunteers. Tasks included painting, the relining of basketball courts, general cleanup, and yard work.

In late summer, the second annual Heritage Celebration, "A Taste of Culture," was held on the Headquarters roof terrace. Everyone enjoyed food from Africa, Asia, South America, North America, and Europe. At the end of the fiscal year, in September, Hispanic Heritage Month featured motivational speaker Fred Soto and the film "Viva la Causa: 500 Years of Chicano History." The theme of Hispanic Heritage Month was "A Vision for the 21st Century."

In fiscal year 1999, NASA awarded a Cooperative Agreement to local George Mason University to establish a Continuing Career Program, which will assist recently retired employees in transitioning to new careers using the skills and experiences developed at NASA. Ten research fellows will be selected for the pilot program to work part-time on projects agreed on by NASA and George Mason, such as mentors for science and engineering students, Commercial Space Flight Center support, low-cost innovative launch systems support, and the promotion of new high-tech business and job creation.

Headquarters exceeded its fiscal year 1999 Combined Federal Campaign (CFC) goal of $181,000 with contributions totaling $217,390.80, more than 120 percent of the goal. The funds are used to help people in need in our community, as well as the rest of the country and the world. The CFC slogan at NASA Headquarters for 1999 was “It’s the Right Thing to Do.” The kickoff meeting for 1999 featured Amy Hunt, who provided a personal testimonial on “Eddie’s Club,” a program for disabled children funded by the CFC.

Throughout the year, NASA Headquarters employees also supported various other community-related activities. These included a canned food drive, several clothing drives, the Marine Corps “Toys for Tots” program, a holiday weigh-in contest of silver coins that were donated to So Others May Eat (SOME), a Boys Scouts’ orchid sale, and several blood drives.

Financial Statements

Overview

The fiscal year (FY) 1999 financial statements have been formulated to present the financial position and results of operations of NASA Headquarters, pursuant to the requirements of the Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994. These statements include (1) the Statement of Financial Position and (2) the Statement of Operations and Changes in Net Position. The statements have been prepared from official accounting and budgetary records of NASA Headquarters in accordance with the form and content prescribed by the Office of Management and Budget (OMB) Bulletin 94-01.

The statements should be read with the realization that they reflect the components of a sovereign entity, that liabilities not covered by budgetary resources cannot be liquidated without the enactment of an appropriation, and that the payment of all liabilities, other than contracts, can be abrogated by the sovereign entity.

Three new appropriations originated in FY 1995. Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) served to replace four other appropriations—Space Flight Control and Data Communications (SFCDC), Research and Development (R&D), Research and Program Management (R&PM), and Construction of Facilities (C of F). Actual expenses for all seven appropriations, the Office of the Inspector General (OIG), and Government and non-Government reimbursable activities are reflected in the financial statements for FY 1999.

Accordingly, NASA Headquarters financial statements represent funds for all years. Since FY 1996, the NASA Headquarters budget has consisted of the new appropriations (HSF, SAT, and MS). The HSF appropriation provides funding for the International Space Station and Space Shuttle programs, including flight support for the cooperative programs with Russia. The SAT appropriation provides funding for NASA's research and development activities, including all science activities, global monitoring, aeronautics, technology investments, education programs, mission communications services, and direct program support. Funding for NASA's civil service workforce, space communications services, safety and quality assurance activities, and facilities construction activities—to preserve the Agency's core infrastructure—is provided by the MS appropriation.

NASA Headquarters
Statement of Financial Position
as of September 30

(in Thousands)

Assets:	1999	1998
Intragovernmental Assets:		
Fund Balance with Treasury (Note 2)	$ 765,190	$ 840,533
Accounts Receivable, Net (Note 3)	32,913	38,739
Governmental Assets:		
Accounts Receivable, Net (Note 3)	3,386	2,666
Advances and Prepayments (Note 4)	14,611	23,432
Property and Equipment, Net (Note 5)	1,488,109	1,310,935
Other Assets (Note 6)	68,103	72,836
Total Assets	**$2,372,312**	**$2,289,141**
Liabilities:		
Liabilities Covered by Budgetary Resources:		
Intragovernmental Liabilities:		
Accounts Payable	$ 23,345	$ 35,569
Other Liabilities (Note 7)	0	6,535
Governmental Liabilities:		
Accounts Payable	246,199	212,981
Other Liabilities (Note 7)	20,196	8,518
Total	**289,740**	**263,603**
Liabilities Not Covered by Budgetary Resources:		
Intragovernmental Liabilities:		
Other Liabilities (Note 7)	1,495	1,495
Governmental Liabilities:		
Other Liabilities (Note 7)	22,503	21,124
Total	**23,998**	**22,619**
Total Liabilities	**313,738**	**286,222**
Net Position (Note 8):		
Unexpended Appropriations	526,237	641,762
Invested Capital	1,556,212	1,383,771
Cumulative Results of Operations	123	5
Future Funding Requirements	(23,998)	(22,619)
Total Net Position	**2,058,574**	**2,002,919**
Total Liabilities and Net Position	**$2,372,312**	**$2,289,141**

The accompanying notes are an integral part of these statements.

NASA Headquarters
Statement of Operations and Changes in Net Position
for Year Ended September 30

(in Thousands)

Revenues and Financing Resources:	1999	1998
Appropriated Capital Used	$1,730,769	$1,585,573
Revenues from Sales of Goods & Services:		
Governmental	19,415	16,156
Intragovernmental	80,187	98,651
Other Revenues and Financing Resources	8,338	5,889
Less: Receipts Transferred to Treasury	(8,338)	(5,889)
Total Revenues and Financing Resources	**1,830,371**	**1,700,380**
Expenses:		
Program or Operating Expenses by Appropriations:		
Human Space Flight	13,166	5,725
Science Aeronautics and Technology	1,489,639	1,346,580
Mission Support	201,972	207,189
Space Flight Control and Data Communications	0	(144)
Research and Development	2,716	3,036
Research and Program Management	(340)	(283)
Construction of Facilities	4,003	1,752
Office of Inspector General	19,495	18,215
Bad Debt Expense	0	3,550
Reimbursable Expenses	99,602	114,807
Total Expenses	**1,830,253**	**1,700,427**
Revenues and Financing Sources Less Expenses	**118**	**(47)**
Nonoperation Changes:		
Invested Capital	172,441	(1,435,587)
Trust Fund Capital	0	(42)
Unexpended Appropriations	(115,525)	(17,603)
Future Funding Requirements	(1,379)	(2,575)
Total Nonoperation Changes	**$ 55,537**	**$(1,455,807)**
Change in Net Position	55,655	(1,455,854)
Net Position, Beginning Balance	**2,002,919**	**3,458,773**
Net Position, Ending Balance	**$2,058,574**	**$2,002,919**

The accompanying notes are an integral part of these statements.

Note 1: Summary of Accounting Policies and Operations

Basis of Presentation

In accordance with NASA's Chief Financial Officer (CFO) directive that installations begin the process of fulfilling the requirements legislated by the Chief Financial Officers Act of 1990 regarding the preparation of subject-to-audit financial statements (beginning FY 1997), these statements were formulated from the books and records of NASA Headquarters in conformity with form and content procedures specified in OMB Bulletin 94-01.

Reporting Entity

NASA accomplishes its missions and goals through Headquarters and its nine Field Centers established to assist the Agency in its mission to provide for aeronautics and space activities. The financial management of NASA's operations is the responsibility of NASA officials at all organizational levels. The Headquarters Accounting Division (Code 155)—within Goddard Space Flight Center's Office of the Chief Financial Officer—is responsible for synthesizing, aggregating, and reporting accounting events for NASA Headquarters, including the Jet Propulsion Laboratory, in accordance with Agencywide financial management regulations.

The following eight appropriations require individual treatment and are distinctly classified in NASA Headquarters combined accounting and control systems:

1. HSF—supports research and development activities for human space flight, spacecraft control, and communications activities. This appropriation also provides research and development for HSF operations and services; maintenance and construction of facilities; and repair, rehabilitation, and modification of real and personal property.

2. SAT—provides funds for the conduct and support of science, aeronautics, and technology; research and development for SAT operations and services; maintenance and construction of facilities; and repair, rehabilitation, and modification of real and personal property.

3. MS—funds safety, reliability, and quality assurance activities; space communication services for NASA programs; budgetary resources for salaries, employee benefits, and related expenses; and support for research and construction of facilities.

4. SFCDC—provides funds for space flight, expendable launch vehicles, and spacecraft control and communications activities. This appropriation also provides for the development of SFCDC operations, production services, related institutional activities, minor construction, maintenance, repair, rehabilitation, and modifications. This appropriation was restructured and replaced in the FY 1995 NASA budget.

5. R&D—provides research and development of aeronautics, space research, and related institutional activities. This appropriation was restructured and replaced in the FY 1995 NASA budget.

6. R&PM—provides funds for civil servant salaries, employee benefits, training, travel, and related expenses essential to managing and conducting NASA programs within Headquarters. This appropriation was restructured and replaced in the FY 1995 NASA budget.

7. C of F—provides budgetary resources for construction, repair, rehabilitation, and modification of facilities; minor construction of new facilities; additions to existing structures; and facility planning and design. This appropriation was restructured and replaced in the FY 1995 NASA budget.

8. OIG—provides budgetary resources to fund essential OIG salaries, travel, and related expenses required to conduct audits and investigations of Headquarters activities.

Basis of Accounting

Headquarters accounts are maintained on an accrual basis (that is, expenses are recorded when incurred and revenue when earned). Expenses are classified in the accounts by appropriation in accordance with the Agency's coding structure, which sets forth a uniform classification of financial activity that is used for planning, budgeting, accounting, and reporting. The expenses are further categorized in the general ledger as operating or capitalized expenditures.

Funds With the U.S. Treasury and Cash

All Headquarters cash receipts (for refunds and reimbursements to appropriations) and disbursements are reported to the U.S. Treasury on a monthly basis. The Treasury, which identifies Headquarters account activity by an agency location code, maintains essential bank accounts (by appropriation) of NASA's consolidated cash transactions. These transactions equal the "outlay" component of appropriated budgetary resources regulated by OMB and the Treasury. In addition, the Treasury maintains deposit fund accounts for advance payments of reimbursable products and services collected by Headquarters.

Advances

Headquarters distributes the majority of its advance funding for the University Contracts and Grants Program by the method of Letter of Credit through the Health and Human Services (HHS) Payment Management System (PMS). HHS serves as an agent for the U.S. Treasury in processing the disbursement of funds from a preestablished balance set up by Headquarters, based on contract/grant awards. The established balance for each university constitutes advance payments. A smaller number of university contract/grant recipients receive advance payments on a quarterly basis via check/electronic fund transfer payments through the U.S. Treasury system. In accordance with OMB Circular A-110, quarterly financial reporting of transactions is provided by recipients on Federal Cash Transactions Reports (SF 272's). Detailed monitoring, funds control (against outstanding obligations), and accountability records are maintained. In addition, audits by the Defense Contract Audit Agency (DCAA) and NASA's OIG support this monitoring.

Accounts Receivable

Most receivables are reimbursement of services due from other Federal agencies. Non-Federal customers provide advance payments, which are placed on deposit with the U.S. Treasury until services are performed.

Property, Plant, and Equipment

Headquarters or its contractors may hold property, plant, and equipment (PP&E) owned by Headquarters. Under the provisions of the Federal Acquisition Regulation (FAR), contractors are responsible for control over and accountability for such property in their possession. The Headquarters general ledger is capable of individually classifying Government-held PP&E from contractor-held PP&E.

Equipment with a unit cost of $100,000 or more and a useful life of 2 years or more and will not be consumed in an experiment is capitalized. Capitalized cost includes unit cost, transportation, installation, and handling and storage cost. Real property, such as land, buildings, and other structures and facilities, is capitalized when the asset value is $100,000 or more. Effective in FY 1998, NASA raised the capitalization threshold for PP&E from $5,000 to $100,000. Land values are recorded at original acquisition rates and do not reflect current market value or cost of improvements. Building are also valued at acquisition rates, including the cost of capital improvements and fixed equipment required for functional use of the facility.

Government-owned/contractor-held property includes Headquarters real property, such as land, buildings, and structures, materials, plant equipment, space hardware, special tooling, and special test equipment. Contractors are directed to report annually (on NASA Form 1018) plant equipment costing $100,000 or more and having a useful life of 2 years and will not be consumed in an experiment. In addition, this reporting includes capturing the other property categories mentioned above, regardless of the value (although most exceed $100,000), and is included in the Statement of Financial Position. This reporting is certified by the contractor's representative and reviewed by a Government property administrator.

Other Assets

These assets include Government-owned/contractor-held materials.

Liabilities

Accounts payable includes amounts recorded for receipt of goods or services furnished to Headquarters, but not disbursed. In addition, throughout Headquarters, cost is recognized and accrued based on information provided monthly by contractors on cost and performance reports. The DCAA performs independent audits on reported costs to ensure the reliability of estimates.

Revenues and Other Financing Sources

Headquarters receives the majority of its funding through multiyear appropriations. These include 3-year appropriations for construction activities, 2-year appropriations for operational and space flight activities, and a 1-year appropriation for civil service payroll and travel. In addition to appropriated funds, Headquarters performs services for other Federal agencies and the public sector, utilizing reimbursable authority.

Note 2: Fund Balances with Treasury

	Obligated	Unobligated Available	Unobligated Restricted	Total
Appropriated Funds	$639,392	$108,353	$ 7,385	$755,130
Trust Fund		600		600
Deposit Funds				9,460
Total Fund Balance With Treasury				**$765,190**

NASA Headquarters cash receipts and disbursements are processed by the U.S. Treasury. The funds with the U.S. Treasury include appropriated funds, trust funds, and deposited funds for advances received for reimbursable services.

Note 3: Accounts Receivable, Net

	Entity Accounts Receivable	Allowance for Uncollectible Receivables	Net Amount Due
Intragovernmental	$32,913	$ 0	$32,913
Governmental	3,480	(94)	3,386
Total	**$36,393**	**$ (94)**	**$36,299**

Accounts Receivable consist of amounts owed to NASA Headquarters by other Federal agencies and the public. NASA establishes an allowance amount, for reporting purposes, based on an analysis of outstanding receivable balances. Most receivables are due from other Federal agencies for the reimbursement of services. Non-Federal customers provide advance payments, which are placed on deposit with the U.S. Treasury until services are performed.

Note 4: Advances and Prepayments

	1999	1998
Governmental	$14,611	$23,432

NASA distributes the majority of its funding used for the University Contracts and Grants Program by the method of Letter of Credit through the Health and Human Services (HHS) Payment Management System (PMS). The established balance for each university constitutes advance payments. A smaller number of university contract/grant recipients receive advance payments on a quarterly basis via check payments through the U.S. Treasury system.

Note 5: Property, Plant, and Equipment

	1999	1998
Government-owned/Government-held:		
Equipment	$ 11,401	$ 11,401
Work in Process	906,215	748,757
Total	**917,616**	**760,158**
Government-owned/Contractor-held:		
Land	1,046	1,046
Structures, Facilities & Leasehold Improvements	427,965	419,964
Equipment	120,621	119,002
Special Tooling	737	568
Special Test Equipment	16,774	0
Space Hardware	3,350	10,197
Total	**570,493**	**550,777**
Total Property, Plant and Equipment	**$1,488,109**	**$1,310,935**

See Note 1 for further discussion on property, plant, and equipment.

Note 6: Other Assets

	1999	1998
Contractor-Held Materials	$68,103	$72,836

These assets include Government-owned/contractor-held materials.

Note 7: Other Liabilities

Liabilities Covered by Budgetary Resources (all current):	
Intragovernmental Liabilities:	
Liabilities for Deposit and Suspense Funds	$ 0
Governmental Liabilities:	
Liabilities for Deposit and Suspense Funds	$ 9,956
Accrued Payroll and Benefits	10,240
Total Liab. Covered by Budgetary Resources	**$20,196**

The liability for deposit and suspense funds includes cash advances received from other Government agencies and public reimbursable customers.

Liabilities Not Covered by Budgetary Resources (all noncurrent):	
Intragovernmental Liabilities:	
Accounts Payable for Closed Appropriation	$ 1,495
Liabilities for Receipts Accounts	0
Total Intragovernmental Liabilities	**$ 1,495**
Governmental Liabilities:	
Accounts Payable for Closed Appropriation	$12,166
Unfunded Annual Leave	10,337
Total Liabilities Not Covered by Budgetary Resources	**$23,998**

Note 8: Net Position

	Trust Funds	Appropriated Funds	Total
Unexpended Appropriations			
Undelivered		$ 409,899	$ 409,899
Unobligated:			
Available	$600	108,353	108,953
Unavailable		7,385	7,385
Invested Capital		1,556,212	1,556,212
Cumulative Results of Operations		123	123
Future Funding Requirements		(23,998)	(23,998)
Total	**$600**	**$2,057,974**	**$2,058,574**

Note 9: Financial Statement Summary

Summary Statement of Financial Position Assets

	Headquarters	JPL	Total
Total Assets	**$289,275**	**$2,083,037**	**$2,372,312**
Total Liabilities	$108,326	$ 205,412	$ 313,738
Total Net Position	$180,949	$1,877,625	$2,058,574
Total Liabilities & Net position	**$289,275**	**$2,083,037**	**$2,372,312**

Summary Statement of Operations and Changes in Net Position

	Headquarters	JPL	Total
Total Revenues and Financing Resources	$ 396,349	$ 1,434,022	$ 1,830,371
Total Expenses	$(396,231)	$(1,434,022)	$(1,830,253)
Revenues and Financing Sources Less Expenses	**$ 118**	**$ 0**	**$ 118**

Headquarters Award Winners in 1999

Headquarters Honor Awards (held October 1999)

Cooperative External Achievement Award
Helen A. Lambert (Office of External Relations)
James F. McGuire (formerly of the Office of Life and Microgravity Sciences and Applications)
Mayra N. Montrose (Office of the Administrator)
Frank M. Sulzman (Office of Life and Microgravity Sciences and Applications)
Raymond P. Whitten (formerly of the Office of Life and Microgravity Sciences and Applications)

Creative Management Award
Anngienetta R. Johnson (Office of Earth Science)
Joan S. Peterson (Office of Human Resources and Education)

Equal Opportunity Achievement Award
NASA Career Day Exploration Committee

Exceptional Performance Award
Lee T. Ball (Office of Inspector General)
Cindy L. Brumfield (Office of Aero-Space Technology)
Ann B. Delo (Office of Earth Science)
Linda P. Elmore (Office of Equal Opportunity Programs)
Karen C. Feldstein (Office of External Relations)
Mary G. Gaskins (Office of the Chief Financial Officer)
Michael J. Green (Office of Management Systems)
Kenneth M. Kumor (Office of Management Systems)
David B. Lavery (Office of Space Science)
John W. Lyver IV (Office of Safety and Mission Assurance)
Lyn S. Orrell (Office of Headquarters Operations)
Carl G. Ray (Office of Aero-Space Technology)
Patricia M. Riep-Dice (Office of Public Affairs)
Judith L. Robey (Office of Life and Microgravity Sciences and Applications)
Donna A. Shortz (Office of Space Flight)
Carmela A. Simonson (Office of the Administrator)
William W. Turner (Office of Earth Science)

Special Service Award
Boeing IR&MS Internet Team (Office of Headquarters Operations)
Boeing NASA Home Page Support Team (Office of Headquarters Operations)
Constance L. Moore—CCI (Office of Public Affairs)
Health Unit and Fitness Center Staff—Analytical Sciences, Inc.
WHRO Center for Public Telecommunications

Agency Honors Awards Ceremony (held June 1999)

Public Service Group Achievement Award
StellaCom Team

Group Achievement Award
Aeronautics Budget Execution Team
Deep Space 1 Management and Support Team
International Space Station War Room Team
Mars Surveyor 1998 Management and Support Team
MSL-1 Project Team
NASA Federal Credit Union
NASA Negotiating Team (Caltech/JPL Contractor)
Neurolab Spacelab Mission Science Team
Space Station Headquarters Office
STS-95 Life Sciences Research Team
Triana Mission Solicitation Team

Exceptional Service Medal
Catherine M. Angiotti (Office of Life and Microgravity Sciences and Applications)
Spence M. Armstrong (Office of Aero-Space Technology)
Ghassem Asrar (Office of Earth Science)
Mark R.J. Borsi (Office of Management Systems)
Albert Condes (Office of External Relations)
Cheryl L. Ellis (Office of Space Science)
Lamont O. Hames (Office of Small Disadvantaged Business Utilization)
Danel L. Hedin (office of Space Flight)
Jay M. Henn (Office of Aero-Space Technology)
Mary D. Kerwin (Office of Legislative Affairs)
Roger D. Launius (Office of Policy and Plans)
Pamela L. Mountjoy (Office of Small Disadvantaged Business Utilization)
Michael F. O'Brien (Office of External Relations)
Cynthia L. Robinson (Office of Small Disadvantaged Business Utilization)
Marguerite D. Team (Office of Management Systems)
Lorraine K. Walton (Office of Public Affairs)

Exceptional Achievement Medal
Raymond F. Askew (Office of Space Flight)
John L. Emond (Office of Life and Microgravity Sciences and Applications)
Kenneth W. Ledbetter (Office of Space Science)
Charlene D. Matthews (Office of Space Flight)
Charles B. Pittinger, Jr. (Office of Management Systems)
John D. Schumacher (Office of External Relations)
Robert J. Soltess (Office of Space Flight)
Evelyn L. Thames (Office of Public Affairs)
Brian D. Welch (Office of Public Affairs)
Margaret C. Wilhide (Office of Public Affairs)

Outstanding Leadership Medal
Richard S. Christiansen (Office of Aero-Space Technology)
Olga M. Dominguez (Office of Management Systems)
W. Michael Hawes (Office of Space Flight)
Jeffrey E. Sutton (Office of Management Systems)

Distinguished Public Service Medal
Robert E. Williams (Office of the Chief Financial Officer)

1998 Meritorious Presidential Rank Awards
Richard S. Christiansen (Office of Aero-Space Technology)
Oceola S. Hall (Office of Equal Opportunity Programs)
W. Michael Hawes (Office of Space Flight)
Michael R. Luther (Office of Earth Science)
Vicki A. Novak (Office of Small Disadvantaged Business Utilization)

Exceptional Service Award at the 1998 Federal Energy and Water Management Awards

Richard A. Wickman (Office of Management Systems)

NASA's Engineer of the Year from the National Society of Professional Engineers

Richard A. Wickman (Office of Management Systems)

Special Honor Award from the World Association of Small and Medium Enterprises

Ralph C. Thomas III (Office of Small Disadvantaged Business Utilization)

Secretarial/Clerical Awards

1999 Top Award
Sherry McAllister (Office of Headquarters Operations)

Exceptional Administrative Support Awards
Karen Allen (Office of Aero-Space Technology)
Pamela Barnes (Office of Life and Microgravity Sciences and Applications)
Iona Butler (Office of the Administrator)
Paula Dorsey (Office of Earth Science)
Shiron Gaines (Office of the General Counsel)
Maureen Moore (Office of the Administrator)
Alethea Woodland (Office of Space Flight)

Technical Excellence Award at 21st Annual MailCom Conference

NASA Headquarters Mail Management Program under Teresa Grimes (Office of Headquarters Operations)

General Services Administration's Eagle Award for Technology Innovation

Telephone Evaluation Team of Michael Barrett, Michael Bergamo, Clarence Coleman, Dave Daniels, Michael Daniels, and Russell Robertson (Office of Headquarters Operations)

1998 Luigi Napolitano Book Award from the International Academy of Astronautics

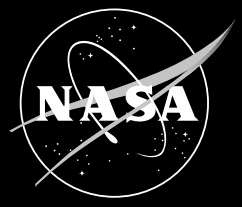
NASA History Division, publisher (for *Walking to Olympus: An EVA Chronology*, Monographs in Aerospace History No. 7, by David S.F. Portree and Robert S. Treviño)

Space Flight Awareness

STS-96
Frederick "Pat" Eblen (Office of Space Flight)
Dabney Hibbert (Office of the Administrator)
Harold Nelson (Office of Procurement)
Stanley Nichols (Office of Space Flight)
Bernard Roan (Office of the General Counsel)

Acronyms

ADP	Automated Data Processing
CFC	Combined Federal Campaign
CFO	Chief Financial Officer
C of F	Construction of Facilities
DCAA	Defense Contract Audit Agency
FAPAC	Federal Asian Pacific American Council
FAR	Federal Acquisition Regulation
FFRDC	Federally Funded Research and Development Center
FTE	Full-time equivalent
FY	Fiscal year
GS	General Schedule
HHS	(U.S. Department of) Health and Human Services
HSF	Human Space Flight
IFMP	Integrated Financial Management Program
IR&MS	Information Resources and Management Support
ISO	International Organization for Standardization
JPL	Jet Propulsion Laboratory
MS	Mission Support
MSL	Microgravity Science Laboratory
NMO	NASA Management Office
ODIN	Outsourcing Desktop Initiative for NASA
OIG	Office of Inspector General
OMB	Office of Management and Budget
PMS	Payment Management System
PP&E	Property, plant, and equipment
R&D	Research and Development
R&PM	Research and Program Management
SAT	Science, Aeronautics and Technology
SF	Standard Form
SFCDC	Space Flight Control and Data Communications
SOME	So Others May Eat
STS	Space Transportation System



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