



# NASA Financial Management Manual

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## FMM 9660 VITAL RECORDS AND EMERGENCY OPERATIONS

### **9661-1 PURPOSE**

This chapter provides policy guidelines for financial management records and reports which are considered vital for the preservation of NASA and the protection of the rights of employees, contractors and others. It also references general policy guidance for the Agency to ensure the performance of essential functions and preserve the continuity of NASA under emergency conditions.

### **9661-2 REFERENCES**

- a. NPG 8715.2, NASA Emergency Preparedness Plan Procedures and Guidelines
- b. NPG 1441.1\_, Records Retention Schedules
- c. NPD 1440.6\_, NASA Records Management
- d. NPD 1200.1, Management Accountability and Control; Audit Liaison; and Audit Follow-up National Archives and Records Administration, Part 1222, Creation of Records; Adequacy of Documentation; Part 1228, Transferring Vital Records to Federal Records Centers and Part 1236, Vital Records During an Emergency
- e. NPG 1200.1, Management Accountability and Control, Audit Liaison, and Audit Follow-up
- f. Executive Order 11490, Section 2202(5), Safekeeping of Essential Records
- g. Federal Preparedness Circular No. 60, Continuity of the Executive Branch of the Federal Government in National Emergencies
- h. A Records Management Handbook (GSA) FPMR 101-11.4 & 11.7



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## 9661-3 VITAL RECORDS

Records that are determined to be essential for maintaining the continuity of NASA activity during a national emergency are considered vital records. The vital records program includes two basic categories.

- a. **EMERGENCY OPERATING RECORDS.** This category consists of records outlining the essential functions of NASA for the duration of emergency conditions. Included are emergency plans and directive(s); orders of succession; delegations of authority; staffing assignments; selected program records needed to continue the most critical agency operations; related policy or procedural records that assist staff in conducting operations under emergency conditions; and for resuming normal operations after an emergency. These records, in paper or microfiche form, should be utilized without reliance on mechanical equipment. Microfiche readers at Federal Emergency Management Agency (FEMA) Regional Centers are not considered mechanical because the readers are handheld battery operated equipment.

All records vital to emergency operations should be maintained on a current basis at FEMA Regional Centers. Storage of vital financial management records will be limited to copies or reproductions generated from existing procedures (see FMM Appendix 9661-3A). Therefore, Centers are not to develop records or systems for the sole purpose of vital record(s) storage.

- b. **RIGHTS AND INTERESTS RECORDS.** This category is composed of records required for the preservation of the rights and interests of individual citizens and the Government. Included are financial interests, i.e., payroll data (see FMM Appendix 9661-3B) and manual or automated listings of other claims of employees, contractors and vendors (accounts payable) etc.; legal proceedings; and proof of ownership records. Financial management's rights and interests records may be in automated storage or on paper or microfiche form.

All rights and interests records should be maintained on a reasonably current basis at a designated safe haven site (see FMM Appendix 9661-3A for exception). A safe haven site includes another NASA office, Government installation, Emergency Operating Center, or an adequately protected site, i.e., fire-resistant vault.



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## **9661-4 RESPONSIBILITIES**

Each Financial Management Office is responsible for implementing and insuring compliance with requirements of the vital records program within the office's respective activities by identifying, selecting, and furnishing copies, reproductions or automated storage of vital records to the Center Records Management Officer for transfer to a storage site.

- a. **AGENCYWIDE ACCOUNTING RECORDS.** NASA Headquarters, Code BFB, is currently sending closed reimbursable agreements to a relocation site.
- b. **CENTER RECORDS.** Selected vital records shall be kept, to a minimum, by person's outside the Center Financial Management office to enable continuation of the office's activities. Data being reviewed should not be selected if it can be reconstructed from another vital record source. Where two or more Centers maintain the same record, the originating Center is responsible for selecting the documentation as vital. Records of other Centers and Government agencies may, however, be included if essential to local emergency operations.
- c. **PAYROLL OFFICE RECORDS.** The Consolidated Payroll Office is responsible for the following payroll records: (a) master employee record; (b) leave record; (c) SF 2806, Individual Retirement Record; (d) SF 3100, Individual Retirement Record; and (e) pay history record. Each Center payroll office is responsible for the Official Payroll Folder for each employee. These records (see FMM Appendix 9661-3B) are considered vital and should be handled in accordance with the procedures outlined in this FMM.

## **9661-5 MAINTAINING AN EFFECTIVE PROGRAM**

The vital records program will be effective if the data selected are current, complete, adequately protected, accessible, and immediately usable. The program should be simple, economical and not threatened by budget or procedural difficulties. It should be reviewed at least once a year to obtain valuable information through tests under different simulated emergency conditions. Such tests are not conclusive, but nonetheless provide the best available means of ensuring program effectiveness.

## **9661-6 EMERGENCY OPERATIONS**

The records storage program discussed above is considered applicable in situations where Centers' planning contemplates a safe haven site only for vital records. Where Centers' emergency plans contemplate staffs and actual operations at a safe haven site, consideration should be given to the following items:

- a. Functions that financial management personnel will be expected to perform, i.e., payroll, voucher examination, accounting.
- b. Number of persons required and assigned to a site to perform such functions.



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- c. Availability of supplies and forms (standard, stock, and NASA) which will be required.
- d. Availability of office equipment such as personal computers, calculators, typewriters, wordprocessors, desks, reproduction equipment, etc..
- e. Availability of an authorized certifying officer and cashier and facilities for safeguarding cash.
- f. Establishing a contingency plan to provide for the continuity of data processing resources during adverse events which would prevent or reduce normal operations.
  - (1) Normal operations can be disrupted by natural causes, i.e., floods, earthquakes, storms, fires, or water damage; equipment failures, i.e., diskette, film, or tape deterioration; or human frailty or deliberate adverse acts, i.e., errors, theft, sabotage, terrorism, or war.
  - (2) The contingency (backup and recovery) plan for each Center must consider the use, criticality, and sensitivity of the data processed.
  - (3) The plan should include sound documentation, alternate equipment, periodic evaluations, and be structured to incorporate procedures that provide the capability to respond to a variety of adverse events.

## **9661-7 MISCELLANEOUS CONSIDERATIONS**

- a. **STANDARD OPERATING REFERENCES.** The General Accounting Office Manual and Comptroller General's Decisions will be available at the relocation sites of Central agencies. Therefore, these references should not be stored at NASA safe haven sites.
- b. **ASSUMPTIONS TO CONSIDER IN EMERGENCY PLANNING.** During an emergency, some relaxation of legal and procedural requirements may occur. Planning of the Central agencies assumes, however, that current standards will continue to be required. Adequate preparation should, therefore, be provided for all contingencies.
- c. **NASA EMPLOYEES BENEFIT ASSOCIATION INSURANCE.** Responsibility for operation and record keeping for NASA insurance (NEBA) programs, (i.e., life and travel accident) varies among Centers. This task is usually assigned to the Office of Financial Management, but occasionally operations and the record keeping are assigned to the Office of Personnel or other offices. Since NEBA insurance is an important financial right of NASA employees, insurance records' storage is covered here.
  - (1) **Regular Life**
    - (a) **Quarterly Reports.** An updated automated listing of the payment records used in the collection process, with persons currently insured, will be on file at a safe haven site.



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- (b) **Designation of Beneficiary.** These forms and settlement option forms where furnished should be microfilmed periodically to be maintained at a safe haven site or else the original or reproduction should be made available for storage.
  - (2) **Travel Accident.** An annual automated or manual listing of person's insured will be on file at a safe haven site.
- d. **COORDINATION.** Arrangements for storing vital records and developing emergency operating plans will be coordinated with each Center's Emergency Planning Coordinator, Records Management Officer and Computer Security Official.



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## ***9661-3A INVOICE EXAMINATION RECORD KEEPING IN AN EMERGENCY***

When time permits after a warning or declaration of an emergency, Centers should consider transmission of certain documents to a safe haven site on a daily basis. These documents will include records of outstanding travel advances, copies of outstanding travel authorizations and orders, bills issued, and a copy of unpaid invoices on hand. If necessary, claims will be settled based on certificates of claimants and evidence of personnel able to affirm receipt of the goods or services where possible to obtain such information.



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## **9661-3B PAYROLL RECORDS**

1. **MASTER EMPLOYEE RECORD.** A record reflecting the most recent pay period's data as well as the employee's complete pay, leave, insurance, and other benefits status will be on file at a safe haven. The record should represent a complete status of the employee with the most recent record retained in automated storage or hardcopy form.
2. **LEAVE RECORD.** A record reflecting the leave history will be updated on a pay period basis for the consolidated leave record at year-end. The consolidated leave record will be sent to the safe haven with the most recent record retained in automated storage or hardcopy form.
3. **OFFICIAL PAYROLL FOLDER.** The payroll office keeps folders on employees. The folders contain a copy of the certified SF 50, Notification of Personnel Action Documents, copies of Health and Life Insurance election status, elections for tax withholding, bond designations, and other paycheck distributions. If time permits during an evacuation, consideration should be given to removing the official payroll folders to a safe haven.
4. **SF 2806, INDIVIDUAL RETIREMENT RECORD.** A record reflecting the service history and the retirement deductions for employees covered under the Civil Service Retirement System. The records should be sent to a safe haven with the most recent record retained in automated storage or hardcopy form.
5. **SF 3100, INDIVIDUAL RETIREMENT RECORD.** A record reflecting the service history and retirement deductions for employees covered under the Federal Employees Retirement System. The records should be sent to a safe haven with the most recent record retained in automated storage or hardcopy.
6. **PAY HISTORY RECORDS.** A complete backup of informational and historical records will be produced and stored at a safe haven. This will allow for the creation of the database in the event of a catastrophe. The most recent backup will be retained.