

 Independent Verification & Validation Program	Work Instruction for Implementing Financial Baselines	IVV 07-2 Version: G Effective Date: April 21, 2016
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AUTHORITY		DATE
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Kaci Reynolds (original signature on file)	Process Owner	04/21/2016

REFERENCES	
Document ID/Link	Title
IVV QM	NASA IV&V Quality Manual
IVV 16	Control of Records
NPR 1441.1	NASA Records Management Program Requirements

If any process in this document conflicts with any document in the NASA Online Directives Information System (NODIS), this document shall be superseded by the NODIS document. Any external reference shall be monitored by the Process Owner for current versioning.

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1.0 Purpose

The purpose of this work instruction (WI) is to establish a consistent method for collecting and implementing financial baselines within the NASA IV&V Program.

2.0 Scope

This WI applies to the initiation, approval, and implementation of all NASA IV&V financial baselines.

3.0 Definitions and Acronyms

Official NASA IV&V roles and terms are defined in the [Quality Manual](#). Specialized definitions identified in this WI (if any) are defined below.

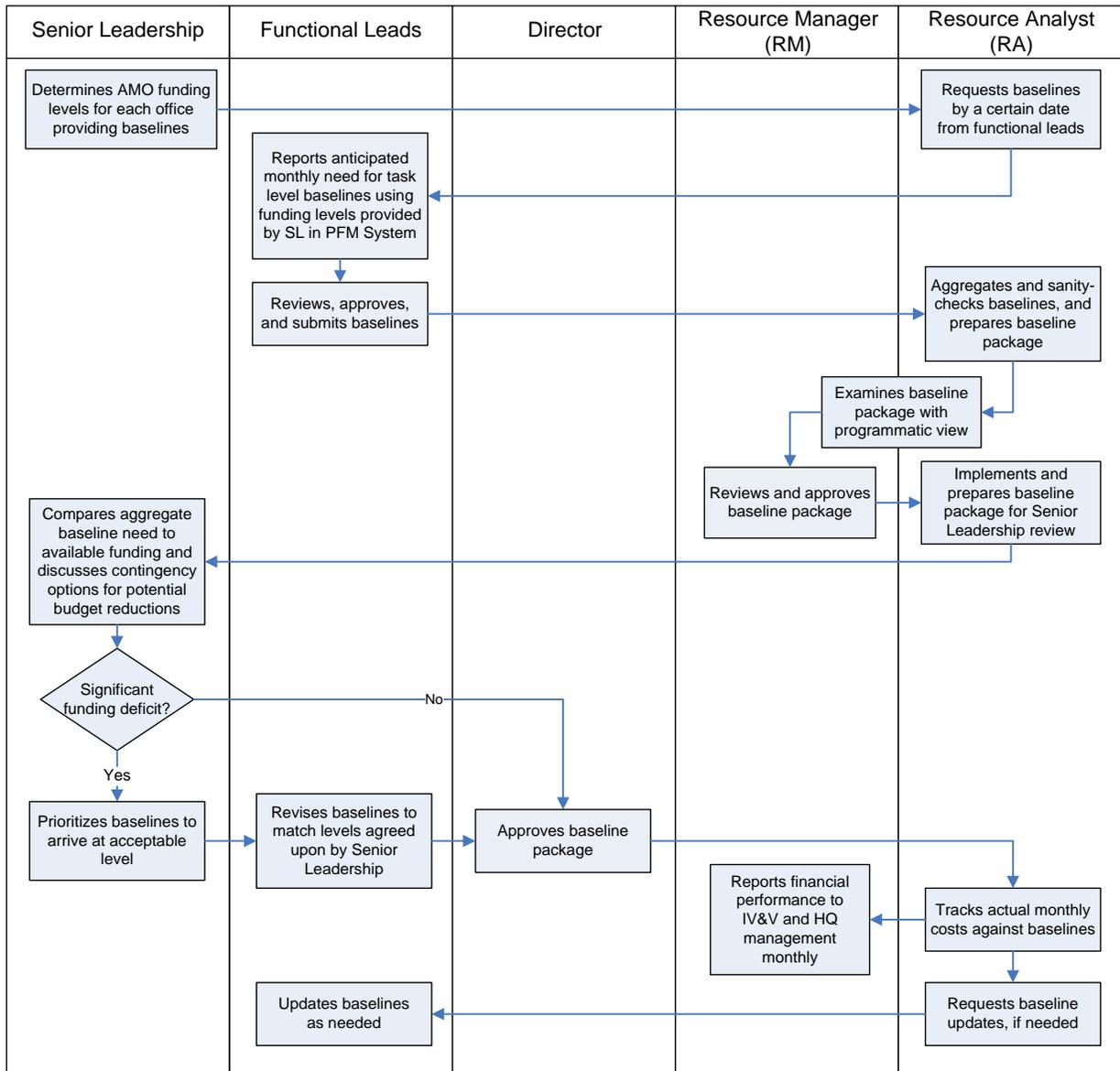
3.1 Acronyms

AMO	Agency Management & Operations
IMS	NASA IV&V Management System
IVVO	IV&V Office
NODIS	NASA Online Directives Information System
NPR	NASA Procedural Requirements
PFM	Program Financial Management
QM	Quality Manual
RA	Resource Analyst
RM	Resource Manager
SCO	Strategic Communications Office
SL	Senior Leadership
WI	Work Instruction

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4.0 Process Flow Diagram

The following diagram depicts processes described in this document, and the responsibilities and actions that shall be performed by process participants. Any information supplemental to the depicted process will appear after the diagram.



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The formal baseline process takes place at least twice per year. Initial baselines are a full-year plan, and are ideally submitted by mid-September. Mid-year baselines use actuals to date and the plan for the remainder of the year. Ideally, these are submitted by mid-April using March actuals. A major event can also spur a call for baselines. To initiate the AMO budget baseline process, senior management formulates recommended funding levels for each office. For non-AMO funded tasks, baselines are initiated based on anticipated funds receipt from the customer.

After recommended funding levels have been distributed, the Resource Analyst (RA) makes a request that each office complete their baselines by a certain due date. The functional leads (or their designees) then populate the required task level baseline forms based on office need within the [PFM System](#). The leads review the baselines for their offices and approve them if they concur. If they do not concur, the baselines will be returned for correction and then approved by the lead.

The electronic forms are submitted to the RA to be included in the baseline package. These baseline forms contain anticipated monthly costs for the applicable fiscal year. Fee must be baselined at the same level that it is reported at (i.e., task level). Miscellaneous budgets (e.g., IVVO tools, SCO, other) must be baselined at the contract level. If the money in these buckets is going to more than one contract, baselines must be done for each contract.

Once all baseline forms have been submitted, the RA aggregates and performs a sanity-check on them. This check is to ensure correct determinations of things like planned fee, computations, actuals to date, etc. Conflicting results will be discussed with the lead and baselines will be revised if necessary. The RA then discusses with the Resource Manager (RM) to examine the programmatic view of estimated costs and compare this to available funding. The RM reviews the baseline package and approves it if there is concurrence. If not, baselines will be revised and then the package will be approved by the RM. The RA prepares the baseline package for Senior Leadership review. This package contains an annual rollup of the monthly baseline data.

Senior Leadership reviews the baseline package and the comparison of aggregate baseline need to total available funding. Senior Leadership also

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discusses contingency options for potential budget reductions and budget surplus. If there is a significant funding deficit compared to the aggregate baselines, Senior Leadership will meet to discuss what modifications need to be made to the baselines to arrive at an acceptable baseline level. If necessary, baselines will be revised to match the baseline level agreed upon by Senior Leadership. Once an acceptable baseline level has been established, the IV&V Director will approve the baseline package.

PFM tracks actual monthly costs against baselines. This tracking indicates Program performance and could spur a decision to increase or decrease a baseline at any point. The RM reports financial performance to IV&V and NASA Headquarters management monthly.

5.0 Metrics

Any metrics associated with this WI are established and tracked within the NASA IV&V Metrics Program.

6.0 Records

The following records will be generated or updated and filed in accordance with this SLP and IVV 16, *Control of Records*, and in reference to NASA Procedural Requirement (NPR) 1441.1, *NASA Records Management Program Requirements*.

Record Name	Original	Vital	Responsible Person	Retention Requirement	Location
Baseline Forms FY13 and on	Y	N	PFM Lead	Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use. (9/1A)	PFM System
Baseline Forms (FY09 – FY12)	Y	N	PFM Lead	Destroy when business use ceases. (9/1B)	PFM Filing System



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VERSION HISTORY

Version	Description of Change	Rationale for Change	Author	Effective Date
Basic	Initial Release		Keenan Bowens	02/23/2012
A	Updates to increase clarity and accuracy		Tara Perdue	10/01/2012
B	Updates based on automating the baseline process.		Tara Perdue	12/20/2012
C	Align the roles with the QM definition updates	For consistency between PFM SLPs and WIs	Tara Perdue	05/17/2013
D	Editorial: "signs" to "approves" in section 4.0	Word changed for clarification. This allows other ways of approval.	Tara Perdue	02/14/2014
E	Update retentions in records table.	CAR 2014-C-404: new retentions enable records management.	Richard Grigg	06/30/2014
F	Changing G&A (General & Administrative) to AMO (Agency Management & Operations). Updating Records section.	ADR. Updated to reflect current usage. New NASA Records Retention Schedules (NRRS) published.	Tara Perdue	05/29/2015
G	Update flow and last two paragraphs of section 4.0, Process.	To more accurately reflect actual practice.	Kim Langford	04/21/2016

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