**DOWNLOADED AND/OR HARD COPY UNCONTROLLED**
Verify that this is the correct version before use.

| AUTHORITY | | DATE |
|---|---|---|
| Jeffrey Northey (original signature on file) | IMS Manager | 05/16/2016 |
| Kaci Reynolds (original signature on file) | Process Owner | 05/16/2016 |
| | | |

| REFERENCES | |
|---|---|
| Document ID/Link | Title |
| IVV QM | NASA IV&V Quality Manual |
| IVV 07-1 | Work Instruction for Applying Funding |
| IVV 07-2 | Work Instruction for Implementing Financial Baselines |
| 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document conflicts with any document in the NASA Online Directives Information System (NODIS), this document shall be superseded by the NODIS document.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.**

## 1.0 Purpose

The purpose of this system level procedure (SLP) is to establish a consistent and documented method for receiving, distributing, tracking, and reporting funding and financial activities at the NASA IV&V Program.

## 2.0 Scope

This SLP applies to funding and financial activities performed at the NASA IV&V Program.

## 3.0 Definitions and Acronyms

Official NASA IV&V roles and terms are defined in the Quality Manual. Specialized definitions identified in this SLP are defined below.

### 3.1 Baseline Form

The Baseline Form is an electronic document used to establish or update a task's baseline and associated financial data. The form is now part of the PFM System. Baselines Forms prior to FY13 are physical documents.

### 3.2 Contractor Cost Report (CCR)

The Contractor Cost Report is the agency system where PFM inputs the monthly costs and next month's accrual for each contract that submits monthly Contractor Financial Management Reports (533M).

### 3.3 Monthly Budget Review

A monthly budget review is a high-level overview of the financial status of all NASA IV&V functional organizations. The monthly budget review is prepared and presented by the NASA IV&V Program Financial Management (PFM) Group.

### 3.4 PFM System

The PFM System is the online financial tracking tool used by the NASA IV&V Program that is located at http://pfm.ivv.nasa.gov.

### 3.5 Task

A task is a specific work line-item within the NASA IV&V Program.

### 3.6 Acronyms

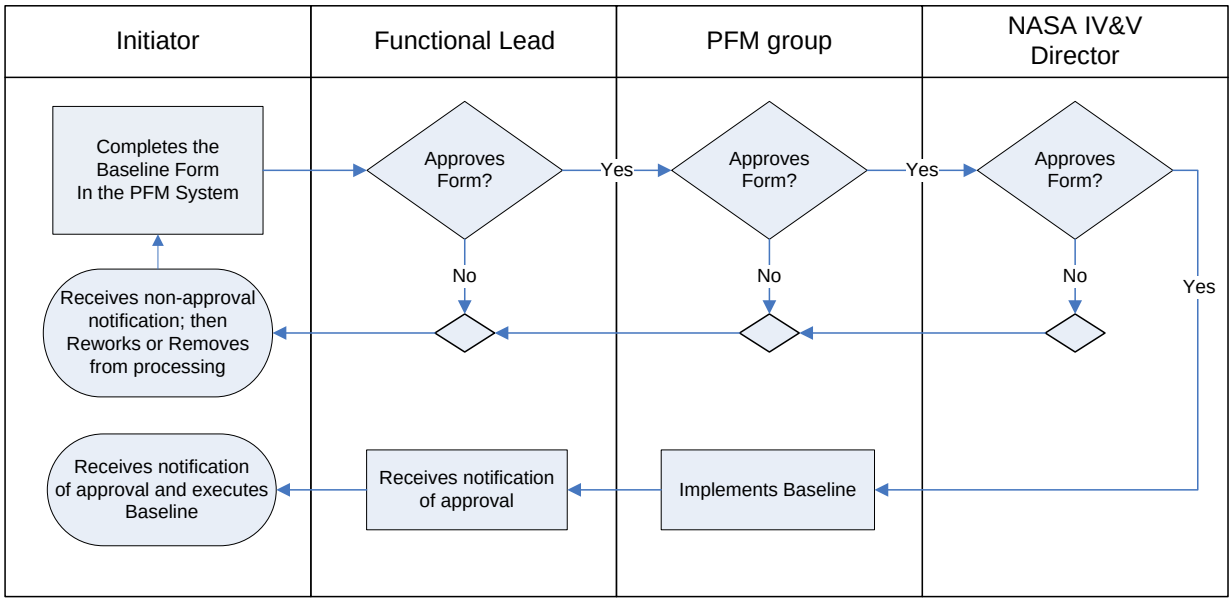
| | |
|---|---|
| AMO | Agency Management & Operations |
| CCR | Contractor Cost Report |
| COR | Contracting Officer Representative |
| ECM | Enterprise Content Management |
| GSFC | Goddard Space Flight Center |
| IEM | Integrated Enterprise Management |
| IMS | NASA IV&V Management System |
| NODIS | NASA Online Directives Information System |
| NPR | NASA Procedural Requirements |
| PFM | Program Financial Management |
| PR | Purchase Request |
| QM | NASA IV&V Quality Manual |
| RA | Resource Analyst |
| RM | Resource Manager |
| SLP | System Level Procedure |
| SWAT | Software Assurance Tools |
| TL | Task Lead |
| WBS | Work Breakdown Structure |

## 4.0 Process Flow Diagrams

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

### 4.1 Baseline

Functional organizations are responsible for submitting Baseline Forms for the tasks they are managing.

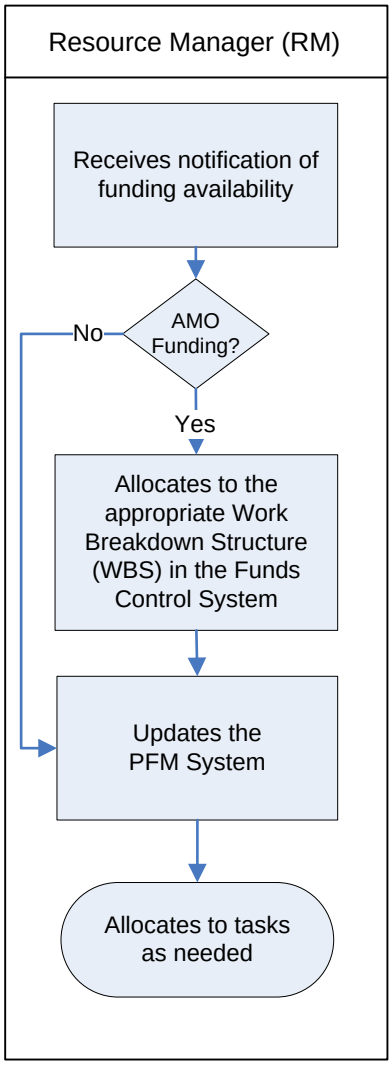



Baseline Forms will be submitted prior to the start of the fiscal year, at task inception, or as needed. This electronic form is housed within the PFM System.

Each office is given high level direction on responsibilities and funding allocations prior to the baseline process. For additional details please see IVV 07-2, *Work Instruction for Implementing Financial Baselines*.

If excess or additional funds are necessary, please contact the NASA IV&V Director and the PFM Group to discuss the rationale for needing additional funds.

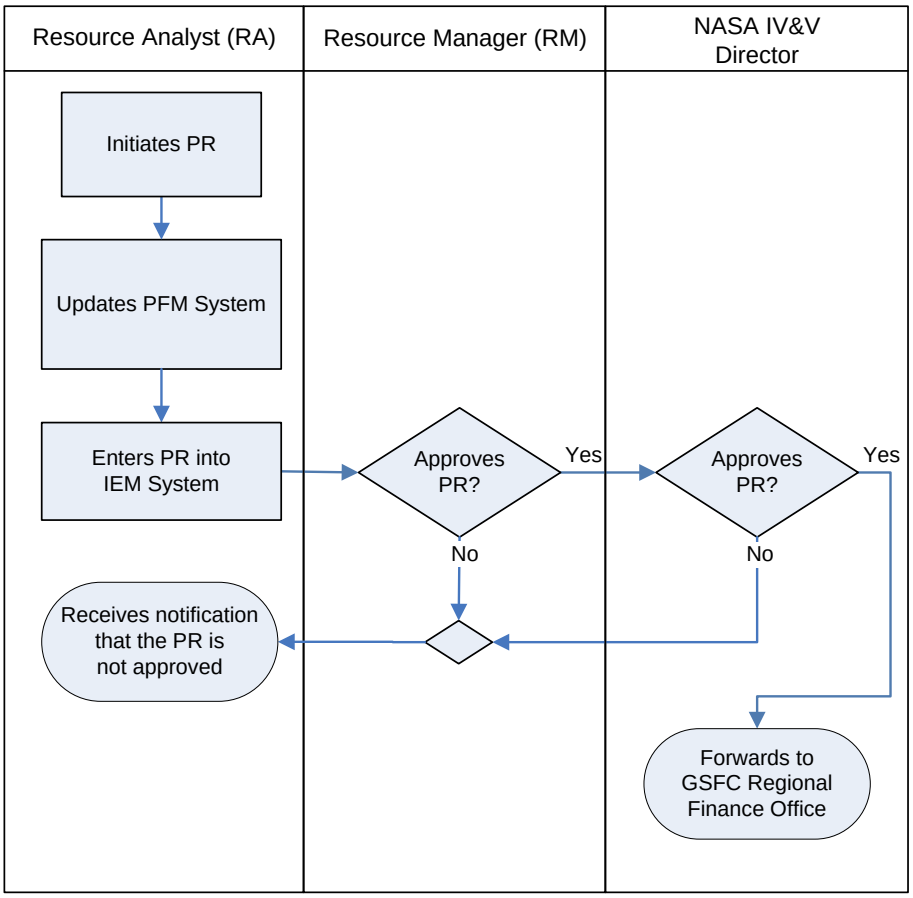
## 4.2 Funds Receipt and Distribution




AMO funding is allocated to tasks as described in IVV 07-1, *Work Instruction for Applying Funding.*

### 4.3 Purchase Request (PR) Distribution

Based on an approved Baseline Form, the RA initiates a PR for the contract/task.



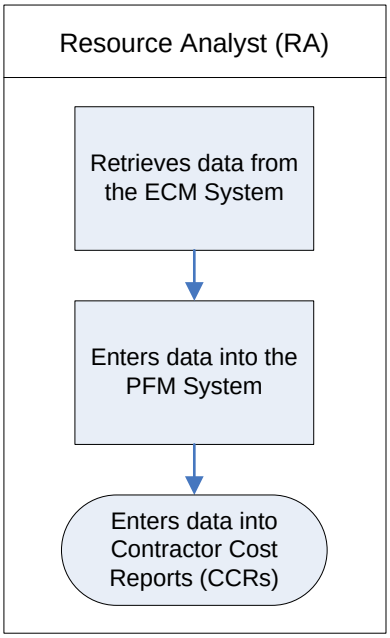

In the event that a Purchase Request (PR) is denied at any point in the approval chain, an email is sent to the RA. The RA can then correct and resubmit, or cancel the PR.

### 4.4 Travel Funds

Travel funds are distributed as described in IVV 07-3, *Work Instruction for Civil Service Travel*.

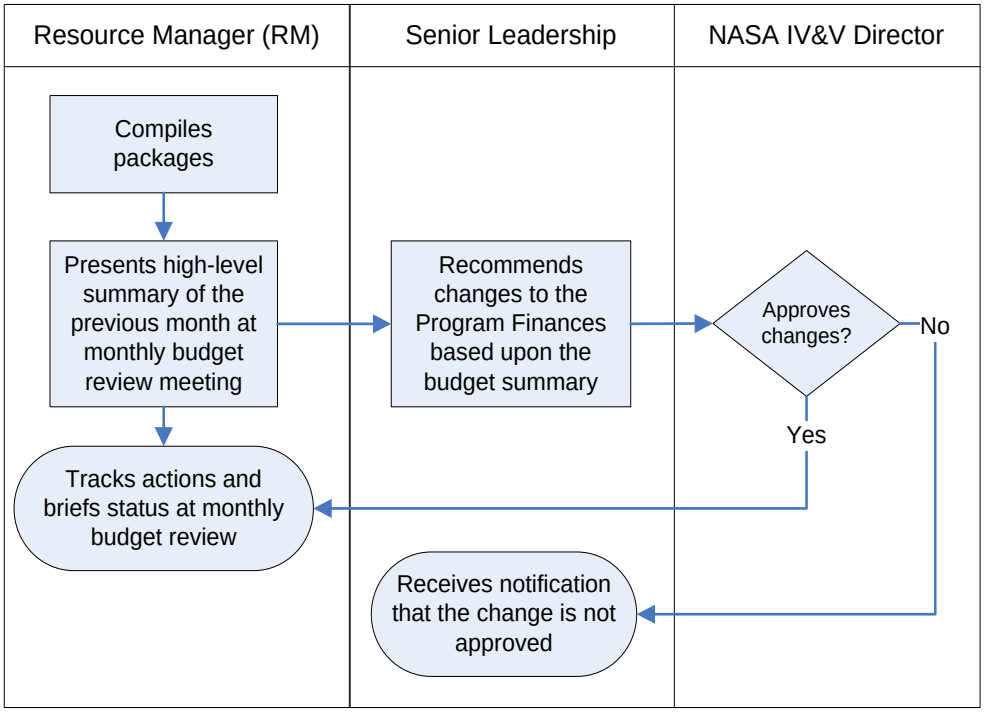
### 4.5 Funds Tracking and Reporting - Monthly Cost and Accrual

The contract or task's monthly financial data will be submitted by the contractor and verified by the COR prior to entry in the PFM System by the RA.



### 4.6 Monthly Financial Reporting

The PFM Group will compile and present monthly financial status reports of functional organizations', contracts', and tasks' financial plans, funding received, funding committed, task costs, projected task spending, carryovers, and other financial information. Action items will be tracked by PFM. Open actions will be discussed at the following month's financial status briefing.




## 5.0 Metrics

Any metrics associated with this SLP 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 |
| Monthly Financial Budget Review Package | Y | Y | PFM Lead/RM | Destroy when active reference value ceases or when 3 years old, whichever is sooner. (9/14A2) | ECM System |
| PFM System | Y | Y | PFM Group | Destroy 6 years after final payment or cancellation, but longer retention is authorized if required for business use. (9/1A) | SWAT Server |

Note: PR's are not IV&V records, but are part of the agency-wide IEM system.

| VERSION HISTORY | | | | |
|---|---|---|---|---|
| Version | Description of Change | Rationale for Change | Author | Effective Date |
| Basic | Initial Release | | Donna Ozburn | 10/23/2002 |
| A-G | Revision information older than 7-year retention period relocated to Version History Overflow Document | | Various | 09/07/2003 - 08/07/2007 |
| H | Changed “IV&V Facility” to “IV&V Program” | | Stephanie Ferguson | 02/19/2009 |
| I | Updated to reflect new Program organization | | Kaci Reynolds | 04/02/2010 |
| J | Change “Procurement” to “Purchase” | | Kaci Reynolds | 05/26/2010 |
| K | Added reference document precedence statement | | Sara Cain | 07/29/2010 |
| L | Added Baseline Revision Forms to Section 6.0, *Records*; updated text on monthly financial presentations | | Robyn Budd | 08/31/2010 |
| M | Added Form 1015, Baseline Revision Form, to: Reference Table, sections 3.1 and 4.1 | | Tara Perdue | 06/28/2011 |

| VERSION HISTORY | | | | |
|---|---|---|---|---|
| Version | Description of Change | Rationale for Change | Author | Effective Date |
| N | Remove reference to out year estimates; replace 'project' with 'task'; remove “Revision” from Baseline Forms; and update the PFM System location | | Tara Perdue | 07/26/2012 |
| O | Update Scope, add CCR definition, update Section 4.2 flow, add Section 4.4, *Travel Funds*, and refer to Work Instructions | PAR 2012-P-368 | Tara Perdue | 10/01/2012 |
| P | Updates based on automating the baseline process | | Tara Perdue | 12/20/2012 |
| Q | Align the roles with the QM definition updates | For consistency between PFM SLPs and WIs | Tara Perdue | 05/17/2013 |
| R | Update action item tracking process in Section 4.6. Minor editorial updates.<br>COR replaces COTR. | Bring process in line with how we are currently operating.<br>Per FAR change Nov 2013. | Tara Perdue | 02/14/2014 |
| S | Update retentions in records table. Add note about PRs.<br>Include reference to IVV 06-1. | CAR 2014-C-404: new retentions enable records management.<br>Adding IVV 06-1 is for completeness. | Tara Perdue | 06/30/2014 |

| VERSION HISTORY | | | | |
|---|---|---|---|---|
| Version | Description of Change | Rationale for Change | Author | Effective Date |
| T | Changing G&A (General & Administrative) to AMO (Agency Management & Operations).<br>Updating Records section. | ADR. Updated to reflect current usage.<br>New NASA Records Retention Schedules (NRRS) published. | Tara Perdue | 05/29/2015 |
| U | Taking out one sentence to reflect the deletion of IVV 06-01. Also removing the reference of IVV 06-01 | Cancellation of IVV 06-01 | Kim Langford | 05/16/2016 |