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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9660.1A**
Effective Date: December 19,
2013
Expiration Date: December
19, 2018[Printable Format \(PDF\)](#)[Request Notification of Change](#) (NASA Only)

Subject: Vital Financial Records for Emergency Operations

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [AppendixB](#) | [ALL](#) |

Appendix A. Definitions

Vital Records. Essential Agency records that are needed to meet operational responsibilities under national security emergencies or other emergency or disaster conditions (emergency operating records) or that protect the legal and financial rights of the Government and those affected by Government activities (legal and financial rights records).

Disaster. An unexpected occurrence inflicting widespread destruction and distress and having long-term adverse effects on Agency operations. The Agency defines what a long-term adverse effect is in relation to its most critical program activities.

Emergency. A situation or an occurrence that is of a serious nature, developing suddenly and unexpectedly, and demanding immediate action. This is generally of short duration, for example, an interruption of normal Agency operations for a week or less. It may involve electrical failure or minor flooding caused by broken pipes.

Emergency Operating Records. These types of vital records are essential to the continued functioning of an organization during and after an emergency. 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, as well as related policy or procedural records that assist Agency staff in conducting operations under emergency conditions and for resuming normal operations after an emergency.

Legal and Financial Rights Records. These types of vital records are essential to protect the legal and financial rights of the Government and the individuals directly affected by its activities. Examples include accounts receivable records, social security records, payroll records, retirement records, and insurance records. These records were formerly defined as "rights and interests" records.

National Security Emergency. Any occurrence, including natural disaster, military attack, technological emergency, or other emergency, that seriously degrades or threatens the national security of the United States, as defined by Executive Order.

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