

**Attachment C -- Addendum  
NNG11375927R**

## **Supplemental Contractor Financial Management Reporting Requirements**

These requirements supplement the Contractor Financial Management Reporting requirements set forth elsewhere in the contract and in NASA Procedural Requirements (NPR) 9501.2, NASA Contractor Financial Management Reporting.

The following supplemental requirements apply to prime contractor and subcontractor Financial Management Reports submitted to NASA.

- Unfilled orders (if applicable) shall be reported in column 10 of the NF 533M or column 11 of the NF 533Q.
- At the beginning of the contract and the beginning of each calendar year (January 1), the prime contractor shall provide its accounting calendar and those of all subcontractors.
- The contractor shall provide required NF 533M and Q data in the stipulated electronic format.
- Costs shall be reported on the NF 533M and NF 533Q at the subtask level.
- Subcontractors' incurred cost for the same accounting period in actual and estimated costs shall be reported by the prime

The following supplemental requirements apply only to select task orders. If these requirements are applicable to a task, the task order will so stipulate.

- The contractor shall submit NF 533Q reports in accordance with the instructions in NPR 9501.2 and on the reverse side of the NF 533Q form. If a task requires NF 533Q reporting, those reports shall display the same reporting structure (reporting categories) as the contractor's NF 533M reports.
- NF 533Q reports shall include estimates for the first six months of the periods reported by month and the next six months by quarter.
- NF 533Q reports shall include narrative remarks which explain causes of variances of +/- 10 percent for estimated hours and costs reported in columns 8a, 8b, 8c, 8d, 8e, 8f and 8g from values reported for the same periods in the most recent Contractor Task Report (CTR).
- NF 533Q reports shall include narrative remarks which explain causes of variances of +/- 10 percent between the estimated final cost (column 9a) and the contract value (column 9b).
- The prime contractor shall submit subcontractor(s) financial management reports (NF 533M and Q or similar formats) along with the prime contractor's NF 533 report when subcontractor costs are, either equal to or greater than \$100,000, or 25 percent of the total task cost or when subcontractor hours are equal to or greater than 25 percent of the total task hours. Subcontractor(s) reports shall contain the same data elements and be structured similar to the prime contractor's NF 533 reports.
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- Full Time Equivalents (FTEs) (in addition to hours) shall be separately reported on NF 533M and NF 533Q reports based upon the respective productive man hours per month of the prime and subcontracts.
- Upon request, by name reports for the prime contractor and cost-type subcontractors shall be submitted at the task level.
- NF 533M reports shall include narrative remarks, which explain causes of variances of +/- 10 percent for hours and costs reported in column 7a from values reported for the same periods in the most recent Contractor Task Report (CTR). NF 533M reports shall include narrative remarks, which explain causes of variances of +/- 10 percent for hours and costs reported in columns 8a and 8b from values reported for the same periods in the most recent Contractor Task Report (CTR).
- NF 533M reports shall include narrative remarks which explain causes of variances of +/- 10 percent between the estimated final cost (column 9a) and the contract value (column 9b).
- Narrative remarks shall address the following:
  - Cause of Problem -
    - Isolate significant variances
    - Discuss cost and schedule variances separately
    - Clearly identify reason for the variance
  - Impact upon Project -
    - Describe specific technical, schedule and cost impacts
    - Revise and justify Estimate at Completion and/or Estimated Completion Date
  - Corrective Action Planning -
    - Describe specific actions being taken or to be taken to alleviate or minimize impact of the problem
    - Include individual(s) or organization responsible for required actions
    - Include schedules for actions and get-well dates
    - If no corrective action is possible, explain why
    - Include results of corrective plans included in prior narrative remarks
  - Emphasis on quantitative, not qualitative
  - Emphasis on the specific, not the general
  - Emphasis on specific problems, not all problems