

## **ATTACHMENT C**

### **FINANCIAL MANAGEMENT REPORTING REQUIREMENTS**

#### **General**

Financial Management Reports shall be submitted by the Contractor on the NASA 533 series reports, in accordance with the instructions on the reverse of the forms, NASA Procedures and Guidelines NPR 9501.2D entitled, "NASA Contractor Financial Management Reporting," effective date May 23, 2001, and additional instructions issued by the Contracting Officer.

#### **a. Level of Detail**

The Contractor's 533 reports shall present a summary of contract costs by element of cost at WBS Level 0 (total program), WBS Level 1 (1.0, 2.0, 3.0, 4.0, etc.), WBS Level 2 (example 1.1, 2.2, 2.3, 2.4, etc.), and WBS Level 3 – (example 1.2.1, 1.4.1, 2.2.1, etc.). The reports shall contain a breakdown of each WBS report area by element of cost, as outlined in paragraph c. below.

#### **b. Distribution**

The Contractor shall distribute 533 reports to each addressee indicated in the Basic Contract Clause G.6 FINANCIAL MANAGEMENT REPORTING. The 533M shall be distributed 10 working days following the close of the Contractor's monthly accounting period. The 533Q reports shall be distributed no later than the fifteenth (15) calendar day following the quarter being reported.

c. Reporting Requirements

Each report shall provide cost data for reporting categories presented below, or equivalent reporting categories as approved by the Contracting Officer:

Direct Labor Hours (List applicable labor categories)

Direct Labor Cost (Dollars) (List according to applicable labor categories)

Fringe

Overhead

Total Direct Labor Cost, fringe, and OH

Other Direct Costs

Material

Subcontractor Cost

Subcontractor A

Subcontractor B

Subcontractor C

Travel

Miscellaneous

Total ODC's

Subtotal cost

G& A Expense

Total Cost

Fixed Fee

Total Cost Plus Fixed Fee

d. Other Special Reports

The Contractor shall submit, as required, special cost or manpower reports either in the areas of actual costs, projected costs, or both. These reports may take the form of labor, overhead, and other direct charges, billing analyses or other business information. When required, specific instructions will be provided by the Contracting Officer.