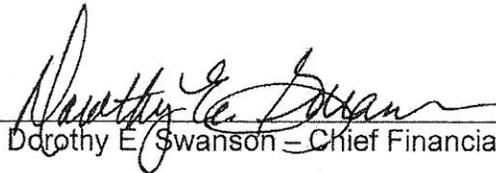


DRD - NF533 Cost Reporting - RFP #NNJ1361974L-1

JSC DATA REQUIREMENTS DESCRIPTION (DRD) (Based on JSC-STD-123)

1. DRD Title	2. Date of current version	3. DRL Line Item No.	RFP/Contract No.
NF533 DRD	09/17/2013	002	RFP # NNJ13641974L-1
4. Use (Define need for intended use of, and/or anticipated results of data)			5. Category (Check one)
Provides a basis for reporting and evaluating cost and expenditures in support of this contract. The data contained in the reports must be auditable using Generally Accepted Accounting Principles. Supplemental cost reports submitted in addition to the NF533 must be reconciled to the NF 533.			<input type="checkbox"/> Technical <input checked="" type="checkbox"/> Administrative <input type="checkbox"/> SR&QA
6. References (Optional)		7. Interrelationships (e.g. with other DRDs)	
NPR 9501.2E		N/A	
8. Preparation Information (Include complete instructions for document preparation).			

Approved By:



Dorothy E. Swanson - Chief Financial Officer

9/23/13
Date

NASA Form 533 (NF533) Reports

The NASA Form 533 (NF533) reports provide data necessary for the following:

1. Projecting costs and hours to ensure that dollar and labor resources realistically support project and program schedules.
2. Evaluating contractors' actual cost and fee data in relation to negotiated contract value, estimated costs, and budget forecast data.
3. Planning, monitoring, and controlling project and program resources.
4. Accruing cost in NASA's accounting system, providing program and functional management information, and resulting in liabilities reflected on the financial statements.

Cost is a financial measurement of resources used in accomplishing a specified purpose, such as performing a service, carrying out an activity, acquiring an asset, or completing a unit of work or project. NASA Procedural Requirements (NPR) 9501.2E entitled "NASA Contractor Financial Management Reporting," or its most current revision, identifies the cost reporting requirements for a contract. An NF533 format is provided in *Appendix A*.

NASA is required by law to maintain accrual accounting, which requires cost to be reported in the period in which benefits are received, without regard to time of payment.

The reports (NF533M [Monthly] and NF533Q [Quarterly]) are the official cost documents used at NASA for cost type, price determination, and Fixed Price Incentive contracts. The data contained in the reports must be auditable using Generally Accepted Accounting Principles (GAAP). Supplemental cost reports submitted in addition to the NF533 must be reconcilable to both the NF533M & NF533Q.

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Common NF533 Cost Elements

Examples of accrual accounting for common cost elements reported on the NF533 follow:

Cost Elements	Definitions
<i>Labor</i>	Reported to NASA as hours and cost are incurred.
<i>Equipment & Materials (commercial off the shelf)</i>	Generally reported to NASA when received and accepted by the contractor.
<i>Manufactured Equipment</i>	Defined as any equipment that is produced to specific requirements that make it useless to anyone else without rework. Cost should be reported to NASA as the equipment is being manufactured. The straight-line method for estimating accrued costs, or the use of supplemental information obtained from the vendor, are acceptable methods used to calculate the cost accrual amount.
<i>Leases</i>	Reported to NASA using a proration over the life of the lease.
<i>Travel</i>	Reported to NASA as costs are incurred.
<i>Subcontracts & Other Direct Costs</i>	Actual and estimated costs reported by prime contractors shall include subcontractors' incurred costs for the same accounting period. Where subcontract costs are material, they should be separately identified on NF533 reports. The prime contractor shall include in the total cost of each subdivision of work the accrued cost (including fee, if any) of related subcontractor effort. Subcontractors should, therefore, be required to report cost to the prime contractor, using the accrual method of accounting. If the G&A and fee reported by a subcontractor are at the total subcontractor level, these costs must be allocated to specific sub-divisions of work. Data submitted by the subcontractor should be structured similar to the prime contractor's NF533 to enable the prime contractor to properly report to NASA. For Firm Fixed Price subcontracts with a contract value greater than \$500,000, the prime contractor is required to document the methodology used to generate the sub-contractor costs reported and provide this information to the NASA Contracting Officer and Center Deputy Chief Financial Officer of Finance.

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<i>Unfilled Orders</i>	Reported as the difference between the cumulative cost incurred to date and amounts obligated to suppliers and subcontractors.
<i>Fee</i>	Fee should be reported on the NF533 following the "Total Cost" line. Award fee must be reported by the following categories: Base Fee, Fee Earned, Interim Fee, Provisional Fee, Potential Additional Fee, and Total Fee. If any of the above fee categories do not pertain, they should not be included in the NF533.
<i>Prompt Payment Discounts</i>	Cumulative cost reported to NASA should be the full incurred cost. The prompt payment discount amount taken should be reported as a separate line item on the NF533 below the cumulative cost amounts for the contract.

Common NF533 Data Elements

The following NF533 Data Elements shall be included:

Data Element Name	Description
<i>Reporting Category (RC)</i>	Task, Delivery Order, Work Breakdown Structure
<i>Cost Incurred for Month (7a)</i>	Prior month actual cost incurred for each RC (column 7a on NF533)
<i>HR/WYE Incurred for Month (7a)</i>	Prior month actual HR/WYE incurred for each RC (column 7a on NF533)
<i>Contract prior month planned cost (7b)</i>	Planned cost for prior month for each RC (column 7b on NF533)
<i>HR/WYE contract prior month planned hours (7b)</i>	Prior month planned HR/WYE for each RC (column 7b on NF533)
<i>Current FY Cum to Date Actual (7c1)</i>	Actual cumulative cost and hours incurred for the current Government Fiscal Year through the prior month for each RC (column 7c1 on NF533)
<i>Current FY Cum to Date Plan (7d1)</i>	Planned cumulative cost and hours for the current Government Fiscal Year through prior month for each RC (column 7c1 on NF533)
<i>Contract ITD cost (7c2)</i>	Contract ITD cost for each RC (column 7c2 on NF533)
<i>Contract planned ITD cost (7d2)</i>	Contract planned ITD cost for each RC (column 7d2 on NF533)
<i>Current month estimated cost (8a)</i>	Cost estimate for the current month for each RC (column 8a on NF533)

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<i>Current month estimated HR/WYE (8a)</i>	HR/WYE estimate for the current month for each RC (column 8a on NF533)
<i>Next month estimated cost (8b)</i>	Estimated cost for next month for each RC (column 8b on NF533)
<i>Balance of Contract (8c)</i>	Balance of contract for the remaining estimate to complete for each RC (column 8c on NF533)
<i>Government Fiscal Year EAC (8d)</i>	Actual cumulative cost and hours incurred plus remaining estimated cost and hours for the current Government Fiscal Year (column 8d on NF533)
<i>Contractor Estimate (9a)</i>	Contractor estimate for the total estimate to complete entire scope of contract for each RC (column 9a on NF533)
<i>Contract Value (9b)</i>	Contract value based upon contract modifications for each RC (column 9b on NF533)
<i>Unfilled orders outstanding (10)</i>	Unfilled orders outstanding at the end of the reporting period for each RC (column 10 on NF533)
<i>Reporting Category level</i>	Used by NASA's accounting system to determine the RC level
<i>Reporting Category Identifier</i>	Identifies if the RC is a actual Reporting Category or a Sub-Reporting Category

A Reporting Category (RC) correlates to a task order, delivery order, or Work Breakdown Structure (WBS) and is the level at which cost is reported. Each RC can have Sub-Reporting Category line items (detailed cost elements) that add up to a RC. **The Contractor is required to coordinate with the NASA Resource Analyst assigned to the contract in order to establish and maintain the Reporting Categories the contractor shall use to comply with this data requirement.**

Column 7b (planned cost incurred/hours worked for the month) and 7d (cumulative planned cost incurred/hours worked) of the NF533M represent the negotiated baseline plan for the contract. There may not be a relationship between the estimates provided in columns 8 of the NF533M to columns 7b and 7d. Columns 7b and 7d represent the legally binding contract negotiated baseline plan plus all authorized changes.

Uncompensated overtime hours worked should be reported on NF533 reports as a separate line item or in the footnotes.

Short and long-term cost estimates, which include all data entered in columns 8 and 9a on the NF533M and NF533Q reports, shall be based on the most current and reliable information available.

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Prior period cost adjustments shall be reported in column 7a and 7c of NF533M and column 7a of the NF533Q as soon as identified with a footnote discussing the reasons for and amounts of the adjustments and time period the adjustment relates to, delineated by government fiscal year, if affecting more than one fiscal year.

Personal Property & Equipment Reporting

For all Personal Property & Equipment, purchased or fabricated, the contractor must obtain:

1. Prior approval by the Contracting Officer (CO) or their delegated Property Administrator (PA)
2. The NASA Capitalization or Expense determination from the NASA Finance Property office.

These must be obtained prior to cost being incurred for the property acquisition/fabrication. This will help ensure appropriate 533 reporting for items identified as capital. The capitalization/expense determination governs the contractor cost reporting requirements associated with the acquisition.

For all Personal Property & Equipment, purchased or fabricated, determined by NASA to be Capital, the contractor cost reporting structure to NASA shall:

1. Report the costs of each capital asset (i.e., each individual end item deliverable) as a separate reporting category on the NF 533 or other required cost reporting format.
2. Maintain a reporting structure that allows for the contractor accumulation and reporting of cost separately for each identified capital asset (i.e., each individual end item deliverable).

Capital property is defined by NASA as personal property and equipment, acquired or fabricated, that NASA will have title to and that meets all of the following criteria:

1. Has a total acquisition value equal to, or greater than, \$100,000
2. Has a useful life equal to, or greater than, 2 years (no prototypes, test articles, one time use items, etc.) and is not intended for sale in the course of normal operations
3. Has been acquired or constructed with the intention of being used, or available for use, by NASA
4. Has a planned alternative use (current or future) on another project with a separate and distinct research objective.

For all Personal Property & Equipment, purchased or fabricated, determined by NASA to be Expense, the contractor is not required to report costs at the detail asset level i.e., as a separate reporting category on the NF 533 or other required cost reporting format.

The Center Finance Property Office makes the capitalization/expense determination based on information provided by the NASA Project Manager.

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The Center finance property office acquires the information from the NASA Project Manager using the Form NF1739 Alternative Future Use Questionnaire (AFUQ) which is required for each asset valued at, or greater than, \$100k. The Center finance property office may utilize a supplemental questionnaire and/or additional communication with the project manager, or their associates, to ensure adequate information is obtained to make the appropriate accounting treatment determination i.e., to Capitalize or Expense the asset.

NF533 Due Dates

The due dates for the NF533M and NF533Q reports are outlined in Chapter 3 of NPR 9501.2E. The following is a summary of the NF533 due date requirements:

NF533 Report	Due Date
<i>NF533M</i>	Due no later than the 10 th working day following the close of the contractor's accounting period or the 15 th calendar day of the month, whichever is earlier.
<i>NF533Q</i>	Due no later than the 15 th calendar day of the month preceding the quarter being reported.

The due dates reflect the date the NF533 reports are received by personnel on the distribution list, not the date the reports are generated or mailed by the contractor. It is critical that the NF533 reports are submitted in a timely manner to ensure adequate time for NASA to analyze and record the cost into the NASA accounting system.

An initial NF533 report is required in the NF533Q format to be used as a baseline for the life of the contract. The initial (baseline) NF533Q report shall be submitted by the contractor within 30 days after authorization to proceed has been granted. The initial report shall reflect the original contract value detailed by negotiated reporting categories and shall be the original contract baseline plan. In addition to the initial (baseline) report, monthly NF533 reporting shall begin no later than 30 days after the incurrence of cost.

NF533 Final Submission Upon Contract Completion

Monthly NF533 reporting is no longer required once the contract is physically complete, provided the final cost report includes actual cost only (no estimates or forecasts). The contractor must continue to submit monthly NF533 reports as long as estimates for the following period are included. If the final cost of a contract changes after the submission of the "final" contractor cost report, the contractor must submit a revised NF533 report in the month the cost change is recognized.

Electronic NF533 Flat File Requirement

(will only be submitted if requested during the course of the contract)

If requested by NASA, the contractor shall submit a Flat File NF533M electronically by the same due date. The data shall be submitted via email using

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the Government prescribed flat file format (if requested, an example of the Agency Defined File Format layout details will be provided by NASA).

NF533 Report Distribution

LF3 Cost Accounting (1 electronic copy. If electronic copy is not signed, a signed hardcopy is required)
BR Contracting Officer (1 hardcopy, 1 electronic copy)
LD4 Budget/Program Analyst (1 electronic copy)
NA Technical (3 electronic copy)

NF533 Supplemental Reporting

Supplemental reporting requirements will be submitted during the course of the contract in accordance with direction in *Appendix B*.

APPENDIX A. NF533 Format

PAGE _____ OF _____ PAGES

 National Aeronautics and Space Administration	<h3>Monthly Contractor Financial Management Report</h3>	Form Approved O.M.B. No. 2700-0003
TO: _____ FROM: _____		
1. DESCRIPTION OF CONTRACT	2. TYPE	3. CONTRACT VALUE a. COST \$ _____ b. FEE \$ _____
4. FUND LIMITATION \$ _____		
5. INVOICE AMTS. BELLED \$ _____ 6. TOTAL PYMTS. REC'D. \$ _____		
7. BILLING		
8. ESTIMATED COST/HOURS TO COMPLETE		
9. ESTIMATED FINAL CONTRACT VALUE		
10. UNFILLED ORDERS OUTSTANDING		
11. CONTRACT NO. AND LATEST DEFINITIVE MODIFICATION NO.		
12. AUTHORIZED CONTRACTOR REPRESENTATIVE (S) (NAME) DATE		
13. REPORTING CATEGORY		
14. COST INCURRED/HOURS WORKED		
15. ESTIMATED COST/HOURS TO COMPLETE		
16. BALANCE OF CONTRACT		
17. DURING MONTH		
18. CUM. TO DATE		
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APPENDIX B. Required Supplemental Reporting

Annual Accounting Calendar: The contractor's accounting calendar for the contract period of performance shall be provided in electronic format to the LD4 resource analyst, and LF3 Cost Accountant within 10 business days after contract award. Updates to the accounting calendar shall be provided in electronic format to the LD4 resource analyst and LF3 Cost Accountant before the delivery of the subsequent NF533.

Contractor Variance Report: The contractor shall submit variance reports along with the NF533M when NF533M variances meet or exceed +/- 5% for each Reporting Category for the following items:

1. Column 7A current month (actuals) to 8A previous month (estimate)
2. Column 7A current month (actuals) to 7B current month (plan)

Monthly Unfilled Orders: The contractor shall submit a report in conjunction with the delivery of the monthly NF533M if there are *Unfilled Orders Outstanding (10)*. The report shall be broken down by reporting category and include the item description, the originally reported delivery date and costs, updated delivery date and costs, justifications for delays of greater than 30 days, and justifications for changes in costs greater than 5%. The following format shall be used for this report.

A	B	C	D	E	F	G	H
Rept. Category	Item	Original Estimated Delivery Date	Adjusted Estimated Delivery Date	Justification for delays greater than 30 days	Original Estimated Costs	Adjusted Estimated Costs	Justification for cost changes greater than 5%

Quarterly Estimate Report: If the contractor's month-end reporting does not align with the last day of the calendar month, the contractor shall provide a supplemental report for each calendar-month ending a government fiscal quarter (December, March, June, and September). The report shall be broken down by reporting category and include the original and adjusted 533M *Current Month Estimated Cost and Hours (8a)* that reflects the estimated costs and hours accrued through the last day of the calendar month. All estimated costs shall include unfilled orders expected to be delivered during the adjusted period. The following format shall be used for this report.

A	B	C	D	E	F	G
Reporting Category	533M Current Month Estimate (8a) - Costs	533M Current Month Estimate (8a) - Hours	Current Month Est. Adj. (Costs)	Current Month Est. Adj. (Hours)	Total Adj. Current Month Est. (Costs)	Total Adj. Current Month Est. (Hours)
					= B + D	= C + E

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Annual Economic Impact Assessment: The contractor shall submit answers to the following four questions back to the LD4 resource analyst in conjunction with the delivery of the October NF533M. The answers should be estimates only, as this requirement is not intended to be an extensive exercise. The information provided will be rolled-up to create Center-level estimates, and will not identify any specific contract. This information will not be shared at the contract-level with anyone outside NASA.

1. What was the on-board total headcount for this contract as of September 30th? (Please include in-directs and an estimate for your major subcontractors.)
2. For the total workforce indicated in #1 above, approximately how many worked in the local Clear Lake area, including JSC? (JSC includes JSC proper, Sonny Carter Training Facility, and Ellington Field.)
3. What was the approximate dollar value of goods and services (including labor) purchased in the Houston area under this contract during the prior Government Fiscal Year?
4. What was the approximate dollar value of goods and services (including labor) purchased outside the Houston area but within the State of Texas?