

SOLICITATION NO. NNG14490137R

**NASA Sounding Rocket Operations Contract III
(NSROC III)**

ATTACHMENT E

FINANCIAL MANAGEMENT REPORTING REQUIREMENTS

~~JUNE~~ ~~SEPTEMBER~~ ~~October~~ 2014

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FINANCIAL MANAGEMENT REPORTING REQUIREMENTS

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 Procedural Requirements NPR 9501.2E entitled “NASA Contractor Financial Management Reporting,” dated May 27, 2011, and additional instructions issued by the Contracting Officer.

The Contractor shall submit an electronic summary of the detailed monthly 533M and quarterly 533Q reports in the level of detail specified below. The preferred format is Excel.

a. Level of Detail

The Contractor’s 533 Financial Reports shall contain:

- A Summary Report at WBS Level 1 (total contract)
- Summary Reports for each of the WBS Level 2 elements (rolling up WBS level 3 cost detail to Level 2 elements)
- Summary Reports for each of the WBS Level 3 elements
- Summary Report by Customer/Funding Basket (customers usually have multiple work orders)
- Summary Report by Individual Work Order (by WO identification number; and identifies Customer/Funding Basket)
- Summary of Sounding Rockets Program Office Work Orders Only, that is, excluding reimbursable and other customers (at WBS Level 1)

In addition, the Contractor’s 533 Financial Reports shall contain a separate 533 Report for EACH INDIVIDUAL WORK ORDER (by identification number). Work Orders are described in SOW Section 2.1.1.3, and will be numbered and issued by the Government to administratively segregate, track, and manage contract effort at the lowest level of detail. Each issued work order will also specify the unique customer identifier/Funding Basket based on Government funding source.

The reports shall contain a breakdown of each requirement by element of cost, i.e., direct labor hours by company, direct labor dollars, overhead, general & administrative (G&A), subcontracts, travel, equipment, material, other direct costs as listed in Section D below.

Also included on the reports shall be the distribution of Installation Accountable Government Property/Government Furnished Property (IAGP/GFP) and Management & Administrative (M&A) charges which are explained further in the “Notes” section below. A suggested template will be made available to the Contractor.

The Contractor’s 533 Financial Reports shall contain a separate 533 Report for each Work Breakdown Structure (WBS) Level 3 element of the Statement of work, as well as a separate 533 report for each INDIVIDUAL WORK ORDER (BY IDENTIFICATION NUMBER). Separate summary 533 reports shall, at a minimum, also be required for each

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~~of the following: WBS Level 1, WBS Level 2, WBS Level 3, work orders grouped by funding customer, individual work orders, and total contract costs. The reports shall contain a breakdown of each requirement by element of cost, i.e., direct labor hours by company, direct labor dollars, overhead, general & administrative (G&A), subcontracts, travel, equipment, material, and other direct costs as listed in Section D below. A suggested template will be made available to the Contractor.~~

b. Variance Narrative Reporting

In accordance with Section 3.6 of NPR 9501.2, the Contractor shall include a narrative explanation for variances on labor hours (prime and subcontractors), and costs (prime, subcontractor and ODCs) exceeding plus or minus 5 percent (+/-5%) between the Total Estimated shown in the prior month and the Actual Totals shown in the current month at (but not limited to) WBS Level 1 and WBS Level 2. (For example, the total Estimated Cost amount shown for June in column 8a in the May NF 533M and the Actual June Total Cost amount shown in column 7a in the June 533M).

Each variance narrative shall explain the: (1) reason for the variance, (2) impact(s) on the Core Requirements and/or each individual work order, and (3) specific corrective action(s) being taken or to be taken, and timeframe of anticipated resolution.

c. Distribution

The Contractor shall distribute 533 reports to each addressee indicated in the contract clause entitled, "Financial Management Reporting". The NF 533M reports shall be distributed not later than the tenth (10th) working day following the close of the contractors' monthly accounting period. The Contractor shall submit an initial NF 533Q report within 30 working days after contract award. After the initial report, 533Q reports shall be distributed not later than the 15th day of the month preceding the quarter being reported.

d. Reporting Requirements:

Each report sheet shall, at a minimum, provide cost data by the following elements of cost categories presented below:

**1. Prime Direct Labor Hours (by applicable labor categories):
(Broken Down by Regular (REG) & Overtime Premium (OP))**

Prime Contractor:

- Onsite (Wallops Flight Facility (WFF))
- Offsite (Other than WFF)

**2. Major Subcontractor Direct Labor Hours (by applicable labor categories):
(Broken Down by REG & OP)**

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Subcontractor A:
Onsite
Offsite

Subcontractor B:
Onsite
Offsite

Subcontractor C:
Onsite
Offsite

3. Total Direct Labor Hours:

Total Prime Hours
Total Subcontractor A Hours
Total Subcontractor B Hours
Total Subcontractor C Hours
Total Hours

**4. Prime Direct Labor Dollars (by applicable labor categories):
(Broken Down by Regular (REG) & Overtime Premium (OP))**

Prime Contractor:
Onsite (Wallops Flight Facility (WFF))
Offsite (Other than WFF)

**5. Major Subcontractor Direct Labor Dollars (by applicable labor categories):
(Broken Down by REG & OP)**

Subcontractor A:
Onsite
Offsite

Subcontractor B:
Onsite
Offsite

Subcontractor C:
Onsite
Offsite

6. Total Direct Labor Dollars:

Total Prime Dollars

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Total Subcontractor A Dollars
Total Subcontractor B Dollars
Total Subcontractor C Dollars
Total Dollars

7. Overhead Expense (Including Fringes)

Prime:

Onsite
Offsite

Total Prime Overhead

8. Other Direct Costs (List Separately)

- a. Subcontracts (list)
- b. Materials
- c. Service/Maintenance Contracts
- d. Travel
- e. Training
- f. Software License
- g. Freight

h. Other Direct Costs (list)

[i. M&A Allocation](#)

Total Other Direct Costs

9. Subtotal (Total Dollars plus Overhead plus Other Direct Costs)

10. G&A Expense

11. Total Cost

12. Fixed Fee

13. Technical Performance Incentive Fee

14. Total Cost Plus Fixed Fee and Technical Performance Incentive Fee

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15. IAGP (Installation Accountable Government Property)

16. Total Cost, Fee, and IAGP

Notes:

1. A “Funding Basket” is used to group multiple work orders under a particular Customer.
- ~~1-2.~~ Management & Administrative (M&A) Allocation – All work under WBS 2.1 shall be considered Program Management and Administrative Support, and the associated costs shall be allocated against Mission and DRPA Work Orders in accordance with the contractor’s established accounting system with the exception of the following:
 - a. DRPA Work Orders will be issued for the acquisition, receipt, inspection, test, and acceptance into inventory for program supplies such as material, hardware, components, and equipment required for implementation of the NASA Sounding Rockets Program in accordance with the requirements of SOW Section 2.1.1.6.
 - b. DRPA Work Orders will be issued for the refurbishment of hardware, components, and standard subsystems in accordance with the requirements of SOW Section 2.1.1.6.
 - c. Phase in activities will be accomplished under a separate contractual vehicle in accordance with SOW Section 2.1.2.1.
~~Phase-out activities in accordance with SOW Section 2.1.2.2.~~
- ~~1-3.~~ IAGP - For costing purposes the Contractor shall apply Installation Accountable Government Property (IAGP/GFP) charges to appropriate customers as IAGP/GFP is assigned.
- ~~2-4.~~ NASA may require more information for purchase or fabrication of capital assets end items over \$100,000. NASA Interim Directive (NID) 9250 provides further explanation of the identification of capital assets.

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