ATTACHMENT C

FINANCIAL MANAGEMENT REPORTING REQUIREMENTS

RFP NNG15498942R

CONTRACT TBD

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.

a. Level of Detail

For the Core portion of the contract, the Contractor's 533 Reports shall contain a 533 summary of total Core contract costs as well as a separate 533 sheet for each section (Sections 2 and 3) of the Core portion of the Statement of Work (SOW) to WBS level 4. Each WBS level shall roll to the next and up to the summary total page for the total costs of the Core portion of the contract. **As an example**, 533's will be submitted for SOW Section 2 as follows:

WBS 2.0 Computer Security and Systems Admin (533 roll up required at this level)
WBS 2.1 Computer Security (533 roll up required at this level
WBS 2.1.1 Information System Security Officers (ISSO) (533 required at this level).
WBS 2.1.2 Division Level System Administrators (SA)/Alternate Computer Security Official (aCSO) (533 required at this level).
WBS 2.2 Systems Admin (533 roll up required at this level)
WBS 2.2.1 AETD Server Support (533 required at this level).
WBS 2.2.2 AETD VMware/Server Support (533 required at this level).
WBS 2.2.3 AETD System Administration Documentation Support (533 required at this level).
WBS 2.2.4 AETD Help Desk Support (533 required at this level).
WBS 2.2.5 AETD Engineering Software License Management (533 required at this level).

SOW Section 3 shall be reported by project. The projects are anticipated to be as follows:

TRMM
Terra
Cassini CIRS
Aqua
Aura
SET-1
Fermi
LRO
SDO
GPM

MMS
ICESAT-II ATLAS
DSCOVER
NICER
OVIRS MEB
LCRD
JWST ISIM

The Contractor shall report their hours in accordance with which projects were worked for a particular month. A separate sheet shall be used for each project with the header of the sheet denoting which project the sheet is for.

For the IDIQ portion of the contract, an individual 533 Report shall be provided for each Task Order at the total Task Order level, in addition to a cumulative 533 Report summarizing all Task Orders issued.

The government reserves the right to require a lower level of 533 reporting for particular on the IDIQ portion of the contract for task orders on a case by case basis as specified by the Contracting Officer. The purpose of this is to allow the government to separate costs on task orders that support multiple WBS element on in-house instruments and /or missions.

For both the Core portion and the IDIQ portion of the contract, the reports shall contain a breakdown of hours and costs by the elements of cost categories listed in Section d below.

b. Variance Narrative Reporting

In accordance with Section 3.6 of NPR 9501.2E, the Contractor shall include a narrative explanation for variances exceeding plus or minus 10 percent (+/-10%) between the Total Direct Labor Hours (prime and subcontractors) and/or Total Estimated Cost amount shown in the prior month and the Actual Total Direct Labor Hours and/or Actual Total Cost amount shown in the current month for each individual Task Order at the total contract level and to WBS level 3 for the Core Contract Portion (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 NF 533M.)

Each variance narrative shall explain the: (1) reason for the variance, (2) impact(s) on the individual task order, and Core Portion of the contract and (3) specific corrective action(s) being taken or to be taken.

c. Distribution

The Contractor shall distribute 533 reports to each addressee indicated in the contract clause entitled, "Financial Management Reporting." The Contractor shall submit an initial report in the NF 533Q format within 30 working days after contract award.

After the initial report, 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 533Q reports shall be distributed not later than the fifteenth (15th) day of the month preceding the quarter being reported.

d. Reporting Requirements

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

1. Prime Direct Labor Hours:

   Prime Direct Labor Hours - Onsite
   List all applicable labor categories

   Prime Direct Labor Hours – Offsite
   List all applicable labor categories

   Total Prime Direct Labor Hours- Onsite
   Total Prime Direct Labor Hours- Offsite

2. Subcontractor Direct Labor Hours:

   Subcontractor A Direct Labor Hours – Onsite
   List all applicable labor categories

   Subcontractor A Direct Labor Hours – Offsite
   List all applicable labor categories

   Subcontractor B Direct Labor Hours – Onsite
   List all applicable labor categories

   Subcontractor B Direct Labor Hours – Offsite
   List all applicable labor categories

   Subcontractor C Direct Labor Hours – Onsite
   List all applicable labor categories

   Subcontractor C Direct Labor Hours – Offsite
   List all applicable labor categories

   CONTINUE THIS PATTERN TO REPORT ALL SUBCONTRACTORS, INDIVIDUALLY, WITH LABOR CATEGORIES AND HOURS FOR EACH MONTH.

   Total Subcontractors Direct Labor Hours- Onsite

Total Subcontractors Direct Labor Hours- Offsite

3. Total Prime and Subcontractors Direct Labor Hours:

Total Prime and Subcontractors Hours – Onsite
Total Prime and Subcontractors Hours – Offsite

Total Prime and Subcontractors Direct Labor Hours

4. Prime Direct Labor Costs:

Prime Direct Labor Costs - Onsite
List all applicable labor categories

Prime Direct Labor Costs – Offsite
List all applicable labor categories

Total Prime Direct Labor Costs

5. Prime Overhead Expenses:

Onsite Overhead
Offsite Overhead

Total Prime Overhead

6. Other Direct Costs (ODCs):

a. Subcontracts (list separately, Subcontractor A, B, C, etc.)

b. Material

c. Travel

d. Other (specify)

Total ODCs

Subtotal (Direct Labor, Overhead, & ODCs)

7. G&A Expense

8. Total Estimated Cost

9. Fixed Fee

10. Total Cost-Plus-Fixed-Fee (CPFF)

e. Other Special Reports

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

f. Additional Requirements

For the IDIQ portion of the 533 submittal, the Contractor shall submit a financial summary containing a one-line summary for all tasks on the contracts. This financial summary shall be inserted before the summary 533 sheet. It shall include the following columns:

Task Number
Status (active or expired)
Cumulative to Date Actual $
Cumulative to Date Actual $ Plus next Month planned $
Contractor Estimate Planned from CTR $
Cumulative to Date Planned Hours
Cumulative to Date Actual On-site Hours (Including Subs)
Cumulative to Date Actual Off-site Hours (Including Subs)

1. The summary and detailed 533 sheets shall be submitted electronically in Excel Format (version 2007).

In addition to the hardcopy of the summary sheet, the Contractor shall provide the summary sheet in an e-mail file. Below are the requirements:

The contractor cost data for import into the CORTS application will come from the contractor as a comma-delimited text file. The layout of this import file is shown in the table below.

*Any changes to this format will be addressed after contract award.

Only one contract can be included in one import file.

The contractor cost data can be loaded from the file either in the CORTS director of the C drive or in the CD Drive (E:\)

Two types of data will be included in the import file: column title and column data.

Column titles must be provided in the first row for each data column in the **import file**. The name and order of each column title must be exactly the same as illustrated in the **"Column Title in File"** column in the table below, with a comma as a delimiter. **NOTE:** Do not use the names in the "Data Element Name" column as the column titles for the data columns in the file being sent for import.

Column data will be provided beginning with the second row. A data element must be in each column/row in the import file. The order of each column data must be exactly the same as illustrated in the "Column Title in File" column in the table below, with a comma as a delimiter. **NOTE**: All non numeric data must be within double quotes.

Two tables will be updated in CORTS: Subtask (shouldn't this be 'Task'?) and Subtask Detail.

The Report Ending Date is in the MM/YYYY format and must be the previous month of the current import date. If it's not, no data will be imported into CORTS.

When a task/subtask number exists, the subtask will be treated as an existing subtask and the associated Subtask accrued cost amount fields will be overwritten with the corresponding amounts in the import file. The pro-rate rules will then be applied to all subtask detail records

When a subtask number does not exist, a new subtask record and associated subtask detail record will be created.

For the CORE portion of the 533 submittal, the Contractor shall submit a financial summary containing a one-line summary for all level 1, 2 and 3 WBS's on the contracts. This financial summary shall be inserted before the summary 533 sheet. It shall include the following columns:

WBS (level 1, 2 and 3)
Status (active or expired)
Cumulative to Date Actual $
Cumulative to Date Actual $ Plus next Month planned $
Contractor Estimate Planned from CTR $
Cumulative to Date Planned Hours
Cumulative to Date Actual On-site Hours (Including Subs)
Cumulative to Date Actual Off-site Hours (Including Subs)

2. The summary and detailed 533 sheets shall be submitted electronically in Excel Format (version 2007).

In addition to the hardcopy of the summary sheet, the Contractor shall provide the summary sheet in an e-mail file. Below are the requirements:

The contractor cost data for import into the CORTS application will come from the contractor as a comma-delimited text file. The layout of this import file is shown in the table below.

*Any changes to this format will be addressed after contract award.

Only one contract can be included in one import file.

The contractor cost data can be loaded from the file either in the CORTS director of the C drive or in the CD Drive (E:\)

Two types of data will be included in the import file: column title and column data.

Column titles must be provided in the first row for each data column in the **import file**. The name and order of each column title must be exactly the same as illustrated in the **"Column Title in File"** column in the table below, with a comma as a delimiter. **NOTE:** Do not use the names in the "Data Element Name" column as the column titles for the data columns in the file being sent for import.

Column data will be provided beginning with the second row. A data element must be in each column/row in the import file. The order of each column data must be exactly the same as illustrated in the "Column Title in File" column in the table below, with a comma as a delimiter. **NOTE**: All non numeric data must be within double quotes.

Two tables will be updated in CORTS: Task and Subtask Detail. **For the Core contract, 'Task' equates to WBS level 2 (2.1 for instance) and 'Subtask' equates to WBS level 3 (2.1.1 for instance).**

The Report Ending Date is in the MM/YYYY format and must be the previous month of the current import date. If it's not, no data will be imported into CORTS.

When a task/subtask (Core = WBS Level 2/WBS Level 3) number exists, the subtask will be treated as an existing subtask and the associated subtask accrued cost amount fields will be overwritten with the corresponding amounts in the import file. The pro-rate rules will then be applied to all subtask detail records

When a subtask number does not exist, a new subtask record and associated subtask detail record will be created.

No deletion will be performed in this process.

Data Element Name	Column Title In File	Type	Size	Value (0optional, 9mandatory)	Mandatory	Default	Comments
Report Ending Date	ReportDate	Text	7	“99/9999”	Yes		Must be the previous month of the current import date.
Contract Number	ContractNo	Text	10	"NNG0999999"	Yes		
Task Number	TaskNumber	Text	4	“0009”	Yes		
Subtask Number	SubTask	Text	4	“00”	Yes		
Cumulative Cost	CumCost	Integer	9	000000000	No	0	
Accrued Cost	AccruedCost	Integer	9	000000000	No	0	
Cost Estimate	CostEstimate	Integer	9	000000000	No	0	
Hours Estimated	EstHours	Integer	9	000000000	No	0	
On Site Hours	OnSiteHours	Integer	9	000000000	No	0	
Off Site Hours	OffSiteHours	Integer	9	000000000	No	0	

The contractor will use the Task Order Management System (TOMS) for submitting individual task Contractor Task Plans in PDF format

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 and the contractor task reports (CTR’s; cost estimate submitted in the vendor proposal) 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 the required NF 533M, NF 533Q, CTR and narrative remarks in the stipulated electronic format.
- Costs shall be reported on the NF 533M and NF 533Q at the subtask level.
- Actual and estimated costs reported by prime contractors shall include subcontractors' incurred cost for the same accounting period.

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.
- The contractor shall submit a NF 533M report each month, regardless of whether a NF 533Q report is also required
- 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.
- Upon request, detailed reporting of ODCs shall be submitted for the prime contractor and cost-type subcontractors when ODC costs are, either equal to or greater than $50,000, or 10 percent of the total task cost.
- 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