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Responsible Office: BF / Financial Operations Division

Subject: NASA Contractor Financial Management Reporting System

1. POLICY

The following paragraphs describe NASA policy for providing project management with data necessary to assess contractor performance and for obtaining vital accounting and budget information:

a. The NASA Contractor Financial Management Reports, NASA Forms (NF) 533M and 533Q, are the primary medium for contractor reporting on cost planning, performance and control for cost-type, price redetermination, and fixed-price incentive contracts. The reports provide the following:

(1) Correlated information for NASA project management evaluation of contractor cost, as it relates to schedule and technical performance, for contractor workforce analysis, and for variance analysis and corrective action planning and implementation.

(2) Actual and projected data necessary for ensuring that contractor performance is realistically planned and supported by dollar and labor resources.

(3) Information necessary for accruing costs into the NASA accounting system, as set forth in the Financial Management Manual (FMM) 9060 and 9100.

b. Reporting requirements necessary for the management of a project will be determined as early as possible in the project planning stage, as a team effort involving all organizations which will play a role in monitoring the contract during the performance period. The cognizant procurement, technical, project, financial, and resources management offices shall be a part of the reporting structure development and approval process. The NF-533 reporting criteria shall be established prior to solicitation release and will be included in the solicitation and the contract. These requirements will be developed in accordance with NASA Procedures and Guidelines (NPG) 9501.2, "NASA Contractor Financial Management Reporting."

c. Reporting categories shall be consistent with the approved project work breakdown structure, established at an agreed-upon level of that structure and designed to facilitate accounting for costs in accordance with NASA's Agencywide coding structure.

d. Instructions for reporting are covered in NPG 9501.2 and on the reverse side of the NF-533 reports and shall normally be the maximum requirements for this information.

e. The NASA FAR Supplement (NFS) sets forth the standard contract clauses for NASA contractor financial management reporting. Requests for deviations from the financial management reporting provisions of the NFS will be submitted for approval in accordance with NFS 1801.471. The

concurrences of the Director, Financial Management Division, and the Official-in-Charge of the cognizant Headquarters Program Office must be obtained prior to approval of any deviation request.

2. APPLICABILITY

This instruction applies to NASA Headquarters, NASA Centers, and Component Facilities.

3. AUTHORITY

- a. 31 U.S.C. 3512(e), Subsections 112(b) and 113(b) of the Accounting and Auditing Act of 1950, P.L. 81-784, as amended.
- b. 42 U.S.C. 2473(c)(5), Section 203(c)(5) of the National Aeronautics and Space Act of 1958, as amended.
- c. 31 U.S.C. 3515(a), Section 303(a) of the Chief Financial Officers Act of 1990, as amended.

4. REFERENCE

- a. NPG 9501.2, NASA Contractor Financial Management Reporting.
- b. 48 CFR, Chapter 18, NFS.
- c. FMM 9060 and 9100.

5. RESPONSIBILITY

- a. The NASA Chief Financial Officer (CFO) has overall management responsibility for the NASA Financial Management Reporting System.
- b. The Director, Financial Management Division, NASA Headquarters, is responsible for the development, implementation, and maintenance of the NASA Contractor Financial Management Reporting System.
- c. NASA Center Directors are responsible for effective coordination of implementation of the NASA Contractor Financial Management Reporting System and use of the report data among procurement, financial, resources, technical, and project managers at their respective Centers. The Associate Administrator for Headquarters Operations, NASA Headquarters, has corresponding responsibility for NASA Headquarters contracts.
- d. NASA Center Chief Financial Officers shall be the focal point for NASA Contractor Financial Management Reporting issues at their respective Centers. They are responsible for establishing adequate controls, procedures, and metrics to ensure that contractors' NF 533 reports are timely and accurate. NASA Center Deputy Chief Financial Officers (Finance) are responsible for implementing proper procedures to ensure reliable cost accruals. Chief Financial Officers shall review and concur in cost reporting requirements for all contracts meeting the criteria in paragraph 104, chapter 1 of NPG 9501.2, prior to inclusion in the Request for Proposal.

6. DELEGATION OF AUTHORITY

None

7. MEASUREMENTS

None.

8. CANCELLATION

NPD 9501.1F, NASA Contractor Financial Management Reporting System, dated April 23, 1996.

/s/ Daniel S. Goldin
Administrator

ATTACHMENT A: (TEXT)

None.

(URL for Graphic)

None.

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