

Clause J.1 Attachment H

FINANCIAL MANAGEMENT REPORTING INSTRUCTIONS

FOR

SPACE COMMUNICATIONS NETWORK SERVICES

October 2008

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 Procedural Requirements NPR 9501.2D entitled "NASA Contractor Financial Management Reporting," dated May 23, 2001, and additional instructions issued by the Contracting Officer.

In addition to a paper copy, the Contractor shall submit an electronic summary of the detailed monthly 533M and quarterly 533Q reports. These electronic submissions shall conform to NASA-STD-2804E and NASA-STD-2808A. These submittals shall interface and upload into the appropriate accrual process as designated by the Exploration and Space Communications Division.

a. Level of Detail

The Contractor's 533 Financial Reports shall contain a separate 533 sheet for each Level 2 (or 3 if required) element of the Work Breakdown Structure (WBS) for the Core Requirement (e.g. Core 1.0 Program and Business Management, Core 2.0 Space Network, etc.) as well as by individual IDIQ task order (by identification number). 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. The report shall also include a summary of total contract costs (core requirement and all IDIQ task orders). In addition, summaries of the core requirement and summaries of all IDIQ task orders shall be provided by contract year.

b. Distribution

The Contractor shall distribute 533 financial reports to each addressee indicated in the Basic Contract Clause G.1, "Financial Management Reporting." The 533M reports shall be distributed not later than the tenth (10th) operating day following the close of the contractor's accounting period for the month being reported. The 533Q reports shall be distributed not later than the fifteenth (15th) calendar day following the end of the quarter being reported. Electronic versions of each report shall be submitted to the GSFC Financial Manager and Resource Analyst on the same schedule as the paper copies.

c. Reporting Requirements:

Each report sheet shall provide cost data for reporting categories presented below:

1. Direct Labor Hours by performing company
 - On-Site-Straight-time
 - On-Site-Overtime
 - Off-Site-Straight-time
 - Off-Site-Overtime

2. Direct Labor Dollars
 - On-Site-Straight-time
 - On-Site-Overtime
 - Off-Site-Straight-time
 - Off-Site-Overtime

3. Overhead Expense (Including Fringes)
 - On-Site
 - Off-Site

4. Other Direct Costs
 - Travel
 - Materials
 - Equipment
 - Subcontracts (list separately subcontracts estimated to exceed \$500,000)
 - Other Direct Costs (additional detail required for significant ODC's)

5. Subtotal (Direct Cost plus Overhead)

6. G&A Expense

7. Total Cost

In addition, each summary sheet (total contract, total core by contract year, and total IDIQ by contract year) shall contain the following data:

8. Award Fee
 - Provisional Fee Billed
 - Earned Award Fee

9. Total Cost Plus Award Fee

Note: 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.