

National Aeronautics and Space Administration  
Headquarters  
Washington, DC 20546-001



September 30, 2020

Reply to Attn of: Office of the Chief Financial Office and Office of Procurement

To: NASA Mission Directorate Associate Administrators, Mission Support  
Directorate Associate Administrator

From: Office of the Chief Financial Officer (OCFO) and Office of Procurement

Subject: Earned Value performance reporting of COVID-19 impacts

The COVID-19 pandemic has been impacting cost and schedule performance of NASA's programs and projects. It is imperative that suppliers provide accurate and timely performance data to ensure the Agency is best postured to handle the impacts, and differentiate them from typical performance issues (e.g., subcontractor delivery problems, test failures, staffing issues, etc.).

To understand the effects, the Agency relies on monthly performance data and variance analysis provided through the integrated program management reports (IPMRs) and contract performance reports (CPRs), or equivalent, already required as part of contractual Data Requirements Deliverables (DRDs). A recent review of variance analysis reports (VARs) across several projects with the Earned Value Management (EVM) requirement indicated inconsistencies in how COVID-19 impacts are being reported - from no reporting to full identification and quantification of impacts due to COVID-19. The current inconsistencies limit NASA's ability to use the EVM data to gain insights into longer-term impacts, and distinguish between the COVID-19 impacts, and impacts from other sources. Since these DRDs are already a contractual requirement, no cost impact is anticipated.

To remedy this issue, the Office of the Chief Financial Officer and Office of Procurement are jointly issuing guidance for consistent and sufficiently detailed reporting of COVID-19 impacts. For the reporting period starting October 2020, contracts with EVM requirements must identify and quantify cost, schedule and estimate at completion (EAC) impacts of COVID-19 in the IPMR/CPR Format 5, or equivalent. This variance analysis identifies issues, impacts, and corrective actions. It will be used to support requests for additional funding or breaches to Agency cost and schedule commitments.

For questions on reporting EVM variance analysis reporting, please contact the NASA EVM Program Executive, Mr. Jon Fleming at [jon.f.fleming@nasa.gov](mailto:jon.f.fleming@nasa.gov), or Deputy EVM Program Executive, Ms. Kristen Kehrer at [kristen.c.kehrer@nasa.gov](mailto:kristen.c.kehrer@nasa.gov).

Sincerely,

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Steve Shinn  
Chief Financial Officer (Acting)

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Monica Manning  
NASA Assistant Administrator for  
Procurement and Deputy Chief  
Acquisition Officer