



# NASA Financial Management Manual

## Table of Contents

<b>FMM 9090</b>	<b>REIMBURSABLE AND OTHER CUSTOMER AGREEMENTS.....</b>	<b>2</b>
9091-1	PURPOSE, POLICIES, AND RESPONSIBILITIES .....	2
9091-2	AUTHORITY .....	4
9091-3	DEFINITIONS.....	6
9091-4	REIMBURSABLE AND RELATED AGREEMENTS/ORDERS .....	7
9091-5	COST PRINCIPLES .....	10
9091-6	FINANCIAL INFORMATION, BILLING AND COLLECTION, CLOSEOUT .....	12
9091-3A	ESTIMATED PRICE REPORT.....	14
9091-6A	VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS, SF 1081.....	16
9091-6B	REIMBURSABLE COST FINAL BILLING.....	17



# NASA Financial Management Manual

## FMM 9090 REIMBURSABLE AND OTHER CUSTOMER AGREEMENTS

### ***9091-1 PURPOSE, POLICIES, AND RESPONSIBILITIES***

**a. PURPOSE.** This chapter establishes financial management policies related to (1) entering into reimbursable and other customer agreements; (2) estimating full cost and tracking subsidies and waivers; (3) using reimbursable funds and Reimbursable Agreement Numbers (RANs); (4) providing complete financial management information at the RAN level; (5) billing and collecting; and (6) reconciling financial records. These policies are applicable to all agreements for reimbursable and related activity performed by Centers and their components

#### **b. POLICIES**

##### **(1) Full Cost Recovery**

NASA will charge non-Federal customers full cost except where less than full cost pricing is required (FMM 9091-2). This is in accordance with the User Charge Act and OMB Circular A-25 for non-Federal sales, the Chief Financial Officer's Act, and other guidance. NASA will charge other Federal agencies full cost, except for depreciation, pension costs funded by the Office of Personnel Management, and any other costs not reimbursables to current NASA appropriations.

##### **(2) Initiation of Reimbursable Work**

NASA will not initiate work or services or incur reimbursable obligations until reimbursable agreements are signed and reimbursable resources are available (FMM 9091-4e).

##### **(3) Business-like Reimbursable Procedures**

Financial records and reports are at the order level, as well as the agreement level, to facilitate performance under reimbursable agreements and their financial management. Performance, billings and closeouts are on a timely basis. The use of fixed prices, standard costs and cost findings are encouraged.

#### **c. RESPONSIBILITIES**

For strong financial management of reimbursable and other customer agreements, various NASA offices must perform related functions as indicated.

##### **(1) Center Project Office (Performing Organization)**

- (a) Prepares Center-negotiated reimbursable agreements (orders) and Estimated Price Reports (EPRs), and obtains required concurrences including that of the Center Deputy Chief Financial Officer, Finance (CDCFO).



# NASA Financial Management Manual

- (b) Defines Agency benefits and prepares program justification for any subsidies or waivers from full cost pricing or advance requirements.
- (c) Obtains Reimbursable Agreement Numbers (at the order level where separate orders are used).
- (d) Performs, monitors and reviews agreements.
- (e) Arranges for required approvals, terminations, etc.

## **(2) Center Deputy Chief Financial Officer (CDCFO)**

- (a) Review and concur in all Center-CDCFO negotiated reimbursable and other customer agreements (orders) and EPRs. Ensure that all necessary elements are included (FMM 9091-4).
- (b) Ensure all agreements (or separate orders where used) are assigned a Center or Headquarters RAN in accordance with FMM 9100.
- (c) Maintains financial control over each agreement or order for the Center and makes all financial reports.
- (d) Prevents over-obligation of reimbursable funds.
- (e) Secures from the Center Chief Financial Officer (CCFO), and properly documents written exceptions to full cost and advance requirements. Ensures that obligations and costs related to subsidies and waivers are clearly charged to proper direct program funding. Maintains records of all subsidies and waivers agreed to and related obligations and costs.

## **(3) Headquarters Enterprise or Functional Office**

- (a) Prepares Headquarters-negotiated reimbursable agreements, prepares or obtains EPRs from performing organizations, and obtains necessary concurrences, including that of the Headquarters, Chief, Accounting, Reporting and Analysis Branch, Code BFB.
- (b) Defines Agency benefits and prepares program justification for any subsidies from waivers from full cost pricing or advance requirements.
- (c) Obtains RANs (at the order level where separate orders are used).
- (d) Monitors and reviews reimbursable agreements.
- (e) Arranges necessary approvals or terminations of Headquarters-negotiated reimbursable agreements.
- (f) Issues reimbursable resources authority (NASA Form NF 506A-R)



# NASA Financial Management Manual

## **(4) Chief, Accounting, Reporting & Analysis Branch, Code BFB**

- (a) Reviews and concurs in Headquarters-negotiated reimbursable agreements, orders, and EPRs.
- (b) Ensures all agreements (orders) are assigned a Headquarters RAN.
- (c) Maintains financial records and related reports, including agency-wide reports of subsidies and waivers from full cost policy.
- (d) Develops, issues, and interprets financial management policies for Headquarters-negotiated agreements.
- (e) Secures and documents exceptions to full cost and advance requirements for Headquarters-negotiated agreements. Maintains Agencywide summary records and reports of subsidies and waivers agreed to and related obligations and costs during the year.

## **(5) The Headquarters Resource Analysis Division (Code BR)**

- (a) Requests and receives apportionments from the Office of Management and Budget.
- (b) Reviews supporting documentation and issues reimbursable allotments (NF 504) and reimbursable resources authority (NF 506-R).
- (c) Develops, issues, and interprets budget execution policies and oversees Agency fund control system.

## **(6) Headquarters and Center General Counsel**

Provide legal guidance and concurrences on agreements at Headquarters and Center level.

## **9091-2 AUTHORITY**

There are numerous authorities under which NASA can provide goods and services to external customers for a fee. Requirements of the particular authority used must be carefully observed.

### **a. LAW**

- (1) Current Appropriations.** The appropriation language "...appropriates, not otherwise provided for..." supports NASA authority to reimburse its appropriations with receipts as reflected in its budget justifications, backup material, and operating plans. For reimbursements to be legally available for obligation and expenditures, NASA must budget for them in budget justifications sent to the President and Congress. NASA cannot augment its appropriations.



# NASA Financial Management Manual

- (2) **USC 1535, Economy Act of 1932.** Provides authority available to Federal agencies for requesting and performing interagency reimbursable work. Under the Act, such reimbursable work must be less expensive and more conveniently provided by Federal agencies than by commercial vendors.
- (3) **USC 2473(c) (5) and (6), National Aeronautics and Space Act.** Includes authority for NASA to provide services, equipment, information or facilities on a reimbursable basis. This authority allows NASA to enter into a variety of reimbursable agreements.
- (4) **USC 2601, Commercial Space Launch Act, P.L. 98-575.** Governs the sale, by NASA, of launch property for fair market value and the sale of launch services for direct cost only (overhead cost cannot be charged). This provides a legal exception to NASA's full cost policy.
- (5) **Chief Financial Officers Act of 1990, P.L. 101-576.** Requires a biennial review of costs of services versus charges imposed. NASA complies with this Act by updating its standard prices annually, setting many prices on an agreement basis, and providing for escalation in multi-year agreements.
- (6) **USC 5111-15, Unitary Wind Tunnel Act of 1949.** For agreements made under this act, NASA does not charge other Federal agencies or charge depreciation or overhead to non-Federal entities.
- (7) **USC 3302, Deposit of Monies.** Requires all monies to be deposited to Treasury, unless otherwise provided by law.
- (8) **USC 9701, User Charges.** Requires charging full cost or fair market value on sales of any service or thing of value to the public. User charges are ordinarily deposited into Treasury miscellaneous receipts, but may be retained by NASA where authorized by law.
- (9) **Land Remote Sensing Policy Act of 1992, P.L. 102-555.** Prohibits charging depreciation and general and administrative cost for Landsat data.
- (10) **USC 5807, Commercial Space Competitiveness Act--Use of Government Facilities.** Provides authority for NASA to use its space-related facilities on a reimbursable basis to support commercial space activities, and to charge direct cost only.

## b. EXECUTIVE ORDERS AND REGULATIONS

- (1) National Space Policy, December 19, 1996
- (2) Presidential Directive on National Space Policy, 1988.
- (3) OMB Circular A-25, User Charges.
- (4) OMB Circular A-34, Budget Execution.
- (5) Presidential Directive on Commercial Space Policy, 1991.



# NASA Financial Management Manual

- (6) Presidential Directive on National Space Policy, 1994.
- (7) Federal Property Management Regulation 101-45.304. Concerns sale or disposition of surplus property.
- (8) Federal Acquisition Regulation 52.245.9. This regulation provides guidance for rental charges to contractors using Federal property for commercial purposes.

## c. NASA REGULATIONS

- (1) CFR Part 1206 Freedom of Information Act Fees
- (2) NPD 7000.3\_, Allocation and Control of Agency Resources.
- (3) NMI 8410.2\_, Use and Reimbursement Policy for Non-NASA U.S. Government Users of Tracking and Data Relay Satellite System (TDRSS).
- (4) NMI 8610.2\_, Public Appearances of Astronauts.
- (5) NPD 9050.3\_, Administrative Control of Appropriations and Funds.
- (6) NMI 9080.1\_, Review, Approval, and Imposition of User Charges.
- (7) NPD 9710.1\_, Delegation of Authority - To Authorize or Approve Travel on Official Business and Related Matters.

## 9091-3DEFINITIONS

For the purpose of this chapter, the following definitions are applicable:

- a. **REIMBURSABLE AND RELATED AGREEMENTS/ORDERS.** Binding agreements with customers for NASA to sell or rent materials, equipment or services. A single agreement may include one or more orders, and an order may constitute an agreement. Agreements (orders) may be priced individually or through standard prices.
- b. **FULL COST.** All costs incurred to provide goods or services under a Reimbursable Agreement or order. Full cost includes: (1) direct costs (costs that can be obviously or physically linked to a RAN), (2) service costs (costs that cannot always be initially, readily or immediately linked, but subsequently can be traced to a RAN), and (3) general and administrative (G&A) (costs allocated to a RAN on a reasonable, consistent basis). Note: Service costs are treated as direct costs in setting prices under the Commercial Space Launch Act and other specific authorities (see FMM 9091-5). Full costs will be charged to the extent they can be reasonably determined, from the accounting system or through cost finding. Cost finding includes any reasonable technique for identifying costs not directly available in the NASA cost accounting system. Where cost accounting for individual RANs is not practical, a fixed price based on best estimates may be charged



# NASA Financial Management Manual

- c. **ESTIMATED PRICE REPORT (EPR).** Format required to document (1) the full cost basis for both standard prices and prices calculated for individual agreements (orders) and (2) subsidies and waivers (see FMM Appendix 9091-3A).
- d. **REIMBURSABLE AGREEMENT NUMBER (RAN).** Unique numbers assigned either by NASA Headquarters, Financial Management Division, Code BFB, or Centers which serve as reimbursable agreement (order) control numbers. RANS are issued at the order level wherever possible to facilitate detailed reporting and prompt closeouts.
- e. **REIMBURSABLE BUDGETARY RESOURCES.** Includes: (a) the amount of a valid obligation for a reimbursable order on the ordering account for a Federal agency customer, (b) the amount of cash advanced to NASA by a non-Federal customer accompanying a reimbursable order, or (c) as provided by law and approved by the Center DCFO or the Headquarters Chief, Accounting, Reporting & Analysis Branch, Code BFB, the amount of a reimbursable order from a non-Federal customer not accompanied by an advance.
- f. **USER FEES.** All charges to the public for reimbursable or partially reimbursable activities. User fees may either reimburse NASA appropriations or be deposited into Treasury miscellaneous receipts, depending on legislative authorities, type of cost, and budgetary arrangements governing the particular agreement. Collections related to costs not funded by current NASA appropriations (such as depreciation) are nearly always required to be deposited into miscellaneous receipts. Charges to other Federal agencies are not user fees.
- g. **STANDARD PRICES.** All prices that apply too more than one reimbursable agreement.

## **9091-4 REIMBURSABLE AND RELATED AGREEMENTS/ORDERS**

### **A. BASIC ELEMENTS.**

Reimbursable and related agreements (orders) must:

- (1) Be signed by authorized representatives of both NASA and the customer and concurred in by either the CDCFO or the Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB.
- (2) Contain:
  - (a) A citation of legal authority both for performing reimbursable work and for crediting reimbursements to NASA appropriations (FMM 9091-2);
  - (b) A description of the work or services to be performed;
  - (c) Initiation and completion dates;



# NASA Financial Management Manual

- (d) Estimated cost of the work or services, with contingency provision necessary to protect the U.S. Government;
  - (e) Identification of the NASA billing organization and the customer payment office, phone number, address, RAN and any other identifying number, i.e., order number, date of Memorandum of Understanding;
  - (f) Applicable special requirements (such as delivery requirements, etc.) and procedures for assuring compliance; and
  - (g) For Federal agency customers, the agency's appropriation symbol and expiration date.
- (3) Where multi-order agreements are used, individual orders will be properly authorized and will show goods and services ordered, prices, delivery terms, initiation date, and completion date, as appropriate.
- b. **ESTIMATED PRICE REPORTS (EPRs).** All proposed agreements forwarded to the CDCFO or Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB, for concurrence will be accompanied by an EPR showing full cost. Agreements involving more than one project office should be supported by appropriate data for each project office. All recommended exceptions from full cost will be concurred in by the CDCFO or the Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB.
- c. **REIMBURSABLE AGREEMENT NUMBERS (RANs).** All reimbursable agreements (or stand alone orders or orders under multi-year agreements) require either a Headquarters or a Center RAN. Detailed instructions for obtaining Headquarters RANs are in FMM 9110. Headquarters, Financial Management Division, issues RANS for Headquarters negotiated agreements. An EPR and the signature page of the agreement or order will be attached to all Headquarters RAN requests. Centers issue RANs for Center negotiated-agreements (orders under multi-year agreements). A RAN must be displayed on all reimbursable and related agreements (FMM 9111-3).
- d. **ADVANCE PAYMENTS:**
- (1) Non-Federal Customers.** Non-Federal customers will be billed and pay in advance except where otherwise authorized by law and approved by the Center DCFO or Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB, in writing. Agreements may provide for a single progress payment. The Center will deposit advance payments for Center-negotiated agreements to Advances, Center-negotiated Agreements, Deposit Account 80X6559. Headquarters will deposit advances for Headquarters-negotiated agreements in Headquarters deposit account 80X6555. When costs are incurred, these advances will be credited to NASA appropriations or other accounts.



# NASA Financial Management Manual

**(2)Federal Customers.** Federal customers shall pay billed expenses by Treasury's On-line Payment and Collection System (OPAC) in order to streamline the payment of interagency reimbursable costs. Exceptions to this policy may be made by the Center DCFO or the Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB.

- e. **INITIATION OF REIMBURSABLE WORK.** Reimbursable work will not be initiated until: (1) an agreement has been signed by both NASA and the customer, (2) a RAN has been assigned, (3) adequate reimbursable allotment (Form 504) and reimbursable resources authority (Form 506A-R authority) have been received from Headquarters, and (4) reimbursable budgetary resources are available. Reimbursable budgetary resources are: (a) a valid obligation in the accounts of a Federal customer, (b) an order from a non-Federal customer accompanied by an advance, or (c) an order from a non-Federal customer unaccompanied by an advance where a waiver has been received from the Center DCFO or the Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB.
- f. **ANNUAL REPORTS ON ACCRUED SUBSIDIES.** All costs charged to direct program that are related to subsidies and waivers will be reported on an annual basis, as of September 30, utilizing the following format:

Customer	Agreement #	Partner Code Government Only	RAN	Amount of accrued subsidy for year (Exceptions)	Appropriation /Fund Source	Explanation (Include Cost Element Detail)

This format requires accruals of subsidies under standard prices at the agreement and customer level. It will be E-mailed or faxed to NASA Headquarters, Financial Management Division, Code BFB, by the 15<sup>th</sup> workday after fiscal year end.



# NASA Financial Management Manual

## 9091-5 COST PRINCIPLES

- a. **FULL COST.** Full cost should be charged as defined in FMM 9091-3, except for written, legally permissible exceptions made by the Center DCFO or the Headquarters Chief, Accounting, Reporting & Analysis Branch, Code BFB. Such exceptions will be documented on EPRs. Subsidy accruals and waivers will be recorded and reported annually to Headquarters Chief, Accounting, Reporting & Analysis Branch, Code BFB.
- b. **COSTS CHARGED AS DIRECT OR INDIRECT.** Most costs, including Civil Service labor (plus fringe benefits) and travel, contracts, purchases, grants, materials, etc. may be charged as direct, service costs, or G&A cost depending on the type of goods or services provided. An annual fringe benefit rate will be issued by Headquarters, Financial Management Division by August 31 of each year based on actual cost data for the preceding 12-month period ending June 30.

Federal Telecommunications System Costs (FTS) may be charged as direct, service, or G&A. All FTS costs incurred by NASA tenants or through similar arrangements under reimbursable agreements will be charged to customers. FTS amounts collected by Centers can be OPACed to the Marshall Space Flight Center (MSFC) representative, Code BF01 within 15 days of the end of each quarter. These amounts offset Agencywide FTS bills.

- c. **COSTS CHARGED AS INDIRECT.** For administrative convenience, certain costs will be charged as indirect. Funds associated with Agency general and administrative cost (G&A) and contract administration and audit services (CAAS) will be centrally processed. Costs to be charged as indirect include:

(1) **Agency G&A Cost:** Costs to operate and maintain the Agency regardless of the programs and projects carried out. A G&A rate will be applied to all costs except G&A, CAAS and depreciation. An annual rate will be issued by Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB, by August 31 of each year based on actual cost data for the proceeding 12-month period ending June 30. A breakdown of the Agency G&A rate by fund source will also be included. Headquarters will pro-rate G&A pool distributions between Headquarters and performing Centers by fund source. Centers will record costs on a pro-rated basis to FS 41 and 43 reimbursable activity based upon this breakdown. Corresponding offsets will be recorded to FS 41 and 43 appropriated activity in the same manner. Centers may not incur obligations or process offsets against the Headquarters portion of the agency rate and must forward collections every quarter in accordance with (4) below.

(2) **Contract Administration and Audit Services (CAAS).** Costs incurred by NASA for Agency-wide CAAS. Centers will assess costs to agreements of \$1 million or more based upon a sliding scale below. MSFC, Code BF01, is responsible for Agency CAAS. Centers must forward the full amount of collections every quarter in accordance with (4) below.



# NASA Financial Management Manual

Contract Administration is charged to all Federal and non-Federal agreements, which have fund source, 4, 14, 29, 34, 48, or 50 costs. The CAAS charge is based upon a non-refundable, sliding scale, fixed amount on agreement values or orders of \$1 million and over. Agreement value is defined as the basic agreement value plus any changes. There will be no CAAS charge on agreement values under \$1M. The recoupment of CAS charges will be based upon the following scale:

<u>Agreement Value</u>	<u>Charge</u>
1M Less than 2M	10K*
2M Less than 5M	24K*
5M and Over	.0052**

(3) **Depreciation.** Centers will charge all non-Federal customers depreciation except as otherwise provided by law. Such charges should be calculated based upon the specific property, plant and equipment used to support the reimbursable agreement. All collections of depreciation charges will be deposited to the Treasury miscellaneous receipts account (803220, General Fund Proprietary Receipts).

(4) **Forwarding of Collections.** Collections for G&A and CAAS will be forwarded every quarter through the OPAC system to MSFC, Code BF01 (ALC 80-00-4901). A back-up detailed spreadsheet, which includes the RAN, reimbursable code, unique project number (UPN), program year to which the collections are applicable, and the type of statistical cost (G&A or CAAS) will be E-mailed to MSFC. MSFC, Code BF01, will be issued the reimbursable funding authority for the Headquarters portion of the agency G&A (as specified in the EPR breakdown) and will apply the collections received as this funding is costed.

\* This is a non-refundable amount based upon the total agreement value. It will be charged to the customer. If the total agreement value is increased, the CAS charge will be recalculated and the customer charged accordingly.

\*\* Rate multiplied by the fund source 4, 14, 29, 34, 48, and 50 costs as reflected on original or amended EPR. This is a non-refundable charge of .0052 multiplied by the fund source 4, 14, 29, 34, 48 and 50 costs on the EPR.



# NASA Financial Management Manual

## 9091-6 **FINANCIAL INFORMATION, BILLING AND COLLECTION, CLOSEOUT**

- a. **FINANCIAL INFORMATION.** Information will be reported to NASA project, functional, and enterprises on a timely basis at the order level so that all needed information is brought together to support proper management of reimbursable agreements and orders. Information on the status of advances and cost accruals will be reported to reimbursable customers on a timely basis for each order and will include the following data:
- (1) **Agreement amount and date.** Copies of the agreement and information on the amount and date of the agreement (order).
  - (2) **Customer deposits.** Date and amount of customer deposits.
  - (3) **Resource authority distributions.** Amount of all resource authority made available to the project office for the purpose of incurring obligations and costs against the RAN. .
  - (4) **Obligation and cost accruals.** Amount of obligations and cost accruals.
  - (5) **Billings and collections.** Date and amount of billings and collections received directly from customers or transferred from deposit accounts
  - (6) **Agreement completion date.** Date that work is completed.
  - (7) **Closeout.** The final bill shall be submitted to the reimbursable customer no later than one year after agreement completion date (goods and services as completed and delivered to customers or launched, etc.). No obligation or cost accrual adjustments will be allowed against reimbursable orders after a final bill has been submitted. Increases and reductions in cost will be offset with charges to direct appropriations, to ensure orders are closed and final billed in a timely manner. In unusual circumstances the Center DCFO or Headquarters, Chief, Accounting, Reporting & Analysis Branch, Code BFB, may permit exceptions to this policy.
- b. **BILLING AND COLLECTION**
- (1) **General.** As costs are incurred, Centers will bill customers or Headquarters reimbursable deposit accounts for funds collected in advance, or transfer funds from Center reimbursable deposit accounts. Reimbursable agreements will be billed at least once every three months based on cost incurred, or whenever unbilled costs on an agreement exceed \$1,000,000. Each billing will show the RAN and provide other information needed by customer. Collections will be immediately deposited to NASA appropriations or Treasury miscellaneous receipts (Account 803220, General Fund Proprietary Receipts). Appropriate accounting entries will be used (FMM 9220).



# NASA Financial Management Manual

- (2) **Headquarters-Negotiated Agreements.** Centers will bill Headquarters, Financial Management Division, in accordance with (1) above, using SF 1081 vouchers and support forms as specified in FMM Appendices 9091-6A and 9091-6B. Headquarters will reimburse the billing center via OPAC for direct costs cited on the SF 1081. Headquarters will forward funds collected applicable to G&A, CAAS, and depreciation costs cited on the SF 1081 to MSFC or Treasury, miscellaneous receipts, in accordance with FMM 9091-5b.
- (3) **Center-Negotiated Agreements.** Where Money has been collected in advance, Centers should transfer funds from the Center deposit account 80X6559 in accordance with (1) above as costs are incurred. Centers will credit NASA appropriations or Treasury miscellaneous receipts as appropriate. Centers will forward G&A, CAAS, and depreciation costs to MSFC or Treasury miscellaneous receipts, in accordance with FMM 9091-5b.
- (4) **Center-Negotiated Agreements Where Money Has Not Been Collected In Advance.** Centers should bill in accordance with (1), above, or as specified in the agreement based on costs incurred. Each billing will identify the specific RAN and be forwarded to the customer in accordance with the instructions contained in the agreement. Collections will be credited to NASA appropriations, Treasury miscellaneous receipts, or forwarded to MSFC in accordance with FMM 9091-5b.

## c. CLOSEOUT

- (1) **Final Cost Report - Billing (Headquarters-Negotiated Agreements).** Centers will submit a final cost report to Headquarters, Financial Management Division, Code BFB, as specified FMM Appendix 9091-6B. Final cost reports will reflect all costs incurred in performing the reimbursable service. Before submitting a final cost report, a reconciliation will be performed between the cost reported in (1) the Center accounting system and (2) SF 1081's issued to Headquarters. Final cost reports should be submitted within 10 months of the date of completion of the agreement (goods or services are completed and delivered to customer, launched, etc.).

After reviewing data submitted by the Center, Headquarters, Financial Management Division, Code BFB, will send the final statement to the customer within one year of completion of the agreement.

- (2) **Final Cost Billing - (Center-Negotiated Agreements).** Centers will reconcile financial and other records and send a final statement to the customer within one year of completion of agreement.



# NASA Financial Management Manual

## 9091-3A ESTIMATED PRICE REPORT

(Page 1 of 2)

Customer: NATIONAL SCIENCE FOUNDATION UPN 284  
 Customer Order Number : 9050A-98-2023  
 Reimbursable Agreement Number : 2014-075-000

<u>Cost Element</u>	<u>Fund Source</u>	<u>Full Costs</u>	<u>Waived Costs</u>	<u>Price</u>
Civil Service Labor :	41			
Direct Program	41	\$70,904	\$0	\$70,904
Program Support	41	\$0	\$0	\$0
Total Civil Service Labor	41	\$70,904	\$0	\$70,904
Fringe Benefits @ 40%	41	\$28,362	\$0	\$28,362
Civil Service Travel:				
Direct Program	42	\$28,056	\$0	\$28,056
Program Support	42			
Total Civil Service Travel	42	\$28,056	\$0	\$28,056
Contracts, Purchases, Grants, Materials, etc.:				
Direct Program (Note 1)	43			
Program Support (Training) (Note 1)	43	\$6,000	\$0	\$6,000
Total Contracts, Purchases, Materials	43	\$6,000	\$0	\$6,000
Human Space Flight:				
Program Support	34	10,436,716	0	10,436,716
<b>Subtotal</b>		10,570,038	\$0	10,570,038
G&A @ 6% (Note 2)		634,202	\$317,101	\$317,101
CAAS (Note 3)				
Depreciation (Note 4)				
<b>Total Full Cost</b>		\$11,204,240.	\$317,101	\$10,887,139.

Note 1. Show separate lines for each fund source as applicable.

Note 2. Show prorated general and administrative costs by fund source based on percentages issued by Code BF.

Note 3. Contract administration and audit costs will recorded against applicable fund source by MSFC Code BF01.

Note 4. Fund Source not applicable. Collections are deposited to Treasury's miscellaneous receipts.



# NASA Financial Management Manual

## 9091-3A ESTIMATED PRICE REPORT

(Page 2 of 2)

### Breakdown of Agency Overhead Charges by Fund Source:

	<u>Percent</u>	<u>Reimb</u>	<u>Offset to Non-Reimb.</u>
<b><u>Fringe Benefits</u></b>			
CENTER-FS 41 OC 1111, FC 100900	43%	12,196	(12,196)
CENTER-FS 41 OC 1251, FC 100900	57%	16,166	(16,166)
<b>TOTAL</b>	<b>100%</b>	<b>28,362</b>	<b>(28,362)</b>
<b><u>Agency Overhead</u></b>			
HQS FS 41, OC 1111, FC 100900 *	13%	41,223	(41,223)
HQS FS 43, OC 2540, FC 300204 *	7%	22,197	(22,197)
CENTER FS 41, OC 1111, FC 100900	37%	117,327	(117,327)
CENTER FS 43, OC 2540, FC 300204	43%	136,354	(136,354)
<b>TOTAL</b>	<b>100%</b>	<b>317,101</b>	<b>(317,101)</b>

\* MSFC, Code BF01 records and retains funding authority for these amounts.

### **Basis for Exceptions from Full Cost:**

The Agency G&A charges of \$317,101 are being waived because this work will benefit NASA since the resulting data will be shared by both agencies and used for NASA programs.

---



---



---



---

### **Required Signatures:**

**Name/Title**

**Signature /Date**

\_\_\_\_\_  
**Project Manager or HQ Enterprise**

\_\_\_\_\_  
**Center Chief Financial Officer**



# NASA Financial Management Manual

## 9091-6A VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS, SF 1081

VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS			
<b>STANDARD FORM 1081</b> Revised September 1982 Department of the Treasury			
<b>CHARGE AND CREDIT WILL BE REPORTED ON CUSTOMER AGENCY STATEMENT OF TRANS- ACTIONS FOR ACCOUNTING PERIOD ENDING</b>			Transaction Date
			Document No.
CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC) 80000001	Customer Agency Voucher No.	Agency Location Code (ALC)	Billing Agency Voucher No.
DEPARTMENT BUREAU ADDRESS		DEPARTMENT BUREAU ADDRESS	
SUMMARY		SUMMARY	
APPROP., FUND, OR RECEIPT SYMBOL	AMOUNT	APPROP., FUND, OR RECEIPT SYMBOL	AMOUNT
(MUST AGREE WITH BILLING AGENCY TOTAL)		APPROPRIATION FS	\$AMT
		APPROPRIATION FS	\$AMT
<b>TOTAL</b>	\$AMT	(MUST AGREE WITH CUSTOMER AGENCY TOTAL)	\$AMT
		<b>TOTAL</b>	\$AMT
Details of charges or references to attached supporting documents			
CONTRACT	UPN	PY	\$AMT
ADMINISTRATION HEADQUARTERS OVERHEAD	UPN	PY	\$AMT
DEPRECIATION/USE CHARGE			
<b>GRAND TOTAL</b>			\$AMT
BILLING AGENCY CONTACT:			
PREPARED BY _____			
APPROVED BY _____			
TELEPHONE NO. _____			
CERTIFICATION OF CUSTOMER OFFICE			
I certify that the items listed herein are correct and proper for payment from and to the appropriation (s) designated.			
(Date)		(Authorized administrative or certifying officer)	
_____ (Telephone No.)			



# NASA Financial Management Manual

## 9091-6B REIMBURSABLE COST FINAL BILLING

ATTACHMENT TO SF1081 6297000498

PERIOD OF BILLING THROUGH 6/30/98

MARSHALL SPACE FLIGHT CENTER

RAN: 2019-032-000

APPROPRIATION /FUND SOURCE	CUMULATIVE THRU PRIOR BILLING	THIS BILLING	CUMULATIVE THRU CURRENT BILLING
<b>MISSION SUPPORT</b>			
Fund Source 41			
8050112-FS41	\$50,904	0	\$50,904
8060112-FS41	\$20,000		\$20,000
<b>Total FS 41</b>	<b>\$70,904</b>		<b>\$70,904</b>
Fringe Benefit @ 40%	\$28,362	0	\$28,362
Fund Source 42			
8060112-FS42	\$28,056	0	\$28,056
Fund Source 43			
806/70112-FS43	\$6,000	0	\$6,000
<b>Total Installation Mission Support</b>	<b>133,322</b>	<b>0</b>	<b>133,322</b>
<b>HSF</b>			
Fund Source 34			
805/60111-FS34	\$120,000	0	\$120,000
806/70111-FS34	\$3,538	0	\$3,538
807/80111-FS34	\$10,313,178	0	\$10,313,178
<b>TOTAL INSTALLATION HSF</b>	<b>\$10,436,716</b>	<b>0</b>	<b>\$10,436,716</b>
<b>SUBTOTAL</b>	<b>\$10,570,038</b>	<b>0</b>	<b>\$10,570,038</b>
<b>Agency G&amp;A @ 3% *</b>	<b>317,101</b>	<b>0</b>	<b>\$317,101</b>
<b>*(3% Agency G&amp;A waived on EPR)</b>			
<b>Contract Administration UPN PY</b>			
<b>Depreciation</b>			
<b>GRAND TOTAL</b>	<b>\$10,887,139</b>	<b>0</b>	<b>\$10,887,139</b>