## APPENDIX J

**REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES**

**FURNISHED TO THE NASA**

<table>
<thead>
<tr>
<th>DOD COMPONENT __________________________</th>
<th>Prior Year (PY)</th>
<th>Current Year (CY)</th>
<th>Budget Year (BY)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Work-Year Cost</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Total Salaries of Direct Labor Personnel (2)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) (2)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>C. Average Salary of Direct Labor Personnel [(A)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>D. Total Salaries of Indirect Supervision &amp; Administrative Personnel (2)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>E. Indirect Supervision &amp; Administrative Salaries per FTE [(D)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>F. Total Salaries of Regional, District and Headquarters Personnel (2)(3)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>H. Personnel Benefits (2)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>I. Average Personnel Benefits Costs per FTE [(H)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>K. Total Travel Costs (3)(4)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>L. Average Travel Costs per FTE [(K)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>M. Other Support Costs (3)(5)</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>N. Average Support Costs per FTE [(M)÷(B)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td>O. Total Gross Work-Year Cost [(J) + (L) + (N)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
<tr>
<td><strong>Direct Work-Hours</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P. Work-Hours Available (see OMB circular No. A-11, Section 85)</td>
<td>80</td>
<td>80</td>
<td>80</td>
</tr>
<tr>
<td>Q. Less Holidays</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R. Less Annual Leave (3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S. Less Sick Leave (3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>T. Less Other Leave (e.g., Military, Jury and Administrative) (3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U. Less Training Time (3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V. Total Direct Work-Hours [(P) - (Q) - (R) - (S) - (T) - (U)]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Cost Per Direct Hour [(O)÷(V)]</td>
<td>$ __________</td>
<td>$ __________</td>
<td>$ __________</td>
</tr>
</tbody>
</table>
APPENDIX J
REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES FURNISHED TO THE NASA

Notes:

(1) The amounts reflected should be the “actual” cost and work-hour data for the most recently completed fiscal year. This should be the FY 19PY of the President’s budget.

(2) The amounts reflected should be that shown in the “Total” column of the attached schedule, “Personnel Cost For Contract Administration and Related Support Services Furnished to the NASA” (pages 3 and 4) for the applicable year, i.e., PY, CY, BY.

(3) Separately, show basis of computation.

(4) Includes all travel costs, i.e., local, temporary additional duty, and permanent change of station, of the civilian and military personnel included under items (A), (D) and (F).

(5) Includes other expenses such as supplies, equipment, training and communications.
### PERSONNEL COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES
****

**FURNISHED TO THE NASA**

**DOD COMPONENT___________________**

<table>
<thead>
<tr>
<th>Gross Workyear Cost For Prior Year (Actual)</th>
<th>Civilian (a)</th>
<th>Military (b)</th>
<th>Total (a) + (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.  Total Salaries of Direct Labor Personnel (6)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>B.  Number of Direct Labor Personnel Full-Time Equivalents (FTEs)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C.  Average Salary of Direct Labor Personnel [(A)÷(B)]</td>
<td></td>
<td></td>
<td>$______</td>
</tr>
<tr>
<td>D.  Total Salaries of Indirect Supervision and Administrative Personnel (7)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>E.  Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>F.  Total Salaries of Regional, District and Headquarters Personnel (8)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>G.  Regional, District and Headquarters Salaries per FTE [(F)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>H.  Personnele Benefits (9)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>I.  Personnel Benefits Costs per FTE [(H)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>J.  Total Cost of Personnel Service [(C) + (E) + (G) + (H)]</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
</tbody>
</table>

**Gross Workyear Cost For Current Year**

<table>
<thead>
<tr>
<th></th>
<th>Civilian (a)</th>
<th>Military (b)</th>
<th>Total (a) + (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.  Total Salaries of Direct Labor Personnel (6)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>B.  Number of Direct Labor Personnel Full-Time Equivalents (FTEs)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C.  Average Salary of Direct Labor Personnel [(A)÷(B)]</td>
<td></td>
<td></td>
<td>$______</td>
</tr>
<tr>
<td>D.  Total Salaries of Indirect Supervision and Administrative Personnel (7)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>E.  Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>F.  Total Salaries of Regional, District and Headquarters Personnel (8)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>G.  Regional, District and Headquarters Salaries per FTE [(F)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>H.  Personnel Benefits (9)</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
<tr>
<td>I.  Personnel Benefits Costs per FTE [(H)÷(B)]</td>
<td></td>
<td></td>
<td>$___________</td>
</tr>
<tr>
<td>J.  Total Cost of Personnel Service [(C) + (E) + (G) + (I)]</td>
<td>$___________</td>
<td>$___________</td>
<td>$___________</td>
</tr>
</tbody>
</table>
## APPENDIX J
PERSONNEL COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES
FURNISHED TO THE NASA

### DOD COMPONENT

<table>
<thead>
<tr>
<th>Cost Component</th>
<th>Civilian (a)</th>
<th>Military (b)</th>
<th>Total (a) + (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Total Salaries of Direct Labor Personnel</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)</td>
<td>________</td>
<td>________</td>
<td>________</td>
</tr>
<tr>
<td>C. Average Salary of Direct Labor Personnel [(A)/(B)]</td>
<td>$__________</td>
<td>$__________</td>
<td>________</td>
</tr>
<tr>
<td>D. Total Salaries of Indirect Supervision and Administrative Personnel (^{(7)})</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>E. Indirect Supervision and Administrative Salaries per FTE [(D)/(B)]</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>F. Total Salaries of Regional, District and Headquarters Personnel (^{(8)})</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>G. Regional, District and Headquarters Salaries per FTE [(F)/(B)]</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>H. Personnel Benefits (^{(9)})</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>I. Personnel Benefits Costs per FTE [(H)/(B)]</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
<tr>
<td>J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]</td>
<td>$__________</td>
<td>$__________</td>
<td>$__________</td>
</tr>
</tbody>
</table>

### Notes:

1. **Include** the salary expenses of direct civilian and military personnel, e.g., contract administrators, and auditors.
   a. **Civilian.** The cost of civilian personnel assigned full time to NASA requirements should reflect the annual salary for the applicable pay grades. Otherwise, an hourly rate of 1/2087 of the annual rate shall be used and a leave and holiday factor of 18 percent of pay cost added.

   b. **Military.** The cost of military personnel assigned full time to NASA requirements should be based on the annual Military Composite Pay rates. Otherwise, an hourly rate of 1/2080 of the annual Military Composite Pay rate shall be used and a leave and holiday factor of 14 percent of pay cost added.
(7) Include the indirect salary expenses for civilian and military personnel that perform supervisory and administrative (clerical) functions. Such costs are computed as indicated in (6)a. and (6)b. above.

(8) Include the salary expenses for civilian and military personnel at the district, regional and headquarters level. Such costs are computed as indicated in (6)a. and (6)b. above.

(9) Include the fringe benefit expenses for all civilian and military personnel included in items (A), (D) and (F).
   a. **Civilian.** Fringe benefits are computed by multiplying civilian personnel costs by the civilian fringe benefit rate. The fringe benefit rate must be that reported for the applicable fiscal year on the OP-8 exhibit, “Civilian Personnel Costs.”
   b. **Military.** Fringe benefits are computed by multiplying separately the officer and enlisted salaries by 6 percent for officers and 18 percent for enlisted personnel.
APPENDIX J
VARIANCES IN THE REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION
AND RELATED SUPPORT SERVICES FURNISHED TO THE NASA

<table>
<thead>
<tr>
<th>DOD COMPONENT ___________________________</th>
<th>Ratio of PY to CY (10)</th>
<th>Ratio of CY to BY (11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Workyear Cost</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Average Salary of Direct Labor Personnel</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Indirect Supervision &amp; Administrative Salaries Per FTE</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Regional, District and Headquarters Salaries Per FTE</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Average Personnel Benefits Costs Per FTE</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Total Cost of Personnel Services</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Total Travel Costs</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Other Support Costs</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Total Gross Workyear Cost</td>
<td>%</td>
<td>%</td>
</tr>
</tbody>
</table>

Direct Work-Hours

<table>
<thead>
<tr>
<th></th>
<th>%</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Leave</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sick Leave</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Leave (e.g., Military, Jury, Administrative)</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Training Time</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Total Direct Work-Hours</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Gross Cost Per Direct Labor Hour</td>
<td>%</td>
<td>%</td>
</tr>
</tbody>
</table>

Provide narrative explaining variance in any element greater than 3 percent:

Notes:
(10) Computed using the cost and hour data from page 2. Divide the current year amount for each element by the prior year amount, subtract 1 and multiply by 100.

(11) Computed using the cost and hour data from page 2. Divide the budget year amount for each element by the current year amount, subtract 1 and multiply by 100.