



**National Aeronautics and  
Space Administration**

John C. Stennis Space Center  
**Stennis Space Center, MS**  
**39529-6000**

**SPD 9230.1 Basic**  
**December 2001**

**John C. Stennis Space Center**  
**Cost Allocation for Supplies, Materials, and Services on**  
**Support Service Contracts**



|   |                                   |             |
|---|-----------------------------------|-------------|
| Stennis<br>Policy<br>Directive  | SPD 9230.1                        | Basic-1     |
|   | <i>Number</i>                     | <i>Rev.</i> |
|   | Effective Date: December 7, 2001  |             |
|   | Expiration Date: December 7, 2006 |             |
| <b>Page 2 of 3</b>  |                                   |             |
| Responsible Offices: BA20/Office of the Chief Financial Officer<br>RA00/Center Operations Directorate |                                   |             |
| <b>SUBJECT: Cost Allocation for Supplies, Materials, and Services on Support Service Contracts</b>    |                                   |             |

## 1. POLICY

This directive establishes the policy for the cost allocation of supplies, materials, and services on support service contracts. NASA contractors that utilize and/or provide supplies, materials, and services shall identify all appropriate costs to the customer's Stennis Work Request (SWR) to enable accurate customer cost charging. At the time of use, each contractor shall fully document all such resources against the SWR for which they were utilized. Consumption of bulk supplies and materials by a contractor shall be recorded to the level that is material from an accounting perspective and is practical with respect to the ability to measure using normal industry standards. The cost allocation of supplies, materials, and services to the utilizing SWR shall be accomplished within 30 days of consumption and/or performance.

## 2. APPLICABILITY

This policy directive is applicable to all work performed by support contractors at Stennis Space Center (SSC).

## 3. AUTHORITY

- a. NASA Financial Management Manual (FMM) 9060.

## 4. REFERENCES

- a. NASA Financial Management Manual (FMM) 9060
- b. SPD 5100.1, Policy for Ordering of Materials and Support Services at SSC.
- c. SCWI-5100-0001, SSC Procedures for Initiating the Purchase of Supplies and Services.

## 5. RESPONSIBILITY

- a. The Office of the Chief Financial Officer (CFO) is responsible for oversight of overall financial management and integrity of the cost accruals.
- b. The Acquisition Management Office (AMO) is responsible for assuring adequate contract language and deliverables are included in all SSC support contracts to implement this policy directive.

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c. The Center Operations Directorate is responsible for the daily operational oversight, management, and budget performance of the SSC support contractors' implementation of this policy directive.

d. Stennis Space Center support contractors are responsible for adhering to this policy directive and for the efficient and economical ordering, use, documentation, and reporting of all resources consumed.

## 6. MEASUREMENTS

To ensure that all cost allocations are implemented through the policies set forth herein, the SSC Office of the CFO in conjunction with the Center Operations Directorate will review the cost allocations on a periodic basis to assess adherence to established policy.

## 7. CANCELLATION

None

### Original Signed By

Mark K. Craig  
Acting Director

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