



National Aeronautics and Space Administration

NASA Property in the Custody of Contractors (NFS Subpart 1845.71)

REPORT AS OF

30 SEP _____ (yyyy)

OR

FINAL _____ (mm/dd/yyyy)

Form Approved
O.M.B.
No. 2700-0017
Expires: 8/31/05

1. TO (Enter name and address for a and b)

a. DEPUTY CHIEF FINANCIAL OFFICER (FINANCE):

b. PROPERTY ADMINISTRATOR:

2. FROM (Enter name and address of contractor)

3. CONTRACT NO.

PROPERTY CLASSIFICATION ACCOUNTS	a. BALANCE BEGINNING OF PERIOD		b. ADDITIONS (in dollars)		c. DELETIONS (in dollars)	d. BALANCE END OF PERIOD	
	(1) Acquisition Cost (in dollars)	(2) Adjustments (in dollars)	(1) Government - Furnished	(2) Acquired		(1) Acquisition Cost (in dollars)	(2) Quantity (in units)
4. LAND \$100,000 & OVER							
5. BUILDINGS \$100,000 & OVER							
6. OTHER STRUCTURES & FACILITIES \$100,000 & OVER							
7. LEASEHOLD IMPROVEMENTS \$100,000 & OVER							
8. CONSTRUCTION IN PROGRESS (ANY VALUE)							
9. EQUIPMENT: UNDER \$100,000 \$100,000 & OVER							
10. SPECIAL TEST EQUIPMENT: UNDER \$100,000 \$100,000 & OVER							
11. SPECIAL TOOLING: UNDER \$100,000 \$100,000 & OVER							
12. AGENCY-PECULIAR (DESCRIBE IN ITEM 16): UNDER \$100,000 \$100,000 & OVER							
13. MATERIAL (ANY VALUE)							
14. CONTRACT WORK IN PROCESS (ANY VALUE)							
15. TOTALS							

16. DESCRIPTION OF AGENCY-PECULIAR PROPERTY AND ANY ASSETS DESTINED FOR PERMANENT OPERATION IN SPACE UNDER FABRICATION:

17. CONTRACTOR REPRESENTATIVE: This report was prepared under NASA requirements from records maintained under FAR 45.5 and NFS 1845.5.

a. NAME (Last, First, Middle Initial)

b. SIGNATURE

c. DATE

d. TELEPHONE

19. PROPERTY SYSTEM

a. APPROVED: YES NO

b. SYSTEM ANALYSIS:

(1) DATE: _____

(2) SATISFACTORY UNSATISFACTORY

18. GOVERNMENT PROPERTY ADMINISTRATOR:

a. NAME (Last, First, Middle Initial)

b. SIGNATURE

c. DATE

d. TELEPHONE

20. TYPE OF DELETION	(1) EQUIPMENT <i>(item c.9.)</i>	(2) SPECIAL TEST EQUIPMENT <i>(item c.10.)</i>	(3) SPECIAL TOOLING <i>(item c.11.)</i>	(4) AGENCY- PECULIAR <i>(item c.12.)</i>	(5) TOTAL
a. LOST, DAMAGED, OR DESTROYED: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
b. TRANSFERRED IN PLACE: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
c. TRANSFERRED TO NASA CENTER ACCOUNTABILITY: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
d. TRANSFERRED TO ANOTHER NASA CENTER: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
e. TRANSFERRED TO ANOTHER GOVERNMENT AGENCY: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
f. PURCHASED AT COST/RETURNED FOR CREDIT: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
g. DISPOSED OF THROUGH PLANT CLEARANCE PROCESS: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
h. OTHER (DESCRIBE IN ITEM 21): <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					
i. TOTAL: <i>UNDER \$100,000</i> <i>\$100,000 & OVER</i>					

21. COMMENTS:

REPORTING INSTRUCTIONS FOR NF 1018

GENERAL. This report provides financial data, as of September 30, on Government-furnished and contractor-acquired property to which NASA has title. Contractors shall report all NASA-owned property received, acquired or deleted during the reporting period for which they are accountable, in US dollars, regardless of location. Negative reports are required. Refer to NASA FAR Supplement (NFS) Subpart 1845.7101 for further information. Contractors shall submit a separate report for each contract with a Financial Reporting of NASA Property in the Custody of Contractors clause. Include all property in the possession of subcontractors. Blank forms may be obtained from the cognizant Government property administrator or the report may be submitted through the NASA Form 1018 Electronic Submission System (NESS).

If the report is submitted through NESS, no paper copies need be submitted. Otherwise, contractors shall submit the original report directly to the Center Deputy Chief Financial Officer (Finance) and one copy to the cognizant Government property administrator to be received no later than October 15 of each year. The property administrator shall sign and indicate system status. For delegated contracts, the DoD property administrator shall forward two copies to the NASA Center Industrial Property Officer (IPO) within ten (10) workdays after receipt. If errors are discovered on the NF 1018 after submission, the contractor shall contact the cognizant Center IPO and discuss corrective action. If it is determined that a corrected NF 1018 is required, the contractor shall make the same distribution as the original report submission.

The following items shall not be reported: (a) items ordinarily reportable but furnished to the contractor for repair and return to NASA, unless accountability has been transferred to the contractor, (b) agency-peculiar property being fabricated under firm fixed price contracts and subcontracts which do not provide for progress payments (see NFS 1845.7101-1(f)), and (c) Center property made available pursuant to the Installation-Accountable Government Property clause at NFS 1852.245-71.

REPORT AS OF 30 SEP _____. Check the box on the front of the form and fill in the appropriate year (yyyy) if this is an interim report.

FINAL REPORT DATE _____. Check the box on the front of the form and fill in the appropriate date (mm/dd/yyyy) if this is a final report. A final report shall be submitted within 30 days after disposition of all property subject to reporting, if the contract performance period is complete.

ITEM 1 - TO. Enter the name and address of the cognizant (a) NASA Center Deputy Chief Financial Officer (Finance) (b) delegated DoD property administrator (for non delegated contracts, (b) is the NASA Industrial Property Officer).

ITEM 2 - FROM. Enter the full name and address of the reporting contractor with the Division name stated after the Corporate name.

ITEM 3 - CONTRACT NO. Enter the complete prefix and serial number under which the NASA property is accountable.

ITEMS 4 - 14 - PROPERTY CLASSIFICATION ACCOUNTS. Enter in the appropriate columns (a. through d.) amounts for each classification of property as defined in the Federal Acquisition Regulation (FAR), Subpart 45.5 and NFS Subpart 1845.7101-1. The amounts entered for Item 8, CONSTRUCTION IN PROGRESS, shall be the incurred cost for work in process for the construction of Buildings, Other Structures and Facilities, and Leasehold Improvements to which NASA has title; construction in progress cost for these categories shall not be included in the amounts reported on Items 4 through 7.

Work in process cost for Equipment, Special Test Equipment, Special Tooling and Agency-Peculiar Property shall be reported on Item 14, CONTRACT WORK IN PROGRESS. As stated in NFS 1845.7101-1(f) include the costs of WIP for International Space Station and Space Shuttle components, exclude the costs of WIP for assets destined for permanent operation in space such as satellites and space probes and their components. The amounts shown on Items 9 through 12 shall not include work in process cost.

Column a.(1) BALANCE BEGINNING OF PERIOD, Acquisition Cost. Amounts reported will agree with amounts reported in column d., Balance End of Period, of the preceding report, unless this is an initial report.

Column a.(2) BALANCE BEGINNING OF PERIOD, Adjustments. Use this column to correct errors in previously reported ending balances (column d.(1)). Reductions shall be shown in parentheses. Explain all entries in Item 21, COMMENTS.

Column b.(1) ADDITIONS, Government - Furnished. Amounts reported shall be the acquisition cost designated by the Government for Government Furnished Property (GFP) received during the reporting period.

Column b.(2) ADDITIONS, Acquired. Amounts reported shall be the acquisition cost of all NASA-owned property acquired during the reporting period.

Column c. DELETIONS. Amounts reported shall be the acquisition cost of all deletions. Type of deletions shall be detailed as required in Item 20, TYPE OF DELETION. Detailed lists, including shipping document references, shall be provided if required by NASA Centers.

Column d.(1) BALANCE END OF PERIOD - Acquisition Cost. Report the total of columns a.(1), a.(2), b.(1), and b.(2), minus c. These balances shall be maintained pursuant to FAR Subpart 45.5 and NFS Subpart 1845.7101.

Column d.(2) BALANCE END OF PERIOD - Quantity. Enter the quantity for all classifications of NASA property on hand as of September 30.

ITEM 16 - DESCRIPTION OF AGENCY-PECULIAR PROPERTY. Enter name(s) of program(s) for which agency-peculiar property was furnished or acquired, e.g., "Space Shuttle," "Space Station," "Earth Observing System," etc., including work in process. Enter names of any assets destined for permanent operations in space, currently being fabricated under the contract, e.g. "Cassandra Instrument on the Aspera B." The value of these assets should NOT be reported in Item 14, column d.1., as stated in NFS 1845.7101-1(f).

ITEM 20 - TYPE OF DELETION. Enter dollar amounts for each type of deletion, for the classifications shown. See NFS 1845.7101-4 for definitions. Totals i. will agree with the amounts shown in column c. on the front of the form. Any deletions reported in Item 20.h., OTHER, shall be described in Item 21, COMMENTS.

ITEM 21 - COMMENTS. Enter explanatory information, such as explanations of adjustments (column a.(2)), a brief description of valuation methods (with related dollars) if a method other than acquisition cost is used to value property under NFS Subpart 1845.7101-3, the contract number of a follow-on contract where property has been transferred, or other information specifically requested by NASA for the reporting period. Attach additional sheets if necessary.

Contract No. _____

**Depreciation & Assets Not In Use Data for NF 1018 Reporting
(In Dollars)**

NF 1018 Line Item Number/ Property Classification Account	a. Useful Life (years)	b. Ending Balance from NF-1018	c. Less: Obsolete, Heritage Assets & Items in Plant Clearance	d. Subtotal (b - c)	e. Property Older Than Useful Life
4. Land (\$100,000 & over)					
5. Buildings (\$100,000 & over)	40				
6. Other Structures & Facilities (\$100,000 & over)	15				
7. Leasehold Improvements (\$100,000 & over)	15				
8. Construction in Progress (any value)					
9. Equipment: (\$100,000 & over)					
5 year	5				
7 year	7				
10 year	10				
15 year	15				
20 year	20				
Subtotal Equipment					
10. Special Test Equipment (\$100,000 & over)	7				
11. Special Tooling (\$100,000 & over)	7				
12. Agency-Peculiar (\$100,000 & over)	15				
13. Material (any value)					
14. Contract Work in Process (any value)					
Total					

Instructions:

This chart provides data NASA needs to calculate depreciation for its property, plant and equipment (PP&E) in the custody of contractors, to comply with Federal accounting standards. The following instructions apply:

Column a. - Use the useful lives indicated above for Buildings, Other Structures & Facilities, Leasehold Improvements, Special Test Equipment, Special Tooling and Agency-Peculiar property. (Land, Construction in Progress (CIP), Material and Contract Work in Process (CWIP) are not depreciated, so no depreciation data is required for those NF 1018 Property Classification Accounts.) For Equipment, NF 1018 Item 9, use the Federal Supply Classification (FSC) Table to group the Equipment by Useful Life categories shown on the above chart.

Column b. - Enter amounts reported in the Balance End of Period, NF 1018 column d.(1). Only report assets with acquisition values of \$100,000 or more for all the above Property Classification accounts except CIP, Material, and CWIP, which should be reported at total acquisition cost, regardless of the amount. For Equipment, NF 1018 Item 9, determine what Equipment falls into each of the FSC groups shown on the FSC Table and then group the Equipment by Useful Life categories shown above.

Column c. – Enter the value of obsolete, heritage assets and assets in the plant clearance process, i.e., after agency screening, but prior to actual disposal. Group by Property Classification Account and Useful Life. Only report assets with acquisition values of \$100,000 or more for all the above Property Classification accounts except CIP, Material, and CWIP, which should be reported at total acquisition cost, regardless of the amount. The value of these assets are included in the ending balance (column d.(1)) of the NF 1018.

Column d. – Subtract column c. from column b. and enter the result.

Column e. – Enter the value of all property with acquisition values of \$100,000 or more which are older than the useful life indicated in column a. This amount represents fully depreciated property. For Equipment, NF 1018 Item 9, determine what amount of the Equipment in each Useful Life category is older than its FSC Table useful life and enter these amounts in columns e. above for each of the five Equipment useful life categories (5, 7, 10, 15 and 20 years).

Column f. - Enter the value of all property with acquisition values of \$100,000 or more which are younger than the useful life indicated in column a. This amount represents property not fully depreciated. For Equipment, NF 1018 Item 9, determine what amount of the Equipment in each Useful Life category is younger than its useful life and enter these amounts in columns f. above for each of the five Equipment useful life categories (5, 7, 10, 15 and 20 years).

The total of columns e. and f. for each Property Classification Account shall equal the total value shown for that Property Classification Account in column d. If you are using the electronic version of this document, an "Error" message will display if these totals do not balance.