Proposing Entity: **RFP# NNG15543215R**

[ ] **Prime Offeror** OR [ ] **Significant Subcontractor**

EXHIBIT 8A

OVERHEAD (Composition of Burden Pool)

Overhead or Service Center Pool = _____

(Specify Type of Overhead Burden, e.g. Labor, Onsite, Offsite, Engineering, Procurement, Service Center(s), etc. - See Page 2)

OFFEROR'S FISCAL YEAR BEGINS _____ AND ENDS _____.

Cost Elements within the Overhead Burden Pool	Contractor Fiscal Year Prior Yr 3**	Contractor Fiscal Year Prior Yr 2**	Contractor Fiscal Year Prior Yr 1**	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____
Total Overhead Pool Expenses									
Base of Distribution (identify) Dollars:									
Existing Base									
Forecasted Base*									
Contractor FY Rate (%)									
Conversion of Contractor FY Overhead Rate to Contract Year (CY)				CY 1	CY 2	CY 3	CY 4	CY 5	CY 6
Proposed Overhead Bid Rate by CY									

If more than one Overhead Pool is proposed, submit a separate Exhibit for each Pool.

*Provide details of the forecasted base.

**If 8(a) Unpopulated Joint Venture (JV), provide actual expenses for both entities that comprise the JV.

Type of Overheads - Examples include:

Material Overhead
Manufacturing Overhead
Engineering Overhead
Field Service Overhead
Site Overhead

Typical Costs Found in an Overhead Expense Pool

Material Overhead

Acquisition (Purchasing)
Inbound transportation
Indirect labor
Employee related expenses (shift & overtime premiums, employee taxes, fringe benefits)
Receiving and inspection
Material handling and storage
Vendor quality assurance
Scrap sales credits
Inventory adjustments

Operations Overhead (e.g., Manufacturing, Engineering, Field Service, and Site Operations)

Indirect labor and supervision
Perishable tooling (primarily in manufacturing overhead)
Employees related expenses (shift & overtime premiums, employee taxes, fringe benefits)
Indirect material & supplies (small tools, grinding wheels, lubricating oils)
Fixed charges (e.g., depreciation, insurance, rent, property taxes)
Downtime of direct employees (training, vacation pay, regular pay) when not working on a specific contract/job

Proposing Entity: **RFP# NNG15543215R**

[ ] Prime Offeror OR **[ ] Significant Subcontractor**

EXHIBIT 8B

GENERAL AND ADMINISTRATIVE (G&A) (Composition of Burden Pool)

OFFEROR'S FISCAL YEAR BEGINS _____ AND ENDS _____.

Cost Elements Within the G&A Expense Pool	Contractor Fiscal Year Prior Yr 3**	Contractor Fiscal Year Prior Yr 2**	Contractor Fiscal Year Prior Yr 1**	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____	Contractor Fiscal Year _____
Labor:									
Labor Related Cost:									
B&P									
IR&D									
Corporate Allocations:									
Other (Specify):									
Total G&A Pool Expenses									
Base of Distribution (Identify) Dollars:									
Existing Base									
Forecasted Base*									
Contractor FY Rate (%)									
Conversion of Contractor FY G&A Rate to Contract Year (CY)				**CY 1**	**CY 2**	**CY 3**	**CY 4**	**CY 5**	**CY 6**
Proposed G&A Bid Rate by CY									

If more than one G&A Pool is propcsed, submit a separate Exhibit for each Pool.

*Provide details of the forecasted base.

**If 8(a) Unpopulated Joint Venture (JV), provide actual expenses for both entities that comprise the JV.

General and Administrative (G&A) Expenses. These are management, financial, and other expenses related to the general management and administration of the business unit as a whole. To be considered a G&A Expense of a business unit, the expenditure must be incurred by, or allocated to, the general business unit. Examples of G&A Expense include:

Salary and other costs of the executive staff of the corporate or home office.

Salary and other costs of such staff services as legal, accounting, public relations, and financial offices

Selling and marketing expenses

Typical Costs Found in a G&A Expense Pool

General & executive office

Staff services (legal, accounting, public relations, financial)

Selling and marketing

Corporate or home office

Independent research and development (IR&D)

Bid and proposal (B&P)

Other miscellaneous activities related to overall business operation