



DOW FMR SUPPLEMENTAL: VOLUME 11

Procedure Guidance for Reimbursable Operations
Policy

OUSW(C)/ODCFO FMPR
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VOLUME 11

REIMBURSABLE OPERATIONS POLICY PROCEDURES MANUAL

1.0 GENERAL

This Supplemental is the official companion document to the Department of War (DoW) Financial Management Regulation (FMR) Volume 11. Its purpose is to provide the detailed, step-by-step guidance required to implement the high-level policies established in the FMR. While the FMR provides the authoritative rules (the “what” and the “why”), this manual provides the operational “how-to.”

This manual is subordinate to and directly supports FMR Volume 11. It does not establish new policy but rather provides details to comply with the policies established in the FMR. Policy sections not contained within this document do not have supporting procedural guidance. Deviations from or exceptions to the procedures outlined in this Supplemental document constitute a deviation from the FMR and require a formal Exception to Policy (ETP) memorandum to the OUSW(C), ODCFO for approval. Where this Supplemental is silent, the strict limits established in the baseline FMR Policy Volume take absolute precedence. The content in this guide was formerly integrated within the FMR and has been separated to create four distinct but complementary resources:

- **FMR Volume 11:** Authoritative source for high-level policy.
- **Supplemental:** Authoritative source for detailed implementation guidance.
 - FMR Volume 11, Sections 2, 3, 6, 8, and 11-14 do not have procedures in this document. Sections 20-25 will be updated in FY2027.
- **Authoritative Guidance:** Laws and regulations supporting policy and procedures. Refer to the Volume 11 authoritative guidance document.
- **Glossary:** Definitions contained within supporting policy and procedures. Refer to the DoW FMR Glossary.

2.0 REIMBURSABLE GUIDANCE

3.0 PROJECT ORDERS

4.0 ECOMONY ACT ORDERS

4.1 General Information

4.1.1. DoW Components must make payments promptly upon the written request (or billing) of the agency or unit filling the order. DoW Components are not allowed to advance funds to non-DoW Federal entities or pay for advance billings without the receipt of goods or services unless the DoW Component is specifically authorized by law, legislative action or Presidential authorization. Refer to Volume 4 for the conditions and requirements related to advances and prepayments.

4.1.2. In cases where a specific appropriation or law authorizes DoW Components to advance funds, the obligating and/or interagency agreement documents and orders must cite the specific appropriation or law that authorizes the advance. When authorized, DoW Components base advance payments on estimated costs, and must adjust the final payment amount to account for actual costs. The performing agency must immediately collect any unused amounts of the advance and return them to the fund from which they were originally made.

4.1.3. The requesting official must be fully aware of the non-DoW Federal agency's billing practices and methods. If the servicing agency is permitted to advance funds, the requesting official from the DoW agency must ensure that the written agreement requires the servicing agency to specifically account for the advanced funds. The requesting official must take appropriate action to ensure that they do not disburse DoW funds in advance of contract performance. Additionally, DoW Components must work with their servicing disbursement sites to ensure trading partner agreements restrict other Federal agencies' ability to withdraw funds prior to the delivery of goods or performance of services.

5.0 USER FEES

5.1 General Information

Legislative proposals must be submitted to OMB in accordance with the requirements of DoDD 5500.01 and OMB Circular No. A-19, "Legislative Coordination and Clearance". To ensure the proper placement of user fee initiatives in the budget account structure, DoW Components are encouraged to discuss proposals with OMB at an early stage of development. Further guidance may be obtained from the DoW General Counsel Office of Legislative Counsel's website at: <https://ogc.OSW.mil/OGC-Offices/Office-of-Legislative-Counsel>. Proposals to remove user fee restrictions or retain collections must:

5.1.1. Define, in general terms, the services for which fees will be assessed and the pricing mechanism that will be used.

5.1.2. Specify whether fees will be collected in advance of, or simultaneously with, the provision of service unless appropriations and authority are provided in advance to allow reimbursable services.

5.1.3. Specify where collections will be credited. Legislative proposals should not normally specify precise fees. The user fee schedule should be set by regulation to allow for the administrative updating of fees to reflect changing costs and market values.

6.0 DISPOSITION OF PROCEEDS FROM DEPARTMENT OF WAR SALES OF SURPLUS PERSONAL PROPERTY

7.0 ANNUAL REIMBURSEMENT RATES

7.1 General Information

The purpose of this manual is to provide guidance relative to the preparation of specific exhibits and due dates for the submission of such exhibits, used to develop and support those reimbursable rates published by the DoW Deputy Comptroller (Program/Budget) (P/B). This manual applies to all DoW Components and goods or services encompassed by or subject to reimbursable rates approved by the DoW Chief Financial Officer.

7.1.1. Reimbursable Rate Exhibits

The following reimbursable rate exhibits will be submitted each year in support of the President's Budget submission. Detailed instructions are included with each exhibit, and specific due dates are identified:

<u>TYPE OF REIMBURSABLE RATE</u>	<u>APPENDIX</u>	<u>DUE DATE*</u>	<u>SUBMITTING COMPONENT</u>	<u>Reviewing OUSD(C) COMPONENT</u>
Academy Foreign Cadet	A	Per Data Call	All Military Depts and OASD (Health Affairs)	Operations
Civilian/Military Equivalency, DoD Working Capital Fund	B	Per Data Call	OUSD(C)	Revolving Funds
Civilian Personnel Fringe Benefit	C	Per Data Call	OUSD(C)	Operations
Contract Administration Services	D	Per Data Call	DCMA, DCAA, All Military Depts	Operations
Fixed/Rotary Wing Aircraft	E	Per Data Call	All Military Depts	Operations
Medical and Dental Services	F	Per Data Call	OASD(Health Affairs)	Military Personnel and Construction
Military Composite Pay	G	Per Data Call	All Military Depts	Military Personnel and Construction
NASA	H	Per Data Call	DCMA, DCAA, All Military Depts	Operations

7.1.2. Exhibit Submissions

Exhibits should be submitted to the attention of the corresponding reviewing component in both electronic format and hard copy to the DoW Deputy Comptroller (P/B), The Pentagon, Washington, DC 20301-1100. Spreadsheet and text files provided in electronic format should be compatible with Microsoft Excel.

APPENDIX A: SERVICE ACADEMIES' FOREIGN CADET/MIDSHIPMAN REIMBURSABLE

UNITED STATES MILITARY ACADEMY		
Service Academies' Foreign Cadet/Midshipman Reimbursable Rate		
FY ____ President's Budget		
Rate Calculation	FY 20CY ⁽¹⁾	FY 20BY ⁽¹⁾
Program Element ⁽²⁾ :		
PE 0804721 A Service Academies (\$ from BES)		
O&M,A		
MPA		
OPA		
Total U.S. Army Academy	-	-
*Cadet/Midshipmen Workyears/Average Strength ⁽³⁾		
Medical Support Costs per capita ⁽⁴⁾		
Total Medical Costs ⁽⁵⁾	-	-
Total Costs ⁽⁶⁾	-	-
Cost per Cadet/Midshipman ⁽⁷⁾		
1/3 of FY 20CY		
2/3 of FY 20BY		
Academic Year Reimbursable Rate ⁽⁸⁾		
* Workyears includes Foreign Cadets		

GENERAL

Department of War Service Academies' Foreign Cadet Reimbursable Rate is to be used when billing foreign cadets and midshipmen instruction cost. 10 U.S.C. § 347 requires a Foreign Government to reimburse instruction costs to the United States for cadets and midshipmen permitted to attend one of the military academies to include the United States Military Academy, the Naval Academy, and the Air Force Academy. Each Service Department calculates its internal

Service Academies' Foreign Cadet Reimbursable Rate using the rate calculation in the instructions. OUSW(C) calculates the Department of War Service Academies' Foreign Cadet Reimbursable Rate from the Services' submissions and publishes on the OUSW(C) public website prior to the commencement of the academies' academic year.

INSTRUCTIONS

Instruction costs include faculty, staff, learning material, housing, basic pay and allowance, subsistence (meals), and medical expenses of a cadet/midshipman. The instruction costs are identified in the Operations and Maintenance (O&M), Military Personnel (MILPER), and Other Procurement (OP) appropriations. Detailed instructions for calculating the Services' foreign cadet and midshipman reimbursable rate follows:

- (1) Insert the applicable current year (CY) and budget year (BY) for the fiscal year being calculated. For example, when computing the FY 2026 Budget Year rate, the current year would be FY 2025 and the budget year would be FY 2026.
- (2) Include all budgeting and programming data in the Service Academies Program Element (PE) 804721 for all appropriations. The Service Academy PE must be exclusively used for cadet and midshipman instruction cost. The O&M appropriation must include the PE, budget activity, and subactivity group for instruction cost. For the O&M and OP accounts the current year reflects the enacted appropriation and the budget year reflects the President's Budget. In the MILPER accounts CY must reflect the CY Estimate (i.e., not the enacted) in the BY President's Budget and BY must reflect the BY in the BY President's Budget. When there is no enactment of an appropriation, the CY is an estimate for all appropriations.
- (3) Insert the Cadet/Midshipman workyears/average strength which includes Foreign Cadets (Basic Pay, Average Number) shown in the Military Personnel justification books for budget activity 3, Pay and Allowances for Cadets/Midshipmen submitted to the Congress in support of the President's Budget. The workyears/average strength CY column must reflect the CY Estimate in the BY President's Budget and BY must reflect the BY in the BY President's Budget.
- (4) Obtain the Cadet/Midshipman medical support cost from the OUSW(C). The Service Academies' Cadet/Midshipman medical support costs include both clinic and hospital costs. The Office of the Assistant Secretary of War (Health Affairs) must provide a cost per capita for the CY and BY, by Academy to the Director, for Operations Directorate, OUSW(C), Room 3C749, the Pentagon, 30 days after the submission of the President's Budget to the Congress. This amount will be calculated by multiplying the per capita cost provided by the OASW(HA) by the sum of the cadet/midshipman workyears/average strength included in the President's budget.
- (5) Multiply the number of cadet workyears/average strength by the medical support costs per capita rate to get the total Medical charge for the academy.
- (6) Sum the Service Academies PE (804721) cost, the total medical charge Program Element cost, and medical support cost.

(7) Divide the Total Costs (6) by Cadet/Midshipman workyears/average strength (3).

(8) Sum 1/3 of the cost per cadet/midshipman for the CY and 2/3 of the CY cost per cadet/midshipman for the BY.

APPENDIX B: DOW WORKING CAPITAL FUNDS CIVILIAN/MILITARY EQUIVALENCY RATE

Fiscal Year

The cost of military personnel assigned to a Defense Working Capital Fund (DWCF) is included in the total cost of operations of the DWCF activities at civilian equivalent rates. Military personnel assigned to DWCF activities are to be costed at civilian equivalent rates, using the rates in the table. See Volume 2 and Volume 11 for guidance for calculating, budgeting, paying (reimbursing), recording and reporting DWCF military personnel costs.

Military Grade	Civilian Grade Equivalent	Civilian Equivalent Rate BY(s) 20--
O-9	ES Level III	
O-8	ES Level IV	
O-7	ES Level V	
O-6	GS-15	
O-5	GS-14	
O-4	GS-13	
O-3	GS-12	
O-2	GS-11	
O-1	GS-9	
W-5	GS-12	
W-4	GS-12	
W-3	GS-11	
W-2	GS-10	
W-1	GS-9	
E-9	GS-8	
E-8	GS-7	
E-7	GS-6	
E-6	GS-5	
E-5	GS-5	
E-4	GS-4	
E-3	GS-3	
E-2	GS-2	
E-1	GS-1	

The “E” in E-1 represents enlisted while the “1” indicates the paygrade for that position. The other pay categories are “W” for warrant officers and “O” for commissioned officers. Some enlisted paygrades have more than one rank. The “GS” represents Civil Service employees that are paid

using the General Schedule (GS) pay scale while the “ES” represents the civilian employees that are paid using the Executive Service (ES) pay scales.

Stabilized customer rates and reimbursement to the Military Personnel accounts are not based on the rates in appendix A. Rather, such amounts are based on the absolute total dollar amount specified in the President’s budget (rather than based on the number, or military composite rate, of individuals actually assigned).

INSTRUCTIONS

The Department of Defense Working Capital Funds civilian/military equivalency rate will be calculated as follows:

1. Use the generic (Rest of U.S.) pay amount for Step 5 of each appropriate General Schedule (GS) civilian grade, or the applicable Executive Service (ES) pay level, from the current civilian pay schedules,
2. Add as required, the applicable portion (pro-rata) of the proposed pay raise, if any, for civilians (GS/ES) that was effective for the budget fiscal year, and
3. Add the average civilian personnel fringe benefits factor applicable to the Military Services and Defense Agencies. The amount for unfunded civilian retirement is not to be included in the fringe benefits percentage factor. Civilian personnel fringe benefit rates are provided by the OUSW (Comptroller) and published on the Comptroller website.

APPENDIX C: CIVILIAN FRINGE BENEFIT RATE COMPUTATION

DOW COMPONENT (1)

	Prior Year (2,3)	Current Year (2,3)	Budget Year (2,3)
A. <u>Object Class 12.1 Civilian Personnel Benefits</u> (4)			
B. <u>Object Class 11 Civilian Personnel Compensation</u> (5)			
11.1 Full-time Permanent			
11.3 Other Than Full-Time Permanent			
11.5 Other Personnel Compensation			
11.8 Special Personal Services Payments			
C. Total Personnel Compensation (Total of 11.1, 11.3, 11.5, 11.8) (6)			
D. Civilian Fringe Benefit (Interagency) Rate (7)			
E. Office of Personnel Management (OPM) Unfunded Retirement Factor (8)			
F. Public, and Private Activities (9)			
(See footnoted instructions on following page)			

INSTRUCTIONS

- (1) Insert the name of the applicable DoW Component submitting the exhibit. A separate exhibit is required from each Military Service (including the U.S. Marine Corps) and from all Defense Agencies.
- (2) Insert the applicable fiscal year.
- (3) Insert the applicable amounts for each fiscal year. A brief description should be provided to explain changes of 10 percent or more between (a) previously budgeted and actual amounts for the prior fiscal year, (b) previously budgeted and currently budgeted amounts for the current year, and (c) the currently budgeted amounts for the budget year.
- (4) Insert the applicable amounts shown in the current President's Budget for Object Class 12.1, Civilian Personnel Benefits.
- (5) Insert on the applicable lines, the applicable amounts shown in the current President's Budget for Object Class 11.1, 11.3, 11.5 and 11.8.
- (6) Enter the total of personnel compensation from Object Class 11.1, 11.3, 11.5 and 11.8.
- (7) Divide the amount reported in line A. by the amount reported in line C. The resultant percentage is the percentage rate to be applied to civilian labor costs for billings to other Federal Agencies. This is DoW's funded rate.
- (8) The civilian fringe benefit rate--to be used in this calculation--will be obtained annually from the Directorate for Accounting and Finance Policy.
- (9) Add lines D. and lines E. to determine the percentage to be applied on billings to the public and private activities.

APPENDIX D: CONTRACT ADMINISTRATION SERVICES

Contract administration services (CAS) hourly reimbursable billing rates should be applied to direct labor hours incurred in support of CAS efforts. These CAS rates are to be used in billing other Federal Agencies, the public, and Foreign Military Sales (FMS) customers. FMS customers are to be billed in accordance with the Security Cooperation Policy guidance provided in Volume 15. Waivers and exclusions are to be granted in accordance with Volume 15.

<u>PERFORMING DOD COMPONENT</u>	<u>OTHER FEDERAL AGENCIES RATES</u> (1)	<u>FMS RATES</u> (2)	<u>PUBLIC RATES</u> (3)
Army			
Navy			
Air Force			
Defense Contract Audit Agency (DCAA)			
Defense Contract Management Agency (DCMA)			

NOTES:

- (1) Use the Budget Year “Gross Cost Per Direct Hour” amount from page 2.
- (2) Sum Budget Year lines C, E, and G from page 2 and multiply the resultant amount by .167 (obtained from OMB Circular No. A 76) Revised Supplemental Handbook, “Performance of Commercial Activities”). That product then is divided by the applicable total direct work-hours (line V from page 2) to derive an hourly unfunded civilian retirement cost. The resultant hourly unfunded civilian retirement cost is added to the “Other Federal Agencies Rate” (column 1) to yield the FMS rate.
- (3) Use the FMS Rate plus 4% for asset use charge. This is achieved by multiplying the FMS rate by 1.04.

REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION SERVICES

DoD COMPONENT _____	Prior Year ⁽¹⁾ (PY)	Current Year (CY)	Budget Year (BY)
<u>Gross Workyear Cost</u>			
A. Total Salaries of Direct Labor Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) ⁽²⁾	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽²⁾⁽³⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽²⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
K. Total Travel Costs ⁽³⁾⁽⁴⁾	\$ _____	\$ _____	\$ _____
L. Average Travel Costs per FTE [(K) ÷ (B)]	\$ _____	\$ _____	\$ _____
M. Other Support Costs ⁽³⁾⁽⁵⁾	\$ _____	\$ _____	\$ _____
N. Average Support Costs per FTE [(M) ÷ (B)]	\$ _____	\$ _____	\$ _____
O. Total Gross Work-Year Cost [(J) + (L) + (N)]	\$ _____	\$ _____	\$ _____
<u>Direct Work-Hours</u>			
P. Work-Hours Available	_____	_____	_____
Q. Less Holidays	88	88	88
R. Less Annual Leave ⁽³⁾	_____	_____	_____
S. Less Sick Leave ⁽³⁾	_____	_____	_____
T. Less Other Leave (e.g., Military, Jury and Administrative) ⁽³⁾	_____	_____	_____
U. Less Training Time	_____	_____	_____
V. Total Direct Work-Hours [(P) - (Q) - (R) - (S) - (T) - (U)]	_____	_____	_____
Gross Cost Per Direct Hour [(O) ÷ (V)]	\$ _____	\$ _____	\$ _____

REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION SERVICES**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 20PY 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 Services” (page 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

DoD COMPONENT _____	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Workyear Cost For Prior Year (Actual)</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
<u>Gross Workyear Cost For Current Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

PERSONNEL COST FOR CONTRACT ADMINISTRATION SERVICES

DoD COMPONENT _____	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Workyear Cost For Budget Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

Notes:

(6) Include the salary expenses of direct civilian and military personnel, e.g., contract administrators.

- a. Civilian. The cost of civilian personnel assigned full-time to contract administration requirements should reflect the annual salary for the applicable pay grades. Otherwise, an hourly rate of 1/2087 of the annual rate must 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 contract Administration 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 must 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.

(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.

(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.

VARIANCES IN THE REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION
SERVICES

DoD COMPONENT _____	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Workyear Cost For Budget Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

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.

APPENDIX E: COLLECTIONS FOR REIMBURSEMENTS OF DOW-OWNED AIRCRAFT
(FIXED/ROTARY WING)

DEPARTMENT OF _____(1)
ACCOUNTS TO WHICH COLLECTIONS ARE TO BE DEPOSITED FOR
REIMBURSEMENTS FOR THE USE OF DOD-OWNED AIRCRAFT (FIXED WING)
FISCAL YEAR _____(2)
(DOLLAR AMOUNT PER HOUR)

Aircraft	DoD	Federal Agency and FMS Users			All Other Users			
	O&M	O&M	MilPers	Total	O&M	MilPers	Asset Util	Total
(3)	(4)	(5,6)	(5,6)	(5,6)	(7)	(7)	(7)	(7)

INSTRUCTIONS

- (1) Insert Army, Navy or Air Force, as applicable.
- (2) Insert the applicable (current) fiscal year.
- (3) Separately list and provide data for each type/model/series of aircraft (fixed or rotary wing) in the DoW Component's inventory which is subject to reimbursement as a composite rate of all Service Components (Active, Guard, and Reserve).
- (4) The DoW rate will include costs for (8)--Fuel, (9)--DLRs, (10)--Depot Maintenance, and (11)--Other. This rate is to be used for interdepartmental (e.g., Navy to Air Force) billing purposes. Location of calculation instructions in this appendix are indicated by the number in parenthesis before the name of the cost category.
- (5) The Other Federal Agency Rate will include costs for (8)--Fuel, (9)--DLRs, (10)--Depot Maintenance, (11)--Other, and (12)--Crew Salary. Location of calculation instructions in this appendix are indicated by the number in parenthesis before the name of the cost category.
- (6) The FMS rate will include costs for (8)--Fuel, (9)--DLRs, (10)--Depot Maintenance, (11)--Other, (12)--Crew Salary. Location of calculation instructions are indicated by the number in parenthesis before the name of the cost category.
- (7) The Public Rate will include costs for (8)--Fuel, (9)--DLRs, (10)--Depot Maintenance, (11)--Other, (12)--Crew Salary, (13)--Asset Utilization and an unfunded civilian retirement cost (The civilian fringe benefit rate--to be used in this calculation--will be obtained annually from the OUSW(C), Program/Budget, Operations Directorate, 3C749, the Pentagon, Washington, DC 20301-1100) for any civilian personnel costs included in (4), (5), (6), (7) or (8). Location of calculation instructions in this appendix are indicated by the number in parenthesis before the name of the cost category.

(8) Fuel costs will be equal to the corresponding amounts shown in the related OP-20 Exhibit for the applicable type/model/series. (If for any reason, the OP-20 Exhibit series does not include an applicable type/model/series of aircraft, fuel costs will be computed using the same methodology as that used for aircraft included in the OP-20 Exhibit series, i.e., by dividing the total cost of fuel for the fiscal year for each type of aircraft by the total number of flying hours for that same aircraft.) Services should also include fuel costs for non-fly fuel directly supporting the flying hour program (such as fuel used in engine test cells and auxiliary powers units). Fuel costs are consistent with the current year's fuel price per barrel, set at the standard fuel price effective October 1 for the respective fiscal year, i.e., the FY 2024 reimbursable rates are consistent with the FY 2024 Standard Fuel Price effective October 1, 2024.

(9) Depot-level reparable (DLR) costs will be equal to the corresponding amounts shown in the related OP-20 Exhibit series for the applicable type/model/series. (If for any reason, the OP-20 Exhibit series does not include an applicable type/model/series of aircraft, DLR costs will be computed using the same methodology as that used for aircraft included in the OP-20 Exhibit series, i.e., by dividing the total DLR costs for the applicable fiscal year by the total number of flying hours for that same aircraft.)

(10) Include an hourly rate for depot maintenance cost for airframes, engines, and components for the applicable type/model/series. This cost will be an average cost for that type/model/series and be computed by dividing the total amount of depot maintenance budgeted for the applicable type/model/series by the number of flying hours budgeted for that type/model/series.

(11) Other costs will equal corresponding "other" amounts shown in the related OP-20 Exhibit series (for Air Force, this is equal to the consumables required in Exhibit OP-20). (If for any reason, the OP-20 Exhibit series does not include an applicable type/model/series of aircraft, other costs will be computed using the same methodology as that used for aircraft included in the OP-20 Exhibit series, i.e., by adding all operating costs ((other than fuel, DLRs, depot maintenance, crew salary, and asset utilization)) and dividing the total of such other costs for the applicable fiscal year by the total number of flying hours.) If for any reason the OP-20 Exhibit does not include details for contract logistics support (CLS), use a five-year average of variable CLS or equivalent costs and hours.

(12) Crew salary amounts will be computed based on the number and grade of military personnel operating the aircraft. Crew salary costs will be computed by:

(a) Multiplying the standard number of crew members in each applicable military grade times the annual Military Standard Composite Rate for that grade available on the reimbursable rates page of the OUSW(C) website. For Federal Agencies and Public rates, use the applicable rates in the "Annual Rate Billable to Other Federal Agencies" column. For the FMS rate, use the applicable rate in the "Annual DoW Composite Rate" column plus the annual acceleration factor.

(b) Dividing the result of (a) by 2080 (hours) to convert the annual rate to an hourly rate, by grade.

(c) Multiplying the results of (b) by a factor of 1.14 percent for both officers and enlisted personnel. (This calculation increases the hourly rate by 14 percent for officers and enlisted personnel fringe benefits.)

(d) Adding the amounts arrived at in (c) for each grade, to arrive at a total hourly rate for the entire crew.

NOTE: The computation of crew salary amounts should be supported by a separate table attached to this exhibit.

(13) The asset utilization amount will be computed by applying an asset utilization factor of 4 percent times the sum of columns (8)--Fuel, (9)--DLRs, (10)--Depot Maintenance, (11)--Other and (12)--Crew Salary for each specific aircraft.

(14) Provide a brief narrative to explain significant changes between fiscal years.

APPENDIX F: MEDICAL AND DENTAL SERVICES RATE COMPUTATION

SUBMITTED BY THE OFFICE OF THE ASSISTANT SECRETARY OF WAR (HEALTH AFFAIRS)

Budget exhibit includes Inpatient, Outpatient, Pharmacy and other rates. This exhibit is to be included only in the President's budget. The format of the budget exhibit for medical, dental, and pharmacy rates may vary slightly from year to year due to the addition/deletion of rates, changes in nomenclature, updated notes, and other unforeseen reasons. The tables are for informational purposes only.

INPATIENT, OUTPATIENT AND OTHER RATES AND CHARGES

1.0 Inpatient Rates

Room and Board rates are the weighted average of occupied bed day (OBD) Rates at each MTF within a Regional Charge Table. Final Room and Bed rates include rates for Intensive Care (1.2X) and Step-Down Care (1.1X). Room and board rates are a direct result of the previous fiscal year's costs associated with providing care at the inpatient level, and do not include medications, supplies, procedures performed, or any additional expenses other than providing a room and bed for the patient. Room and Board rates consist of the Full Cost rate, and adjustments are applied such as the Interagency Rate (IAR) or the International Military Education and Training (IMET) rate.

The IMET program is a key funding component of U.S. security assistance that provides training on a grant basis to students from allied and friendly nations. Authority for the IMET program is found pursuant to 22 U.S.C. 2347. Funding is appropriated from the International Affairs budget of the Department of State. Not all foreign national patients participate in the IMET program. The IAR rates are used to bill other federal agencies. The full/Third Party Collection (TPC) rates are used to bill insurance carriers, pay patients, and other payers.

Each MTF providing inpatient care has a regionally assigned room and board full cost rate, step-down rate, and intensive care unit rate. The total number of inpatient stay days not including the date of discharge, multiplied by the MTF's regional daily room and board rate is the charge submitted on the institutional claim for total room and bed charges. In addition, other itemized supplies and ancillary services performed during the inpatient stay (laboratory, radiology, pharmacy) will be included in the total amount of charges on the institutional claim payers will use for reimbursement purposes. Professional fee charges related to an inpatient stay are captured separately on a professional claim. The Department of War (DoW) publishes this data annually for hospital reimbursement rates under TRICARE/CHAMPUS pursuant to 32 CFR 199.14(a)(1). Examples of how to calculate the reimbursement charges for room and board follow.

Examples Applying Room and Board Rates to Compute Inpatient Stay Charges

The cost to be recovered for an inpatient stay is the product of the regionally applied room and bed rate and other itemized inpatient charges. This includes the costs of both inpatient institutional and professional services. In the examples, billing is at the full/TPC rate for the calculation of the room and board charges only.

For this example, an MTF assigned to a Texas regional fee schedule will be used to calculate room and board charges. For each day of an inpatient stay, a revenue code is assigned and drives the daily rate at which a room and board charge is applied.

Date of Admission	Date of Discharge	Total Days	Regional Charge Table
October 1, 2024	October 11, 2024	10	Texas
Revenue Code	CDM Description	Room and Board Rate	Total Room and Board Rate Charges
151	Med/Surg (Full cost rate)	\$2,001.24	\$20,012.40

The total room and bed charge is the number of days multiplied by the room and board rate. Additional ancillary and other facility charges may be accrued on an institutional claim as well.

The full table of the current regional room and board rates and other itemized rates are published on the *Defense Health Agency Uniform Business Office (UBO) website* and *Comptroller Financial Management Reports website*.

2.0 Outpatient Rates

Outpatient Rates are the charges for professional and institutional health care services provided in MTFs financed by the Defense Health Program Appropriation. These rates are used to submit claims for reimbursement of the costs of the health care services provided by MTFs in

accordance with the various MTF Cost Recovery Programs: Medical Services Account (MSA), Third Party Collections and Medical Affirmative Claims (MAC).

MTFs utilize charging and billing methodology aligned with the modernized electronic health record and billing system. Health care service procedure codes outlined in the Inpatient and Outpatient Rates policy letters are housed in the MHS Charge Description Master (CDM) for itemized billing of patient care provided in MTFs.

Outpatient Rates consists of CHAMPUS Maximum Allowable Charge (CMAC) Rate Tables (modified for UBO use); Dental Rates; Immunization/Injectable Rates; Anesthesia Rates; and Durable Medical Equipment/Durable Medical Supplies (DME/DMS) Rates.

Outpatient Rates are updated annually on a CY basis, with an effective date set by the DHA UBO Program Office and outlined in the outpatient rates policy letter. The actual rate tables are not included in this section, due to size. The current CY Outpatient rates are on the Defense Health Agency (DHA) Management Control & Financial Studies UBO Website.

CMAC Rates

TRICARE CMAC Reimbursement rates, established under 32 CFR 199.14(j), are used to determine the appropriate charge for the professional and technical components of services based on the Healthcare Common Procedure Coding System (HCPCS) methodology, which includes the Current Procedural Terminology (CPT®) codes. DHA UBO CMAC rates differ from standard TRICARE CMAC rates in that DHA UBO CMAC rates are formatted for MHS military billing systems and include charges for additional services not reimbursed by TRICARE. DHA UBO CMAC rates pertain to professional services (e.g., office and clinic visits), ancillary services (e.g., laboratory and radiology) and Observation professional services.

DHA UBO CMAC rates are calculated for distinct “localities”. These localities recognize differences in local costs to provide health care services in the different geographic regions in which MTFs are located. Each MTF Defense Military Information System Identification (DMIS ID) is mapped to its corresponding CMAC locality code to obtain the correct rates. For all MTFs located outside the continental United States, Alaska, and Hawaii, the national average CMAC locality file (300) is used except for Guam and Puerto Rico which have their own CMAC localities. The complete DMIS ID-to-CMAC Locality table is available on the DHA UBO Website.

For each CMAC locality, the DHA UBO creates two sub-tables of rates: CMAC and Component. The Component rate table specifies which rates to use for CPT® codes, which can be provided as distinct professional and technical components, or as a combined professional and technical service. A separate rate is provided for each component. UBO CMAC rates for billing of professional services are available on the DHA UBO Website.

For use in the MHS CDM, CMAC localities are further mapped to DHA Markets in an effort to consolidate into fewer regional price fee schedules. The MHS approved a Parent-Child Defense Medical Information System (DMIS) Identifier (ID) Market Mapping methodology to serve as a new MTF Regional Grouping Transition Plan. This methodology is known as the

Regional Charge Table approach. At a high level, the Market Mapping Assignment will decrease the number of locality charge tables from the 100+ CMAC Charge Tables to 15 Regional Charge Tables for use within the MHS CDM.

Dental Rates

The UBO Dental Rate Table consists of MTF dental charges and are based on a flat rate multiplied by the DoW established dental weighted value (DWV) for each American Dental Association (ADA) Current Dental Terminology (CDT) procedure code. The dental flat rate represents the average DoW cost of dental services at all dental treatment facilities. The example illustrates the Full Outpatient Rate (FOR) dental charge for ADA CDT code D0270. The Dental rates table may be found on DHA UBO Website.

Example: CY 2024 Dental Rates

CDT Code	Clinical Service	DoW DWV	FOR Rate
D0270	Bitewing – Single radiographic image	0.37	\$

Immunization/Injectable Rates

Immunization or injectable rate charges are applicable for any administered immunization, injection or medication in the MTFs. UBO Immunization rates are based on DHA TRICARE injectable rates whenever TRICARE rates are available. If there is no TRICARE rate available, Purchased Care Data is used to derive rates. Rates are derived from Purchased Care Data by using the Military Health System Management Analysis and Reporting Tool or M2 system. This reporting tool allows for querying and detailed trend analysis including summaries and detailed views of population, clinical, and financial data from all MHS regions worldwide. Data pulled from previous and current FY (to date) allows calculation of average amount allowed for rate use. Outlier rates are adjusted using historical Purchased Care Data of up to five (5) years.

The UBO Immunization/Injectable rate table consists of the CPT®/HCPCS Code, rate, and the short and long descriptions. The current CY Immunization rate table is found on the DHA UBO Website.

Example: CY 2024 Immunization Rate Table

CPT®/HCPCS Code	Rate	Short Description	Long Description
90288	\$	BOTULISM IG, IV	BOTULISM IMMUNE GLOBULIN, HUMAN, FOR INTRAVENOUS USE

Anesthesia Rates

Anesthesia charges are split into base rates and interval rates. The anesthesia base rates are determined by multiplying the anesthesia relative value base unit by the locality-specific TRICARE anesthesia conversion factor (RVU base unit * locality-specific TRICARE anesthesia conversion factor). The anesthesia interval rates are determined per interval of time; the rate calculation for one anesthesia time-based interval is the RVU interval unit of 1 multiplied by the locality-specific TRICARE anesthesia conversion factor (Interval of 1 * locality-specific TRICARE anesthesia conversion factor). An RVU interval unit of 1 is equal to 15 minutes. The total charge for professional anesthesia-based rates is calculated by adding the base rate to the interval rate multiplied by the number of time units in 15-minute intervals. Total professional anesthesia-based rate = [(base rate) + (interval rate * number of 15-minute time intervals)]

TRICARE provides the anesthesia RVU base units for each anesthesia procedure. The locality-specific TRICARE anesthesia conversion factors are mapped based on TRICARE locality. The calculated anesthesia rates are for professional anesthesia-based services performed within the MTFs.

The UBO Anesthesia rate table consists of the CPT® Code, rate, and the short and long descriptions. The current CY Anesthesia Rate table is published on the DHA UBO Website.

Example: CY 2024 Anesthesia Rate Table

CPT® Code	Rate	Short Description	Long Description
01820	\$	ANESTH, LOWER ARM PROCEDURE	ANESTHESIA ALL CLOSED PROC RADIUS, ULNA, WRIST, HAND BONES

Durable Medical Equipment/Durable Medical Supplies (DME/DMS) Rate:

UBO DME/DMS rates are based on the CMS Medicare Fee Schedule floor rate when available. If there is no Medicare Fee Schedule floor rate, Purchased Care data is used to establish a rate based on the average amount allowed. Additionally, the Defense Medical Logistics Standard Support (DMLSS) Master Catalog captures the average price paid for over 100,000 medical supplies commonly used by DHA. Only DMLSS line items with an associated HCPCS code listed in the DMLSS Master Catalog will be utilized to develop a weighted average unit cost.

The UBO DME/DMS rate table consists of the alpha numeric HCPCS Code, the description and the rate. The current CY DME/DMS Rate table is published on the DHA UBO Website.

Example: CY 2024 DME/DMS Rate Table

HCPCS Code	Description	Rate
A4620	Variable concentration mask	\$

3.0 Pharmacy Rates

Outpatient Pharmacy rates are established on a unit measure price basis (e.g., cost per tablet) and are standardized for National Drug Codes (NDCs) within each generic sequence number (GSN). Pharmacy rates are derived from the Managed Care Pricing File (MCPF) and are based on TRICARE allowable charges, Average Wholesale Price (AWP) or Prime Vendor Program (PVP) prices listed for the NDCs in the MCPF. Rates are computed based on the median unit measure cost for all of the listed AWP NDCs in each GSN group. The median unit measure price is applied to all the NDCs in that GSN group.

Inpatient Pharmacy rates are established using a conversion of HCPCS/CPT level pricing established by the DHA UBO for any applicable immunizations/injectables, to an NDC level price for NDCs that map to a HCPCS/CPT code with an assigned rate. For NDCs that are not linked to a code with an assigned rate, the outpatient pharmacy rate NDC level pricing is assigned. For any remaining NDCs with no price, a stacked price is assigned based on the GSN.

The Pharmacy tables consist of the 11-digit NDC number, the corresponding name/description of the drug (generic or brand), the form of the dosage (tablet, capsule, powder), the strength of the dosage and the current unit price. Pharmacy rates are updated biannually, dates are set by the DHA UBO Program Office. Available Pharmacy rates are available on the DHA UBO Website.

Example: CY 2024 Pharmacy Rate Table

NDC	Name/Description	Dose Form	Dose Strength	Unit Price
64842012006	LYTGOBI	TA	xxx	\$

4.0 Cosmetic Surgery

Elective cosmetic procedures *are not* TRICARE covered benefits. Elective cosmetic procedures provided in MTFs are restricted to TRICARE-eligible beneficiaries, including TRICARE for Life, on a “space-available” basis. Patients receiving elective cosmetic procedures (e.g., Active Duty personnel, retirees, family members, and survivors) are responsible for charges for all services (including implants, injectables, anesthesia, and other separately billable items) associated with elective cosmetic procedures. A list of elective cosmetic procedures and their associated rates can be found on the DHA UBO Website.

Professional Charges for Elective Cosmetic Procedures

Professional charges for elective cosmetic procedures are based on the CY 2024 CMAC national average when available. When CMAC allowable charges are not available, charges are determined based on estimates of the medical resources required relative to procedures that have CMAC pricing. Professional charges for elective cosmetic procedures are applied in both inpatient and ambulatory settings. Elective cosmetic charges are not adjusted for the treating MTF's geographical location.

CMAC CY 2024 "facility physician" allowable charges are used for the professional component for services furnished by a provider in a hospital operating room or designated Ambulatory Procedure Unit (APU). CMAC CY 2024 "non-facility physician" allowable charges are used for the professional component for services furnished in a provider's office.

Institutional Charges for Elective Cosmetic Procedures

Institutional charges for elective cosmetic procedures are based on the procedure performed and the location of the service provided (i.e., provider's office/minor surgery room, hospital operating room (either on an outpatient or inpatient basis), operating room of a MTF that is not a hospital (i.e., does not provide inpatient services).

For elective cosmetic procedures conducted in a provider's office/minor surgery room, the institutional fee is included in the "non-facility physician" professional charge.

The institutional charge for elective cosmetic procedures performed in a hospital operating room on an outpatient basis is based on the APV flat rate for the primary procedure with no additional institutional charge for bilateral or additional procedures.

The institutional charge for elective cosmetic procedures performed in an operating room of a facility that is not a hospital is also based on the APV flat rate for the primary procedure with no additional institutional charge for bilateral or additional procedures.

The institutional charge for an elective cosmetic procedure performed in a hospital on an inpatient basis is calculated by multiplying the CY 2024 TRICARE Adjusted Standardized Amount (ASA), \$8,552.20, by the relative weighted product (RWP) associated with the Diagnostic Related Group (DRG).

If an elective cosmetic procedure is combined with a medically necessary procedure during the same surgical visit, the elective cosmetic procedure charge is adjusted to avoid duplicate institutional charges. The institutional charge, for an elective cosmetic procedure, when combined with a medically necessary procedure is reduced by 50 percent (%) from the initial charge.

Most ancillary services (e.g., laboratory, radiology, and routine pre-operative testing) are included in the institutional pricing methodology described. Ancillary services and supplies not included are billed at the FOR.

Anesthesia Charges for Elective Cosmetic Procedures

Anesthesia rates associated with elective cosmetic procedures include anesthesia

professional services. Anesthesia charges are calculated using the CY 2024 national anesthesia conversion factor, multiplied by the sum of base units and national average time units (measured in 15-minute increments) of the primary procedure. An additional anesthesia charge, based on additional minutes of service, is added for secondary procedures performed during the same surgical encounter. Anesthesia charges are applied in both inpatient and ambulatory settings. The current CY Elective Cosmetic Rate table is published on the DHA UBO Website.

APPENDIX G: MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES

DEPARTMENT OF THE _____ FOR FISCAL YEAR _____

Grade	<u>Average Strength</u>	<u>Basic Pay</u>	<u>Retired Pay Accrual</u>	<u>Basic Allowance for Housing</u>	<u>Basic Allowance for Subsistence/SIK</u>	<u>Incentive and Special Pay</u>	<u>Permanent Change of Station</u>	<u>Miscellaneous Expense</u>	<u>Eligible Retiree Health Care Accrual</u>	<u>Acceleration Factor</u>	<u>DoD Composite Standard Pay Rate</u>	<u>Rate Billable to DoD Entitles</u>	<u>Rate Billable to Other Federal Entitles</u>	<u>Rate Billable to FMS Entitles</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
O-10 ^{1/}														
O-9 ^{1/}														
O-8 ^{1/}														
O-7 ^{1/}														
O-6 ^{2/}														
O-5														
O-4														
O-3														
O-2														
O-1														
WO-5														
WO-4														
WO-3														
WO-2														
WO-1														
Cadets/Midshipmen														
E-9														
E-8														
E-7														
E-6														
E-5														
E-4														
E-3														
E-2														
E-1 ^{3/}														

Notes:

1/ Basic pay for grades O-7 to O-10 is limited by Level II of the Executive Schedule.

2/ Basic pay for grade O-6 is limited by Level V of the Executive Schedule.

3/ E-1 basic pay must be no less than four months at the E-1 "4 months or less" monthly rate plus eight months at the E-1 "2 or less" monthly rate.

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES

INSTRUCTIONS

Each Military Service must complete an Appendix G using the attached standard format. The heading to each Appendix G consists of three lines. The first line identifies the appendix by number, the second line states “MILITARY COMPOSITE STANDARD PAY AND REIMBURSABLE RATES,” and the third line identifies the Military Service that has developed the rates and the fiscal year that the rates will be used.

The Military Composite Standard Pay and Reimbursement Rates exhibit for the Budget Year should include the following cost elements listed for each report column. Amounts listed must be equal to corresponding amounts contained in the applicable Military Service's justification book in support of their military personnel appropriation budget request included in the latest President's budget:

(Column 1) Average Strength. Include the average strength, as provided in the President's budget justification.

(Column 2) Basic Pay. Include the average basic pay amounts by pay grade, as provided in the President's budget justification, Budget Subactivity (BSA) 1-A, Pay and Allowance of Officers, BSA 2-A, Pay and Allowances of Enlisted Personnel, and BSA 3-A, Pay and Allowances of Cadets and Midshipmen. The cadet and midshipmen rate is computed as a single rate for all cadets and midshipmen. Basic Pay for O-7 to O-10 pay grades is limited by Level II of the Executive Schedule. Basic pay for grade O-6 is limited by Level V of the Executive Schedule. E-1 basic pay must be no less than four months at the E-1 “4 months or less” monthly rate plus eight months at the E-1 “2 or less” monthly rate.

(Column 3) Retired Pay Accrual. Include average retired pay accrual amounts by pay grade, as provided in the President's budget justification, BSA 1-B, Retired Pay Accrual for Officers, and BSA 2-B, Retired Pay Accrual of Enlisted. The applicable retired pay accrual percentage is statutory and published annually.

(Column 4) Basic Allowance for Housing (BAH). Compute the BAH rate separately for officers and enlisted personnel by pay grade, using amounts from the President's budget justification books. The officer rate is computed by dividing BSA 1-F, BAH for officers by the average strength of officer personnel. The enlisted rate is calculated by dividing BSA 2-K, BAH for enlisted by the average strength of enlisted personnel.

(Column 5) Basic Allowance for Subsistence. Compute the basic allowance for subsistence rate separately, for officers and enlisted personnel, by pay grade, and for cadets and midshipmen, using amounts from the President's budget justification books. The officer rate is computed by dividing BSA 1-G, Basic Allowance for Subsistence for officers, by the officer average strength by grade. The enlisted rate is calculated by adding BSA 4-A, Basic Allowance for Subsistence for enlisted, BSA 4-B, Subsistence-in-Kind (SIK) for enlisted, and BSA 4-C, Family Subsistence Supplemental Allowance (FSSA), and then dividing the total by the enlisted average strength by grade. Compute a single rate for cadets and midshipmen.

(Column 6) Incentive and Special Pays. Compute the Incentive and Special Pay rate separately for officers and enlisted personnel by pay grade, using amounts from the President's budget justification books. Add the incentive and special pay amounts for each pay grade and then divide the sum by the average end strength, separately for officers and enlisted personnel. The officer rate is computed by adding the amounts for BSA 1-D, Incentive Pay for officers, and BSA 1-E, Special Pay for officers, then dividing the sum by the average strength of officer personnel. The enlisted rate is computed by adding the amounts for BSA 2-D, Incentive Pay for enlisted, BSA 2-E, Special Pay for enlisted, BSA 2-F, Special Duty Assignment Pay for enlisted, BSA 2-G, Reenlistment Bonus, BSA 2-H, Enlistment Bonus, BSA 2-I, Education Benefits (College Fund), and BSA 2-J, Loan Repayment Program, then dividing the sum by the average strength for enlisted personnel.

(Column 7) Permanent Change of Station (PCS) Expense. This element represents the average cost of amounts provided in the President's budget justification books for PCS travel, Budget Activity 5. Compute the average PCS by adding the following types of travel each for officers, enlisted personnel, and cadets, from the BSAs contained in the justification books: BSA 5-A, Accession Travel, BSA 5-B, Training Travel, BSA 5-C Operational Travel between duty stations (within CONUS and within overseas), BSA 5-D, Rotational Travel to and from overseas, BSA 5-E, Separation Travel, and BSA 5-F, Travel of Organized Units. The sum of BA-5 is divided by the average strength separately for officer and enlisted personnel. Compute a single rate for cadets and midshipmen.

(Column 8) Miscellaneous Expense. This rate is the average computed separately for officers and enlisted personnel by pay grade, and for cadets and midshipmen, of amounts provided in the President's budget justification books for Budget Activity 6, Other Military Personnel Costs, and other amounts for miscellaneous allowances and payments for officers, enlisted, and cadets/midshipmen as contained in BSAs listed in the following matrix:

Miscellaneous Expense	Officer	Enlisted
TSP Matching Contributions	BSA 1-C	BSA 2-C
Clothing Allowances	BSA 1-J	BSA 2-N
Station Allowances, Overseas	BSA 1-H	BSA 2-L
CONUS COLA	BSA 1-I	BSA 2-M
Family Separation Allowances	BSA 1-K	BSA 2-O
Separation Payments	BSA 1-L	BSA 2-P
Special Compensation for Assistance with Activities of Daily Living	BSA 1-M	BSA 2-Q
Social Security Tax-Employer's Contribution	BSA 1-N	BSA 2-R
Other Military Personnel Costs	BA 6	BA 6

Sum the amounts in each of the categories for officer and enlisted personnel by pay grade and divide the sum by the average strength of officer and enlisted by pay grade, as shown in the budget justification materials. A single rate must be used for cadets and midshipmen.

(Column 9) Medicare-Eligible Retiree Health Care (MERHC) Accrual. The annual rate is provided in OUSW(Comptroller) budget guidance. It covers the cost of future healthcare benefits for current officer and enlisted personnel once they retire and become Medicare-eligible, as well as their dependents and annuitants. It does not apply to cadets and midshipmen. See Volume 12 for additional information about Reimbursements of MERHC. To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual. Do not use this if the assignment is annual.

(Column 10) Acceleration Factor. This rate is provided by the OUSW(Comptroller) and covers the medical health care costs of active duty personnel and their dependents associated with the Defense Health Program. It does not apply to cadets and midshipmen. To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor. Do not use this if the assignment is annual. To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor. Do not use this if the assignment is annual.

(Column 11) DoW Composite Standard Pay Rate. This rate must be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. Enter the sum of columns (2) through (9). Rates include a per capita normal cost for MERHC accruals since MERHC accruals are counted as part of the Military Departments' discretionary budget authority.

(Column 12) Rate Billable to DoW Entities. This rate must be used when obtaining reimbursement for services provided to entities inside the DoW. See Volume 11, Section 2 for billing DoW entities. Add columns (2) through (8). Rates exclude the per capita normal cost of MERHC accruals. Beginning with FY 2006, MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services' personnel accounts during the year of execution. To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per Volume 7, "compute monthly compensation as if each month had 30 days"; "the daily rate is 1/30 of the monthly rate."

(Column 13) Rate Billable to Other Federal Entities. This rate must be used when obtaining reimbursement for services provided to other federal entities outside of the DoW. See Volume 11, Section 2 for billing other federal entities. Add columns (10) and (12). Rates include an acceleration factor to cover medical costs for active-duty personnel and their dependents. Reimbursements of the acceleration factor must be deposited into the Defense Health Program (97*0130). Rates exclude the per capita normal cost of MERHC accruals. Beginning with FY 2006, MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services' personnel accounts during the year of execution. Military labor must be charged to non-DoW organizations based on actual hours worked or assigned (detailed). To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To compute a Daily Rate, apply a factor of .00303 (1.09/360). This factor represents a leave factor of 9% and compensates for wages paid during leave. Do not use this factor if the assignment is annual. This factor assumes the member will be contracted for no less than 30 days, resulting in leave accrued. If a member is contracted for less than 30 days, use the Daily Rate factor provided under (Column 12) Rate Billable to DoW Entities. Per Volume 7, "Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less." To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor. Do not use this factor if the assignment is annual.

(Column 14) Rate Billable to Foreign Military Sales (FMS) Entities. This rate must be used when obtaining reimbursement for services provided to FMS Entities. Add columns (9) and (13). Reimbursement procedures for FMS are specifically addressed in the Volume 15. 22 U.S.C. § 2761(a)(1)(C) of the Arms Export Control Act requires foreign countries or international organizations, in the case of the sale of a defense service, to pay "the full cost to the United States Government of furnishing such service." Therefore, the acceleration factor and the per capita normal cost for MERHC accruals must be included in the DoW Annual Rate Billable to FMS. Reimbursement of the acceleration factor must be deposited into the Defense Health Program (97*0130). Reimbursement of the per

capita normal cost for MERHC accrual must be deposited into the Miscellaneous Receipts Account 3041. See Volume 12 for additional information about Reimbursements of MERHC. Military labor must be charged to non-DoW organizations based on actual hours worked or assigned (detailed). To compute a Daily Rate, apply a factor of .00057 (1.18/2087). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and only applies when reimbursements are based on time worked. Do not use this factor if the assignment is full-time. When computing the daily or hourly reimbursable rates for FMS Entities, see Volume 15 for examples of military personnel services price computation. To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual. Do not use this if the assignment is annual. To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor. Do not use this if the assignment is annual.

APPENDIX H: REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES FURNISHED TO THE NASA

DoD COMPONENT _____	Prior Year ⁽¹⁾ (PY)	Current Year (CY)	Budget Year (BY)
<u>Gross Workyear Cost</u>			
A. Total Salaries of Direct Labor Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) ⁽²⁾	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽²⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽²⁾⁽³⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽²⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
K. Total Travel Costs ⁽³⁾⁽⁴⁾	\$ _____	\$ _____	\$ _____
L. Average Travel Costs per FTE [(K) ÷ (B)]	\$ _____	\$ _____	\$ _____
M. Other Support Costs ⁽³⁾⁽⁵⁾	\$ _____	\$ _____	\$ _____
N. Average Support Costs per FTE [(M) ÷ (B)]	\$ _____	\$ _____	\$ _____
O. Total Gross Work-Year Cost [(J) + (L) + (N)]	\$ _____	\$ _____	\$ _____
<u>Direct Work-Hours</u>			
P. Work-Hours Available (see OMB circular No. A-11, Section 85)			
Q. Less Holidays	88	88	88
R. Less Annual Leave ⁽³⁾	_____	_____	_____
S. Less Sick Leave ⁽³⁾	_____	_____	_____
T. Less Other Leave (e.g., Military, Jury and Administrative) ⁽³⁾	_____	_____	_____
U. Less Training Time	_____	_____	_____
V. Total Direct Work-Hours [(P) - (Q) - (R) - (S) - (T) - (U)]	_____	_____	_____
Gross Cost Per Direct Hour [(O) ÷ (V)]	\$ _____	\$ _____	\$ _____

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 20PY 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 _____	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Workyear Cost for Prior Year (Actual)</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
<u>Gross Workyear Cost for Current Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

Personnel Cost for Contract Administration and Related Support Services Furnished to the
NASA

DoD COMPONENT _____	Civilian (a)	Military (b)	Total (a) + (b)
<u>Gross Workyear Cost for Budget Year</u>			
A. Total Salaries of Direct Labor Personnel ⁽⁶⁾	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs)	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A) ÷ (B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel ⁽⁷⁾	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D) ÷ (B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel ⁽⁸⁾	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F) ÷ (B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits ⁽⁹⁾	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H) ÷ (B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

Notes:

(6) 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 must 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 must 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.

(8) Include the indirect 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.

(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.

c. Variances in The Reimbursement Cost for Contract Administration and Related Support Services Furnished to the NASA

DoD COMPONENT _____	Ratio of PY to CY ⁽¹⁰⁾	Ratio of CY to BY ⁽¹¹⁾
<u>Gross Workyear Cost</u>		
Average Salary of Direct Labor Personnel	_____%	_____%
Indirect Supervision & Administrative Salaries Per FTE	_____%	_____%
Regional, District and Headquarters Salaries Per FTE	_____%	_____%
Total Cost of Personnel Services	_____%	_____%
Total Travel Costs	_____%	_____%
Other Support Costs	_____%	_____%
Total Gross Workyear Costs	_____%	_____%
<u>Direct Work-Hours</u>		
Annual Leave	_____%	_____%
Sick Leave	_____%	_____%
Other Leave (e.g., Military, Jury, Administrative)	_____%	_____%
Training Time	_____%	_____%
Total Direct Work-Hours	_____%	_____%
Gross Cost Per Direct Labor Hour	_____%	_____%
Provide narrative explaining variance in any element greater than three 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.

8.0 INTERNATIONAL NARCOTICS CONTROL PROGRAM

9.0 INTERNATIONAL ACQUISITION AND CROSS-SERVICING AGREEMENTS

9.1 General Information

This manual provides limitations table, instructions for pricing and disposition of proceeds for reimbursable ACSA orders. For management of ACSA orders, this section acknowledges the ACSA Global Automated Tracking and Reporting System (AGATRS) as the DoW System of Record in accordance with paragraph 7.p. of Enclosure A, Chairman of the Joint Chiefs of Staff Instruction (CJSCI) 2120.01E, "Acquisition and Cross-Servicing Agreements."

9.4 Figure 9-1. Limitations Table

Category 1		Member countries of the North Atlantic Treaty Organization (NATO), subsidiary bodies of NATO, or from the United Nations Organization or any regional international organization of which the United States is a member.					
Category 2		A country which is NOT a member of NATO, but with which the United States has one or more acquisition or cross-servicing agreements.					
PER FISCAL YEAR	Category	Normal Operations	Limit on Acquisition of Supplies	Active Hostilities	Contingency Operations	Non-Combat Operations	Sale, Purchase, or Exchange of petroleum, oils, or lubricants
ALLOWED REIMBURSABLE LIABILITY	1	\$200,000,000	\$50,000,000	Waived	Waived	Waived	Waived
	2	\$60,000,000	\$20,000,000	Waived	Waived	Waived	Waived
ALLOWED REIMBURSABLE CREDITS	1	\$150,000,000	\$0	Waived	Waived	Waived	Waived
	2	\$75,000,000	\$0	Waived	Waived	Waived	Waived

APPENDIX A: RATIFICATION OF UNAUTHORIZED COMMITMENTS

Figure A-1. Ratification Form

ACSA RATIFICATION FORM FOR APPROVAL/RATIFICATION OF UNAUTHORIZED TRANSACTIONS (ACSA FMR Vol 11a Chapter 8)			
This form is only for the Acquisition and Cross-Servicing Agreement (ACSA) Program and may not be used for ratifications of unauthorized commitments under the Federal Acquisition Regulation (FAR).			
Amount (\$)	To	ACSA Program Manager	Date of commitment (YYYYMMDD)
For (item or service)		Committing unit or activity	
PART I — Description of Commitment and Unit Commander's Review The individual making the unauthorized ACSA transaction will complete part I, section A, blocks 1 through 5; provide the required documentation; date, sign, and forward the form to his or her immediate supervisor who will complete part 1, section A, blocks 6 and 7. The immediate supervisor will then forward the form to the appropriate individual (unit commander, director or activity chief, O6/GS15 equivalent) who will complete part I, section B. All information must be provided in detail with documentation attached.			
Section A — Commitment Circumstances 1. Statement by individual who made the commitment and whether or not that person is an ACSA implementing and approving official (ACSA IAO):			
2. Explain why ACSA procedures were not followed. For cash transactions, regulations require certification of funds and a counter-signed ACSA order before goods or services are provided.			
3. Describe bona fide Government requirement necessitating the commitment.			

Figure A-1. Ratification Form (continued)

4. Describe Government received benefits (State the value of the benefit and other pertinent facts.)		
5. List and attach all relevant documents (Include statements of requirements, previous or draft ACSA order, invoices, and other evidence of the transaction.)		
Individual making unauthorized ACSA transaction		
Name, grade, and title	Date (YYYYMMDD)	Signature
6. Describe attempts to resolve unauthorized transaction (for example, cancelling transaction, returning merchandise, individual paying from personal funds)		
Financial Analyst verifying funds resolution attempts		
Name, grade, and title	Date (YYYYMMDD)	Signature
7. Comments of Immediate supervisor of individual making unauthorized ACSA transactions:		
Supervisor		
Name, grade, and title	Date (YYYYMMDD)	Signature

Figure A-1. Ratification Form (continued)

For (item or service)		Committing unit or activity			
Section B — Commander, Director, or Activity Chief Completed by unit commander, director, or activity chief (O6/GS15 equivalent). Complete blocks 1 through 4 and forward the form to the CCMD and MILDEP ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff.					
1. Describe special remedial corrective action, disciplinary action, or both that were taken (Include a description of any administrative action to be taken or explain why no disciplinary action was considered necessary.)					
2. Describe action taken to prevent recurrence of unauthorized ACSA transactions:					
3. I have reviewed part I, section A, and verify that the information is accurate and complete, that the Government received a benefit and associated value from the subject transaction, and— <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> ☐ Concur with the subject transaction </td> <td style="width: 50%; vertical-align: top;"> ☐ Do not concur (explain nonconcurrency) </td> </tr> </table>				☐ Concur with the subject transaction	☐ Do not concur (explain nonconcurrency)
☐ Concur with the subject transaction	☐ Do not concur (explain nonconcurrency)				
4. A completed purchase request and commitment form (from applicable system) has been prepared and is attached (required if ratification is recommended). The purchase request and commitment must specifically state that funds were available at the time the unauthorized ACSA transaction was made and are still available. ☐ Yes ☐ No					
Name, grade, and title		Commander or director Date (YYYYMMDD)			
		Signature			
Section C — Transactions in Excess of the Simplified Acquisition Threshold					
5. For transactions in excess of the simplified acquisition threshold (currently \$150,000), recommendation of the first general officer or Senior Executive Service (SES) equivalent in the chain of command					
Based on the foregoing determination: ☐ Recommend approval ☐ Recommend disapproval					
First General Officer or SES Equivalent in the Chain of Command					
Name, grade, and title		Date (YYYYMMDD)			
		Signature			

Figure A-1. Ratification Form (continued)

For (item or service)		Committing unit or activity	
PART II Section A — Legal Review			
Completed by the Contract and Fiscal Law Division, Office of the Judge Advocate. Based on the foregoing determination, The Judge Advocate has—			
☐ No legal objection	☐ Legal objection (explain)		
Legal Reviewer			
Name, grade, and title	Date (YYYYMMDD)	Signature	
			
Section B — ACSA Program Manager			
Completed by the ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff. Based on the foregoing determination, the subject unauthorized ACSA transaction is—			
☐ Approved ☐ Disapproved (explain).			
ACSA Program Manager			
Name, grade, and title	Date (YYYYMMDD)	Signature	
			
Section C — CJCS Program Manager			
For transactions in excess of \$1M recommendation of the CJCS J4, the subject unauthorized ACSA transaction is—			
☐ CJCS Approved ☐ CJCS Disapproved			
CJCS Program Manager			
Name, grade, and title	Date (YYYYMMDD)	Signature	
			

APPENDIX B: QUARTERLY REPORT FORMATS

Figure B-1. Request for Authorization

<u>Category of Support</u>	<u>Requested Authorization</u>	
	<u>Obligations (Purchases)</u>	<u>Earned Reimbursements (Sales)</u>
POL	\$ _____	\$ _____
Other Materiel	_____	
Maintenance	_____	
Services	=====	
TOTAL	\$ _____	\$ _____

Figure B-2. Liabilities Report – NATO

LIABILITIES REPORT - NATO							
Country							
POL							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
	Total Order			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Total				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Supplies							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
	Total Order			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Total				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Supplies Ceiling				xxxxxxxxxx			
Supplies Available Ceiling				xxxxxxxxxx			
Services							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
	Total Order			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Total				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Country Total				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
Country Ceiling				xxxxxxxxxx			
Country Ceiling Available				xxxxxxxxxx			

Figure B-3. Liabilities Report, Non-NATO

LIABILITIES REPORT - Non-NATO							
Country							
POL							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	Total Order			xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total				xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Supplies							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	Total Order			xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total				xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Supplies Ceiling				xxxxxxxxx			
Supplies Available Ceiling				xxxxxxxxx			
Services							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed
	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
	Total Order			xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total				xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Country Total				xxxxxxxxx	xxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Country Ceiling				xxxxxxxxx			
Country Ceiling Available				xxxxxxxxx			

Figure B-4. Credit Reports, NATO

CREDITS REPORT - NATO							
Country							
POL							Outstanding
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Total				xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Supplies							Outstanding
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Total				xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Services							Outstanding
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Total				xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Country Total				xxxxxxxx	xxxxxxxx	xxxxxxxxxx	xxxxxxxx
Country Ceiling				xxxxxxxx			
Country Ceiling Available				xxxxxxxx			

Figure B-5. Credits Report, Non-NATO

CREDITS REPORT - Non-NATO							
Country							
POL	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Supplies							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Services							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total Order			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	Total			xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Country Total							
				xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Country Ceiling				xxxxxxxx			
Country Ceiling Available				xxxxxxxx			

10.0 INTERNATIONAL MILITARY ACTIVITIES SUPPORT

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements

Headquarters or Agency	Administrative Agent
A. North Atlantic Treaty Organization (NATO)	Blank
1. NATO Headquarters (HQ)	Blank
a. International Military Staff (IMS)	Army

(Brussels, Belgium (BE))	
b. U.S. Delegation to the Military Committee (USDELMC) (Brussels, BE)	Army
c. Canada-U.S. Regional Planning Group (Brussels, BE)	Army
2. Allied Command Operations (ACO)	Blank
a. (1) Supreme Headquarters Allied Powers Europe (SHAPE) J2 Targets (Molesworth, UK)	Air Force
(2) SHAPE (Mons, BE)	Army
b. HQ Allied Joint Force Command Brunssum (HQ JFCBS) (Brunssum, Netherlands (NL))	Army
(1) Joint Logistics Support Group Brunssum (JLSGBS)	Army
c. HQ Allied Maritime Command (HQ MARCOM) (Northwood, United Kingdom (UK))	Air Force

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
d. HQ Allied Air Command (HQ AIRCOM) (Ramstein, Germany (GE))	Air Force
(1) Allied Combined Air Operations Center Uedem (CAOC UE) (Kalkar/Uedem, GE)	Air Force
(2) Allied Combined Air Operations Center Torrejon (CAOC TJ) (Torrejon, Spain (SP))	Navy
(3) Allied Deployable Air Command and Control Center (DACCC)	Army

(Poggio Renatico, Italy (IT))	
e. HQ Allied Land Command (HQ LANDCOM) (Izmir, Turkey (TU))	Air Force
f. HQ NATO Communication and Information Systems Group (HQ NCISG) (Mons, BE)	Army
(1) 2nd NATO Signal Battalion (NSB 2) (Naples, IT)	Navy
g. HQ Allied Joint Force Command Naples (HQ JFCNP) (Naples, IT)	Navy
(1) Joint Logistics Support Group Naples (JLSGNP)	Navy

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
h. Other Staff and Commands Responsible to Supreme Allied Commander Europe (SACEUR)	Blank
(1) Immediate Response Force (Maritime)	Blank
(a) Standing NATO Maritime Group 1 (SNMG 1) (Northwood, UK)	Navy
(b) Standing NATO Maritime Group 2 (SNMG 2) (Naples, IT)	Navy
(2) HQ Allied Command Counter-Intelligence (HQ ACCI) (Mons, BE)	Army
(3) NATO Intelligence Fusion Centre (NIFC) (Molesworth, UK)	Air Force
(4) HQ NATO Airborne Early Warning and Control Force Geilenkirchen (HQ NAEW&C Force GK) (Geilenkirchen, GE)	Air Force
(5) NATO Alliance Ground Surveillance Force (NAGSF) (Sigonella, IT)	Navy
(6) NATO Alliance Ground Surveillance (NAGS) Support Element Liaison (Ramstein, GE)	Air Force
(7) NATO AGS Staff Element Integrating Office (SEIO) (Mons, BE)	Army

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
3. Allied Command Transformation (ACT)	Blank
a. Headquarters, Supreme Allied Command Transformation (SACT) (Norfolk, Virginia (VA))	Navy
b. ACT Staff Element Europe (SEE) (Mons, BE)	Army
c. ACT Representative Europe (REPEUR) (Brussels, BE)	Army
d. Joint Warfare Center (JWC) (Stavanger, Norway (NO))	Air Force
e. Joint Analysis and Lessons Learned Center (JALLC) (Monsanto, Portugal (PO))	Navy
f. Joint Force Training Center (JFTC) (Bydgoszcz, Poland (PL))	Army
4. NATO Memorandum of Understanding (MOU) Organizations	Blank
a. High Readiness Force (Maritime) UK (HRF(M)-UK) (Portsmouth, UK)	Air Force
b. High Readiness Force (Maritime) IT (HRF(M)-IT) (Taranto, IT)	Navy
c. HQ High Readiness Force (Maritime) – FR (HQ HRF(M)-FR) (Toulon, France (FR))	Navy

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
d. High Readiness Force (Maritime) SP (HRF(M)-SP) (Rota, SP)	Navy
e. HQ NATO Naval Striking and Support Forces (HQ STRIKFORNATO) (Lisbon, PO)	Navy
f. HQ Multinational Corps Northeast (MNC-NE) (Szczecin, PL)	Army
(1) NATO Force Integration Unit (NFIU) (Tallinn, Estonia (EE))	Navy
(2) NATO Force Integration Unit (NFIU) (Riga, Latvia (LV))	Navy
(3) NATO Force Integration Unit (NFIU) (Vilnius, Lithuania (LT))	Air Force
4) NATO Force Integration Unit (NFIU) (Bydgoszcz, PL)	Army
(5) NATO Force Integration Unit (NFIU) (Szekesfeharvar, Hungary (HU))	Air Force
(6) NATO Force Integration Unit (NFIU) (Bratislava, Slovakia (SK))	Army
g. HQ Allied Rapid Reaction Corps (ARRC) (Gloucester, UK)	Air Force

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
h. HQ NATO Rapid Deployable Corps - GE/NL (NRDC-GNL) (Munster, GE)	Army
i. HQ NATO Rapid Deployable Corps - TU (NRDC-T) (Istanbul, TU)	Air Force
j. HQ NATO Rapid Deployable Corps - IT (HQ NRDC-IT) (Solbiate Olona (Varese), IT)	Army
k. HQ NATO Rapid Deployable Corps - SP (NRDC-S) (Valencia, SP)	Navy
l. HQ NATO Rapid Deployable Corps - GR (NRDC GR) (Thessaloniki, Greece (GR))	Army
m. HQ Allied Submarine Command (ASC) (Norfolk, VA)	Navy
n. NATO Special Operations HQ (NSHQ) (Mons, BE)	Army
o. NATO Joint Electronic Warfare Core Staff (JEWCS) (Royal Air Force Station Yeovilton, UK)	Air Force
p. European Corps (EUROCORPS) HQ (Strasbourg, FR)	Army
q. HQ Rapid Reaction Corps (RRC) – France (HQ RRC-FR) (Lille, FR)	Army

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
r. HQ Multinational Division South-East (HQ, MND-SE) (Bucharest, Romania (RO))	Army
(1) NATO Force Integration Unit (NFIU) (Sofia, Bulgaria (BU))	Air Force
(2) NATO Force Integration Unit (NFIU) (Bucharest, RO)	Army
s. Joint Force Command (JFCNF) (Norfolk, VA)	Navy
t. Joint Support & Enabling Command (JSEC) (Ulm, GE)	Army
u. HQ Multinational Division North East (MND NE) (Elblag, PL)	Army
5. NATO Centers of Excellence (COE)	Blank
a. Joint Air Power Competence Center (JAPCC) (Kalkar, GE)	Air Force
b. Center of Excellence - Defense Against Terrorism (COE DAT) (Ankara, TU)	Air Force
c. Center of Excellence – Command and Control (C2 COE) (Utrecht, NL)	Army
d. Center of Excellence - Military Engineering (MILENG COE) (Ingolstadt, GE)	Army

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
e. Center of Excellence – Human Intelligence (HUMINT COE) (Oradea, RO)	Army
f. Center of Excellence – Cooperative Cyber Defense (CCD COE) (Tallinn, EE)	Navy
g. Center of Excellence – Counter Improvised Explosive Devices (C-IED COE) (Madrid, SP)	Navy
h. Center of Excellence -- Explosive Ordnance Disposal (EOD COE) (Trencin, SK)	Army
i. Center of Excellence -- Joint Chemical, Biological, Radiological and Nuclear Defense (JCBRN COE) (Vyskov, Czech Republic (CZ))	Army
j. Center of Excellence for Military Medicine (MILMED COE) (Budapest, HU)	Air Force
k. Combined Joint Operations from the Sea Center of Excellence (CJOS COE) (Norfolk, VA)	Navy
l. Modeling and Simulation Center of Excellence (M&S COE) (Rome, IT)	Navy
m. Center of Excellence – Energy Security (ES COE) (Vilnius, Lithuania (LT))	Air Force

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
n. Counter Intelligence Center of Excellence (CI COE) (Krakow, PL)	Army
o. Strategic Communications Center of Excellence (StratCom COE) (Riga, LV)	Navy
6. Other NATO Command and Staff Organizations/Agencies	Blank
a. NATO Support Agency (NSPA) (Capellen, Luxembourg (LU))	Air Force
(1) NATO Airlift Management Program (Papa, HU)	Air Force
(2) NATO Hawk Management Office (Ruell-Malmaison, FR)	Army
b. NATO Science and Technology Organization (STO)	
(1) Collaboration Support Office (CSO) (Paris, FR)	Air Force
(2) Center for Maritime Research and Experimentation (CMRE) (La Spezia, IT)	Navy
c. NATO Airborne Early Warning and Control Program Management Organization (NAPMO) (Brunssum, NL)	Army
d. NATO Standardization Agency (NSA) (Brussels, BE)	Army

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
e. NATO Defense College (NADEFCOL) (Rome, IT)	Navy
f. NATO School Oberammergau (NSO) (Oberammergau, GE)	Army
g. U.S. Mission to NATO (USNATO) (Brussels, BE)	Army
h. United States National Military Representative (USNMR) to SHAPE (Mons, BE)	Army
7. NATO Communications and Information Agency (NCIA)	
a. HQ NATO Communications and Information Agency (NCIA) (Brussels, BE)	Army
b. Sector Mons (Mons, BE)	Army
(1) Squadron Stavanger (Stavanger, NO)	Air Force
(2) Squadron Northwood (Northwood, UK)	Air Force
c. Sector Brunssum (Brunssum, NL)	Army
(1) Squadron Ramstein (Ramstein, GE)	Air Force

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
(2) Detachment Uedem (Kalkar/Uedem, GE)	Air Force
d. Sector Naples (Naples, IT)	Navy
(1) Squadron Izmir (Izmir, TU)	Air Force
(2) Detachment Poggio Renatico (Poggio Renatico, IT)	Army
e. Sector Lisbon (Lisbon, PO)	Navy
(1) Squadron Madrid (Madrid, SP)	Navy
f. Sector Norfolk (Norfolk, VA)	Navy
g. NSCA CIS Logistics Depot (CLD) (Brunssum, NL)	Army
h. NATO Programming Center (NPC) (Glons, BE)	Army
i. NATO Communications and Information Academy (Oeiras, PO)	Navy
j. NATO Communications, Command and Control Agency (NC3A) (Brussels, BE)	Army

Table 10-1. International Military Headquarters and Related Agencies and Administrative Agents Responsible for Their Support and for Support to U.S. Elements (Continued)

Headquarters or Agency	Administrative Agent
B. Inter-American Defense Board (IADB)	Army
C. Joint Mexican-United States Defense Commission (JMUSDC)	Army
D. Permanent Joint Board on Defense, Canada-United States (PJBD)	Air Force
E. U.S.-Spanish Combined Military Coordination and Planning Staff (CMCPS)	Air Force
F. Republic of Korea/United States Combined Forces Command (ROK/US)	Army

11.0 SALE OF SPECIAL OR TECHNICAL SERVICES TO STATE AND LOCAL GOVERNMENTS

12.0 MAJOR RANGE AND TEST FACILITY BASE

13.0 DOW SUPPORT TO UNITED STATES COMMERCIAL SPACE ACTIVITIES

14.0 DISPOSITION OF PROCEEDS OR FEES FOR SERVICES PROVIDED BY OR THROUGH THE USE OF A DOW LABORATORY, CENTER, RANGE, OR OTHER TESTING FACILITY

15.0 TRAINING OF SPECIAL OPERATIONS FORCES WITH FRIENDLY FOREIGN FORCES

15.3 SPECIAL OPERATION FORCES PROCEDURES

The following procedures must be followed to substantiate payments for reasonable incremental expenses incurred by a developing country.

15.3.1. The senior foreign official participating in the training must certify that the documentation provided to support the claim for payment reflects reasonable and proper expenses incurred during the training.

15.3.2. The senior U.S. official participating in the training must include a statement that, in his or her judgment, the documentation reflects reasonable and proper expenses.

15.3.3. If the senior U.S. official participating in the training questions the propriety or reasonableness of any expense claimed by the foreign country, resolution of those questions must occur before the payment is made.

15.3.4. The following procedures must be followed to substantiate payments for reasonable expenses to support U.S. personnel.

15.3.4.1. The U.S. official accepting the goods or services on behalf of the United States Government must certify receipt and acceptance for the United States Government. The acceptance must include documentation of the dates, quantities, units, and costs of the various types of support received.

15.3.4.2. The host country must submit a claim for payment that includes documentation of the dates, quantities, units, and costs, in U.S. dollar equivalents at current exchange rates, of the various types of support provided.

16.0 ACCOUNTING FOR PRODUCTION AND SALE OF FOREST PRODUCTS

16.3 OPERATING PROCEDURES FOR PROGRAM OBLIGATIONS

16.3.1. Program obligations must be related directly to the economic production and sale of forest products in the following functions:

16.3.1.1. Forest Improvement. Obligations incurred to improve an existing timber stand or forest, whether it is planted, seeded, or natural, to include thinning, pruning, and controlling undesirable vegetative growth.

16.3.1.2. Reforestation. Obligations incurred for natural or artificial regeneration include planting, purchasing seeds or seedlings, preparing sites, and controlling insects, diseases, vegetation, and animals.

16.3.1.3. Forest Protection. Obligations incurred to protect a forest capable of economic production of forest products from damage by fire, insects, diseases, animals, floods, and erosion.

16.3.1.4. Forest Access Roads. Obligations incurred for construction, reconstruction, repair and maintenance of forest access roads and trails, and for repair of other roads because of forest production and harvest operations.

16.3.1.5. Sales. Obligations incurred to facilitate forest product sales and preparation for sales, including appraising, cruising, marking, scaling, advertising, and escorting prospective bidders, as well as preparing, administering, and enforcing compliance with sales contracts.

16.3.1.6. Management. Obligations incurred to manage the functions listed in Volume 16, including supervising, planning, programming, conducting field surveys and inventories, training, and attending professional meetings.

16.3.1.7. Forestry Equipment. Obligations incurred to purchase vehicles, minor equipment, and heavy equipment used exclusively in forest management (purchased, as appropriate, by O&M or procurement appropriations under reimbursable program authority).

16.3.2. To the extent that an installation receives applicable program support from a function or activity above the installation level, costs must be prorated based on the level of effort among all applicable military installations or facilities in the program.

16.3.3. Program obligations do not include amounts incurred for operations that, while related to the land and forest, are for other purposes such as the military mission, recreation, general area improvement, wildlife management, and beautification. Do not include amounts for the protection of forests that are incapable of economic production of timber products. Program obligations at all organizational levels must be categorized according to the functions listed in Volume 16.

16.3.4. Reimbursable program obligations under 10 U.S.C. § 2665(d) include all program costs except those cited in Volume 11. Acquisition of equipment is justified on an economic basis. When general equipment is used in forestry program operations, obligations incurred by DoW appropriations for that use are included as program costs.

Table 16-1 Treasury Appropriation Fund Symbols (TAFS) For The DoW Forestry Products Program

Operation and Maintenance is shown in the following table as an example.

Component	Account No.	Account Name
Army Program Deposits and Execution	BLANK	Reserve Account, DoW Forestry Products Program, Army
Collections, Army	21 R 5285	Limit 0021**
Expenditure, Army	21 * 5285	
All Services Deposit End of Year Excess Forestry Net Proceeds	BLANK	DoW Forestry Products Program, Army
DoD FRA	21 * 5285	Limit 0097^
Program Deposits and Execution	BLANK	Operation & Maintenance
Navy	17 CY/CY 1804	Navy**
Air Force	57 CY/CY 3400/3410	Air Force**
Marine Corps	17 CY/CY 1106	Marine Corps**

Limits are reported internally within DoW only; limits must be consolidated before reporting externally. USACE will deposit Forest Product Collections directly into the financial accounting system requested by the military service.

Figure 16-1 Coordination and Reporting Requirements Annual Coordination of DoD Forest Products Program

1. Purpose. To coordinate forestry obligations and revenues of the MilDeps to ensure that overall DoW revenue is sufficient to reimburse all authorized obligations for the production and sale of forest products.
2. Authority. 10 U.S.C. § 2665
3. Schedule
 - a. December 15. Each MilDep disburses funds to the various states. Accompany each disbursement, identifying the generating installation(s), and amount generated by each installation.
 - b. December 30. Each MilDep deposits residual forestry funding into the DoD Forestry Reserve Account (21*5285) (Replace * with fiscal year designation).
 - c. January 2. Each MilDep transmits the “Actual Revenue and Obligations Report” to the Executive Agent (EA) and the OUSW(A&S). See Figure 16-2.
 - d. February 15. Each MilDep transmits to the EA and the OUSW(A&S) a report of cumulative program revenue and obligations through December 31 of the current fiscal year and any planned changes. See Figure 16-3.
 - e. May 15. Each MilDep transmits to the EA and the OUSW(A&S) a report of cumulative program revenue and obligations through March 31 of the current fiscal year and any planned changes. See Figure 16-3.
 - f. August 15. Each MilDep transmits to the EA and the OUSW(A&S) a report of cumulative revenue and obligations through June 30 of the current fiscal year and any planned changes. See Figure 16-3.
 - g. September 1. Each MilDep transmits to the EA and the OUSW(A&S) its planned forest products revenue and expenses, by appropriation, for the coming fiscal year. See Figure 16-4. This plan must reflect no deficit in the program; however, a description of unfinanced needs may accompany the plan.

Figure 16-2 Sample Report RCS: DD-A&T(Q&A) 1649

ACTUAL REVENUE AND OBLIGATIONS				
RCS: DD-A&T(Q&A)1649				
(Due January 2)				
For FY				
Military Service				
		(Other)	O&M	Total
		Procurement		
I.	PROGRAM RESERVE AND OBLIGATIONS			
A.	Revenue (actual deposits to 21R5285, or designated GF account)			\$
B.	Distributions (from 21*5285 or GF account) \$		\$	(\$)
C.	Reimbursable Obligations	(\$)	(\$)	
D.	Unobligated Balance Remaining and Returned to 21*5285, or GF account	\$	\$	\$
E.	Subtotal			
F.	States' Entitlements (note 1)			\$
G.	Transfer to DoD Forestry Reserve Account			(\$)
H.	Total			(\$)
II.	UTILIZATION OF RESERVE FUND			\$ -0-
A.	Transfer In	\$	\$	
B.	Obligations (note 2)	\$	\$	
C.	Unobligated Balances Returned to DoD Forestry Reserve Account	\$	\$	
NOTES:				\$
1. Furnish by installation, state, and amount.				
2. Briefly describe the forestry projects and/or activities funded from reserve funds.				

Figure 16-3 Sample Report RCS: DD-A&T(Q&A) 1649

QUARTERLY FOREST PRODUCTS PROGRAM

RCS: DD-A&T(Q&A)1649

(Due February 15, May 15, August 15)

Military Service _____

Date _____

FY _____

A. Planned Revenue this Fiscal Year (FY)	\$ _____
B. Planned Obligations this FY	\$ _____
C. Cumulative Actual Revenue this FY	\$ _____
D. Cumulative Actual Obligations this FY	\$ _____
E. Net Proceeds this FY (Item C minus Item D)	\$ _____
F. Current Estimate of States Entitlements this FY	\$ _____
G. Current Unfinanced Needs for this FY (describe below)	\$ _____

Figure 16-4 Sample Report RCS: DD-A&T(Q&A) 1649

ANNUAL FOREST PRODUCTS PROGRAM BUDGET

RCS: DD-A&T(Q&A)1649

(Due September 1)

For FY _____

Military Service _____

	(Other) Procurement	O&M	Total
A. Planned FY Revenue		\$ _____	
B. Planned FY Distribution	\$ _____	\$ _____	\$ _____
C. Planned FY Obligations	\$ _____	\$ _____	\$ _____
D. Planned Net (note)		\$ _____	
E. Planned Payments to States		\$ _____	
F. Unfinanced Needs (describe below)	\$ _____	\$ _____	\$ _____

NOTE: Total of item A. minus total of item C

.

ANNEX A: ARMY FORESTRY RESPONSIBILITIES

A. The Reimbursable Forestry Program

1. General. This manual and annex prescribe the policies and procedures for budgeting, accounting, and reporting of proceeds and obligations associated with the production and sale of forest products at Army installations or facilities (see Title 10, United States Code (U.S.C.), section 2665). Determine eligibility for participation in this program using the provisions of Army Regulation (AR) 200-1: "Environmental Protection and Enhancement". The objectives of the Army's reimbursable forestry products program are to support mission operations, support conservation compliance, and execute natural resources stewardship.

2. Responsibilities. Headquarters, Department of the Army (HQDA), Army Staff (ARSTAF) (Office of the Deputy Chief of Staff, G-9 (DCS, G-9), major Army commands (MACOMs), and Army installations, execute the Army's reimbursable forestry program. The HQDA, DCS, G-9 is the program office and manager for coordination with major Army commands (MACOMs), US Army Corps of Engineers (USACE), and Army installations, to monitor all proceeds received and establish targets for reimbursable authority.

3. Budgeting. Include authority to execute reimbursable work on the Funding Authorization Document (FAD). Authorized funded or reimbursable main account authority may be used for operation and maintenance, minor construction, purchase of forestry equipment, and other obligations directly related to the reimbursable forestry program. The Army, DCS, G-9 office must annually determine targets for the MACOMs' Forest products reimbursable authority based on the anticipated proceeds, obligations, and states' entitlements. Issue these targets to the MACOMs separately.

4. Proceeds. Deposit proceeds from the sale of forest products into the Forestry Reserve Account, 21R5285.0021. Report proceeds on the Accelerated Reporting of Receipt and Outlay (Expenditure) Data-Statement of Accountability Report (RCS CSCFA-302A). This includes proceeds from forest products disposed of by the Defense Logistics Agency. Forest products include all plant materials in current and previously forested and wooded areas that have commercial value. The products can be dead and down or designated standing timber. When forest products are removed from Army lands by any means other than a commercial sale (for example, generating energy on the installation), a dollar amount equal to the fair market value must be deposited in the Army Forestry Account by the proponent of the activity removing the forest products. The only exception is that forest products may be removed or used directly to assist the military mission without payment. Deposit advances from contractors as unearned revenue in the same account as the unfilled orders to which the advance applies. Monthly, each activity's accounting office must transfer the current month's earnings from the unearned revenue to the deposit fund account.

5. Expenses. Program expenses incurred by Army installations or facilities and the USACE District Engineer Offices must be related directly to the integrated management, production and sale of forest products, and associated program management costs for personnel at

all levels (i.e., installation, MACOM, district, division, field operating activity (FOA), ARSTAF and auxiliary staff) whose primary duties are to administer the forestry reimbursable program. Program expenses must be categorized according to the following functions:

a. Forestry Equipment. Include purchase, over the Capital Expense/Investment Limit (currently \$350,000) only, of forestry equipment (for example, vehicles, or heavy equipment) used exclusively in reimbursable forest management.

b. Forest Fire Protection. Include the protection of forests on land in forestry reimbursable programs. Include equipment costing less than the Capital Expense/Investment Limit.

c. Forest Management. Include reimbursable forest management functions. Include supervision, planning, programming, and conducting field surveys and inventories, training, and attending professional meetings. Include improvements of existing forest stands, whether they are planted, seeded, or natural, including natural resources projects in direct support of the reimbursable forestry program. This includes controlling undesirable vegetative growth, prescribed burning, precommercial thinning, and pruning. Include the protection of reimbursable forests from insect, disease, animal, flood, and erosion damage. Include the sale and preparation for sale of forest products. Include appraising, cruising, marking, scaling, preparing sales contracts, escorting prospective bidders, advertising, sales administration, and contract compliance inspections. Include equipment costing less than the Capital Expense/Investment Limit.

d. Forest Access Roads. Include construction, repair, and maintenance of forest access roads and trails. This includes the repair of other roads resulting from the production and harvest operations. Include equipment costing less than the Capital Expense/Investment Limit.

e. Reforestation. Include natural or artificial regeneration, including planting, purchasing of seeds or seedlings, and preparing sites. Include equipment costing less than the Capital Expense/Investment Limit.

f. Forestry Support. Include Phase I archaeological surveys, threatened and endangered species surveys, and military mission coordination efforts driven only by forestry activities (for example, planting and harvesting).

6. Reporting and Review

a. Report proceeds on the RCS CSCFA-302 report. (“Report obligations incurred as automatic reimbursable obligations on the RCS CSCFA-218 (Status of Approved Resources Report”). Report obligations incurred for items of equipment purchased with procurement appropriation funds on the RCS CSCFA-112 (“Status of Reimbursements Report”). See Volumes 6 of this Regulation for reporting instructions.

b. Report reimbursements earned on the RCS CSCFA-112 report as “Transferred for Collection” in the “Reimbursement Collected-Automatic” column. Identify the

amounts transferred by detail reimbursement source code. Identify the reimbursement amount “Transferred for Collection” as a separate footnote on the RCS CSCFA-112 report. Report reimbursements for items of equipment financed with procurement funds on the RCS CSCFA-112 report. Bill and collect according to procedures outlined in Volume 5 for collections and Volume 6 for reporting instructions.

c. HQDA, MACOMs, installations, district engineering offices, Defense Finance and Accounting Service (DFAS) sites, and Field Accounting Offices (FAOs) submit quarterly analyses of actual proceeds and obligations to become part of the RCS CSCFA-218 report. The U.S. Army Corps of Engineers (USACE) districts must report proceeds and obligations separated by the installation to the DFAS-Indianapolis (DFAS-IN) Accounts Maintenance & Control for Army/Air Force.

d. The Army, DCS, G-9 office provides a quarterly Consolidated Analysis of the Department of the Army (DA) Forest Products, based on installation and USACE Districts input, within 30 days after the end of each quarter. The Army DCS, G-9, the MACOMs, and USACE jointly review the Army’s commercial forestry program using this report. The Army DCS, G-9 must maintain a 10-year historical data record of annual proceeds and obligations.

e. Within 90 days after the conclusion of each fiscal year, the Army, DCS, G-9 computes the concluding fiscal year’s unfilled forestry orders (transferring excess to or removing required funds from that fiscal year’s authorized Funded or Reimbursable Main Account) and provides 40 percent of the net proceeds per Army installation to the appropriate states and deposits the remaining net proceeds into the DoD Forestry Reserve Account (21R5285, DFAS-IN Manual 37-100-*). Before issuing states’ entitlements, the DFAS-IN must confirm figures with the Army DCS, G-9. States’ entitlements and transfers to 21R5285 must not be made until monies are set aside, if necessary, to cover unfilled forestry orders.

f. State entitlements must be issued to state treasurers or designated state offices with sufficient explanation to include the reason for the issuance, itemization by installations and counties, and the DFAS point of contact (POC) phone number(s).

g. USACE determines and updates, as required, the total acreage by county and state for all Army installations or facilities participating in the DoD Forestry Products Program. USACE provides this data to the Army, DCS, G-9. The Army DCS, G-9 updates its files for determining states’ entitlements. Acreage by county is the total acreage of the installation or facility, not just the acreage applicable to the forest products program.

B. The DoD Forestry Reserve Account

1. General. The DoD Forestry Reserve Account (21*5285) is sustained with receipts from each of the Services’ Forestry Program accounts.

2. Responsibilities. The Army is the assigned DoW executive agent for this account. Balances in this account must be used in accordance with Volume 11.

3. Project Approval Process. The project approval, funding, and accounting processes for forestry reserve account projects at Army installations or facilities as follow:

a. Annually, the Army, DCS, G-9 office must request the MACOMs, based on installation input, to submit proposed projects. The MACOMs must consolidate and rank the proposals and provide them to the Army, DCS, G-9. In coordination with other concerned ARSTAF offices and the Office of the Deputy Assistant Secretary of the Army, Environment, Safety and Occupational Health (ODASA-ESOH), the Army, DCS, G-9 office will rank the proposals and submit them to the ODASA-ESOH for consideration. The Army, DCS, G-9 or DASA-ESOH forwards the Army's official submittal to the DoW for funding.

b. The Army, DCS, G-9 office must transfer the total approved Army projects from 21*5285 when the Office of the Assistant Secretary of War, Energy Installation and Environment approval memorandum and appropriate accounting classification are received from MACOMs.

c. Any remaining funds, after completion of the project, must be returned to the Army DCS, G-9. The performing activity must not incur more expenses than the approved amount.

4. Fund Transfers from 21*5285. The Army, DCS, G-9 office transfers funds for approved Army projects from this account to the installations.

a. Army DCS, G-9 transfers funds for approved projects at other DoW agencies via an Intra-governmental Payment and Collection (IPAC) transaction.

b. Collection and disbursement of funds from this account are limited to the Army DCS, G-9.

5. Calendar Year End

a. The Army DCS, G-9 office will notify DFAS, and they must deposit unobligated balances exceeding \$4 million on December 31 to a U.S. Treasury General Fund Miscellaneous Receipts Account in accordance with Volume 11.

b. Deposits to the account of proceeds from the preceding fiscal year must not be made until after January 1 to allow sufficient time to manage new deposits efficiently.

c. The Army DCS, G-9 office must report the activity and balance of this account within 30 days after the end of each quarter.

C. Equipment Purchases

1. General. Equipment purchased must be for commercial forest management use when purchased with Forestry funded or reimbursable authority and for natural resources uses when purchased with DoD Forestry Reserve Account or Agricultural/Grazing funded or

reimbursable authority (see Volume 4.) Coordinate equipment purchases with the organization's equipment manager or equivalent.

2. Equipment Acquisition Process. Each purchase of equipment must begin with an internal review of contract/buy/lease options, funding availability, and the potential for use of multipurpose equipment. The reimbursable authority is intended only to supplement routine procurement sources. Programmed equipment authority, such as Other Procurement, Army (OPA), must be used for equipment. If the internal review justifies the need to purchase new equipment, then the general procedures outlined must be utilized.

a. The installation must ensure authority exists in the Table of Distribution and Allowances (TDA) or Common Table of Allowance (CTA).

b. The installation must determine whether the equipment to be purchased is centrally managed by the Tank-automotive and Armaments Command (TACOM). The installation Property Book Officer (PBO) can make this determination by checking the equipment Line-Item Number (LIN) against the Supply Bulletin 700-20. If the equipment is not centrally managed and is less than the Capital Expenditure Limit, then the equipment may be purchased locally or through the GSA schedule.

c. If the equipment is centrally managed, then the TACOM must conduct the purchase unless a waiver for local procurement is granted.

d. If the estimated cost of the equipment is greater than the capital expenditure limit, centrally managed or not, do not use OMA (Agricultural/Grazing, Forestry, or Forestry Reserve Account). The TACOM must use equipment purchase authority, reimbursing OPA. The purchase may be finalized at the TACOM, or the authority may be returned to the installation for a local procurement with a local procurement waiver.

17.0 OFFSETTING RECEIPT PROCEDURES

17.1 General Information

Offsetting receipt account symbols normally used within the Department are:

17.1.1. Account 1435. General fund proprietary interest not otherwise classified. This account must only use Defense civil functions. Account 1435 must not use Defense military functions. Deposits of interest on loans, investments, and other equities must be deposited in account 3210 to ensure that the Department receives credit for the offsetting receipt.

17.1.2. Account 1840. Proprietary receipts for rent of equipment and other personal property. This account must be used exclusively by the Military Departments. Defense Agencies must deposit rent receipts into Account 3210.

17.1.3. Account 2462. Proprietary receipts for survivor annuity benefits. This account must be used exclusively by the Military Departments. Defense Agencies must deposit receipts into Account 3210.

17.1.4. Account 2641. Proprietary receipts for the sale of ordinance material within the Department. All DoW Components may use this account.

17.1.5. Account 2651. Proprietary receipts for the sale of scrap and salvage materials within the Department. All DoW Components may use this account, but the Military Services must cite 97 2651.

17.1.6. Account 3019. Proprietary receipts for recoveries for government property lost or damaged, not otherwise classified. This account must be used exclusively by the Military Departments. Defense Agencies must deposit such recoveries into Account 3210.

17.1.7. Account 3041. Proprietary receipts for recoveries under the Foreign Military Sales Program. This account must be used by all DoW Components. Receipts in this account must sub-categorize and report to the Office of the Under Secretary of War, Comptroller (OUSW(C)) on the SF-133, in accordance with the guidance contained in Volume 6. The sub-categories are:

17.1.7.1. Nonrecurring Research, Development, Test and Evaluation (RDT&E) and production costs.

17.1.7.2. Sale of principal and/or major items from stock that do not require replacement.

17.1.7.3. Sale of excess stock fund and procurement of secondary items from stock.

17.1.7.4. Charges for unfunded civilian retirement costs.

17.1.8. Account 3210. General fund proprietary receipts not otherwise classified. The Military Departments must use this account for proprietary receipts not otherwise classified (as cited above). Defense Agencies must use this account for proprietary receipts not allowed to be reported as indicated in Volume 11. Receipts in this account must be maintained and reported for budget purposes in sub-categories as follows:

17.1.8.1. Freedom of Information Act charges.

17.1.8.2. Sales of surplus real property (excluding Account 2621).

17.1.8.3. Sales of materials, equipment, and other personal property (excluding Account 2641).

17.1.8.4. Interest on loans.

17.1.8.5. Repayment of loans.

17.1.8.6. Royalties on patents, trademarks, and copyrights.

17.1.9.7. Rent of real property.

17.1.9.8. Rent of equipment and other personal property (excluding Account 1840).

17.1.9.9. Sale of power and utilities.

17.1.9.10. For Defense Agencies:

17.1.9.10.1. Sale of publications and reproductions not otherwise classified (similar to Account 2259).

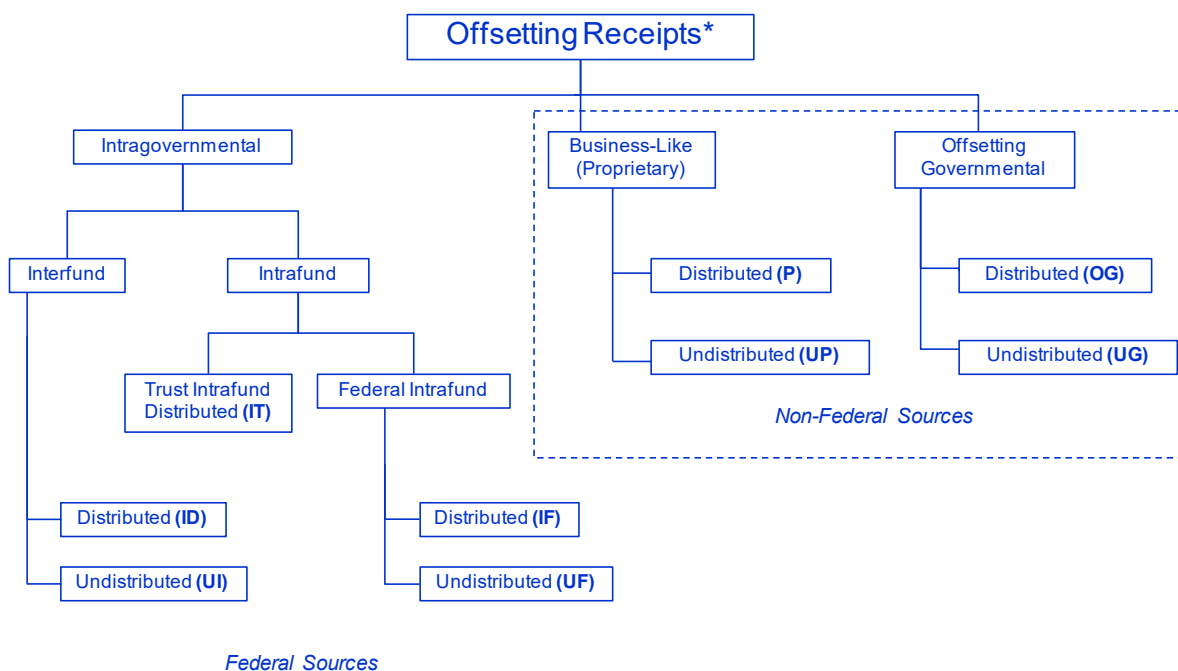
17.1.9.10.2. Fees and other charges for communications and transportation services, not otherwise classified (similar to Account 2429).

17.1.9.10.3. Proceeds from the sale of equipment and other personal property, not otherwise classified.

17.1.9.10.4. Recoveries for government property, lost or damaged, not otherwise classified (similar to Account 3019).

Budget Classification of Offsetting Receipts

(Receipt type codes in bold face)



* Normally offsets budget authority and outlays at the agency level.

17.4.3.1. The SF-133 report is divided into four sections - Budgetary Resources; SBR; Change in Obligated Balance; and Budget Authority and Outlays, Net. Procedures on monthly budget execution reporting are prescribed in Volume 6. Submit these reports monthly to the Director for the OUSW(C) Program and Budget (P/B). Offsetting receipt amounts reported on these reports must equal the amounts deposited with the U.S. Treasury.

17.4.3.2. Submit a separate SF-133 report for each group of offsetting receipt accounts as part of the basic appropriation report. Separate SF-133 reports are required for Federal funds and trust funds requires under each of the functional groups: “Military Functions,” “Civil Functions” and “Military Assistance.”

17.4.3.3. Separate SF-133 reports are required within any of the foregoing groups if the receipts consist of more than one of the following categories:

17.4.3.3.1. Proprietary receipts from the public (P).

17.4.3.3.2. Interfund receipts (ID).

17.4.3.3.3. Federal intrafund receipts (IF) including those receipts in Budget Clearing Account (suspense), F3885.

18.0 NON-ECONOMY ACT ORDERS

18.1 Ordering Procedures and Requirements

18.1.1. FAR Subpart 7.5, FAR Subpart 7.7, DFARS Subpart 217.5, and DFARS Subpart 217.7 address the procedures that apply to all interagency acquisitions. A non-Economy Act order must comply with the documentation standards in Chapter 1 and be supported with the items identified in Figure 18-1.

18.1.2. Non-Economy Act orders must include:

18.1.2.1. A firm, clear, specific, and complete description of the goods or services ordered. The use of generic descriptions is not acceptable;

18.1.2.2. Specific performance or delivery requirements;

18.1.2.3. A proper fund citation;

18.1.2.4. Payment terms and conditions (e.g., direct cite or reimbursement, and specific appropriation or law authorizing advanced payments);

18.1.2.5. A specific non-Economy Act statutory authority citation such as those referenced in Volume 11;

18.1.2.6. The following statement on funding documents for severable services: “These funds are available for severable service requirements crossing fiscal years for a period not to exceed one year, where the period of any resultant contract for services commences this fiscal year. All funds not placed on contract this fiscal year must be returned promptly to the ordering activity, but no later than one year after the acceptance of the order or upon completion of the order, whichever is earlier.”;

18.1.2.7. The following statement on funding documents for goods or non-severable services: “I certify that the goods or non-severable services to be acquired under this agreement are the necessary expense of the appropriation charged and represent a bona fide need of the fiscal year in which these funds are obligated.”; and

18.1.2.8. DoD Activity Address Code (DODAAC)

18.2 Contracting Officer Review

All non-Economy Act orders greater than \$500,000 must be reviewed by a DoW-warranted Contracting Officer prior to sending the order to the funds certifier or issuing the FS Forms 7600A/B to the non-DoW activity. In addition to the review by the Contracting Officer, the requesting official must further review the acquisition package to ensure compliance with the FAR Part 7, and the DoW Component’s procedures.

18.3 Certification of Funds

Non-Economy Act orders are subject to the same fiscal limitations that are contained within the appropriation from which they are funded. Because the servicing entity may not be aware of all the appropriation limitations, the DoW requesting official must certify that the funds cited on the order are available, meet time limitations, and are for the purpose designated by the appropriation.

18.4 Bona Fide Need

The bona fide needs rule (31 U.S.C. § 1502) provides that an appropriation or fund limited for the obligation to a definite period is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability. Non-Economy Act reimbursable orders of DoW Components for supplies, material, services, or equipment placed with non-DoW agencies are subject to policies that, in practical effect, make them subject to obligational standards used for Economy Act reimbursable orders. Non-Economy Act orders citing an annual or multiple-year appropriation must serve a bona fide need arising, or existing, in the fiscal year(s) for which the appropriation is available for new obligations. Otherwise, a valid obligation is not accomplished. An interagency agreement may not be used in the last days of the fiscal year solely to prevent funds from expiring or to keep them available for a requirement arising in the following fiscal year. Bona fide need generally is a determination of the requesting agency and not that of the servicing activity. A servicing agency must, however, refuse to accept a non-Economy Act order if it is obvious that the order does not serve a need existing in the fiscal year for which the appropriation is available.

18.5 Obligation

18.5.1. The provisions of 31 U.S.C. § 1501 govern the recording of the obligation.

18.5.2. An amount must be recorded as an obligation only when supported by documentary evidence meeting all the following criteria:

18.5.2.1. Binding agreement (funding vehicle) between an agency and another person (including an agency);

18.5.2.2. Agreement is in writing using FS Form 7600A;

18.5.2.3. For a purpose authorized by law;

18.5.2.4. Serves a bona fide need arising, or existing, in the fiscal year or years for which the appropriation is available for obligation;

18.5.2.5. Executed before the end of the period of availability for the new obligation of the appropriation or fund used; and

18.5.2.6. Provides for specific goods to be delivered, real property to be bought or leased, or specific services to be supplied.

18.6 Deobligation of Funding under Non-Economy Act Orders

18.6.1. Goods. Funds provided to a performing agency for ordered goods where the funds period of availability thereafter has expired must be deobligated and returned by the performing agency unless the request for goods was made during the period of availability of the funds and the item(s) could not be delivered within the funds period of availability because of delivery, production or manufacturing lead time, or unforeseen delays that are out of the control and not previously contemplated by the contracting parties at the time of contracting.

18.6.1.1. Where materials cannot be obtained in the same fiscal year in which they are needed and contracted for, provisions for delivery in the subsequent fiscal year do not violate the bona fide need rule if the time intervening between contracting and delivery is not excessive, and the procurement is not for standard commercial off the shelf items readily available from other sources.

18.6.1.2. The delivery of goods may not be specified to occur in the year subsequent to funds availability unless delivery meets the exceptions cited in Volume 11 and a justifiable bona fide need exists in the year funds are available for obligation.

18.6.2. Severable Services. An agreement for severable services that are continuing and recurring in nature and provide DoW a benefit each time the service is performed (e.g., maintenance and repair services, scientific, engineering, and technical services) is based on statutory authority other than the Economy Act. The provisions of 10 U.S.C. § 3133 permit the

performance of severable services to begin in one fiscal year and end in the next provided the period of performance does not exceed one year. A non-DoW Federal agency may rely on this authority to fill a DoW order funded with fiscal year appropriations to issue a contract for severable services that crosses fiscal years if the contract period commences during the period of availability of the DoW customer appropriation. Obligating funds for placing a non-Economy act order with a non-DoW Federal agency, where the resultant fixed-length severable services contract awarded by the non-DoW Federal agency will exceed the one-year limit outlined in 10 U.S.C. § 3133, or which is not to commence until a subsequent fiscal year, may result in an Antideficiency violation under 31 U.S.C. § 1341.

18.6.2.1. The performance of severable services must begin during funds period of availability and may not exceed one year.

18.6.2.2. Annual appropriations provided to a performing agency that have expired must be deobligated unless the performance of the services requested began during the funds period of availability and the period of performance does not exceed one year.

18.6.2.3. The annual appropriation from the earlier fiscal year may be used to fund the entire cost of the one-year period of performance; however, annual appropriations may not be used to enter into a severable services agreement where the period of performance for services requested is entirely in the following fiscal year.

18.6.2.4. In no instance may the period of performance extend beyond September 30 of the subsequent year for services funded with annual appropriations.

18.6.3. Non-Severable Services. Non-severable services contracts must be funded entirely with appropriations available for new obligations at the time the contract is awarded, and the period of performance may extend across fiscal years. Funds provided to a performing agency that become excess must be deobligated as identified.

18.6.4. Excess or Expired Funds. Activities must reconcile all obligations and remaining funds available for orders. The purpose of this reconciliation is to ensure the proper use of funds and to identify and coordinate the return of expired or excess funds. Excess or expired funds must be returned by the performing agency and deobligated by the requesting agency to the extent that the performing agency or unit filling the order has not (1) provided the goods or services (or incurred actual expenses in providing the goods or services), or (2) entered into a contract with another entity to provide the requested goods or services before the end of the period of availability (fiscal year or multiple year period, as applicable) of the appropriation of the requesting or ordering agency. Expired funds must not be available for new obligations.

18.7 Non-Economy Act Order Oversight Procedures

18.7.1. The requesting official must establish quality surveillance plans, for non-Economy Act orders greater than the simplified acquisition threshold and ensure execution that would facilitate the oversight of the goods provided or services performed by the performing agency.

18.7.2. The plans must include:

18.7.2.1. Contract administration oversight in accordance with the surveillance plan;

18.7.2.2. Processes for receipt and review of receiving reports and invoices from the performing agency;

18.7.2.3. Reconciliation of receiving reports and invoices; and

18.7.2.4. Requirements for documenting acceptance of the goods received or services performed.

18.7.3. Requesting Official must perform (a) monitor fund status and balances with the performing agency; (b) conduct Dormant Account Reviews of non-Economy Act orders in accordance with Volume 3, and include a specific attestation on the AFR that all existing interagency agreements are consistent with DoW policy; (c) confirm open balances with the performing agency;

18.7.4. Coordinate the return of funds from the non-DoW performing agency in accordance with Volume 11; and coordinate with the accounting office to ensure timely deobligation of funds.

18.3 Non-Economy Act Order Close-Out

18.3.1. All non-Economy Act orders must be reviewed by the requesting official to determine if they are complete. Completed orders must be fiscally closed out. The requesting official must reconcile funds and coordinate the return of excess or expired funds held by the performing agency.

18.3.2. As part of this review, the requesting official will:

18.3.2.1. Identify and determine if there are outstanding invoices;

18.3.2.2. Identify and determine the existence of excess or expired funds;

18.3.2.3. Coordinate the return of funds from the non-DoW performing agency in accordance with this section; and

18.3.2.4. Coordinate with the accounting office to ensure the deobligation of funds.

18.4 Reconciliation and Elimination of Intragovernmental Transactions

Volume 6 contains DoW policy and guidance for adjustments, eliminations, and other special intragovernmental reconciliation procedures

Figure 18-1. Non-Economy Act Acquisition Package Checklis

- A. Documented evidence of market research and acquisition planning performed.
- B. Package includes a specific, definite, and concise statement of work documenting a bona fide need in the fiscal year that the funds are available for new obligations.
- C. Package includes specific performance and/or delivery requirements.
- D. Package identifies the statutory authority permitting the performing agency to support the DoD Component for the goods/services required.
- E. Package includes the purchase request number and the DODAAC.
- F. Package includes written justification for the non-Economy Act order in accordance with DFARS Subpart 217.7 and the DoD Components' procedures.
- G. Package documents review of fees/surcharges/contract administration/discounts to ensure the cost is reasonable and consistent with task to be accomplished by performing agency.
- H. Package includes specific statutory authority authorizing advance payment or billing.
- I. Package documents evidence that DoD competition requirements were followed in accordance with DFARS.
- J. Order identifies DoD unique terms & conditions to the performing agency.
- K. Order identifies unique reporting requirements not otherwise specified to the performing agency.

Figure 18-2. Requesting Official Responsibilities

- A. Market Research
- B. Acquisition Planning
- C. Independent Government Cost Estimate
- D. Statement of Work to include evaluation criteria
- E. Ensure receipt and compliance of FS Forms 7600A/B acceptance
- F. Assist in Technical Evaluation
- G. Quality Assurance Plan
 - 1. Contracting Officer Representative/Contracting Officer Technical Representative - Receiving Reports/Invoices - Inspection & Acceptance
 - 2. Contract Data Requirements List Procedural/Required Reports/Deliverables Report/Contract Performance
 - 3. Property/Equipment Management
 - 4. Perform Contract Oversight
- H. Funds Management/Record Keeping
 - 1. Draw Down
 - 2. Contract Reconciliation
 - 3. Initiate Deobligation
 - 4. Oversight of Billing/Reporting
- I. Update all Points of Contact as necessary throughout acquisition

19.0 DEFENSE SUPPORT OF CIVIL AUTHORITIES

19.1. Approved RFA (or MA) requests for reimbursement must include supporting documentation.

19.2. Each Component must keep supporting documentation for all incurred obligations, outlays, and other costs, including:

19.2.1. Copy of approved RFA form and identification of order number on other documentation;

19.2.2. Breakdown of costs by sub-object class code (see OMB Circular A-11) and cost breakdown structure code (see Volume 2, “Operation and Maintenance Appropriations” section);

19.2.3. Description of services performed;

19.2.4. Period of Performance;

19.2.5. Personnel Services:

19.2.5.1. Regular or overtime labor with the breakdown of hours;

19.2.5.2. Indirect cost (percentage, description of costs included in cost pool);

19.2.6. Travel/Per Diem and Transportation;

19.2.7. Contract Services (contract number, name, cost, purpose); and

19.2.8. Property/Equipment Purchase, provide the following information and coordinate specialty items with the PA in advance:

19.2.8.1. Expendable Property, separate identification not required;

19.2.8.2. Non-expendable property or sensitive items, separate identification is required, including a description of item, vendor name, unit cost, and serial number or other unique identification; and verification of disposition for items listed in Volume 11, Section 19.

19.3. Records Retention. Volume 1 outlines document retention requirements. Supplementary guidance is available in DoDI 5015.02. DoW Components must follow their own

records management policies, and any questions should be directed to their respective Federal Records Officers.

19.4. Citing the Appropriation. Reimbursed funds from the PA for goods and services provided under the Stafford Act should be credited to the appropriation used for those expenditures, available on the reimbursement date. Each DoW Component involved in DSCA is responsible for:

19.4.1. Maintaining documentation to support requests for reimbursement;

19.4.2. Identifying a staff-level point of contact for financial coordination with the PA and identifying a headquarters-level point of contact for billing and reimbursement issues that cannot be resolved at the staff level;

19.4.3. Notifying the requesting activity when a task is completed;

19.4.4. Applying proper financial principles, policies, regulations, and management and internal controls to ensure full accountability for the expenditure of DRF funds;

19.4.5. Submit bill for final reimbursement no later than 90 days from final billing outlay;

19.4.6. Submitting annual validation of open obligations to the PA by providing cost data or other justification to show the amount of the obligation balance that must remain available, and why the approved RFA or MA must remain open, or risk losing reimbursable authority due to the possible de-obligation of funds;

19.4.7. Reconciling obligation balances and identifying excess funds available for de-obligation in an effort to return funds to the DRF in a timely manner; and

19.4.8. Marking all final bills “Final.”

20.0 DWCF GENERAL POLICIES

21.0 DWCF ACTIVITY ESTABLISHMENT, TRANSFERS, AND CLOSURE

22.0 DWCF BUDGETARY RESOURCES

23.0 DWCF COSTS AND COST ACCOUNTING

24.0 DWCF REIMBURSEMENTS AND REVENUE RECOGNITION

25.0 DWCF SUPPLY MANAGEMENT ACTIVITIES