

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 11A CHAPTER 6
“ANNUAL REIMBURSABLE RATES”**

All changes are denoted by **blue font**

Substantive revisions are denoted by a ***** preceding the section,
Paragraph, table or figure that includes the revision

Hyperlinks are denoted by **underlined, bold, italic, blue font**

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Overall	Date Refresh	Refresh

CHAPTER 6

ANNUAL REIMBURSABLE RATES0601 GENERAL

The Department of Defense (DoD) provides goods and services to meet military mission requirements. The Economy Act allows the Department to provide certain goods not only to DoD Components, but also to other government agencies and the private sector, under specified conditions. Reimbursable rates, published by the Under Secretary of Defense (Comptroller)/DoD Chief Financial Officer, provide a basis for the Department and its Components to be reimbursed for such goods and services provided.

0602 PURPOSE

The purpose of this chapter 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 DoD Deputy Comptroller (Program/Budget).

0603 APPLICABILITY

This guidance applies to all DoD Components and goods or services encompassed by or subject to reimbursable rates approved by the DoD Chief Financial Officer.

0604 RESPONSIBILITY

060401. Deputy Comptroller (P/B). The Office of the Under Secretary of Defense (Comptroller) is responsible for reviewing, coordinating, and publishing reimbursable rates for the Department. Where feasible, applicable reimbursable rates will be published prior to the beginning of each new fiscal year, allowing sufficient lead time for the distribution of rates and the updating of billing systems.

060402. DoD Components. DoD Components are required to:

A. Maintain systems that use generally accepted cost accounting procedures to formulate proposed rates. Each such DoD Component is responsible for maintaining, in conjunction with the Defense Finance and Accounting Service, an appropriate cost accounting system enabling the accumulation of data needed to formulate reimbursable rates to be charged to consumers of such goods or services. Generally accepted cost accounting procedures will be the basis for such proposed rates.

B. Submit to the DoD Deputy Comptroller (P/B), reimbursable rate exhibits that propose reimbursable rates for the upcoming fiscal year. Such exhibits shall be prepared and submitted in accordance with the time frames specified in section 0605 and use the formats specified in the appendices to this chapter.

C. Bill using rates approved by the DoD Deputy Comptroller (P/B). Goods or services provided in an academic year or a fiscal year, as applicable, will be billed at the approved academic or fiscal year rate, respectively, effective with the beginning of the academic year, or October 1 of the fiscal year, as appropriate, irrespective of whether the rates have been established in the billing system.

D. Ensure that rates different from those approved by the DoD Chief Financial Officer are not issued or changed without the prior written approval of that official or the Deputy Chief Financial Officer.

0605 EXHIBITS

060501. The following reimbursable rate exhibits are to be submitted in support of the President’s Budget submission each year. Detailed instructions are included with each exhibit and specific due dates are identified below:

<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	March 1	All Military Depts and OASD (Health Affairs)	Operations
Civilian/Military Equivalency, DoD Working Capital Funds	B	March 1	OUSD(C) Revolving Funds	Revolving Funds
Civilian Personnel Fringe Benefit	C	March 1	OUSD(C) Operations	Operations
Contract Administration Services	D	March 1	DCMA, DCAA, All Military Depts	Operations
Fixed Wing Aircraft	E	March 1	All Military Depts	Operations
Food Service (Inc. Cadet Ration)	F	March 1	All Military Depts	Military Personnel and Construction
Helicopter	G	March 1	All Military Depts	Operations
Medical and Dental Services	H	March 1	OASD(Health Affairs)	Military Personnel and Construction
Military Composite Pay	I	March 1	All Military Depts	Military Personnel and Construction
NASA	J	March 1	DCMA, DCAA, All Military Depts	Operations

060502. Exhibits should be submitted to the attention of the corresponding reviewing component above in both electronic format and hard copy to the DoD Deputy Comptroller (P/B), The Pentagon, Washington, DC 20301-1100. Spreadsheet and text files provided in electronic format should be compatible with Microsoft Excel.