



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

OCT 01 2014

COMPTROLLER
(Program/Budget)

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, ADMINISTRATION AND MANAGEMENT
DIRECTORS OF THE DEFENSE AGENCIES

SUBJECT: Fiscal Year 2015 Department of Defense Reimbursable Rates

The attached Fiscal Year 2015 Department of Defense reimbursable rates for contract administration services and contract administration and audit services rates for the National Aeronautics and Space Administration are now available on the reimbursable rates page of the Office of the Under Secretary of Defense (Comptroller) website: (<http://www.dod.mil/comptroller/rates>).

You may direct questions pertaining to these rates to Mr. Mark Enoch at (703) 697-2878, or email mark.j.enoch.civ@mail.mil.

John P. Roth
Deputy Comptroller

Attachments:
As stated



CONTRACT ADMINISTRATION
FISCAL YEAR 2015

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. Rates to be used for the National Aeronautics and Space Administration (NASA) are at TAB L. The FMS customers are to be billed in accordance with subsections 070406 and 080601 of Volume 15, "Security Assistance Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R).

<u>PERFORMING DOD COMPONENT</u>	<u>OTHER FEDERAL AGENCIES</u>	<u>FMS RATES^{1/}</u>	<u>PUBLIC RATES^{2/}</u>
Army	112.99	119.94	124.73
Navy	117.38	123.67	128.62
Defense Contract Audit Agency (DCAA)	119.79	126.31	131.36
Defense Contract Management Agency (DCMA)	107.18	113.41	117.95

Notes:

1/ In addition to the Other Federal Agencies rate, the Foreign Military Sales hourly rate includes 8.3 percent for unfunded civilian retirement costs. This equates to \$6.95 (Army), \$6.29 (Navy), \$6.52 (DCAA), and \$6.23 (DCMA).

2/ The Public rates include the Other Federal Agencies rates, an additional 8.3 percent of total labor for unfunded civilian retirement costs, and a 4 percent asset use charge. (An asset use charge is a factor added to the base rate to recoup depreciation and interest on investments for use of DoD facilities and equipment.) The asset use amounts are \$4.79 (Army), \$4.95 (Navy), \$5.05 (DCAA), and \$4.54 (DCMA).