

**VOLUME 11A CHAPTER 6: “ANNUAL REIMBURSABLE RATES”**

**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an \* symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

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

The previous version dated December 2008 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
Overall	Date Refresh	Refresh

## Table of Contents

VOLUME 11A CHAPTER 6: “ANNUAL REIMBURSABLE RATES” .....	1
0601    GENERAL .....	4
0602    PURPOSE .....	4
0603    APPLICABILITY .....	4
0604    RESPONSIBILITY .....	4
060401.    Deputy Comptroller (P/B) .....	4
060402.    DoD Components .....	4
0605    EXHIBITS .....	5
060501.    Reimbursable Rate Exhibits .....	5
060502.    Exhibits Submissions .....	5
APPENDIX A: SERVICE ACADEMIES’ FOREIGN CADET REIMBURSABLE RATE ....	6
APPENDIX B: DoD WORKING CAPITAL FUNDS CIVILIAN/MILITARY EQUIVALENCY RATE .....	8
APPENDIX C: CIVILIAN FRINGE BENEFIT RATE COMPUTATION .....	10
APPENDIX D: CONTRACT ADMINISTRATION SERVICES .....	12
APPENDIX E: COLLECTIONS FOR REIMBURSEMENTS OF DOD-OWNED AIRCRAFT (FIXED WING) .....	20
APPENDIX F: FOOD SERVICE .....	24
APPENDIX G: COLLECTIONS FOR REIMBURSEMENTS OF DOD-OWNED AIRCRAFT (ROTARY WING) .....	28
APPENDIX H: MEDICAL AND DENTAL SERVICES RATE COMPUTATION .....	32
A. INPATIENT RATES 1/ 2/ .....	32
B. OUTPATIENT RATES 1/ 2/ .....	33
C. OTHER RATES AND CHARGES .....	36
APPENDIX I: MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES .....	41
APPENDIX J: REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION AND RELATED SUPPORT SERVICES FURNISHED TO THE NASA .....	45

**Table of Contents (Continued)**

Personnel Cost For Contract Administration and Related Support Services Furnished to the NASA..... 47

Personnel Cost For Contract Administration and Related Support Services Furnished to the NASA..... 48

Variances In The Reimbursement Cost For Contract Administration and Related Support Services Furnished to the NASA ..... 50

**CHAPTER 6****ANNUAL REIMBURSABLE RATES**

## 0601 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. Reimbursable Rate Exhibits

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 Submissions

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.

**APPENDIX A: SERVICE ACADEMIES' FOREIGN CADET REIMBURSABLE RATE**

**A. GENERAL INFORMATION**

The information and process shown below will be used to determine the academic year reimbursable rate for foreign cadets/midshipmen attending the Service Academies. The DoD-wide rate will be computed by the Operations Directorate, OUSD(C), and published prior to the commencement of the academies' academic year.

**B. RATE CALCULATION:**

Future Year Defense Program <u>Program Elements (2):</u>	<u>FY 20CY (1)</u>	<u>FY 20BY (1)</u>
0804721 Service Academies (TOA)	\$ _____	\$ _____
Cadet/Midshipmen Workyears (3)	\$ _____	\$ _____
Medical Support Costs per capita (4)	\$ _____	\$ _____
Total Medical Costs (5)	\$ _____	\$ _____
Total Costs (6)	\$ _____	\$ _____
Cost per Cadet/Midshipmen (7)	\$ _____	\$ _____
Academic Year Reimbursable Rate (8)	\$ _____	\$ _____

**C. INSTRUCTIONS:**

(1) Insert the applicable current year (CY) and budget year (BY) for the fiscal year being calculated. For example, when computing the FY 2009 Budget Year rate, the current year would be FY 2008 and the budget year would be FY 2009.

(2) Include all costs and programming data included in Program Element (PE) Service Academies (804721) for all Services for the applicable Service Academy Program Element from the latest President's Budget Future Years Defense Program for the appropriate years.

(3) Insert the Cadet/Midshipman workyears (for all Services) shown in the Military Personnel justification books submitted to the Congress in support of the President's Budget.

(4) Medical support costs are representative of Academy clinic/hospital costs attributable to the medical support provided to the Academies' cadets/midshipmen. The Office of the Assistant Secretary of Defense (Health Affairs) shall provide a cost per capita for the CY and BY, by Academy to the Director, for Operations Directorate, OUSD(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 OASD(HA) by the sum of the cadet/midshipman workyears included in the President's budget.

(5) Multiply the number of cadet workyears by the medical support costs per capita rate to get the total Medical charge for the academy.

(6) This is the sum of the Service Academies PE (804721) amount and the total medical charge Program Element costs and medical support costs.

(7) Divide the Total Costs (6) by Cadet/Midshipman Workyears (3).

(8) This is the sum of 1/3 of the cost per cadet/midshipman for the CY and 2/3 of the CY cost per cadet/midshipman for the BY (since the rate is published in July for the advent of the upcoming school year).

**APPENDIX B: DoD WORKING CAPITAL FUNDS CIVILIAN/MILITARY EQUIVALENCY RATE**

Fiscal Year \_\_\_\_\_

The cost of military personnel assigned to activities financed by a Defense Working Capital Fund (DWCF) is included in the total cost of operations of the Working Capital Fund 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 below.

MILITARY GRADE	CIVILIAN GRADE EQUIVALENT Based on GS Pay Scales	CIVILIAN EQUIVALENT RATE BY(s) 20____
0-9	ES Level III	
0-8	ES Level IV	
0-7	ES Level V	
0-6	GS-15	
0-5	GS-14	
0-4	GS-13	
0-3	GS-12	
0-2	GS-11	
0-1	GS-09	
WO-5	GS-12	
WO-4	GS-12	
WO-3	GS-11	
WO-2	GS-09	
WO-1	GS-09	
E-9	GS-08	
E-8	GS-07	
E-7	GS-06	
E-6	GS-05	
E-5	GS-05	
E-4	GS-04	
E-3	GS-03	
E-2	GS-02	
E-1	GS-01	

Stabilized customer rates and reimbursement to the Military Personnel accounts are not based on the above rates. 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). Guidance on calculating, paying (reimbursing), recording and reporting DWCF military personnel costs is contained in Volume 2B, Chapter 9, Section 090103 and Volume 11B, Chapter 12, Section 1202 of the DoD Financial Management Regulation (FMR) (DoD 7000.14-R).



## 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, as applicable, 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 OUSD (Comptroller) and published on the Comptroller website.

APPENDIX C: CIVILIAN FRINGE BENEFIT RATE COMPUTATION

DOD COMPONENT (1)

	<u>Prior Year (2,3)</u>	<u>Current Year (2,3)</u>	<u>Budget Year (2,3)</u>
A. <u>Object Class 12.1 Civilian Personnel Benefits (4)</u>			
B. <u>Object Class 11 Civilian Personnel Compensation (5)</u>			
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 DoD 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, shown above.
- (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 DoD'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 subsections 070406 and 080601 of Volume 15, “Security Assistance Policy and Procedures,” of this Regulation. Waivers and exclusions are to be granted in accordance with subsection 070104 of Volume 15.

<u>Performing DoD Component</u>	<u>Other Federal Agencies Rate</u> (1)	<u>FMS Rate</u> (2)	<u>Public Rate</u> (3)
Army			
Navy			
Air Force			
Defense Logistics Agency			
Defense Contract Audit Agency			

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**

<b>DoD COMPONENT</b> _____	Prior Year <sup>(4)</sup> (PY)	Current Year (CY)	Budget Year (BY)
<u>Gross Workyear Cost</u>			
A. Total Salaries of Direct Labor Personnel <sup>(5)</sup>	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) <sup>(5)</sup>	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel <sup>(5)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D)÷(B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(5)(6)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits <sup>(5)</sup>	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H)÷(B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
K. Total Travel Costs <sup>(6)(7)</sup>	\$ _____	\$ _____	\$ _____
L. Average Travel Costs per FTE [(K)÷(B)]	\$ _____	\$ _____	\$ _____
M. Other Support Costs <sup>(6)(8)</sup>	\$ _____	\$ _____	\$ _____
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	80	80	80
R. Less Annual Leave <sup>(6)</sup>	_____	_____	_____
S. Less Sick Leave <sup>(6)</sup>	_____	_____	_____
T. Less Other Leave (e.g., Military, Jury and Administrative) <sup>(6)</sup>	_____	_____	_____
U. Less Training Time <sup>(6)</sup>	_____	_____	_____
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:

- (4) 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.
- (5) 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.
- (6) Separately, show basis of computation.
- (7) 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).
- (8) 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 <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(10)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(11)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits <sup>(12)</sup>	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (H)]	\$ _____	\$ _____	\$ _____
<u>Gross Workyear Cost For Current Year</u>			
A. Total salaries of Direct Labor Personnel <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(10)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(11)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits <sup>(12)</sup>	\$ _____	\$ _____	\$ _____
I. 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 <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(10)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(11)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits <sup>(12)</sup>	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____

Notes:

(9) 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 shall 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 shall be used and a leave and holiday factor of 14 percent of pay cost added.



- (10) Include the indirect salary expenses for civilian and military personnel that perform supervisory and administrative (clerical) functions. Such costs are computed as indicated in (9)a. and (9)b. above.
- (11) Include the salary expenses for civilian and military personnel at the district, regional and headquarters level. Such costs are computed as indicated in (9)a. and (9)b. above.
- (12) 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 _____	Ratio of PY to CY <sup>(13)</sup>	Ratio of CY to BY <sup>(14)</sup>
<u>Gross Workyear Cost</u>		
Average Salary of Direct Labor Personnel	_____%	_____%
Indirect Supervision & Administrative Salaries Per FTE	_____%	_____%
Regional, District and Headquarters Salaries Per FTE	_____%	_____%
Average Personnel Benefits Costs Per FTE	_____%	_____%
Total Cost of Personnel Services	_____%	_____%
Total Travel Costs	_____%	_____%
Other Support Costs	_____%	_____%
Total Gross Workyear Cost	_____%	_____%
<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:		
_____		
_____		

**VARIANCES IN THE REIMBURSEMENT COST FOR CONTRACT ADMINISTRATION SERVICES**

Notes:

- (13) 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.
- (14) 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 DOD-OWNED AIRCRAFT  
(FIXED 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)**

<b>Aircraft</b>	<b>DoD</b>	<b>Federal Agency and FMS Users</b>			<b>All Other Users</b>			
	<b>O&amp;M</b>	<b>O&amp;M</b>	<b>MilPers</b>	<b>Total</b>	<b>O&amp;M</b>	<b>MilPers</b>	<b>Asset Utl</b>	<b>Total</b>
<b>(3)</b>	<b>(4)</b>	<b>(5,6)</b>	<b>(5,6)</b>	<b>(5,6)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>

**INSTRUCTIONS**

- (1) Insert Army, Navy or Air Force, as applicable.
- (2) Insert the applicable fiscal (budget) year.
- (3) Separately list and provide data for each type/model/series of aircraft (fixed wing) in the DoD Component's inventory which is subject to reimbursement as a composite rate of all Service Components (Active, Guard, and Reserve).
- (4) The DoD 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, etc.) 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 OUSD(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 series (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force) 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).
- (9) Depot-level reparable (DLR) costs will be equal to the corresponding amounts shown in the related OP-20 Exhibit series (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force) 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 (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force--for Air Force, this is equal to the consumables required in Exhibit OP-20E). (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 detail for contract logistics support, 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 OUSD(C) website: (<http://comptroller.defense.gov/rates/fy2014.html>). NOTE: 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 DoD 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: FOOD SERVICE**

<u>MILITARY SERVICE:</u> _____ (1)		<u>AREA:</u> _____ (2)		
		<u>FY PY</u> (3)	<u>FY CY</u> (3)	<u>FY BY</u> (3)
<u>Part 1: Food Service Operating Expense</u>				
A.	Military Personnel and Related Compensation: (4)			
1.	End Strength	_____	_____	_____
2.	Workyears	_____	_____	_____
3.	Costs	_____	_____	_____
B.	DoD Civilian Personnel Compensation: (5)			
1.	End Strength	_____	_____	_____
2.	Work Years	_____	_____	_____
3.	Costs	_____	_____	_____
C.	Total DoD Personnel Compensation (A.3.+B.3.) (6)	_____	_____	_____
D.	Food Service Attendant Contracts (7)	_____	_____	_____
E.	Supplies and Materials (8)	_____	_____	_____
F.	Full Food Service Contract Expenses: (9)	_____	_____	_____
1.	Personnel Compensation	_____	_____	_____
2.	All Other Costs	_____	_____	_____
G.	Total Food Service Costs(C.+D.+E.+F.)(10)	_____	_____	_____
		<u>FY PY</u> (3)	<u>FY CY</u> (3)	<u>FY BY</u> (3)
<u>Part 2: Other Data</u>				
A.	Total Number of Food Service Facilities (11)	_____	_____	_____
B.	Number of Meal-Days Fed (12)	_____	_____	_____
	(Number of Meals Fed, by Type)	<u>FY PY</u> (3)	<u>FY CY</u> (3)	<u>FY BY</u> (3)



	Breakfast	_____	_____	_____
	Brunch	_____	_____	_____
	Lunch	_____	_____	_____
	Dinner	_____	_____	_____
	Supper	_____	_____	_____
	Night Meal	_____	_____	_____
	Holiday	_____	_____	_____
	Snack	_____	_____	_____
C.	Amount of Meal Collections: (13)	_____	_____	_____
	1. Food Costs	_____	_____	_____
	2. Operating Expenses	_____	_____	_____
D.	Explanation of Changes Between Fiscal Years (14)			
<u>Point-of-Contact:</u> _____				
<u>Organization:</u> _____				
<u>Telephone:</u> _____				

**INSTRUCTIONS**

General. The four Military Services each are required to prepare and submit two copies of this budget exhibit annually. The submission, containing previous fiscal year actual data, must be received no later than March 1 of each year.

One copy should be forwarded to the Director of Military Personnel and Construction, Office of the Under Secretary of Defense (Comptroller), 1100 Defense Pentagon, Washington, DC 20301-1100. A second copy should be forwarded to the Director of Operations, Office of the Under Secretary of Defense (Comptroller), 1100 Defense Pentagon, Washington, DC 20301-1100.

Please include a point-of-contact, with organization and telephone number with each submission.

NOTES:

- (1) Insert applicable Military Service--Army, Navy, Marine Corps or Air Force.
- (2) Identify applicable Area -- Separate reports must be submitted by each Military Service, and for each Military Academy. Reports for the Military Services should include amounts for medical facilities, and exclude amounts reported separately for the Military Academies. Additionally, the Department of the Navy shall submit separate exhibits for ashore, afloat, and a combined total of the ashore and afloat exhibits.
- (3) Indicate the applicable fiscal years, and include applicable amounts for each fiscal year. For example, for the March 2009 submission, the FY PY will be FY 2008; the FY CY will be FY 2009; and the FY BY will be FY 2010. The FY CY column calculations should be computed using 1st quarter actual data and estimates for the remainder of the fiscal year.

Part 1: Food Service Operating Expense

- (4) Show military personnel end strength (A.1.), work years (A.2.), and related personnel costs (A.3.). Military personnel costs should be determined by applying the Military Composite Pay Rate (see Chapter 6, Appendix I, of this Volume) to the work years shown for military personnel performing food service and related administrative services for appropriated fund dining facilities.
- (5) Show civilian personnel end strength (B.1.), work years (B.2.), and related personnel costs (B.3.). Civilian personnel costs should be determined by applying the direct civilian labor rate (calculated in accordance with Chapter 1 of this Volume), multiplied by the Civilian Benefit Fringe Benefit Rate (see Chapter 6, Appendix C, of this Volume), to the work years shown for civilian personnel performing food service and related administrative services for appropriated fund dining facilities.
- (6) Include total DoD personnel compensation costs -- this is the sum of lines A.3. and B.3.
- (7) Include the total cost of all food service attendant contracts.

(8) Include the cost of all supplies and materials (excluding food items) and equipment expenses (equipment with a value of less than the expense/investment funding threshold used to determine if items are funded from operating expense (Operations and Maintenance), or investment expense (procurement) appropriations).

(9) Include total expenses incurred for full food service contracts. If available, identify personnel compensation amounts separately from all other costs.

(10) Include total food service costs -- this is the sum of C., D., E., and F.

Part 2: Other Data

(11) Include the total number of food service facilities operated by the Service.

(12) Meals served (counted) will be converted to an equivalent meal-days fed by multiplying the meals served by prescribed percentages in Chapter 19, Volume 12, of this Regulation. These meal conversion factors represent the estimated portion of the BDFA for each service member for each type of meal. Source data for meals served is also required.

(13) Show the actual/estimated total amount of food service charges collected for meals served. Food costs and operating expense collections should be identified separately.

(14) A brief description should be provided to explain significant changes between fiscal year amounts.

APPENDIX G: COLLECTIONS FOR REIMBURSEMENTS OF DOD-OWNED AIRCRAFT  
 (ROTARY WING)

**DEPARTMENT OF \_\_\_\_\_(1)**  
**ACCOUNTS TO WHICH COLLECTIONS ARE TO BE DEPOSITED FOR**  
**REIMBURSEMENTS FOR THE USE OF DOD-OWNED AIRCRAFT (ROTARY 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 Utl	Total
<u>(3)</u>	(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 fiscal (budget) year.
- (3) Separately list and provide data for each type/model/series of aircraft (rotary wing) in the DoD Component's inventory which is subject to reimbursement as a composite rate of all Service Components (Active, Guard, and Reserve).
- (4) The DoD 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, etc.) 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 OUSD(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 series (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force) 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).
- (9) Depot-level reparable (DLR) costs will be equal to the corresponding amounts shown in the related OP-20 Exhibit series (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force) 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 (OP-20D for Army, OP-20 for Navy, and OP-20E for Air Force--for Air Force, this is equal to the consumables required in Exhibit OP-20E). (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 detail for contract logistics support, 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 OUSD(C) website: (<http://comptroller.defense.gov/rates/fy2014.html>). NOTE: For the 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 DoD 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 officer and enlisted 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 H: MEDICAL AND DENTAL SERVICES RATE COMPUTATION

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

Note: Budget exhibit includes Sections I, II, and III for IMET, Interagency and Other. This exhibit is to be included only in the President's budget. The format of the budget exhibit for medical and dental rates may vary slightly from year to year due to the addition/deletion of rates, changes in nomenclature, updated notes and other unforeseen reasons.

INPATIENT, OUTPATIENT AND OTHER RATES AND CHARGES

A. INPATIENT RATES 1/2/

<u>Per Inpatient Day</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
1. <u>Burn Center</u>	\$_____	\$_____	\$_____
2. <u>Surgical Care Services</u> (Cosmetic Surgery)	\$_____	\$_____	\$_____
3. <u>All Other Inpatient Services</u> (Based on Diagnosis Related Groups (DRG) Charges 3/)			
<u>FY 1996 DIRECT CARE INPATIENT REIMBURSEMENT RATES</u>			
<u>ADJUSTED STANDARD AMOUNT</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
Large Urban	\$_____	\$_____	\$_____
Other Urban/ Rural	\$_____	\$_____	\$_____
Overseas	\$_____	\$_____	\$_____



B. OUTPATIENT RATES 1/ 2/

<u>Meprs Code 4/</u>	<u>Per Visit Clinical Services</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
	1. <u>Medical Care</u>			
BAA	Internal Medicine			
BAB	Allergy			
BAC	Cardiology			
BAE	Diabetes			
BAF	Endocrinology			
BAG	Gastroenterology			
BAH	Hematology			
BAI	Hypertension			
BAJ	Nephrology			
BAK	Neurology			
BAL	Nutrition			
BAM	Oncology			
BAN	Pulmonary Disease			
BAO	Rheumatology			
BAP	Dermatology			
BAQ	Infectious Disease			
BAR	Physical Medicine			
	2. <u>Surgical Care</u>			
BBA	General Surgery			
BBB	Cardiovascular/Thoracic Surgery			
BBC	Neurosurgery			
BBD	Ophthalmology			
BBE	Organ Transplant			
BBF	Otolaryngology			
BBG	Plastic Surgery			
BBH	Proctology			
BBI	Urology			
BBJ	Pediatric Surgery			
	3. <u>Obstetrical and Gynecological (OB-GYN)</u>			
BCA	Family Planning			
BCB	Gynecology			
BCC	Obstetrics			

<u>Meprs Code 4/</u>	<u>Per Visit Clinical Services</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
	4. <u>Pediatric Care</u>			
BDA	Pediatric			
BDB	Adolescent			
BDC	Well Baby			
	5. <u>Orthopedic Care</u>			
BEA	Orthopedic			
BEB	Cast Clinic			
BEC	Hand Surgery			
BEE	Orthopedic Appliance			
BEF	Podiatry			
BEZ	Chiropractic Clinic			
	6. <u>Psychiatric and/or Mental Health Care</u>			
BFA	Psychiatry			
BFB	Psychology			
BFC	Child Guidance			
BFD	Mental Health			
BFE	Social Work			
BFF	Substance Abuse Rehabilitation			
	7. <u>Primary Medical Care</u>			
BGA	Family Practice			
BHA	Primary Care			
BHB	Medical Examination			
BHC	Optometry			
BHD	Audiology Clinic			
BHE	Speech Pathology			
BHF	Community Health			
BHG	Occupational Health			
BHI	Immediate Care Clinic			
	8. <u>Emergency Medical Care</u>			
BIA	Emergency Care Clinic			

<u>Meprs Code 4/</u>	<u>Per Visit Clinical Services</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
	9. <u>Flight Medicine Clinic</u>			
BJA	Flight Medicine			
	10. <u>Underseas Medicine Care</u>			
BKA	Underseas Medicine Clinic			
	11. <u>Rehabilitative Services</u>			
BLA	Physical Therapy			
BLB	Occupational Therapy			
BLC	Neuromuscularskeletal screening			
	12. <u>Same Day Surgery</u>			

C. OTHER RATES AND CHARGES

MEPRS Code 4/	PER VISIT Clinical Service	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
	1. <u>Immunizations</u>	\$ _____	\$ _____	\$ _____
	2. <u>Hyperbaric Services</u>			
	1-60 minutes	\$ _____	\$ _____	\$ _____
	61-120 minutes	\$ _____	\$ _____	\$ _____
	121-180 minutes	\$ _____	\$ _____	\$ _____
	181-240 minutes	\$ _____	\$ _____	\$ _____
	Each Additional Hour	\$ _____	\$ _____	\$ _____
	(Note: Charges may be prorated based on usage)			
	3. <u>Family Member Rate</u>	\$ _____		
	(formerly Military Dependents Rate)			

4. Third Party Drug Reimbursement Rates 5/

Include the third party drug reimbursement rates for prescriptions requested by external providers and obtained at the Military Treatment Facility as an attachment to the exhibit. Attachment should be entitled “Third Party Drug Reimbursement Rates.”

5. High Cost Services Requested By External Providers 6/

Include the high cost services requested by external providers as an attachment to the exhibit. Attachment should be entitled “High Cost Services Requested By External Providers.”

6. Elective Cosmetic Surgery Procedures and Rates Identify the charge (i.e., Surgical Care Services rate, Same Day Surgery rate, etc.) for the Cosmetic Surgery Procedures outlined below.

<u>COSMETIC SURGERY PROCEDURE</u>	<u>INTERNATIONAL CLASSIFICATION DISEASES (ICD-9)</u>	<u>CURRENT PROCEDURAL TERMINOLOGY (CPT) 7/</u>	<u>CHARGE 8/</u>
Mammoplasty	85.50	19325	_____
	85.32	19324	_____
	85.31	19318	_____
Mastopexy	85.60	19316	_____
Facial Rhytidectomy	86.82	15824	_____
	86.22		_____
Blepharoplasty	08.70	15820	_____
	08.44	15821	_____
		15822	_____
		15823	_____
Mentoplasty (Augmentation Reduction)	76.68	21208	_____
	76.67	21209	_____
Abdominoplasty	86.83	15831	_____
Lipectomy, suction per region 9/	86.83	15876	_____
		15877	_____
		15878	_____
		15879	_____
Rhinoplasty	21.87	30400	_____
	21.86	30410	_____
Scar revisions beyond CHAMPUS	86.84	1578_	_____
Mandibular or Maxillary Repositioning	76.41	21194	_____
			_____
			_____

<u>COSMETIC SURGERY PROCEDURE</u>	<u>INTERNATIONAL CLASSIFICATION DISEASES (ICD-9)</u>	<u>CURRENT PROCEDURAL TERMINOLOGY (CPT) 7/</u>	<u>CHARGE 8/</u>
Minor Skin Lesions <u>10/</u>	86.30	1578_	_____
Dermabrasion	86.25	15780	_____
Hair Restoration	86.64	15775	_____
Removing Tattoos	86.25	15780	_____
Chemical Peel	86.24	15790	_____
Arm/Thigh Dermolipectomy	86.83	1583_	_____
Brow Lift	86.3	15839	_____

G. Dental Rate

<u>MEPRS Code 4/</u>	<u>PER VISIT Clinical Service</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
N/A	Dental Services	\$_____	\$_____	\$_____

Dental service charges are based on a Composite Time Value. Provider should calculate the charges based on the time value of the procedure times the CTV rate.

H. Ambulance Rate

<u>MEPRS Code 4/</u>	<u>PER VISIT Clinical Service</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Budget FY</u>
N/A	Ambulance Service	\$_____	\$_____	\$_____

Ambulance charges are based on hours of service. Provider should calculate the charges based on the number of hours (or fraction thereof) that the ambulance is logged out on a patient run.

NOTES ON REIMBURSABLE RATES:

1/ Percentages are applied to both inpatient and outpatient services provided when billing third party payers (e.g., insurance companies). Pursuant to the provisions of 10 U.S.C. 1095, the

inpatient Diagnosis Related Groups are \_\_\_ percent hospital and \_\_\_ percent professional fee. The outpatient per visit percentages are \_\_\_ percent hospital, \_\_\_ percent ancillary and \_\_\_ percent professional.

2/ DoD civilian employees located in overseas areas shall be rendered a bill when services are performed. Payment is due 60 days from the date of the bill.

3/ The cost of DRG (Diagnosis Related Groups) is based on the inpatient full reimbursement rate per hospital discharge, weighted to reflect the intensity of the principal diagnosis involved. The adjusted standardized amounts (ASA) per Relative Weighted Product (RWP) for use in the Direct Care System is comparable to procedures utilized by Health Care Financing Administration (HFCA) and the Civilian Health and Medical Program for the Uniformed Services (CHAMPUS). These expenses include all direct care expenses associated with direct patient care. The average cost per relative weight product for large urban, other urban/rural, and overseas are published as an inpatient standardized amount and include the cost of inpatient professional services. The DRG rates apply to reimbursement from all sources (including third party payers).

4/ The Medical Expense and Performance Reporting System (MEPRS) code is a three digit code which defines the summary account and the subaccount within a functional category in the DoD medical system. An example of this hierarchical arrangement is as follows:

Outpatient Care (Functional Category)	<u>MEPRS CODE</u>
Medical Care (Summary Account)	BA
Internal Medicine (Subaccount)	BAA

MEPRS codes are used to ensure that consistent expense and operating performance data is reported in the DoD military medical system.

5/ High cost prescription services requested by external providers (Physicians, Dentists, etc.) are only relevant to the Third Party Collection Program. Third party payers (such as insurance companies) are billed for high cost prescriptions in those instances in which dependents who have medical insurance, seen by providers external to a Military Medical Treatment Facility (MTF), obtain the prescribed medication from an MTF. Eligible beneficiaries (family members or retirees with medical insurance) are not personally liable for this cost and, subsequently, are not billed by the MTF. A third party payer may be billed if the total prescription costs in a day exceed \$\_\_\_\_ when bundled together. The standard cost of high cost medications includes the cost of the drugs plus a dispensing fee, per prescription. The prescription cost is calculated by multiplying the number of units (tablets, capsules, etc.) times the unit cost and adding a \$\_\_\_\_ dispensing fee per prescription.

6/ Charges for high cost services requested by external providers (physicians, dentists, etc.) are only relevant to the Third Party Collection Program. Third party payers (such as insurance companies) shall be billed for high cost services in those instances in which dependents who have medical insurance, seen by providers external to a Military Medical Treatment Facility

(MTF), obtain the prescribed service from an MTF. Eligible beneficiaries (family members or retirees with medical insurance) are not personally liable for this cost and shall not be billed by the MTF. A third party payer may be billed if the total ancillary services costs in a day exceed \$\_\_\_\_ when bundled together.

7/ The attending physician is to complete the Physicians' Current Procedural Terminology code to indicate the appropriate procedure followed during cosmetic surgery. The appropriate rate is applied depending on the admission type of the patient, e.g., outpatient surgical, same day/ ambulatory surgery, or surgical care services.

8/ Family members of active duty personnel, retirees and their family members, and survivors are charged cosmetic surgery rates. The patient is charged the rate as specified in the reimbursable rates for an episode of care. The patient is responsible for both the cost of the implant(s) in addition to the prescribed cosmetic surgery rates.

NOTE: The implants and procedures used for the augmentation mammoplasty are in compliance with Federal Drug Administration guidelines.

9/ Each regional lipectomy will carry a separate charge. Regions include head and neck, abdomen, flanks, and hips.

10/ These procedures are inclusive in the minor skin lesions. However, CHAMPUS separates them as noted here. All charges are for the entire treatment regardless of the number of visits required.



APPENDIX I: MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES

DEPARTMENT OF THE \_\_\_\_\_ FOR FISCAL YEAR \_\_\_\_\_

<u>GRADE</u>	<u>BASIC PAY</u> (1)	<u>RETIRED PAY ACCRUAL</u> (2)	<u>BASIC ALLOWANCE FOR HOUSING</u> (3)	<u>BASIC ALLOWANCE FOR SUBSISTENCE/SIK</u> (4)	<u>INCENTIVE AND SPECIAL PAYS</u> (5)	<u>PERMANENT CHANGE OF STATION</u> (6)	<u>MISCELLANEOUS EXPENSE</u> (7)	<u>MEDICARE-ELIGIBLE RETIREE HEALTH CARE (MERHC) ACCRUAL</u> (8)	<u>ANNUAL DOD COMPOSITE RATE</u> (9)	<u>ACCELERATION FACTOR</u> (10)	<u>AMOUNT BILLABLE TO OTHER FEDERAL AGENCIES</u> (11)
O-10*											
O-9*											
O-8*											
O-7*											
O-6											
O-5											
O-4											
O-3											
O-2											
O-1											
WO-5											
WO-4											
WO-3											
WO-2											
WO-1											
CADETS											
E-9											
E-8											
E-7											
E-6											
E-5											
E-4											
E-3											
E-2											
E-1											

\*Note: Basic Pay for O-7 to O-10 pay grades is limited by Level II of the Executive Schedule.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES****INSTRUCTIONS**

Each Military Service must complete an Appendix I using the attached standard format. The heading to each appendix I 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 that are listed for each column of the report. Amounts listed shall 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) 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/midshipmen. NOTE: Basic Pay for O-7 to O-10 pay grades is limited by Level II of the Executive Schedule.

**(Column 2) 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 3) 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-F, Basic Allowance for Subsistence for officers, by the officer average strength, by grade. The enlisted rate is computed 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 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-E, BAH for officers by the average strength for officer personnel. The enlisted rate is computed by dividing BSA 2-J, BAH for enlisted by the average strength for enlisted personnel.

**(Column 5)** 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. For each pay grade, add the incentive and special pay amounts 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-C, Incentive Pay for Hazardous Duty for officers and BSA 1-D, Special Pay for officers, then dividing the sum by the average strength for officer personnel. The enlisted rate is computed by adding the amounts for BSA 2-C, Incentive Pay for Hazardous Duty for enlisted, BSA 2-D, Special Pay for enlisted, BSA 2-E, Special Duty Assignment Pay for enlisted, BSA 2-F, Reenlistment Bonus, BSA 2-G, Enlistment Bonus, BSA 2-H, Education Benefits (College Fund), and BSA 2-I, Loan Repayment Program, then dividing the sum by the average strength for enlisted personnel.

**(Column 6)** 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: accession travel (BSA 5-A); training travel (BSA 5-B); operational travel between duty stations (within CONUS and within overseas) (BSA5-C); rotational travel to and from overseas (BSA 5-D); separation travel (BSA 5-E); and travel of organized units (BSA 5-F). 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 7)** 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:

<u>Miscellaneous Expense</u>	<u>Officer</u>	<u>Enlisted</u>
Clothing Allowances	BSA 1-I	BSA 2-M
Station Allowances, Overseas	BSA 1-G	BSA 2-K
CONUS COLA	BSA 1-H	BSA 2-L
Family Separation Allowances	BSA 1-J	BSA 2-N
Separation Payments	BSA 1-K	BSA 2-O
Social Security Tax-Employer's Contribution	BSA 1-L	BSA 2-P
Other Military Personnel Costs	BA 6	BA 6

Sum the amounts in each of the above categories for officer and enlisted, 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 shall be used for cadets and midshipmen.

**(Column 8)** Medicare-Eligible Retiree Health Care (MERHC) Accrual. The annual rate is provided in OUSD(Comptroller) budget guidance and covers the cost of future health care 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.

**(Column 9)** Annual DoD Composite Standard Rate. Enter the sum of columns (1) through (8).

**(Column 10)** Acceleration Factor. This rate is provided by the OUSD(Comptroller) and covers the medical health care costs of active duty personnel and their dependents associated with the Defense Health Program.

**(Column 11)** Amount Billable to Other Federal Agencies. Add columns 9 and 10 and subtract column 8. Note: To compute a daily rate, multiply column 11 by a factor of .00439 (1.14/260). For an hourly rate, multiply column 11 by a factor of .00055 (1.14/2080).

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

DOD COMPONENT _____	Prior Year <sup>(1)</sup> (PY)	Current Year (CY)	Budget Year (BY)
<u>Gross Workyear Cost</u>			
A. Total Salaries of Direct Labor Personnel <sup>(2)</sup>	\$ _____	\$ _____	\$ _____
B. Number of Direct Labor Personnel Full-Time Equivalents (FTEs) <sup>(2)</sup>	_____	_____	_____
C. Average Salary of Direct Labor Personnel [(A)÷(B)]	\$ _____	\$ _____	\$ _____
D. Total Salaries of Indirect Supervision & Administrative Personnel <sup>(2)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision & Administrative Salaries per FTE [(D)÷(B)]	\$ _____	\$ _____	\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(2)(3)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]	\$ _____	\$ _____	\$ _____
H. Personnel Benefits <sup>(2)</sup>	\$ _____	\$ _____	\$ _____
I. Average Personnel Benefits Costs per FTE [(H)÷(B)]	\$ _____	\$ _____	\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (I)]	\$ _____	\$ _____	\$ _____
K. Total Travel Costs <sup>(3)(4)</sup>	\$ _____	\$ _____	\$ _____
L. Average Travel Costs per FTE [(K)÷(B)]	\$ _____	\$ _____	\$ _____
M. Other Support Costs <sup>(3)(5)</sup>	\$ _____	\$ _____	\$ _____
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	80	80	80
R. Less Annual Leave <sup>(3)</sup>	_____	_____	_____
S. Less Sick Leave <sup>(3)</sup>	_____	_____	_____
T. Less Other Leave (e.g., Military, Jury and Administrative) <sup>(3)</sup>	_____	_____	_____
U. Less Training Time <sup>(3)</sup>	_____	_____	_____
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 19PY 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 <sup>(6)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(7)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(8)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
I. Personnel Benefits Costs per FTE [(H)÷(B)]			\$ _____
J. Total Cost of Personnel Service [(C) + (E) + (G) + (H)]	\$ _____	\$ _____	\$ _____
<u>Gross Workyear Cost For Current Year</u>			
A. Total Salaries of Direct Labor Personnel <sup>(6)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(7)</sup>	\$ _____	\$ _____	\$ _____
E. Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F. Total Salaries of Regional, District and Headquarters Personnel <sup>(8)</sup>	\$ _____	\$ _____	\$ _____
G. Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H. Personnel Benefits <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
I. 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 _____				
<u>Gross Workyear Cost For Budget Year</u>		Civilian (a)	Military (b)	Total (a) + (b)
A.	Total Salaries of Direct Labor Personnel <sup>(6)</sup>	\$ _____	\$ _____	\$ _____
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 and Administrative Personnel <sup>(7)</sup>	\$ _____	\$ _____	\$ _____
E.	Indirect Supervision and Administrative Salaries per FTE [(D)÷(B)]			\$ _____
F.	Total Salaries of Regional, District and Headquarters Personnel <sup>(8)</sup>	\$ _____	\$ _____	\$ _____
G.	Regional, District and Headquarters Salaries per FTE [(F)÷(B)]			\$ _____
H.	Personnel Benefits <sup>(9)</sup>	\$ _____	\$ _____	\$ _____
I.	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 shall 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 shall 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. above.
- (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. above.
- (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 and Related Support Services Furnished to the NASA

DOD COMPONENT _____	Ratio of PY to CY <sup>(10)</sup>	Ratio of CY to BY <sup>(11)</sup>
<u>Gross Workyear Cost</u>		
Average Salary of Direct Labor Personnel	%	%
Indirect Supervision & Administrative Salaries Per FTE	%	%
Regional, District and Headquarters Salaries Per FTE	%	%
Average Personnel Benefits Costs Per FTE	%	%
Total Cost of Personnel Services	%	%
Total Travel Costs	%	%
Other Support Costs	%	%
Total Gross Workyear Cost	%	%
<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 3 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.