

<p style="text-align: center;"><b>SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 11A, CHAPTER 12 “MAJOR RANGE AND TEST FACILITIES”</b></p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision</p>		
<b>PARA</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
<b>120201</b>	<b>Incorporates Acting Under Secretary of Defense (Comptroller) policy memorandum, dated June 24, 2004, “Financial Management Regulation Revisions for Implementation of Section 232 of the Bob Stump National Defense Authorization Act for Fiscal Year 2003.” The policy memorandum directed that funding for all indirect costs associated with the operation and maintenance of the Major Range Test Facility Base (MRTFB) shall be funded by direct appropriations beginning with fiscal year 2006.</b>	<b>Update</b>
<b>120203.B.1</b>	<b>Revises the criteria to ensure that charges to another DoD Component for use of a facility or resource for testing under a particular program is not more than the amount equal to the direct costs of such use by that DoD Component.</b>	<b>Revised</b>
<b>Figure 21-1</b>	<b>Updates the listing of MRTFBs.</b>	<b>Update</b>

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## CHAPTER 12

MAJOR RANGE AND TEST FACILITIES1201 OVERVIEW

120101. Purpose. This chapter provides reimbursable policy for specific Department of Defense (DoD) test and evaluation activities (see Figure 12-1), hereafter referred to as a Major Range and Test Facility Base (MRTFB). This chapter does not apply to the commercial space launch activities of the 30th and 45th Space Wings. Reimbursable policy for these activities is contained in [Chapter 13](#) of this volume. Additionally, this chapter does not apply to the sale of samples, drawings, information, equipment, and certain services as authorized by 10 U.S.C. 2539b (see Chapter 14 of this volume).

120102. General. MRTFB is a national asset which is sized, operated, and maintained primarily for DoD test and evaluation support missions, but also is available to non-DoD users having a valid requirement for its capabilities.

1202 POLICY AND PROCEDURES

★ 120201. Funding. Funding of MRTFB is designed to: (1) assure the most cost effective development and testing of materiel, and (2) provide for interservice compatibility, efficiency, and equity without influencing technical testing decisions or inhibiting legitimate and valid testing. MRTFB activities, as listed in Figure 12-1, shall be funded in a uniform manner. The categories of goods and services charged to the MRTFB customers consistently shall be applied among all the MRTFBs. All costs incurred by MRTFB activities shall be billed to one of the following sources: (1) MRTFB customers (users), (2) direct appropriations of the managing activity, or (3) other sources as directed by DoD. All indirect costs associated with operation and maintenance of the MRTFB shall be funded as part of the direct appropriations of the Component responsible for the MRTFB. Direct appropriations sometimes are referred to as institutional funds. All direct incremental costs identified to a specific customer for the use of the range are to be charged to the customer or user order.

120202. Accounting. The job order cost accounting system described in Volume 4, Chapter 20, “Job Order Costing,” of this Regulation is the minimum requirement to support financial management and funding policies at MRTFBs. The cost accounting system shall be used to determine charges under agreements entered into pursuant to DoD Directive 4000.19, “Interservice, Interdepartmental, and Interagency Support.” Reimbursement for the use of an MRTFB consistently will be determined within DoD.

120203. Reimbursements for Range Use

A. Working Capital Fund Activities. Working Capital Fund activities shall charge customers at standard rates, in accordance with established pricing policies contained in Volume 11B of this Regulation.

B. Non-Working Capital Fund Activities★ 1. DoD Component Users

a. DoD Component users shall reimburse MRTFB activities for direct costs readily identifiable with a particular program.

(1) Direct costs are those costs that are directly attributable to the use of the facility or resource for testing under a particular program, over and above the institutional and overhead costs with respect to the facility or resource. Chargeable direct costs include labor, contract labor (which includes a portion of G&A and overhead), material, minor construction, utilities, equipment, supplies, items damaged or consumed during testing, and any resource or item maintained for a particular program. Direct costs billed shall be in accordance with Chapter 1, “General Reimbursement Procedures and Supporting Documentation,” of this volume, and shall be identified to a job or function served in support of a customer order.

(2) Indirect or institutional costs fund the overhead costs of the MRTFBs and are not to be charged to the DoD Component users. Indirect costs are defined as the costs of maintaining, operating, upgrading, and modernizing the facility or resource. Indirect costs do not include any incremental costs of operating the facility or resource that is directly attributable to the use of the facility or resource for specific testing under a particular program. The following are examples of types of indirect costs, although the list is not all inclusive.

(a) Preventative and usage maintenance.

(b) Cost of leases, except when the cost of the lease can be directly associated with a specific customer and the appropriation is available to fund the leases.

(c) Developing a capability that can be used by multiple customers.

(d) Calibration of instruments.

(e) Maintenance and repair of shop machinery.

(f) Replacement of obsolete equipment.

★ b. Labor costs associated with military personnel incurred by activities not funded by DoD Working Capital Funds in support of tests for other DoD Components are not chargeable costs to the users.

2. Non DoD Component Users. This includes federal, state, or local government agencies; allied foreign governments; defense contractors; and when authorized, private organizations; and U.S. commercial enterprise customers.

a. MRTFB commanders shall charge all direct costs associated with a customer order.

(1) Chargeable direct costs include labor, material, facilities, minor construction specifically performed for the customer, utilities, equipment, supplies, and other resources damaged or consumed during testing or maintained for a particular user.

(2) Chargeable direct costs incurred by non-Working Capital Fund activities for other than DoD Components shall include all military personnel costs associated with a customer order. Military personnel costs shall be priced at the composite standard military pay rate (see [Chapter 14](#) of this volume).

b. MRTFB commanders shall charge an appropriate amount of indirect costs. Any indirect costs incurred, but not billed to a customer, shall be billed to the activity's institutional funds. Institutional funding levels, however, shall not be increased to finance any additional indirect cost incurred due to sales to non-DoD activities.

3. Foreign Military Sales. Foreign Military Sales customers shall reimburse MRTFB activities in accordance with [Volume 15, Chapter 7](#), "Security Assistance Policy and Procedures," of this Regulation. This chapter does not, and shall not, be construed to permit foreign customer countries or foreign commercial entities to purchase services from MRTFB activities through other than Foreign Military Sales procedures authorized under the Arms Export Control Act.

4. Government-Furnished Services. When the use of an MRTFB activity has been included in a contractual agreement as government-furnished services, the user shall be charged based on the category of the contracting government agency (see subparagraphs 120203.B.1. or 120203.B.2.).

C. Aborts and Cancellations. Users shall be billed for all costs associated with aborts and cancellations in accordance with the pricing policy contained in subparagraphs 120203.A. and 120203.B.

**MAJOR RANGE AND TEST FACILITY BASES**Army Activities

White Sands Missile Range (WSMR)  
Electronic Proving Ground (EPG)  
High Energy Laser Systems Test Facility (HELSTF)  
Yuma Proving Ground (YPG)  
Dugway Proving Ground (DPG)  
Aberdeen Test Center (ATC)

Navy Activities

Naval Air Warfare Center - Weapons Division, Point Mugu  
Naval Air Warfare Center - Weapons Division, China Lake  
Naval Air Warfare Center - Aircraft Division, Patuxent River  
Atlantic Undersea Test and Evaluation Center (AUTECE)  
Pacific Missile Range Facility (PMRF)

Air Force Activities

45th Space Wing  
30th Space Wing  
Air Armament Center, 46<sup>th</sup> Test Wing (Elgin Air Force Base),  
Including 46<sup>th</sup> Test Group (New Mexico)  
Nevada Test and Training Range (NTTR)  
Utah Test and Training Range (UTTR)  
Arnold Engineering Development Center (AEDC)  
Air Force Flight Test Center (AFFTC)

Defense-Wide Activities

Joint Interoperability Test Command (JITC)

NOTE: See DoDD 3200.11, "Major Range Test Facility Base," for additional guidance.

★ Figure 12-1 – Major Range and Test Facility Base