



COMPTROLLER

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

(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 2014 Department of Defense Reimbursable Rates

The attached Fiscal Year 2014 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. Galen Heflin at  
(703) 614-7149, or email [galen.m.heflin.civ@mail.mil](mailto:galen.m.heflin.civ@mail.mil)

John P. Roth  
Deputy Comptroller

Attachments:  
As stated



CONTRACT ADMINISTRATION  
FISCAL YEAR 2014

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<sup>1/</sup></u>	<u>PUBLIC RATES<sup>2/</sup></u>
Army	109.85	117.47	122.17
Navy	105.18	111.46	115.92
Defense Contract Audit Agency (DCAA)	118.28	125.49	130.51
Defense Contract Management Agency (DCMA)	111.01	118.11	122.83

Notes:

1/ In addition to the Other Federal Agencies rate, the Foreign Military Sales hourly rate includes 9.1 percent for unfunded civilian retirement costs. This equates to \$7.62 (Army), \$6.28 (Navy), \$7.21 (DCAA), and \$7.10 (DCMA).

2/ The Public rates include the Other Federal Agencies rates, an additional 9.1 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 \$4.70 (Army), \$4.46 (Navy), \$5.02 (DCAA), and \$4.72 (DCMA).

TAB E