

**BY ORDER OF THE COMMANDER
EDWARDS AIR FORCE BASE**

**EDWARDS AIR FORCE BASE
INSTRUCTION 65-605 VOLUME 1**



22 APRIL 2025

Financial Management

REIMBURSEMENT POLICY

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

ACCESSIBILITY: Publications and forms are available for downloading or ordering on the e-Publishing website at www.e-Publishing.af.mil

RELEASABILITY: There are no releasability restrictions on this publication

OPR: 412TW/FM

Certified by: 412TW/FMA
(Heather A. Leopold)

Supersedes: EDWARDSAFBI65-605V1, 18 May 2021

Pages: 18

This publication implements Department of Defense (DoD) 7000.14-R, *Financial Management Regulation*, Department of Defense Directive (DoDD) 3200.11, *Major Range and Test Facility Base (MRTFB)*, Air Force Instruction (AFI) 65-601, Vol. 1, *Budget Guidance and Procedures*, Department of the Air Force Manual (DAFMAN) 65-605, Vol. 1, *Budget Guidance and Technical Procedures*. The purpose of this instruction is to describe the methodologies, responsibilities, establishment and validations procedures, and the use and control of Reimbursements. This instruction applies to all 412th Test Wing (412 TW) assigned and associate units/agencies. This instruction does not require tiers at or below the Wing level. Waiver authority for this instruction is the 412th Test Wing Commander (412 TW/CC). This publication does not apply to the Air National Guard (ANG) or to Air Force Reserve Command (AFRC) Units. Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Form 847s from the field through the appropriate functional chain of command. This Instruction may not be supplemented or further implemented/extended. Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with AFI33-322, *Records Management and Information Governance Program*, and disposed of in accordance with (IAW) Air Force Records Information Management System (AFRIMS) Records Disposition Schedule (RDS). This publication may not be supplemented. A written request for any records created/maintained from a person, organization, business, (not including another DoD/Federal Agency) that either explicitly or implicitly invokes the FOIA must be processed in accordance with DoDR 5400.7_AFMAN 33-302, *DoD Freedom of Information Act Program*.

SUMMARY OF CHANGES

This document is substantially revised and must be reviewed in its entirety. Major changes include: 1) excision of outdated and unsupported content (such as streamlined guidance regarding DD Form 1144 support agreements), 2) clarification of fiscal guidance (including the delegation of MRTFB Commander authority to determine indirect costs), and 3) updates to the references table.

Chapter 1—PROGRAM OVERVIEW	4
1.1. Overview.....	4
Chapter 2—GENERAL POLICY	5
2.1. Reimbursable Charges.	5
2.2. Standard Rates.	5
2.3. Funding.	6
Chapter 3—SPECIFIC POLICY	7
3.1. Increase in manpower to accommodate customer requirements:	7
3.2. Loaner Aircraft. (possessed/not assigned)	7
3.3. Increase in Aircraft driven by customer requirements (aircraft assigned permanently to the 412 TW fleet).....	7
3.4. Facilities.....	8
3.5. Utilities.	8
3.6. Equipment Maintenance.	8
3.7. Equipment Purchases.	8
Chapter 4—DOCUMENTATION	10
4.1. All orders for services must be supported by some formal offer and acceptance between the two agencies.....	10
4.2. Support Agreements.	10
4.3. Memorandum of Agreement (MOA) or Memorandum of Understanding (MOU).	10
4.4. DD Form 1144, Support Agreement.....	10
4.5. Statement of Capability.	10
Chapter 5—PROCEDURES	11
5.1. Support Request Procedures.	11
5.2. Charging/Billing Procedure.	11
Chapter 6—RESPONSIBILITIES	13
6.1. General.....	13

6.2.	412TW/TMGB.....	13
6.3.	412TW/FMA and 412 CPTS/FMA.	13
6.4.	412TW/FMP.	14
6.5.	Defense Finance and Accounting Services (DFAS).	14
6.6.	Miscellaneous Supporting Organizations.	14
6.7.	412LRS/LGRR.	15
6.8.	412 TW/FMP Cost Branch.	15
Attachment 1—GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION		16
Attachment 2—REIMBURSEMENT CODES		18

Chapter 1

PROGRAM OVERVIEW

1.1. Overview. The 412 TW/Edwards Air Force Base is a designated Major Range and Test Facility Base (MRTFB) and is financed on a Total Operating Authority basis. The MRTFB consists of the 412 TW organizations, facilities and capabilities. Direct costs of test and evaluation (T&E) support to users are funded by the programs/customers requiring the support. Direct costs are defined as those costs that are directly attributable to the use of the facility or resource for testing under a particular program. Other operating and maintenance costs (to include indirect costs) are financed either institutionally by the MRTFB activity or charged to the customer when applicable. This method of financing is designed to promote efficiencies in the management of T&E activities. Government agencies are authorized to enter into agreements with each other when it is determined in the best interest of the Government. The Project Order Statute (Title 41, United States Code, Section 6307) and the Economy Act (Title 31, United States Code, Section 1535) contain the legal authority and requirements for these types of agreements. MRTFB commanders have been delegated authority under 10 U.S.C. §4175 to enter into agreements with commercial entities. This statute also states the Secretary may delegate the MRTFB Commander authority to determine the amount of indirect costs to be charged.

Chapter 2

GENERAL POLICY

2.1. Reimbursable Charges. The policy for charging users direct costs, indirect costs and other costing additives differs, depending upon the agency/customer being supported. Reimbursement codes are assigned to each customer Job Order Number (JON) and used in the mechanized billing systems to determine which costs are billable to a particular customer. Reimbursement codes used at the 412 TW are listed in [Attachment 2](#).

2.1.1. Department of Defense (DoD) Test Customers: DoD components using the MRTFB for testing will be charged for those direct costs that can be readily identified to their program without the use of proration and direct incremental costs for those items above the institutionally funded baseline provided each year. Costs can be allocated based on logical methodology such as engineering estimates. Guidance outlined in DoD 7000.14-R, Vol 11A, Chapter 12 will be followed. For detailed charge policy, reference the 412 TW Reimbursement Policy Matrix, available from 412 TW Financial Management Programs office.

2.1.2. DoD Non-Test Customers: DoD components using the MRTFB resources for non-test related support or support that does not fall within the MRTFB's primary mission will be charged as outlined in DoD 7000.14-R, Vol 11A, Chapter 1. Charge policy changes resulting from the 2003 NDAA guidance do not apply to this type of support.

2.1.3. Commercial and Non-DoD Customers: Commercial and Non-DoD customers can be charged direct, indirect, overhead and additive costs as outlined in DoD 7000.14-R, Vol 11A, Chapter 1.

2.1.4. Foreign Military Sales (FMS) Customers: FMS customers will be charged up to full costs as outlined in DoD 7000.14-R, Vol 15, Chapter 7.

2.2. Standard Rates. The 412 TW develops pre-determined standard rates for certain products and services. These rates are referred to as Product and Service (P&S) rates. P&S rates are developed in accordance with DoD 7000.14-R, Vol. 4, Chapter 19, DoD 7000.14-R, Vol. 11A. P&S rates are based on average historical costs that can be used for estimating and charging. A P&S rate represents either a product or service which can be produced or provided by a cost center with a specified expenditure of resources. In order to stabilize and improve the planning and budgeting process, rates will be developed during the year before the implementation year. The rates established will normally be used throughout the fiscal year without change. Under certain circumstances, the Comptroller or Financial Management Director may direct within-year rate changes. Some circumstances that would drive a change include, but are not limited to:

2.2.1. Actual costs or utilization materially different than projected;

2.2.2. Error during rate development;

2.2.3. Global changes due to fuel prices, locality or other cost factors passed down from Headquarters or Air Force; or

2.2.4. Rate validation deviation of more than 5%.

2.3. Funding. The program and project offices of the ordering activity will issue reimbursable customer orders or checks (for commercial) to the 412 TW Financial Analysis Division (412 TW/FMA) or 412 CPTS Financial Analysis Division (412 CPTS/FMA) depending on what type of support is being provided, prior to the start of support. Test, non-test support and inter-organizational JONs that are T&E funded are managed by 412 TW/FMA. Non-Appropriated Funds (NAF), schools, support agreements and inter-organizational JONs that are O&M funded are managed by 412 CPTS/FMA.

2.3.1. Amounts issued on reimbursable orders will be consistent with the previously negotiated cost and must meet all statutory and regulatory criteria. Funding will usually cover only current fiscal year requirements and will provide funding for all effort required during the fiscal year (except during periods of continuing resolution authority when incrementally funded orders are permitted). Orders for FMS must include the country code, master case and line number. Funding may cross fiscal years if work is performed under the authority of the project order statute and the effort is non-severable.

2.3.2. Reimbursable orders can be in the form of AF Form 185, Project Order or DD Form 448, Military Inter-Departmental Purchase Request (MIPR), or other actual order for specific requirements. The seven Key Elements as required by the Financial Improvement and Audit Readiness Initiative shall be included:

- 2.3.2.1. Applicable Statutory Authority;
- 2.3.2.2. Description of material/services required;
- 2.3.2.3. Established dollar limits;
- 2.3.2.4. Financing source (requesting activity fund citation);
- 2.3.2.5. Delivery requirements;
- 2.3.2.6. Payment provisions; and
- 2.3.2.7. Duration of agreement (Period of Performance) with start date and end date.

2.3.3. All customer orders will be issued to and accepted by the applicable financial analysis office and loaded into the Job Order Cost Accounting System (JOCAS) and the General Accounting and Finance System (GAFS) to ensure proper billing can be accomplished and reimbursements realized in a timely manner.

2.3.4. Reimbursable work will not begin until a valid customer order is received.

Chapter 3

SPECIFIC POLICY

3.1. Increase in manpower to accommodate customer requirements: Customer requirements that drive an increase in manpower (over current Unit Manning Document (UMD) authorizations) where the personnel are dedicated to a single customer: These types of situations result in a request for reimbursable over-hire positions. Normal procedures for requesting over-hires will be followed IAW local processes established by the 412 TW Civilian Employment Cost Management Committee. All costs associated with the requirement to increase manpower will be billed to the customer. Group and Squadron Commanders are responsible for ensuring all reimbursable targets are appropriately collected. Quarterly financial reviews will ensure all allowable costs are reimbursed.

3.2. Loaner Aircraft. (possessed/not assigned)

3.2.1. Short Term: 2 years or less.

3.2.1.1. If aircraft is covering the flying hour requirements for 412 TW assigned aircraft (due to Periodic Depot Maintenance (PDM) or other circumstances causing aircraft non-availability), normal charge policy would apply with a few exceptions. Routine maintenance costs would continue to be categorized as indirect and not chargeable to a DoD customer. Engine overhauls, PDMs, Time Compliance Technical Orders (TCTOs) and other items not budgeted for in 412 TW Program Objective Memorandum (POM) would be charged to the owning organizations. 412 TW will not be responsible for funding those types of costs, as they were not included in the budget request.

3.2.1.2. If aircraft is increasing the 412 TW fleet and is driven by customer requirements, all costs associated with the aircraft will be reimbursed by the customer driving the requirement where applicable. This includes direct and applicable indirect costs.

3.2.2. Long Term: Over 2 years. If aircraft is increasing the 412 TW fleet, is driven by a single customer's requirements, and is expected to be possessed for two years or more, the first two years would be charged as outlined in [paragraph 3.2.1.2](#). POM actions shall be initiated for the aircraft for the remaining years, to ensure that the indirect costs are included in the 412 TW budget. After the two year timeframe and receipt of institutional funding for the indirect costs associated with the aircraft, costs would be charged the same as the 412 TW assigned aircraft. If funding is not secured through the POM process, the customer will continue to be charged.

3.3. Increase in Aircraft driven by customer requirements (aircraft assigned permanently to the 412 TW fleet). If aircraft is dedicated to a single customer, initially all costs (to include indirect) associated with the aircraft will be chargeable to the customer driving the requirement. Once the 412 TW has had the opportunity to POM for the costs and receives funding for the indirect costs associated with the aircraft, the customer will only be required to pay for the direct costs associated with the aircraft. If funding is not secured through the POM process, the customer will continue to be charged. If the increase is driven by multiple customer requirements, indirect costs will be institutionally funded if an auditable P&S rate cannot be developed.

3.4. Facilities.

3.4.1. If a customer requests that a facility be brought out of mothball status, all costs will be chargeable to the customer. Once the customer leaves, they will be charged to return the facility to mothball status. Verbiage reflecting this will be included in the Statement of Capability (SOC). If another customer requirement exists at the time the initial customer is leaving, the new customer will be charged the mothball costs. The new user will be informed via the SOC that they will be responsible for all costs associated with mothballing the facility. Costs associated with maintaining the facility will be chargeable to the customer, to include utilities. Any modifications to the facility will be chargeable to the customer. If the 412 TW determines that they have a need to continue using the facility after the customer leaves, appropriate measures must be taken to POM for all sustainment, repair and upgrades.

3.4.2. If a facility is solely dedicated to one customer, all costs associated with maintaining the facility will be chargeable to the customer, to include utilities and maintenance of project specific equipment in the facility.

3.4.3. Maintenance, sustainment and modernization of facilities that are shared by multiple customers will be funded institutionally. Exception: If a customer is occupying a facility and requests any upgrades that the 412 TW would not normally do, then the requesting customer will be charged.

3.5. Utilities.

3.5.1. Utilities for a facility that is dedicated to one customer are direct and will be charged to the customer using meters or engineered estimates.

3.5.2. Standard utilities for a facility that is shared by multiple customers will be institutionally funded, unless they are associated with project specific equipment or higher than normal consumption that is project specific. In these instances, metering or engineered estimates will be used to determine charge amounts.

3.6. Equipment Maintenance.

3.6.1. Routine maintenance/sustainment of general use equipment that is shared by multiple customers is an indirect cost and will be institutionally funded.

3.6.2. Maintenance of dedicated equipment is a direct cost and will be charged to the customer.

3.6.3. Maintenance, restoration, modernization and sustainment of project specific equipment are a direct cost and will be charged to the customer.

3.6.4. All contractual and lease costs that are project specific will be charged to the program requiring the service/lease.

3.7. Equipment Purchases.

3.7.1. Project specific equipment purchases will be charged to the requesting program. Maintenance and repair of that equipment is a direct cost to the customer. When the customer's test efforts are complete and the customer is a federal government agency, there are two options for disposition of the equipment: 1) Customer may take equipment with them; or 2) 412 TW can decide to keep equipment (if customer agrees), but O&M costs must be included in the applicable POM request. Any equipment purchased by a commercial customer must be returned to them when they are finished with testing.

3.7.2. Purchases and maintenance of general use equipment will be institutionally funded.

Chapter 4

DOCUMENTATION

4.1. All orders for services must be supported by some formal offer and acceptance between the two agencies. The most common types of agreements are outlined below. Refer to DoDI 4000.19, Support Agreements and AFI 25-201, Intra-Service, Intra- Agency, and Inter-Agency Support Agreements Procedures, for additional guidance.

4.2. Support Agreements. These are formal agreements to provide recurring support to another DoD or non-DoD federal activity. They define all support to be provided by the supplier to the receiver. They specify the basis for calculating reimbursement charges for each service, establish the billing and reimbursement process and specify other terms and conditions of the agreement. Reimbursements are in accordance with the actual agreement document and can vary significantly from T&E support reimbursements. (Reference AFI 25- 201)

4.2.1. "Beneficial" USAF Associates. Support provided to associates, which are assigned for the primary benefit of the host and are considered non-reimbursable. Category includes organizations such as communications and weather squadrons.

4.2.2. Intra-Agency/Intra-Service Support (other USAF Associates). Support provided to USAF Associates in accordance with AFI 25-201. Associate organizations of other major commands established at Edwards AFB to support that command's test activities will be treated as test support and reimbursable under the provisions of AFMAN 65-605 VI Chapter 6.

4.2.3. Inter-Service Support (other DoD Associates). Support provided to other DoD associates such as Army, Navy, etc. Support is in accordance with DoDI 4000.19 and AFI 25-201.

4.2.4. Intra-Governmental Support (other US Government Associates). Support provided to other US Government agency associates such as NASA. Support is in accordance with DoDI 4000.19.

4.3. Memorandum of Agreement (MOA) or Memorandum of Understanding (MOU). These types of agreements are used when a certain unquantifiable type of support is required over a period of time, usually one year duration. The MOA or MOU establishes the estimated amount of support required for the specified amount of time. (Reference AFI 25-201)

4.4. DD Form 1144, Support Agreement. DD Form 1144, Support Agreement, as mandated by DoDI 4000.19, will document recurring reimbursable support when the Air Force or a DoD Component acts as the Supplier. Non-reimbursable support can be included on the form, but a DD Form 1144 should not be the sole document for non-reimbursable support unless both parties agree to use it in place of a MOA/MOU. For agreements where a non-DoD Federal Agency or federally-recognized Indian tribe is the Supplier, the Air Force may utilize the Supplier's standard agreement, DD Form 1144, or FMS Form 7600, as mutually agreed upon. (Reference AFI 25-201)

4.5. Statement of Capability. This is a proposal document which is the 412 TW's commitment to provide the requested support for all customer types. This document defines the capability and resources to be provided, the proposed schedule, applicable constraints, limitations, and risks, as well as the financial terms of the agreement. (Reference EDWARDSAFBI 16-100, The Test Support Request Staffing Process.)

Chapter 5

PROCEDURES

5.1. Support Request Procedures. All requests for support are processed through the 412 Test Wing, Test Management Group, Resource Planning and Analysis Branch (412 TW/TMGB).

5.1.1. The request for support, referred to as the Program Introduction Document (PID) is used to introduce the program, mission or test to the 412 TW. If it is determined that the support can be provided, cost estimates are obtained by all performing organizations. The 412 TW will use these estimates in preparing the SOC for coordination and approval by the customer. The SOC shall provide the objectives, a tentative schedule, and a cost estimate by fiscal year. (References EDWARDSAFBI 16-100 for guidance on the PID/SOC process.)

5.1.2. DD Form 1144 or a similar format will be used by 412 Logistics Readiness Squadron/Logistics Readiness Flight (412 LRS/LGRR) to record support agreements. AFI 25-201 provides detailed guidance on Support Agreement procedures.

5.1.3. All work requests submitted by contractors must be routed through AFTC/PZD. AFTC/PZD determines whether the support is authorized by the terms of the Government contract and certifies the applicable Work Request Form. In some cases AFTC/PZD may designate, by name, a contractor representative as the approving official. This must be in writing with copies provided to all potential support organizations. When AFTC/PZD has authorized contractor support, it must audit the support records of the contractor at least twice annually. Approval for support to Air Force contractors for which AFTC/PZD has not been assigned contract responsibility will be requested from the applicable AFMC division contract procurement office by the 412 TW program managers, with notification to AFTC/PZD.

5.1.4. Flexible pricing is an avenue for Commercial or Other Government customers to receive a more favorable reimbursement code when a sponsorship letter or DOW contract is provided. The 412 TW does not proactively offer flexible pricing; it is the customers' responsibility to provide the necessary documents needed for the favorable code.

5.1.4.1. Upon receipt (from the customer or 412 TW program manager) of government sponsorship letter or DoW contract, 412 TW/FMA will review to ensure compliance with policy. Once confirmed, 412 TW/FMA will provide the concurrence for flex pricing and provide the new reimbursement code for the customer to the 412 TW program manager, business leader, and budget analyst.

5.2. Charging/Billing Procedure.

5.2.1. Performing organizations enter labor records, miscellaneous cost entries and P&S rate entries into JOCAS in accordance with the JOCAS Operating Instruction with the appropriate JON. All charges processed by the performing organization must have supporting documentation justifying the transactions and must be processed in a timely manner (at least monthly). Any challenged costs that cannot be justified will be reversed. Other cost data is interfaced in to JOCAS from automated systems such as the GAFS, the Standard Base Supply System and the 781 Repository. These costs are consolidated in JOCAS on a monthly basis, which produces the Summary Billing Report and SF1080, Voucher for Transfers between Appropriations and /or Funds, billing documents.

5.2.2. Commitment and obligating documents are prepared citing a reimbursable JON for work performed via contract or sublet to another agency. A valid reimbursable JON must be cited and the applicable reimbursement Budget Program Activity Code will be used in the line of accounting. All reimbursable commitment and obligating documents will be reviewed by the assigned 412 TW/FMA or 412 CPTS/FMA budget analysts to ensure that all statutory/regulatory requirements are met and adequate funding is available. The analyst will ensure that project manager or business leader approval is obtained prior to document approval in the automated systems.

5.2.3. Bills must be produced on a scheduled basis (at least monthly) as costs are accrued, when the material is delivered, or when services are rendered. SF 1080, Voucher for Transfer Between Appropriations and/or Funds will be used to bill the customer.

Chapter 6

RESPONSIBILITIES

6.1. General. 412 TW/FMA and 412 CPTS/FMA are the designated offices of responsibility for acceptance and overall management of customer orders. All customer orders will be sent to the applicable FM office for acceptance. 412 TW/FMA, 412 CPTS/FMA, 412 TW/TMGB, the Responsible Program Office and the Defense Finance and Accounting Service (DFAS) have a shared responsibility, to maintain separate files which together comprise the total program documentation package.

6.2. 412TW/TMGB.

6.2.1. Receives, processes and coordinates all formal requests for 412 TW T&E support.

6.2.2. Assigns JONs, reimbursement codes and 412 TW priorities for entry in to the JON Management System.

6.2.3. Assigns the test program to the applicable responsible test execution organization.

6.2.4. Coordinates support requirements with applicable organizations. Ensures that any requirements identified as over and above the current infrastructure/capacity are discussed with the applicable FM personnel to ensure that charge policy is understood and that customer is made aware of any costs that fall outside the normal charge policies.

6.2.5. Prepares SOC documents.

6.2.6. Maintains complete project file of PIDs, SOCs, core team meeting minutes, and memorandums for record regarding customer support.

6.3. 412TW/FMA and 412 CPTS/FMA.

6.3.1. Provides budgetary guidance to 412 TW organizations including information concerning customer reimbursement status.

6.3.2. Manages the overall 412 TW reimbursable program and serves as the focal point for Reimbursable Budget Authority estimates to be used in various budget estimate data calls, such as the MRTFB Report.

6.3.3. Participates in customer discussions/meetings regarding financial arrangements and determines the appropriate reimbursement codes to be assigned.

6.3.4. Reviews Rough Order of Magnitude (ROMs) documents and SOCs provided by 412 TW support activities.

6.3.5. Receives and accepts/rejects incoming reimbursable orders. Records reimbursable budget authority in the accounting records as they are received, posts financial and accounting data in the applicable financial systems, and initiates actions to ensure adequate funding is in place to support the effort. Requests additional funds when required (usually before cost performance has exceeded 75% of funding received).

6.3.6. Conducts continuous analyses of execution and funds availability to ensure adequate funding during the test period. Budget Analysts will request additional funding when necessary and coordinate with customers to return excess funds to close out reimbursable orders.

6.3.7. Maintains program files specifically oriented toward financial support of the effort.

6.3.8. Prepares and submits financial status reports to customers and applicable 412 TW organizations for major weapons systems test efforts and other programs that specifically request reports.

6.3.9. Reviews, approves and certifies reimbursable purchase requests, MIPRs, Project Orders, etc. for all test programs based upon customer funding availability and ensures appropriate statutory/regulatory authority exists.

6.4. 412TW/FMP.

6.4.1. Reviews cost entries for appropriateness and accuracy, prior to approval.

6.4.2. Processes JOCAS end of month billing cycle processes.

6.4.3. Produces all required reports and flat files for 412 TW/FMA and 412 TW CPTS/FMA processing.

6.4.4. Consolidates and forwards all completed billing files and supporting SF1080 documents to DFAS for processing.

6.4.5. Processes monthly billing flat files and associated accounting transactions in support of customer billings to move orders from the unfilled to filled-uncollected accounting stage. Completes all required actions necessary to ensure that all bills are processed and ready for DFAS within pre-determined time frames. Prepares and submits journal vouchers and SF1081, Vouchers and Schedule of Withdrawals and Credit, documents to correct accounting records.

6.5. Defense Finance and Accounting Services (DFAS).

6.5.1. Processes bills to the requesting agency for services rendered.

6.5.2. Processes collection and disbursement transactions into GAFS.

6.5.3. Processes Journal Vouchers and SF1081 documents.

6.5.4. Manages and follows up on aged accounts receivable.

6.6. Miscellaneous Supporting Organizations.

6.6.1. Assures that support provided by the various performing activity within their organization is accurately reported in accordance with the JOCAS Operating Instruction and that the appropriate JON is used.

6.6.2. Assures auditable documentation exists for costs reported. An audit trail will be considered to exist if the organization can prove the reported costs are factual and based on authorized support.

6.6.3. Advises the project manager when significant changes occur in the resource costs or estimates to provide support.

6.6.4. Revises resource/cost estimates when requested by the responsible Business Office, Program Analyst or Project Manager.

6.7. 412LRS/LGRR. Responsible for processing all Support Agreements IAW DoDI4000.19, AFI 25-201 and AFI 65-601 Vol. I.

6.8. 412 TW/FMP Cost Branch.

- 6.8.1. Office of Primary Responsibility for publishing procedures for establishing, developing, and using P&S rates.
- 6.8.2. Reviews 412 TW organizational rate structures to assure conformance with regulations, instructions and policies.
- 6.8.3. Maintains in current status a catalog of all product and service rates at the 412 TW.
- 6.8.4. Office of Primary Responsibility (OPR) for validating rates annually.
- 6.8.5. Computes rates to be applied for general and administrative overhead.
- 6.8.6. Reviews ROM, resource estimates and SOCs provided by 412 TW support activities.

THOMAS M. TAUER, Colonel, USAF
Commander, 412th Test Wing

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 25-201, *Intra-Service, Intra-Agency, and Inter-Agency Support Agreements Procedures*, 18 October 2013

AFI 33-322, *Records Management and Information Governance Program*, 22 March 2020

DAFI 65-601, Volume 1, *Budget Guidance and Procedures*, 22 June 2022

DAFMAN 65-605V1, *Budget Guidance and Technical Procedures*, 15 August 2025

EDWARDSAFBI 16-100, *The Test Support Request Staffing Process*, 3 December 2013

DoD 7000.14-R, *Financial Management Regulation Volume 4, Accounting Policy*, March 2024

DoD 7000.14-R, *Financial Management Regulation Volume 11A, Reimbursable Operations Policy*, March 2024

DoD 7000.14-R, *Financial Management Regulation Volume 15, Security Cooperation Policy*, March 2024

DoDD 3200.11, *Major Range and Test Facility Base (MRTFB)*, 27 December 2007

Adopted Forms

AF847, *Recommendation for Change of Publication*

AF185, *Project Order*

DD448, *Military Interdepartmental Purchase Request*

DD1144, *Support Agreement*

SF1080, *Vouchers for Transfers between Appropriations and /or Funds*

SF1081, *Vouchers and Schedule of Withdrawals and Credit*

Abbreviations and Acronyms

DoD—Department of Defense

DFAS—Defense Finance and Accounting Service

ERM—Electronic Records Management

FMS—Foreign Military Sales

GAFS—General Accounting and Finance System

JOCAS—Job Order Cost Accounting System

JON—Job Order Number

MIPR—Military Inter-Departmental Purchase Request

MRTFB—Major Range and Test Facility Base

NAF—Non Appropriated Funds

P&S—Product and Service

PID—Program Introduction Document

ROM—Rough Order of Magnitude

SOC—Statement of Capability

Attachment 2

REIMBURSEMENT CODES

A2.1. Reimbursement Code BB: This code represents DoD customers requiring non-T&E support, associates/tenants, and inter-organizational reimbursements. Direct costs as defined in DoD 7000.14-R, Volume 11a, Chapter 1

A2.2. Reimbursement Code BM: This code represents DoD customers requiring T&E support, which use existing established MRTFB capabilities and utilize shared resources. In some instances, commercial customers that are formally sponsored by and on contract with a DoD agency can receive this reimbursement code. Only direct costs as defined in DoD 7000.14-R, Volume 11a, Chapter 12

A2.3. Reimbursement code BS: This code represents DoD customers requiring T&E support that have unique testing requirements which the MRTFB does not provide for in its capabilities baseline. They have dedicated facilities and resources. In some instances, commercial customers that are formally sponsored by and on contract with a DoD agency can receive this reimbursement code. Only direct costs as defined in DoD 7000.14-R, Volume 11a, Chapter 12

A2.4. Reimbursement code BC: This code represents Non-DoD government customers (NASA, FAA, EPA, etc.). All direct costs, to include military labor are chargeable. Civilian and military indirect and overhead and military assessments are chargeable.

A2.5. Reimbursement code CR: This code represents Commercial customers who are charged all direct, indirect, and overhead costs as well as all assessments, and a 4% asset use fee.

A2.6. Reimbursement code FN: This code represents Foreign Military Sales customers funded under the Military Assistance Program (MAP) grant and/or non-repayable credits. All direct costs, excluding military labor are chargeable. Civilian indirect and overhead and civilian assessments are chargeable.

A2.7. Reimbursement code FR: This code represents Foreign Military Sales customers at the full reimbursement rate. All costs are chargeable excluding the 4% asset use fee.

A2.8. Reimbursement code SP: This code represents special category customers (Edwards Credit Union, NAF, etc.). All direct costs as defined in DoD 7000.14-R, Volume 11a, Chapter 1 are chargeable. Any costs that are considered non-reimbursable would be outlined in their agreement.

A2.9. Reimbursement code NR: Non-reimbursable costs. JONs with this reimbursement code are used to track institutional costs.