

Defense Working Capital Fund Military/Civilian Equivalent Rate

The cost of military personnel assigned to a Defense Working Capital Fund (DWCF) is included in the total cost of operations of the DWCF activities at civilian equivalent rates. Military personnel assigned to DWCF activities are costed at civilian equivalent rates. These rates are distributed to Department of Defense (DoD) Components and Agencies in order to calculate the amount of military personnel appropriation reimbursements required to pay for the military personnel at DWCF activities.

The DoD Financial Management Regulation requires that all reimbursements to military personnel appropriations be made at the budgeted rates. No adjustments will be made to the amount of reimbursement based on execution year variances. This guidance can be found in DoDD 7000.14-R, Volume 2B, Chapter 9, Section 090103.G.1. The world wide web link is www.dtic.mil/comptroller/fmr.

If you require the DWCF Military costs to determine the amount of funds to reimburse to Military Personnel appropriations, use the amount included as part of the President's Budget request.

If you require the DWCF Military Civilian Equivalent Rates for purposes other than Military Personnel appropriation reimbursements, please send a request identifying the reason you are requesting the rates to:

Office of the Under Secretary of Defense (Comptroller)
Directorate of Revolving Funds
1100 Defense Pentagon, Suite 3B866
Washington, D.C. 20301-1100

Alternatively, you may email your request to ellett@osd.pentagon.mil.

Thank you.