CHAPTER 11

★ANNEX 1★
DWCF COSTING ELEMENTS BY TYPES OF SALES

	WITHIN DOD COMPONENT	TO ANOTHER DOD COMPONENT	TO ANOTHER FED. AGENCY	TO PRIVATE PARTIES
1. Sale of Services				
a. Direct Civilian Labor				
(1) Payroll Costs	Actual	Actual	Actual	Actual
(2) Leave and Holiday Costs	Actual	Actual	Actual	Actual
(3) Funded Fringe Benefit Cost	Actual	Actual	Actual	Actual
(4) Unfunded Fringe Benefit Cost	N/A	N/A	N/A	Office of Personnel Management (OPM) Rate
b. Indirect Civilian Labor	**NOTE**: Indirect Civilian Labor is included in overhead rate.			
(1) Payroll Costs	Actual	Actual	Actual	Actual
(2) Leave and Holiday Costs	Actual	Actual	Actual	Actual
(3) Funded Fringe Benefit Cost	Actual	Actual	Actual	Actual
(4) Unfunded Fringe Benefit Cost	N/A	N/A	N/A	OPM Rate
c. Direct Military Labor				
(1) Payroll Cost	Civilian Equivalent Rates	Civilian Equivalent Rates	Composite Rate	Composite Rate
(2) Leave and Holiday Costs	N/A	N/A	DoD Factor	DoD Factor
(3) Other Personnel Support Cost Factors	N/A	N/A	DoD Factor	DoD Factor
d. Indirect Military Labor	**NOTE**: Indirect Military Labor is included in overhead rate.			
(1) Payroll Cost	Civilian Equivalent Rates	Civilian Equivalent Rates	Composite Rate	Composite Rate
(2) Leave and Holiday Costs	N/A	N/A	DoD Factor	DoD Factor
(3) Other Personnel Support Cost Factors	N/A	N/A	DoD Factor	DoD Factor
e. Temporary Duty Costs for Direct Labor	Actual	Actual	Actual	Actual
f. Use of DoD Assets				
(1) Asset Use Charge	N/A	N/A	N/A	DoD Factor
(2) Depreciation	Actual	Actual	Actual	Actual
(3) Interest on Investment in Assets	N/A	N/A	N/A	DoD Factor
2. Sale of DoD Personal Property				
a. Inventory Items	Standard Price	Standard Price	Standard Price	Standard Price to include OPM rate for unfunded civilian retirement & postretirement health benefits.

	WITHIN DOD COMPONENT	TO ANOTHER DOD COMPONENT	TO ANOTHER FED. AGENCY	TO PRIVATE PARTIES
b. Non-Inventory Items	Transfer Accounting Entry Required.		Acquisition Cost	Acquisition Cost
c. Reutilization and Market Items (surplus)	Transfer Accounting Entry Required. (See DoD 4160.21-M, "Defense Reutilization and Marketing Service Manual")			High Bid
d. Associated Costs				
(1) Packing, Crating, & Handling (PC&H)	Actual	Actual	Actual	Actual
(2) Transportation	Actual	Actual	Actual	Actual
(3) Nonrecurring Cost Recoupment Charge	N/A	N/A	N/A	DoD Charge
3. Sales of Material and Services Procured for Customers				
a. Contract Cost	Actual	Actual	Actual	Actual
b. Contract Administration Expense	Actual	Actual	Actual	Actual
c. PC&H	Actual	Actual	Actual	Actual
d. Transportation	Actual	Actual	Actual	Actual
e. Nonrecurring Cost Recoupment Charge	N/A	N/A	N/A	DoD Charge
4. Miscellaneous Sales				
a. Lease and/or Loan Equipment				
(1) Depreciation	Actual	Actual	Actual	Actual
(2) Interest on Investment in Assets	N/A	N/A	N/A	DoD Factor
(3) Value of Equipment not Returned	Acquisition Cost	Acquisition Cost	Replacement Cost	Replacement Cost
(4) PC&H	Actual	Actual	Actual	Actual
(5) Transportation	Actual	Actual	Actual	Actual
b. Repairs to Restore Equipment and/or Property to Original Condition				
(1) Direct Labor	See Sale of Services	See Sale of Services	See Sale of Services	See Sale of Services
(2) Material and/or Supplies	See Sale of DoD Personal Property	See Sale of DoD Personal Property	See Sale of DoD Personal Property	See Sale of DoD Personal Property
(3) Overhead	Overhead Rate	Overhead Rate	Overhead Rate	Overhead Rate