

## MEMORANDUM FOR RECORD

SUBJECT: Headquarters, Department of Army Fiscal Year (FY) 2024 Rate Board Reimbursable Indirect Approval

## 1. Reference:

a. Army Financial Management and Comptroller Rates and Guidance, retrieved from <https://www.asafm.army.mil/Cost-Materials/HQDA-Rate-Board/>.

b. Department of Defense Financial Management Regulation, Volume 11A.

2. The Headquarters, Department of Army (HQDA) Rate Board has approved FY24 indirect rates for:

- a. U.S. Army Aviation and Missile Command
- b. U.S. Army Combat Capabilities Development Command
- c. U.S. Army Communications Electronics Command
- d. U.S. Army Contracting Command
- e. U.S. Army Geospatial Center
- f. U.S. Army Space and Missile Defense Command
- g. U.S. Army Tank-Automotive and Armaments Command
- h. U.S. Army Test and Evaluation Command

3. The board reviewed the methodology and requirements considered to develop the rates. HQDA Rate Board will track implementation results to measure FY24 plan versus FY24 execution to ensure rate compliance. The board will continue to review indirect processes during FY24, and update guidance as required.

4. Army organizations entering into reimbursable agreements with commands listed in Paragraph 2 will utilize board-approved indirect rates only. No other indirect rates may be applied.

SUBJECT: Headquarters, Department of Army Fiscal Year (FY) 2024 Rate Board Reimbursable Indirect Approval

5. Rate Board participation is required for servicing Army agencies that receive funded reimbursable authority (FRA) and are party to intra-agency agreements in which a reimbursable rate is charged to collect indirect cost. If an agency with FRA does not charge indirect rates, a confirmation will need to be sent to the point of contact in paragraph 14.

6. The point of contact for this memorandum is [Michaela.d.browning.civ@army.mil](mailto:Michaela.d.browning.civ@army.mil).

---

MR. STEPHEN B. LOFTUS  
Deputy Assistant Secretary of the Army  
Cost and Economics

---

MR. MICHAEL C. MEHRMAN  
Deputy Director of the Army Budget

---

MR. MICHAEL A. RAMSEY  
Deputy Assistant Secretary of the Army  
Financial Operations and Information

---

DR. BRYAN SHONE  
Assistant Deputy Chief of Staff, G8

DISTRIBUTION:

Principal Officials of Headquarters, Department of the Army  
Commander

- U.S. Army Forces Command
  - U.S. Army Training and Doctrine Command
  - U.S. Army Materiel Command
  - U.S. Army Futures Command
  - U.S. Army Pacific
  - U.S. Army Europe and Africa
  - U.S. Army Central
  - U.S. Army North
  - U.S. Army South
  - U.S. Army Special Operations Command
  - Military Surface Deployment and Distribution Command
  - U.S. Army Space and Missile Defense Command/Army Strategic Command
  - U.S. Army Cyber Command
- (CONT)

SUBJECT: Headquarters, Department of Army Fiscal Year (FY) 2024 Rate Board  
Reimbursable Indirect Approval

DISTRIBUTION: (CONT)

- U.S. Army Medical Command
- U.S. Army Intelligence and Security Command
- U.S. Army Criminal Investigation Command
- U.S. Army Corps of Engineers
- U.S. Army Military District of Washington
- U.S. Army Test and Evaluation Command
- U.S. Army Human Resources Command
- Superintendent, U.S. Military Academy
- Director, U.S. Army Acquisition Support Center
- Superintendent, Arlington National Cemetery
- Commandant, U.S. Army War College
- Director, U.S. Army Civilian Human Resources Agency
- Director, Military Postal Service Agency

CF:

- Director of Business Transformation
- Director, Defense Finance and Accounting Service
- Commander
  - U.S. Africa Command
  - U.S. European Command
  - U.S. Southern Command
  - Eighth Army
  - U.S. Army Financial Management Command