**Application of F&A Rates to DOD Contracts/Subcontracts**

The DOD rates apply to contracts for research, where DOD is the sponsor or the prime sponsor. Department of Defense agencies include the different service branches - Army, Air Force, Navy – and other organizations that may or not be easily identified as part of the Department of Defense. Below is a partial list of DOD organizations. If you are working with an entity not listed below and are unsure whether it is a DOD agency, please contact your Contract Administrator for advice and/or assistance.

**Department of Defense**

Office of the Secretary of Defense (OSD)

Defense Advanced Research Projects Agency (DARPA)

Defense Threat Reduction Agency (DTRA)

Missile Defense Agency (MDA)

National Geospatial Intelligence Agency (NGA)

*The DOD contract F&A rates apply to these agencies.*

National Reconnaissance Office (NRO)

Maryland Procurement Office (MPO)

Defense Intelligence Agency (DIA)

Defense Logistics Agency (DLA)

US National Security Agency (NSA)

Combating Terrorism Technical Support Office (CTTSO)

Defense Language and National Security Education Office (DLNSEO)

Washington Headquarters Service (WHS)

Defense Information Systems Agency (DISA)

**Air Force**

*The DOD contract F&A rates apply to these agencies.*

Air Force Research Laboratory (AFRL)

Air Force Office of Scientific Research (AFOSR)

US Air Force Academy

U.S. Air Force Intelligence, Surveillance and Reconnaissance Enterprise

Other US Air Force (including bases and commands)

**Army**

Army Research Office (ARO)

*The DOD contract F&A rates apply to these agencies.*

Army Research Laboratory (ARL)

Defense Language Institute (DLI)

Army Corps of Engineers

Walter Reed Army Medical Center

US Army Intelligence

Other US Army (including activities, installations, forts and commands)

**Navy**

Office of Naval Research (ONR)

Space and Naval Warfare Systems Center (SPAWAR)

Naval Research Laboratory (NRL)

*The DOD contract F&A rates apply to these agencies.*

US Naval Academy

Naval Post Graduate School

Office of Naval Intelligence (ONI)

Other US Navy (including commands, centers, fleets and divisions)

**Do the DOD rates apply to Intelligence Community agencies?**

The U.S. Intelligence Community (IC) is comprised of DOD and non-DOD agencies. Eighteen separate agencies make up what is referred to as the IC. Below is the list of the 18 agencies:

**Independent agencies:**

*Standard organized research F&A rates apply to these agencies.*

Office of the Director of National Intelligence (ODNI)

Central Intelligence Agency (CIA)

**Please note:** *Intelligence Advanced Research Projects Activity* *(IARPA)* reports to the Office of the Director of National Intelligence (ODNI)

**Department of Defense agencies:**

Defense Intelligence Agency (DIA)

*The DOD contract F&A rates apply to these agencies.*

National Security Agency (NSA)

National Geospatial- Intelligence Agency (NGA)

National Reconnaissance Office (NRO)

U.S. Air Force Intelligence, Surveillance and Reconnaissance Enterprise

U.S. Army Intelligence

Office of Naval Intelligence

Marine Corps Intelligence Department

**Other cabinet-level Departments:**

Department of Energy

Office of Intelligence and Counter-Intelligence

Department of Homeland Security

*Standard organized research F&A rates apply to these agencies.*

Office of Intelligence and Analysis

U.S. Coast Guard Intelligence

Department of Justice

Federal Bureau of Investigation

Drug Enforcement Agency’s Office of National Security Intelligence

Department of State

Bureau of Intelligence and Research

Department of the Treasury

Office of Intelligence and Analysis