

U.S. Department of the Interior



Office of Financial Management



Inter-Intra Agency Agreement Handbook

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CHAPTER 1: INTRODUCTION

1. Preface

- A. The Department of the Interior's (DOI) mission is to protect and manage the Nation's natural resources and cultural heritage; provide scientific and other information about those resources; and honor trust responsibilities or special commitments to American Indians, Alaska Natives, and affiliated island communities. In advancing its programs, DOI may engage with other Federal agencies that have complementary missions or require exchange of information or services with DOI Bureaus/Departmental Offices (Offices) to fulfill their respective missions.
- B. To optimize the benefits from the efforts of the Federal agencies, DOI must use formal processes to create agreements for exchanging information, request necessary products or services, or coordinate programs.
- C. An Inter/Intra-Agency Agreement (IAA) is a written agreement between entities of different Federal agencies (*inter*) or within the same Federal agency (*intra*). An IAA is also referred to as a reimbursable support agreement (RSA).

Note: In this Handbook, the acronym "IAA" will be used collectively for both *inter*- and *intra*-agency agreements. In instances where a distinction is required between the two forms, the agreements will be specifically identified as either "*inter*" or "*intra*".

- D. The DOI Bureaus/Offices may use a Memorandum of Agreement (MOA) or Memorandum of Understanding (MOU) to document an agreement to exchange information or coordinate programs between Federal Agencies. The MOAs or MOUs are useful to optimize the benefits of efforts. Under these documents, each party is responsible for contributing its own efforts and resources (sometimes classified as "in-kind-contributions"), but neither party exchanges funds, personnel, property, services, or makes any kind of financial commitment or obligation. Transactions that involve a financial commitment or obligation must be recorded with an IAA, rather than an MOA or MOU.
- E. While giving consideration to different individual program requirements and procedures, this Handbook will promote a standard, uniform implementation of IAAs throughout DOI.

2. Purpose and Scope

- A. This Handbook applies only to IAAs and is for internal use by DOI personnel. The content identifies authorities and responsibilities and establishes general policies and procedures for preparing, reviewing, approving, monitoring, and closing IAAs.

- B. This Handbook applies to all DOI Bureaus/Offices and IAAs, including *inter*-agency acquisitions.
- C. This Handbook provides guidance on determining the appropriate legal instrument for executing external (*inter*) and internal (*intra*) agreements.
- D. This Handbook does not apply to the following types of agreements:
 - (1) Contracts defined under the Federal Acquisition Regulation (FAR);
 - (2) Grants, cooperative agreements, or loans defined as Federal financial assistance under the Federal Grant and Cooperative Act of 1977, as amended (31 U.S.C. §§ 6301-6308);
 - (3) Cooperative Research and Development Agreements under the Stevenson-Wydler Technology Innovation Act of 1980, as amended (15 U.S.C. § 3701 et seq.);
 - (4) Concessions Contracts not subject to the FAR;
 - (5) Contracts, agreements, and compacts entered into with Tribal entities under the Indian Self-Determination and Education Assistance Act of 1975 as amended, (25 U.S.C. § 450 et seq.); or,
 - (6) Any other form of agreement between DOI and a non-Federal entity.

3. Policy

In an effort to advance agency programs, a DOI Bureau/Office may engage with other Federal Government entities. These partnerships are consistent with the need to administer DOI's authorized programs effectively and efficiently. When the effort involves coordination, the Bureau/Office must properly create an IAA to formalize the relationship between Federal partners. The IAA must then be reviewed, approved, and supported by statutory authority. The Department of the Treasury (Treasury) designates Federal partners as Trading Partners.

- A. An IAA must comply with the requirements of the recording statute in 31 U.S.C. § 1501(a)(1). Informal arrangements may not be used to exchange funds, personnel, services, or property; or to produce any kind of financial commitment or obligation.
- B. The DOI Bureaus/Offices may not use an MOA or MOU in place of an IAA to document an exchange of funds, personnel, services, property, or any kind of financial commitment or obligation that is authorized by statutory authority; nor may an MOA or MOU be used to formally commit an agency to enter into IAAs. Instead, MOAs or MOUs may be useful in establishing the goals and objectives of a mutual project or program or for exchanging information when the agreement had no reference to any statutory authority.

- C. No DOI employee or representative may use the policies or procedures in this Handbook (or specific guidelines DOI Bureaus/Offices establish under the authority of this Handbook) to circumvent statutory and regulatory requirements relating to the award of procurement contracts or financial assistance. Furthermore, no DOI employee or representative may use an IAA as justification for the award of procurement contracts or financial assistance on a noncompetitive basis.
- D. Bureaus/Offices must establish an IAA review policy to formalize a process, which must be completed prior to obtaining Contracting Officer (*inter*) approval or the authorized signature of an Approving Official (*intra*). The policy should include threshold amounts that require review, approval and exempted thresholds from the process.
- E. This Handbook also requires that Bureaus/Offices establish supplemental procedures. At a minimum, such procedures must contain the required elements of this Handbook, including the Bureau/Office reviews and approvals as specified in Section 3.D. above, and those outlined in Financial Management Memorandum (FMM) 2013-10: *Inter-Bureau Accounting for Travel, Training, and Cash Awards*. The FMM 2013-10 can be found at: <http://www.doi.gov/pfm/fmm>.
- F. The Bureau/Office Head must submit a request in writing for any waiver from the requirements of this Handbook to the Director, Office of Financial Management (PFM). Submissions for the request of a waiver from the Department of the Interior Acquisition Regulation (DIAR) part 1417 must go to the Director, Office of Acquisition and Property Management (PAM). The request must include a complete justification for the waiver.

The Director, PFM (or the Director, PAM, as appropriate), will review the waiver request, coordinate with other appropriate office(s), and provide a response in accordance with Chapter 6, Section 3.F. The approval of waivers will be based on requests that are in the best interest of DOI. The DIAR is available at the following web link: <http://www.doi.gov/pam/programs/acquisition/upload/2011-03-Class-Deviation-Required-Determinations-for-Interagency-Acquisitions-SUPERSEDED-BY-FAR-CHANGES-2.pdf>.

4. Determining Appropriate Legal Instrument for Executing Agreement

- A. If a servicing agency is a mandatory source under the FAR, then an IAA may not be the appropriate vehicle for obtaining supplies or services. Likewise, the acquisition of certain goods and services fully regulated under a particular statute and/or regulation should not involve the use of an IAA (e.g., off-the-shelf training using Standard Form 182, printing and binding services from the Government Printing Office, and certain travel and transportation services under the FAR). Chapter 7 of this Handbook addresses training and awards meeting the criteria for an IAA and Appendix 1 provides the IAA form.
- B. An MOU may be used when specific authority is granted to enter into IAAs with other organizations that do not require the exchange of funds, personnel, services, or property

(see Chapter 3 for DOI-wide legal authorities). Bureau/Office procedures must cite authorities commonly used.

CHAPTER 2: DEFINITIONS

The following are definitions for the terms in this Handbook:

- 1. Approving Official.** The DOI Bureau/Office official who has authority to create a legal liability by either obligating funds or committing DOI resources when providing products, services, personnel, or property to another Federal entity in return for funds under the terms of an IAA. The Approving Official (i.e., Director, supervisor, Contracting Officer, etc.) is responsible for all aspects of the IAA with the authority to approve, amend, administer, close out, suspend, and (or) terminate the agreement. When DOI is the *requesting* agency on *inter*-agency agreements, the Approving Official is typically a warranted Contracting Officer who is authorized to obligate DOI funds. For *intra*-agency agreements, Contracting Officer approval is not required; instead, the Approving Official may be a Director or supervisor as these forms of IAAs are miscellaneous obligations that do not go through PRISM. As the Economy Act asserts, the Contracting Officer has authority to execute the Determination and Finding (D&F) in accordance with the FAR. In cases where DOI is the *servicing* agency, the Approving Official must have appropriate delegated authority to accept the terms of the agreement on behalf of the Department.
- 2. Business Rules for Intragovernmental Transactions.** Trading Partners that acquire goods and services from another Federal agency and Federal agencies that provide goods and services to another Federal agency must obtain and use a Dun and Bradstreet (DUNS) Number. Trading partners must register their DUNS Numbers in the System for Award Management (SAM) at www.sam.gov. Trading partners are responsible for the accuracy of the data registration in SAM and must access SAM at least annually to validate/update their data registration. In May 2014, Treasury updated the business rules for intragovernmental transactions to the Intragovernmental Transaction (IGT) Guide, which is available at the following web link: <http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf>.
- 3. DOI Bureau or Office.** An organizational entity of DOI responsible for carrying out specific missions (programs). The Bureaus/Offices are the components through which most of substantive DOI functions are executed. Part 101 and 105 Departmental Manual discusses Bureaus/Offices further.
- 4. DUNS Number.** Unique numbers the Dun and Bradstreet Corporation assigns to individual business entities and their locations for Federal Buyer and Seller agencies to ensure standardized Government-wide reporting and accounting for intragovernmental transactions.
- 5. Federal Acquisition Regulation (FAR).** The Government-wide regulation that provides policies and procedures for Federal contracts. Title 48 of the Code of Federal Regulations (CFR) codifies the FAR. The FAR Subpart 17.5 governs *inter*-agency acquisitions pursuant to the Economy Act, “Interagency Acquisitions.”

- 6. Federal Agency Registration.** Registration of DUNS Numbers assigned to individual business locations of Federal requesting and servicing agencies. The DUNS Number of both Federal agencies must also be registered in the SAM website.
- 7. Government-wide Acquisition Contract (GWAC).** A task-order or delivery-order contract for information technology established by one agency for Government-wide use that is operated:
 - A. By an executive agent designated by the Office of Management and Budget (OMB) pursuant to 40 U.S.C. § 11302(e); or
 - B. Under a delegation of procurement authority issued by the General Services Administration (GSA) prior to August 7, 1996, under authority granted GSA by former section 40 U.S.C. § 759, repealed by Pub. L. 104-106.

The Economy Act does not apply to orders under a Government-wide acquisition contract (FAR § 2.101).

- 8. Imputed Inter-Departmental Costs.** The unreimbursed (i.e., non-reimbursed and/or under-reimbursed) portion of the full costs of goods and services received from a providing entity that *is not part* of the same department or larger reporting entity other than the U.S. Government as a whole. Services received and reimbursed under an IAA are imputed costs that are not material or a “vital and integral part of operations or output of the receiving” agency.
- 9. Imputed Intra-Departmental Costs.** The unreimbursed (i.e., non-reimbursed and/or under-reimbursed) portion of the full costs of goods and services received from a providing entity that *is part* of the same department or larger reporting entity (i.e., other bureaus, components or responsibility segments within the department). Services received and reimbursed under an IAA are imputed costs that are not material or a “vital and integral part of operations or output of the receiving” agency.
- 10. Indirect Rate.** Represents indirect costs or expenses (overhead) of an agency that cannot be identified with a particular part of the project or service that DOI personnel perform (rent, electricity, administrative support, general office expenses, depreciation, etc.). Unless indirect costs can be allocated in a timely manner, the individual Bureau/Office’s Chief Financial Officer (CFO) or other designated official determines overhead rates for the organizational units based on historical trends.
- 11. In-Kind Contributions.** A contribution other than a monetary donation. An example would be services or property that are formally included in MOUs and may be included in an IAA in addition to exchange of funds.
- 12. Inter-Agency Agreement.** A written arrangement between two or more Federal agencies that specifies the goods and services one agency (the servicing agency) will furnish in support of the other (the requesting agency).

- 13. Intra-Agency Agreement.** A written arrangement between or among two or more DOI components, all of which must have the statutory authority to engage in the arrangement.
- 14. Intragovernmental Payment and Collection System (IPAC).** A standardized IAA fund transfer mechanism for Federal Program Agencies (FPAs). The IPAC facilitates the intragovernmental exchange of funds, with descriptive data from one FPA to another.
- 15. Memorandum of Agreement/Understanding (MOA/MOU).** These terms are used synonymously throughout this Handbook. An MOA/MOU is a written agreement that has no reference to any designated statutory authority or financial arrangement and defines general areas of conditional agreement between two or more agencies.
- 16. Office of the Solicitor (SOL),** Division of General Law. The DOI SOL is responsible for providing legal advice on IAAs. The Division of General Law offers legal counsel and representation on diverse administrative matters such as, but not limited to, appropriations, procurements and contracts, grants, property management, and records management.
- 17. Program/Project Officer.** The Bureau/Office official who is responsible for the technical, scientific, or other programmatic work under the IAA. The Program/Project Officer tracks and monitors the progress of the work.
- 18. Requesting Agency.** The Federal agency (DOI) or other DOI Bureau/Office requesting (Buyer) or ordering goods or services.
- 19. System for Award Management (SAM).** The official U.S. Government award system that consolidated the capabilities of the Central Contractor Registration/Federal Agency Registration, Online Representations and Certifications Application, and Excluded Parties List System.
- 20. Servicing Agency.** The Federal agency (DOI) or other DOI Bureau/Office providing the goods or services (Seller), either directly or by contracting.
- 21. Service-Level Agreement (SLA).** Agreements that are either incorporated directly in full text or by reference as an attachment. These arrangements establish mutually agreed upon service levels, monitoring methods, and organizational responsibilities. Their purpose is to provide both parties (Buyer and Seller) a clear understanding of the services to be provided, the responsibilities of each party, and, in particular, the performance measures defining the standards for delivery of the service.
- 22. Treasury Account Symbol/Business Event Type Code (TAS/BETC).** Indicates the Treasury account being impacted by a transaction and the type of activity being reported, such as payments, collections, intragovernmental, borrowings, etc., in the Government-wide accounting system. The TAS is a 24-character code that has eight components, each of which identifies a specific attribute of a Treasury account. The BETC is an eight-character code that must accompany the TAS and the dollar amounts in order to classify the transaction against the fund balance with Treasury. Treasury Financial Manual (TFM) Chapter 4000:

Intra-Governmental Payment and Collection (IPAC) System, Section 4025.50 requires that Federal agencies must include a TAS/BETC on IPAC transactions. The TFM Chapter 4000 can be found at the following web link: <http://tfm.fiscal.treasury.gov/v1/p6/c400.pdf>.

23. Trading Partner. A Federal entity or organization with which DOI or Bureaus/Offices customarily do business. The requesting agency is a Buyer. The providing agency is the Seller. Collectively, the two parties are Trading Partners.

24. User Charges. Fees DOI charges for the conveyance of special benefits to individuals or non-Federal organizations beyond those accruing to the general public. The OMB Circular A-25 Revised: *User Charges* governs user charges not documented with an IAA. The OMB Circular A-25 can be found at the following web link: https://www.whitehouse.gov/omb/circulars_a025/.

CHAPTER 3: LEGAL AUTHORITIES

1. Authorities for an IAA

The DOI may not enter into an IAA with another agency unless authorized by law. The two authorities that apply to all DOI Bureaus/Offices are the Economy Act and the Clinger-Cohen Act. Other IAA legal authorities exist; however, those specific to Bureaus/Offices are not all listed in this Handbook. Authorities commonly used should be set forth in Bureau/Office procedures (see Chapter 7, Sections 5 - *Purpose Statute* and Section 11 – *DOI Bureau/Office Procedures*).

A. The Economy Act of 1932, as amended (31 U.S.C. §1535), authorizes agencies to purchase goods or services from other Federal agencies and major organizational units within the same agency. The Economy Act governs *inter*-agency transactions when no other, more specific authority is applicable.

- 1) An Economy Act purchase is allowable only if all of the following four conditions apply:
 - a) Amounts (funds) for the purchase are available;
 - b) The use of an IAA is in the best interest of the Government;
 - c) The Bureau/Office to fill the order is able to provide, or get by contract, the ordered goods or services.
 - d) If the Economy Act order requires contract action by the Seller, the determination and findings (D&F) must also include a statement that at least one of the following circumstances applies:
 - i. The acquisition will appropriately be made under an existing contract of the Seller, entered into before placement of the order, and to meet the requirements of the Seller for the same or similar supplies or services;
 - ii. The Seller has capabilities or expertise to enter into a contract for such supplies or services which are not available within the Buyer; or
 - iii. The Seller is specifically authorized by law or regulation to purchase such supplies or services on behalf of other agencies.
- 2) When DOI is the requesting agency, the contracting officer must properly execute a D&F in accordance with the FAR.

- 3) Orders for goods or services cannot be placed pursuant to the Economy Act, if a more specific legal citation authorizes the purchase from another Government entity. An example is the acquisition from required sources of supplies prescribed in 48 CFR 8, *Required Sources of Supplies and Services* (which have separate statutory authority).
- 4) Incorporate full cost recovery language into inter-agency agreements pursuant to the Statement of Federal Financial Accounting Standards (SFFAS) 4, *Managerial Cost Accounting Standards and Concepts*, and as amended by SFFAS 30, *Inter-entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts*.
- 5) The Economy Act does not allow a Federal agency or Bureau/Office to receive a profit when providing goods or services (see Chapter 7, *Other Information and Administrative Requirements*).
- 6) The Economy Act stipulates that the Seller must obligate funds within the period of availability of the Buyer's appropriation. That is, the Seller must either properly obligate the funds against a procurement contract (or other agreement under authority other than the Economy Act) or complete the work internally before the funds expire. An exchange of funds under the Economy Act does not extend the availability of funds beyond the amount Congress provided in the applicable Appropriations Act. When the periods of availability for the Buyer and Seller are different, OMB Circular A-11, Part 4, Section 130.9 – SF 133, *Report on Budget Execution and Budgetary Resources*, provides specific guidance: https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s130.pdf.
- 7) Any restrictions, limitations, or requirements on the availability of appropriations to the Federal agency that exchanges the funds are also binding to the Federal agency that receives the funds.
- 8) The Federal agency that exchanges the funds remains responsible and accountable to Congress for the funds.
- 9) Inter-agency acquisitions under the authority of the Economy Act are subject to the following requirements of the FAR Subpart 17.5:
 - a) Each inter-agency acquisition under the authority of the Economy Act must have the support of a D&F signed by the Contracting Officer or another official the Agency Head has designated. If the FAR does not cover the Seller, the delegation to approve the D&F may not be below the Senior Procurement Executive of the Buyer.
 - b) In accordance with FAR 17.501(c), acquisitions under the Economy Act are not exempt from the requirements of FAR Subpart 7.3, *Contractor*

versus Government Performance. Thus, OMB Circular A-76 applies to IAAs. The requirements of OMB Circular A-76 must be followed in cases of a conversion between in-house (with Government personnel) and contractor performance. OMB Circular A-76 Coordinators can provide updated guidance for the conversion. OMB Memorandum M-07-02 provides further A-76 guidance, and may be found at the following web link: <http://www.whitehouse.gov/sites/default/files/omb/assets/omb/memoranda/fy2007/m07-02.pdf>.

A conversion occurs when either of the following applies:

- i. Services currently performed in-house (with Government personnel) will be contracted out and performed by non-Government personnel via an inter-agency acquisition; or,
- ii. Services currently performed by a contractor (non-Government personnel) will be performed by Government personnel of another agency via an inter-agency acquisition.

10) The Economy Act can also serve as authority to procure financial assistance (grants) administration services from another Federal agency and to transfer the corpus of financial assistance funds if both the Buyer and Seller have statutory authority to provide financial assistance for the purpose(s) for which the funds are to be used. The requesting agency remains accountable to Congress for these activities. However, use of the Economy Act is appropriate to purchase financial assistance administration services or other technical assistance from the Seller. The Seller in this instance is not required to have programmatic statutory authority to provide financial assistance because the Buyer will execute the financial assistance awards, not the Seller.

B. Clinger-Cohen Act (40 U.S.C. Subtitle III), also known as the Information Technology Management Reform Act (ITMRA), grants OMB the authority to designate executive agents for Government-wide information technology acquisition. Designated agencies have established GWACs from which other Federal agencies may make acquisitions. In accordance with the Economy Act, *inter-agency* agreements are required between the Seller and the Buyer. The acquisitions are subject to the requirements of FAR 16.505(b), *Orders under Multiple Award Contracts*. The Head of the Buyer contracting office must review all agreements issued under the authority of the Clinger-Cohen Act. The OMB Circular 130 Revised, *Management of Federal Information Resources*, may be found at the following web link: <http://www.whitehouse.gov/omb/circulars/a130/a130trans4.html#1>.

C. Service First Authority, sanctions the Secretary of the Interior and the Secretary of Agriculture to form and promote partnerships across agency boundaries to develop joint solutions to common problems and to address Federal land management issues in an integrated way. Under the Service First authority, these two agencies can meet public

and resource needs regardless of their organizational and land management jurisdiction, pooling resources to develop and implement joint projects that will provide greater benefits to citizens than any individual agency could achieve.

- 1) The statutory authority for Service First can be found in Section 330 of the DOI and Related Agencies Appropriations Act of 2001, Pub. L. No. 106-291, 114 Stat. 922, 996, 43 U.S.C. § 1701 note, as amended by Section 428 of the DOI, Environment, and Related Agencies Appropriations Act of 2006, Pub. L. No. 109-54, 119 Stat. 499, 555; Section 418, Div. E, of the Omnibus Appropriations Act of 2009, Pub. L. No. 111-8, 123 Stat. 524, 747; and Section 422, Div. E, of the Consolidated Appropriations Act of 2012, Pub. L. No. 112-74, 125 Stat. 1045.
- 2) Service First authority can only be used for certain types of projects. Specifically, the statute authorizes U.S. Department of Agriculture (USDA) and DOI to develop programs to conduct projects, planning, permitting, leasing, contracting, and other agency activities, either jointly or on behalf of one another. These activities include but are not limited to land management planning, all aspects of land management, public affairs, and workforce and organizational support. In support of these activities, the agencies may share resources, including equipment and facilities.
 - a) The Service First authority allows for additional flexibilities that are not available for Economy Act transactions. For example, the statute allows activities such as co-location and leasing. Also, under the Service First authority, agencies have the discretion not to assess indirect costs or negotiate an indirect cost rate.
 - b) Where the Economy Act and the Service First authority overlap, the Service First authority will be used as the authority for the transaction.
- 3) The USDA's Forest Service and DOI bureaus have entered into an MOU that governs all transactions under the Service First authority: <http://www.fs.fed.us/servicefirst/docs/authority-mou-09-27-2013.pdf>. All IAAs using the statute must conform to the terms and conditions of the MOU.
- 4) All Service First projects, regardless of whether or not funds are exchanged, must be documented. At a minimum, the project documentation must address the purpose of the project; the resources to be contributed by the agencies; any reciprocal delegations of authorities, responsibilities and duties; and, if applicable, procedures for obligation of funds, including the title and contact information for agency officials authorized to obligate the project funds.
- 5) Service First projects involving reimbursement of funds must be documented with an inter-agency agreement. Service First IAAs are implemented pursuant to the Service First Master Agreement. The Service First Master Agreement is a non-

fund-obligating document that establishes a framework for general terms and conditions for fund-obligating IAAs. The fund-obligating IAAs must cite the Service First Master Agreement and use Treasury Form 7600-B. Agencies must follow OMB and Treasury protocols for establishing intragovernmental orders for Service First projects.

2. Choosing the Correct Authority

Careful analysis of each proposed IAA is required to assure use of the correct legal instrument and authority. The SOL should be consulted if the correct legal instrument or legal authority is uncertain.

CHAPTER 4: DEVELOPING AND PROCESSING AGREEMENTS

1. Preparing an IAA – Buyer (Requesting Agency)

When the Buyer determines a Trading Partner will fulfill a requirement, the requester will prepare and transmit an IAA (order) to the servicing agency (or Seller). The process for developing an IAA may vary among DOI Bureaus/Offices and Federal agencies because each may have its own procedures and organizational structure, processes, and requirements. Some procedures require completion in a specific sequence or order.

The section below outlines processes that DOI Bureaus/Offices may use to meet individual needs and program specific IAA requirements. These steps should begin after a general understanding has been reached with respect to the correct legal and programmatic authorities, the work to be accomplished, estimated costs, and the responsibility of each party to the agreement. To assist in this process, Appendix 1 of this Handbook contains a recommended standard IAA form for use by all Bureaus/Offices.

- A. Identify the office(s)/staff necessary to develop, process, and complete the IAA. These may include the offices of finance, budget, contracting, approving official, technical and administrative points of contact (POC).
- B. Determine the responsibilities of each office. For example, the budget office must certify the availability of funds and commit (reserve) the Bureau/Office funds that the IAA will obligate, as appropriate. The Contracting Officer may execute the agreement. In the instance of the Working Capital Fund, a delegated agency official (i.e., Director, Contracting Officer, or other appropriate official) may execute the agreement.
- C. An agreement between different Federal agencies requires use of a formal *inter*-agency agreement. In accordance with the DOI Miscellaneous Obligation policy, a miscellaneous obligation may be used for an agreement between entities within the same Federal agency/Department (*intra*). The DOI Miscellaneous Obligation policy can be found at: <http://www.doi.gov/pfm/policy>.
- D. For inter-agency agreements, create a purchase request (PR) in the Financial and Business Management System (FBMS), the DOI system of record, to start the reservation of funds (commitment) process. *Intra*-agency agreements may not require a PR. Instead, *intra*-agency agreements may be recorded in FBMS as a miscellaneous obligation (see section 1.C. above). The acquisition/procurement and budget office must communicate further if an over-arching agreement is the source of funding and a modification to extend the expiration date is necessary. If an agreement is for an extended period of time beyond one year, it must contain a provision for an annual review.

- E. TFM Part 2 – Chapter 4700, Agency Reporting *Requirements for the Financial Report of the United States Government*, Appendix 10 provides the Intragovernmental Transactions Guide for requesting agency IAAs. TFM Part 2 – Chapter 4700 can be found at the following web link: <http://tfm.fiscal.treasury.gov/v1/p2/c470.html>.
- F. Establish a single point of contact for each party to the agreement for coordination and resolution of issues.
- G. Draft the IAA and submit for management review, as necessary. Chapter 5 outlines the minimum required information to include in an IAA. Appendix 1 of this Handbook provides the IAA provisions and format, including a continuation sheet for multiple lines of funding. When DOI is the Buyer, use the data elements the IAA contains to prepare and execute the agreement and transmit the obligation to the applicable automated accounting system. Follow the appropriate approval process.

Below are guidelines for keying information into the DOI PRISM contract writing system:

- 1) The unit of measure associated with the line item information provided must be a two-character entry (for example, month – mo, hours – hr). (Special Note: Measures should relate directly to billing cycle; if billing will be monthly, select 12 months);
 - 2) Select billing cycle: bi-weekly, monthly, quarterly, or advance; and,
 - 3) Use PRISM to obligate the document in the DOI FBMS accounting system.
- H. Coordinate with the Approving Official, Contracting Officer, and other appropriate officials as necessary to identify any performance, policy, budget, legal, or other outstanding issues and to finalize the draft IAA that will be provided to the Seller.
 - I. Coordinate as necessary with an authorized representative of the Seller-to discuss the draft agreement and resolve any outstanding issues.
 - J. Submit the IAA to the appropriate officials to obtain the required approvals.
 - 1) Obtain data from Seller for inclusion in the IAA (see Chapter 5.1.B). The document control number and both Trading Partners' account information must appear on the Buyer's order/obligating document.
 - 2) Obtain an original/facsimile/electronic signature from the Seller. Exception: When the Seller provides a signed proposal or reimbursable work agreement to the Buyer, i.e., for administrative assessments, attach the document to the IAA as the Seller's signature.

- K. Finalize the IAA for signature by the Contracting Officer. This is applicable to *inter*-agency Agreements only. Dependent on the citation of authority or Bureau delegation of authority, *intra*-agency agreements may not require Contracting Officer approval.
- L. Execute the IAA in PRSIM for *inter*-agency agreements and transmit the associated data to the DOI FBMS accounting system. *Intra*-agency agreements do not go through PRISM. If the *intra*-agency agreement is executed outside the procurement system, record the transaction directly into FBMS in accordance with the DOI Miscellaneous Obligations Policy, which can be found at: <http://www.doi.gov/pfm/policy>. Federal agencies must include a TAS/BETC on IPAC transactions.
- M. Send the Seller an executed copy of the IAA complete with annotation that an obligation was made by the Buyer. **Note:** The contract and accounting systems do not store all of the IAA order/obligation data elements necessary for billing in the Treasury IPAC system. To compensate, a DOI standard IAA document is provided by the Buyer as an attachment in both the contract document and accounting systems (see section 2.c. below). This ensures the collection of all data elements.
- N. Contracting Officers must monitor the activity and age of an *inter*-agency agreement order, while the Buyer must monitor an *intra*-agency agreement order. For obligation/payable balances that have shown no activity for more than 90 days (a timeframe similar to the unfilled delivery order process), the Buyer must determine the reason for the lack of activity on the order. Once the Buyer determines that an order has been fulfilled, the Seller will be informed that the order will be deobligated within 90 days, not to exceed 120 days. However, if the Seller provides proof of continuing, or unbilled work, the unliquidated obligation/payable balances of an order must remain available for use and both the Buyer's and Seller's respective accounting system must reflect the availability. Documentation must be maintained and updated by the Seller to remain open.

2. Completing the IAA - Seller (Servicing Agency)

- A. Identify the office(s)/staff necessary to complete the IAA. These may include the signatory official pursuant to the delegation of authority, program manager, finance, and budget office.
- B. Determine office responsibilities. The Finance or other appropriate office will establish a reimbursable account and serve as the financial contact for the IAA.
- C. The Buyer is ultimately responsible for the format and content of the IAA and establishing the obligation in FBMS. A DOI Seller may assist in the negotiation and drafting of the document. Chapter 5 outlines the minimum required information for inclusion in an IAA. Follow the same steps, above, for the Buyer.
- D. Coordinate, as necessary, with an authorized representative of the Buyer to discuss the draft agreement and resolve any outstanding issues. Ensure the IAA states all data

elements in Chapter 5, including the period of performance for both the Buyer and Seller.

- E. Obtain and sign the IAA. The authorizing official for the Seller may differ in each agency and Bureau/Office. Generally, as the Agency's Delegation of Authority determines, the authorizing official is the Budget Officer or the agency manager accepting responsibility to perform the work. **Exceptions:** If the Buyer accepts the Seller's reimbursable document then the Buyer may attach the RSA to the IAA and sign it. Bilateral modification is necessary for any change to the IAA terms and conditions.
- F. The Seller must ensure it can provide proper billing with supporting cost details to the Buyer (upon request) for the goods and services:
 - 1) Create a work breakdown structure (WBS) in FBMS for each funding line item to accurately track the goods and services of the Seller.
 - 2) Using the Sales and Distribution module, enter the IAA in FBMS by creating a sales order for each fully executed order received from a Buyer. The Buyer DUNS, DUNS+4, and Order Number must be entered in the system of record as a reference to the associated order.
 - 3) On a monthly basis, record a revenue accrual (earned unbilled) for each reimbursable WBS with unbilled expenses. Revenue accruals are recorded in general ledger account 5200 (see FMM 2013-10: *Inter-Bureau Accounting for Travel, Training, and Cash Awards*, which can be found at: <http://www.doi.gov/pfm/fmm>).
 - 4) On a periodic basis, create billing documents and process IPAC collections until the order has been completely filled and all expenses incurred have been billed to the Buyer.
 - 5) When an IPAC collection is processed in the IPAC system, it must be confirmed in FBMS. The confirmation process posts the appropriate cash and revenue entries to properly recognize the collection.

3. Information Required in an IAA

Federal agencies must collect and record specific data elements about each exchange transaction. Chapter 5 outlines the information required in an IAA.

CHAPTER 5: AGREEMENT PROVISIONS AND FORMAT

1. Required Information in an IAA

A. Requirements. Depend upon financial circumstances, purpose, and appropriate programmatic and legal authorities.

B. Identification of All Parties. Include the agency name and address for the Buyer and Seller as well as an administrative and/or technical POC. POC information should include name, title, telephone number, and email address for each party. Make any changes to POC information through an administrative modification to the IAA.

C. Funding Information

- 1) The IAA must clearly state the financial information for all parties. This includes a citation for when the funds expire for obligation, a DOI accounting code (Fund, Fund Center, Functional Area, WBS, etc.), payment terms, and method of payment. Include in the agreement all financial data elements required in TFM Part 2 – Chapter 4700, *Agency Reporting Requirements for the Financial Report of the United States Government*, Appendix 10 (see Agency Order Data Elements in section 1.G. below). The Intragovernmental Transactions Guide website: <http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf>.
- 2) A TAS/BETC must be included on the IAA for IPAC transactions. The BETC must accompany the TAS and the dollar amounts in order to classify the transaction reported in the Government-wide accounting system against the fund balance with Treasury.
- 3) Federal agencies that acquire goods or services from, or provide goods or services to, another Federal agency must obtain and use a unique business location identifier. The unique business location identifier is the same as the DUNS Number. Federal agencies must register with Dun and Bradstreet to acquire a DUNS Number and register in the SAM at www.sam.gov. Federal agencies are responsible for the accuracy of the data registration in SAM. Agencies must access SAM annually to validate/update data registration.
- 4) Include the following provision in the IAA, as appropriate:

The ability of the parties to carry out their responsibilities under this agreement is subject to their respective funding procedures and the availability of appropriated funds. If either party encounters budgetary problems which may affect the activities to be carried out under this agreement, that party will notify and consult with the other party or parties in a timely manner.

- D. Purpose and Objective.** The IAA must provide a comprehensive description of the work to be conducted by the parties under the agreement. Include the functions of the parties in the general introductory information.
- E. Responsibilities of Each Party.** Precisely define the division of responsibilities and commitments with separate paragraphs for each party. Where applicable the agreement should include goals, performance measures, products, and a schedule of strategic milestones. This may take the form of a SLA either incorporated in the IAA in full text or by reference or as an attachment.
- F. Signatures.** Obtain approval from the official authorized to sign the IAA and include the title, address, and date of signature. To be valid, all parties must sign an IAA. In cases where DOI is the Buyer, the signature must be original or an approved authenticated electronic signature of a warranted Contracting Officer or authorized official.
- G. Agency Order Data Elements.** Include agency order data elements as required in the TFM Intragovernmental Transactions Guide that may be found at the following web link: <http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf>. As identified in lines 7 thru 15 of the IAA, the TFM requires the following accounting data:
7. Agency Location Code
 8. DUNS #
 9. Treasury Account Symbol (TAS)
 10. Standard General Ledger
 11. Cost Structure/Account
 12. Business Event Type Code (BETC)
 13. Requisition Number for Buyer/Project Account for Seller
 14. Contract Line Number for Buyer/Proposal Number or other data for Seller
 15. Buyer provide Expiration of Funding Source (Date or indefinite)
- Note: Although not required by the TFM guide, trading partner data should also be included in order to include correct information from agencies.*
- H. Document Control Number.** The Bureau/Office's file copy of the agreement must include the FBMS document control (Buyer's obligation) number.
- I. Legal Authority.** The IAA will include the citation for specific statutory authority to exchange funds or to commit resources.
- J. Period of Performance.** The IAA should include a specified start and completion date. If the award is made in accordance with the FAR, the period of performance cannot exceed 5 years, like any other contract awarded pursuant to the FAR. Execute any changes to the terms and conditions of the IAA through a bilateral modification.
- K. Estimated Costs.** The IAA must specify the total estimated costs. If the IAA is a shared

cost agreement, provide the cost distribution for each party.

L. Project or Proposal Title. The IAA should include a title that briefly summarizes or describes the work to be performed under the agreement.

M. Other Required Information. Any other information required by law, regulation, or policy.

2. Recommended Information in an IAA

The decision to include or omit the recommended information is at the discretion of the DOI Bureaus/Offices. However, the official agreement file must include the information.

The IAA must state the statutory and/or regulatory authority the program objectives for each Federal agency (e.g., applicable Public Law, U.S.C. citations, Executive Orders, Government Accountability Office directives, etc). The agreement must also incorporate by reference any other pertinent documents such as DOI or Bureau/Office directives, previous agreements, correspondence, or memoranda, etc., in the statement of work.

3. Additional Buyer Information

In addition to items listed in Sections 1 and 2 of this Chapter, the following information may be necessary for the Buyer to pay under an IAA.

A. Authorizing Statute. If required by statute, the IAA must include a provision for advance funding. Disbursements should be consistent with and proportionate to performance.

B. Full Cost Recovery Statement. In accordance with OMB A-25 Revised, Federal agencies are required to recover full costs. When full costs are not acquired, the IAA must disclose the reason for deviating from an established pricing structure or full cost recovery.

C. Service Disclosure Statement. When applicable, the IAA must state whether the services are severable or non-severable to determine the treatment of non-Economy Act agreements.

D. Method for Settlement of Disputes. The IAA must include a method for settling disputes that is consistent with TFM Intragovernmental Transactions Guide (see Section Appendix 10, Section 2, subsection 2.4.2).

E. Termination/Cancellation Clause. The IAA should include a provision for terminating the agreement within a specified time if written prior notice is provided to all parties. The language should also include specifics regarding the rights and liabilities of the parties in the event the IAA is terminated.

F. Future Modifications or Amendments. As appropriate, the IAA may include provision

for future modifications or amendments.

- G. Performance Standards and Review Procedures.** The statement of work or SLA must include performance standards and review procedures, as warranted. If the agreement is for an extended period of time, it must contain a provision for an annual review to determine continuing need and whether the agreement should be revised, renewed, or canceled.

Note: *Agreements entered into before the issuance of this Handbook must be reviewed within three years and amended to capture the current requirements.*

- H. Expiration Date for Obligation of Funds.** If the IAA will result in the Seller executing contractual or other obligating documents with non-Federal entities and/or other sub-awards, the IAA must include information as to when the funds provided expire. Transactions in which the Seller has authority to obligate or expend without regard to the expiration of the original appropriation are exempt from this requirement.

- I. Notification of Completed Work.** The Seller must notify the Buyer when work and billing is complete. Billing must be within 90 days, not to exceed 120 days, of work completion. The IAA must include the terms and conditions. DOI recommends the use of DOI form Intragovernmental Order Completion Report for the notification (see Appendix 2 of this Handbook).

4. Other Provisions

The IAA may contain other terms and conditions. Use discretion and good judgment when preparing an IAA. Depending on the specific requirements of the IAA, consider the following general information for inclusion:

- A. Delegations of authority, channels and protocols for working relationships, and names, addresses, e-mail addresses, and telephone numbers of liaisons, as applicable.
- B. Administrative regulations, policies, and procedures applicable to the work to be conducted under the IAA, e.g., travel or property management requirements, the Paperwork Reduction Act, or the Freedom of Information Act.
- C. Guidelines for releasing technical and public information of the project, including the rights for data access and use, and ownership, as applicable.
- D. Liability issues, if any. Liability applies to the potential for damage or injury to persons or property. An agreement may include indemnification language to protect DOI from such lawsuits. Add clauses that require the other party in the agreement to assist or cooperate in DOI's defense. DOI Bureaus/Offices may not indemnify an outside party.
- E. Method for settlement of disputes. Include the following suggested language in IAAs on the settlement of disputes:

- 1) We intend that nothing herein is to conflict with current DOI or “other agency” directives. If the terms of this IAA are inconsistent with existing directives of either of the agencies entering into this IAA, then those portions of this IAA which we determine to be inconsistent must be renegotiated and we will complete a modification to the agreement to provide those corrections and directive compliance. All other terms and conditions not affected by the inconsistency must remain in full force and effect.
 - 2) Should disagreement arise on the interpretation of the provisions of this IAA, or modifications and/or revisions thereto, that cannot be resolved at the operating level, each party must state the area(s) of disagreement in writing and present the matter to the other party for consideration. If agreement on interpretation is not reached within thirty (30) days, the agencies must forward the written presentation of the disagreement to respective higher officials for resolution.
 - 3) The agencies under this IAA are also responsible for resolving any billing/payment disputes that may arise within 120 business days of the billing date. If the agencies cannot resolve the dispute within this period, the matter will be referred to the DOI, PFM the following business day.
- F. Effective date, review, modification, and termination/cancellation clause. The DOI Bureau/Office should generally include provisions regarding the effective date and the process for terminating the agreement within a specified time if written notice is provided to all agencies. The language may include further specifics regarding the rights and liabilities of the agencies in the event of termination. The following language is suggested on effective dates, reviews, and termination/cancellation clauses to include in IAAs or SLAs:
- 1) This IAA must be effective on the date of the final signature, and it will remain in effect through (date)/(for a period of # years). Both agencies must review the agreement to determine its suitability for modification to provide for revision, renewal, extension or termination. Any modifications must be in writing. Both agencies must approve and sign them.
 - 2) Either agency may terminate this instrument in whole, or in part, in writing at any time before the date of expiration upon thirty (30) days written notice of such termination. Neither party must incur any new obligations for the terminated portion of the IAA after the effective date and must cancel as many obligations as possible. Full credit must be allowable for each party’s expense and all non-cancelable obligations properly incurred up to the effective date of termination.
- G. Specific or general budget information, when appropriate. In such cases, the IAA requires the total estimated costs and budget summaries for each agency.
- H. Any additional provisions or special conditions pertinent to the particular agreement,

including additional requirements of agency specific statutes.

5. Format and Construction of an IAA

- A. All *inter*-agency assisted acquisition services must conform to the standards outlined in the Office of Federal Procurement Policy Memorandum, *Improving the Management and Use of Interagency Acquisitions*, dated June 6, 2008 and the FAR. The Office of Federal Procurement Policy Memorandum can be found at the following web link: http://www.whitehouse.gov/sites/default/files/omb/assets/procurement/iac_revised.pdf.
- B. The format and construction of an IAA may be dependent upon several factors, such as the type of authority and internal DOI Bureau/Office procedures. In addition, another agency in the agreement may require a different format.

A recommended standard DOI IAA form is provided in Appendix 1. The format that meets the TFM requirements can be found in the Office of Federal Procurement Policy Memorandum, *Improving the Management and Use of Interagency Acquisitions* referenced in 5.A. above.

The U.S. Coast Guard has mandated the use of Treasury Forms 7600A/B for newly created Pollution Removal Funding Authorizations (PRFAs). In addition, projects receiving funding under the Service First Master Agreement must also utilize Form 7600-B (see Chapter 3, Legal Authorities, Section C.5.). Although Treasury has not mandated employing Forms 7600A/B Government-wide, utilizing the form is recommended and other Federal agencies and the DOI Service First projects and Natural Resource Damage Assessment Program (NRDA) are currently using the standard Treasury form. Treasury Forms 7600A/B can be found at the following web link: https://www.fiscal.treasury.gov/fsreports/ref/fincMgmtStdzn/iaa_forms.htm.

- C. The Bureau/Office requesting the exchange of supplies, services, or funds (e.g., Agency A is paying for Agency B's employees' training, travel and/or awards) must initiate and document the agreement. Attach supporting documentation and include the funding documents in the IAA file.

6. Use of Budget Object Class on IAAs

When entering into an IAA, the appropriate budget object class (BOC) must be applied. To address this matter, an example using the purchase of information technology (IT) is provided in a question/answer format below.

Q: When purchasing IT from another federal agency (both inter and intra), when should I use BOC 25.3 (other goods and services from Federal sources)?

A: 25.3 should ONLY be used if the "operation and maintenance of the system is provided for by another Federal Government account". OMB Circular A-11, Section 83.9, which can be found on page 21 of Section 83 on the following web link identifies specific BOCs to use: https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a11_2015.pdf. Those specific IT BOCs are summarized below:

- 23.3 "Communications, utilities, and miscellaneous charges" for IT services or the rental of IT equipment.
- 25.7 "Operation and maintenance of equipment" for operation and maintenance of IT systems by the private sector.
- 31.0 "Equipment" for IT hardware and software.
- 26.0 "Supplies and materials" for IT supplies and materials, such as manuals, diskettes, toner cartridge.
- 25.1 "Advisory and assistance services" for management and professional support services; studies, analyses, and evaluations; and engineering and technical services.

The IT costs on an IAA will use a specific BOC (see above) with one (1) exception: operation and maintenance (O&M) services provided by another Federal agency, not the private sector, which requires BOC 25.3 for "other goods and services from Federal sources". It is important to note that the other Federal agency may have the private sector (contractors) supporting the effort but the contract is with the provider agency, not the customer agency. If the customer agency is purchasing O&M for IT systems from the private sector through another Government agency vehicle then the obligation is to be recorded under 25.7, not 25.3. The OMB makes this distinction in an effort to minimize double reporting of Government-wide IT costs by both the provider and customer agencies. Using the "Central Bill" as an example, Bureaus/Offices will use BOC 25.3 on the IAA and OS will use the appropriate IT BOC when the obligating the funds.

For all other IAA goods and services, the following example applies:

Q. When purchasing other services from another Federal agency (both inter and intra), when should I use BOC 25.3 (other goods and services from Federal sources)?

A. Use BOC 25.3 for the following purchases:

- Rental Payments to Federal Government accounts other than GSA;
- Expenditure transfers between Federal Government accounts for jointly-funded grants or projects;
- Payments to other Federal agencies for training courses; and
- Other interagency agreements for contractual services purchase of goods and services that do not fall in the below exceptions.

Do **not** use BOC 25.3 if another more specific object class applies, for example:

- Agreements with other agencies:
 - To make repairs and alternations to buildings will be classified under 25.4 Operations and Maintenance of facilities or 32.0 Land and Structures, as appropriate;
 - For storage and maintenance of vehicles and household goods will be classified under 25.7 Operation and maintenance of equipment;
 - For advisory and assistance services will be classified under 25.1 Advisory and assistance services; and

- Contractual services for 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8 and 26.0.

CHAPTER 6: RESPONSIBILITIES

1. **The Assistant Secretary – Policy, Management and Budget (ASPMB) and Chief Financial Officer.** The ASPMB is responsible for developing and implementing policies, standards, and procedures for the general administration of IAAs for DOI Bureaus/Offices.
2. **The Deputy Assistant Secretary – Budget, Finance, Performance and Acquisition (DAS-BFPA).** The DAS-BFPA is delegated the authority to develop, issue, and oversee implementation of policies and procedures for the administration of IAAs involving DOI Bureaus/Offices.
3. **The Director, Office of Financial Management (PFM).** The Director, PFM, is delegated the authority formally listed for the DAS-BFPA. PFM is responsible for:
 - A. Coordinating a review of the Department's IAA policy and procedures with DOI Bureaus/Offices and update the Handbook, as appropriate.
 - B. Providing guidance, interpretations, and technical assistance on Department-wide policies and procedures for the administration of IAAs.
 - C. Conducting or participating in reviews, task force groups, or other assessments to assure compliance with Department-wide policies and procedures established for the administration of IAAs.
 - D. Preparing, issuing, updating, and maintaining the Handbook in a collaborative process with the DOI Bureaus/Offices.
 - E. Notifying appropriate DOI Bureaus/Offices of changes and revisions to IAA policies and procedures.
 - F. Considering and acting upon requests for waivers to the provisions of the IAA Handbook in accordance with Chapter 1, Paragraph 3.F, and as permitted by governing statutes and regulations. *Exception:* The Director, PAM will handle those related to Economy Act provisions of the FAR and the DIAR. If a waiver is denied, a written explanation will be provided to the requestor.
 - G. Developing and conducting dispute resolution for Intragovernmental issues and serving as Chairperson of DOI dispute resolution task force for IAAs.
4. **SOL – Division of General Law.** The SOL-Division of General Law serves as a legal authority for IAA review and clearance. The SOL can verify the selection of the correct legal authority and compliance of the IAA with legal and regulatory requirements.

5. **Head of DOI Bureau/Office.** The Head of Bureau/Office is responsible for assuring compliance with all procedures set forth in this Handbook and for establishment of supplemental procedures, as appropriate.
6. **Specific DOI Bureau/Office Responsibilities.** Each Bureau/Office must assign and include in written procedures the following responsibilities below. Although the responsibilities are arranged under broad categories by organizational function, this Handbook is not prescribing the process for designating the responsible official or the assigned responsibilities as categorized. The Bureau/Office may arrange the responsibilities in any manner that works best.

A. Approval Functions

- 1) Ensure that each IAA cited the proper legal authority and the file contains all necessary documentation.
- 2) Ensure clearances are received and documented.
- 3) Determine that the IAA is in the best interest of DOI and the Bureau/Office.
- 4) Ensure that any *inter*-agency agreement, in which DOI is the Buyer under the Economy Act authority, has the requisite D&F as set forth at FAR 17.5 and ensure the Bureau/Office Contracting Officer has signed the *inter*-agency agreement pursuant to FAR 17.5.
- 5) Approve any amendment to the agreement and any extension(s) to the completion date of the agreement.
- 6) Secure and maintain on file specific delegations of authority from the Head of the Bureau/Office to sign the IAA. Authorized financial limits, types of agreements, or other administrative reasons may limit delegations of signature authority to certain levels of officials. Contracting Officer functions must remain with those warranted.

B. Budget, Finance, Acquisition and Accounting Administrative Functions

- 1) Ensure that funds are available, in reserve as necessary, and provide written confirmation of the reservation of funds (applicable to IAAs where DOI is the Buyer).
- 2) Ensure the proper recording of an obligation in the accounting and procurement systems prior to transmittal of the authorized order to the Seller. If the obligation number is different from the order number, then the obligation record must include the *intragovernmental* order number and any *inter*-agency agreement associated with the obligation.

- 3) Approve the receipt of reimbursements/advances from a Buyer. Ensure PRISM and FBMS generates the receiving report to allow the appropriate Accounting Office to expend the funds.
- 4) Review agreement and documentation to ensure consistency with DOI accounting standards and the inclusion of all data elements the TFM Intragovernmental Transactions Guide requires.
- 5) Assist the program officer and approving official in developing agreement requests.
- 6) Establish and maintain contact with each party to the agreement to ensure financial responsibility and work with each party to amend and resolve related funding issues.
- 7) Ensure that full costs are recovered when specified or that approved IAA waivers have been obtained. Full cost recovery (direct and indirect) is the objective. Some statutes, such as the Economy Act, mandate full cost recovery. However, exceptions to full cost recovery are allowable, with the advice of the DOI Bureau/Office CFO, under any of the following conditions:
 - a) The recovery of full cost is in conflict with statutory requirements; or,
 - b) A Bureau/Office CFO may recommend to OMB, through the ASPMB, that exceptions to the general policy apply when:
 - i. The cost of collecting the fees would be an unduly large part of the receipts of the activity;
 - ii. Payment of the full cost by a Federal agency would not be in the best interest of the program;
 - iii. The recovery of full cost would not seriously impair the objectives of the program or public policy.
 - iv. Furnishing of information to a recipient is clearly a reasonable exchange of information with a voluntary contributor of information to a Department program; and,
 - v. Any other condition exists that, in the opinion of the CFO, justifies an exception.
- 8) Ensure that payments are made and are separately received, at least quarterly, according to the conditions of the agreement.

- 9) Provide full accounting support and financial advice to program officers, the DOI Bureaus/Offices and other stakeholders, as necessary.
- 10) Provide financial data and reports on agreements for other Federal agencies, DOI Bureaus/Offices, or the program officer.
- 11) Maintain financial records for all DOI Bureaus/Offices agreements, including payout, accounts receivable, and advance payments.
- 12) Identify any expiration on the Federal funds (e.g., one-year/no-year funds) and provide notification(s) as appropriate.
- 13) Ensure that only officials acting under proper delegation of authority approve the obligation of funds.
- 14) Determine if indirect rates apply.

C. Contracting Functions

- 1) Ensure that the requisite D&F, as set forth at FAR Subpart 17.502-2, supports the IAA made under the authority of the Economy Act, and provide clearance on those agreements in accordance with FAR Subpart 17.5-Interagency Acquisitions.
- 2) Provide advice and guidance to the program officer in the development of an adequate D&F in accordance with FAR Subpart 17.5.
- 3) The Contracting Officer is responsible for signing the agreement and D&F, when applicable.
- 4) Collaborate with the Buyer to monitor the activity and age of an order. For obligation/payable balances that have shown no activity for more than 90 days, the Buyer must determine the reason for the lack of activity on the order. Once the Buyer determines that the Seller has fulfilled and order, the Buyer will inform the Seller that the Buyer will deobligate the order within 90 days, not to exceed 120 days. However, if the Seller provides proof of continuing, or unbilled work, an order's unliquidated obligation/payable balance must remain available for use and both the Buyer's and Seller's respective accounting systems must reflect the availability in accordance with TFM Part 2, Chapter 4700, Appendix 10.
- 5) Ensure the proper and timely closing of IAAs and retain the file in accordance with the applicable Records Retention Schedule.

D. Coordinating/Liaison Functions

- 1) Serve as the primary contact to the DOI ASPMB on IAA activities.

- 2) Provide required electronic information in the DOI FBMS information system for IAAs.
- 3) Assure that the Bureaus/Offices or major DOI components establish internal review processes and have written guidance on the procedures for IAAs in accordance with Chapter 7.
- 4) Attend meetings PFM convenes on IAAs and report to the appropriate official(s) in the Bureaus/Offices on any issues affecting the use of IAAs.

E. Program/Project Functions (Buyer)

- 1) Prepare and review the IAA (see Chapter 4, Section 1: *Preparing an IAA – Requesting or Buying Agency*), negotiate as necessary, and assure that the agreement follows the appropriate DOI and legal requirements.
- 2) Coordinate with and identify the responsibilities of each party to the agreement.
- 3) Request reservation of funds for the agreement, if applicable.
- 4) Ensure the assignment of a Bureau/Office identification number to the agreement and that the IAAs, amendments, correspondence, and other documentation display the number.
- 5) Ensure that the appropriate Bureau/Office officials review the IAA.
- 6) Provide a briefing to the approving official and other appropriate officials, as necessary.
- 7) Coordinate with the Budget Officer and Contracting/Grants Officer prior to approval when an IAA is the basis for a prospective procurement or financial assistance award.
- 8) Collaborate with the Contracting Officer to monitor performance and progress under the agreement. For obligation/payable balances that have shown no activity for more than 90 days, the Buyer must determine the reason for the lack of activity on the order. Once the Buyer determines that an order has been fulfilled, the Buyer will inform the Seller that the Buyer will deobligate the order within 90 days, not to exceed 120 days. However, if the Seller provides proof of continuing, or unbilled work, an order's unliquidated obligation/payable balance must remain available for use and both the Buyer's and Seller's respective accounting systems must reflect the availability in accordance with TFM Part 2, Chapter 4700, Appendix 10.
- 9) Ensure that Buyer properly administers the agreement and documents the receipt.

- 10) Maintain a complete program/project file for each agreement, including all IAA documentation. Files should include information outlined in Chapter 8, Recordkeeping, Section A.
- 11) Track all relevant IAA costs, including direct labor, equipment, supplies, travel, and overhead rate, as applicable.
- 12) Ensure proper close-out and retain the file in accordance with the applicable Records Retention Schedule. This is the Contracting Officer's responsibility in the case of an IAA subject to the Economy Act.

F. Program/Project Functions (Seller)

- 1) When DOI receives the IAA, review the document to ensure the agreement includes the appropriate terms and conditions, negotiating, and assuring compliance with appropriate DOI rules and other legal requirements.
- 2) When possible, encourage other parties to use the DOI models to ensure the inclusion of appropriate provisions in the agreement.
- 3) Coordinate with and identify the responsibilities of each agency.
- 4) Ensure the assignment of a Bureau/Office identification number to the agreement and that IAAs, amendments, correspondence, and other documentation display the number.
- 5) Ensure the appropriate Bureau/Office officials review the IAA.
- 6) Provide a briefing to the approving official and other appropriate officials, as necessary.
- 7) Coordinate the preparation of the D&F for each servicing agency IAA made under the authority of the Economy Act.
- 8) For every Buyer IAA made under the authority of the Economy Act, obtain a copy of the Buyer's required D&F or otherwise document the Buyer's assurance that it properly executed the required D&F.
- 9) The Seller must notify and provide proof to the Buyer of continuing or unbilled work if the Buyer notifies the Seller of the intent to de-obligate the order within 90 days, not to exceed 120 days. In that case, the order's unliquidated obligation/payable balance must remain available for use and both the Buyer's and Seller's respective accounting systems must reflect the availability (per TFM Part 2 Chapter 4700 Appendix 10).
- 10) Properly administer the agreement.

- 11) Maintain a complete program/project file for each agreement, including all documentation related to the IAA. Files should include the information outlined in Chapter 8, Recordkeeping, Section A.
- 12) Track all relevant IAA costs, including direct labor, equipment, supplies, travel, and overhead rate, as applicable.
- 13) Ensure the proper and timely closing of IAAs not subject to the Economy Act, and retain the file in accordance with the applicable Records Retention Schedule.

CHAPTER 7: OTHER INFORMATION AND ADMINISTRATIVE REQUIREMENTS

- 1. The Economy Act (31 U.S.C. § 1535)**, authorizes agencies to enter into mutual agreements to obtain goods and services by *inter*-agency acquisition (see Chapter 3, Legal Authorities, Section 1.A.). However, in accordance with FAR 17.501, the Act does not exempt acquisitions from the requirements of FAR Subpart 7.3, *Contractor versus Government Performance*, which also implements OMB Circular A-76.
- 2. Advances.** Advances are amounts prepaid to a Federal entity for the later receipt of goods, services, or other assets. The Seller may ask the Buyer, in writing, for advance payment on all or part of the estimated cost of fulfilling the order. The Economy Act does not explicitly require advance payments. Unless law mandates, an IAA between Federal agencies and DOI Bureaus/Offices should not require an advance.
- 3. Appropriations.** An appropriation establishes authorized funding levels for the purpose(s) Congress states in law. These funds are subject to limitations on purpose, time, and amount. The ability of an agency to spend is subject to the provisions contained in annual Appropriations Acts and existing statutes, unless the appropriation exempts it from those statutes (see Section 6, Purpose Statute). Once the time limitation on an appropriation expires and unless a statute authorizes otherwise, the funds are no longer available and will revert back to the Treasury.
- 4. Anti-Deficiency Act (31 U.S.C. § 1341(a)(1)(A))**, prohibits creating or authorizing an expenditure from, or an obligation under, any appropriation or fund unless law authorizes. The Act prohibits accepting voluntary services, or employing unauthorized personal services, except in cases of emergency involving the safety of human life or protection of property. This law prohibits making obligations or expenditures in excess of apportionment, reappropriation, or in excess of the amount agency regulations permit. An officer or employee who violates 31 U.S.C. § 1341(a) (obligate/ expend in excess or advance of appropriation), 31 U.S.C. § 1342 (voluntary services prohibition), or 31 U.S.C. § 1517(a) (obligate/ expend in excess of an apportionment or administrative subdivision as specified in an agency's regulation) will be subject to appropriate administrative discipline including suspension from duty without pay or removal from office. The OMB has issued requirements for reporting an anti-deficiency act violation, which may be found in OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, § 145 (June 30, 2006).
- 5. Purpose Statute (31 U.S.C. § 1301(a))**, provides that appropriations apply only to the purpose for which Congress made the appropriations except as law otherwise provides. The statute restricts an agency from using its funds for certain types of expenditures (e.g., personal expenses of employees like food and beverages) that are not authorized by law or Department regulation. Before a Bureau/Office obligates funds, it must ensure that either (1)

statutory authority exists for the expenditure or (2) the expenditure is a necessary to promote an authorized activity and is not otherwise prohibited. Contact your DOI Bureau/Office Finance or Budget Office for assistance in determining whether a particular appropriation justifies an expense.

- 6. Augmentation.** “Augmentation” by a Federal agency of funds from an outside source is not legal unless a specific statute authorizes it. Examples of such statutes include those that allow DOI to accept User Charges or gifts.
- 7. Bona Fide Needs Rule.** The rule states that an appropriation limited for a definite period is only available for obligation based on the legitimate needs of the agency arising during the period of availability. No-year funds are not subject to the rule. Contact your Bureau/Office Finance or Budget Office on questions concerning the bona fide needs rule.
- 8. Conflicts of Interest.** The DOI officials must rigorously avoid conflicts of interest. A conflict of interest exists when a person participates in a matter that is likely to have a direct and predictable effect on his or her financial interests. A conflict also arises upon the appearance of impairment to a person’s objectivity in performing his or her job responsibilities. An organizational conflict exists when a person is unable or potentially unable to render impartial assistance or advice to the Government because of activities or relationships with other people or entities. Avoid conflicts of interest. But upon discovery, resolve the conflicts promptly through disqualification, divestiture, or other appropriate measures. Contact the Office of Ethics for questions on conflicts of interest.
- 9. Multiple Award Schedule Contracts.** This Handbook does not cover procurement orders under a GSA Federal Supply Schedule contract. Orders an executive agency place with a GSA Federal Supply Schedule contractor fall under the authority of Sections 201(a) and 211(b) of the Federal Property and Administrative Services Act of 1949 (amended). A Contracting Officer or other individual with delegated procurement authority may place these orders directly with the contractor.
- 10. Travel.** Under 5 U.S.C. § 5703, the reimbursement of travel expenses for employees from other DOI Bureaus/Offices and other governmental agencies are not invitational travel. The DOI Bureaus/Offices often benefit from the expertise of an employee from another DOI Bureau/Office. Except for travel performed for the DOI International Technical Assistance Program (ITAP), in which a specific business process has been established, using the inter/intra-agency travel agreement (ITA) form in Appendix 3 of this Handbook can help simplify and standardize the IAA travel process. The ITA form will also ensure the handling of travel in the appropriate manner under the FTRs and assist the Bureau/Office with reimbursing the traveler timely. The FMM 2013-10: *Inter-Bureau Accounting for Travel, Training and Cash Awards* provides guidance on the accounting treatment of ITAs, in which the travel activity must be recorded as follows:
 - Employing bureau establishes a reimbursable and records revenue to the requesting bureau’s trading partner – 5200.G.XXXX; and

- Requesting bureau records IPAC as an expense to the trading partner of the employing bureau – 6100.G.XXXX.

For additional information, FMM 2013-10 can be found at the following web link: <http://www.doi.gov/pfm/fmm>.

A. Use the following steps when performing non-ITAP IAA travel:

- 1) The traveler's official duty station office should prepare the traveler's authorization, process his or her voucher, and pay the reimbursement. This helps to certify a clean audit trail, maximize the use of the Government charge card, and minimize the traveler's out-of-pocket expenses. The Government charge card secures contract City Pair fares, Government insurance when renting a car using Government rates, and tax-exemption through centrally billed lodging.
- 2) Use the ITA form to document the ability and desire of the other agency to fund the traveler's expenses and ensure both Bureaus/Offices have the necessary information to process the funding/reimbursement through the IPAC process.
- 3) The FAR does not cover travel expenses, which do not always fall under a requirement for obligation. However, when entering a recurring agreement with an office, i.e., SOL travel or if there is a risk that the IPAC will not process prior to the end of the fiscal year, the best practice would be to obligate or accrue the travel expenses. The traveler's office can decide whether to involve a Contracting Officer and obligate through PRISM or enter a manual travel obligation into FBMS. Whether the paying office decides to obligate the travel expenses or not, charge all travel expenses to the fiscal year in which the costs were incurred.

B. Unless a blanket ITA exists with ITAP, a specific reimbursement process has been established for instances when a DOI employee performs travel on behalf of ITAP. FMM 2015-019: *International Technical Assistance Program – Travel Documentation and Process* provides specific guidance for travel sponsored by ITAP. The FMM 2015-019 may be found at the following web link: <http://www.doi.gov/pfm/fmm>. FMM 2015-019 also provides the link for the specific steps that travel arranges and project managers, Bureau employees, and others involved in the travel process must take to plan and execute travel and financial forms for reimbursement. For immediate reference, the guidance and forms needed to facilitate ITAP travel may be found at the following web link: <https://www.doi.gov/intl/travel-guidance>.

11. DOI Bureau/Office Procedures. The Bureaus/Offices must issue supplemental procedures that do not conflict with the provisions of this Handbook. The procedures must establish internal processes for each type of IAA and must describe programmatic and procedural requirements, including unique statutory or regulatory requirements. The Bureau/Office procedures must include, at a minimum, the following information:

- A. Explicitly assigned responsibilities outlined in Chapter 6, Section 6 and identification of the official (by position, not individual name) responsible for each task.
- B. The minimum path of review and approval, with thresholds (if any), for signatures and clearances.
- C. Guidance concerning the specific location(s) from which we should obtain SOL clearance for particular types of IAAs and/or authorities.
- D. Procedures for any amendments, continuations, and renewals of agreements.

12. Indirect Rate. Represents a percentage that covers estimated costs or expenses of an agency that cannot be charged exclusively to any particular part of the project or service (indirect) DOI personnel perform (rent, electricity, administrative support, general office expenses, depreciation, etc.). Unless indirect costs are allocated in a timely manner, the Bureau/Office's CFO or other designated official determines indirect rates for the organizational units based on historical trends.

CHAPTER 8: RECORDKEEPING

1. Official Agreement File

The DOI Bureau/Office that is responsible for managing the IAA must maintain an official file for each agreement. The official agreement file does not include files, such as those related to security clearances, which other offices may maintain. However, the official file, regardless of location(s), must contain the following applicable documents and information listed below:

- A. A copy of the agreement and all modifications/amendments, revisions, or changes with original/facsimile/electronic signatures or certified copy of original signatures by all parties to the agreement. For immediate reference, the Bureau/Office file copy of each document must contain the agreement identification number.
- B. A copy of all agreement correspondence the Bureau/Office generates or receives. For immediate reference, the Bureau/Office file copy of each document must contain the agreement identification number. For instances in which many transactions and a large amount of correspondence relate to one agreement, filing and maintaining part(s) of the official agreement file in multiple locations may be necessary, especially if some of the records are electronic.
- C. For inter-agency agreements under the authority of the Economy Act, the official agreement file must include the D&F information. When DOI is the requesting agency, the D&F must be the original signed copy.
- D. A copy of the proposed cost analysis or other basis for estimating funds for obligation and the value of DOI and non-DOI funds and resources committed, as applicable.
- E. Financial information (billing, receivables, payables, etc.), if applicable.
- F. Inventory and location of any pertinent IAA files in other locations.
- G. Citation for legal authority to exchange funds or commit resources (that the text of the IAA usually includes).
- H. Citation for IAA objectives program authority and approvals.
- I. Other pertinent material.

2. Retention

Retain the official agreement file in accordance with the appropriate Records Retention Schedule. National Archives and Records Administration approves the Schedule, providing authority for the final disposition of recurring or nonrecurring written or electronic records. In developing the schedule, give consideration to the volume of the file, the different categories and the value of the records that constitute the files (e.g., legal and other correspondence relating to the agreement, transactions correspondence, and electronic records).

Documents may have different retention periods. For example, an IAA may contain a copy of a legal document that requires permanent retention, while the IAA only has a 10-year retention.

For further information, visit the following websites:

<http://www.whitehouse.gov/sites/default/files/omb/memoranda/2012/m-12-18.pdf>

and <http://www.archives.gov/records-mgmt/prmd/agency-reporting.html>.

APPENDIX 1: INTER/INTRA-AGENCY AGREEMENT FORM

The PFM website provides an electronic version of the IAA form: <http://www.doi.gov/pfm/handbooks/fmh>.

Appendix 1

UNITED STATES DEPARTMENT OF THE INTERIOR INTER/INTRA-AGENCY AGREEMENT (IAA)											
						1. Period of Performance <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">START</th> <th style="width: 50%;">END</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>		START	END		
START	END										
Buyer has work performed for them by the Seller named in item 6b.					Seller to perform work as described herein for the agency named in item 6a.						
SEE INSTRUCTIONS ON PAGE 2											
2. Common Document Number (Agreement Number)					3. Check appropriate box <input type="radio"/> Original <input type="radio"/> Modification No.						
4. Under the authority of (Cite authorities)											
<input type="checkbox"/> 43 U.S.C. 1701 et seq., (FLPMA)					<input type="checkbox"/> Working Capital Fund (WCF)						
<input type="checkbox"/> Department of the Interior Appropriation Act for FY					<input type="checkbox"/> Other (Buyer must cite authorities from Seller):						
<input type="checkbox"/> 31 U.S.C. 1535 (the Economy Act)											
5. Description of Work (If more space is needed, attach additional sheets):					Project Title:						
BUYER					SELLER						
6a. Agency:					6b. Agency:						
Address:					Address:						
City: State: Zip:					City: State: Zip:						
Administrative POC:					Administrative POC:						
Email:					Email:						
Phone: Fax:					Phone: Fax:						
Technical POC:					Technical POC:						
Email:					Email:						
Phone: Fax:					Phone: Fax:						
ACCOUNT DATA		BUYER			SELLER						
7. Agency Location Code	7a.				7b.						
8. DUNS Number PSN	8a.				8b.						
9. Treasury Account Symbol (TAS)	9a.				9b.						
10. Standard General Ledger	10a.				10b.						
11. Cost Structure/Account	11a.	<i>DOI only</i>			11b.	<i>DOI only</i>					
		Fund:				Fund:					
		Functional Area:				Functional Area:					
		Cost Center:				Cost Center:					
12. Business Event Type Code	12a.				12b.						
13. Requisition Number for Buyer/Project Account for Seller	13a.				13b.						
14. Contract Line Number for Buyer/Proposal Number or other data for Seller	14a.				14b.						
15. Buyer provide Expiration of Funding Source (Date or indefinite)	15a.				15b.	NOTE: Seller, ensure project completion by this date. (Seller must not incur additional costs). See Block 15a.					
16. Amount Obligated by Buyer					17. Bill To (Name and Address, including zip code of Finance Office):						
a. Initial or current obligation					Name:						
b. Modification Amount (Check one)					Address:						
<input type="radio"/> Increase <input type="radio"/> Decrease					Address:						
c. Total obligation:					City: State: Zip:						
18. Billing for Federal Agencies and DOD will be processed via IPAC.											
Billing will be done: <input type="radio"/> Bi-weekly <input type="radio"/> Monthly <input type="radio"/> Quarterly <input type="radio"/> In advance											
Upon Approval, this agreement constitutes an obligation against the Buyer requesting the work, or authority to proceed with work by the Seller for the herein named agency in anticipation of reimbursement.											
19. Approved for Buyer:											
(Contracting Officer or other Authorized Signature) *other only for WCF					(Seller's Authorizing Signature)						
19a. Name (Type):					20a. Name (Type):						
19b. Title:		20c. Date:		20b. Title:		20c. Date:					

Appendix 1

IAA Instructions
Page 1 of 2

INSTRUCTIONS FOR INTER/INTRA-AGENCY AGREEMENT (IAA)

NOTE: Information highlighted is to be completed by, or obtained from, the Seller Agency

IAA – BUYER TO HAVE WORK PERFORMED BY A PARTICIPATING (SELLER) AGENCY

Note: Complete Items below for a single funding line – continuation page is required for multiple lines of funding.*The Buyer executes this form, completes and obligates information under Buyer data elements.**

1. Enter the start and end date (period of performance) in which work will be completed.
2. Enter the Common Document Number (Inter/intra Agency Agreement number).
3. Check “Original” if first submission, “Modification” and enter modification number if modification.
4. Check 31 U.S.C. 1535” unless another specific legislative authority exists, in which case that authority is shown under “other”. The Buyer must cite authorities obtained from the seller. If 31 U.S.C. 1535 is checked, an Economy Act Determination must be prepared by the project manager and approved by a warranted Contracting Officer with delegated authority.
5. Provide a Project Title and description of the work to be performed in accordance with Acquisition, Section 1510-17.5.
6. Enter the Buyer Agency office name, city, state, zip code, Buyer technical and administrative contact names and phone nos. with area code, also include fax and Email address.
 - 6a. Enter the Seller Agency office name, city, State, Buyer technical and administrative contact names and phone nos. with area code, also include fax and Email address. These fields can be completed by the Seller if unknown to the Buyer.
- 7a. Provide your 8 digit Agency Location Code (ALC) assigned by Treasury.
- 8a. Type your Dun and Bradstreet Number (DUNS No.) as registered in Federal Register, this is also referred to as the FSN for Dept. of Defense.
- 9a. Provide the Treasury Account Symbol (TAS) for this funding line.
- 10a. Determine the Treasury Standard General Ledger accounts (SGL) for this funding request.
- 11a. Enter the account cost structure for your Agency. This may include an office identifier, program and budget object class.
- 12a. Provide the Business Event Type Code (BETC) for this action.
- 13a. Type the Requisition Number referenced to support this Agreement.
- 14a. Contract Line Number for this funding.
- 15a. Provide the Fund Expiration date, or type ‘Indefinite’ (for no year funds).

Items 9a. – 14a. are specific for each line of funding on the obligation document. See * above.*7b. - 14b. Seller Agency completes these items.****This data will be used to cross-reference the IA with the Seller’s reimbursable account.**

16. For an original IA; enter the amount to complete items a, c, and d. For modification; complete items a, b, c, and d.
 - 16a. Enter the Initial or current obligation amount
 - 16b. Enter the Modification Amount
 - 16c. Check appropriate box to indicate if the funding is being increased or decreased by this action.
17. Enter the Buyer Agency, Bill To - Finance Office address, include office name, city, state, and zip code.

Appendix 1IAA Instructions
Page 2 of 2

Forward a copy of this draft Agreement for completion of the Seller Agency account data. Obtain a signed, accepted copy of this Agreement from the Buyer Agency. Ensure that the data elements in 7b-14b have been completed.

18. Check the preferred billing schedule for the Buyer Agency and ensure that the term is acceptable for both Buyer and Seller.
19. IA must be signed by a warranted Contracting Officer with delegated authority. IA is not signed by the Buyer until approved in block 20 by the participating agency.
20. Signature of approving official for the participating agency.

Send a fully executed copy of this Agreement to the Seller Agency after obligation is recorded in the Financial System via the IDEAS/PRISM system.

PARTICIPATING SELLER AGENCY TO SUPPORT THE BUYER AGENCY

The Draft IAA is received for completion by the Seller Agency. This data will be used to cross-reference the IAA with the Seller Agency's reimbursable account in FFS or SAP.

- 6b. Enter the Seller Agency office name, city, State, Buyer technical and administrative contact names and phone nos. with area code, also include fax and Email address. These fields can be completed by the Buyer.
- 7b. Provide your 8 digit Agency Location Code (ALC) assigned by Treasury.
- 8b. Type your DUNS No. as registered in Federal Register, this is also referred to as the FSN for Dept. of Defense.
- 9b. Provide the Treasury Account Symbol (TAS) for this funding line.
- 10b. Determine the Treasury Standard General Ledger accounts (SGL) for your reimbursable account.
- 11b. Enter the cost structure / account classification for your Agency's reimbursable. This may include an office identifier, program and budget object class. (Note: This cost structure must be charged with time or expenditures for billing to occur.)
- 12b. Provide the Business Event Type Code (BETC) for this action.
- 13b. Type the Project or Job Number assigned to track expenses for completing the work requested in Agreement.
- 14b. Enter any additional Seller account reference data. (Project code assigned, Proposal number, sub-agreement contract reference)
- 15b. Seller to ensure completion by this date (No additional costs may be incurred).
16. To be completed by Buyer
17. Ensure that the billing term is acceptable by Seller Agency.
20. Ensure that the approval signature is an agent authorized to accept or behalf of the Seller Agency.

Return the IAA copy to the Contracting Officer for execution and obligation.

After receipt of the fully executed copy of this Agreement, create a reimbursable account in FFS, PCAS or SAP, SD to track expenses that will be IPAC billed against this Obligation.

APPENDIX 2: INTRAGOVERNMENTAL AGREEMENT COMPLETION REPORT

The PFM website provides an electronic version of the IAA Completion Report: <http://www.doi.gov/pfm/handbooks/fmh>.

Appendix 2



Intra-Governmental Agreement Completion Report

(NOTE: An IAA bi-lateral modification is required from both agencies the Buyer to de-obligate unused authority if the agreement is still in effect.)

Intra-Governmental Agreement Buyer #:	
Seller Account Data:	

<i>To be certified by the Program Office:</i>			
Final Amount Obligated by Buyer, all Fiscal Years:			
All requested good and or services have been provided to the Buyer as of (date):			
All costs incurred have been recorded to the project account, including all payroll, vehicle, purchase card, and procurement charges.			
Final project amount:		Unused authority:	
Seller Technical Point of Contact Information:			
Name:			
Title:			
Phone Number:		Date:	

Please forward to the Seller's budget office or representative.

<i>To be certified by the Seller's Budget Office Representative:</i>			
There are no outstanding obligations or commitments on this project.			
The Servicing Agency has billed all expenditures and received payment.			
Final billed amount:			
<i>(NOTE: No additional costs may be incurred after final notification to the Buying agency.)</i>			
Seller Budget Representative Name:			
Phone Number:		Date:	

After completion of this form, provide a copy to the administrative contacts for both the Buyer and Seller.

APPENDIX 3: INTER/INTRA-AGENCY TRAVEL AGREEMENT FORM

The PFM website provides an electronic version of the ITA form: <http://www.doi.gov/pfm/handbooks/fmh>.

Appendix 3

UNITED STATES DEPARTMENT OF THE INTERIOR INTER/INTRA-AGENCY TRAVEL AGREEMENT (ITA)													
						1. Period of Travel <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">START</th> <th style="width: 50%;">END</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>				START	END		
START	END												
Buyer is the agency funding the travel reimbursement.					Seller is the traveler's agency.								
SEE INSTRUCTIONS ON PAGE 2													
2. Common Document Number (e.g., Travel Authorization Number)					3. Check appropriate box <input type="radio"/> Original <input type="radio"/> Modification No.								
4. Under the authority of (Cite authorities)													
<input type="checkbox"/> 43 U.S.C. 1701 et seq., (FLPMA)			<input type="checkbox"/> Working Capital Fund (WCF)			<input type="checkbox"/> 5 USC 5702 (Invitational):							
<input type="checkbox"/> Department of the Interior Appropriation Act for FY			<input type="checkbox"/> Other (Buyer must cite authorities from Seller):										
<input type="checkbox"/> 31 U.S.C. 1535 (the Economy Act)													
5. Description of Work (If more space is needed, attach additional sheets):					Project Title:								
BUYER (Paying Agency)					SELLER (Traveler's Agency)								
6a. Agency: _____					6b. Agency: _____								
Address: _____					Address: _____								
City: _____ State: _____ Zip: _____					City: _____ State: _____ Zip: _____								
Administrative POC: _____					Administrative POC: _____								
Email: _____					Email: _____								
Phone: _____ Fax: _____					Phone: _____ Fax: _____								
Finance POC: _____					Traveler POC: _____								
Email: _____					Email: _____								
Phone: _____ Fax: _____					Phone: _____ Fax: _____								
ACCOUNT DATA		BUYER				SELLER							
7. Agency Location Code	7a.					7b.							
8. DUNS Number FSN	8a.					8b.							
9. Treasury Account Symbol (TAS)	9a.					9b.							
10. Standard General Ledger (see instruction)	10a.					10b.							
11. Cost Structure/Account <i>DOI only</i>	11a.	Fund:				<i>DOI only</i>	Fund:						
		Functional Area:						Functional Area:					
		Cost Center:						Cost Center:					
		WBS:						WBS:					
12. Business Event Type Code	12a.					12b.							
13. Buyer provide Expiration of Funding Source (Date or indefinite)	13a.					13b.	NOTE: Seller, ensure project completion by this date. (Seller must not incur additional costs). See Block 13a.						
14. Amount of Estimated Travel Expenses:					15. Bill To (Name and Address, including zip code of Finance Office):								
a. Initial or current obligation					Name: _____								
b. Modification Amount (Check one)					Address: _____								
<input type="radio"/> Increase <input type="radio"/> Decrease					Address: _____								
c. Total obligation or travel estimate:					City: _____ State: _____ Zip: _____								
16. Billing for Federal Agencies and DOD will be processed via IPAC.													
Billing will be done: <input type="radio"/> Bi-weekly <input type="radio"/> Monthly <input type="radio"/> Quarterly <input type="radio"/> Advance <input type="radio"/> Upon completion													
17. Approved for Buyer:					18. Approved by Seller:								
(Fiscal Officer's Signature)					(Traveler's Approving Official Signature)								
19a. Name (Type): _____					20a. Name (Type): _____								
19b. Title:		20b. Title:		20c. Date:		20c. Date:							

INSTRUCTIONS FOR INTER/INTRA-AGENCY TRAVEL AGREEMENT (ITA)

ITA – BUYER WILL REIMBURSE TRAVEL EXPENSES OF A TRAVELER FROM ANOTHER AGENCY (SELLER)

1. Enter the start and end date period travel.
2. Enter the Common Document Number (e.g., Travel Authorization number).
3. Check “Original” unless it is a modification. If it is a modification, check “Modification” and enter modification number if modification.
4. Check the authority that applies. For “Other”, the Buyer must cite authorities obtained from the seller.
5. Enter the Project Title/Conference Name.
6.
 - a. Enter the Buyer (Funding) Agency office name, city, state, zip code, administrative and finance contact names and phone numbers with area code, also include fax and email address. A Finance contact who understands IPAC is recommended.
 - b. Enter the Traveler’s (Seller) Agency office name, city, state, administrative and traveler’s contact names and phone numbers with area code, also include fax and email address. An Administrative contact who understands IPAC is recommended.

This data will be referenced on your Treasury IPAC bill.

7.
 - a. Provide the funding agency’s 8 digit Agency Location Code (ALC) assigned by Treasury.
 - b. Provide the traveler’s 8 digit ALC assigned by Treasury.
8.
 - a. Type the funding agency’s Dun and Bradstreet (DUNS No.) as registered in Federal Register, this is also referred to as the FSN for the Department of Defense. If unknown, try www.sam.gov and click Search.
 - b. Type the traveler’s agency’s DUNS No. as registered in Federal Register, this is also referred to as the FSN for the Department of Defense. If unknown, try www.sam.gov and click Search.
9.
 - a. Provide the Treasury Account Symbol (TAS) for the funding agency. You may need to consult a budget or fiscal representative.
 - b. Provide the Treasury Account Symbol (TAS) for the traveler’s agency. You may need to consult a budget or fiscal representative.
10. 10a. and 10b. Determine the Treasury Standard General Ledger accounts (SGL) for this funding request. This field is optional if the accounting system already designates the correct SGL.
11.
 - a. Enter the account cost structure for the funding Agency. This may include an office identifier, program, and budget object class.
 - b. Enter the account cost structure for the traveler’s Agency. This may include an office identifier, program, and budget object class.
12. 12a. and 12b. Provide the Business Event Type Code (BETC) for this action. Examples are DISB or COLL.
13.
 - a. Provide the Fund Expiration date, or type “Indefinite” (for no year funds).
14. Enter the estimated cost of Travel; this amount may be obligated by a finance office if necessary.
15. Enter the traveler’s finance office information.
16. IPAC should be processed in a timely manner, as soon as possible after the travel is completed.

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17. Signature of fiscal officer or authorized official who can authorize travel funds.
18. Signature of the traveler's approving official.

Both agencies should retain a signed copy of this ITA.

Forward a copy of this ITA to the Finance Office that will process the IPAC.

APPENDIX 4: DOI INTRAGOVERNMENTAL DISPUTE RESOLUTION POLICY

1. Background

Treasury issued IGT TFM, Volume I, Part 2, Chapter 4700 to assist agencies in the accounting, reporting, and reconciliation of IGT activity with their trading partners. The provisions of the TFM Chapter apply to all IGTs. Appendix 10, Section 2.4.2 provides the process for resolving intragovernmental disputes. The DOI CFO (Assistant Secretary – Policy, Management and Budget) must sign an MOA acknowledging DOI's active participation in the dispute resolution process. Below is the guidance for DOI Bureaus/Offices to follow for intragovernmental dispute resolutions.

2. Roles and Responsibilities

- A. **DOI Bureaus/Offices.** When the DOI Bureau/Office identifies accounting treatment or contractual differences, it can verbally communicate disputes to the Trading Partner for resolution. The Bureau/Office should notify the PFM of the dispute. If the Bureau/Office and the trading partner cannot resolve the dispute, the Bureau/Office must implement the dispute resolution process this document outlines.

For intragovernmental dispute resolution, DOI Bureau/Office CFOs must coordinate preparation of an issue paper that clearly states the reasons for the dispute or major difference. The DOI Bureau/Office CFO should include the appropriate program office(s), PFM, the Bureau/Office accounting office, Contracting Officer, as necessary, in defining the issues. The Material Difference Report identified in the TFM will not be used to document a dispute; instead the Bureau/Office will use it to identify the difference and notify the affected Trading Partner. Trading partners are required to reconcile and provide explanations for the material differences of \$100 million or larger.

- B. **Office of Financial Management (PFM).** The Financial Reporting Division (FRD) of PFM will coordinate the resolution of differences the Bureau/Office discovers through the PFM intragovernmental reconciliation process. If verbal communication with the Trading Partner does not resolve the difference, FRD will assist the Bureau/Office prepare an issue paper in order to commence the formal dispute resolution process. For assistance, Bureaus/Offices may contact the Director of PFM or FRD on the main PFM telephone number: (202) 208-4701.

Upon completion, the Bureau/Office CFO will transmit the issue paper to PFM for review and concurrence. PFM will forward the issue paper to the Departmental CFO for review and signature. Upon approval, PFM will transmit the issue paper with a cover letter to the Trading Partner CFO involved in the dispute. PFM and the Bureau/Office will coordinate the resolution of the difference. If the issue remains unresolved for two quarters, PFM will coordinate with the Bureau or Office to transmit the dispute to the

Fiscal Service Government-wide Accounting (Fiscal Service – GWA) before the next quarter begins. The dispute resolution must be filed with Fiscal Service – GWA using the Intragovernmental Dispute Resolution Request Form (Attachment 1), which can be found on page 68 of Appendix 10 at the following web

link: <http://fm.fiscal.treasury.gov/v1/p2/c470.pdf>. Bureaus/Offices should submit all relevant documentation with the form justifying their accounting treatment. The Fiscal Service – GWA will send a confirmation email to DOI and will notify DOI whether the request form was accepted or rejected into the dispute resolution process and provide a Dispute Resolution Case Number. PFM will maintain a control system to track the following:

- 1) The date the PFM receives the Bureau/Office issue paper.
- 2) The date the Departmental CFO signs the issue paper (starts the 60 day dispute resolution timeline).
- 3) Timing and communication of the Trading Partner and/or by the Bureau/Office.
- 4) The date the Bureau/Office transmits the dispute to the Fiscal Service – GWA for a decision.
- 5) The Fiscal Service – GWA decision timeline.
- 6) Implementation and compliance deadline for the Bureau/Office or Trading Partner.

C. **DOI Chief Financial Officer (CFO).** The DOI CFO has the final authority to approve or disapprove the Bureau/Office issue paper and any recommendations. Upon approval, the Department will transmit the issue paper to the Trading Partner involved in the dispute. If disapproved, PFM will coordinate revisions of the issue paper with the affected Bureau/Office.

3. Dispute Resolution

A. **Accounting Treatment (e.g., of advances, nonexpenditure transfers).** For intragovernmental differences resulting from a conflicting accounting treatment, Trading Partners have 60 calendar days to agree on the treatment. Before the 60 calendar days commence, implement the following steps:

- 1) The DOI and the Bureau/Office intragovernmental representatives must identify the existence of an accounting treatment difference and verbally notify the Trading Partners of the situation.
- 2) The DOI intragovernmental representatives should document all verbal communications with the Trading Partners.

- 3) If the Bureau/Office and the Trading Partner reach a satisfactory resolution, the Bureau/Office must maintain the documentation and provide a copy to PFM.
 - 4) However, if the difference is confirmed and the Bureau/Office and Trading Partner do not reach a satisfactory resolution through verbal communication, then the Bureau/Office must immediately write an issue paper to document the dispute. For example:
 - a) If the Bureau/Office and the Trading Partner agree to disagree.
 - b) A Trading Partner may agree to correct an out of balance transaction by the end of the following quarter, but the balance remains at the end of the next quarter.
- B. Accounting Treatment Difference Issue Paper.** As this document outlines above, in Section 2.A.-C., the DOI Bureau/Office must prepare an issue paper that outlines the difference(s) and recommended solution(s) for the Trading Partner's consideration. The 60 calendar days start from the date that the Department CFO transmits the issue paper to the Trading Partner CFO.
- C. Time Limitations.** After the 90 days have elapsed and no agreement can be reached, implement the following procedures:
- 1) The DOI Bureau/Office and/or Trading Partner must request that the Fiscal Service – GWA render a final decision. The Fiscal Service will send a confirmation email to DOI and will provide a date when the decision should be expected. The decision of the Fiscal Service is final, and both Trading Partners will adjust their accounting records to reflect that decision.
 - 2) The Fiscal Service – GWA has the discretion to refer accounting treatment disputes or differences to the Accounting and Auditing Policy Committee established by the Federal Accounting Standards Advisory Board.

APPENDIX 5: ACRONYMS

This appendix includes acronyms that are referenced in this policy.

Acronym	Unabbreviated Terms
<i>AAPC</i>	Accounting and Auditing Policy Committee
<i>ASPMB</i>	Assistant Secretary – Policy, Management and Budget
<i>BETC</i>	Business Event Type Code
<i>BIO</i>	Business Integration Office
<i>CFO</i>	Chief Financial Officer
<i>CFR</i>	Code of Federal Regulations
<i>DAS</i>	Deputy Assistant Secretary
<i>D&F</i>	Determination and Finding
<i>DIAR</i>	Department of the Interior Acquisition Regulations
<i>DUNS</i>	Dun and Bradstreet
<i>DOI</i>	Department of the Interior
<i>FAR</i>	Federal Acquisition Regulation
<i>FBMS</i>	Financial and Business Management System
<i>FOIA</i>	Freedom of Information Act
<i>FPA</i>	Federal Program Agencies
<i>GSA</i>	General Services Administration
<i>GWAC</i>	Government-wide Acquisition Contract
<i>IAA</i>	Inter/Intra-Agency Agreement
<i>IGT</i>	Intragovernmental Transactions
<i>IPAC</i>	Inter-governmental Payment and Collection
<i>ITAP</i>	International Technical Assistance Program
<i>MOA</i>	Memorandum of Agreement
<i>MOU</i>	Memorandum of Understanding
<i>OMB</i>	Office of Management and Budget
<i>POC</i>	Point of Contact
<i>PFM</i>	Office of Financial Management
<i>PMB</i>	Office of Policy, Management and Budget
<i>RSA</i>	Reimbursable Support Agreement
<i>SAM</i>	System for Award Management
<i>SLA</i>	Service Level Agreement

Acronym	Unabbreviated Terms
<i>SOL</i>	Office of the Solicitor
<i>TAS</i>	Treasury Account Symbol
<i>TFM</i>	Treasury Financial Manual
<i>USC</i>	United States Code