

Financial Management Support Annex

Coordinating Agency:

Department of Homeland Security
Federal Emergency Management Agency
(Stafford Act declarations)

Federal agency requesting Federal-to-
Federal support (non-Stafford Act
declarations)

Cooperating Agencies:

All

INTRODUCTION

Purpose

The Financial Management Support Annex provides basic financial management guidance for all participants in National Response Framework (NRF) activities. This includes guidance for all departments and agencies providing assistance for incidents requiring a coordinated Federal response. The financial management function is a component of Emergency Support Function (ESF) #5.

The processes and procedures described in this annex ensure that funds are provided expeditiously and that financial operations are conducted in accordance with established Federal law, policies, regulations, and standards.

Scope

As part of the Secretary of Homeland Security's responsibility to coordinate resources pursuant to Presidential directive, this annex is applicable to Federal departments and agencies (i.e., Federal agencies) participating and responding under the NRF. The Department of Homeland Security/Federal Emergency Management Agency (DHS/FEMA) coordinates assistance or relief of Federal agencies in response to incidents requiring a coordinated Federal response.

RESPONSIBILITIES

DHS/FEMA (Stafford Act) and Requesting Agency (non-Stafford Act) Chief Financial Officer (CFO)

The CFO uses Federal financial principles, policies, regulations, and management controls to ensure accountability of funds and provides financial management support to incidents requiring Federal coordination. Responsibilities include:

- Providing advice on financial policy issues relative to an incident requiring Federal coordination and use of funds;
- Expeditious processing of all documented and approved requests for reimbursement and reviewing bills before processing payments to ensure that proper documentation supports the expenditures claimed; and

Financial Management Support Annex

- Performing periodic reviews of open obligations to ensure accuracy and timeliness, and providing financial management reports.

The CFO appoints a Comptroller from a cadre of qualified financial management individuals to oversee financial operations and advise on financial matters at the Joint Field Office (JFO), National Response Coordination Center (NRCC), and Regional Response Coordination Center (RRCC).

Field Financial Management

JFO (Stafford Act Only): Upon issuance of a Presidential disaster or emergency declaration, the DHS/FEMA CFO deploys a Comptroller to the established JFO to oversee all financial management activities, acquisitions, and management controls, and to report funding activity. During non-Stafford Act incidents, an agency requesting Federal-to-Federal support may request deployment of a DHS/FEMA Comptroller or may deploy its own. The Comptroller serves as the Finance and Administration Section Chief and is the Senior Financial Advisor to the Federal Coordinating Officer (FCO)/Federal Resource Coordinator (FRC) and the primary liaison to the CFO.

NRCC: The Comptroller serves as a liaison between the NRCC and the CFO. The Comptroller oversees all financial management activities of the NRCC and provides the NRCC Director with the necessary authority and expertise for effective fiscal management during initial disaster response activities. During the stand-down phase, the Comptroller works with Federal agencies to ensure that unneeded funds are deobligated as soon as appropriate.

RRCC: The Comptroller is the CFO's representative to the RRCCs and serves as the liaison between the RRCC and the CFO. The Comptroller provides the DHS/FEMA Regional Administrator and Disaster Recovery Manager (DRM), if applicable, with the necessary expertise and authority essential for effective financial management during initial response activities. During the stand-down phase, the Comptroller works with Federal agencies to ensure that unneeded funds are deobligated as soon as appropriate.

Comptrollers

Comptrollers are responsible for acting as the Finance and Administration Section Chief. Financial responsibilities include:

- Supervising the Financial and Administration Section staff at the JFO, NRCC, and RRCC, which includes financial specialists, financial technicians, and contract specialists/contracting officers, as well as those activated under ESF #7.
- Overseeing travel management at the JFO, providing advice and assistance on travel policy, serving as the CFO's travel authority at the JFO, and working closely with the CFO on complex travel issues.
- Overseeing contracting and acquisitions operations, including credit card purchases and grants management responsibilities; and coordinating acquisition management performed by the contract specialists/contracting officers, including those activated under ESF #7 with the RRCC.

Financial Management Support Annex

- Providing policy guidance, necessary expertise, and authority essential for effective fiscal management of expenditures to the FCO in a Stafford Act event or to an FRC or principal Federal official in a non-Stafford Act event.
- Monitoring expenditures, including tracking funds at both object and sub-object code levels; tracking and reporting commitments, obligations, and disbursements; reviewing commitments to ensure proper expenditure of funds; and reporting funding activity to the FCO/FRC/principal Federal official, as appropriate for the event, as well as the CFO on a regular basis.

Comptrollers work with the JFO program staff to ensure adequate funding is allocated to meet anticipated obligations and expenditures.

Cooperating Agencies

Cooperating agencies are responsible for maintaining documentation to support requests for reimbursement; submitting final reimbursement requests within the terms of the mission assignment or reimbursable agreement; and notifying requesting agencies when a task is completed and/or when additional time is required to complete work before projected completion date.

Cooperating agencies are expected to apply proper financial principles, policies, regulations, and management controls to ensure full accountability for the expenditure of funds.

FUNDING AND REIMBURSEMENT - STAFFORD AND NON-STAFFORD INCIDENTS

Funding and Reimbursement mechanisms are dependent on the type of incident. As shown in Figure 1 below, mission assignments, inter/intra agency agreements, contracts, FEMA inventory, GSA purchase, and memorandums of understanding may be used for incidents that are declared under the Stafford Act and funded by the Disaster Relief Fund (DRF). Non-Stafford Act incidents or incidents that require Federal coordination under another agency's authority and cannot be funded by the DRF, may use all sourcing options **except** mission assignments.

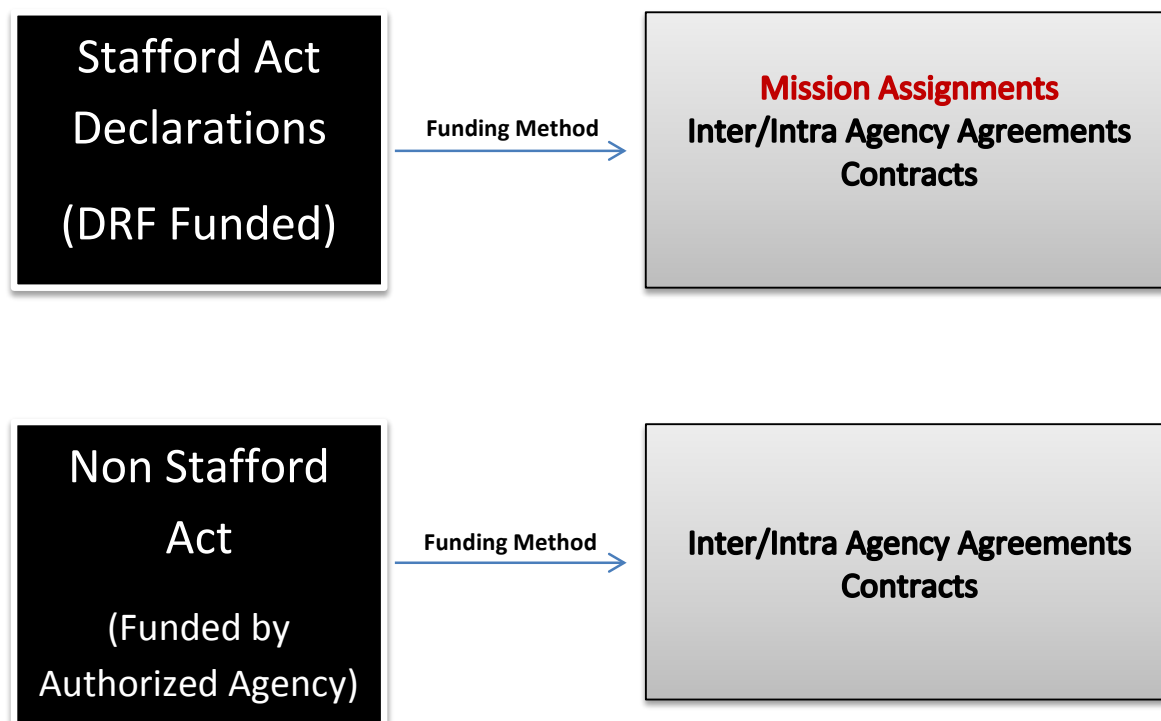


Figure 1: Funding Methods for Stafford and Non-Stafford Act Incidents

Funding and Reimbursement Methods

- Mission Assignments (Stafford Act Declared Incidents Only)
 - Used by FEMA to issue a work order to another Federal agency directing the completion of a specific task.
 - Used for short-term life-saving, life-sustaining, property-protecting, and incident-stabilizing needs of survivors and responders.
- Contracts
 - Established contracts with private companies and nonprofit organizations that may be activated following a Stafford Act declaration in order to supply essential incident-related supplies and services.
 - Established contracts under the Economy Act for Non-Stafford related responses.
- Inter/Intra Agency Agreements
 - Used by any agency to utilize Other Federal Agency (OFA) contracts.
 - Used for long-term assignments.

Financial Management Support Annex

In accordance with Office of Management and Budget (OMB) Circular No. A-11, all incidents require Federal agencies to submit an SF-132 to OMB with an annual estimate of the amount of reimbursable authority required to carry out their responsibilities under the NRF. After approval of the SF-132, and upon approval and/or execution of a mission assignment or reimbursable agreement, agencies have spending authority and can incur and record reimbursable obligations and expenditures against either DHS/FEMA's or the requesting agency's obligation. As direct obligations are not incurred, advance funding is not needed.

Agencies will generate receivables and request reimbursement from DHS/FEMA or the requesting agency. Supporting documentation requirements for DHS/FEMA mission assignment reimbursement requests can be found at www.fema.gov/doing-business-fema/mission-assignment-billing-reimbursement-checklist.

CONCEPT OF OPERATIONS - STAFFORD ACT DECLARED INCIDENTS

General

The President may direct any Federal agency pursuant to the authorities in Sections 402, 403, and 502 of the Stafford Act.

The DRF, appropriated to DHS/FEMA, is available for purposes of the Stafford Act. Reimbursement may be provided from the DRF using the funding and reimbursement option shown in Figure 2 on the following page for activities conducted pursuant to these sections.

Mission Assignment Guidance

DHS/FEMA uses the mission assignment as the basis of a work order to direct a Federal agency to complete a specified task pursuant to a Stafford Act declaration (see 44 CFR 206.5).

DHS/FEMA may issue mission assignments to other Federal agencies to:

- 1) Address a state's request for Federal assistance in order to meet unmet emergency needs; or
- 2) Support overall Federal operations pursuant to, or in anticipation of, a Stafford Act declaration.

The mission assignment is issued to an agency using FEMA Form 010-0-8, *Mission Assignment* (see Attachment 1) with, as applicable, funding, funding limitations, the requirements of the task(s) to be performed, completion date, and state cost-share requirements.

There are two categories of MAs: the Federal Operations Support (FOS) and the Direct Federal Assistance (DFA).

FOS MAs provide Federal-to-Federal support allowing FEMA to execute its mission. The primary purpose of FOS is delivering or augmenting the Federal capacity or capability to execute the Federal disaster response mission. For example, FEMA may issue a FOS Mission Assignment activating an Agency to the NRCC or to the Department of Defense

Financial Management Support Annex

(DOD) to provide air transportation to FEMA personnel in disaster areas. FOS MAs can be issued pre-declaration and throughout an incident for response support. Per Section 402 of the Stafford Act, FOS MAs for recovery support will only be issued once there is a Major Disaster declaration.

FOS MAs are:

- Requested by FEMA or OFAs for Federal agency support;
- Issued before or after a declaration for response support, and after a declaration for recovery support; and
- Funded 100 percent by the Federal government (i.e., pre-declaration through Surge Account, post declaration through the DRF).

DFA MAs are the primary tool for employing OFAs during incident operations to provide goods and services to local, state, tribal, and territorial governments. DFA Mission Assignments are generally used when a local, state, tribal, and territorial government has exhausted its own capability to contract for eligible emergency work, goods and/or services. These Mission Assignments are subject to a cost share with the local, state, tribal, and territorial governments requesting assistance. The standard cost share is 75 percent Federal and 25 percent state; however, the President may amend the cost share. The state must request the assistance before FEMA issues a DFA Mission Assignment, and the local, state, tribal, and territorial government will bear whatever cost share the President's declaration imposes for that assistance.

DFA Mission Assignments are:

- Requested by the local, state, tribal, and territorial governments;
- Issued after a declaration;
- Subjected to a cost share—75 percent Federal share, 25 percent state share (unless amended by the President); and
- Funded through the DRF.

Mission Assignment Process Overview

A standard Mission Assignment process is followed whenever FEMA obtains resources using a Mission Assignment. This process is shown in the light blue boxes in Figure 2 below.

Financial Management Support Annex

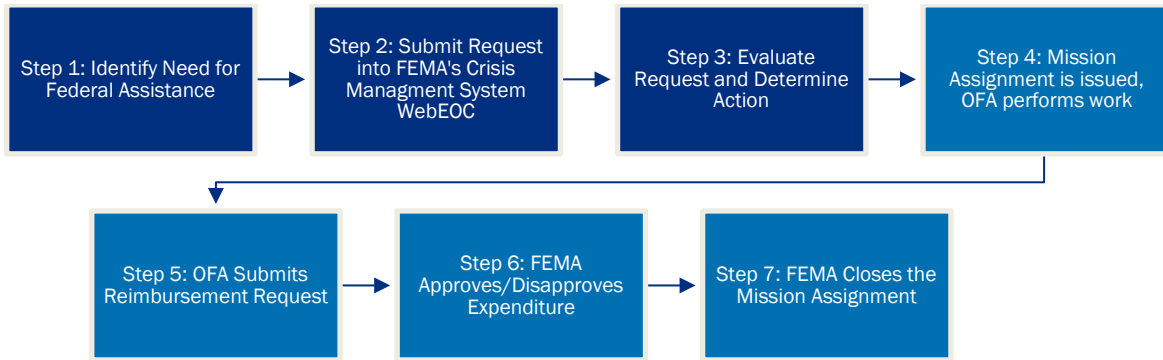


Figure 2: Resource Request and Mission Assignment Process Overview

Capability needs will be defined and requested in coordination with state and Federal representatives before and during an incident. The request will be submitted into FEMA's crisis management system via a Resource Request Form (RRF), formerly the Action Request Form. An ESF representative will determine the means and methods of fulfilling a request and submit a Statement of Work.

Mission-assigned ESF primary agencies may authorize support agencies as necessary to accomplish the required tasks as received on the RRFs (see Attachment 1). Subtasking should be considered when the primary Federal agency will be performing the bulk of the actual Mission Assignment tasking but may need additional resources or technical support from support agencies. Primary agencies should use the ESF Mission Assignment Subtasking Request Form and include written instructions and funding limitations. Support agencies must submit cost breakdowns to the ESF primary agency, which must review and approve documentation before reimbursing the subtasked support agency and subsequently billing FEMA. Subtasked support agencies must be reimbursed by their primary agency, not DHS/FEMA.

If a primary Federal agency receives an RRF for services that it will be unable to perform or that are outside of its mission area, the RRF should be routed to the appropriate Federal agency for task completion. FEMA will coordinate with the primary agency to determine when it would be appropriate to issue a direct Mission Assignment to a support agency and to identify the appropriate scope for the Mission Assignment. Standard language should be added to the RRF if a support Federal agency will receive a direct Mission Assignment, stating, "the support Federal agency must coordinate all activities for this mission assignment with the primary Federal agency responsible for work under the ESF functional area." Direct Mission Assignment support agencies will seek reimbursement approval from DHS/FEMA, not from the ESF primary agency.

CONCEPT OF OPERATIONS – NON-STAFFORD ACT DECLARATIONS

General

A Federal entity with primary responsibility and statutory authority for handling an incident (i.e., the requesting agency) that needs support or assistance beyond its normal operations may request DHS coordination and facilitation through the NRF.

DHS coordinates assistance using the multiagency coordination structures in the NRF and in accordance with the National Incident Management System.

Financial Management Support Annex

Pursuant to Presidential directive, the Secretary of Homeland Security is the principal Federal official for domestic incident management. Federal departments and agencies are expected to provide their full and prompt cooperation, resources, and support—as appropriate and consistent with their own responsibilities for protecting national security—to the Secretary so he or she may exercise leadership responsibilities and missions for domestic incident management.

Request for Federal-to-Federal Support

Mission Assignments are not authorized in support of Non-Stafford Act Declarations. Federal agencies participating in the NRF may request and provide Federal-to-Federal support by executing inter/intra agency reimbursable agreements, in accordance with applicable authorities. The following steps are taken from the identification of resource needs to an interagency agreement:

- 1) Identify resource need.
- 2) Submit request to the funding agency on the Federal-to-Federal Support Form.
- 3) Funding agency evaluates the request and determines the action in coordination with all stakeholders.
- 4) Requesting agency works with the funding agency to write a statement of work and complete subsequent forms needed to execute the action.
- 5) Funding agency transfers money to the requesting agency for completion of action.
- 6) Reporting procedures are followed as determined by the funding agency.

Funding and Reimbursement Methods

The DRF is not available for activities undertaken through other authorities or agency missions, or for Non-Stafford Act incidents requiring a coordinated Federal response. Generally, the requesting agency provides funding for the incident consistent with provisions of the Economy Act, unless other statutory authorities exist.

Federal agencies providing mutual aid support may request reimbursement from the requesting agency for eligible expenditures. The Department of Treasury Financial Management System Form 7600B (see Attachment 2, Tab 1) may be used as the Reimbursement Agreement form by Federal agencies requesting support.

The General Services Administration (GSA) may function as a procurement agent to obtain goods and services for Federal agencies other than DHS/FEMA. In these cases, GSA arrangements are independent of DHS/FEMA and all obligations incurred for goods and services for the Federal agencies are billed directly to the ordering agency.

**ATTACHMENT 1
MISSION ASSIGNMENT FORM (STAFFORD ACT DECLARATIONS)
FEMA FORM 010-0-8**

DEPARTMENT OF HOMELAND SECURITY
Federal Emergency Management Agency
MISSION ASSIGNMENT (MA)

*O.M.B. No. 1660-0002
Expires May 31, 2017*

PAPERWORK BURDEN DISCLOSURE NOTICE			
Public reporting burden for this form is estimated to average 20 minutes per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the needed data, and completing and submitting this form. This collection of information is required to obtain or retain benefits. You are not required to respond to this collection of information unless it displays a valid OMB control number. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing this burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472-3100, Paperwork Reduction Project (1660-0047). NOTE: Do not send your completed form to this address.			
I. TRACKING INFORMATION (FEMA Use Only)			
State		Resource Request Number	
Program Code/Event Number		Date/Time Received	
II. ASSISTANCE REQUIRED <input type="checkbox"/> See Attached			
Assistance Requested			
Delivery Location		Internal Control Number	Date/Time Required
Initiator/Requestor Name	24 Hour Phone Number	Email Address	Date
Site POC Name	24 Hour Phone Number	Email Address	Date
III. INITIAL FEDERAL COORDINATION (Operations Section)			
Action to: <input type="checkbox"/> ESF #: _____ <input type="checkbox"/> Other: _____		Date/Time	Priority <input type="checkbox"/> 1. Lifesaving <input type="checkbox"/> 3. High
<input type="checkbox"/> RSF: _____			<input type="checkbox"/> 2. Life sustaining <input type="checkbox"/> 4. Normal
IV. DESCRIPTION (Assigned Agency Action Officer) <input type="checkbox"/> See Attached			
Statement of Work			
<small>Your agency must validate the unliquidated MA balance at least annually as stipulated by FEMA to maintain reimbursable authority. Accrual data must also be provided to FEMA no later than the third business day after fiscal quarter end close. Information can be submitted to FEMA-Disaster-MA-ULO@dhs.gov. For MA billing and reimbursement information, please visit http://www.fema.gov/federal-agencies-providing-disaster-assistance.</small>			
Assigned Agency		Projected Start Date	Estimated Projected End Date
<input type="checkbox"/> New or <input type="checkbox"/> Amendment to MA #: _____		Total Cost Estimated	Total Required this Obligation Cycle
ESF/OFA/RSF Action Officer		Phone #	Email
V. COORDINATION (FEMA Use Only)			
Type of MA: <input type="checkbox"/> Direct Federal Assistance <input type="checkbox"/> Federal Operations Support		<input type="checkbox"/> State Cost Share (0%, 10%, 25%) <input type="checkbox"/> State Share (0%)	
State Cost Share Percent %		State Cost Share Amount: \$	
Fund Citation: 20 __ __ -06- __ __ __ __ XXXX-250 __ -D		Appropriation code: 70X0702	
Mission Assignment Manager (Preparer)			Date
**FEMA Project Manager/Branch Director (Program Approval)			Date
**Comptroller/Funds Control (Funds Review)			Date

Financial Management Support Annex

ATTACHMENT 1 (CONTINUED)

VI. APPROVAL		
*State Approving Official (Required for DFA)	Date	
**Federal Approving Official (Required for all)	Date	
VII. OBLIGATION (FEMA Use Only)		
Mission Assignment Number _____	Amount This Action \$ _____	Date/Time Obligated
Amendment Number _____	Cumulative Amount \$ _____	Initials: _____
** Signature required for all MAs.		
INSTRUCTIONS		
Items on the Mission Assignment (MA) form that are not listed are self-explanatory.		
I. TRACKING INFORMATION. Completed by Resource Support Section or Operations staff. Required for all requests.		
<u>State:</u> If multi-State, choose State most likely to receive resource(s), (i.e., when using 7220-SU Program Code)		
<u>Resource Request No.:</u> Based on chronological log number. Used for tracking.		
<u>Program Code/Event No.:</u> The pre-declaration, emergency, or major disaster number assigned for funding the event. Examples: 7220-SU, 3130-EM, 1248-DR.		
II. ASSISTANCE REQUESTED. Completed by requestor.		
<u>Assistance Requested:</u> Details from the Resource Request Form will provide information concerning the assistance requested.		
<u>Internal Control No.:</u> Internal requestor reference, log, or control number, if applicable.		
<u>Initiator/Requestor:</u> The initiator may be an individual filling out the mission assignment and making a request on behalf of the POC.		
<u>POC Name:</u> The person coordinating reception and utilization of the requested resources. 24-hour contact information required.		
III. INITIAL FEDERAL COORDINATION. Completed by FEMA Personnel with Delegated Authority.		
<u>Action to:</u> May be Emergency Support Function (ESF), Recovery Support Function (RSF), internal FEMA organization, or other organization, which assigns the Action Officer.		
Remainder of MA used only if solution is to request Federal agency to perform reimbursable work under (MA). Deliberate validation and verification of information must occur before MA is completed and issued.		
IV. DESCRIPTION. Completed by assigned agency Action Officer.		
<u>Statement of Work:</u> Detailed description of work to be performed that includes: Overview of MA, objectives, tasks, resources, personnel, deliverable, location, period of performance and comprehensive cost estimate for period of performance. Statement of Work may be attached. Additional guidance concerning the writing of a Statement of Work can be found in the Mission Assignment Guide and FAR.		
<u>Assigned Agency:</u> Agency receiving the MA from FEMA. Activities within the scope of an ESF/RSF result in an MA to primary agency. Cite subordinate organization if applicable. Example; DOT-FAA, COE-SAD.		
<u>Projected Start/End Date:</u> If end date is not clear, estimate and budget for 30, 60, or 90 days, then reevaluate. TBD is not acceptable; a date must be entered.		
<u>Total Cost Estimate:</u> Enter dollar value and attach a detailed budget outlining personnel, equipment, contract, sub-tasked agency, travel and other costs. The cost estimate should include the total cost projection for the MA across the entire length of the MA. The 90 day obligation cycle is used to obligate funding in 90 day increments when completion period is expected to exceed 90 days.		
V. COORDINATION. Completed by MAM, except for Project Manager and Comptroller signatures.		
Type of MA: Select only one.		
<u>Appropriation Code:</u> Static data. Do not change. This is for information only, should not be used to report internal agency finances to Treasury.		
<u>Reporting:</u> MA agencies are required to provide reporting as determined by the Program Manager.		
VI. APPROVAL. Completed by State Approving Official and Federal Approving Official.		
VII. OBLIGATION. Completed by Financial Specialist		
<u>Mission Assignment No.:</u> Assigned in FEMA financial system chronologically using assigned agency acronym and two digit number.		
<u>Amendment No.:</u> Note supplement number. For example: COE: SAD-01, Supp. 1, or DOR-08, Supp. 3.		
<u>Amount this Action:</u> Taken from total cost estimate above.		
<u>Cumulative Amount:</u> Cumulative amount for this MA, including amendments.		

ATTACHMENT 2
MEMORANDUM OF AGREEMENT: MUTUAL AID FOR INCIDENTS REQUIRING
FEDERAL COORDINATION
(NON-STAFFORD ACT)

I. PARTIES

The parties to this Memorandum of Agreement (Memorandum) are the Federal departments and agencies providing mutual aid for Non-Stafford Act incidents requiring Federal coordination.

II. AUTHORITIES

Applicable Federal authorities may include, but are not limited to:

- A. Homeland Security Act of 2002 (6 U.S.C. § 101 et seq.)
- B. Economy Act (31 U.S.C. §1535)
- C. Clean Water Act, as amended (33 U.S.C. § 1321)
- D. Oil Pollution Act of 1990 (33 U.S.C. § 2701 et seq.)
- E. Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. § 9601 et seq.)
- F. Small Business Act (15 U.S.C. § 631 et seq.)
- G. Public Health Service Act (42 U.S.C. § 201 et seq.)
- H. Reciprocal Fire Protection Act (42 U.S.C. §1856)
- I. Department of Veterans Affairs Emergency Preparedness Act (38 U.S.C. § 1785)

III. PURPOSE

The Federal Government's response to incidents requiring Federal coordination will likely exceed the authority or capabilities of any individual Federal department, agency, or their elements (i.e., "Federal agencies"). Coordination and support within and among the Federal agencies are essential to maximize the use of available assets, resources, and expertise under the National Response Framework (NRF) to save lives and to protect property, natural resources, and public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States.

Recognizing that each Federal agency has different expertise and resources and each plays an important role in responding to incidents requiring Federal coordination, the purpose of this Memorandum is to create a framework for interagency or intra agency mutual aid for Federal-to-Federal support among participants of the NRF when Federal-to-Federal support is requested and provided for an incident that is not declared a major disaster or emergency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, 42 U.S.C. §§ 5121-5206 (i.e., "Stafford Act").

This Memorandum does not preclude participating Federal agencies from entering into supplementary agreements with other Federal agencies for incidents or events within their

ATTACHMENT 2 (CONTINUED)

respective authorities, nor does it affect any other agreement to which a Federal agency may currently be, or decide to be, a party. This Memorandum does not preclude Federal agencies from requesting or providing assistance on a non-reimbursable basis where authorized.

A. Operating Assumptions

1. Based on the incident's scope and effect, mutual aid requirements may vary depending on the magnitude and type of event; the stage of the prevention, preparedness, response, or recovery efforts; or the availability of resources, including nonmonetary resources.
2. A Federal entity with primary responsibility and statutory authority for handling an incident (i.e., the requesting agency) that needs support or assistance beyond its normal capabilities may request DHS coordination and facilitation through the NRF.
3. Generally, the requesting agency provides funding for the support consistent with provisions of the Economy Act, unless other relevant statutory authorities exist.
4. DHS coordinates assistance using the multiagency coordination structures in the NRF and in accordance with the National Incident Management System.
5. Pursuant to Presidential directive, Federal departments and agencies are expected to provide full and prompt cooperation, available resources, and support—as appropriate and consistent with their own responsibilities for protecting national security—to the Secretary of Homeland Security in the exercise of responsibilities and missions as the principal Federal official for domestic incident management.

B. Operating Procedures

1. Federal agencies participating in the NRF may request and provide Federal-to-Federal support by executing interagency or intra agency reimbursable agreements, in accordance with the Economy Act (31 U.S.C. §1535) or other applicable authorities.
2. The Reimbursable Agreement form to be used by Federal agencies requesting support for a Non-Stafford Act event is the Request for Federal-to-Federal Support Form (see Attachment 4, Tab 2).
3. The period of support for purposes of reimbursement will be as stated in the reimbursable agreements.
4. All Federal entities shall use generally accepted Federal financial principles, policies, regulations, and management controls to ensure proper accountability of their respective funds.

ATTACHMENT 2 (CONTINUED)

IV. RESPONSIBILITIES

A. Federal Agencies Requesting Support: Federal agencies requesting mutual aid pursuant to this Memorandum shall be responsible for:

1. Requesting Federal-to-Federal support by executing reimbursable agreements under this agreement. The reimbursable agreements describe work to be performed, date of completion, and funding limitations. The requesting agency is responsible for monitoring the work progress of the supporting agency.
2. In conjunction with its supporting agencies, advising the assigned Federal Response Coordinator (FRC) of the type of assistance and support requested, from which agencies support has been requested, when the support is provided, and the amount and distribution of funding required in support of the Incident.
3. Overseeing all financial management activities relating to financial operations; ensuring that sound financial management practices and standards are applied; and ensuring that all funds expended are accounted for in accordance with generally accepted accounting principles of the Federal Government.
4. Coordinating requests with Office of Management and Budget (OMB) and Congress for adequate funding to meet projected expenditures for specific incidents/events, as required.
5. Ensuring expeditious receipt and review of bills or requests for reimbursement for mutual aid provided before processing payments, and ensuring that proper documentation supports the expenditures claimed.
6. Reviewing all requests for reimbursement for goods and services from supporting agencies before payment. The requesting agency certifies the expenditures claimed are reviewed, are eligible, and are relevant to the request for mutual aid, and that costs are reasonable and supported by proper documentation.
7. Complying with the requirements of the Economy Act or other applicable statutes.

B. Federal Agencies Providing Support: Federal agencies providing reimbursable mutual aid support pursuant to this Memorandum shall be responsible for:

1. Maintaining appropriate documentation that clearly identifies the assistance provided to the requesting agency and supports requests for reimbursement.
2. Notifying the requesting agency when a task is completed or when additional time is required to complete work before the projected completion date.
3. Submitting final reimbursement requests after completing a task. Final bills should be marked "Final."

ATTACHMENT 2 (CONTINUED)

4. Applying proper financial principles, policies, regulations, and management controls to ensure full accountability for expenditures.
5. Complying with the requirements of the Economy Act or other applicable statutes.

V. Reimbursement of Federal Agencies Providing Support

- A. Federal agencies providing mutual aid support under this Memorandum shall request reimbursement from the requesting agency for eligible expenditures. Requests for reimbursement should include a breakdown of charges by budget sub-object class or as otherwise specified by the requesting agency.
- B. Fees for goods or services described in reimbursable agreements are paid from funds cited upon delivery. Payments are made using the Treasury Intra-governmental Payments and Collections (IPAC) system.
- C. All requests for reimbursement must contain adequate documentation to support expenditures claimed as reimbursable. The vehicle used to obligate funds for authorized expenditures of Federal-to-Federal support is the Request for Federal-to-Federal Support.
- D. Federal agencies providing support and receiving reimbursement from the requesting agency for goods or services shall record such funds to the appropriation against which charges were made to fill the order. In accordance with OMB Circular No. A-11, Federal agencies should submit to OMB on the SF-132 an annual estimate of reimbursable budget authority expected to carry out their responsibilities under the NRF.
- E. Intra-governmental transactions, including advances of funds, under Federal-to-Federal support reimbursable agreements shall comply with the business rules set forth in Treasury Financial Manual, Bulletin No. 2007-03, Intra-governmental Business Rules, dated November 15, 2006.
- F. Nothing in this agreement is intended to and does not obligate funds, nor is this agreement to be construed as obligating funds of the parties.

VI. Other Provisions: Nothing herein is intended to conflict with current law or regulation or agency directives of any of the parties. If any terms of this Memorandum are found to be inconsistent with any such authority, then those terms shall be invalid, but the remaining terms and conditions are not affected by the inconsistency and shall remain in full force and effect.

VII. Liability: Each Federal agency shall be liable for the acts and omissions of its own employees to the extent provided by Federal laws or regulations.

VIII. Effective Date: This Memorandum is effective upon signature by the respective signatory Federal agencies.

ATTACHMENT 2 (CONTINUED)

- IX. Modification:** This Memorandum may be amended at any time to further its purposes, extended or renewed, by mutual written agreement of the parties. This Memorandum shall be reviewed on a periodic basis but not less than once every five (5) years.
- X. Termination:** The terms of this Memorandum, as modified with the consent of all parties, remain in effect indefinitely unless either terminated by (1) mutual written agreement of the respective parties or (2) the giving of thirty (30) days advance written notice by the respective parties. Notwithstanding any termination or withdrawal, the terms of this Memorandum shall remain applicable to any outstanding Reimbursable Agreement.

APPROVED BY:

Signature Block

Please sign with black ink in the center of the block. Please ensure that the signature does not touch any lines.

Printed Name _____ Date _____

Title _____

Department/Agency/Organization _____

**ATTACHMENT 3
INTERAGENCY AGREEMENT (IAA)
ADDITIONAL TERMS AND CONDITIONS**

I. PURPOSE

This is an interagency Agreement ("Agreement" or "IAA") between XXXXXXXXXXXX ("XXX") and the Federal Emergency Management Agency ("FEMA") within the Department of Homeland Security ("DHS") that sets forth the detailed scope of work that FEMA will perform in providing the requested support services to XXX related to the XXXXX response. This document supplements the Treasury FMS Forms 7600A and 7600B executed by the parties, and is incorporated by reference into those documents.

II. AUTHORITY

- a. Transactional Authority: Both parties have entered into this IAA pursuant to the authority of the Economy Act, 31 U.S.C. § 1535.
- b. Programmatic Authority: XXX has the authority to _____ pursuant to its authority under the _____, ___ U.S.C. § _____, et seq.

III. BACKGROUND

- a. XXX is the federal agency responsible for _____

IV. SCOPE OF WORK.

FEMA will assist XXX in conducting _____

- a. Total Cost. The total cost of the IAA is estimated to be up to \$XXX, which is the ceiling amount of this IAA.
 - i. Attachment 2 sets forth the estimated monthly costs of the salaries, fringe benefits, and travel costs of the expected FEMA personnel performing the services under this IAA.

Financial Management Support Annex

- b. Performance of Services. The services described in the scope of work will be performed primarily or exclusively by Federal personnel of FEMA. Contracting by FEMA, if any, is incidental to the purpose of this IAA. This IAA does not involve an assisted or direct acquisition.
- c. Level of Support. FEMA and XXX will work together to determine the necessary number and type of FEMA personnel to perform the desired services throughout the period of performance.

V. PERIOD OF PERFORMANCE

- a. This IAA becomes effective once signed by authorized officials of both FEMA and XXX and will remain effective until XXX, unless otherwise extended by both parties or terminated earlier either mutually by the parties or unilaterally by one of the parties.
- b. FEMA shall perform the scope of work from _____, _____ to _____, _____.
- c. Either party may terminate this IAA in advance of the scheduled end of the period of performance with seven days written notice.

VI. RESPONSIBILITIES

- a. XXX agrees to:
 - i. Provide daily supervision of the FEMA personnel, provide monthly feedback to FEMA on work performance, and as requested provide FEMA with written comments on the FEMA employee's work performance following completion of this IAA.
 - ii. Reimburse FEMA for all actual costs of the services related to execution of the IAA.
 - iii. Review leave requests of FEMA personnel and provide a recommendation to FEMA for approval or disapproval.
- b. FEMA agrees to:
 - i. Assign personnel to perform the scope of work in paragraph IV.
 - ii. Serve as the official timekeeper for each pay period and process all leave requests for the FEMA personnel performing services under this agreement.

VII. FUNDING AND LIMITATIONS OF COMMITMENT

- a. The ability of the parties to carry out their responsibilities under this IAA is subject to their respective funding procedures and contingent upon the availability of funds. Neither party shall interpret any provision of this IAA to require obligation or payment of funds in violation of the Anti-deficiency Act, 31 U.S.C. § 1341.

ATTACHMENT 3 (CONTINUED)

- b. Each party will allocate and expend funding under this IAA in accordance with the terms and the manner prescribed by the fiscal regulations and/or administrative policies of the respective party.
- c. If either party encounters budgetary problems resulting from its internal procedures or the availability of appropriations that may affect the activities to be carried out under this IAA, that party will notify and consult with the other party in a timely manner.
- d. The ceiling amount of XXXXX's financial obligation under this IAA is set forth in paragraph IV, and this amount may be increased by amendment to this IAA. FEMA is not authorized to obligate or disburse funds in excess of this ceiling amount. If FEMA anticipates that the ceiling amount will be insufficient to complete the work, FEMA shall give notice to XXX when it has reason to believe that the costs it expects to incur in the next 30 days, when added to all costs previously incurred, will exceed 75 percent of the total amount so far incurred under the agreement.
- e. Consistent with its legal and financial obligations, XXXXX will de-obligate any annual or multi-year (if expiring) funding for this IAA at the end of their period of availability to the extent FEMA has not performed or incurred valid obligations to the ceiling amount of this IAA at the time the appropriation expires.

VIII. COSTS, BILLING, PAYMENT, AND TRAVEL

- a. Costs. XXXXX will provide funding to FEMA for the actual costs of performing the scope of work under this IAA as determined by FEMA. These costs will include salary, benefits, and XXX-approved overtime of FEMA personnel, XXX-approved travel costs of FEMA personnel, indirect costs of FEMA, and other appropriate costs. Unless approved in advance by XXX, FEMA will not use any funding under this IAA to purchase any equipment in performing the scope of work.
- b. Billing and Payment
 - i. Billing and payment will be handled through the Intra-governmental Payment and Collection ("IPAC") system (or otherwise agreed to in subsequent amendments to this agreement).
 - ii. FEMA will bill XXXXX monthly for costs incurred and will furnish documentation supporting those costs only upon XXXXX's request. The information for the IPAC transfer will be on the invoices that FEMA provides XXXXX described in the following subparagraph. If the invoice is missing the IPAC information, XXXXX will promptly notify and request from FEMA the needed information.
 - iii. FEMA will reference the Payable agreement number, the Agency Location Code, Funding Agency Code, Funding Office Code, Basic Appropriation Symbol, Treasury Account Symbol and Main Account, Business Event Type Code, Fund Citation (line of accounting), appropriation expiration date, DUNS/BPN #, Tax ID #, period of performance of the agreement, and amount obligated including any associated service on all invoices for IPAC transfer. Additionally, the period of performance of the services

ATTACHMENT 3 (CONTINUED)

invoiced must be included for each IPAC, either within the IPAC itself or in the supporting documentation that accompanies the IPAC.

- iv. Upon receipt of an invoice from FEMA, XXX shall review submitted invoices, review XXX requested documentation supporting those charges, confirm charges are consistent with this Agreement, and reimburse FEMA for such confirmed charges. Payments are delinquent when they are pending thirty (30) or more calendar days from the date of billing.
- c. Travel. FEMA personnel will conduct all travel under this IAA in accordance with the Federal Travel Regulation and FEMA policy. FEMA must obtain XXXXX's approval of any foreign travel.

IX. LIABILITY

With respect to third-party liability for acts arising out of the performance of official duty by a Federal employee, each of the parties undertakes responsibility for its own personnel for the investigation, adjudication, settlement, and payment of any claim asserted against the United States, except that, in all cases, the responsibility for the investigation, adjudication, settlement, and payment of any claim with respect to third party liability arising out of the use, damage, or destruction of loaned personal property shall be the responsibility of the particular agency that has custody and control of the said personal property. Each party shall have the duty of investigating and reporting in accordance with the respective party's regulations and policies. In the case of litigation, both parties agree to provide necessary support and cooperation, including, to the extent allowed by law, full and timely access to documents and personnel.

X. SEVERABILITY

Nothing in this IAA is intended to conflict with current law or regulation of the directives, policies, and procedures of FEMA or XXX. If a term of this IAA is inconsistent with any such law, regulation, directive, policy, or procedure, then that term shall be invalid, but the remaining terms and conditions of this IAA shall remain in full force and effect.

XI. METHOD FOR DISPUTE BETWEEN THE PARTIES

- a. If XXX and FEMA are unable to agree about a material aspect of the IAA, the parties agree to engage in an effort to reach mutual agreement in the proper interpretation of the IAA, including amendment of this IAA, as necessary, by escalating the dispute within their respective organizations.
- b. If a dispute related to funding remains unresolved for more than sixty (60) calendar days after the parties have engaged in an escalation of the dispute, the parties agree to refer the matter to their respective Agency Chief Financial Officers ("CFO") with a recommendation that the parties submit the dispute to the CFO Council Intergovernmental Dispute Resolution Committee for

ATTACHMENT 3 (CONTINUED)

review in accordance with Section VII of Attachment 1, Treasury Financial Manual, Volume I, Bulletin No. 2011- 04, Inter-governmental Transactions, Subject: Inter-governmental Business Rules, or subsequent guidance.

XII. AMENDMENTS

The parties may amend this IAA upon written consent of both parties. However, either party may update its respective point of contact in paragraph XIV below upon written notification to the other party.

XIII. XXX TECHNICAL CONTACT(S)

XIV. FEMA TECHNICAL CONTACT(S)

**ATTACHMENT 4
INTERAGENCY AGREEMENT (IAA)
STATEMENT OF WORK AND ADDITIONAL TERMS AND CONDITIONS**

I. PURPOSE

This interagency agreement ("Agreement" or "IAA") between the XXXXXXXXXXXX ("XXX") and the Federal Emergency Management Agency ("FEMA") within the Department of Homeland Security ("DHS"), sets forth the detailed scope of work that FEMA will perform in providing the requested support services to XXX related to the XXXXX response. This document supplements the Treasury FMS Forms 7600A and 7600B executed by the parties, and is incorporated by reference into those documents.

II. AUTHORITY

- a. Transactional Authority: Both parties have entered into this IAA pursuant to the authority of the Economy Act, 31 U.S.C. § 1535.
- b. Programmatic Authority: XXX has the authority to _____ pursuant to its authority under the _____, ___ U.S.C. § _____, et seq.

III. BACKGROUND

- a. XXX is the federal agency responsible for _____.

IV. SCOPE OF WORK

FEMA will assist XXX in conducting _____. These activities are to be supported by providing personnel to perform the general types of duties and functions of the positions described in Treasury FMS Form 7600A.

- a. Total Cost. The total cost of the IAA is estimated to be up to \$XXX, which is the ceiling amount of this IAA.
 - i. Treasury FMS Form 7600B sets forth the estimated monthly costs of the salaries, fringe benefits, and travel costs of the expected FEMA personnel performing the services under this IAA.
- b. Performance of Services. The services described in the scope of work will be performed primarily or exclusively by federal personnel of FEMA. Contracting by FEMA, if any, is incidental to the purpose of this IAA. This IAA does not involve an assisted or direct acquisition.
- c. Level of Support. FEMA and XXX will work together to determine the necessary number and type of FEMA personnel to perform the desired services throughout the period of performance.

ATTACHMENT 4 (CONTINUED)

V. PERIOD OF PERFORMANCE

- a. This IAA becomes effective once signed by authorized officials of both FEMA and XXX and will remain effective until XXX, unless otherwise extended by both parties or terminated earlier either mutually by the parties or unilaterally by one of the parties.
- b. FEMA shall perform the scope of work from _____, _____ to _____, _____.
- c. Either party may terminate this IAA in advance of the scheduled end of the period of performance with seven days written notice.
- d. FEMA and XXX will assess the status of the response and determine if XXX still requires incident management support. These reviews are to take place no later than 180 days from execution of this IAA. Additionally, FEMA may conduct an interim review every 30 days.

VI. RESPONSIBILITIES

- a. XXX agrees to:
 - i. Provide daily supervision of the FEMA personnel, provide monthly feedback to FEMA on work performance, and as requested provide FEMA with written comments on the FEMA employees work performance following completion of this IAA.
 - ii. Reimburse FEMA for all actual costs of the services related to execution of the IAA.
 - iii. Review leave requests of FEMA personnel and provide a recommendation to FEMA for approval or disapproval.
- b. FEMA agrees to:
 - i. Assign personnel to perform the scope of work in paragraph IV.
 - ii. Serve as the official timekeeper for each pay period and process all leave requests for the FEMA personnel performing services under this agreement.

VII. FUNDING AND LIMITATIONS OF COMMITMENT

- a. The ability of the parties to carry out their responsibilities under this IAA is subject to their respective funding procedures and contingent upon the availability of funds. Neither party shall interpret any provision of this IAA to require obligation or payment of funds in violation of the Anti-deficiency Act, 31 U.S.C. § 1341.
- b. Each party will allocate and expend funding under this IAA in accordance with the terms and the manner prescribed by the fiscal regulations and/or administrative policies of the respective party.

ATTACHMENT 4 (CONTINUED)

- c. If either party encounters budgetary problems resulting from its internal procedures or the availability of appropriations that may affect the activities to be carried out under this IAA, that party will notify and consult with the other party in a timely manner.
- d. The ceiling amount of the XXXXX's financial obligation under this IAA is set forth in paragraph IV, and this amount may be increased by amendment to this IAA. FEMA is not authorized to obligate or disburse funds in excess of this ceiling amount. If FEMA anticipates that the ceiling amount will be insufficient to complete the work, FEMA shall give notice to XXX when it has reason to believe that the costs it expects to incur in the next 30 days, when added to all costs previously incurred, will exceed 75 percent of the total amount so far incurred under the agreement.
- e. Consistent with its legal and financial obligations, the XXXXX will de-obligate any annual or multi-year (if expiring) funding for this IAA at the end of their period of availability to the extent FEMA has not performed or incurred valid obligations to the ceiling amount of this IAA at the time the appropriation expires.

VIII. COSTS, BILLING, PAYMENT, AND TRAVEL

- a. Costs. The XXXXX will provide funding to FEMA for the actual costs of performing the scope of work under this IAA as determined by FEMA. These costs will include salary, benefits, and XXX-approved overtime of FEMA personnel, XXX-approved travel costs of FEMA personnel, indirect costs of FEMA, and other appropriate costs. Unless approved in advance by XXX, FEMA will not use any funding under this IAA to purchase any equipment in performing the scope of work.
- b. Billing and Payment.
 - i. Billing and payment will be handled through the Intra-governmental Payment and Collection ("IPAC") system (or otherwise agreed to in subsequent amendments to this agreement).
 - ii. FEMA will bill the XXXXX monthly for costs incurred and will furnish documentation supporting those costs only upon XXXXX's request. The information for the IPAC transfer will be on the invoices that FEMA provides the XXXXX described in the following subparagraph. If the invoice is missing the IPAC information, XXXXX will promptly notify and request from FEMA the needed information.
 - iii. FEMA will reference the Payable agreement number, the Agency Location Code, Funding Agency Code, Funding Office Code, Basic Appropriation Symbol, Treasury Account Symbol and Main Account, Business Event Type Code, Fund Citation (line of accounting), appropriation expiration date, DUNS/BPN #, Tax ID #, period of performance of the agreement, and amount obligated including any associated service on all invoices for IPAC transfer. Additionally, the period of performance of the services invoiced must be included for each IPAC, either within the IPAC itself or in the supporting documentation which accompanies the IPAC.

ATTACHMENT 4 (CONTINUED)

- iv. Upon receipt of an invoice from FEMA, XXX shall review submitted invoices, review XXX requested documentation supporting those charges, confirm charges are consistent with this Agreement, and reimburse FEMA for such confirmed charges. Payments are delinquent when they are pending thirty or more calendar days from the date of billing.
- c. Travel. FEMA personnel will conduct all travel under this IAA in accordance with the Federal Travel Regulation and FEMA policy. FEMA must obtain XXXXX's approval of any foreign travel.

IX. LIABILITY

With respect to third-party liability for acts arising out of the performance of official duty by a federal employee, each of the parties undertakes responsibility for its own personnel for the investigation, adjudication, settlement, and payment of any claim asserted against the United States, except that, in all cases, the responsibility for the investigation, adjudication, settlement, and payment of any claim with respect to third party liability arising out of the use, damage, or destruction of loaned personal property shall be the responsibility of the particular agency that has custody and control of the said personal property. Each party shall have the duty of investigating and reporting in accordance with the respective party's regulations and policies. In the case of litigation, both parties agree to provide necessary support and cooperation, including, to the extent allowed by law, full and timely access to documents and personnel.

X. SEVERABILITY

Nothing in this IAA is intended to conflict with current law or regulation of the directives, policies, and procedures of FEMA or XXX. If a term of this IAA is inconsistent with any such law, regulation, directive, policy, or procedure, then that term shall be invalid, but the remaining terms and conditions of this IAA shall remain in full force and effect. .

XI. METHOD FOR DISPUTE RESOLUTION BETWEEN THE PARTIES

- a. If the XXX and FEMA are unable to agree about a material aspect of the IAA, the parties agree to engage in an effort to reach mutual agreement in the proper interpretation of the IAA, including amendment of this IAA, as necessary, by escalating the dispute within their respective organizations.
- b. If a dispute related to funding remains unresolved for more than 60 calendar days after the parties have engaged in an escalation of the dispute, the parties agree to refer the matter to their respective Agency Chief Financial Officers ("CFO") with a recommendation that the parties submit the dispute to the CFO Council Intergovernmental Dispute Resolution Committee for review in accordance with Section VII of Attachment 1, Treasury Financial Manual, Volume I, Bulletin No. 2011- 04, Inter-governmental Transactions, Subject: Intergovernmental Business Rules, or subsequent guidance.

ATTACHMENT 4 (CONTINUED)

XII. AMENDMENTS

The parties may amend this IAA upon written consent of both parties. However, either party may update its respective point of contact in paragraph XIV below upon written notification to the other party.

XIII. XXX TECHNICAL CONTACT(S)

XIV. FEMA TECHNICAL CONTACT(S)

ATTACHMENT 4, TAB 1:
FORM 7600A

UNITED STATES GOVERNMENT
INTERAGENCY AGREEMENT (IAA)
Agreement Between Federal Agencies
General Terms & Conditions (GT&C) Section



IAA Number _____ GT&C # _____ Order # _____ Amendment # / Mod # _____

DEPARTMENT AND/OR AGENCY		
1.	Requesting Agency of Products / Services	Servicing Agency Providing Products / Services
Name		
Address		
2. Servicing Agency Tracking Number (Optional) : _____		
3. Assisted Acquisition Agreement <input type="checkbox"/> Yes <input type="checkbox"/> No		
4. GT&C Action (Check action being taken)		
<input type="checkbox"/> New		
<input type="checkbox"/> Amendment - Complete only the GT&C blocks being changed and explain the changes being made.		
<input type="checkbox"/> Cancellation - Provide a brief explanation for the IAA cancellation and complete the effective End Date.		
5. Agreement Period Start Date _____ End Date _____ of IAA or effective cancellation date MM-DD-YYYY MM-DD-YYYY		
6. Recurring Agreement (Check One) A Recurring Agreement will continue, unless a notice to discontinue is received		
<input type="checkbox"/> Yes If Yes, this is an: Annual Renewal <input type="checkbox"/> Other Renewal <input type="checkbox"/> State the other renewal period: _____		
<input type="checkbox"/> No		
7. Agreement Type (Check One) <input type="checkbox"/> Single Order IAA <input type="checkbox"/> Multiple Order IAA		
8. Are Advance Payments Allowed for this IAA (Check One) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If Yes is checked, enter Requesting Agency's Statutory Authority Title and Citation		
Note: Specific advance amounts will be captured on each related order.		

UNITED STATES GOVERNMENT
 INTERAGENCY AGREEMENT (IAA)
 Agreement Between Federal Agencies
 General Terms & Conditions (GT&C) Section



IAA Number _____
 GT&C # _____ Order # _____ Amendment # / Mod # _____

9. Estimated Agreement Amount (The Servicing Agency completes all information for the estimated agreement amount) (Optional for assisted Acquisitions)	
Direct Cost _____ Overhead Fees & Charges _____ Total Estimated Amount _____ \$0.00	Provide a general explanation of the Overhead Fees and Charges
10. STATUTORY AUTHORITY	
a. Requesting Agency's Authority (Check One)	
Franchise Fund <input type="checkbox"/>	Revolving Fund <input type="checkbox"/>
Working Capital Fund <input type="checkbox"/>	Economy Act (31 U.S.C. 1535 / FAR 17.5) <input type="checkbox"/>
Other Authority <input type="checkbox"/>	
Fill In Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority	
b. Servicing Agency's Authority (Check One)	
Franchise Fund <input type="checkbox"/>	Revolving Fund <input type="checkbox"/>
Working Capital Fund <input type="checkbox"/>	Economy Act (31 U.S.C. 1535 / FAR 17.5) <input type="checkbox"/>
Other Authority <input type="checkbox"/>	
Fill In Statutory Authority Title and Citation for Franchise Fund, Revolving Fund, Working Capital Fund, or Other Authority	
11. Requesting Agency's Scope (State and/or List Attachments that support Requesting Agency's Scope.)	
12. Roles and Responsibilities for the Requesting Agency and the Servicing Agency (State and/or list attachments for the roles and responsibilities for the Requesting Agency and the Servicing Agency)	

Financial Management Support Annex

UNITED STATES GOVERNMENT
INTERAGENCY AGREEMENT (IAA)
Agreement Between Federal Agencies
General Terms & Conditions (GT&C) Section



IAA Number _____
GT&C # _____ Order # _____ Amendment # / Mod # _____

13. **Restrictions (Optional)** (State and/or attach unique requirements and/or mission specific restrictions specific to this IAA).

14. **Assisted Acquisition Small Business Credit Clause** (The Servicing Agency will allocate the socio-economic credit to the Requesting Agency for any contract actions it has executed on behalf of the Requesting Agency).

15. **Disputes:** Disputes related to this IAA shall be resolved in accordance with instructions provided in the Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700, Appendix 10; Intragovernmental Transaction (IGT) Guide.

16. **Termination** (insert the number of days that this IAA may be terminated by written notice by either the Requesting or Servicing Agency.)

If this agreement is canceled, any implementing contract/order may also be canceled. If the IAA is terminated, the agencies shall agree to the terms of the termination, including costs attributable to each party and the disposition of awarded and pending actions.

If the Servicing Agency incurs costs due to the Requesting Agency's failure to give the requisite notice of its intent to terminate the IAA, the Requesting Agency shall pay any actual costs incurred by the Servicing Agency as a result of the delay in notification, provided such costs are directly attributable to the failure to give notice.

17. **Assisted Acquisition Agreements - Requesting Agency's Organizations Authorized to Request Acquisition Assistance for this IAA** (State or attach a list of Requesting Agency's organizations authorized to request acquisition assistance for this IAA).

18. **Assisted Acquisition Agreements - Servicing Agency's Organizations Authorized to Request Acquisition Assistance for this IAA** (State or attach a list of Servicing Agency's organizations authorized to request acquisition assistance for this IAA).

19. **Requesting Agency Clause(s) (Optional)** (State and/or attach any additional Requesting Agency clauses.)

20. **Servicing Agency Clause(s) (Optional)** (State and/or attach any additional Servicing Agency clauses.)

Financial Management Support Annex

UNITED STATES GOVERNMENT
 INTERAGENCY AGREEMENT (IAA)
 Agreement Between Federal Agencies
 General Terms & Conditions (GT&C) Section



IAA Number _____ GT&C # _____ Order # _____ Amendment # / Mod # _____

21. Additional Requesting Agency and/or Servicing Agency Attachments (Optional) (State and/or attach any additional Requesting Agency and/or Servicing Agency Attachments)

22. Annual Review of IAA

By signing this agreement, the parties agree to annually review the IAA if the agreement period exceeds one year. Appropriate changes will be made by amendment to the GT&C and/or modification to any affected Order(s).

AGENCY OFFICIAL

The Agency Official is the highest level accepting authority or official as designated by the Requesting Agency and Servicing Agency to sign this agreement. Each Agency Official must ensure that the general terms and conditions are properly defined, including the stated statutory authorities, and, that the scope of work can be fulfilled as per the agreement.

The Agreement Period Start Date (Block 5) must be the same as or later than the signature dates.

Actual work for this IAA may NOT begin until an Order has been signed by the appropriate individuals, as stated in the instructions for Blocks 37 and 38.

23.	Requesting Agency	Servicing Agency
Name		
Title		
Telephone Number(s)		
Fax Number		
Email Address		
SIGNATURE		
Approval Date		

Financial Management Support Annex

UNITED STATES GOVERNMENT INTERAGENCY
 AGREEMENT (IAA)
 Agreement Between Federal Agencies
 Order Requirements and Funding Information (Order) Section



IAA Number _____ DT&C# _____ Order# _____ Amendment# / Mod# _____ Servicing Agency's Agreement Tracking Number (Optional) _____

28. Order Line / Funding Information										Line Number							
Requesting Agency Funding Information										Servicing Agency Funding Information							
ALC																	
Component	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB		SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB
TAS (required by 10/1/2014)																	
and/or current TAS format																	
BETC																	
Object Class Code (Optional)																	
BPN																	
BPN + 4 (Optional)																	
Additional Accounting Classification / Information (Optional)																	
Requesting Agency Funding Expiration Date										Requesting Agency Funding Cancellation Date							
MM-DD-YYYY										MM-DD-YYYY							
Project Number & Title																	
Description of Products and/or Service, including the Bona Fide Need for this Order (State or attach a description of products/services, including the Bona Fide need for this Order.)																	
North American Industry Classification System (NAICS) Number (Optional)																	
Breakdown of Reimbursable Line Costs and/or Breakdown of Assisted Acquisition Line Cost:																	
Unit of Measure								Contract Cost									
Quantity	Unit Price	Total						Servicing Fees									
		\$0.00						Total Obligated Cost		\$0.00							
Overhead Fees and Charges						Advance for Line (-)											
Total Line Amount Obligated						\$0.00		Net Total Cost		\$0.00							
Advance Line Amount (-)								Assisted Acquisition Servicing Fees Explanation									
Net Line Amount Due						\$0.00											
Type of Service Requirements																	
<input checked="" type="radio"/> Severable Service <input type="radio"/> Non-Severable Service <input type="radio"/> Not Applicable																	

UNITED STATES GOVERNMENT INTERAGENCY AGREEMENT (IAA)

Agreement Between Federal Agencies
Order Requirements and Funding Information (Order) Section



BUREAU OF THE
Fiscal Service
LEAD. TRANSFORM. DELIVER.

IAA Number _____ GT&C # _____ Order # _____ Amendment # / Mod # _____ Servicing Agency's Agreement Tracking Number (Optional) _____

29. Advance Information (Complete Block 29 if the Advance Payment for Products/Services was checked "yes" on the GT&C)

Total Advance Amount for the Order _____ [All Order Line Advance amounts (Block 28) must sum to this total.]

Revenue Recognition Methodology (according to SFFAS 7) (Identify the Revenue Recognition Methodology that will be used to account for the Requesting Agency's expense and the Servicing Agency's revenue.)

- Straight-Line — Provide amount to be accrued _____ and Number of Months _____
- Accrual Per Work Completed — Identify the accounting post period:
 - Monthly per work completed & Invoiced
 - Other — Explain other regular period (bimonthly, quarterly, etc.) for posting accruals and how the accrual amounts will be communicated if other than billed.

30. Total Net Order Amount: 50.00
[All Order Line Net Amounts Due for reimbursable agreements and Net Total Costs for Assisted Acquisition Agreements (Block 28) must sum to this total]

31. Attachments (State or list attachments)

- Key Project and/or acquisition milestones (Optional except for Assisted Acquisition Agreements)
- Other Attachments (Optional)

BILLING AND PAYMENT INFORMATION

32. Payment Method (Check One) [Intra-governmental Payment and Collection (IPAC) is the Preferred Method.]

- Requesting Agency Initiated IPAC
- Servicing Agency Initiated IPAC
- Credit Card
- Other — Explain other payment method and reasoning: _____

33. Billing Frequency (Check One)

[An invoice must be submitted by the Servicing Agency and accepted by the Requesting Agency BEFORE funds are reimbursed (i.e., via IPAC transaction)]

- Monthly
- Quarterly
- Other Billing Frequency (include explanation): _____

34. Payment Terms (Check One)

- 7 Days
- Other Payment Terms (include explanation): _____

Financial Management Support Annex

UNITED STATES GOVERNMENT INTERAGENCY
 AGREEMENT (IAA)
 Agreement Between Federal Agencies
 Order Requirements and Funding Information (Order) Section



IAA Number _____ DT&C # _____ Order # _____ Amendment # / Mod # _____ Servicing Agency's Agreement Tracking Number (Optional) _____

35. Funding Clauses / Instructions (Optional) (State and/or list funding clauses/instructions) Subject to the Availability of Funds

36. Delivery / Shipping Information for Products (Optional)

Agency Name	
Point of Contact (POC) Name & Title	
POC Email Address	
Delivery Address / Room Number	
POC Telephone Number	
Special Shipping Information	

APPROVALS AND CONTACT INFORMATION

37. Program Officials
 The Program Officials, as identified by the Requesting Agency and Servicing Agency, must ensure that the scope of work is properly defined and can be fulfilled for this Order. The Program Official may or may not be the Contracting Officer depending on each agency's IAA business process.

	Requesting Agency	Servicing Agency
Name		
Title		
Telephone Number		
Fax Number		
Email Address		
SIGNATURE		
Date Signed		

38. Funding Officials — The Funds Approving Officials, as identified by the Requesting Agency and Servicing Agency, certify that the funds **are accurately** cited and can be properly accounted for per the purposes set forth in the Order. The Requesting Agency Funding Official signs to obligate funds. The Servicing Agency Funding Official signs to start the work, and to bill, collect, and properly account for funds from the Requesting Agency, in accordance with the agreement.

	Requesting Agency	Servicing Agency
Name		
Title		
Telephone Number		
Fax Number		
Email Address		
SIGNATURE		
Date Signed		

Financial Management Support Annex

UNITED STATES GOVERNMENT INTERAGENCY AGREEMENT (IAA)
 Agreement Between Federal Agencies
 Order Requirements and Funding Information (Order) Section



IAA Number _____ DT&C # _____ Order # _____ Amendment # / Mod # _____ Servicing Agency's Agreement Tracking Number (Optional) _____

CONTACT INFORMATION		
39. FINANCE OFFICE Points of Contact (POCs)		
	Requesting Agency (Payment Office)	Servicing Agency (Billing Office)
Name		
Title		
Office Address		
Telephone Number		
Fax Number		
Email Address		
Signature & Date (Optional)		
40. ADDITIONAL Points of Contact (POCs) (as determined by each Agency) This may include CONTRACTING Office Points of Contact (POCs).		
	Requesting Agency	Servicing Agency
Name		
Title		
Office Address		
Telephone Number		
Fax Number		
Email Address		
Signature & Date (Optional)		
Name		
Title		
Office Address		
Telephone Number		
Fax Number		
Email Address		
Signature & Date (Optional)		
Name		
Title		
Office Address		
Telephone Number		
Fax Number		
Email Address		
Signature & Date (Optional)		