Chapter 13.1
REIMBURSABLE WORK AND PROCESSING INTERAGENCY AGREEMENT

Table of Contents

I. INTRODUCTION 3
I.A. Purpose and Scope 3
I.B. Exclusions 3
I.C. Applicability 4
I.D. Overview of Financial Mechanisms for DOE Work Funded by Another Federal Agency 4
II. REIMBURSABLE WORK GENERAL PROVISIONS 6
II.A. Types of Reimbursable Work 6
II.B. Authorization to Perform Reimbursable Work 6
II.C. Funding for Reimbursable Work 6
II.D. Accounting for Reimbursable Work Transactions 8
II.E. Responsible Office for Accepting Reimbursable Work 10
II.F. End of Year Processing 11
II.G. Closeout of Reimbursable Agreements 11
III. REIMBURSABLE WORK FOR FEDERAL CUSTOMERS 12
III.A. Authorities 12
III.B. Budgetary and Financial Requirements 15
III.C. Financial Guidelines for Acceptance of Federal Reimbursable Work 17
III.D. Execution of Reimbursable Work 18
IV. REIMBURSABLE WORK FOR NON-FEDERAL CUSTOMERS 20
IV.A. Authorities 20
IV.B. Budgetary and Financial Requirements 20
IV.C. Specific Requirements for Work Funded through Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards 24
V. EMERGENCY REIMBURSABLE WORK 25
V.A. Overview 25
V.B. Authority 25

V.C. Budgetary and Financing Requirements 25
VI. AGREEMENTS FOR COMMERCIALIZING TECHNOLOGY 26
VI.A. Overview 26
VI.B. Costs 27
VI.C Reimbursable Budgetary Resources and Obligational Authority 28
VI.D. Accounting for ACT Obligations, Costs, and Payments 29
VII. REIMBURSABLE PERSONNEL DETAILS 30
VII.A. Authorities for Reimbursable Personnel Details 30
VII.B. Financial Policy 31
VIII. PROCESSING INTERAGENCY AGREEMENTS 31
VIII.A. General Policy and Requirements 31
VIII.B. Processing G-Invoicing Orders when DOE is the Requesting Agency (Buyer) 32
VIII.C. Roles and Responsibilities for Approving Interagency Agreements 34
VIII.D. Recertification of Federal Officials for Approving Interagency Agreements 37
IX. DEFINITIONS 37
X. Summary of Identified DOE Reimbursable Work Authorities 40
SUBJECT: OCTOBER 2026 UPDATE TO CHAPTER 13.1, REIMBURSABLE WORK AND PROCESSING INTERAGENCY AGREEMENTS 44

I. INTRODUCTION

I.A. Purpose and Scope

This chapter provides the financial policies and procedures for reimbursable work and Interagency Agreements.

Sections II through VII of the policy relate only to reimbursable work agreements—when DOE performs work for a non-DOE entity (funds-in agreements).

Section VIII provides financial policy for processing Interagency Agreements, including both work performed by DOE (funds-in agreements) and work performed by another Federal agency for DOE (funds-out agreements).

I.B. Exclusions

This chapter (Chapter 13.1) does not:

I.B.1. Provide policy for transactions between DOE entities, including DOE site/facility management contractors where Chapter 12, "*Inter-Entity Work Between DOE Organizations*," applies.

I.B.2. Supersede provisions of Departmental Orders pertaining to reimbursable work performed by DOE, including DOE Order 481.1F, *Strategic Partnership Projects [Formerly Known as Work for Others (Non-Department of Energy Funded Work)]*; DOE Order 481.2A, Strategic Partnership Projects (Federal); DOE Order 484.1A, *Reimbursable Work for the Department of Homeland Security*; and DOE Order 483.1C, *DOE Cooperative Research and Development Agreements.*

I.B.3. Establish procurement policies. Procurement policies are established by the Federal Acquisition Regulation (FAR); the DOE Acquisition Regulation (DEAR); DOE Directives; Acquisition Letters; and other policies issued by the DOE Office of Management (MA).

I.B.4. Establish policy for pricing reimbursable work. The pricing policy for reimbursable work is specified in DOE Order 522.1B, *Pricing of Departmental Materials and Services.*

I.B.5. Establish policy for receivables relating to reimbursable work. Financial policy relating to receivables is contained in Chapter 8 of the DOE *Financial Management Handbook.*

I.B.6. Define procedures for processing appropriations transferred to DOE from other agencies (non-expenditure transactions). See II.C. of Chapter 3.1 of the *Financial Management Handbook,* "Budget Execution Topics and Accounting for Appropriations," for guidance on processing appropriation transfers. Section I.D. of this chapter

discusses the two major financial mechanisms for work performed by DOE but funded by another Federal agency.

I.C. Applicability

I.C.1. Departmental elements that perform reimbursable work or enter into Interagency Agreements, including the National Nuclear Security Administration (NNSA) and the Power Marketing Administrations[i].

I.C.2. Site/facility management contractors that perform reimbursable work for non-DOE entities, as specified.

I.D. Overview of Financial Mechanisms for DOE Work Funded by Another Federal Agency

I.D.1. Reimbursable Work (Expenditure Transfers)

Chapter 13.1 provides DOE financial guidance for reimbursable work performed by DOE for other Federal agencies.

Reimbursable work results in expenditure transfers—where funding is transferred to a DOE Treasury account on the basis of expenditures made by DOE to execute a reimbursable work agreement.

See section II.A of this chapter for discussion of the types of reimbursable work and section II.B for a discussion of the required authorization.

I.D.2. Appropriation Transfers (Non-Expenditure Transfers)

I.D.2.i. Overview

Other Federal agencies may transfer their appropriated funding to DOE on a non-expenditure basis when authorized by specific legal authority.

Appropriation transfers are not provided to reimburse DOE for specific expenditures. Instead, the other Federal agency transfers appropriated funding to DOE, and DOE executes the funding in a manner consistent with the time limitations and purpose of the original appropriation.

Specific legal authority must exist to transfer an appropriation to DOE. One relevant authority is section 632 of the Foreign Assistance Act (relevant provisions codified at 22 USC 2392(a)). This authority authorizes the Department of State to transfer funds to DOE.

Budget procedures for processing appropriation transfers are provided in Section II.C of Chapter 3.1 of the *Financial Management Handbook*.

I.D.2.ii. Appropriate Use of Appropriation Transfers

An appropriation transfer provides DOE with the discretion to define specific deliverables and choose specific DOE components to perform the work. Appropriation transfers are preferred when:

- DOE defines the specific projects, performers, and deliverables for funding provided by another agency; or
- One DOE office is responsible for coordinating work to be performed by multiple DOE sites.

I.D.2.iii. Execution of Funding Provided through an Appropriation Transfer

DOE obligates and expends funding provided through an appropriation transfer in the same manner as it executes funding that is appropriated directly to DOE.

Funding subsequently provided for performance of work at a DOE contractor-operated site follows standard DOE processes, with a contract obligation supported by work authorization[ii].

Financial Mechanisms for Work Funded by Other Federal Agencies

	Reimbursable Work	**Appropriation Transfers**
Financial Transaction Type	Expenditure Transfer Billing and payments processed through the G-Invoicing system	Non-Expenditure Transfer Funding provided to DOE through an OMB apportionment Funding distributed to the performing DOE office by CFO through an allotment
Work Performed	Requesting agency defines a scope of work consistent with DOE's mission and capacities (as determined by DOE) and identifies specific deliverables or activities.	DOE defines the specific projects, performers, and deliverables, with appropriate consultation with the funding agency.
Authority	Specific Legal Authority Required See sections III.A, IV.A, and X of this chapter.	Specific Legal Authority Required The agency providing the funding to DOE must have transfer authority.

DOE Financial Direction	Chapter 13.1 of the Financial Management Handbook	Section II.C of Chapter 3.1 of the Financial Management Handbook
Executing Work to be Performed by DOE Contractors	Strategic Partnership Projects (SPP, DOE Order 481.1F and DOE Order 481.2A), Homeland Security reimbursable work (DOE Order 484.1A).	Work Authorization (DOE Order 412.1A) Transferred funding is considered to be DOE funding for purposes of budget execution.

II. REIMBURSABLE WORK GENERAL PROVISIONS

II.A. Types of Reimbursable Work

DOE reimbursable work includes Strategic Partnership Projects (SPP), Cooperative Research and Development Agreements (CRADAs), Agreements for Commercializing Technology (ACT), Reimbursable Work for the Department of Homeland Security, Contributed Funds Agreements at the National Energy Technology Laboratory, and any other legally authorized agreement whereby DOE is reimbursed for costs incurred on behalf of another Federal or non-Federal entity.

Based on dollar value, SPP constitutes most DOE reimbursable work.

II.B. Authorization to Perform Reimbursable Work

DOE performs work for other entities on a reimbursable basis when:

- The work is authorized by law. (see section III.A, IV.A, and X of this chapter)
- The requesting agency or non-Federal entity has defined a scope of work consistent with DOE's mission and capacities (as determined by DOE) and identified specific deliverables or activities to be performed;
- An authorized DOE official has approved the request to perform work as specified in the *Financial Management Handbook* and the DOE Directives applicable to reimbursable work.
- The cognizant contracting officer has approved any work to be performed by a DOE contractor-operated facility; and
- DOE has obligated funds for the performance of reimbursable work (see II.C.2 of this chapter)

II.C. Funding for Reimbursable Work

II.C.1. Purpose Limitation for DOE Appropriations

31 USC 1301 states an appropriation may only be used for the purposes contained in the appropriation. As such, unless provided for by law, DOE may not finance reimbursable work for others from its appropriations. Additionally, DOE shall not finance its reimbursable work from another customer's funding.

Funds provided under reimbursable agreements are to be used solely for the purpose specified in the reimbursable agreement.

II.C.2. Authority to Incur Obligations for Reimbursable Work

DOE must have both a budgetary resource and reimbursable authority to incur obligations to perform reimbursable work. Additionally, reimbursable agreements are subject to the provisions of 31 USC 1501, concerning the requirement for documentary evidence when recording government obligations. Reimbursable agreements must provide a defined statement of work with specific deliverables or activities in order to represent a valid obligation.

The table below summarizes the requirements that must be met prior to the obligation of funds for reimbursable work:

Customer	Budgetary Resource	Reimbursable Authority	Documentary Evidence
Federal Entities	(1) Agreement approved by both DOE and the Other Federal Agency (2) If the agreement requires an advance, the advance plus Agreement constitute the budgetary resource (see III.B.2. of this chapter).	Provided in advance through an OMB Apportionment and DOE Allotment	Agreement approved by both DOE and the Other Federal Agency (see section VIII of this chapter)
Non-Federal Entities	Advance Payment from the customer. See IV.B.6. and IV.C.4 of this chapter for limited exceptions.	Provided in advance through an OMB Apportionment and DOE Allotment	Agreement approved by both DOE and non-Federal entity

II.C.3. Apportionments of Reimbursable Authority

DOE must obtain reimbursable authority in advance of performing reimbursable work. Reimbursable authority is obtained through an apportionment from the Office of Management and Budget (OMB).

The CFO Office of Budget provides annual guidance on the process and requirements for requesting apportionments of reimbursable authority. As specified in the annual guidance, the type of apportionment requested may vary depending on the authority governing the anticipated reimbursable work agreements.

Additional requirements relating to apportionments of reimbursable authority are contained in Section III.B.1. of this policy.

II.C.4. Allotments of Reimbursable Authority

Consistent with the provisions of DOE Order 130.1B, *Budget Planning, Formulation, Execution, and Departmental Performance Management,* or successor policy, the Office of the CFO provides allotments of reimbursable authority.

II.C.5. Adhering to Funding Limitations

II.C.5.i. Obligations, costs, and expenditures for each reimbursable agreement shall not exceed the amount specified in the reimbursable agreement. Departmental offices and contractors managing reimbursable work shall maintain an appropriate management control environment to provide sufficient advance notification of potential funding shortfalls to obtain additional funds or begin project termination.

II.C.5.ii. Contractors shall not begin any reimbursable work for non-DOE customers until they have obtained authorization from the responsible DOE Contracting Officer.

II.C.5.iii. No costs shall be incurred for performance of reimbursable work beyond the period of performance specified in the reimbursable agreement. DOE can continue to bill the customer after the end of the period of performance for costs incurred during the period of performance. Billings may be needed to account for subsequent cost adjustments.

II.D. Accounting for Reimbursable Work Transactions

II.D.1. Unfilled Orders and Obligations

Accepted reimbursable agreements shall be controlled by the following budgetary standard general ledger accounts: Unfilled Customer Orders; Undelivered Orders – Obligations Unpaid; and Delivered Orders – Obligations (paid and unpaid). The balances of these accounts represent the ceilings for costs, obligations, and uncosted obligations, respectively.

II.D.1.i. Source Document for Unfilled Customer Orders
The source document for recording Unfilled Orders is the reimbursable work agreement, along with evidence that the reimbursable agreement was accepted in accordance with established DOE policies.

II.D.1.ii. Source Document for Undelivered Orders-Obligations Unpaid and Delivered Orders-Obligations (Paid and Unpaid)
For work performed by a DOE contractor, the source document for recording obligations is either the executed contract or a contract modification. For work performed by DOE personnel, source documents for obligations include travel authorizations; time and attendance documents; and purchase requests.

II.D.2. Cash Advances

Cash advances received for reimbursable or other type of work shall be recorded as unearned revenue. A liability shall be established, which shall be reduced by accrued cost.

II.D.3. Contractor Responsibilities

If reimbursable or other type of work is to be performed by a contractor, the Contracting Officer or DFO may assign all collection and accounting activities for the work to the contractor, when consistent with contract requirements. Otherwise, the contractor may transfer the amount to DOE accounts, in which case the DOE element shall perform the collection and accounting activities.

II.D.4. Billing

II.D.4.i. Billings shall be consistent with the total amount authorized by the agreement, including any amendments. The agreement should include funds for any requirements resulting from the final closeout process. If a funding increase is required, an amendment should be agreed upon with the customer before incurring any additional costs.

II.D.4.ii. Billings based on accrued and recorded costs will be issued monthly or in accordance with reimbursable or other type of work agreements and will include the date that the reimbursable or other type of work was provided, in addition to the as-of billing date. Customer billings should contain appropriate cost detail.

II.D.4.iii. For foreign sponsors making payments in foreign currencies, the Federal Reserve Bank of New York processes the collection.

II.D.5. Collections

Reimbursements shall be recorded in the appropriation and fund type in which the costs were recorded. Collections shall be recorded as a debit to the Reimbursements & Other Income Earned - Collected general ledger account. The balance of that

account will represent the cumulative collections for reimbursable or other type of work for the fiscal period. Balance sheet codes and illustrative entries for recording collections are presented in the Department's standard general ledger account codes and definitions and related financial codes maintained by the CFO Office of Finance and Accounting.

For collections of the Federal Administrative Charge (FAC), see III.C.3 of the chapter (for Federal reimbursable work) and IV.B.7 of this chapter (for non-Federal reimbursable work).

II.E. Responsible Office for Accepting Reimbursable Work

II.E.1. Work Performed by One Office or Contractor

The DOE office accepting the reimbursable agreement must also be the office that is responsible for executing the agreement.

When reimbursable work is to be performed by a DOE contractor, the agreement should be accepted by the Federal office with responsibilities for managing the contractor performing the work. Thus, a DOE Headquarters program office should not accept a reimbursable agreement requesting that work be performed by a DOE Laboratory or other contractor-operated facility.

As specified by DOE Acquisition Letter No. AL 2022-04, only the cognizant Contracting Officer (CO) is authorized to accept customer orders (7600B for Federal work) for work to be performed on a contract.

See section VIII of this chapter for additional guidance on processing Federal reimbursable work.

II.E.2. Work Performed by Multiple DOE Offices or Contractor-Operated Facilities

II.E.2.i. Standard Process

Under the standard process, separate agreements should be processed with each office that is responsible for performing the work or managing the contractor performing the work. For Federal reimbursable work, both the General Terms and Conditions (form 7600A) and the Order (form 7600B or equivalent) are negotiated by the office performing the work or managing the contractor performing the work. See section VIII of this chapter for additional guidance on processing Federal reimbursable work.

II.E.2.ii. Agencywide Agreement Process

DOE may execute an agencywide agreement with the customer for work to be performed by multiple DOE

offices or contractor-operated facilities. This may be appropriate when requested by the customer or when otherwise necessary to document a broader agency-wide agreement or program. When this occurs, the DOE office negotiating the overarching agreement must coordinate the agreement with the DOE offices that will perform the work or manage the contractors performing the work. This ensures that agreement does not commit the agency to work or activities that are inconsistent with the scope of DOE contracts or which otherwise cannot be performed by DOE.

For agreements with Federal organizations, the agencywide agreement is required to be documented through a 7600A General Terms and Conditions form. For non-Federal entities, the overarching agreement may take the form of a Memorandum of Agreement or other appropriate instrument.

Even when DOE has approved an agencywide agreement, individual orders (7600B for Federal work) must be placed with the office performing the work or managing the contractor performing the work. Offices must NOT accept orders for work that will be performed by another DOE office, or by a contractor managed by another DOE office. For work to be performed by a contractor-operated facility, all orders must be approved by the Contracting Officer consistent with current requirements. See DOE Orders 481.1F and 481.2A (current version) for Strategic Partnership Projects, DOE Order 484.1A (current version) for Reimbursable Work for the Department of Homeland Security, and DOE Order 483.1C (current version) for DOE Cooperative Research and Development Agreements. Also see section VIII of this chapter for additional guidance on processing Federal reimbursable work.

II.F. End of Year Processing

DFOs in conjunction with site offices as applicable shall establish cutoff dates prior to the end of the fiscal year to provide ample time to review, accept, obligate, distribute, and record reimbursable agreements.

II.G. Closeout of Reimbursable Agreements

The process of closing out a reimbursable work agreement should commence upon completion of the work or when the period of performance specified in the reimbursable work agreement ends, whichever comes first.

When final costs are determined, the customer shall be provided with a final invoice or (if applicable) have unused funds returned.

The determination of final costs for reimbursable work performed by a DOE contractor should be in accordance with the provisions in Chapter 15.1 of the Financial Management Handbook.

III. REIMBURSABLE WORK FOR FEDERAL CUSTOMERS

III.A. Authorities

III.A.1. Authority to Perform Reimbursable Work

DOE has numerous specific legal authorities to perform reimbursable work for other Federal entities (see Section X to this chapter for identified applicable authorities). Consistent with past Comptroller General decisions (e.g., B-285451.3/B-285451.4), the most specific legal authority applies to an agreement even if the authority is not specified in the agreement itself or by the Federal agencies that are party to the agreement.

The Economy Act provides broad authority to Federal agencies to request and perform reimbursable work with other Federal agencies. While the Economy Act provides broad authority to DOE, it applies to DOE reimbursable work agreements only when more specific authorities are not relevant. The Federal Acquisition Regulations (48 CFR 17.502-2(b)) notes that “The Economy Act applies when more specific statutory authority does not exist.” This principle is consistent with the guidance of the Department of Justice Office of Legal Counsel (6 Op. Off. Legal Counsel 464 [1982]) and the Comptroller General (e.g., 44 Comp. Gen. 683 [1965]; B-301561, June 14, 2004).

III.A.2. Choosing the Appropriate Reimbursable Work Authority

While DOE has numerous authorities to perform reimbursable work, as specified in section X of this chapter, most DOE Federal reimbursable work is performed under the authorities described in this section. Guidance in this chapter may be used to determine the appropriate authority for most Federal reimbursable work agreements. However, questions regarding the authority to be used should be referred to General Counsel (GC-22 for work to be performed by DOE; NNSA GC for work performed by NNSA).

III.A.2.i. Atomic Energy Act (42 USC 2053)

This authority is applicable to most SPP work performed for other Federal agencies. It applies to research and development, training, and studies. Note that more specific authority applies to work performed for the Department of Homeland Security (DHS) (see III.A.2.ii of this chapter)

III.A.2.ii. Homeland Security Act of 2002 (6 USC 189)

This authority applies to work performed for the Department of Homeland Security (DHS) by DOE national laboratories and sites in support of homeland security activities. The Homeland Security Act of 2002 provides more specific authority for DHS work than the Atomic Energy Act.

III.A.2.iii. Foreign Assistance Act of 1961 (22 USC 2392)

This authority applies to foreign assistance work funded by the State Department or USAID.

The Foreign Assistance Act provides authority for DOE to perform work on a reimbursable basis (expenditure transfers). However, the Foreign Assistance Act also provides the State Department the authority to transfer appropriations to DOE (non-expenditure transfers). An appropriation transfer may be the more appropriate mechanism for certain types of work performed with State Department funding (see I.D. of this chapter).

III.A.2.iv. Specialized Authorities

Additional specialized authorities are listed in Section X of this chapter. It may be necessary to consult with General Counsel prior to application of the specialized authorities.

III.A.2.v. Economy Act (31 USC 1535)

The Economy Act provides general authority that can be cited for work that does not fall under the scope of a more specific authority.

III.A.3. Documenting the Appropriate Reimbursable Work Authority

Funds in reimbursable agreements are typically initiated by the Requesting Federal Agency. Frequently, the agreements and orders initiated by other Federal agencies cite the Economy Act, consistent with the procedures of the Requesting Federal Agency. DOE may accept Agreements and Orders citing the Economy Act without affecting the actual legal authority under which the work is performed. To provide greater transparency to DOE and the Requesting Federal Agency, DOE officials accepting Agreements and Orders for reimbursable work should include a note detailing the specific legal authority under which DOE will perform the work.

The sample language below should be included in the Interagency Agreements.

General Terms and Conditions (GT&C)

(For contractor operated sites) [insert as applicable, typically in the Clauses section in the Agreement Information Tab in G-Invoicing] [insert as applicable] (*Federal site) manages the (laboratory or site) which is operated by the (contractor). All work described in this agreement will be performed by (contractor name) in accordance with the interagency agreement and consistent with the (Contract and web site for the contract) terms and conditions.*

(For Government-Owned, Government-Operated laboratories and other Federal entities) All work described in this agreement will be performed by (Federal site) in accordance with the interagency agreement and consistent with the terms and conditions.

The sample language below should be used in the field for "Comments" (equivalent to Box 16 of Form 7600B) when the work is to be performed under the authority of the Atomic Energy Act or another DOE-specific authority (see Section X of this chapter for a list of other reimbursable work authorities).

DOE/NNSA's authority to obligate funding and perform reimbursable work, is the Atomic Energy Act of 1946 as amended (42 USC 2011 et seq) [or other specific authority—insert as applicable] Funding will be obligated and performed under the terms of the DOE/NNSA contract in accordance with the Department of Energy Acquisition Regulation (DEAR).

III.A.4. Orders Citing Multiple Authorities

Consistent with the legal principles discussed in Section III.A.1 of this chapter, the most specific authority will apply to each interagency agreement. But as noted in Section III.A.3. of this policy, agreements accepted by DOE may list multiple authorities if the Requesting Federal Agency did not cite the most specific applicable authority when initiating the order. When this occurs, DOE personnel accepting the interagency agreement should be aware that the Requesting Federal Agency may take actions consistent with the authority cited by the Requesting Federal Agency.

A typical situation would be when another Federal agency cites the Economy Act as the authority for the reimbursable work order, but DOE determines that the Atomic Energy Act is the more specific applicable authority for the requested work. This scenario may create risks for DOE when accepting orders at the end of a fiscal year because of differences in the way that funds are obligated under the different authorities. If DOE accepts such an agreement in one fiscal year but obligates funds on a DOE contract in the

following fiscal year, DOE officials should communicate clearly with the Requesting Federal Agency on the execution of the agreement to ensure that the funds are not de-obligated by the Requesting Federal Agency.

III.B. Budgetary and Financial Requirements

III.B.1. Apportionment of Reimbursable Authority

III.B.1.i. General Requirement

DOE must obtain reimbursable authority through an apportionment in advance of performing reimbursable work.

The CFO Office of Budget provides annual guidance for requesting apportionment of reimbursable authority, as per the current provisions of OMB Circular A-11 and current OMB direction.

III.B.1.ii. Period of Availability

OMB's Resource Management Offices provide reimbursable work authority to DOE through apportionments. OMB may apportion reimbursable authority in a DOE no-year account. OMB may also provide apportionments of reimbursable authority in a Treasury Appropriation Funds Symbol (TAFS) with a period of availability that (1) does not exceed the period of availability for obligation of the funds provided by the Requesting Federal Agency and (2) is consistent with the period of performance specified in the agreement (130.21 of OMB Circular A-11).

Because the period of obligational availability of existing DOE appropriations may not meet the requirements for a specific reimbursable work order, OMB may provide apportionment of reimbursable authority in a new TAFS established specifically for the performance of reimbursable work.

III.B.1.iii. Specific Guidance for Transactions Under the Foreign Assistance Act (FAA) of 1961

When cited in the agreement, the specific provisions of the FAA of 1961, as amended, and the Department of State's annual appropriations serve to extend the period in which DOE can incur valid obligations to implement FAA-reimbursable work agreements. Specifically, the period of availability of funds may be extended by four years when the Department of State enters into a reimbursable work agreement with DOE.

The FAA provision may also allow for the extension of the period of performance—and DOE's obligational authority—for FAA agreements for an additional five years beyond the expiration of the period of availability. Thus, it may be appropriate for DOE to request reimbursable authority for FAA-reimbursable work transactions in TAFS that extend up to nine years beyond the year in which the FAA transaction is accepted by DOE.

DOE's request for reimbursable authority should match the Department of State's ending period of availability and include the four-year extension when the appropriate section and clauses are included in the agreement.

Detailed guidance for FAA transactions is provided in Section 130 of OMB Circular A-11.

III.B.2. Budgetary Resources

III.B.2.i. Budgetary Resource

Normally, a valid reimbursable agreement constitutes the budgetary resource.

For work that requires an advance, the advance provided in accordance with the reimbursable agreement constitutes the budgetary resource (see III.B.2.ii of this chapter).

III.B.2.ii. Advance Payments

Advance payments are generally not required when DOE performs work for other Federal agencies.

Advance payments are permitted when DOE performs work for other Federal agencies under the Economy Act. However, advance payments should be limited in usage and requested only if the interests of DOE are best served by obtaining one. The advance payment arrangement, including the amount to be advanced, must be documented in the order (7600B or equivalent). Advances should be processed according to current Treasury Department procedures as implemented through G-Invoicing.

Advance payments are required as a matter of DOE policy for work performed under the authority of the FAA of 1961 as amended.

If any portion of a reimbursable work agreement is deobligated, any advance payments provided to DOE that are associated with the deobligated funds must be promptly refunded consistent with Section II.G.

III.C. Financial Guidelines for Acceptance of Federal Reimbursable Work

III.C.1. *Bona Fide* Need and Severability Determinations

The requesting Federal agency is responsible for determining whether a requested reimbursable work agreement (and the specific period of performance specified in the agreement) meets the *bona fide* needs of the period of availability of the requesting Federal agency's appropriation. This includes a determination by the requesting Federal agency of whether the requested work is severable or non-severable as required.

III.C.2. Incremental Funding of Reimbursable Work

DOE should ensure the reimbursable agreement provides sufficient funding to avoid disruptions to reimbursable work activities and minimize the administrative burden of incremental funding actions.

Generally, the reimbursable work agreement should provide full funding if the work is to be completed in the current fiscal year. For work that begins in one fiscal year but continues into the subsequent fiscal year, full funding for the current fiscal year plus the first three months of the following fiscal year is recommended, if permitted.

The requesting Federal agency is responsible for making a *bona fide* need determination for the requested work, including considerations of severability of the requested work.

III.C.3. Collections of the Federal Administrative Charge (FAC)

FAC is a legally-mandated fee charged to the reimbursable work agreement. DOE policy regarding collection of FAC is contained in DOE Order 522.1B, *Pricing of Departmental Materials and Services*.

Collections of FAC should be made into a separate Treasury Account Symbol for financial control purposes. The Form 7600B Order box for "Agency Treasury Account Symbol (TAS)," should specify both the TAS for the primary reimbursable work and a separate TAS for collections of FAC.

The sample language below should be used in the field for "Overhead Fees and Charges" (equivalent to Box 10 on the Form 7600A) orders from other Federal agencies that must pay the FAC:

DOE charges a Federal Administrative Charge of [current rate per DOE Order 522.1B] established by statute in the 1999 NDAA (42 USC § 7259a). Payments of the Federal Administrative Charge must be made in the separate Treasury Account Symbol 0895228.001.

For agreements in process that do not specify that FAC payments be made directly in a separate Treasury Account Symbol, FAC collections must be processed using the procedures in place when the agreement was approved.

III.C.4. National Institutes of Health (NIH) Grant Funding

In accordance with the terms of the Department's Memorandum of Understanding with NIH, DOE laboratories may respond to NIH grant solicitations. When laboratories are awarded NIH grants, funding is provided to DOE by the NIH and executed as reimbursable work.

III.C.5. Construction Performed for Other Federal Agencies

The Requesting Federal Agency is responsible for ensuring that it has the authority to perform construction and that the funding provided to DOE is legally available for construction. DOE's minor construction authority is not available for use by other Federal agencies.

III.D. Execution of Reimbursable Work

III.D.1. Period of Performance

DOE officials and contractors executing Federal reimbursable agreements must monitor and perform work within the period of performance defined by the reimbursable work agreement. The period of performance must be determined by the Requesting Federal Agency to be consistent with the Requesting Federal Agency's funds availability, including the *bona fide* needs determination made by the Requesting Federal Agency.

OMB may utilize a DOE no-year account when executing a reimbursable work agreement. However, executing customer time-limited funds in a DOE no-year account does not change the period of availability of the customer funds. For example, if DOE and another agency enter into a reimbursable agreement with one-year money from the customer and DOE applies the work to reimbursable authority in a no-year account, the period of availability does not change, and the funding must be treated as one-year funding by DOE.

If DOE officials identify concerns relating to the period of availability or *bona fide* needs of a requested reimbursable work agreement, DOE officials may request a written *bona fide* needs

determination from the Requesting Federal Agency prior to approving DOE's performance of the reimbursable work agreement.

III.D.2. Timing Differences Between Outlays and Collections

For Federal customers, there is generally a timing difference between the outlay of funds by DOE and the reimbursement made by the Federal customer. Outlays may be made by DOE when supported by a receivable from another Federal agency.

When a Treasury Appropriation Fund Symbol (TAFS) is established for reimbursable work without a fund balance (or in a TAFS with a low fund balance), outlays may be made in advance of reimbursement by the Federal customer when supported by a receivable from another Federal agency. This may result in a temporary negative fund balance with Treasury due to timing differences; however the temporary negative balance does not constitute an over-expenditure or over-obligation of funds at the Federal entity level.

III.D.3. Deobligation of Funds for Work Accepted under the Authority of the Economy Act

The Economy Act requires that DOE obligate funds provided to DOE for reimbursable work prior to the expiration of the period of availability of those funds as specified by the appropriation of the Requesting Federal Agency. Funds not obligated by DOE prior to the expiration of the period of availability must be de-obligated by the Requesting Federal Agency. DOE shall provide timely notification to the Requesting Federal Agency regarding the amount of funds to be de-obligated.

III.D.4. Cancellation of Requesting Federal Agency Funds

Generally, Federal appropriated funds are cancelled and unavailable for expenditure five years after the period of availability for incurring obligations, per 31 USC 1552(a).

It is the responsibility of the Requesting Federal Agency to define a period of performance for the requested reimbursable work that is consistent with the agency's authority to expend its appropriated funds, and DOE should execute the agreement consistent with the period of performance defined by the Requesting Federal Agency.

When an agency's funds are cancelled, they no longer represent a valid funding source and must be de-obligated. For any amounts owed and unpaid when the original funds are cancelled, the Requesting Federal Agency must provide funds from a currently available appropriation. The cancellation of customer

funds does not relieve the customer agency of obligations to pay amounts owed to DOE.

IV. REIMBURSABLE WORK FOR NON-FEDERAL CUSTOMERS

IV.A. Authorities

DOE must have specific authority to perform reimbursable work for non-Federal customers. Authorities for DOE to perform reimbursable work for non-Federal customers are listed in Section X of this chapter.

The most common authorities for performing reimbursable work for non-Federal customers are:

IV.A.1. Atomic Energy Act (42 USC 2053)

This authority is applicable to most non-Federal SPP work.

IV.A.2. Stevenson-Wydler Technology Innovation Act of 1980 (15 USC 3710)

This authority is applicable to Cooperative Research and Development Agreements (CRADAs), as implemented by DOE Order 483.1C, or a successor policy.

IV.A.3 Contributed Funds Agreements (42 USC 7278)

This is the authority generally cited by the National Energy Technology Laboratory (NETL), and may also be applicable to other reimbursable work situations.

IV.A.4. Contributed Funds Act of 1921 for the Western Area Power Administration (43 USC 395)

This authority applies to most reimbursable work performed by the Western Area Power Administration but is not applicable to other DOE organizations.

IV.A.5. Additional Specialized Authorities

Other specialized authorities for reimbursable arrangements with states, local, and tribal governments are specified in section X.

IV.B. Budgetary and Financial Requirements

IV.B.1. General

The reimbursable work that DOE provides for a customer is part of the customer's mission and not DOE's direct mission. Reimbursable work for non-Federal entities must be financed by advance payments from the customer except as provided by Section IV.B.6 of this chapter. The advance payments constitute the budget resource for performing the work to ensure that DOE funds are not used to support a non-DOE mission. Funds-in Cooperative Research and Development Agreements (CRADAs)

are subject to the same financial requirements as other non-Federal reimbursable work.

Non-Federal entities requesting work from DOE that is partially or wholly funded through a DOE or other Federal agency contract or financial assistance agreement are considered non-Federal customers for the purposes of this policy. Such customers must follow all requirements for advance payments specified in this chapter and other applicable requirements.

IV.B.2. Reimbursable Authority

DOE must obtain reimbursable authority in advance of performing reimbursable work. Reimbursable authority is obtained through an apportionment from OMB. Consistent with the provisions of DOE Order 130.1B, allotments of reimbursable authority are provided to the cognizant DFO by the CFO. The CFO Office of Budget provides annual guidance on the process and requirements for requesting apportionments of reimbursable authority.

IV.B.3. Budgetary Resource

For non-Federal customers, a budgetary resource is provided by the reimbursable agreement and the advance payment(s) received for unfilled orders.

IV.B.4. Full Funding Requirement Threshold

Full funding is required before beginning work on reimbursable agreements that have an estimated cost of $25,000 or less or that will be completed in 90 days or less. Advance payment collections are to be processed in accordance with cash collection requirements as prescribed in Chapter 13.2 of DOE's Financial Management Handbook.

IV.B.5. Funding for Reimbursable Work over Threshold

For reimbursable agreements that have an estimated cost greater than $25,000 and whose period of performance exceeds 60 days:

IV.B.5.i. DOE shall obtain, prior to performing any work, reimbursable authority and a budgetary resource (advance payments, with exceptions noted in Section IV.B.6 of this chapter) sufficient to cover the anticipated work that will be performed during the first billing cycle. A billing cycle is the period of time between billings, usually 30 days. The billing cycle is complete when the customer is billed for services rendered.

IV.B.5.ii. The Department shall also obtain, prior to performing any work, 60 days of additional funding to ensure that funds remain available for the project during

subsequent billing cycles. To the extent allowed by the billing and collection procedures of individual DOE contractors, the DFO can approve exceptions to this requirement with the goal of reducing the advance payments required by non-Federal customers.

IV.B.5.iii. DFOs may require additional advance payment amounts to account for estimated termination costs or other costs as appropriate for individual agreements.

IV.B.6. Exceptions to the Requirement for Advances from Non-Federal Customers

IV.B.6.i. The DFO may approve exceptions to the normal advance funding requirement. These exceptions could include a blanket waiver for a contractor or waivers for individual projects. For all such waivers, the cognizant DFO must certify that billing and payment procedures are adequate to allow for a shorter advance requirement without costs exceeding available budgetary resources and provide the HQ CFO with a 10-business day advance notification, using the templates included on the CFO Financial Direction information page.

All exceptions granted by DFOs shall be reviewed annually and recertified as applicable. DFOs shall notify the CFO Office of Financial and Audit Management (CF-20) of recertification decisions no later than November 1st of each new fiscal year.

IV.B.6.ii. The contractor performing reimbursable work for DOE may choose to provide DOE with corporate funds to meet the customer's advance payment requirements.

IV.B.6.iii. When permitted by specific law, exceptions exist for reimbursable work deliveries without advance payment as directed by specific laws or Executive Orders. An example is the detail of employees to states and political subdivisions according to 5 USC 3373 and the detail of employees to international organizations according to 5 USC 3343.

IV.B.6.iv. If a State, local, or tribal government or international organization (as defined by 22 U.S.C. 288) is prohibited by law or policy from advancing funds for reimbursable work, the Cost of Work (WN)[iii] Program under the Departmental Administration appropriation may be used for required advance payments. The CFO Office of Budget provides annual guidance on the process and

requirements for requesting apportionments for the Cost of Work (WN) Program. The availability of the Cost of Work (WN) Program funds is dependent upon the request, OMB apportionment, and DOE allotment.

IV.B.6.v. With work funded by Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards described under Section IV.C. of this chapter, the maximum funding that can be collected from the sponsor may not exceed 30 days of work to be performed under the contract.

IV.B.6.vi. If specified in the contract or authorized by the Contracting Officer, contractors may continue work on a project for a limited time without an advance from the customer to maintain project continuity if the contractor chooses to provide interim funding, or sometimes referred to as bridge funding, from the contractor's corporate funds.

All the following conditions must be met for such arrangements:

- The sponsor provides assurance of funding within a specific time;
- The contractor provides the funds for the work and assumes liability for any costs (including overruns) should funds not be received from the customer; and
- The contractor retroactively charges the costs of such work to the sponsor.

The Contracting Officer shall document the file evidencing agreement to these conditions.

IV.B.7. Federal Administrative Charge Collections

FAC is a legally-mandated fee charged to the reimbursable work agreement. DOE policy regarding collection of FAC is contained in DOE Order 522.1B, *Pricing of Departmental Materials and Services*. Some customers are not charged FAC, as specified in DOE Order 522.1B.

Collections of FAC should be made into a separate Treasury Account Symbol. The Departmental Element that records the non-Federal Strategic Partnership Projects (SPP) accounting transaction must ensure the separate collection of FAC into the Treasury Account Symbol 0895228.001.

IV.C. Specific Requirements for Work Funded through Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards

IV.C.1. Legal Restriction on Advance Payments for work funded by SBIR and STTR awards

Notwithstanding the other advance payment requirements specified in this chapter, the Department is prohibited from charging SBIR and STTR recipients an advance payment amount that exceeds the amount necessary to pay for 30 days of work if the work to be performed is part of the scope of the SBIR or STTR award (Section 9 of the Small Business Act (15 USC 638), *Advance Payment*).

IV.C.2. Required Advanced Payment Procedures for work funded by SBIR and STTR awards

Despite the legal restriction on collecting advance payments from SBIR and STTR recipients, the general prohibition against using DOE funds to pay for work performed for third parties remains.

Thus, DOE offices and contractors that accept work sponsored by SBIR and STTR recipients must have procedures in place that:

IV.C.2.i. Identify sponsors who are paying for work performed with SBIR or STTR awards made by any Federal agency;

IV.C.2.ii Ensure that advance payments received from such sponsors do not exceed an amount necessary to pay for 30 days of work performed under the agreement with DOE; and

IV.C.2.iii Ensure that no DOE funds are used to pay for third party work performed at the labs (except for the Cost of Work (WN) Program funding as described below).

IV.C.3. Responsibility

The cognizant DFO for any contractor or office accepting work from SBIR or STTR recipients is responsible for ensuring that payment and collection procedures meet all of these requirements.

IV.C.4. Use of the Cost of Work (WN) Program Funding

Available funds under the Cost of Work (WN) Program under the Departmental Administration appropriation may be used for work funded by SBIR and STTR grants.

V. EMERGENCY REIMBURSABLE WORK

V.A. Overview

This Section provides guidance on procedures and authorities that may be used for performance of reimbursable work under emergency circumstances.

V.B. Authority

V.B.1. National Emergencies declared by the President consistent with the provisions of 50 USC 1431 et seq. 50 USC 1431-1435 grants the President the authority to authorize any agency which exercises functions in connection with the national defense to enter into contracts or into amendments or modifications of contracts without regard to other provisions of law relating to the making, performance, amendment, or modification of contracts.

V.B.2. 42 USC 5121-5206, Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), which provides authority for the Federal Emergency Management Agency (FEMA) to request work from DOE to address national emergencies.

V.B.3. General reprogramming authority provided to the Department through annual appropriation acts. The general reprogramming authority permits the Department to use current appropriations to conduct emergency work for non-Federal entities before the President declares an emergency in certain situations.

V.C. Budgetary and Financing Requirements

V.C.1. Emergency Work Performed for FEMA

Reimbursement may be provided from the FEMA Disaster Relief Fund for Stafford Act Emergencies. The Director of FEMA, acting for the President, is authorized by the Stafford Act to coordinate the Federal government's disaster relief efforts. Like other work performed for Federal sponsors, no advance payment is required for work performed for FEMA.

V.C.2. Emergency Work Performed for Non-Federal Entities

Available budget authority under the Cost of Work (WN) Program under the Departmental Administration appropriation may be used for required advance payments when performing emergency reimbursable work for non-Federal entities. The emergency requiring use of the Cost of Work (WN) Program must be documented in writing by the DFO.

V.C.3. Emergency Work Conducted under DOE Reprogramming Authority

This process will be used when no other authority is provided for emergency reimbursable work.

V.C.3.i. Emergency work will require approval by the Office of General Counsel (GC) and the CFO Office of Budget. The Head of a Departmental Element, DFO, or Site Office Manager (if applicable) must initiate the request to allow the use of DOE funds to support the emergency work.

V.C.3.ii. Once approval is provided, emergency work may begin immediately while the formal written request is prepared. The formal written notification of the emergency request must be provided by the Site Office, DFO, or Head of a Departmental Element to the CFO Office of Budget within two days after work begins. The formal notification must include a description of the circumstances that caused the emergency and information used to determine that the occurrence meets the definition of Emergency Work.

V.C.3.iii. Additionally, offices must follow up by completing normal reprogramming procedures (internal or formal) consistent with current CFO reprogramming guidance. Even though the Department has general authority to conduct reprogramming for emergencies, each year different thresholds are usually provided for reprogramming that can be conducted internally within DOE versus those that require Congressional approval.

VI. AGREEMENTS FOR COMMERCIALIZING TECHNOLOGY

VI.A. Overview

Agreements for Commercializing Technology (ACT) differ from other types of reimbursable work as they allow DOE contractors to execute agreements with third parties in the contractor's private capacity for work to be performed at a DOE site or laboratory. For such agreements, the contractor may assume financial and performance risk in return for financial consideration from the third-party sponsor of the work. This financial consideration (contractor margin) is individually negotiated between the contractor and the third-party sponsor.

ACT work may be performed pursuant to the Atomic Energy Act of 1954, as amended (42 USC 2011 et seq.) with the approval of the Department. Not all DOE sites or laboratories are participating in the ACT program. ACT work is limited to sites and laboratories with contracts that include the ACT clause.

VI.B. Costs

VI.B.1. General

Under ACT, the Department is not a party to any agreements between the contractor and the third-party sponsor of the work. Thus, from the perspective of the Department, the contractor is the sponsor of the work and is solely responsible for payments to cover costs of the work.

Generally, ACT costs include all direct and properly allocated indirect costs incurred by the contractor in support of the ACT project but exclude contractor margin(s). All ACT costs will be paid by the contractor through normal DOE payment procedures but must be paid in advance by the contractor according to the procedures set out in this chapter.

VI.B.1.i. Unique Costs for ACT Projects

The cost of ACT projects may include direct costs unique to ACT projects that would not be incurred for other non-Federal reimbursable work, such as taxes and insurance. These costs can be paid through DOE contracts for approved ACT projects.

VI.B.1.ii. Allocation of Indirect Costs

All costs normally allocable to non-Federal reimbursable work (except for contract award fees) are allocable to ACT projects, including all allocable indirect site expenses and Lab, Plant, or Site-directed research and development (LDRD, PDRD, or SDRD). When allocating site indirect costs to ACT projects, all ACT costs, (including those uniquely associated with ACT projects) must be included in the allocation base for indirect cost pools in accordance with disclosed cost accounting practices.

VI.B.1.iii. Federal Administrative Charge (FAC)

Consistent with full-cost recovery, FAC applies to all ACT work. FAC will be applied as cost is incurred to ACT work with collections remitted to the Treasury according to normal FAC collection procedures monthly. The basis for calculating the FAC is the total ACT cost excluding contractor margin.

VI.B.1.iv. Costs Not Payable Under the DOE Contract

- Contractor Margin
  Contractor margin includes any financial consideration provided to the contractor by the third-

party sponsor of the ACT work that is in excess of the costs incurred under the DOE contract. The contractor margin is not considered a cost for purposes of the DOE contract and is not part of the cost base used for calculating FAC or allocating indirect costs.

- The Contractor's Assumption of Financial and Performance Risk
  Any expenses incurred by the contractor resulting from the contractor's decision to assume financial and performance risk for ACT work shall be borne solely by the contractor and are not payable under the DOE contract. Such expenses may include the contractor's cost of capital for advance funding, defaults and late payments by third-party ACT sponsors, contract costs that exceed the amount of fixed-price ACT agreements (between the contractor and a third party), and the cost of repair to equipment or facilities damaged during the performance of ACT work (unless paid in advance by the contractor).

VI.C Reimbursable Budgetary Resources and Obligational Authority

VI.C.1. General

Funds-in ACT are subject to the same budgetary resource (advance payment) and reimbursable authority requirement as other non-Federal reimbursable work, recognizing that the ACT program is considered one reimbursable program with the contractor as the sponsor. No DOE funds shall be used (even on a temporary basis) to record obligations or cover cost outlays (payments) for ACT projects. No ACT projects can begin without both a budgetary resource and reimbursable authority.

VI.C.2. Initial Requirements

Before ACT work can begin, funds must be obligated through a contract modification against a valid budgetary resource (advance payment from contractor), and obligational authority must be provided through an allotment. A valid budgetary resource exists only when the contractor has provided an advance payment. At no time will the cost of ACT work exceed funds obligated for that work.

VI.C.3. Advance Payment Requirement

The contractor must maintain an advance payment amount equal to 60 days of anticipated costs for ACT work, in accordance with normal requirements for non-Federal reimbursable work, unless

approved for excepted advance payment procedures by the cognizant DFO. Because the contractor provides the advance directly, there is no separate invoice cycle for ACT work. Thus, there is no requirement for an additional advance payment amount to cover costs incurred during the first invoice cycle as it exists for other non-Federal reimbursable work.

VI.C.4. Excepted Payment Procedures for Individual Contractors

The contractor can propose alternative advance payment processes for approval by the cognizant DFO. For such exceptions, the cognizant DFO must certify that the contractor's payment procedures are adequate to ensure that no ACT project costs will be paid from the site/facility management contractor's payment cleared funding account (letter of credit) or any other form of appropriated funds before the contractor provides sufficient advance funding to cover the payments. Any alternate advance payment process must ensure that DOE does not spend its appropriated funds for ACT work, even on a temporary basis.

When providing authorization for excepted payment procedures, the DFO must provide the Office of the CFO with a 10-business day advance notification using the templates maintained on the CFO Financial Direction information page. All waivers granted by cognizant DFOs shall be reviewed annually and recertified as applicable. DFOs shall notify the CFO Office of Financial and Audit Management (CF-20) of recertification decisions no later than November 1st of each new fiscal year.

VI.D. Accounting for ACT Obligations, Costs, and Payments

Because ACT agreements are between a contractor and a third party, the budgetary and accounting treatment should provide a reasonable balance of risk between the level of budgetary controls and the accounting effort required to maintain these controls.

VI.D.1. Segregation of ACT Costs and Payments

The contractor must ensure that all costs and payments associated with ACT projects, including all costs unique to ACT work, are segregated and allocated appropriately to obligations made for ACT work.

VI.D.2. Accounting Guidance

Obligations to support ACT work should be made in aggregate for individual contractors in accordance with the legal obligation control point for this type of activity. All costs and payments should be incurred against this aggregate obligation. All accounting transactions related to ACT work must be recorded

using the appropriate fund code and a unique Work For Others (WFO) code designated for each contractor, as determined by the CFO Standard Accounting and Reporting System (STARS) team to track ACT work. A unique WFO code is not required for each ACT agreement. A unique ACT fund code will be established for each Treasury Account Fund Symbol.

Although a unique WFO code is not required for each ACT agreement, should a contractor request otherwise (including separate memorandum reporting), meeting this request is at the discretion of the relevant DFO.

VI.D.3. Reporting

Applicable reporting requirements are included in the ACT contract provisions. Contractors will provide information on ACT projects to their cognizant DFO as necessary to facilitate monitoring and oversight.

VII. REIMBURSABLE PERSONNEL DETAILS

VII.A. Authorities for Reimbursable Personnel Details

VII.A.1. The Economy Act (31 USC 1535)

Provides general authority for reimbursable details of Federal employees to other Federal agencies. More specific authorities may apply (see VI.A.4 and VI.A.5, and the table in section X of this chapter).

VII.A.2. The Intergovernmental Personnel Act of 1970 (5 USC 3371-3376), as implemented by 5 CFR 334

This authority provides for the assignment of personnel between Federal, state, local, and Indian tribal governments; institutions of higher education; and other approved and eligible organizations.

VII.A.3. The Federal Employees International Organization Service Act (5 USC 3343)

This authority allows DOE to detail employees to approved international organizations where it is determined to be in the national interest on either a reimbursable or non-reimbursable basis.

VII.A.4. Department of Energy Research Assistance (42 USC 5816(f))

Allows for reimbursable use of personnel by other Federal agencies.

VII.A.5. Government Employees Training Act (GETA) of 1958 (5 USC 4104)

Allows agencies to perform reimbursable work for other Federal agencies (in the form of providing training) on a reimbursable basis for specific circumstances.

VII.B. Financial Policy

Collections received for the following shall be returned to DOE and treated as reimbursements to the appropriation(s) bearing the expense: personnel detailed on temporary assignment to other Federal agencies; state, local, and Indian tribal governments; institutions of higher education; and other approved eligible organizations.

Reimbursements received for contractors operating Federally Funded Research and Development Centers (FFRDCs) eligible to participate under the authority of the IPA should be returned to DOE or to the entity that authorized the expense for credit as reimbursements to the appropriation(s) bearing the expense.

Reimbursable personnel details authorized by the Intergovernmental Personnel Act shall conform with DOE Manual 321.1-1*, Intergovernmental Personnel Act Assignments*. Overseas assignments shall conform with DOE Order 313.1, *Management and Funding of the Department's Overseas Presence*.

VIII. PROCESSING INTERAGENCY AGREEMENTS

VIII.A. General Policy and Requirements

VIII.A.1. Use of G-Invoicing System

The Department of Energy uses the G-Invoicing System, developed and maintained by the Department of Treasury (Treasury), for buy-sell transactions[iv] relating to interagency reimbursable work agreements. Interagency reimbursable work agreements are arrangements among Federal entities that include both funds-in (DOE as the Servicing Agency or Seller) and funds out agreements (DOE as the Requesting Agency or Buyer). The G-Invoicing system contains the data elements and requires the approvals indicated on Treasury Forms 7600A (General Terms and Conditions) and 7600B (Orders).

When DOE is the Requesting Agency or buyer, orders are processed through the Buyer Work Center, a module of STARS that is maintained by the Office of CFO and that interfaces with other DOE financial systems and with G-Invoicing.

VIII.A.2. Exceptions to Use of G-Invoicing

Approved exceptions to use of the G-Invoicing system for Interagency Agreements are:

VIII.A.2.i. When the other Federal agency partner is unable to use the G-Invoicing system for agreements with DOE.

VIII.A.2.ii. When use of G-Invoicing would risk disclosure of sensitive or classified information.

VIII.A.2.iii. When Treasury guidance allows for specific exemptions.

VIII.A.3. Applicability of Treasury Guidance

DOE will follow Department of Treasury guidance applicable to the G-Invoicing system, including Appendix 8 of Chapter 4700 of the *Treasury Financial Manual*, unless a more specific policy or guidance is provided in the Financial Management Handbook or in DOE Procurement policies.

VIII.A.4. Power Marketing Administrations and Federal Energy Regulatory Commission

The Power Marketing Administrations (PMAs) and the Federal Energy Regulatory Commission (FERC) do not use the DOE accounting system (STARS) and must maintain separate agency profiles in the G-Invoicing system and review system user roles for compliance with this policy.

VIII.A.5. Direct Purchases by DOE Contractors from Other Federal Agencies

Direct purchases by DOE contractors from other Federal agencies do not need to be processed as Interagency Agreements when the other Federal agency accepts orders directly from non-Federal entities and the purchase amount is small enough (under $10,000) that the transaction will not have a material impact on interagency accounting.[v]

Contractor purchases must be compliant with the contractor's purchasing system approved in accordance with Part 44 of the Federal Acquisition Regulations (48 CFR 44).

VIII.B. Processing G-Invoicing Orders when DOE is the Requesting Agency (Buyer)

VIII.B.1. General Requirement

Orders where DOE is the Requesting Agency (buyer) are not processed directly in G-invoicing. Such orders are processed

through the Buyer Work Center.

To place an order through the Buyer Work Center, the cognizant DFO organization must first create a requisition in the STARS Requisition module and select the option to reserve the funds so that a commitment of funds is recorded. The new requisition will then automatically populate in Buyer Work Center.

There may be a time lag between DOE's approval of the order and acceptance of the order by the performing agency. Recording the commitment ensures that funds are reserved pending the actual obligation of funds, which occurs when the performing agency accepts the order.

The CFO Office of Finance and Accounting serves as the DFO for any offices without a specific DFO.[vi]

VIII.B.2. Departmental Element Responsibilities for Processing Orders

The Departmental Element initiating the funds out order must provide the following to the DFO organization entering agreements into the Buyer Work Center:

VIII.B.2.i. Approval of Funding

Funding must be approved by a Program Budget Official. Approval of funding is indicated by the Program Budget Official's approval of the order (7600B); see paragraph VIII.C.3.ii and section VIII.C.5 of this policy. Approval of funding by the Program Budget Official must be verified prior to processing the order and must also contain the specific DOE accounting citation(s) for the funds used.

VIII.B.2.ii. Program Official Approval

The "Program Official" (box 125 of Treasury form 7600B) may be a Contracting Officer for assisted[vii] acquisitions (see Paragraph VIII.C.2.ii of this policy); a Real Estate Contracting Officer for real estate transactions (see Section VIII.C.4 of this policy); or a Federal Approving Official for transactions other than assisted acquisitions and real estate (see Paragraph VIII.C.1.ii of this policy).

VIII.B.2.iii. Order-Specific Information

The Departmental Element should provide additional order-specific information required to process the order. This information may be provided on a Treasury form 7600B.

VIII.C. Roles and Responsibilities for Approving Interagency Agreements

VIII.C.1. Federal Approving Officials

(See Section II.C of this chapter for guidance regarding federal office responsibilities for reimbursable work for other Federal agencies.)

The approving official for Interagency Agreements must be a Federal official assigned by the Departmental Element to approve Interagency Agreements. Consistent with the provisions of Acquisition Letter 2022-04,[viii] Departmental Elements may designate Contracting Officers to serve as an Approving Official for Interagency Agreements.

Federal Approving Officials are responsible for the following:

VIII.C.1.i. Initial and Final approvals for General Terms and Conditions (GT&C) (equivalent to boxes 26 and 27 of Treasury Form 7600A) when DOE is either the Servicing Federal Agency (Seller) or the Requesting Federal Agency (buyer). This includes the following G-Invoicing roles: Requesting GT&C Initial Approver; Requesting GT&C Final Approver; Servicing GT&C Initial Approver; and Servicing GT&C Final Approver.

VIII.C.1.ii. Program Official approval for Orders (equivalent to box 125 of Treasury Form 7600B) in which DOE is the Requesting Federal Agency (buyer) and the order is not for an assisted acquisition, as defined by Federal Acquisition Regulations subpart 17.5 (48 CFR Subpart 17.5) or a real estate transaction. These orders are not processed directly in G-Invoicing as specified in VIII.B.1 of this policy.

VIII.C.2 Contracting Officers

As specified in Acquisition Letter 2022-04, Contracting Officers serve as the “Program Official” (equivalent to box 125 of Treasury Form 7600B) for the following:

VIII.C.2.i. Orders when DOE is the Servicing Federal Agency (Seller) and the work will be performed by DOE contractors, including SPP and Department of Homeland Security Agreements performed by contractors. The relevant G-Invoicing user role is Servicing Order Program Official Approver.

VIII.C.2.ii. Orders placed with other agencies for assisted acquisitions, as defined by Federal Acquisition Regulations subpart 17.5 (48 CFR Subpart 17.5).

Orders where DOE is the Requesting Agency are not processed directly in G-invoicing as specified in VIII.B.1 of this policy.

VIII.C.3. Funding Officials for Approval of Orders

VIII.C.3.i. Funding Official—When DOE is the Servicing Agency (Seller)

Funding Officials are assigned by the DFO. The "Funding Official" certifies funds availability to start the work, and to bill, collect, and properly account for funds when DOE is the Servicing Federal Agency or Seller (equivalent to box 124 of Treasury form 7600B). The relevant G-Invoicing user role is Servicing Order Funding Official Approver.

VIII.C.3.ii. Program Budget Official —When DOE is the Requesting Agency (Buyer)

Program Budget Officials are officials designated by the Budget Execution Officer in accordance with Paragraph 5.d.(6) of DOE Order 130.1B.

The Program Budget Official(s) obligates funds for orders when DOE is the Requesting Federal Agency or buyer and serves as the "Funding Official" for approval of the agreement (box 124 of Treasury form 7600B).

Orders where DOE is the Requesting Agency are not processed directly in G-invoicing as specified in Section VIII.B.1 of this policy.

VIII.C.4 DOE Real Estate Contracting Officer

Real Estate Contracting Officers are appointed consistent with the requirements of DOE Order 430.1C, *Real Property Asset Management*.

Real Estate Contracting Officers serve as the Approving "Program Official" (equivalent to box 125 of Treasury form 7600B) for all real estate transactions when DOE is either the Requesting Federal Agency (buyer) or Servicing Federal Agency (Seller). The relevant G-Invoicing user roles are Requesting GT&C Final Approver, Servicing GT&C Final Approver, and Servicing Order Program Official Approver.

Orders where DOE is the Requesting Agency are not processed directly in G-invoicing as specified in Section VIII.B.1 of this policy.

VIII.C.5. Summary Tables—DOE Officials and Associated G-Invoicing and Treasury 7600 Roles

	G-Invoicing/Treasury 7600 Approval Role	DOE Official
DOE as Requesting Agency (Buyer)	Requesting GT&C Initial Approver	Federal Approving Official
	Requesting GT&C Final Approver	• Federal Approving Official, OR • Real Estate Contracting Officer (real estate transactions),
	Requesting Order Funding Official Approver	Program Budget Official
	Requesting Order Program Approver	• Contracting Officer (assisted acquisitions), OR • Real Estate Contracting Officer (real estate transactions), OR • Federal Approving Official (transactions other than assisted acquisitions and real estate transactions)

	G-Invoicing/Treasury 7600 Approval Role	DOE Official
DOE as Servicing Agency (Seller)	Servicing GT&C Initial Approver	Federal Approving Official
	Servicing GT&C Final Approver	• Federal Approving Official, OR • Real Estate Contracting Officer (real estate transactions)
	Servicing Order Funding Official Approver	Funding Official
	Servicing Order Program Official Approver	• Contracting Officer (work performed on a DOE contract), OR • Real Estate Contracting Officer (real estate transactions)

VIII.D. Recertification of Federal Officials for Approving Interagency Agreements

VIII.D.1. Annual Process

The Office of Finance and Accounting will provide annual reports of all Federal Officials with approval authority in G-Invoicing to Departmental Elements for recertification, starting in September 2022. Recertifications of the G-Invoicing by the Departmental Elements will be required on an annual basis starting in fiscal year 2023.

VIII.D.2. Departmental Element Recertification Process

Recertifications must be provided to the CFO Office of Finance and Accounting by the DFO or the Budget Execution Officer (for Departmental Elements without a DFO). The DFO should consult with their cognizant Head of Contracting Activity when establishing or reviewing G-Invoicing approval roles.

When recertifying G-invoicing roles, the Departmental Element should consider compliance with this policy and DOE Acquisition Letter 2022-04.

VIII.D.3 Process for the PMAs and FERC

The PMAs and FERC must recertify their G-Invoicing users annually and must maintain those recertification reports and records locally.

IX. DEFINITIONS

IX.1. Acceptance
The official signing of a reimbursable agreement by an authorized cognizant DOE/NNSA Contracting Officer or a Federal official with delegated authority to commit DOE/NNSA to perform reimbursable work or Interagency Agreements.

IX.2. Advance Payments
Advance payments made to DOE are amounts of money paid to DOE before the Department provides goods, services, or other assets to others.

IX.3. Buyer Work Center
A module of the DOE accounting system (STARS) that is maintained by the OCFO and that interfaces with other DOE financial systems and with G-Invoicing.

IX.4. Emergency Work
Any situation involving the protection of life, Federal lands, buildings, or equipment; law enforcement; disaster assistance; and the production and

maintenance of the power distribution system. Section V of the chapter provides specific information on policies for conducting emergency work.

IX.5. Funding
A term used throughout the chapter to describe the level of budgetary resources required from Federal and non-Federal customers.

IX.6. Form 7600A
Department of Treasury form used to record the General Terms and Conditions (GT&Cs) for an interagency agreement. The content of form 7600A is included in Treasury's G-Invoicing system.

IX.7. Form 7600B
Department of Treasury form used to record an interagency order. The content of form 7600B is included in Treasury's G-Invoicing system.

IX.8. Funds-in Agreements
Work performed by DOE for a non-DOE entity. As reflected in the forms 7600A and 7600B, DOE serves as the "Servicing Agency" or "Seller."

IX.9. Funds-out Agreements
Work performed by another Federal agency that is reimbursed by DOE. As reflected in the forms 7600A and 7600B, DOE serves as the "Requesting Agency" or "Buyer."

IX.10. Reimbursable Agreement
A written agreement required to perform work or provide a service for another Federal agency (including the Department of Homeland Security) or a non-Federal customer.

Types of reimbursable work agreements include:

IX.10.i. Interagency Agreement
Interagency Agreements include both SPP performed for Federal entities and Homeland Security agreements. Interagency Agreements are executed using the Department of Treasury G-Invoicing system, which automates interagency agreement processing and includes the relevant content from Treasury Forms 7600A and 7600B.

SPP with other Federal entities to perform work are executed under the provisions of the Atomic Energy Act (DOE Order 481.2A, *Strategic Partnership Projects (Federal))* or any successor policy, and DEAR 970.1707 (48 CFR 970.1707).

Homeland Security Agreements are reimbursable work with the Department of Homeland Security conforming to the requirements specified in DOE Order 484.1A, *Reimbursable Work for Department of Homeland Security*, or any successor policy. Homeland Security Agreements are executed using the

Department of Treasury G-Invoicing system, which incorporates Treasury Form 7600.

IX.10.ii. Strategic Partnership Project Agreements with Non-Federal Sponsors

Agreements with non-Federal entities to perform work that are executed under the provisions of DOE Order 481.1F, or a successor policy.

IX.10.iii. Agreements for Commercializing Technology

Work performed at a DOE lab, site, or facility for a non-Federal entity on a reimbursable basis. Work performed under such agreements is a type of reimbursable work for which the sponsoring entity is the site, plant, or facility operating contractor.

IX.10.iv. Contributed Funds-in Agreement

An agreement between the Federal government and a public or private sector participant to perform projects in accordance with the authority granted under 42 USC 7278. 42 USC 7278 provides Government-Owned, Government-Operated (GOGO) labs or other DOE/NNSA Federal organizations with a means to accept and retain funds from a public or private source in order to perform projects in cooperation with other Federal, State, or private entities.

However, this authority does not provide GOGO labs with any specific authority to negotiate rights to intellectual property developed under the agreement. Contributed Funds-in Agreements are subject to the same budgetary resource and advance-payment requirements as other reimbursable agreements. These agreements follow the accounting requirements in section II of this chapter; excluding direct references to DOE Order 481.1F.

IX.10.v. Cooperative Research and Development Agreement (CRADA)

Any agreement between one or more Federal facilities and one or more non-Federal parties under which the Government (through its facilities) provides personnel, services, facilities, equipment, intellectual property, or other resources with or without reimbursement (but not funds to non-Federal parties) and the non-Federal parties provide funds, personnel, services, facilities, equipment, intellectual property, or other resources toward the conduct of specified research or development efforts which are consistent with the mission of the facility.

The authority for CRADAs is the Stevenson-Wydler Technology Innovation Act of 1980, Public Law 96-480 (15 USC 3701 et

seq.). Additional DOE policy for CRADAs is specified in DOE Order 483.1C, *DOE Cooperative Research and Development Agreements,* or any successor policy.

IX.11. Reimbursable Authority
Authority to incur obligations in accomplishing reimbursable work when a valid budgetary resource (either a reimbursable agreement from a Federal customer or an advance from a non-Federal customer) is available.

Reimbursable authority is acquired by obtaining an apportionment from the OMB and a subsequent allotment from the DOE CFO consistent with the current Administrative Control of Funds policy contained in Chapter 2 of the Financial Management Handbook.

IX.12. Reimbursable Work
Work or services performed for another Federal or non-Federal customer with the cost of performing the work reimbursed by the customer. DOE is compensated by a specific type of offsetting collection known as a reimbursement, which may be credited as authorized by law to the appropriation or DOE fund account. The reimbursable work or services performed by DOE and/or their contractors are financed by the funds of the Requesting Federal Agency or by advances from a non-Federal customer.

Reimbursable work performed by DOE for others is considered to be part of the customer's direct mission responsibility and not the Department's.

X. Summary of Identified DOE Reimbursable Work Authorities

Authority	Scope of Work	Type of Customer
Atomic Energy Act of 1954 **42 USC 2053**	"Research and development or training activities and studies" as implemented in DOE Orders 481.1F and 481.2A, or successor policy.	Federal and Non-Federal Entities
Economy Act **31 USC 1535**	Broad authority for agencies to place orders with other agencies when "ordered goods or services cannot be provided by contract as conveniently or cheaply by a commercial enterprise.	Federal Entities
Department of Energy Organization Act of 1977 **42 USC 7256**	Authority "to enter into and perform such contracts, leases, cooperative agreements, or other similar transactions with public agencies and private organizations and persons"	Federal and Non-Federal Entities

Authority	Scope of Work	Type of Customer
Intergovernmental Personnel Act of 1970 **5 USC 3371-3376**	Assignment of Federal personnel to Universities, State, Tribal, and Local Governments, Nonprofit organizations, and Federally-Funded Research and Development Centers (FFRDCs), as implemented by DOE Manual 321.1-1, or successor policy.	Universities, State and Local Governments, Tribal Governments, Nonprofit organizations, and Federally-Funded Research and Development Centers (FFRDCs)
The Intergovernmental Cooperation Act of 1968 **31 USC 6505**	"Statistical and other studies and compilations, development projects, technical tests and evaluations, technical information, training activities, surveys, reports, documents, and other similar services that an executive agency is especially competent and authorized by law to provide"	State or Local Government
Contributed Funds Act of 1921 for the Western Area Power Administration **43 USC 395**	Applies only to the Western Area Power Administration	Non-Federal Entities
Foreign Assistance Act of 1961 **22 USC 2392**	Permits DOE to "furnish services and commodities on an advance-of-funds or reimbursement basis to friendly countries, international organizations, the American Red Cross, and voluntary nonprofit relief agencies registered with and approved by the Agency for International Development."	Department of State and the U.S. Agency for International Development (USAID)
Homeland Security Act of 2002 **6 USC 189**	Work performed by DOE "national laboratories and sites" for the Department of Homeland Security, as implemented by DOE Order 484.1A, or a successor policy.	Department of Homeland Security only

Authority	Scope of Work	Type of Customer
Contributed Funds Agreements for Government-operated facilities **42 USC 7278**	Provides authority to accept and retain funds from a public or private source in order to perform projects in cooperation with other Federal, State or private entities. The authority is cited by the National Energy Technology Laboratory (NETL) for its reimbursable work.	Federal & Non-Federal Entities
Stevenson-Wydler Technology Innovation Act of 1980 **15 USC 3710**	Authority applicable to Cooperative Research and Development Agreements (CRADAs), as implemented by DOE Order 483.1C, or a successor policy.	Non-Federal Entities
Department of Energy (DOE) Research Assistance **42 USC 5816(f)**	Allows for reimbursable use of personnel.	Federal Entities (limited application)
Government Employees Training Act (GETA) of 1958 **5 USC 4104**	Allows agencies to perform work (in the form of providing training) on a reimbursable basis for specific circumstances.	Federal Entities (limited application)
Tennessee Valley Authority (TVA) Electricity **16 USC 831h-1**	Applies only to TVA.	TVA activities (limited application)
Robert T. Stafford Disaster Relief and Emergency Assistance Act **42 USC 5147**	Allows agencies to do work for the disaster preparedness program established by the President.	Federal Entities (limited application)
Federal Employees International Organization Service Act **5 USC 3343**	Permits the assignment of DOE personnel to international organizations on a reimbursable basis.	International Organizations

[i] The Bonneville Power Administration is governed by provisions of the Government Corporation Control Act and is exempt from the *DOE Financial Management Handbook* consistent with paragraph 3.e.(3) of DOE Order 520.1C (or successor policy).
[ii] See DOE Order 412.1A, Work Authorization System, and 48 CFR 970.5211-1.
[iii] "WN" is commonly used to describe cost of work program funding. Cost of work funding is provided annually as part of the Departmental Administration appropriation. WN is the first two characters of the legacy Budget & Reporting (B&R) accounting code used for cost of work funding. Funding for the cost of work program was labeled as "Strategic Partnership Projects (SPP)" within the Departmental Administration section of the joint explanatory statement accompanying the FY 2026 appropriation.
[iv] Reimbursable activity in which goods or services are transferred between two Federal Program Agencies (FPAs) is referred to as Buy/Sell activity (Definition contained in Appendix 8 of Chapter 4700 of the Treasury Financial Manual)
[v] The materiality threshold is consistent with the general micro-purchase threshold defined in the Federal Acquisition Regulations (48 CFR 2.101) and in effect as of August 2022.
[vi] Paragraph 5.c.(3) of DOE Order 520.1C.
[vii] An "assisted acquisition" is a "type of interagency acquisition where a servicing agency performs acquisition activities on a requesting agency's behalf, such as awarding and administering a contract, task order, or delivery order" (FAR 2.101).
[viii] DOE Acquisition Letter 2022-04, *Interagency Acquisitions and Strategic Partnership Projects (Resulting from Interagency Agreements with Other Agencies) in G-Invoicing (Guidance for Head of Contracting Activity and Contracting Officers)*

SUBJECT: OCTOBER 2026 UPDATE TO CHAPTER 13.1, REIMBURSABLE WORK AND PROCESSING INTERAGENCY AGREEMENTS

1. EXPLANATION OF CHANGES. These changes add new content on appropriation transfers as a potential alternative to reimbursable work that other Federal agencies can use to fund work by DOE. The chapter also now includes a table comparing and contrasting appropriation transfers and reimbursable work. The changes also provide overview information on reimbursable work such as types of work and key criteria that should be met before any work begins.

2. LOCATIONS OF CHANGES: Substantive changes made throughout the document are summarized in the following chart.

Page	Section	Section Title	Summary
13.1-3	I.B.6.	Exclusions	As discussed below, Section I.D. provides new content introducing appropriation transfers as a potential alternative to reimbursable work. Adding I.B.6. to clarify that Chapter 3.1 of the Financial Management Handbook is the appropriate source for guidance on processing appropriation transfers, not this chapter.
13.1-4	I.D.	Appropriation Transfers (Non-Expenditure Transfers)	Section I.D. is a new section introducing appropriation transfers as a potential alternative to reimbursable work that other Federal agencies can use to fund work by DOE. The new content discusses when an appropriation transfer may be the preferred option and provides a table contrasting appropriation transfers versus reimbursable work.
13.1-6	II.A.	Types of Reimbursable Work	Previously, section II started with a discussion of funding for reimbursable work. Section II.A. is a new introductory section to first identify the different types of reimbursable work.
13.1-6	II.B.	Authorization to Perform Reimbursable Work	Previously, section II started with a discussion of funding for reimbursable work. Section II.B. is a new section on the earlier step of ensuring reimbursable work is properly authorized.

Page	Section	Section Title	Summary
13.1-12	III.A.2.iii.	Foreign Assistance Act of 1961 (22 USC 2392)	Adds language to note that the Foreign Assistance Act provides the State Department authority to obtain work from DOE through both reimbursable work and through an appropriation transfer. Also adds reference to section I.D. regarding when an appropriation transfer may be preferred.
13.1-41	X	Summary of Identified DOE Reimbursable Work Authorities	Adjusts the citation for the Robert T. Stafford Disaster Relief and Emergency Assistance Act to a more directly applicable section of 42 USC.
13.1-41	Endnotes	Endnote iii	Adds language to clarify that the cost of work program is labeled as “Strategic Partnership Projects” in the joint explanatory statement accompanying the FY 2026 appropriation.