

National Archives and Records Administration

Transmittal Memo

DATE: March 1, 2016

TO: All Staff

SUBJECT: NARA 405, REIMBURSABLE WORK AUTHORIZATION AND SECURITY WORK AUTHORIZATION AGREEMENTS

Purpose: This directive establishes policies and procedures for Reimbursable Work Authorization (RWA) and Security Work Authorization (SWA) agreements between NARA and the General Services Administration (GSA) and between NARA and the Department of Homeland Security, National Protection and Programs Directorate, Federal Protective Service (FPS), respectively. These policies are necessary to satisfy the requirements of the Economy Act (31 U.S.C §1535), the “Recording Statute” (31 U.S.C. § 1501), and the Treasury Financial Manual.

In addition, this directive addresses findings of the Office of Inspector General Audit Report 14-07, *Audit of NARA’s Payments to Federal Agencies excluding GSA*, which recommends that NARA establish additional controls over RWA and SWA agreements.

Background: This directive formalizes longstanding procedures regarding RWA and SWA agreements and processes.

Significant changes:

- Changes NARA’s process for managing SWAs to follow existing procedures for RWAs.
- Explicitly states that NARA staff are responsible for confirming the accuracy and completeness of GSA and FPS charges billed against RWAs and SWAs.
- Establishes new responsibilities of the Field Support Officers and Administrative Officers to ensure RWAs and SWAs have appropriate supporting documentation when they are created and to verify monthly charges before approving IPAC files, and to retain all associated documentation.

Available forms:

- FPS Form 57(T), “Security Work Authorization.”
- GSA Form 2957, “Reimbursable Work Authorization.”

Canceled forms: None.

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Canceled policy: Interim Guidance 402-10, dated February 11, 2011.

Related policy: None.

Effective date: This directive is effective date of signature.

Contact information: Contact Kalin Bledsoe, Accounting Policy and Operations (BCA), for more information at kalin.bledsoe@nara.gov or 301-837-1778.

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Attachment

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SUBJECT: NARA 405, Reimbursable Work Authorization and Security Work Authorization Agreements

405.1 Policy.

- a. All Reimbursable Work Authorization (RWA) and Security Work Authorization (SWA) agreements must be:
 - (1) Recorded using the appropriate form (GSA Form 2957 for RWAs and FPS Form 57(T) for SWAs);
 - (2) Signed by the appropriate NARA official and an official from GSA or FPS; and
 - (3) Supported by documentation that includes a description of the services provided, specific dates showing when the services will be rendered, and estimated costs. Typically, this requirement can be met by including the project estimate and the statement of work provided by GSA or FPS.
- b. All RWA and SWA agreements require advance written approval by NARA's Chief Financial Officer, except that:
 - (1) RWA and SWA agreements that are greater than \$3,000 but less than \$20,000 and do not cite centralized funds (e.g. internal organization code NAR0509) may be approved by a warranted contracting officer; and
 - (2) RWA and SWA agreements that total \$3,000 or less and do not cite centralized funds may be approved by any official authorized to approve certified invoices.
- c. All RWA and SWA forms must be submitted to Accounting Policy and Operations (BCA) after signature by NARA and GSA or FPS, for obligation and payment. This applies to all RWA and SWA forms, regardless of amount. All payments must be made through the Intra-governmental Payment and Collection (IPAC) system only: RWA and SWA payments may not be authorized through any other means, including a Government purchase card.
- d. All GSA and FPS charges billed against RWAs and SWAs must be verified to ensure that charges are for services that NARA has received and accepted and are consistent with the description of work agreed to in the signed RWA or SWA.

405.2 Coverage.

This policy applies to all NARA RWAs and SWAs and to appropriations for NARA Operating Expenses and Repairs and Restoration, the Records Centers Revolving Fund, and the National Archives Trust and Gift Funds. The National Historical Publications and Records Commission (NHPRC) Grants Program appropriation may not be used to enter into RWA or SWA agreements.

405.3 Responsibilities.

- a. Field Support Officer or Administrative Officer:
 - (1) Prepares the RWA or SWA form or, if prepared by another person, receives the completed form and verifies that it is complete and all information is correct.
 - (a) Determines the appropriate accounting codes and, if split-funded, the appropriate allocation of costs between funding sources.
 - (b) Ensures that the supporting documentation accompanying the RWA or SWA form sufficiently demonstrates that the project is consistent with the purpose, time, and amount of the funding source.
 - (2) Obtains required signatures of the appropriate NARA official (as determined by paragraph 1b of this Directive) and an official from either GSA or FPS, as appropriate. RWA and SWA forms routed for signature by a NARA official must include the supporting documentation required by paragraph 1a (3) of this policy.
 - (3) Transmits a copy of the RWA or SWA form – once it is signed by both NARA and GSA or FPS – to Accounting Policy and Operations (BCA) for obligation.
 - (4) Verifies that charges in monthly IPAC files are correct by comparing invoices received to supporting documentation (e.g. RWA/SWA forms, purchase request form, cost estimates, statements of work, e-mail correspondence with GSA/FPS) and approves or rejects the charges. Submits a completed (approved or rejected) Invoice/IPAC Approval Form directly to the Department of Treasury, Bureau of the Fiscal Service (BFS) (intragov@fiscal.treasury.gov) for processing.
 - (5) Retains the record copy of the signed RWA or SWA agreement, supporting documentation, and any subsequent communications or other

documentation supporting the receipt and acceptance of the services covered by the agreement.

- b. Accounting Policy and Operations (BCA):
 - (1) Receives RWA and SWA forms prepared for the signature of the Chief Financial Officer and reviews each agreement prior to signature.
 - (2) Receives copies of all completed RWA and SWA forms – with signatures of both NARA and GSA or FPS – and forwards copies of the approved RWAs and SWAs to the Bureau of the Fiscal Service (BFS) for obligation in the accounting system.
 - (3) Receives IPAC files from BFS and forwards them to the originating Field Support Officer or Administrative Officer to approve or reject the charges.

405.4 Additional requirements.

The attached supplement provides procedures for processing RWAs and SWAs.

405.5 Link to Strategic Plan.

This directive supports all NARA strategic goals, to the extent that NARA may enter into an RWA or SWA to obtain services necessary to fulfill any strategic objective.

405.6 Definitions.

- a. **Reimbursable Work Authorization (RWA)** is a formal reimbursement agreement made between NARA and the General Services Administration (GSA) where GSA agrees to provide building services, including building improvements, at GSA facilities leased by NARA.
- b. **Security Work Authorization (SWA)** is a formal reimbursement agreement made between NARA and the Department of Homeland Security, National Protection and Programs Directorate, Federal Protective Service (FPS) where FPS agrees to supply security services at GSA facilities leased by NARA.

405.7 Authorities.

- a. The Economy Act of 1932 (31 U.S.C. §1535) authorizes Federal agencies to request and perform interagency reimbursable work provided that the work is in the best interest of the government and the goods or services are less expensive than commercial vendors or more conveniently provided by Federal agencies.

b. The “Recording Statute” (31 U.S.C. § 1501) requires that every government obligation be supported by documentary evidence of a binding agreement between an agency and another entity (including another agency) that is: (a) in writing; (b) for a purpose authorized by law; and (c) consistent with the purpose, time, and amount authorized for the funding source.

c. Treasury Financial Manual (TFM), Volume I, 2-4700, Appendix 10, 9.4.3. Intragovernmental Transaction Guide, requires that all agencies use IPAC for intragovernmental collections and payments.

405.8 Releasability.

Unlimited. This directive is approved for public release.

405.9 Records Management.

a. BCA:

- (1) RWA and SWA forms signed by the Chief Financial Officer and supporting documentation for all work performed (as described on RWA/SWA forms), emails, and Invoice/IPAC Approval Forms – Maintain records in accordance with file no. 410, “Centrally Managed/Budgeted Items and Reimbursement Agreements.”
- (2) Copies of all other approved RWA and SWA forms, emails to Field Support Officers and Administrative Officers, Invoice/IPAC Approval Forms, and all other IPAC files from BFS – Follow instructions for file no. 415, “Copies of financial transactions related to procuring goods and services, paying bills, collecting debts, and accounting.”

b. Field Support Officers and Administrative Officers at GSA facilities leased by NARA (**excluding** National Archives at Atlanta [Morrow, GA]): For signed RWAs and SWAs and supporting documentation for all work performed (as described on RWA/SWA forms), emails, and Invoice/IPAC Approval Forms – Use file no. 267-1, “Collections and Expenditures of Funds...**but excluding** records relating to funds for buildings.”

c. Offices requesting building services/improvements from GSA via an RWA form (includes National Personnel Records Center [AFN] organizations, Washington National Records Center, Federal Records Centers, and Archival Facilities in the East [**except** Atlanta], St. Louis, Midwest, and West):

- (1) RWAs and supporting documentation for all work performed (as described on RWA forms) – Use file no. 266, “Administrative Functions.”

- (2) Manuals and other documentation covering operation, repair, and maintenance relating to building improvements, new/modified equipment (e.g., security cameras), and other tangible goods provided via an RWA – Follow instructions for file no. 267-2, “Collections and Expenditures of Funds: Records...for issues relating to facilities (e.g., acquisition, major maintenance/renovation/improvements, quality of environment)...”

d. Offices requesting security services from FPS via an SWA form (includes AFN organizations, Washington National Records Center, Federal Records Centers, and Archival Facilities in the East [**except** Atlanta], St. Louis, Midwest, and West): For SWAs and supporting documentation for all work performed (as described on SWA forms) – Follow instructions for file no. 266, “Administrative Functions.”