



Chapter 3: Financial Management and Accounting

Section 3.7 – Intragovernmental Activities, Transactions, and Reporting

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Introduction

This section of the U.S. Immigration and Customs Enforcement (ICE) Financial Management Policy Manual (FMPM) establishes the policies governing intragovernmental activity, transactions, and reporting. This policy implements requirements found in the Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4700. ICE will develop and implement procedures and internal controls to comply with this policy.

This policy shall remain in effect from its publication date until superseded.

Responsibilities

The **ICE Chief Financial Officer (CFO)** establishes internal controls over intragovernmental transactions and obligation of funds for those transactions, and oversees adherence to ICE Interagency Agreement (IAA) policy, signs all Inter/Intra-Agency Reimbursable Work Agreements (IRWAs) with initial, modified, or anticipated agreement total of \$10 million or more.

The **ICE Deputy Chief Financial Officer (DCFO)** oversees adherence to ICE Interagency Agreement (IAA) policy and signs all IRWAs with initial, modified, or anticipated agreement total of \$5 million and under \$10 million.

The **ICE Comptroller** is responsible for accounting and reporting for intragovernmental transactions to include revenue and receivables, payables and disbursements, reconciliations, eliminations and reporting. The Office of Financial Management (OFM) will establish internal controls over financial reporting to ensure proper preparation and fair presentation of financial statements that are free from material misstatement.

The **ICE Office of Budget Program and Performance (OBPP) Director** is responsible for funding authority and for ensuring that the “Purpose”, “Time”, and “Amount” criteria are met. The OBPP Director has the authority to certify funds and provides signature authority on behalf of ICE for all IRWAs with initial, modified, or anticipated agreement total of \$2 million and under \$5 million.

The **ICE OBPP Assistant Budget Director or Deputy Director** is responsible for funding authority and for ensuring that the “Purpose”, “Time”, and “Amount” criteria are met; Reviews and validates the completion of the packet; Checks the availability of the reimbursable authority and provides signature authority on behalf of ICE for an IRWA with initial, modified, or anticipated agreement total under \$2 million; Reports on IAA data; and provides adequate and regular reporting to the CFO on IAA data.

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The **ICE Office of Acquisition Management (OAQ) Director and Head of Contracting Activity (HCA)** is responsible for approving procurement request packages for completeness and to ensure that the acquisition method being used (e.g. Interagency Acquisition) is the most economic and efficient method for obtaining goods or services.

The **Certified Acquisition Approving Official (CAAO)** is responsible for making the determination and documenting whether an intragovernmental transaction is governed by the Federal Acquisition Regulation (FAR) and is classified as an acquisition or does not require FAR compliance and therefore can be executed without acquisition support as an IRWA. Members of the ICE workforce must be certified in ICE's Acquisition Program Management (PM) or Federal Acquisition Certification – Contracting Officer's Representative (FAC- COR) Programs to qualify.

ICE Program Managers (PM) are responsible for ensuring that the IAA is complete, accurate, contains all the relevant supporting documentation such as the Statement of Work (if necessary), requisition, Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA), etc., and securing the appropriate approvals prior to submission to OAQ or OBPP. Additionally, PMs should ensure that a CAAO determination is performed and documented. Program offices may contact ICE Office of the Principal Legal Advisor (OPLA) to ensure the IAA meets all legal and policy requirements.

Policy

When authorized by statute and properly justified, ICE may obtain supplies and services from another agency or another DHS Component or with the help of another federal agency/Component. ICE policy requires an IAA when goods or services cannot be obtained or a request to provide them requires an agreement between federal agencies. The IAA must provide the information required to demonstrate a bona fide need exists and authorize the transfer and obligation of funds. An IAA is required for both an Interagency Acquisition (IA) and an Inter/Intra-Agency Reimbursable Work Agreement (IRWA).

Goods and services that require acquisition support must comply with the Federal Acquisition Regulation (FAR) and result in an IA; IAs are executed under the authority of the ICE Office of Acquisition Management (OAQ).

Goods and services that are obtained without acquisition support or where contracting is incidental to the purpose of the transaction, should comply with the Economy Act or other specific statutory authority and result in an IRWA. Agreements that do not require compliance with the FAR will be managed through ICE's financial management operations.

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ICE Policy requires an analysis be performed by a CAAO to determine whether an intragovernmental activity or transaction is governed by the FAR and executed as an acquisition or does not require FAR compliance and therefore can be executed without acquisition support.

The CAAO determination is not required for reimbursable work authorizations or vehicle purchases with the U.S. General Services Administration (GSA) in cases where DHS is required by statute or regulation to use GSA as the service provider or mandatory source.

Intragovernmental activity occurs between ICE and other DHS components or other federal agencies. This activity includes purchase of goods or services by one entity for the benefit of another (buy/sell), as well as certain types of investments and borrowings, benefits, transfers and general fund activity.

Intragovernmental transactions include:

- a. Buy/sell. Buy/sell activities between agencies.
- b. Fiduciary. Investments with Treasury (Bureau of Public Debt (BPD), borrowing from Treasury (BPD and the Federal Financing Bank (FFB), and benefit transactions (expenses, liabilities and imputed financing) with Department of Labor (DOL) and Office of Personnel Management (OPM).
- c. Transfers. Transfer activities are non-exchange transactions that move budgetary and/or proprietary resources between two or more Treasury Account Symbols (TAS). To execute a transfer means to reduce resources (budgetary and/or proprietary) in one TAS and increase them in one or more TAS by the total cumulative amount. Transfer types include expenditure transfers, non-expenditure transfers, and property, plant and equipment transfers.
- d. General Fund. Transactions that occur between a federal entity and the Treasury General Fund.

Intragovernmental transactions are the basis for accounting for intragovernmental activities on the consolidated DHS financial statement.

The agency/entity initiating the request for an intragovernmental activity is the requesting agency/receiver (buyer); the agency responding to the request is the servicing agency/provider (seller).

1. Intragovernmental Activities and Transactions

1-1. Buy/Sell

Buy/sell activity consists of exchange transactions between two federal entities where goods and services are purchased by one entity from another entity. These transactions impact assets, revenue, liabilities, expenses, and deferred credits in an agency's general ledger.

Two common examples of buy/sell activities requiring an interagency agreement are IRWAs and Assisted Acquisitions. See Section 2 below. Buy/sell activities are typically accomplished through the issuance of a Reimbursable Work Authorization

See Treasury Financial Manual Volume I, Part 2, Chapter 4700, Appendix 10, Intragovernmental Transactions (IGT) Guide, for accounting, reporting, and reconciliation of IGT activity with trading partners.

1-2. Benefits

Intragovernmental benefits transactions include transactions with Federal entities that manage benefit programs for Federal employees on behalf of other Federal agencies.

ICE has benefit transactions with the Department of Labor (DoL) relating to the Federal Employees' Compensation Act (FECA) and unemployment insurance, as well as with the OPM relating to Federal Employees' Retirement System, the Civil Service Employees' Retirement System, Federal Employees' Group Life Insurance Program and Health Benefits Programs.

- a. Federal Employees' Compensation Act, and unemployment insurance with DoL
 - 1) OFM records this liability to reflect the reimbursement cost owed to DOL for paying the FECA expense on its behalf.
 - 2) The Actuarial FECA liability is prepared by OFM before final year-end financial reporting.
 - 3) OFM records the liability for Unemployment Compensation (UI) for Federal Employees on a quarterly basis.

For further guidance on how OFM records this liability, please refer to *ICE FMPM Chapter 3 Section 5 – Liabilities*.

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- b. Federal Employees' Retirement System, the Civil Service Employees' Retirement System, Federal Employees' Group Life Insurance Program and Health Benefits Programs with OPM
 - 1) ICE has a responsibility to recognize Imputed Financing and report the true operating cost of the agency. These calculations are posted quarterly to the agency General Ledger.
 - 2) The imputed costs are combined under the OPM trading partner indicator as one imputed cost adjustment.

For further guidance for how OFM records this liability, please refer to *ICE FMPM Chapter 3 Section 20 – Imputed Costs*.

1-3. Transfers

Funding may be transferred between ICE and another Government agency or within ICE between TAS only as authorized by the Department of Treasury, Office of Management and Budget or other statute. The providing (transferring) agency transfers the funds to the receiving agency. Funds are transferred on the terms of the agreement between the agencies or through a Treasury warrant. When the transfer is based on an agreement, the transfer can occur at the time the agreement commences or as expenditures are incurred. This type of transaction is known as Non-Expenditure Transfers (NET); a transaction that does not represent payment for goods and services but serves only to adjust amounts available in accounts.

a. Non-Expenditure Transfers (NET):

OFM must use the CARS ATM (Central Accounting Reporting System) (Agency Transaction Module) NET application to process NET transactions. Transfers may only be made from one TAS at a time and for each transfer and must identify the Congressional authority that validates the transfer. There are various Transfer and Sub-transfer types to include: balance transfer, appropriation transfer, re-appropriation, transfers to general fund, and within the U.S. Standard General Ledger (USSGL) budgetary accounts. OFM must ensure that Federal Program Agencies (FPA) select the correct USSGL budgetary account in accordance with current USSGL guidance to avoid agency-wide or government-wide elimination discrepancies.

Note: The transfer of annual/multi-year funds does not extend obligational availability.

b. Property Plant and Equipment (PPE) transfers:

1) Transfer of Standard PPE

Capitalized assets including property, plant, and equipment (PP&E) may be transferred with reimbursement from one Government entity to another.

- a) The receiving entity recognizes the transfer-in as another financing source while the transferring entity recognizes the transfer-out as a negative financing source. The amount recorded by both entities is the transferring entity's book value of the asset to preclude any differences in intragovernmental transaction balances.
- b) The transferring Agency will obtain a memo/statement from their Counsel explaining that they have the statutory authority to perform the transfer prior to its execution. The capitalized threshold of the Agency that initially acquired the asset will still apply to the asset if it is transferred to another Agency. The cost of general PP&E transferred from other Federal Entities shall be the cost recorded by the transferring entity for the PP&E net of accumulated depreciation or amortization. The amount of the asset is recorded at book value of the transferring entity as of the transfer date plus all associated costs. If the receiving entity cannot reasonably ascertain those amounts, the cost of the property is its fair market value at the time of transfer.

Note: ICE uses the Intragovernmental Financial Transaction (IGFT) code for the purchase of vehicles from GSA.

2) Transfer of Stewardship PPE (Heritage Assets):

Transfers of multi-use heritage assets from one Federal entity to another are transfers of capitalized assets.

- a) The receiving entity will recognize a transfer-in as an additional financing source and the transferring entity will recognize a transfer-out. The value recorded will be the transferring entity's book value of the multi-use heritage asset. If the receiving entity is not provided the book value, the multi-use heritage asset will be recorded at its estimated fair market value at the time transferred. Transfers of stewardship land will be disclosed in the notes to the financial statements, if material.

2. Inter/Intra-Agency Agreements

Documentary evidence is required by law to record an obligation per 31 U.S.C. § 1501. To achieve standardization of business processes and data elements, the Treasury developed the Bureau of the Fiscal Service (BFS) Forms 7600A and 7600B for documenting IAA's. Program Offices need to ensure data elements from these forms are properly captured on agreements regardless of the type of form used before submitting IAAs to OFM and entering the obligation into the financial system. Program Offices should follow Treasury instructions on the [BFS website](#) to complete the forms. See [Appendix F](#) for guidance on establishing agreements.

2-1. Types of Inter/Intra-Agency Agreements

An IAA is a written agreement between federal entities for goods and services to be provided by a servicing agency in support of a requesting agency. An IAA is required for both assisted acquisitions and IRWAs.

When ICE requests another federal entity to contract (to include modifying a contract) on its behalf, this is an interagency assisted acquisition and governed by the *FAR 17.5*. When ICE requests another Component conduct a procurement action (including contract modifications) on its behalf, this is an intra-agency assisted acquisition and follows Homeland Security Acquisition Manual (HSAM) 3017.70. Policy, procedures, and guidance on assisted acquisitions falls under the authority of the Office of the Chief Procurement Officer.

IRWAs are written agreements between federal entities for work to be performed on a reimbursable basis by Federal employees (other than an Interagency Acquisition), and in instances where contracting is incidental to the purpose of the transaction. See Glossary for definition of incidental contracting. IRWAs are agreements that do not require compliance with the FAR and instead comply with the Economy Act and follow the policy and procedures of the Office of the Chief Financial Officer.

ICE engages in the following IAAs as the requesting agency:

- a. Security Work Authorization (SWA)/IAA Reimbursable Agreements;
- b. Prepaid Agreements for goods or services;
- c. Working Capital Funds for shared services;
- d. FPS 1/12th Agreements; and

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- e. Asset Forfeiture Agreements (Mandatory, Strategic Support Initiative and Secretary Enforcement).

ICE encourages other agencies to adopt the common Government-Wide Accounting (GWA) form as a best practice, but agencies may use other formats for expediency, provided that the format contains all the required GWA elements. When ICE is the requesting agency, it must use GWA Forms (7600 A and B). An IRWA packet is only considered complete by OBPP when it contains the following three required forms:

- a. Memorandum of Understanding (MOU), Memorandum of Agreement (MOA), or Statement of Work (SOW)
- b. CAAO – Determination Letter (see Appendix A)
- c. GWA Interagency (IAA) Forms
 - 1) General Terms & Conditions Form – FMS 7600 A
 - 2) Order Requirements and Funding Information Form — FMS 7600 B

2-2. Authority

IAAs may be authorized by the Economy Act or other statute that authorizes these transactions.

31 U.S.C. § 1535, The Economy Act of 1932, as amended, permits Federal Government agencies to place orders for goods or services from other Federal Government agencies (interagency) or other major organizational units within the same agency (intra-agency). Congress passed the Economy Act to obtain economies of scale and eliminate overlapping activities of the Federal Government. An Economy Act transaction is permitted only if:

- a. Funding for the order is available for obligation;
- b. The order is in the best interest of the United States Government
- c. The ordered goods or services cannot be provided by contract as conveniently or cheaply by a commercial enterprise.
- d. The agency or unit to fill the order can provide or get by contract the ordered goods or services.

No obligation of funds may occur unless these determinations based on *31 U.S.C. § 1535* are documented.

The Economy Act cannot be used to enter into an IAA where the transaction in

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question is governed by a more specific statutory authority. The requirements for IAAs entered pursuant to an authority other than the Economy Act, including documentation requirements, should adhere to the statutory and regulatory requirements particular to the authority. Examples of non-Economy Act authorities that may apply to ICE IAA transactions include, but are not limited to:

- a. The Government Employees Training Act, 5 U.S.C. § 4104
- b. Intergovernmental Personnel Act, 5 U.S.C. § 3371 et seq.
- c. Foreign Assistance Act, 22 U.S.C. § 2151 et seq.
- d. Working capital fund or other revolving fund authorities.

2-3. Transaction Determination

The FAR governs acquisition activity in the Federal Government. Effective June 6, 2019, the *FAR Subpart 17.5* applies to interagency acquisitions authorized by any statute. FAR 17.5 specifically excludes from coverage reimbursable work performed by Federal employees (other than acquisition assistance) or interagency activities where contracting is incidental to the purpose of the transaction.

Note: No FAR clauses apply to IRWAs.

ICE must analyze interagency transactions to determine whether an intragovernmental transaction is governed by the FAR and is classified as an interagency assisted acquisition or does not require FAR compliance and therefore can be executed without acquisition support as an IRWA. Examples of transactions that do not require acquisition assistance include, but are not limited to, employee details, shared services that do not result in a contract action, rent on General Services Administration (GSA) owned or leased buildings, and interagency activities where contracting is incidental to the purpose of the transaction. IRWAs will be managed through Agency financial management operations.

The *non-acquisition* determination shall be made and documented by a CAAO. A CAAO must meet the certification requirements for ICE's Acquisition Program Management, Federal Acquisition Certification for Contracting Officer's Representative, or Federal Acquisition Certification in Contracting Programs. The CAAO will keep the certification on file along with a self-produced affidavit acknowledging understanding of the regulations and policies (*FAR 17.5*, *HSAM 3017.20*, and *DHS FMPM 3.7*) on distinguishing between interagency acquisition and interagency reimbursable work transactions. Appendix A provides a sample affidavit.

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Appendix B provides a questionnaire to assist CAAOs with making the determination. CAAOs should consult with other authorized procurement personnel or legal counsel, as needed. The determination that the action does not fall under the authority of the FAR will be documented on the agreement, the ICE determination sheet at Appendix A, or according to Agency procedures and signed by the CAAO. Determinations shall be performed for each new Order to ensure the transaction is appropriately administered. The determinations will be maintained with the file throughout the life cycle of the agreement.

Exceptions.

The following IAAs are transactions that do not require a CAAO determination. Additional guidance is provided in the *ICE FMPM Section 2.6 – Funds Certification and Approval*:

- a. Reimbursable Work Authorizations (RWA) with GSA in cases where ICE is required by statute or regulation to use GSA as the service provider or mandatory source. GSA RWAs exempted from the CAAO determination otherwise required by this subsection include those entered into under the authority of *40 U.S.C. § 592(b)(2)* for services in GSA managed space (owned or leased), and those for the order/purchase of motor vehicles through the GSA where required by regulations located at *41 CFR § Subpart 101-26.5*. Consult with the Office of Assets and Facilities Management (OAFM) on the form and execution of RWAs.
- b. SWAs with the Federal Protective Service (FPS) in cases where FPS is fulfilling its statutory responsibilities under *40 U.S.C. § 1315* to protect the buildings, grounds, and property that are owned, occupied, or secured by the Federal Government (including any agency, instrumentality, or wholly owned or mixed-ownership corporation thereof) and the persons on the property. These are used by the OBPP and OAFM to record guard services, building service charges to include monitoring of building alarms, background checks, emergency law enforcement response and technical assistance with security related items provided by FPS. Other programs should not use this document type unless instructed to do so by OAFM.
- c. Security Clearance Support from OPM.
- d. Reimbursement for salaries of detailed employees.
- e. Postage remittance to the US Postal Service.
- f. Government Printing Office Standard Form 1: Under *44 U.S.C. §§ 501 and 502 and in FAR 8.8*, only GPO is authorized to provide printing services for the U.S. Government with limited exceptions or as authorized by the

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GPO itself.

- g. Intergovernmental Personnel Agreements (IPAs) under the authority of 5 *CFR* § 334 that may be entered into with state and local governments, institutions of higher education, and Indian tribal governments. Consult the Office of Human Capital on the form and execution of IPAs.
- h. Training obtained pursuant to 5 *U.S.C.* § 4104 and § 4105. Training obtained from another agency on a reimbursable basis, such as training and professional development pursuant to 5 *U.S.C.* § 4104 and § 4105. The Agency may use Standard Form 182, Authorization, Agreement, and Certification of Training to document training arrangements.
- i. Department of State (DoS) mandatory International Cooperative Administrative Support Services (ICASS). Refer to 6 *FAH-5, DoS Foreign Affairs Manual, International Cooperative Administrative Support Services Handbook*. Also see 22 *U.S.C.* § 2695 and 22 *U.S.C.* § 2684.

2-4. Requesting Agency

ICE, as the requesting agency, is responsible for ensuring appropriated funds or other budgetary authority is available prior to executing an IAA and shall adhere to the principles of appropriations law (such as purpose, time, and amount requirements, and the *bona fide* need rule). The Order creates a fiscal obligation between trading partners and delineates specific product and/or service requirements, funding information for both trading partners, and authorized signatures to obligate the funding. As the requesting agency, ICE will record an obligation in its financial records upon acceptance of the IAA from the servicing agency.

Obligation of Federal funds on non-acquisition interagency transactions will not occur until the *non-acquisition* determination is made and documented according to Section 2-3 above. Funds will be obligated on an interagency transaction by a Funding Official who is delegated authority to approve obligation of funds on non-acquisition instruments on behalf of ICE.

IRWA Funding Officials are authorized in writing by the Program Director or a designated official in accordance with *ICE FMPM 2.6, Funds Certification and Approval*.

Funds certification and obligation responsibilities carry certain personal liability. See *ICE FMPM 2.6* for guidance. At ICE, all IAAs are routed through OBPP for review and approval. See Section 2-6 of this policy for more details on approvals.

2-5. Servicing Agency

ICE, acting as the servicing agency providing goods and services uses full cost

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as described in Statement of Federal Financial Accounting Standards (SFFAS) No. 4 and No. 30 to develop the charges to the requesting agency unless otherwise stipulated by statute or regulation. If the IAA amount requires adjustment up or down when final costs are known, the obligation shall be increased or the remainder de-obligated in the financial system of the requesting agency.

ICE, as a servicing agency, shall not begin work or order goods and/or services until following has been met:

- a. The IAA is signed by an authorizing official (from both the requesting agency and the servicing agency);
- b. The agreement has been entered into the financial system and a project code has been assigned; and
- c. Funding has been obligated to the specific IAA.

It is particularly important that for IAAs that renew each year, the agreement receives final signature in the same year that the funding has been obligated. Program Offices should submit all required documents for OCFO approval at least 14 business days prior to the start of the period of performance.

Trading partners (rules of engagement found at [Appendix D](#)) must communicate with each other to ensure proper account postings and eliminations. Buyers are responsible for accounting events relating to Undelivered Orders (UDO), Advances to Others, Accounts Payable, and Expenses/Capitalized Purchases. Sellers are responsible for accounting events related to Unfilled Customer Orders (UCO), Advances from Others, Accounts Receivable, and Revenue.

Unless otherwise authorized by statute, reimbursements or advance payments received by the servicing agency are credited to the appropriation charged to supply the goods and/or services. Accounting for advanced payments is in accordance with the TFM.

IRWAs where ICE is the Servicing Agency are also routed through OBPP for review and approval. See Section 2-6 of this policy for more details on approvals.

2-6. IRWA Approvals

IRWAs MUST be approved by representatives from ICE as well as the other Federal agency before funds can be obligated. ICE Program Offices should work to determine the correct POCs at the other Federal agencies and input that information into the appropriate boxes on Form 7600 A (General Terms & Conditions) and Form 7600 B (Order and Funding Information), along with the ICE Program Offices' signatures, prior to submitting the documents to OBPP. All

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IRWAs must be submitted to OBPP.

Box 23 and 24 Agreement Approvals: The Agency Official(s) is the highest level accepting authority or official for the Requesting and the Servicing Agency who ensures that the general terms and conditions are properly defined, including the stated statutory authorities, and that the scope of work can be fulfilled as per the agreement. For ICE, this person is the equivalent of the Deputy Assistant Director (DAD) or Assistant Director (AD) from the Program Office. Box 24 will include a signature by the Assistant Budget Director, Deputy Budget Director, Budget Director, DCFO, or the CFO, for OCFO approval.

Box 95 Funding Official: The Funding Official is authorized by the Requesting and the Servicing Agency to certify that funds are accurately cited and can be properly accounted for, per the purposes set forth in the Order. The Requesting Agency Funding Official signs to obligate funds, and the Servicing Agency Funding Official signs to start the work, and to bill, collect, and properly account for funds from the Requesting Agency, in accordance with the agreement. For ICE, this person is the Budget Director or designee from OBPP.

Box 96 Program Official: The Program Official is identified by the Requesting Agency and the Servicing Agency and must ensure that the scope of work is properly defined and can be fulfilled for the Order. For ICE, this person is the equivalent of the Program Manager from the Program Office.

When the ICE is the requesting agency, the 7600 A and B is signed by both ICE and the servicing agency. ICE Program Officials are responsible for completing the following information: name, title, telephone number, email address, and signature prior to OBPP submitting the forms for servicing agency signatures: the line of accounting (LOA) classification; ICE Program Office signatures; and listing servicing agency POCs.

When ICE is the servicing agency, the 7600 A and B must be signed by the requesting agency along with all required information and ICE signatures applied within the forms. All IRWAs must include the following approvals from the Office of the Chief Financial Officer. The following thresholds apply to the initial, modified, or anticipated total of the agreement.

- a. **Assistant Budget Director** - signs agreements under \$2M in 7600A **Box 24** (Outgoing) or 7600B **Box 96** (Incoming);
- b. **Budget Director**^{*1} - signs agreements that amount to \$2M and under \$5M in 7600A **Box 24** (Outgoing) or 7600B **Box 96** (Incoming);
- c. **Deputy Chief Financial Officer**^{**2} - signs agreements that amount to

¹ **Authority is delegated to the Deputy Budget Director when necessary

² **Authority is delegated to the DCFO or CFO when necessary

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\$5M and under \$10M signs in 7600A **Box 24** (Outgoing) or 7600B **Box 96** (Incoming);

- d. **Chief Financial Officer**** - signs agreements that amount to \$10M or more in 7600A **Box 24** (Outgoing) or 7600B **Box 96** (Incoming).

3. Accounting and Reporting for Intra-governmental Transactions

3-1. Reconciliation

Intergovernmental activity must be reconciled during the fiscal year in accordance with Treasury guidance, to avoid material differences by year end. OFM must reach out to ICE's external trading partners to reconcile intragovernmental activity on a quarterly basis, at minimum. Transaction-level detail and documentation pertaining to balance support and specific support as contained in Appendix C should be maintained by OFM. Program Offices will work with OFM to identify and resolve any discrepancies.

To aid ICE with adherence to these requirements, the Inter/Intragovernmental Payment and Collections System (IPAC) between ICE and other DHS components must be properly posted during the month the IPAC was received. These intra-departmental IPAC transactions are to be processed only between the 1st and 15th of each month. If ICE must IPAC another DHS Component after the 15th calendar day of the month, notification must be provided to the other component in writing. ICE OFM must reconcile intragovernmental transactions with all the DHS Components and work with them to resolve differences timely. If there are changes to the ICE eliminations balances, ICE must notify the DHS Component, in writing, by 12 noon the day before TIER is due to DHS HQ. Elimination mailboxes should be established for trading partners and monitored to facilitate communications. If it is determined that a trading partner is not responsive in resolving elimination differences, the DHS OCFO, Financial Management Coordination Branch will assist once notified.

OFM will ensure financial systems data conform to Treasury standards, which includes supporting the four-digit Trading Partner Code and the Business Partner Network (BPN) requirements as outlined in TFM, Volume 1, Part 2, Chapter 4700, Appendix 10.

DHS Financial Management Division (FMD) has oversight over the Treasury Information Executive Repository (TIER) to balance and support reconciliation actions. DHS will advise ICE of any adjustments they must make to their systems of record as a result of the reconciliation.

3-2. Settlement/Closeout

Closeout of IAAs should occur when the administrative actions and required work have been completed by both trading partners and all financial obligations have been satisfied. The Requesting and Servicing partners both have the responsibility to monitor IAAs as they approach their end date and at the end of each fiscal year. Closeout can be initiated either by the Program or by OFM. The Reimbursable Agreement/SWA Closeout Form can be submitted by Program Offices to closeout out RA/SWAs if no modifications to the agreement need to be made.

The Intergovernmental Payment and Collections System (IPAC) is generally used for payment and collections between federal entities. See [Appendix E](#) and [Appendix H](#) for information on processing IPAC transactions within ICE. The negotiated IAA dictates the billing and collection process and which trading partner initiates and accepts the IPAC. OFM will establish closeout activities to liquidate open UCO/UDO balances as the agreement approaches the end date.

IPACs for IAAs must comply with the Economy Act. All invoices related to IAAs require receiving an acceptance in FFMS (to confirm receipt of goods by the Program Office) prior to OFM-Dallas processing payment.

ICE programs should de-obligate unused funds at closeout and on Orders if statutory authority for the agreement mandates it. The Economy Act mandates such de-obligation to the extent that the servicing agency has not incurred obligations before the end of the period of availability of the appropriation used by the requesting agency. The de-obligation requirement of the Economy Act does not apply where the appropriation originally obligated is a no-year appropriation.

A transfer of funds under the Economy Act does not extend the availability of funds beyond that provided by Congress in the applicable appropriations act (e.g., any restrictions, limitations, or requirements on the availability of appropriations to the Federal agency that transfers the funds are also binding on the Federal agency that receives the funds.)

For further guidance on IPACs, refer to ICE FMPM Section 3.4 – Payables and Disbursements.

3-3. Document Retention

OFM will maintain transaction logs or detailed records of transactions as a part of their accounting system to provide a means of identifying the postings to USSGL accounts and to facilitate the reconciliation process in accordance with DHS and the Department of Treasury Guidance. The transaction logs or detailed records shall include enough information to enable identification and location of the

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supporting documentation.

Documentation to support values (e.g., statement of work, cost estimates), reconciliations, and adjustments shall be maintained with the agreement file. The files, records, and supporting documentation related to the agreements, modifications, and cancellations must be retained in accordance with National Archives and Records Administration (NARA) records disposition instructions.

3-4. Reporting

Reporting must follow guidance issued by Treasury, Office of Management and Budget (OMB), and by the DHS FMD. Reporting at the ICE level must comply with the *DHS Component Requirements Guide for Financial Reporting*.

OFM in conjunction with Program Offices are required to provide supporting documentation, upon request, for the following:

- a. Treasury Warrants
- b. Invoice Summary
- c. IPAC Systems Listing
- d. Agreement Information

OFM will identify reconciling items by comparing support supplied by the Program Office and the trading partner.

OFM will provide the Programs with information on completed reconciliations and potential reconciling items as identified. Program Offices will provide support to validate the reconciling items as accurate or an error.

OFM prepares a Monthly Consolidated AR/RA Report. The report includes statuses on all agreements that are or have been, expired period of performance, eligible for administrative close out, over expensed, pending administrative close-outs, administratively closed out, advance collected balances; open accounts receivables and data to assist in the UCO/UDO reconciliation. It is the program offices' responsibility to review, monitor and act on their expired agreements. OFM sends to program offices via e-mail for their review.

OBPP will prepare a monthly report for the CFO identifying all ICE IRWAs with ICE as the Requesting or Servicing Agency. The report should include, but not limited to, amounts, dates, trading partners, Program and Offices for IAA agreements and all related modifications.

Procedures

Detailed guidance for the processing of IAAs can be found in the ICE Inter/Intra-Agency Agreement (IAA) Standard Operating Procedures (SOP), the OFM Financial Reporting SOP, and the DHS Component Requirements Guide.

Detailed guidance for the processing of GSA RWAs can be found in the *GSA National Reimbursement Policy*

Detailed guidance for the processing of Fleet transactions can be found in the *ICE OFM Fleet Card Manual*

Detailed guidance for the processing of IPACs can be found in the *ICE OFM Receiving & Acceptance SOP*

Authorities and References

Authorities

31 U.S.C. § 1501, *Documentary Evidence Requirement for Government Obligations*

31 U.S.C. § 1535, *Agency Agreements*

31 U.S.C. § 1536, *Crediting payments from purchases between executive agencies*

31 U.S.C. §§ 1341(a), 1342, and 1517(a), *Anti-deficiency Act*

41 CFR § 101-26.501, *Purchase of New Motor Vehicles*

41 CFR §101-26-501, General, *GSA is the mandatory source of supply for purchase of all non-tactical vehicles*

ADM Order 4800.21 *authorizes other eligible users that may procure vehicles using GSA contracts.*

Federal Acquisition Regulation (FAR), 48 C.F.R. Chapter 1

OMB Circular A-136, *Financial Reporting Requirements (Revised)*

OMB Bulletin 14-02 *Audit Requirements for Federal Financial Statements*

Federal Accounting Standards Advisory Board, *Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Standards and Concepts*

SFFAS No. 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*

SFFAS No. 30, *Inter-Entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts*

Treasury Financial Manual Volume 1, Part 2, Chapter 4700, *Agency Reporting Requirements for the Financial Report of the United States Government, May 31, 2013, Appendices 7-10*

Homeland Security Acquisition Regulation (HSAR)

Treasury Financial Manual (TFM), Volume 1, Part 6, Chapter 4000, *Intra-Governmental Payment and Collection (IPAC) System*

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TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government

TFM Volume 1, Part 2, Chapter 4700, Appendix 10, Intra-governmental Business Rules

DHS Financial Management Policy Manual, Section 3.7, Intra-governmental Activities, Transactions, and Reporting

FAR 17.5, Interagency Acquisitions
HSAM 3017.5, Interagency Acquisition

References

ICE Inter/Intra-Agency Agreement (IAA) Standard Operating Procedures (SOP).

ICE OFM Financial Reporting SOP

GSA National Reimbursement Policy

ICE FMPM Chapter 3: Financial Management and Accounting; Section 2.3 - Fleet Card Policy;

ICE FMPM Chapter 3: Financial and Management Accounting; Section 3 – Revenue and Receivables

ICE FMPM Section 3.4 – Payables and Disbursements

DHS Component Requirements Guide (CRG) for Financial Reporting

Appendix A: Certified Acquisition Approval Official (CAAO) Affidavit Example

Format according to current policy and procedures. Example provides the content that should be included in the memorandum.

MEMORANDUM FOR FILE

FROM: <insert name>

SUBJECT: Certified Acquisition Approving Official Appointment (Ref: Financial Management Policy Manual 3.7, *Intragovernmental Activities, Transactions, and Reporting*)

I, <insert name> certify that I am a <insert certification> and have reviewed the applicable policies to include FAR 17.5, HSAM 3017.70, and FMPM 3.7 with determining if an inter/intra-agency transaction is an interagency acquisition or interagency reimbursable work. I acknowledge my responsibility to comply with DHS and ICE policy and procedures when making a determination as required by FMPM 3.7.

I understand that this affidavit shall remain part of my files and shall be presented upon request.

Signature:

Name:

Appendix B: Interagency Reimbursable Transaction Determination

NOTE: This determination sheet is an Appendix from the Office of Chief Financial Officer and Office of the Chief Procurement Officer *Customer Guide for Understanding Transaction Type* that is in draft as of March 1, 2018. The phrase contracting incidental to the purpose of the transaction as well as examples will be provided in the guide. Refer to the guide once published for more details.

Inter/Intra-Agency Reimbursable Work Agreement (IRWA) vs. Interagency/Intra-Agency Acquisition (IA) QUESTIONNAIRE, FINDINGS, AND DETERMINATION

PURPOSE

The purpose of this questionnaire is to help personnel handling these transactions determine the type of inter/intra-agency transaction. While use of the questionnaire is optional, when completed properly, it satisfies the CAAO documentation requirements of FMPM 3.7.

Key to determining the type of inter/intra-agency transaction is understanding the purpose of the transaction. This questionnaire may be used by ICE programs to determine whether the transaction is an assisted acquisition or IRWA. This questionnaire and any supporting documentation which assists in the determination shall be kept on file as part of the official record for all IRWAs.

In general, a transaction is an assisted acquisition when its purpose is for the servicing agency to perform acquisition activities (e.g., award or administer a contract or order) on behalf of the requesting agency. Under an IRWA, the purpose of the transaction is for the servicing agency to provide supplies and services with its own employees and resources (e.g., inventory of supplies or contracts). If there is interagency activity where contracting is incidental to the purpose of the transaction, the transaction would still be an IRWA.

If the transaction is determined to be an interagency assisted acquisition, the transaction must be processed under FAR 17.5 and ICE acquisition policy. If a transaction is an intra-agency assisted acquisition, the transaction must follow HSAM 3017.70. For more information on interagency and intra-agency assisted acquisitions, please seek guidance from your contracting office.

In order to ensure a proper determination, ICE, as the requesting Agency, will be required to obtain accurate and detailed information from the servicing agency on the nature of the transaction. This may include individuals from the program/requiring office, budget or finance, and contracting. Evidence of this communication is required as documentation to support the agency's findings on the following page.

QUESTIONNAIRE SECTION

This section is to be completed by the requesting agency program/requiring office POC. Please consult, with the respective resource/finance office POC for additional guidance, if needed.

Please describe the supplies or services the servicing agency will deliver to or perform for the requesting agency and/or provide the statement of work for the effort. Be specific and use additional pages, if needed:

1. Criteria for determining whether a transaction is an interagency acquisition transaction subject to FAR 17.5 or HSAM 3017.70.

a. Will the requesting agency acquire supplies and services by directly placing an order against the servicing agency's/Agency's existing contract (e.g., GSA Federal Supply Schedule Contracts or a GWAC)?

Yes__No __

b. Will the requesting agency acquire supplies and services by asking another agency to perform acquisition services for the purpose of awarding and/or administering a contract, a task order, or delivery order on behalf of the requesting agency?

Yes__No __

c. Will the requesting agency acquire supplies or services by asking another agency to modify its contract to include the requirements of the requesting agency (this scenario assumes that the servicing agency's contract allows for such modifications and that the requesting agency's requirement falls within the contracts scope of work)?

Yes__No __

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In addition to awarding a contract or order on behalf of the requesting agency, will the servicing agency perform acquisition activities such as:

Yes___No___Designating an employee of the requesting agency as a Contracting Officer Representative?

Yes___No___Require the requesting agency receive, review and accept or reject deliverable from the servicing agency's contractor?

Yes___No___Require the requesting agency review and approve or reject invoices from the servicing agency's contractor?

Yes___No___Require the requesting agency evaluate the performance of the servicing agency's contractor?

If yes to any items above, seek guidance from your contracting office. If no, continue to question 2.

2. Will servicing agency be providing supplies and/or services to the requesting agency using **only** servicing agency federal employees and/or in-stock supplies to satisfy the requirements of the Inter/Intra-agency Transaction?

Yes No

If yes, complete FINDINGS section below and forward to the CAAO for determination as IRWA. If no, please proceed to question 3.

3. If there is contracting related to this transaction but it is *contracting incidental to the purpose of the transaction*, the transaction is still an IRWA. To determine whether you are dealing with *incidental contracting*, please complete the following items.

- a. The servicing agency plans to award a contract, delivery order, or task order for supplies or services only for its own use even though the contractor's efforts may also indirectly benefit performance of an IRWA. The servicing agency would not provide contractor performance for the requesting agency.

Yes___ No ___

- b. The servicing agency uses an existing contract, delivery order, or task order to support, its performance of an IRWA on behalf of ICE, but the servicing agency would not provide contractor performance for the

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requesting agency.

Yes___ No ___

If yes to either of the items above, complete the FINDINGS section below and forward to the CAAO for determination as IRWA. If no, seek guidance from contracting office. If undetermined, forward to CAAO for determination.

FINDINGS

From: [ICE Agency Program Office/Unit]
To: [Certified Acquisition Approving Official]
Subj: REQUEST FOR DETERMINATION FOR AN INTER/INTRA-AGENCY TRANSACTION

As indicated above and per the attached supporting documentation, we find that this inter/intra-agency transaction should be treated as indicated below:

_____ Contracting Action

_____ IRWA

Program Signature:

Date:

DETERMINATION

Based on the above findings, I determine that this inter/intra-agency transaction be treated as indicated below, all applicable factors considered.

_____ Contracting Action

_____ IRWA

_____ Other Action, Please explain: ____

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Date: _____

CAAO
Signature: _____

Appendix C: Documentation for Balance Support

ICE programs are required to provide documentation to support the intra-governmental activity reported on the IRAS-FMS Elimination Reports in ICETIER. The support should allow the reviewer to trace and agree amounts from the IRAS-FMS Elimination Reports in ICETIER to the supporting documentation files with ease.

1. This support should comprise of a list of transactions that contain, at a minimum, the following data elements:
 - a. Agency TAS
 - b. Accounting Period
 - c. ICE Bureau Code
 - d. USSGL account number
 - e. Dollar Amount
 - f. Agreement Number
 - g. IPAC Number or Document Reference Number
 - h. Agency Location Code
 - i. Trading Partner Code
2. Each trading partner should be separated by tabs within the worksheet.
3. For USSGL 101000G, please provide a listing of the TAS that make up your Fund Balance with Treasury on the IRAS-FMS report.
4. Balance Support is provided quarterly as part of OFM reporting deliverables.

Appendix D: Trading Partner Rules of Engagement

ICE programs OFM should establish Trading Partner Agreements (TPA) with trading partners within ICE (template found at Appendix G). The TPA will reduce the number of chargebacks when effectively utilized. The TPA will also identify to each trading partner some basic terms and lay out the information needed on each IPAC initiated by your trading partners. For example, it is recommended that trading partners agree not to process IPAC transactions during the last 5 business days of the month without prior approval of both parties. Each Agency should negotiate with their trading partner and agree upon the terms of the TPA then tailor the template to fit the needs of both parties.

OFM shall attempt to resolve disputes between ICE partners immediately. Payment procedures in Appendix E outline the internal ICE escalation process.

These procedures are intended to supplement instructions for any unresolved disputes related to Interagency Agreements provided in the TFM, Volume 1, Part 2, Chapter 4700, Appendix 10, Section 2.3.2.

Appendix E: DHS- ICE IPAC Payment Procedures

ACTION MEMORANDUM: DHS Senior Financial Officials (SFOs)

SUBJECT: Intra-Governmental Payment and Collection (IPAC) Payment Procedures

The purpose of this memorandum is to supplement information provided in FMPM 3.7 and provide DHS Component SFOs with guidance on Chargeback and Billing processes related to Intra-Governmental Payment and Collection (IPAC) transactions. OFM's adequately detailed invoice/delivery report will suffice as supporting documentation. Further the approval of the invoice by the program office satisfies the requirement for audit purposes that goods/services have been received and accepted. For these transactions, any additional supporting documentation to justify, process and reconcile IPAC payments should be agreed upon at the inception of the agreement.

Treasury Financial Manual (TFM) Section 4025.10 recommends trading partner requirements for a reimbursable agreement be negotiated through the IAA. The IAA facilitates communication between the buyer and seller, while also enabling them to agree on the data elements and terms of the reimbursable transaction before business begins. There are two IAA sections, FS Form 7600A - General Terms and Conditions (GT&C) Section and FS Form 7600B – Order Requirements and Funding Information (Order) Section.

The IAA is an agreement between buyer and seller and the GT&C in FS Form 7600A must be adhered to and any changes to those GT&C should be agreed upon by both buyer and seller. Therefore, customers who pay by IPACs are expected to understand the services that are provided to them and therefore must assess reasonableness when approving an IPAC. This reasonableness assessment can be done using supporting documents like the TPA (template found in [Appendix G](#)), Agency's billing notification, and Customer Allocation Form. A customer should ask the following questions: Do I participate in this activity, and does the amount of the IPAC cause the cumulative amount billed to exceed my annual assessment amount? In those cases where there is a dispute of charges, the customer should first make positive contact with the billing agency and give them no more than 2 weeks to adjudicate any outstanding items. *Note:* OFM may use the FWBT Difference report to hold unprocessed IPACs and the difference must be cleared in 30 days as mandated by Treasury. Please also note that per the TFM Section 4035, transactions that are rendered for services purchased or supplies shipped, an agency should not consider a charge erroneous simply because it receives the billing statement before the supplies. In addition, system controls prohibit billing outside the parameters of the initial agreement so status of or adjustments to the original obligation cannot be utilized as justification for the rejection of an IPAC presented for payment.

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The way forward: This IPAC escalation process will help prevent aged accounts receivable balances involving disputes between Departmental entities. Due to the implementation of the Central Accounting Reporting System (CARS), IPACs are reported daily to Treasury and the fund balances for the sender and receiver Treasury Appropriation Fund Symbols as cited on each IPAC are increased or decreased as indicated on each IPAC. The goal of this process is to ensure IPAC's sent for payment are resolved within 30 days, similar to the process utilized to pay commercial vendor payment claims. As such, any disputes should be addressed to the trading partner POC immediately. In the event the POC does not respond or the bill remains in dispute after 2 weeks, the issue should be elevated to the customer's Deputy Financial Operations Director or equivalent and the corresponding counterpart at the billing agency. If there is no resolution within 30 days, the issue will be elevated to the Program Office Chief of Staff. If there continues to be difficulty resolving the dispute after 60 days, the issue should be referred to the ICE Comptroller.

Note: The IPAC System allows 90 days from the original accomplish date of an IPAC for a chargeback to be initiated as an "Adjustment" transaction. After 90 days, a new transaction must be initiated in order to complete a chargeback/reject. IPAC issues that cannot be successfully resolved should be charged back. OFM's goal to resolve IPAC's within the 30-day timeframe coincides with the Treasury suspense clearing mandate and prevents additional issues as the IPAC gets older (e.g., funds can become cancelled).

Appendix F: TPAs and IAAs- per DHS

TFM, Volume 1, Part 6, Chapter 4000, Section 4025, Originating Intra-governmental/IPAC Transactions

4025.10—Trading Partner Agreements (TPAs) and Interagency Agreements (IAAs)

BFS recommends that FPAs establish TPAs as appropriate. When establishing TPAs, agencies should obtain the Treasury Account Symbol (TAS), Trading Partner Identification Number (TPIN) and other pertinent information needed to process an IPAC transaction. TPAs should provide business rules sanctioned by the appropriate authority within each prospective agency, BFS does not execute TPAs. The parties to the agreement must execute arbitration regarding TPA disputes/disagreements in a timely manner. Fiscal Service reserves the right to intercede if the federal government's fiscal responsibilities are at risk.

As part of the TPA, the IPAC originating agency provides the IPAC customer agency with clear and appropriate instructions for transmitting requisition/order information. Conversely, the IPAC customer agency must include its Agency Location Code (ALC) on requisitions or order forms forwarded to the IPAC originating agency. The ALC identifies the customer agency that is to be billed for services or supplies. In addition, the customer agency must provide data for IPAC required fields as well as the customer agency's special requirements. Customer agencies must include adequate and sufficient descriptive information on the requisition or order form that the originating agency includes in the description section of the IPAC transaction. This enables the customer agency to match the IPAC transaction bill, when received, with the originating requisition.

BFS recommends that trading partner requirements for a reimbursable agreement be negotiated through the IAA. The IAA facilitates communication between the buyer and seller, while also enabling them to agree on the data elements and terms of the reimbursable transaction before business begins. There are two IAA sections, FS Form 7600A - GT&C Section and FS Form 7600B - Order Section.

Buyers and sellers follow the IAA instructions to capture the necessary data elements to ensure a complete reimbursable agreement before beginning any performance of the order.

For more information, see the Fiscal Service Financial Management and Budget Standardization website.

Appendix G: ICE Trading Partner Agreement Template

(IMPORTANT NOTE: Appendix G is a template. Each Agency/Agency should tailor the template to fit the needs based on the terms negotiated with the trading partners.)

BI-LATERAL TRADING PARTNERSHIP AGREEMENT

This Trading Partner Agreement sets forth the terms and conditions relating to the transfer of funds between the **Department of Homeland Security, Immigration & Customs Enforcement**, Agency Location Code (ALC) **<Insert ALC #>** and **<Insert Other Agency Full Name>**, **<Insert ALC #>**.

The transfer of funds between **Department of Homeland Security, Immigration & Customs Enforcement** and **<Insert Other Agency Name>** will be processed in accordance with TFM Intergovernmental Business Rules. Funds due to **<Insert Agency Name>** from **<Insert Other Agency Name>** will be transferred via the Intergovernmental Payment and Collection (IPAC) System where **<Insert Agency Name>** will initiate the IPAC collection transaction.

Funds due to **<Other Agency Name>** from **<Insert Agency Name>** will be initiated by **<Insert Agency Name>** via IPAC. Invoices to support IPAC collection of

<Insert Agency Name> funds will be scanned and sent to **<Insert Agency E-mail Address>** at time of IPAC.

The Intra-governmental Business Rules mandate that Trading Partners register their Business Partner Network (BPN) numbers in the BPN Federal Register (Fed Reg). For the purposes of this agreement, the requesting agency is the buyer and the providing agency is the seller. The buyer and seller BPN must be exchanged at the time of procurement.

“Both Parties” agree that adjustments are part of doing business through IPAC. Appropriate reasons for adjustments are limited to: 1) funds charged not belonging to the receiver; 2) duplicate billing/payment; 3) proper supporting documentation not provided (see list below); 4) billing exceeds funding authority; and 5) if the IAA or modification have not been signed and executed by both agencies, the IPAC will be rejected. *Note:* FPAs should not bill before both parties sign the IAA. If billing exceeds funding, payment for the amount authorized will be paid if goods and/or services have been received. The excess of the billed amount over the authorized funding limit shall be adjusted back to the initiator to be resolved within 30 days; the dispute shall be escalated to higher management until resolution can occur. An adjustment must contain the original Treasury Document Reference Number and Accomplished date.

Before an adjustment can occur, the receiver of the original transaction must attempt to contact the initiating party to attempt to resolve the issue and/or place the initiator on notice that the transaction is being sent back. If the IPAC transaction is identified as belonging to a different ALC or the required data elements are missing, the receiver is allowed to reject the transaction without notice.

This agreement states that **Department of Homeland Security, Immigration &**

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Customs Enforcement and **<Insert Other Agency Name>** will provide the data elements listed below for transactions processed via IPAC as follows:

1. Sender/Receiver Treasury Account Symbol
2. Sender/Receiver BETC
3. Sender/Receiver DUNS Number
4. Receiver Department Code
5. Purchase Order Number (Receiving Agency's document number, if different than IAA number)
6. Invoice Number or Bill Number
7. Invoice Date
8. Quantity, Unit Price and Unit of Issue
9. Detail Amount
10. Pay Flag
11. ACRN
12. Accounting Classification Code
13. FSN/AAA/ADSN
14. Transaction Contact (POC name and Phone Number)
15. Point of Contact and Phone Number for ALC
16. Obligating Document Number (Buyer's Order Number or MIPR)
17. Transaction Description (must include accounting and appropriation data.)
18. IAA Reference Number
19. TPIN
20. Invoice Period for Service/Subscription-Type Agreements

The service provider will be furnished an authorizing document that will include the required data elements needed for the billing document.

Both Trading Partners have the right to reverse any transaction that does not contain the required information referenced above or exceeds authorized funding.

Trading partners have the right to charge back due to ineligible cost or erroneous billing. *Note:* an unsupported reduction in obligated amount does not constitute a valid chargeback reason.

Both trading partners agree not to process any IPAC transactions during the last 5 business days of the month without prior approval of both parties. This agreement will become effective upon signature by both parties. Changes to this agreement will only be made by mutual written consent of both parties. Termination of this agreement may be made at any time by either party as long as the terminating party provides written notice 60 days prior to the proposed effective date of the termination to the other party.

Date: _____
Authorized Signer Name
Department of Homeland Security
Immigration & Customs Enforcement

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Title

Date: _____

Authorized Signer Name
OTHER AGENCY
Title

Appendix H: IPAC Required Fields

TFM, Volume 1, Part 6, Chapter 4000, Section 4025, Originating Intra-governmental/IPAC Transactions

4025.40, IPAC Required Fields

IPAC allows each FPA to control which data fields in an IPAC transaction it deems required, beyond those that BFS has made mandatory. Currently, BFS mandatory fields include the following:

Payment and Collection Transactions

ALC Contact
Contact Telephone Number
Contact E-mail Address
Originating ALC
Customer ALC
Invoice Number
Pay Flag
Quantity
Unit Price Unit of Issue*
Detail Amount
Obligating Document Number
Purchase Order Number
Sender Treasury Account Symbol

Adjustment Transactions

ALC Contact
Contact Telephone Number
Contact E-mail Address
Originating ALC
Customer ALC Amount
Original IPAC Document Reference Number
Original DO Symbol
Sender Treasury Account Symbol
Original Accomplished Date

*See the Unit of Issue list on the IPAC website at:
<https://fiscal.treasury.gov/files/ipac/unit-of-issue.pdf>

Appendix I: Intra-departmental Eliminations

ICE will follow the procedures that are established in the DHS Components Requirement Guide (CRG) Section 7.5, Intra-departmental Eliminations, in addition to requirements as identified below.

- ICE and their Trading Partners are required to review and reconcile their internal systems of record to the DHS Bureau Intra-Agency Transactions by Elimination Pairs Report generated in TIER. ICE is required to work with their Trading Partners to reconcile differences during the month. After reconciliation, the final difference for each reporting month should be \$0.
- ICE is required to eliminate all DHS Bureau Intra-Agency Transaction differences with the following pairings:
 - Pairing 1 & 3 (Accounts Payable and Accounts Receivable)
 - Pairing 8 & 16 (Advances)
 - Pairing 37 & 47 (Revenue and Expenses)
 - Any other pairing activity that may occur
- If ICE determines that a Trading Partner is not responsive in resolving elimination differences they should notify the DHS CFO, Financial Management Coordination Branch for assistance.
- IPACs between ICE and DHS Components shall be processed between the 1st and 15th of the month. For any IPACs that occur after the 15th of the month, the providing (billing) Component should notify the receiving Component of the late transaction by e-mail. This late notice should include the IPAC number, inter-agency agreement (IAA) number and other relevant data.
- IPACs related to IAAs between ICE and DHS Components must be properly posted in a timely manner during the month the IPAC was received. This will minimize the occurrence of elimination differences.
- ICE is required to maintain copies of each signed IAA, including all modifications. The providing Component is responsible for ensuring that the receiving Component receives a copy of the signed IAA and all modifications.
- ICE is required to send a confirmation email to each Trading Partner by the 2nd business day of the month. The providing Component must send the receiving Component detailed information (as described in the CRG) supporting intra-departmental transactions in sufficient time for the receiving Component to review and adjust financial data prior to Initial TIER submission.
- The receiving Component must document its review of the eliminations template with an agree/don't agree response via email by 12 noon the day before initial DHS TIER. This response is required for each non-quarter-end reporting month.

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- For quarterly DHS TIER submissions, the receiving Component must document its review of the eliminations template with an agree/don't agree response via email by 12 noon the day before Baseline TIER (quarterly DHS TIER submissions after initial DHS TIER submission). The providing Component must notify timely the receiving Component of any changes in balances from the initial confirmation. No changes should be made to the providing Components confirmation email balances after 12 noon the day before TIER. The email should provide sufficient time for the component to review and update TIER submission.
- ICE is required to document a sufficient explanation and resolution date for each difference. Resolution dates should be one month or less.

Glossary

The following table contains definitions of the acronyms and terms used in this policy.

Acronym	Definition
ALC	Agency Location Code
BFS	Bureau of the Fiscal Service
BPD	Bureau of Public Debt
BPN	Business Partner Network
CAAO	Certified Acquisition Approving Official
DOL	Department of Labor
DoS	Department of State
FAR	Federal Acquisition Regulation
FFB	Federal Financing Bank
FECA	Federal Employees' Compensation Act
FMPM	Financial Management Policy Manual
FPA	Federal Program Agency
GSA	General Services Administration
GT&C	General Terms and Conditions
HSAM	Homeland Security Acquisition Manual
IA	Interagency Acquisition
IAA	Inter/Intra-Agency Agreement
ICE	Immigration & Customs Enforcement
IGT	Intragovernmental Transactions
IPA	Intergovernmental Personnel Agreements
IPAC	Inter/Intragovernmental Payment and Collections System
IRWA	Inter/Intra-Agency Reimbursable Work Agreement
MOU/MOA	Memorandum of Understanding/Memorandum of Agreement
NET	Non-Expenditure Transfer

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OFM	Office of Financial Management
OPM	Office of Personnel Management
PP&E	Property, plant, and equipment
RWA	Reimbursable Work Authorizations
SFFAS	Statement of Federal Financial Accounting Standards
TAS	Treasury Account Symbols
TFM	Treasury Financial Manual
TIER	Treasury Information Executive Repository
TPA	Trading Partner Agreement
TPIN	Trading Partner Identification Number
UCO	Unfilled Customer Orders
UDO	Undelivered Orders
USSGL	United States Standard General Ledger

Term	Definition
Advance Payment	Under 31 U.S.C. § 3324, advance payments are prohibited unless they are authorized by statute. If authorized, an advance payment is an amount paid before goods, services, or other assets are received. Advances are made only to payees to which an agency has an obligation, and they do not exceed the amount of the obligation.
Anti-deficiency Act (ADA)	Federal law that prohibits the making of expenditures or the incurring of obligations in advance of an appropriation; <ul style="list-style-type: none"> • prohibits the incurring of obligations or the making of expenditures in excess of amounts available in appropriation or fund accounts unless specifically authorized by law (31 U.S.C. § 1341(a)); • prohibits the acceptance of voluntary or personal services unless authorized by law (31 U.S.C. § 1342); • requires the Office of Management and Budget (OMB), via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. § 1512); • requires a system of administrative controls within each agency (see 31 U.S.C. § 1514 for the

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	<p>administrative divisions established);</p> <ul style="list-style-type: none"> prohibits incurring any obligation or making any expenditure in excess of an apportionment or reapportionment or in excess of other subdivisions established pursuant to sections 1513 and 1514 of title 31 of the United States Code (31 U.S.C. § 1517); and <p>specifies penalties for deficiencies.</p>
Appropriation	A provision of law authorizing the expenditure of funds for a given purpose.
Certified Acquisition Approving Official	Members of the ICE Workforce who are certified in ICE’s Acquisition Program Management (PM) or Federal Acquisition Certification – Contracting Officer’s Representative (FAC- COR) Programs. Individuals with a FAC-C certification may also serve as a CAAO. CAAOs review and sign the determination whether a transaction is governed by the FAR and is classified as an assisted acquisition or does not require FAR compliance and therefore can be executed without acquisition support.
Incidental Contracting	If a servicing agency will provide supplies and services for a requesting agency but there will be interagency activity where contracting is incidental to the purpose of the transaction, then the transaction will not be covered by the FAR.
Inter/intra-agency Agreement (IAA)	A written agreement between federal agencies or ICE entities within a federal agency, which is part of an inter- or intra-agency transaction, for goods and services to be provided by a servicing agency in support of a requesting agency. An IAA is required for assisted acquisitions and Interagency Reimbursable Work Agreements. Specific formats of IAAs are negotiated between agencies, also known as Trading Partners.
Interagency Acquisition (IA)	<p>A procedure by which an agency needing supplies or services (the requesting agency) obtains them from another agency (the servicing agency), for an Assisted Acquisition or a Direct Acquisition. The term includes:</p> <ul style="list-style-type: none"> (a) Acquisitions under the Economy Act (31 U.S.C. § 1535); and (b) Non-Economy Act acquisitions completed under other statutory authorities, (e.g., General Services Administration Federal Supply Schedules in subpart

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	8.4 and GWACs). (FAR 2.101.).
Inter/intra-agency Reimbursable Work Agreement (IRWA)	A written agreement between federal agencies, or ICE entities within a federal agency, for reimbursable work to be performed by Federal employees (other than an Interagency Acquisition), and in instances where contracting is incidental to the purpose of the transaction.
IRWA Funding Official	An individual delegated authority to certify funds on behalf of the agency in accordance with FMPM 2.6, <i>Funds Certification and Approval</i> . The IRWA Funding Official has authority to enter into, administer, or terminate IRWAs for the requesting agency and signs to obligate funds. IRWA Funding Officials can obligate the Government only to the extent of the authority delegated to them.
Intragovernmental Activities	Business activities conducted by two different Federal Government entities included in the Financial Reports of the United States Government, e.g., between ICE and non-ICE Federal entity.
Intragovernmental Transfer	To move budgetary resources from one budget account to another.
Obligation	Amounts of orders placed, contracts awarded, services rendered, or other legal liabilities by Federal agencies during a given period, which will require disbursements during the same or a future period.
Order	Creates a fiscal obligation between agencies or bureaus and delineates specific product and/or service requirements, funding information for both trading partners, and authorized signatures to obligate the funding.
Reimbursable Agreement	Also known as buy/sell activity, permits a Federal entity that has entered into an agreement by law, to buy goods or services from another Federal entity and/or to sell goods or services to another Federal entity. Reimbursable agreements are a type of intragovernmental transaction. See also IAA.

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Reimbursements	A sum (1) that is received by an agency as a payment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts. Reimbursements between two accounts for goods or services are usually expenditure transactions/transfers.
Service Provider	A supplier of goods and/or services

Summary of Changes

Revision Type: Minor

Changes:

- Changed title from Intragovernmental Actions, Transactions, and Reporting to Intragovernmental Activities, Transactions, and Reporting.
- Made formatting changes throughout.
- Added clarifying language to state that policy, procedures, and guidance on assisted acquisitions falls under the authority of the Chief Procurement Office.
- Added Appendix I Trading Partner Eliminations