

MEMORANDUM OF AGREEMENT  
BETWEEN THE  
UNITED STATES DEPARTMENT OF THE ARMY  
AND THE  
UNITED STATES GENERAL ACCOUNTING OFFICE

**PURPOSE AND AUTHORITY**

This Memorandum of Agreement (MOA) is entered into by and between the United States Department of the Army (DA), acting through the U.S. Army Corps of Engineers (USACE), and the United States General Accounting Office (GAO) for the purpose of establishing respective responsibilities of the parties for delivering engineering, construction, and real estate services, and such other related work as may be agreed upon in the future. This MOA is entered into pursuant to P.L. 100-545; the Economy in Government Act, 31 U.S.C. 1535; 10 U.S.C. 3036(d); and 31 U.S.C. 781.

**INTERAGENCY COMMUNICATIONS**

To provide for consistent and effective communication between the DA and the GAO, the DA and the GAO shall each appoint representatives to discuss and consider activities that may be pursued under this MOA.

The DA and the GAO representatives shall coordinate all requests for assistance under this MOA and shall serve as the points of contact between the DA and the GAO on matters relating to this MOA.

The DA and the GAO representatives shall conclude mutually agreed upon individual support agreements (ISAs) pertaining to the requests. Services will be furnished in accordance with the terms and conditions of such ISAs. The ISAs shall describe in detail the scope of the services to be provided, schedules, necessary funding arrangements, individual project managers, and such other particulars as are necessary to describe clearly the obligations of the parties with respect to the requested services. The authorized representative of each party shall agree to the ISA prior to the initiation of services by the DA.

**PROVISION OF ASSISTANCE**

Nothing in this MOA is intended to affect ongoing arrangements between the parties. Nothing in this MOA can be or should be

construed to require the GAO to use the services of the DA, or to require the DA to accept assignments from the GAO.

#### A. Responsibilities of the Department of the Army

The DA may provide the GAO appropriate services as may be requested. Such services shall be provided in accordance with the purpose, terms, and conditions of this MOA, with specific responsibilities set forth in ISAs that specify one or more individual tasks. The DA shall use its best efforts to provide the GAO with the technical services necessary to achieve project objectives within budget and on schedule. Support will be provided to the GAO through a combination of contract and in-house effort. The DA shall inform the GAO of all contracts entered into under this MOA. Periodic financial and project status reports shall be provided by the DA pursuant to the agreed upon terms of each subsequent ISA.

#### B. Responsibilities of the General Accounting Office

The GAO shall have responsibility for requesting ISAs and developing initial project concepts and creating the scope of work statement.

The GAO shall assist the DA in obtaining access to construction sites, rights of entry, and support facilities as required.

The GAO shall make available to the DA any Government furnished material and equipment available to expedite construction. The GAO will, if required by the Office of Management and Budget, confirm the DA manpower requests for tasks assigned in the ISAs.

#### FUNDING

The GAO will provide funding resources for all costs associated with the DA's provision of assistance. Major funding transfers, of \$250,000 or more, may be accomplished by using SF 1151, Nonexpenditure Transfer Authorization. The SF 1151 will be prepared by the GAO and forwarded to the Department of Treasury for processing and then to CDR HQUSACE (CERM-FC) Washington, D.C. 20314-1000. Otherwise, funding for these major orders as well as for taskings under \$250,000 will be provided under the Economy in Government Act (31 U.S.C. 1535) with billings to be made either by SF 1080, Voucher for Transfers Between Appropriations and/or Funds, or SF 1081, Voucher and Schedule of Withdrawals and Credits. The DA will specify in advance of the issuance of these orders, the appropriate DA action addressee.

If the actual cost to the DA is forecast to exceed the amount of funds available, the DA shall promptly notify the GAO of the amount of the additional funding necessary to pay for the assistance. The GAO shall either provide the additional funds to the DA, or require that the scope of the assistance be limited to that which can be financed by the available funds, or direct termination of the project. Upon furnishing the assistance contemplated by the ISAs, the DA shall conduct a final accounting within 120 days of project completion to determine the actual costs of the assistance provided. The DA shall return any funds advanced by the GAO in excess of the actual costs within 90 days of the final accounting.

#### APPLICABLE LAWS

The DA shall furnish all assistance under this MOA in accordance with applicable U.S. laws and regulations, and any applicable U.S. executive agreements. Unless otherwise required by law, all contract work undertaken by the DA shall be performed in accordance with the DA procurement and claims policies and procedures.

#### RECORDS AND REPORTS

The DA shall establish and maintain records and receipts of the expenditure of all funds provided by the GAO. Records shall be maintained in sufficient detail to permit identification of the nature of expenditures made by the DA and shall be made available for inspection by officials of the GAO upon request.

The DA shall provide the GAO with project progress, financial, and related status reports on tasks agreed upon in the ISAs, including providing financial reports on all funds received, obligated, and expended. Frequency of reports will be agreed upon in subsequent ISAs.

#### CLAIMS

Claims on contracts awarded by the DA shall be adjudicated by the Armed Services Board of Contract Appeals or the Claims Court, at the option of the contractor. Except as further provided in this article, the DA shall be responsible for the conduct of litigation and the resolution of contract claims arising out of the contracts entered into pursuant to this agreement. The DA shall consult with the GAO regarding all claims filed prior to taking any position with respect to the merits of a claim, litigation strategy, or settlement.

The DA shall promptly notify the GAO of meritorious claims and shall submit requests for funds to cover such claims. The GAO shall

promptly provide such funds subject to any project allocations ceilings established in Support Agreements. Should the amount of the claims and the cost of the remaining work to be accomplished exceed any project allocation ceiling established in a Support Agreement, the DA shall promptly advise the GAO and request a determination as to whether the allocation ceiling will be raised and additional funds made available or whether work on the project should be terminated. For completed or terminated projects, the GAO shall be responsible for the cost of claims regardless of the project allocation ceiling. The GAO shall, for projects where construction is complete, have the option, upon providing written notice to the DA, of assuming contracting officer responsibilities.

#### PUBLIC INFORMATION

Justification and explanation of the GAO programs before Congress shall be the responsibility of the GAO. The DA will provide, upon request, information to support contacts with Congress. The DA will make public announcements and respond to all inquiries relating to the ordinary procurement and contract award and administration process.

#### EFFECTIVE DATE, AMENDMENT AND TERMINATION

This MOA is effective upon the date of the last signature by the parties. This MOA may be modified or amended only by written agreement.

Either the DA or the GAO may terminate this MOA by providing sixty calendar days written notice. In the event of termination, the DA and the GAO shall consult with each other concerning all claims for termination costs; however, the GAO shall continue to be responsible for all costs incurred by the United States under this MOA, or under the ISAs, and for the costs of closing out or transferring any ongoing contracts.

U.S. Army Corps of Engineers

By: \_\_\_\_\_

Name: BG PAT M. STEVENS IV  
(PRINT)

Title: Acting Director of Military Programs

Date: 6/30/92

General Accounting Office

By: \_\_\_\_\_

Name: Richard L. Brown  
(PRINT)

Title: Deputy Assistant Comptroller General for Operations

Date: 7/1/92