

National Guard Regulation 5-2

Management

National Guard Support Agreements

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SUMMARY OF CHANGE

NGR 5-2
National Guard Support Agreements
14 October 2010

This is a new publication.

Management

National Guard Support Agreements

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History. This is a new publication.

Summary. This regulation establishes policy and procedures to be followed for Support Agreements between the National Guard Bureau, United States Property and Fiscal Offices and the (STATE) Army/Air National Guard with DoD and Non-DoD Federal Agencies.

Policy. It is National Guard Bureau policy that this regulation and, DoD Instruction 4000.19, Interservice, Intraservice and Intragovernmental Support, will be used for the execution of support agreements involving the National Guard.

Applicability. This regulation applies to National Guard Bureau, the Army National Guard and the Air National Guard.

Proponent and exception authority. The proponent of this regulation is the National Guard Bureau, Office of Grants and Cooperative Agreements, NGB-PARC-A. The proponent has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation. Any changes to this regulation must be authorized and published by NGB-PARC-A.

Management Control Process. This regulation is subject to the requirements of NGB Management and Internal Control Program directives. It contains internal control provisions but does not contain checklist for conducting internal control reviews.

Supplementation. Supplementation of this regulation will only be accomplished by the National Guard Bureau, Office of Grants and Cooperative Agreements, NGB-PARC-A.

Suggested Improvements. Users of this regulation are invited to send comments and suggested improvements on DA 2028 (Recommended Changes to Publications and Blank Forms) to the National Guard Bureau, NGB-PARC-A.

Distribution: F and X

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Chapter 1

General

1-1. Purpose

This regulation implements policy and provides guidance regarding interservice, intraservice and intragovernmental agreements for support provided or received by NGB or the State/Territory Army and Air National Guard. It implements DoD Instruction 4000.19, Interservice, Intraservice and Intragovernmental Support.

1-2. References

Required and related publications and prescribed and referenced forms are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and terms used in this regulation are explained in the glossary.

1-4. Responsibilities

a. Director or Deputy Director ARNG is responsible for reviewing and signing MOAs and DD Form 1144 for all NGB level ISAs involving the NGB ARNG. Approval authority for MOUs may be delegated to Directorate Chiefs in the grade of Colonel.

b. Director or Deputy Director ANG is responsible for reviewing and signing MOAs and DD Form 1144 for all NGB level ISAs involving the NGB ANG. Approval authority for MOU may be delegated to Directorate Chiefs in the grade of Colonel. Per NGB Memo 25-56/33-360, the DANG may also further delegate approval authority for MOUs to the ANG Readiness Center Commander.

c. Director Joint Staff (NGB-ZB) is responsible for reviewing and signing MOAs and DD Form 1144 for all NGB level ISAs involving the NGB Joint Staff. Approval authority for MOUs may be delegated to Directorate Chiefs in the grade of Colonel.

d. The Comptroller/Director of Administration and Management for NGB (NGB-ZC) is responsible for reviewing all MOAs and DD form 1144 involving the office of the Chief NG. The Comptroller/Director of Administration and Management may sign, when appropriate, MOA'S and DD 1144s for the CNGB, involving the Office of the Chief NG. NGB-ZC is also responsible for staffing the review of all ISAs and MOAs in accordance with NGB Memorandum 25-56/33-360.

e. National Guard Bureau Staff Judge Advocate is responsible for:

- (1) Providing legal guidance, assistance and advice concerning ISAs.
- (2) Conducting legal reviews of ISAs and their attachments upon request.

f. NGB Joint Staff, ARNG and ANG Directorate Chiefs are responsible for:

- (1) Reviewing and staffing ISA/MOA/MOU initiated or processed for their respective Directorate.
- (2) Coordinating with ARNG-RMC, NGB/FM or NGB-J8 (as appropriate) all finance requirements for ISA/MOA executed for their respective Directorate activities.

(3) Forwarding to the USPFO a copy of any approved ISAs/MOAs/MOUs involving the USPFO's respective state.

(4) Ensuring that a Support Agreement Manager (SAM) is designated to maintain a record of active agreements and related MOAs and MOUs for support services to other DoD and non-DoD Federal activities initiated or processed by his/her Directorate.

g. National Guard Bureau Acquisition (NGB-AQ) is responsible for:
Reviewing and approving all ARNG/ANG and NGB Level MOA or DD Form 1144 over \$1,000,000 dollars.

h. ARNG-RMC and NGB/FM and NGB-J8 are responsible for reviewing MOA and DD Form 1144 for fiduciary compliance.

i. National Guard Bureau, Office of Grants and Cooperative Agreements (NGB-PARC-A) is responsible for:

(1) Providing centralized policy management to comply with Federal public laws, executive orders, regulations and directives.

(2) Issuing policy and providing support, assistance and guidance and advice to the NGB, USPFOs, and their staffs regarding the NG support agreements and this regulation.

(3) Reviewing, as directed by NGB-ZC, MOA/MOU and DD Form 1144 for regulatory compliance.

j. NGB-IG is responsible for reviewing all MOAs, MOUs or DD Form 1144. (NGB Memorandum 25-56/33-360).

k. The United States Property and Fiscal Officer (USPFO) is responsible for:

(1) Accounting for the proper obligation and expenditure of all Federal funds provided to his/her State National Guard through the ISAs.

(2) Ensuring that all federal funds are expended on authorized projects or programs set forth in the ISA and its attachments.

(3) Encouraging the use of support programs whenever such agreements do not jeopardize either organization's assigned missions.

(4) Designating a person within the USPFO office to be the point of contact for policy issues pertaining to support agreements involving the ARNG in his/her state.

(5) Establishing procedures for ANG Support Agreement Managers to coordinate the review and signature of ANG ISAs through the USPFO office.

(6) Maintaining a suspense system to ensure all agreements are reviewed or revised within established time frame.

(7) Ensuring billings for reimbursable support are submitted to the receiver on a regular basis. Typically, the ARNG and ANG Comptroller will determine frequency of billings to be submitted (i.e., monthly, quarterly, etc).

(8) Assisting in the preparation of the draft DD Form 1144 based upon receiver requests, and distributing receiver requests for support to functional areas of review, coordination and acceptance.

(9) Providing assistance to functional areas in resolving coordination or processing problems.

(10) Compiling the approved provisions, manpower and fund responsibilities into a final agreement.

(11) Reviewing and signing all agreements and ISAs involving Federal funds and property and ensuring copies are distributed as required.

(12) Maintaining a copy of all completed agreements.

l. Support Agreements Manager responsibilities:

(1) SAM responsibilities differ depending if the NG installation/directorate or activity is the supplier or receiver of the support. When the NG is the supplier of the support the SAM is responsible for:

(a) Serving as the point of contact for the support agreement program at the installation/directorate/activity.

(b) Administering the support agreements program and preparing support agreements according to this regulation and higher headquarters guidance.

(c) Distributing receiver requests for support to functional areas for review, coordination, and acceptance.

(d) Establishing procedures to prevent unnecessary delays in negotiating, revising, and reviewing support Agreements.

(e) Compiling the approved specific provisions, manpower requirements, and funding responsibilities into a final agreement.

(f) Maintaining a continuity folder and copies of all agreements (i.e. hardcopy or electronic).

(g) Coordinating all state/base level ISAs through the USPFO.

(2) When the NG is the receiver of the support the SAM is responsible for:

(a) Providing an accurate assessment of support needs to the supplier.

(b) Preventing unnecessary delays in negotiating, revising, and reviewing support agreements.

(c) Coordinating all state/base level ISAs through the USPFO.

(d) Processing pertinent financial documents through the USPFO or appropriate ARNG or ANG finance office for review and approval.

Chapter 2

National Guard ISAs

2-1. General

This chapter provides procedural policy and administrative guidance regarding support agreements requested by or processed through the office of the Chief National Guard Bureau, Joint Staff Directorates, ARNG Directorates and ANG Directorates.

a. All Support Agreement's, Memoranda of Agreement or Memoranda of Understanding prepared by NGB ARNG Directorates/Activities, NGB ANG Directorates/Activities, NGB Joint Staff Directorates/Activities and Personal or Special Staff will be processed and reviewed by NGB-J5 in accordance with NGB Memorandum 25-56/33-360 prior to execution. NGB-J5 retains signed original copies of related historical and coordination documents for inclusion in the NGB reference library.

b. All ARNG, ANG and NGB Level agreements over \$1,000,000 shall be reviewed and approved by NGB-ZC-AQ prior to execution.

All ANG agreements will be processed IAW ANG Supplement AFI 25-201, Support Agreements, and the provisions of NGR 5-2 as applicable.

c. All MOA, MOU and ISA requiring state level USPFO signature or review will be processed in accordance with this regulation and local state directives.

2-2. Using support agreements

a. The use of an Interservice, Intraservice or Intragovernmental Support Agreement (ISA) is required when one federal activity provides recurring support to another federal activity, and reimbursement for the support by the receiver to the supplier is involved. This should be accomplished without jeopardizing the supplying agency's missions and must be in the best interest of the Federal Government.

b. In accordance with the provisions of the Economy Act (31 USC 1535), as amended, goods and services available from other Federal departments or agencies may be used, unless the needed product or service can be obtained more economically through agency or private sector resources. Conversely, NGB may provide these common goods and services where it does not conflict with its mission.

c. A DD Form 1144 Support Agreement, shall be used to document all recurring support described in this regulation provided by NGB to DoD or non DoD agencies of the Federal Government that involve reimbursement of costs for the support.

d. The use of a DD Form 1144 is encouraged to document one-time support described in this regulation provided by NGB to another agency (DoD or non DoD) of the Federal Government that involves reimbursement of costs for the support; however, it is not mandatory. For one-time support involving reimbursement a Military Interdepartmental Purchase Request (MIPR) or a MIPR with an MOA may be used in lieu of a DD Form 1144.

e. When no reimbursement of costs is involved in providing support to another agency (DoD or non DoD) of the Federal Government, an MOA or an MOU shall be used to document the support rather than a Department of Defense Form 1144.

f. A DD Form 1144 shall not be used to document support provided between ARNG and ANG units within the same state. In such cases an MOA or MOU shall be used.

g. A DD Form 1144 shall not be used to document support provided between ARNG units within the same state or ANG units within the same state. In MOA or MOU shall be used

h. Reimbursable support requests that are inconsistent with the NGB mission are not to be accepted.

i. When a better value, consistent with mission requirements and regulatory limitations, is available from a non-NGB source, NGB activities are not required to use NGB supported activities.

2-3. Types of support agreements

There are three types of support agreements.

a. An Interservice Support Agreement is an agreement between federal activities that are not in the same military service or defense agency, but both are within the department of Defense (DoD). The majority of NG support agreements are interservice. An example is an agreement between the U.S. Army Corp of Engineers District, Detroit, a U.S. Army activity, and the United States property and Fiscal Office (USPFO) for Michigan, a National Guard (NGB) activity.

b. An Intraservice Support Agreement is a support agreement between federal activities or units within the same military service or defense agency. An example is an agreement between the U.S. Army Corps of Engineers District, Detroit, and the U.S. Army Tank-Automotive & Armaments Command. Both are U.S. Army activities.

c. An Intragovernmental or Interagency Support Agreement (ISA) is an agreement between an activity within DoD and a non-DoD federal activity. An example is an agreement between the Department of the Treasury and the USPFO for Michigan

Chapter 3

Support Agreement Process

3-1. General

a. The ISA process begins when the functional area representative (the responsible service provider) provides the SAM a request for support. The request for support may be in the form of a MOU and/or a MOA or a draft DD Form 1144 and the appropriate funding document.

(1) At NGB the functional area representative is responsible for drafting and obtaining legal and required staffing approval of the ISA and subsequent modifications thereto.

(2) At the State/Territory level the functional area representative is responsible for drafting and obtaining legal and required staffing approval of the ISA and subsequent modifications thereto.

b. The supplying activity is responsible for preparing the ISA.

c. There shall be only one supplier on an ISA. There shall be only one receiver unless one receiver is funding the support for all receivers.

- d.* When two activities are providing support to each other, two separate ISAs shall be used.
- e.* If more than one activity is providing the support, a separate ISA shall be prepared for each supporting activity.
- f.* An ISA shall not be established or executed with a non-federal entity.

3-2. Administration

- a.* The SAM will prepare a draft DD Form 1144 based upon receiver requests.
- b.* The SAM is responsible for numbering the ISA. This number is a composite of the supplying activity DoD Activity Address Code (DoDAAC), the ordinal date, and a serial number. The ordinal date is a five-digit number consisting of a two-digit calendar year designation plus the three-digit Julian date. (For example: 1 Nov 2015 is 15305.) The serial number is a three-digit number assigned by the SAM (For example: 001, 002) in numerical sequence for each succeeding agreement in a fiscal year. The number will remain the same as long as the agreement is in existence.
- c.* The SAM will route the draft agreement to the comptroller/resource manager for validation of financial information; then to the functional area representative to ensure sufficient information has been provided and the impact and the availability of support is within mission capabilities. The SAM will then consolidate the finalized support requirements and associated data into a final draft for review and signatures.
- d.* The USPFO is the repository for all state level ANG and ARNG ISAs for his/her state.
- e.* NGB/J5 is the repository for all NGB level support agreements.

3-3. Support agreement review and approval

- a.* All ISAs over one million dollars (\$1,000,000) shall be reviewed/approved by NGB-AQ prior to execution. Once an ISA is approved by NGB-AQ, it will not be subject to NGB-AQ review and approval again unless the terms or conditions change.
- b.* All MOAs or MOUs prepared by NGB ARNG, NGB ANG Directorates/Activities and NGB Joint Staff Directorates/Activities shall be processed in accordance with NGB Memorandum 25-56/33-360 prior to execution. Sample MOA and MOU formats are at Figure 1-1 thru 1-4, NG Pamphlet 5-2.
- c.* At the NGB level legal reviews of ISAs and attachments are required by NGB-JA counsel.
- d.* All State level ARNG SAs require legal review by the full-time Active Guard Reserve (AGR) or a federally recognized Staff Judge Advocate. If such Staff Judge Advocate is not available, NGB-JA shall assume this responsibility.
- e.* All ANG ISAs are subject to review IAW AFI 25-201/ANGSUP. NGB/A4RXP will ensure that the financial, civil engineer and manpower functional managers review and coordinate on the support agreements.

3-4. Signatories

Signature requirements will be IAW Chapter 1, paragraph 1-4 a thru d and paragraph 1-4k (11) of this regulation.

3-5. Modifying the support agreement and attachments

- a.* An ISA may be modified using any instrument, (e.g. a memorandum that is agreed to by the supplier and receiver). Modification to any of the attachments, MOA/MOU or other supporting data, may be accomplished using any instrument, (e.g. a memorandum that is agreed to by the signatories of those documents).
- b.* At NGB level, all modifications require review and approval IAW NGB Memorandum 25-56/33-360 prior to execution.
- c.* At the state level, all ARNG ISA modifications require a legal review to include attachments (MOA and/or MOU). The full-time Active Guard Reserve or a federally recognized Staff Judge Advocate shall conduct the legal review. If such Staff Judge Advocate is not available, NGB-JA shall assume this responsibility. All modifications require the approval and signature of the USPFO. Additional signatures shall include the head of the requesting/supplying activity, unless Federal legislation or regulation specifies otherwise.
- d.* Any modification to the terms and/or conditions (other than dollar amount) to any ARNG ISA over \$1,000,000 that was previously approved by NGB-AQ shall be reviewed by NGB-AQ prior to execution.
- e.* All modifications to ISAs that were previously reviewed/approved at the NGB ANG level are subject to review/approval by NGB/A4RXP prior to execution.

3-6. Support agreement claims, disputes and appeals

a. It is NGB policy to try to resolve all ISA issues in controversy by mutual agreement at the lowest possible level. No particular written format is required to make a claim or appeal under the ISA. Claims shall be in writing, shall specify the nature and basis for the relief requested, and shall include the document and other evidence pertinent to the claim.

b. Claims shall be made within 60 days after the basis of the claim is known or should have been known, whichever is earlier. It is each party's duty to include in its claim all information needed to demonstrate its timeliness.

c. Unresolved differences shall be elevated for resolution through each activity's chain of command in accordance with DoD Instruction 4001.01

**Chapter 4
Management Controls****4-1. General**

a. USPFOs and heads of the requesting/supplying NGB activity involved with ISAs shall ensure that the provisions of the Federal Managers Financial Integrity Act; OMB Circular A-25, User Charges; DoD Instruction 4000.19, and respective MACOM regulations are met.

b. USPFOs and heads of the requesting/supplying activity shall be held accountable for understanding and applying the Comptroller General /General Accounting Office standards in accomplishing day-to-day responsibilities.

4-2. Management controls

a. ISAs shall be included in each Installation/Unit Management Control Plan and will be evaluated in accordance with risks assigned. USPFOs and heads of the requesting/supplying activity shall be identified and shall have compliance with Management Control Process/Internal Management Control Program requirements included in all official performance ratings/evaluations.

b. As the single Federal representative in each State, the USPFO shall be responsible for ensuring that adequate management controls are in place to provide reasonable assurance that Federal interests are protected. Heads of the requesting/supplying activity shall also ensure that adequate management controls are in place to provide reasonable assurance that Federal interest is protected. The USPFO and heads of the requesting/supplying activity may make use of their Management Review capabilities to assist them in this responsibility.

(1) Each separate ISA and attachment shall be identified separately in the USPFO Internal Review Auditable Entity File. The risks assigned to each separate ISA and each attachment should be the same as that developed in the Installation/Unit Management Control Plan. For ANG, risk assessments of assessable units will be coordinated through unit commanders for validation.

(2) The internal review supervisory auditor shall ensure that ISAs are given proper consideration when recommending annual internal review schedules.

(3) Assessable unit managers shall accomplish evaluations. Weaknesses in management controls, which have the potential for impacting federal reimbursements, shall be immediately reported, in writing, to the USPFO. Such reports shall include a discussion of corrective actions taken with milestone dates identifying when corrective actions shall be completed.

**Chapter 5
Cost Principles for NGB Support Agreements****5-1. General**

a. When support or services provided incident to normal mission accomplishments are achieved in the performance of a DoD mission requirement, there are no additional costs incurred. However, if a mission was extended or the cost was otherwise increased, the cost over and above the scheduled mission cost will be reimbursed. If costs are increased due to mission capacity fulfillment, these costs are reimbursable.

b. Support is reimbursable to the extent that the provisions of the specified support for a receiver increase the support supplier's direct costs (i.e., incremental direct cost). Except for non-DoD users, costs associated with common use infrastructure are non-reimbursable, except for support provided solely for the benefit of one or more tenants.

c. Support costs that are charged to a support receiver must be directly attributable to the receiver. The basis for reimbursement shall be determined by the computation of incremental direct costs incurred to provide each unit of support provided to the receiver. Costs must be measurable and segregated on a reasonable and auditable basis. The receiver must be able to influence the cost either by management initiatives that can reduce or eliminate the requirement, or by seeking an alternative source for the service.

d. The purpose of imposing the charge is to enable the National Guard Bureau to recover the full cost of rendering a service, without improperly augmenting the appropriation of another DoD component or Federal agency. For this purpose, fair market value shall be determined in accordance with commercial rates in the local geographical area. Fair market value shall be determined by the application of sound business management principles and, so far as practicable and feasible, in accordance with comparable commercial practices.

5-2. Costs of ISA performance

The Army Reimbursable Policy governs reimbursements for Army tenants and transient requirements (i.e., reserve component annual training requirements, etc). DoD Instruction 4000.19 governs reimbursement for interservice and intragovernmental support. The USPFPO provides a standard support level to Army Active Component or Army Reserve Component tenants without reimbursement. The incremental costs of providing support shall reflect those variable costs that are directly attributable to the customer and for which the host installation would not incur if the customer did not exist. The allowability of costs incurred by the requesting/supplying activity in performance of the ISA shall be determined according to applicable military or federal directives or agreement at the time the cost is incurred. Costs to National Guard activities and DoD component organizations may be negotiated based on estimated costs. Costs to non-DoD organizations are to be based on the actual costs.

5-3. Interdepartmental waiver rule

a. A DoD Component or non-DoD Federal Agency which damages real or personal property, under the control of another DoD Component or Non-DoD Federal Agency, may not pay a claim for that damage. The non-DoD Federal Agency which is authorized to acquire the property is also authorized to maintain or repair the property to keep it suitable for its intended use. Where repairs are necessary, for further use of the loaned property by the receiving activity, and for its benefit, the cost is properly charged to the receiving activity's appropriations.

b. Where personal property in the custody of a DoD component or non-DoD Federal Agency is temporarily loaned to another, the cost of repairs or replacement upon return of the property, being for the future use and benefit of the supplying activity, may not be charged against the receiving activity's appropriations.

c. The prohibition against the payment of claims for damage to property loaned by one Non-DoD Federal Agency to another does not apply where the support transaction is provided through an Economy Act which provides for the receiving activity to pay for repairs. The property is to be returned in as good condition as when loaned and the expense of placing the property in that condition shall be made by the receiving activity.

d. Claims Involving Real Property.

(1) Non-DoD Federal agency claims for damage to real property, not subject to some other statutory exception, are governed by the interdepartmental waiver rule and payment is generally not authorized.

(2) 10 USC 2691(a) allows DoD components authority to use operations and maintenance or military construction appropriations to restore land used by that component by permit or lease from another DoD component or non-DoD Federal agency.

5-4. Costing

a. The Economy Act allows the National Guard to provide certain goods and services not only to DoD components, but also to other federal government agencies, under specified conditions. Reimbursable rates, published by the Under Secretary of Defense (Comptroller), DoD Chief Financial Officer, provide a basis to be reimbursed for goods and services provided. The following are some of the more common reimbursable costs incurred in providing support.

b. Administrative charges to both DoD and non-DoD federal organizations may be estimated. Charges of no more than four percent of the support provided are authorized without detailed documentation.

c. Federal civilian labor (including technicians) performed for the benefit of other DoD components, other federal agencies, and the public will be charged at actual hourly pay rates multiplied by the number of actual hours worked or assigned (detailed). Full-time assignments (details) will be charged using annual rates. Otherwise, an hourly rate of 1/2080 or 2087, as applicable, of the annual rate will be used and a fringe benefit rate should be applied to civilian labor costs incurred in support of reimbursable orders. Each fiscal year the DoD comptroller publishes reimbursement rates for each category of reimbursement.

d. As a general rule, the applicable military personnel appropriations shall fund the cost of direct and indirect military labor. Since a direct appropriation is provided, the cost of military labor shall not be charged to another DoD entity. Military labor shall be charged to non-DoD federal organizations on the basis of the actual hours worked or assigned (detailed).

e. Travel costs of NG civilian employees and military personnel, assigned to a reimbursable work order, are direct costs when such travel can be identified to the order. Also, costs of supplies and other directly related expense are chargeable.

f. Fees charged for intragovernmental support provided via contract may not exceed the actual cost or, if the actual cost is not known, the estimated cost of entering into and administering the contract. Fees charged for interservice support provided via contract may be negotiated and based on good faith estimates.

Chapter 6

Acquisition of Commercial Support Activities by NGB or the State

6-1. Application of OMB Circular A-76 Revised, performance of commercial activities

a. The cost comparison provisions of OMB Circular A-76 Revised, Performance of Commercial Activities and AFI 38-203, AF Commercial Activities Program, do not apply to the performance of inherently governmental functions, such as reimbursable procurement or contract administration services.

b. The cost comparison requirements of OMB Circular A-76 and AFI 38-203, do not apply to existing or renewed ISAs or to the consolidation of commercial or other services within a federal agency or department, unless that consolidation includes the conversion of work to or from in-house or contract performance.

6-2. Cost comparison requirements

a. A NG activity that is currently obtaining a commercial support service from another federal department or agency may, with proper notification, terminate that relationship and convert directly to contract performance without cost comparison. If, however, the NG activity wishes to perform that work directly with in house resources, it will need to justify that decision through a cost comparison for a “new requirement.” Again, this provision does not apply to the performance of inherently governmental activities.

b. Where NG activities do not create or expand capacity for the purpose of providing new or expanded levels of interservice support services, the cost comparison requirements of OMB Circular A-76 and AFI 38-203, do not apply.

c. Once a NG interservice support provider has competed its entire interservice support workload with the private sector, the NG provider activity may provide new or expanded interservice support work—of the same type—to other agencies, without further review or on its or the requesting agency’s part. This ability to offer services, without cost comparison, will continue until the NG activity has increased its capability and total workload by the lesser of the expansion required or when more than 65 full time personnel equivalents (FTE) are added to the in house capability, at which time a full review or individual cost comparisons are required.

d. An expansion is the modernization, replacement, upgrading or the enlargement of an in house commercial activity or capability. If the expansion involves a 30 percent increase in the operating cost of the activity; a 30-percent increase in the total capital investment to perform the activity; or an increase of 65 FTE or more, a cost comparison is required prior to authorizing in house performance. If the modernization, replacement, upgrading or enlargement of an activity or capability is less than 30 percent, no cost comparison is required. A consolidation of two or more existing commercial activities is not an expansion, unless the total operating cost is 30 percent greater than the total of the individual components or it requires an increase of 65 FTE or more.

Example: Due to funding constraints, the activity is currently operating at 60 percent capacity. However, the requesting activity will fund the capacity to operate the activity up to 100 percent. This fulfilling of capacity is not an expansion requiring a cost comparison, but is incremental in nature requiring reimbursement.

Chapter 7

User Fees

7-1. General

When goods and services are provided to an interservice or intragovernmental recipient, a user fee will be imposed to recover the full increase in incremental costs plus an administrative charge related to the increase of that incremental cost. Fees should be set as rates rather than fixed dollar amounts in order to adjust for changes in costs

to the NG or changes in market prices of the good, resource, or service provided. Fees will be paid by the direct recipient of the special benefit even though all or part of the special benefits may then be passed to others.

7-2. Waivers

a. At the state level, the USPFO may waive the fee when it is determined that the administrative cost in collecting the fee would exceed the amount of the earned reimbursement.

b. At NGB level, 06 Directors may waive the fee when it is determined that the administrative cost in collecting the fee would exceed the amount of the earned reimbursement. (OMB Circular A-25, User Charges)

Chapter 8 Offloading

8-1. Offloading

a. For the purpose of this regulation offloading is when an NGB level activity or State/Territory activity procures/receives services or support, which it normally provides for itself, from a DoD or non-DoD federal activity. Offloading significantly heightens the potential for: waste and abuse; loss of management control over NGB appropriated funds and the assistance process; manpower reduction; and Anti-Deficiency Act violations. This is especially true when requirements are offloaded for convenience or expediency to other commands and agencies (whether DoD Interservice Offloading or Economy Act Offloading). Of particular concern are:

(1) Limitations placed on the funds appropriated by Congress to DoD, such as the period of time available for obligation or expenditure, or restrictions on spending in the last quarter of the fiscal year; and

(2) Requirements imposed by DoD Directives and Instructions and implementing Army and NGB regulations concerning higher level management requirements.

b. Offloading also incurs costs in excess of what would be required if the support were provided by the assigned NGB procurement authority (assuming the assigned office is able to provide the required support). There is also a loss of ultimate accountability by the requiring activity for the funds appropriated.

c. Activities using the authority of the Economy Act shall keep in mind that they are transferring to another agencies funds appropriated by Congress for use by DoD, and that DoD retains a special responsibility to ensure that those funds are used as intended and that the funds are not wasted or abused. NGB should avoid transactions with agencies that will not agree to reasonable progress reports, cost accountability reports, or reasonably supported requests for reimbursement.

d. Interservice (Within DoD) Offloading.

(1) Offloading by a State/Territory. The Comptroller/Director Administration and Management shall be the approval authority for ARNG and ANG offloading for the States/Territories. Requests will be processed through the USPFO of the requesting State.

(2) Offloading Within the National Command/Capitol Region (NCR). The Chief, Office of Operational Contracting, NGB-ZC-AQ, is the CNGB designated approval authority for interservice offloading within the NCR by the ARNG, ANG and NGB Joint Staff.

e. Intragovernmental (Outside DoD) Offloading.

General Officer or Senior Executive Service (SES) approval is required for intragovernmental offloading acquisitions for equipment, supplies and services to support NGB level directorates and activities. All requests for intragovernmental offloading shall be submitted to NGB-ZC-AQ for review and recommendations prior to execution.

(1) The Director, Army National Guard, is the approval authority for DARNG acquisitions.

(2) The Director, Air National Guard, is the approval authority for Air DANG acquisitions.

(3) The Director, NGB Joint Staff, is the approval authority for NGB Joint Staff acquisitions.

(4) The Comptroller, Director of Administration and Management is the approval authority for acquisitions to support the Office of the Chief.

f. Determinations and Findings (D&F) Requirements. A determinations and findings (D&F) shall be prepared by the requesting activity for the approval authority for each offloading action. All D&Fs shall comply with FAR 17.503 AFARS 17.503 and NGFARS 17.5.

g. A DD Form 1144 shall be used to document all recurring contract offloading support provided by NGB to another DOD agency or other Federal Government agency. For one time contract support use of a DD FORM 1144 is encouraged but a Military Interdepartmental Purchase Request (MIPR) supported by an MOA may be used in lieu of a DD Form 1144.

8-2. Accounting

The value of items, services, and projects procured via in-kind assistance and off-loading shall remain within the ISA and shall not be subtracted from it.

Chapter 9**Support Agreement Finance****9-1. Financing support**

The following methods are used to finance ISAs for supplies and services:

a. Direct Citation Method. Use this method when it is more feasible and more economical than the reimbursement method. This is the National Guard's preferred method to finance support. Under this method, the receiver's direct fund citation will be used by the supplier to obtain supplies and services provided to the receiver. The supplier must provide copies of obligation documents using the direct fund citation to the receiver. There will be no billing or reimbursement.

b. Reimbursement Method. For DoD Interservice and Intragovernmental Support, the National Guard supplying activity finances the order using its own funds and is reimbursed later by the receiving agency. The receiving agency pays the National Guard supplying activity upon completion of the order or progressively as the order is completed. Billings are accomplished by using a Standard Form 1080 or GSA Form 789.

c. Advance Payment Method. By agreement, the performing National Guard activity may require payment in advance from a receiving agency. The providing National Guard activity submits a SF 1080 bill to the receiving activity that makes the advance payment. The providing National Guard activity establishes and deposits the advance payment in a Consolidated Working Fund or a Working Capital Fund which it then uses to accomplish the Economy Act order.

d. Specific accounting and billing instructions are found in DFAS-IN 37-1, Chap 12, Finance and Accounting Policy Implementation, Chapter 12, Orders, Earnings, and Billings, for ARNG activities and AFI 65-601 Budget and Finance Procedures, Chapters five and seven, Appropriation Reimbursements, and Support Policies for guidance.

9-2. Collection of charges and fees

a. Collections of charges and fees shall be made in advance of rendering the service for non-DoD federal agencies. Where NGB is the supporting activity, full funding of the estimated amount shall be in advance. (See DoD Financial Management Regulation, Volume IIA, and Chapter 4 for exceptions.)

b. Normally, NG activities performing work on a customer order will bill the requesting DoD Component or Interagency (Outside DoD) for accrued expenditures (date of shipment or occurrence) unless otherwise provided for. NGB billing will show the liquidation of any advances received. The receiving DoD component must notify the NG supplying activity in advance if the order is placed on behalf of another federal agency so that the order may be properly priced.

c. Specific accounting and billing instructions are found in DFAS 37-1, Chapter 12 and AFI 65-601, Chapters five and seven, for ANG guidance.

9-3. Reimbursements

a. Reimbursements to appropriations are amounts earned and collected for property sold or services furnished either to the public or another U.S. Government activity. Appropriation reimbursements must be authorized by law before crediting a specific appropriation or fund account, i.e., sales to the private sector normally cannot be done without statutory approval. Collections, in the absence of an authorized reimbursable program for goods and services are augmentations to appropriations and are not legal. See DFAS 37-1, Chapter 11 and 12, and AFI 65-601, Chapter five, for guidance.

b. Supplies and services provided to receivers must comply with laws affecting the appropriation being used by the supplier.

9-4. Obligations rules

a. Generally, obligations are incurred when amounts of orders placed, services received, and similar transactions during a given period will require payments during the same or some future period. Obligations must satisfy legal requirements before they may be properly recorded to appropriation accounts. Whether appropriations are legally available for obligation and expenditure depends upon the following:

- (1) The purpose of the obligation must be one for which the appropriation was made {31 U .S.C. 1301(a)}.

(2) The obligation must be incurred within the time that the appropriation was made available for new obligations {31 U.S.C. 1502(a)}.

(3) The obligation may not exceed the amount appropriated by statute, nor may it be incurred before the appropriation becomes law, unless otherwise provided by law (31 U.S.C. 1341 and 41 U.S.C. 11).

b. All obligations will be promptly recorded as charges to the applicable appropriations. Prompt recording will meet the requirements for control over funds, provide essential management information, and facilitate the preparation of statements and required reports. Documentary requirements for recording obligations incurred in the course of U.S. Government activity are provided in 31 U.S.C. 1501(a). This provision specifically directs that no amount shall be recorded as an obligation unless it is supported by documentary evidence of;

(1) A binding agreement between an agency and another agency that is,

(a) in writing and for a purpose authorized by law; and executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided;

(b) an order required by law to be placed with an agency.

(2) To obligate funds:

(a) for purposes for which they were appropriated, per 31 U.S.C. 1301(a): “Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law.”

(b) to meet a bona fide need of the current FY. A fiscal year appropriation may be obligated only to meet a legitimate, or bona fide, need arising in, or in some cases arising prior to but continuing to exist in, the fiscal year for which the appropriation was made.

Chapter 10 Financial Administration

10-1. General

This chapter describes financial administration procedures for ISAs.

10-2. Office of primary responsibility

a. The proponent for financial administration and oversight for ISAs generated through or requested by a State/Territory installation/base/activity is the respective USPFO or Assistant USPFO Air (Fiscal) office. Financial administration of these ISAs will be in accordance with applicable ARNG Comptroller ARC or ANG Financial Management office directives.

b. The proponent for financial administration and oversight of ISAs generated through or requested by NGB level activities is the requesting directorate or activity office (i.e. J1/G4/A4). Financial administration of these ISAs will be in accordance with applicable ARNG Comptroller or ANG Financial Management directives.

10-3. Payments

The NGB activity providing work or services on a customer order shall bill the receiving DoD component, other federal agency, within 30 calendar days after the month in which performance occurred. The payment due date shall not be more than 30 calendar days from the date of the invoice. Bills rendered shall not be subject to audit by the receiving customer prior to payment.

10-4. Recording agreement fiscal obligations

DD FORM 1144s or MOAs are not obligation documents. The DD Form 448 (MIPR) is the fiscal document posted to accounting records. MIPRs should accompany ISAs although they can stand on their own for single transactions without an ISA.

10-5. Standards for financial administration

Fiscal control and accounting procedures must be sufficient to permit preparation of reports required by NGB, DOD and the federal government and permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable federal statutes.

10-6. Use of funds

a. All funds are to be used solely for the purpose of making payments for items of allowable costs as specified in the ISA.

b. All ISAs shall limit the availability of funds for obligation to the period of the availability of the receiver's appropriation.

c. Statutory and regulatory restrictions on the use of funds applicable to the supplying or receiving entity under an ISA cannot be abrogated, waived, or modified by use of an ISA.

10-7. Records

a. The USPFO or Assistant USPFO Air (Fiscal) shall make records and reports, pertaining to their respective State/Territory level ISAs, available for inspection by auditors and other authorized government officials as required.

b. At NGB the proponent office for records and reports shall be the ARNG Readiness Center, ANG Readiness Center or Joint Staff activity/directorate generating or coordinating the request for the ISA. Example: If the ARNG Logistics Directorate coordinates or requests an ISA with the Tank-Automotive and Armaments Command (TACOM) then it is responsible for maintaining the records and providing the required reports related to the ISA.

c. All financial records, supporting documents, statistical records, and other records, which are pertinent to the ISA, shall be retained for six years from the ending date of the ISA. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the six year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular six year period, whichever is later.

Appendix A References

Section I Required Publications

This section contains no entries.

Section II Related Publications

[31 USC 1535](#)

31 United States Code (USC) 1535, Agency Agreements, (The Economy Act of 1932)

[31 USC Ch 63](#)

Title 31 USC Chapters 63, Section 6304, Using Grants and Section 6305, Using Cooperative Agreements

[31 USC Ch 65](#)

Title 31 USC Chapter 65 (Intergovernmental Cooperation)

[32 USC NG](#)

Title 32 United States Code National Guard

[32, Ch 7, Section 709](#)

Title 32, Chapter 7, Section 709 Technicians: employment, use status

[41 USC Sections 23](#)

Title 41 USC Sections 23, Public Contracts

[31 CFR Part 205](#)

Title 31 Code of Federal Regulations, Part 205, Rules and Procedures for Funds Transfers

[AFI 25-201](#)

Air Force Instruction (AFI) 25-201, Support Agreement Procedures (Includes ANG Information)

[AFI 38-203, AF](#)

AFI 38-203, AF Commercial Activities Program

[AFI 65-601, Vol 1](#)

Air Force Instruction (AFI) 65-601, Vol 1, Financial Management (Chap 16, ANG Appropriations)

[AFPD 25-2](#)

Air Force Policy Directive (AFPD), 25-2, Support Agreements

ANG Supplement to AFI 25-201

[DoD 7000.14.R](#)

DoD 7000.14.R, Financial Management Regulation

[DoD Directive 1225.7](#)

DoD Directive 1225.7, Reserve Component Facilities Programs and Unit Stationing

[DoD Instruction 4000.19](#)

Interservice and Intragovernmental Support

[DFAS-IN 37-100](#)

DFAS-IN 37-100 Manuals

[DFAS-IN 37-1](#)

DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation [DoD Instruction 4000.19](#)

DoD Instruction 4000.19, Interservice and Intragovernmental Support

[DoD Memorandum Oct 2008](#)

DoD Memorandum, Meeting (STATE) Army National Guard Requirements Through Interagency Acquisition, Oct 2008

[NGB Memorandum 25-56/33-360](#)

Information Management, Coordinating National Guard Bureau Policy Documents

[NGFARS Subpart 17.5](#)

NGFARS, National Guard Federal Acquisition Regulation Supplement, Subpart 17.5, Transferring Contracting Support (Offloading).

[NGR 5-1](#)

Guard Grants and Cooperative Agreements

[NG Pamphlet 5-2](#)

National Guard Interservice, Intraservice and Intragovernmental Support Agreements Handbook

[NGR 130-6,](#)

United States Property and Fiscal Officer: Appointment, Duties and Responsibilities

[OMB Cir No A-25](#)

Office of Management and Budget (OMB) Circular No A-25 -- User Charges

[OMB Cir A-76](#)

Office of Management and Budget Circular A-76 (Revised), Performance of Commercial Activities

[OMB Cir No A-97](#)

Office of Management and Budget Circular No A-97 -- Specialized or Technical Services for State and Local Governments

Section III

Prescribed Forms

This section contains no entries.

Section IV

Referenced Forms

This section contains no entries.

Appendix B

Support categories

B-1 General

Common base support categories provide a simple method of defining support services that may be included in a support agreement. When necessary, these support categories may be supplemented, combined, or subdivided to permit tracking of incremental direct costs.

B-2 Units of support

Incremental direct costs should be associated with units of support to simplify calculation of reimbursement charges. The types of units used in support agreements should be those most practical for accurately defining how much support is provided.

B-3 Support categories

(Support categories are contained in DoDI 4000-19, Interservice and Intragovernmental Support; Army Handbook: Support Agreement Management; and AFI 25-201, Support Agreement Procedures. The following is a listing of some of the major categories that may be included in National Guard support agreements:

Aerial port operations

Manages and operates the military air terminal facility and provides air terminal services. Provides customs, drug, anti-smuggling inspection, and examination of aircraft and passengers.

Aircraft maintenance

Includes all aspects of aircraft maintenance (e.g., corrosion control, machine, AGE, NDI, repair and reclamation, structural repair, etc.) not previously addressed.

Airfield base operations

Manage airfield support activities and facilities. Provide service for preflight planning and flight plan processing.

Ammunition

Provide for the supply, maintenance, and repair of devices charged with explosives, propellants, pyrotechnics, initiating composition of nuclear, biological, or chemical material for use in connection with defense or offense including demolitions, ceremonial, or non-operational purposes.

Audio and visual information services

Includes still photography, graphics, micrographics, and presentation services. Also, includes film, video and audio media services.

Automated data processing and automation services

Includes data processing services and systems analysis. Also, includes design, development, execution, and life cycle maintenance of data processing systems.

Base plans

When a base plans function is identified and authorized, develops and monitors the application of base-level operations and contingency plans not specifically assigned by directive to other functional areas. Provides personnel for on-base emergency contingencies where the Receiver does not have a capability.

Clothing and textile

Provide for the supply, maintenance, and repair of organizational clothing, equipment footwear, and other material suitable for wearing.

Communication services

Includes dedicated communications services and telephone equipment. May also include leasing of communication equipment, lines, and special communications-electronics equipment services.

Custodial services

Includes janitorial and cleaning services for customer-occupied and customer-used facilities and areas.

Dedicated security force services

Includes maintaining law and order (e.g., enforcement of traffic laws, accident investigation, and criminal investigations), traffic management, vehicle decals, and parking pass services. Also, includes operation of confinement and detention facilities, and related services.

Entomology services

Includes abatement and control measures directed against insects, rodents, weeds, fungi, and other animals or plants that are determined to be undesirable in buildings, equipment, supplies, and on grounds.

Environmental cleanup

Includes collection, clean-up, transportation, and disposal of hazardous material.

Environmental compliance

Includes recycling and resource recovery programs, pollution prevention, environmental compliance, and programs aimed at management and control of hazardous materials – does not include clean-up and disposal of hazardous materials.

Equipment maintenance, repair, and calibration

Includes maintenance, repair, and calibration of industrial equipment, construction equipment, laboratory equipment, office equipment, and other non-tactical equipment – does not include vehicles.

Equipment maintenance, repair and rebuild

Includes the repair and rebuild of tactical equipment.

Facility construction and major repair

Includes minor construction, alterations, additions, and major repairs required to modernize, replace, expand or restore real property. Also, includes related planning and design.

Facility maintenance and minor repair

Includes routine and cyclical preventive maintenance and minor repairs required to preserve or restore real property so it may be used for its designated purpose.

Flight operations

Includes managing support aircraft resources and operates centralized air crew life support equipment and their components.

Life support equipment

Includes the supply, maintenance, and repair of any equipment, either mechanical or manual, or substance, designed to keep individuals alive.

Logistics air support

Includes support by air landing or airdrop including air supply, movement of personnel, evacuation of casualties and prisoners of war, and recovery of designated resources.

Pest control

Includes providing medical entomology and pest management services, pest management program reviews, pest identification, pest control, vector borne disease analysis, consultations and training.

Purchasing and contracting services

Includes acquisition and contract administration services for procurement of property, equipment, services, construction, and supplies. Also includes services for renting and leasing.

Reserve component liaison activities

Includes liaison support for Reserve Component training on installations; such as individuals, units, or cadets in an IDT, AT, IRR, IMA, exercises or conference status by coordinating training, billeting, supply, classroom, mess or other training needs as required. Provides coordination with all post staff agencies for on and off post support for local reserve units. Includes tours (ADT) during which unit members participate in field training exercises with reserve component staffs, and agencies, and with other uniformed services of the United States. The primary purpose of these tours is to maintain or improve mobilization skills. The tours are planned and organized training as opposed to support of exercises.

Search and rescue

Includes aircraft, surface craft, submarines, specialized rescue teams, and equipment to search for and rescue personnel in distress on land or at sea.

Security services

Includes security inspections, controlling entry and egress, and protecting official and personal resources at DoD-owned or DoD-operated facilities. Storage and Warehousing, includes provision of space and services related to the management of commodities, material, and equipment; includes receipt, storage, issue, and shipment of items from storage.

Supply services

Includes the provision of any common, generally expendable, non-technical commodity, material, or equipment (e.g., administrative office and housekeeping supplies, duplicating paper, common hardware, plumbing and electrical supplies, building materials, paint, and tools).

Synthetic trainer

Includes installing, maintaining and where appropriate, operates synthetic trainers, except air crew training devices

Test and evaluation

Includes testing items of material, systems, or techniques under simulated or actual operational conditions to determine whether the specific military requirements or characteristics are satisfied.

Training service

Includes instruction and use of target ranges, simulators, and other training facilities.

Transportation services

Includes transportation services related to both commercial and Government-owned transportation of personnel, personal property, and material. Also includes shipment planning, packing and crating, port clearance, scheduling, processing of transportation documents, and related transportation services.

Utilities

Includes water, sewage, electricity, natural gas, and fuel oil services. Also, includes central generation and distribution of steam, chilled water, and compressed air.

Vehicle support

Includes maintenance and repair of customer vehicles, and supply, maintenance and repair of vehicles provided for a customer's use. Also, includes chartered transportation services

Glossary

Section I

Abbreviations

AF

Department of the Air Force

AFI

Air Force Instruction

ANG

Air National Guard

ANG SUP

Air National Guard Supplement

ARNG

Army National Guard

CFR

Code of Federal Regulations

CNGB

Chief, National Guard Bureau

DA

Department of the Army

DFAS

Defense Finance and Accounting Service

DoD

Department of Defense

FTE

Fulltime Time equivalent (Personnel)

ISA

Interservice/Intraservice or Intragovernmental Agreement

MACOM

Major Command (Army, Navy, Air Force, Marines)

MOA

Memorandum of Agreement

MOU

Memorandum of Understanding

NG

National Guard

NGB

National Guard Bureau

O&M

Operations and Maintenance

OMB

Office of Management and Budget

SAM

Support Agreement Manager

USC

United States Code

USPFO

United States Property and Fiscal Office or United States Property and Fiscal Officer

Section II**Terms****Activity Based Costing (ABC)**

A cost accounting method used to measure the cost and performance of process related activities and cost objects. Costs are assigned to objects, such as products or customers, based on customer use of activities. This method recognizes the causal relationship of cost drivers to activities.

Air National Guard

The Air National Guard (ANG) means that part of the organized militia of the several States and Territories, Puerto Rico, and the District of Columbia, active and inactive, that is an Air Force; is trained, and has its officers appointed, under the sixteenth clause of section 8, article I of the Constitution; is organized, armed, and equipped wholly or partly at Federal expense; and d. is federally recognized (32 U.S.C. § 101).

Army National Guard

The Army National Guard (ARNG) means that part of the organized militia of the several States and Territories, Puerto Rico, and the District of Columbia, active and inactive, that is a land force; is trained, and has its officers appointed, under the sixteenth clause of section 8, article I of the Constitution; is organized, armed, and equipped wholly or partly at Federal expense; and is federally recognized (32 U.S.C. § 101).

Base support

Refers to the resources involved with operating and maintaining Army installations. Detailed definitions of individual base support services can be found in DA PAM 37-100-XX.

Base for reimbursement

A dollar value for a defined unit of service or product documented in block 7b. DD FORM 1144.

Best value

The source that provides the most advantageous benefits per net cost. Advantageous benefits include all factors that influence effectiveness and life-cycle cost of the product or service.

Chief, National Guard Bureau

The Chief, National Guard Bureau means the head of the National Guard Bureau.

Direct cost

The cost of resources directly consumed by an individual activity (i.e., provision of a service). A cost that is specifically identified with a single cost object.

DoD components

Components (e.g., installation, activity, customer/tenant) of the Office of the Secretary of Defense, the Military Departments, the Joint Staff, the Unified Commands, the Defense Agencies, Army Reserves, Army National Guard, Navy and Marine Corps Reserves, Air Force Reserves, Air National Guard's, and the DoD Field Activities.

Federal activity

Any organizational unit of the Federal Government -- includes Federal departments, agencies, establishments, corporations (e.g., Tennessee Valley Authority), boards, committees, commissions, councils, and quasi-official agencies (e.g., Smithsonian Institution).

Functional area

An area of an organization that performs specific duties within a broader operation, such as logistics, civil engineers, operations, etc.

Government components

Components of non-DoD Federal Departments and Agencies, state and local Governments, and Cooperative Administrative Support Units (CASUs).

General provisions

Exceptions or additions to provisions required by DD Form 1144.

Incremental direct cost

The cost of resources directly consumed by an individual activity that would not have been consumed if the individual activity were not performed. A cost that is specifically identified with a single cost object. The increase or decrease in costs that would result from a decision to increase or decrease output level, to add a new service or task, or to change any portion of operations.

Indirect cost

The cost of resources, including overhead, that support more than one cost object (i.e., not consumed by a single cost object). Sometimes also referred to as general and administrative costs, consist of costs that cannot readily, or directly, be identified to a specific customer. Examples of indirect costs are the command element, division supervision, office supplies, etc. Such indirect costs shall not be included in unit costs.

Intragovernmental support

Support provided by a DoD activity or Component to a non-DoD Federal activity or Governmental Component and vice versa -- does not include support provided to or received from foreign governments.

Interservice support

Support provided by one DoD activity to a DoD activity or Component of another Military Service, Defense Agency, Unified Combatant Command, Army Reserves, Navy Reserves, Air Force Reserves, Marine Corps Reserves, Army and Air National Guard, or Field Activity.

Intraservice support

Support provided by one Army activity to another Army activity, e.g. TRADOC School on FORSCOM installation.

Memorandum of Agreement (MOA)

A document that defines general areas of responsibility agreement between two or more parties normally headquarters or major command level components, that stipulates an amount of reimbursable cost -- what one party does depends on what the other party does (e.g., one party agrees to provide support if the other party provides the materials). . An MOA may contain mutually agreed upon statements of facts, intentions, procedures, parameters, and policies for future actions and matters of coordination. MOAs that establish responsibilities for providing recurring reimbursable support should be supplemented by an ISA (DD FORM 1144). The ISA shall define the support, specify the services and define basis for reimbursements for each category of support, the billing and payment process, and other terms and conditions of the agreement.

Memorandum of Understanding (MOU)

A document that defines areas of mutual understanding between two or more parties normally Headquarters or major command level components that does not stipulate cost reimbursements -- explains what each party plans to do; however, what each party does is not dependent on what the other party does (e.g., does not require reimbursement or other support from receiver). MOUs may identify expectations of recurring support that normally are limited to short term requirements not exceeding three years.

National Guard Bureau (NGB)

A joint activity of the Army and Air National Guard pursuant to Section 10501, Title 10 United States Code (U.S.C.). The Chief, NGB, is under the authority, direction and control of the Secretary of Defense. The Secretary normally exercises authority, direction, and control through the Secretaries of the Army and the Air Force for matters pertaining to their responsibilities in law or DoD policy. The Chief, NGB, is a principal advisor to the Secretary of Defense through the Chairman of the Joint Chiefs of Staff on matters involving non-federalized National Guard forces and through other DoD officials on matters as in DoD Directive 5105.77, May 21, 2008, or as determined by the Secretary of Defense.

Non-Reimbursable support:

The cost of providing services that are within the mission of the host activity and are provided to all customers/tenants, regardless of use and for which individual use cannot be accurately measured, should be budgeted by the host activity and provided to the customer/tenant on a non reimbursable basis.

Performance measure

An indicator that is causally related to and varies with the performance of an activity or service and can be used in decisions to control or improve that activity or service.

Receiver

An activity, normally a tenant, which receives base support from a supplier.

Reimbursable

All identifiable and significant costs incurred by the provider/host on behalf of the customer/tenant should be considered reimbursable costs. (See Appendix C)

Support Agreement Manager

The person responsible for preparing and administering support agreements and related MOAs and MOUs.

Significant change

(In support requirements). A change in the amount, level or frequency of requirements which would require budget/manpower reprogramming over and above inflation.

Specific provisions

Support responsibilities negotiated between the supplier and receiver.

Standard level of support

The level of support provided to receivers which is equivalent to the standard defined and furnished by the supplier to its own mission.

Standard Service Costing (SSC)

A costing and performance measurement methodology that relates the level of quality of a service to the cost of providing that service.

Supplier

An activity, normally the host, which provides base support to receivers.

Supplier address activity code

The first series of the number (FB9999) is the supplier address activity code of the supplying activity.

Support agreement

An agreement to provide recurring support to another DoD or another DoD Component or non-DoD Federal activity or Governmental Components and reimbursement of cost by the receiver to the supplier are involved. Support agreements are recorded on a DD Form 1144 or a similar format (e.g., computer generated DD Form 1144). ANG will use the SAMS program to develop DD Form 1144. They define the support (services and products) to be provided by one supplier to one or more receivers, establish the billing and reimbursement process and frequency for each service or product, and specify other terms and conditions of the agreement, and specify other terms and conditions of the agreement. The term Support Agreement, is inclusive of agreements referred to as Interservice Support Agreements.

Traceability

The ability to assign a cost directly to a specific activity or cost object by identifying or observing specific resources consumed by the activity or cost object.

United States Property and Fiscal Officer

The United States Property and Fiscal Officer (USPFO) is the qualified commissioned officer of the Army National Guard or the Air National Guard, as the case may be, designated by the Chief, National Guard Bureau, to be the United States Property and Fiscal Officer of a State or Territory.

Section III**Special Abbreviations and Terms**

This section contains no entries.