

GENERAL SERVICES ADMINISTRATION  
Washington, DC 20405

PBS 1000.2C  
July 24, 2023

GSA ORDER

SUBJECT: Reimbursable Work Authorizations National Policy Manual

1. Purpose. The purpose of this revision to the Reimbursable Work Authorizations National Policy Manual (RWA NPM) is to update the Public Buildings Service's (PBS) policies regarding Reimbursable Work Authorizations (RWAs) so that those policies are consistently applied across PBS.
2. Background. The manual is reviewed and re-issued periodically by the Commissioner of the Public Buildings Service. It contains updated policies regarding the application of fiscal law as advised by the Office of the General Counsel, interim RWA Bulletins, U.S. General Services Administration (GSA) orders, Federal regulations, memoranda from the GSA Office of the Chief Financial Officer, audit recommendations and corrective action plans, and other relevant programmatic guidance so that those policies are consistently applied across PBS for reimbursable projects. A summary of substantive changes and links to those changes appears in the manual at Table 2: Summary of Substantive Changes to the RWA NPM.
3. Applicability. The use of this manual is mandatory for all PBS personnel. The document may be shared in its entirety with PBS customer agencies and non-Federal occupants.
4. Cancellation. This Order cancels and supersedes the RWA National Policy Manual dated August 1, 2020 (PBS 1000.2B) and all previous versions.
5. Revision.
  - a. Expands use of multiple buildings to A & B Type RWAs.
  - b. Revises definition of incidental.
  - c. Permits bids and proposals as cost support for new RWAs.
  - d. Updates policy on PBS Approving Official Signature requirements, delegations of authority and associated thresholds.

- e. Removes 10-Percent or \$500 Amendment Rule.
  - f. Clarifies timing of RWA Management Fee billing for nonrecurring RWAs with authorized amounts below \$2000.
  - g. Incorporates process for paying for reimbursable services through the Rent Bill; removed from Appendix.
  - h. Adds new Appendix C, RWA Receipt and Acceptance Scorecard.
  - i. Incorporates RWA Types - Quick Reference Guide; removed from Appendix.
6. Policy. The RWA NPM is the primary nationwide resource containing RWA policies for use by PBS.
7. Responsibilities. The use of this manual is mandatory for PBS personnel. The Office of Management and Budget Circular A-123, Management's Responsibility for Internal Control, directs PBS to manage its reimbursable services program with integrity and in compliance with Federal law. The RWA NPM provides specific guidance to implement that mandate.
8. Signature.

/S/ \_\_\_\_\_  
NINA ALBERT  
Commissioner  
Public Buildings Service



U.S. General Services Administration

Public Buildings Service

July 24, 2023

RWA

# National Policy Manual

Version 1000.2C

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## Chapter 1: Introduction

### 1.1. Purpose and Description of the Manual.

The purpose of the Reimbursable Work Authorization National Policy Manual (RWA NPM) is to update the Public Buildings Service's (PBS) mandatory policies regarding Reimbursable Work Authorizations (RWAs) so that those policies are consistently applied across PBS. The RWA NPM is the primary resource containing RWA policies for use by PBS. It may be excerpted, quoted for emphasis and clarity when communicating RWA policies, or publicly distributed in its entirety to PBS's customers, non-Federal occupants or anyone external to GSA without advance approval from the PBS Office of Project Delivery.

### 1.2. Applicability, Scope, and Contents.

The RWA NPM is a manual issued periodically by the Commissioner of the Public Buildings Service. The Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, directs GSA to manage RWAs with integrity and in compliance with Federal law. The RWA NPM provides specific guidance to implement that mandate. For more information, please go to OMB Circular A-123 at the following hyperlink: [https://www.whitehouse.gov/wp-content/uploads/legacy\\_drupal\\_files/omb/memoranda/2016/m-16-17.pdf](https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/memoranda/2016/m-16-17.pdf).

The RWA NPM contains updated policies derived from interim RWA Bulletins, General Services Administration (GSA) orders, Federal regulations, memoranda from the GSA Office of the Chief Financial Officer (OCFO), audit recommendations and corrective action plans, and other relevant programmatic guidance so that those policies are consistently applied nationally across PBS.<sup>1</sup> A summary of substantive changes and links to those changes appears in the manual at *Table 2: Summary of Substantive Changes to the RWA NPM*. GSA is accountable for the implementation and effectiveness of its management controls, so it is imperative that the RWA NPM is strictly applied. Any references or links to InSite pages are only available for internal GSA users.

### 1.3. Internal Controls.

The RWA NPM sets forth policies for PBS's acceptance and performance of RWAs. While the policy is an important component to a sound internal control structure, it cannot stand alone. The OCFO and PBS (including PBS program, project, and other personnel) are responsible for establishing and maintaining internal controls over day-to-day operations so that PBS's performance of RWAs accomplishes its mission, goals, and objectives. For more information, please see the Internal Control Desk Guide located on the [Financial Policy and Internal Controls InSite page](#).

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<sup>1</sup> The RWA NPM and GSA Form 2957 do not apply to GSA real property disposal. The PBS Office of Real Property Utilization and Disposal uses GSA Form 2957PD.

#### 1.4. Structure of the RWA NPM.

<b>Table 1: Structure of the RWA National Policy Manual</b>	
<b>Chapter Number and Title</b>	<b>Purpose</b>
Chapter 1: Introduction	Provides introductory remarks, including background and scope of the RWA NPM, as well as a summary of major changes.
Chapter 2: RWA Definition, Authorities and Appropriations Law	Defines an RWA and provides applicable authorities and appropriations laws.
Chapter 3: RWA Use of Funds, Budget Activities and Classifications	Presents a brief description of RWA use of funds, classifications and the various RWA budget activities.
Chapter 4: The RWA Project Life Cycle	Describes the use of the RWA project life cycle as it applies to the small, capital, and prospectus projects management life cycle, including detailed requirements of the RWA.
Chapter 5: Pricing	Describes pricing policy for various reimbursable services.
Chapter 6: Billing, Payment and Collection Methods	Describes billing, payment and collections policy.
Chapter 7: Fiscal Year-End Processing	Describes policy for fiscal year-end processing, including canceling RWAs and the obligation of "Unfilled Customer Orders."
Appendix A. Glossary	Defines terms, abbreviations, and acronyms applicable to RWAs and to the RWA NPM.
Appendix B. Useful Websites	Lists pertinent Websites and a summary of available information.
Appendix C. RWA Receipt and Acceptance Scorecard	A document required for all nonseverable A, B and N Type RWAs with authorized amount equal to or above the Simplified Acquisition Threshold (currently \$250,000).
Appendix D. Appropriations Law Primer	Provides the basics behind the principles of appropriations law that apply to RWAs.
Appendix E. Other Applicable Statutes	Provides organizational background information and historical legislation governing use of RWAs.
Appendix F. Guidance in the Event of a Government Shutdown	Provides guidance in the event of a full or partial Government shutdown.

**1.5. Document Change Process and Explanation of Changes.**

This version (Version 6.1) of the RWA NPM replaces PBS 1000.2B issued August 1, 2020 and supersedes all previous versions. The PBS Reimbursable Services Program, Office of Project Delivery administers the RWA NPM. Through knowledge sharing and technical expertise, the Reimbursable Services Program supports a national group composed of program and project representatives from across GSA.

In addition to the purpose identified in the structure of the RWA NPM in Table 1, highlights of substantive changes or issues addressed, and their respective locations within the RWA NPM are summarized in Table 2, below:

<b>Table 2: Substantive Changes</b>		
Item	Substantive Change or Issue	Section
1	Expands use of multiple buildings to A & B Type RWAs.	3.3.2.2.
2	Revises definition of incidental.	3.4.2.
3	Permits bids and proposals as cost support for new RWAs.	4.1.2.1.
4	Updates policy on PBS Approving Official Signature requirements, delegations of authority, and associated thresholds.	4.1.3.13.2.
5	Removes 10-Percent or \$500 Amendment Rule.	4.1.4.6.
6	Clarifies timing of RWA Management Fee billing for nonrecurring RWAs with authorized amounts below \$2000.	6.3.2.
7	Incorporates process for paying for reimbursable services through the Rent Bill; removed from Appendix.	6.3.7.
8	Adds new Appendix C, RWA Receipt and Acceptance Scorecard.	Appendix C.
9	Incorporates RWA Types - Quick Reference Guide; removed from Appendix.	3.3.

The Reimbursable Services Program, Office of Project Delivery, will review the RWA NPM periodically and recommend appropriate changes to address policy updates that may dictate necessity for a version update/change.

RWA Managers and other interested parties may submit revisions to the NPM for consideration at any time. The Reimbursable Services Program, Office of Project Delivery, will review the submission and, if accepted, release the revised RWA NPM after following the GSA Approval Process.

Policy changes considered to be substantive require review and approval through the approval process. The determination of whether or not a modification is substantive will be made by the Reimbursable Services Program, taking into account the

approval process requirements for changing official documents. Potential factors to be considered include:

- Impact of the proposed change on another division;
- Change of previous understanding, direction, or policy;
- Change in cost or business line impact;
- Change in interactions with customers, between Regions, or between Central Office and the Regions;
- Impact on deliverable types, timing, or costs; and
- Impact of reporting or staffing requirements.

Any new RWA NPM resulting from the GSA Approval Process will be assigned a new major version number (for example, v5.0 became v6.0 after being updated).

Amendments to the RWA NPM that are not considered substantive will be assigned a new minor version number (for example, v6.0 will become v6.1 after being updated).

## Chapter 2: Reimbursable Work Authorization Definition and Authorities

### 2.1. Definition.

An RWA is an interagency agreement between PBS and a Federal or non-Federal organization (when authorized by statute), under which PBS agrees to provide goods or services and the customer agrees to pay PBS for the cost of these goods or services, as well as for PBS's indirect costs and fees. PBS may enter into contracts to provide reimbursable goods or services, or PBS employees may provide reimbursable services. RWAs identify a scope of work and bill the customers for the cost of altering, renovating, repairing, or providing services in space managed by PBS in addition to the basic operations financed through Rent, and in other properties managed by Federal entities. An RWA is typically required for all "above-standard" services not included in a customer's rent, including micro-purchases, unless PBS obtains a deviation from the [PBS Pricing Desk Guide](#), 5th ed. (August 1, 2020). For more information on micro-purchase delegations, visit the [Facilities Management page](#).

### 2.2. Federal Buildings Fund References and Reimbursable Authority.

Several authorities permit PBS to perform reimbursable work on behalf of requesting Federal or non-Federal customers. RWA projects should be recorded as obligations by the customer when the RWA is accepted by PBS. When PBS accepts an RWA, the customer agency's funds are credited to the Federal Buildings Fund (FBF).

#### 2.2.1. 40 U.S.C. § 592(b)(2) – Federal Buildings Fund (FBF).

PBS performs reimbursable work for Federal customers using the authority provided by 40 U.S.C. § 592(b)(2), which authorizes the Administrator of General Services to provide special services not included in rent on a reimbursable basis. This authority is used for RWAs in properties within GSA's jurisdiction, custody or control. RWAs performed using the authority in 40 U.S.C. § 592(b)(2) should be recorded as obligations by the customer when the RWA is accepted by PBS. PBS must then reobligate the customer's funds within a reasonable time and then, unless using no-year funds, expend the funds within five years from the expiration of the funds in accordance with 31 U.S.C. § 1552.

The statutes authorizing the FBF do not permit a customer to do indirectly what it cannot do directly under the terms and conditions of its appropriations. Thus, any restrictions on the availability or use of a customer's funds must apply to PBS's contracting activities for that customer when performing an RWA.

#### 2.2.2. 40 U.S.C. § 583 – Construction of Buildings.

PBS may perform reimbursable projects in accordance with 40 U.S.C. § 583 as an alternative to the Economy Act for property **not** within the jurisdiction, custody or control of GSA. This authority does not have the same requirement as the Economy Act that funds must be reobligated during their period of availability for new obligations, so it is more flexible than the Economy Act and requires (like 40 U.S.C. §

592(b)(2)) that funds be reobligated within a reasonable time. 40 U.S.C. § 583 can only be used for new construction projects, repair and alterations (R&A) projects or for standalone land acquisitions.

### **2.2.3. 31 U.S.C. § 1535 - The Economy Act.**

PBS may also perform reimbursable work using the authority provided by the Economy Act (31 U.S.C. § 1535). This authority may be used for RWAs in properties maintained by other customers outside of GSA's jurisdiction, custody or control. RWA projects performed using the authority in 31 U.S.C. § 1535 should be recorded as obligations by the customer when the RWA is accepted by PBS. When PBS performs RWA projects under the Economy Act, it must reobligate the customer's funds within the period of availability for new obligations applicable to those funds. Customer time-limited funds that are not reobligated by PBS within the period of availability of those funds (with the exception of funds set aside for GSA fees) must be deobligated by the customer upon expiration in accordance with 31 U.S.C. § 1535(d).

Determining whether an RWA must be accepted using 40 U.S.C. § 592(b)(2), 40 U.S.C. § 583 or the Economy Act is dependent upon whether the customer maintains jurisdiction, custody, or control of the space in which the project will be performed. If the project will be in space within the jurisdiction, custody or control of GSA, 40 U.S.C. § 592(b)(2), provides the authority for GSA to perform the requested work.<sup>2</sup> If, however, the project is in a property that is **not** under the jurisdiction, custody or control of GSA, then 40 U.S.C. § 583 or the Economy Act, and not 40 U.S.C. § 592(b)(2), provides the authority for GSA to perform the requested project.

### **2.2.4. The Department of Defense (DoD) Financial Management Policy.**

DoD's Financial Management Regulation [FMR Volume 11A, Chapter 18](#), *Non-Economy Act Orders* (DoD 7000.14-R, January 2020) imposes additional restrictions for the procurement of goods and services from non-DoD agencies under statutory authorities other than the Economy Act (31 U.S.C. § 1535). DoD requests that PBS treat all reimbursable tenant improvements performed in federally-owned space on behalf of DoD as though it were being performed under the Economy Act. See DoD FMR Volume 11A, Chapter 18, *Non-Economy Act Orders* (DoD 7000.14-R, January 2020), at § 5.6.4. Although DoD requests that GSA impose more restrictive requirements for these RWAs, essentially mirroring the Economy Act, PBS accepts these RWAs for work at locations within the jurisdiction, custody or control of GSA under [40 U.S.C. § 592\(b\)\(2\)](#). In accordance with DoD's policy, PBS needs to reobligate a DoD customer's funds within the period of availability for new obligations applicable to those funds for all reimbursable tenant improvements performed in

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<sup>2</sup> Note that there are rare occasions when PBS may rely upon the Economy Act to provide reimbursable services in space within GSA's jurisdiction, custody or control if PBS does not charge the customer rent for the space in which the reimbursable service will be provided. This occurs sometimes when PBS obtains leased space for FEMA in support of a nationally declared disaster. For example, PBS would rely upon the Economy Act to provide above standard janitorial services in space for which the customer pays rent directly to a lessor. See §§ 2.4 and 4.1.3.11 for additional information.

federally-owned space on behalf of DoD. PBS must inform the DoD customer that it should deobligate time-limited funds that are not reobligated by GSA within the period of availability of those funds (with the exception of funds set aside for GSA fees), regardless of the authority under which PBS performs the reimbursable project, for all reimbursable tenant improvements performed in federally-owned space on behalf of DoD. DoD does not require that PBS reobligate DoD funds within the period of availability for new obligations applicable to those funds for reimbursable tenant improvements performed in space leased by GSA on behalf of DoD.

### **2.3. The Anti-Deficiency Act (ADA) (31 U.S.C. § 1341).**

The ADA prohibits an agency from obligating more than the amount of funds available under any appropriation. It also prohibits an agency from making expenditures or incurring obligations in advance of appropriations. Violation of the ADA may result in criminal and civil penalties. See 31 U.S.C. § 1350. Any GSA representative who contributes to over obligating an appropriation, apportionment, or reapportionment may be subject to the penalties in 31 U.S.C. § 1350. For additional information, please follow this hyperlink to: [Appendix D: Appropriations Law Primer](#).

### **2.4. RWAs in support of Nationally Declared Disasters.**

PBS provides support for nationally declared disasters by finding space and administering leases. The Federal Emergency Management Agency (FEMA) works through GSA's Office of Mission Assurance (OMA) to utilize these PBS services which are performed through the provision of an RWA. For Mission Assignments received from FEMA for nationally declared disasters, please contact OMA. See § 4.1.3.11 for additional information.

## Chapter 3: RWA Use of Funds, Budget Activities and Classifications

### 3.1. Use of Funds.

Funds that have been appropriated to a customer agency for a specific purpose must not be used for any other purpose, except where specifically provided by law (31 U.S.C. § 1301(a)). To avoid improper augmentations, if PBS receives an appropriation to provide customers with a level of service already included in Rent, it may not bill, or be additionally reimbursed through an RWA for those services. Any above-standard service not included in the Rent, but requested by a customer, is reimbursable and must be funded by the customer.

In the event of a full or partial Government shutdown, the use of funds and required certifications vary from the process outlined within this policy manual. Specific guidance may be referenced in [Appendix F](#).

### 3.2. Budget Activities (BAs).

The FBF is subdivided into budget activities to assist PBS in defining and controlling programs and activities and which generally correspond with Congressional appropriations of new obligational authority. A BA distributes funds by major program area within a fund; all PBS budget activities start with “PG” in the PBS financial systems.

#### 3.2.1. BA 80.

BA 80 is a reimbursable budget activity used to fund reimbursable nonrecurring work requests. Nonrecurring RWAs for BA 80 are used for a variety of services. These services include:

- General nonrecurring services that provide above-standard levels of service, such as non-routine, or out-of-normal cycle, painting, or overtime utilities, and for which the actual costs can be identified.
- Overtime utilities in leased locations where the lessor bills for the services on a monthly basis based on an hourly rate, as outlined in the lease.
- Space alterations and adjustments requested by customers.
- Repairs and alterations made by GSA when requested by customers outside of the direct funding cycle. A nonrecurring RWA may be provided by a customer for the acquisition or full construction costs of a Federal building.
- Services required for customer projects.
- Certain services not included in the tenant improvement (TI) allowance, and for which the actual costs can be identified.

#### 3.2.2. BA 53.

BA 53, the Rental of Space account, is used to fund payments to lessors for space that PBS leases and services provided by the lessor. BA 53 provides funding for the following:

- Recurring payments for new, existing, and replacement lease contracts.
- Temporary leased relocation space to house Federal employees during major R&A projects.
- Relocations into leased space due to forced moves.
- Relocations into leased space for health and safety conditions.
- Expansion leased space.
- Space alteration costs that are amortized in a lease contract.

### **3.2.3. BA 60/61.**

PBS divides the FBF's Building Operations Budget into two distinct Budget Activities: BA 60 for administrative salaries and expenses and BA 61 for building services. BA 60 is reimbursed for indirect costs incurred, related to PBS's reimbursable program.

BA 60 reimbursement includes:

Fees from Recurring RWAs.

- Flat \$500 (or \$500 per estimate if bundled on a single RWA).

Fees from Nonrecurring RWAs.

- RWA Management Fee based on stepped fee structure applies to all direct costs with the exception of select personal property line item costs. See this link for [Personal Property Line Items Exempt from Fee](#).

BA 61 is used to provide for GSA's operation of GSA-controlled space, including leased facilities. GSA furnishes space, operations, and services to its customers in return for payment of Rent. Services included in Rent that are paid from BA 61 include:

- Cleaning,
- Maintenance of security fixtures and features,
- Building maintenance,
- Minor repairs and alterations costing up to \$50,000, and
- Payment for utilities and fuel.

### **3.2.4. BA 51.**

BA 51 is used for the New Construction and Acquisition program and funds the construction and acquisition of sites and facilities to meet customer needs. It includes site selection and acquisition, the purchase of commercial buildings, and the acquisition of United States Postal Service (USPS) properties through transfers.

### **3.2.5. BA 54.**

BA 54 is used to fund basic R&A projects, which are nonrecurring projects for which construction, related design and management and inspection cost below the prospectus limitation and above \$50,000.

### 3.2.6. BA 55.

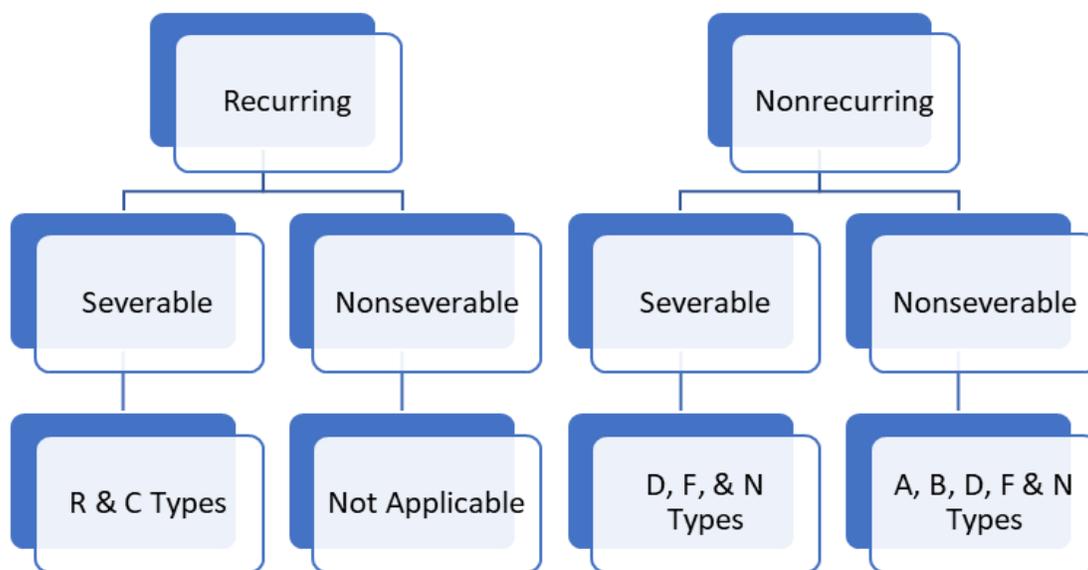
BA 55 is used to fund major R&A projects. These projects include construction and their related design and management and inspection, each of whose total project value is above the prospectus threshold established for a given year.

### 3.3. Classification of RWAs.

An RWA number is assigned to each RWA and consists of eight characters. The first character is a letter that identifies the RWA type. The last seven numeric characters are a unique identifying number. Work Requests which have not yet become RWAs will have a "W". The "W" serves as a placeholder and will later be changed to the appropriate letter for the RWA type.

There are four categories of RWAs: severable and nonseverable, as well as recurring and nonrecurring. Each is described in figure 1 below and in more detail [here](#).

**Figure 1: RWA Types and Services**



#### 3.3.1. Severable and Nonseverable Services.

Severable and nonseverable services may **not** be mixed on a single RWA, but require separate RWAs, one for the severable services and one for the nonseverable services.

##### 3.3.1.1. Severable Services.

A severable service is one in which the customer receives value as the service is rendered. A task is severable if it can be separated into components, each of which can be independently performed to meet a customer need.

Services that are continuing in nature are considered severable, and the customer should charge the costs to a fiscal year appropriation current at the time the services are rendered. The number of times a particular service is rendered is not the determining factor in it being considered severable. A service could be provided a single time and yet be severable. The most important part of determining if a service is severable is whether the benefit is received by the government as the service is rendered.

Severable service contracts are a *bona fide* need of and must be charged to an appropriation that is available when the services are rendered. See *Financial Crimes Enforcement Network-Obligations Under a Cost Reimbursement, Nonseverable Services Contract*, B-317139 (June 1, 2009).<sup>3</sup>

For severable services citing annual appropriation funding under the provisions of Federal Acquisition Regulation (FAR) 32.703-3, the head of an executive agency may enter into a contract, exercise an option, or place an order under a contract for severable services for a period that begins in one fiscal year and ends in the next fiscal year, if the period of the contract awarded, option exercised, or order placed does not exceed 1 calendar year (365 days) (10 U.S.C. § 3133 and 41 U.S.C. § 3902). Under this authority, time-limited funds must be fully reobligated prior to their expiration. The service must begin to be rendered prior to the expiration of the customer's funding.

Credit card transactions and direct pay (certified invoice) transactions do not qualify as contracts, as they are methods of payment, meaning the exception in [41 U.S.C. § 3902](#) does not apply. Examples of contracts include lease amendments and contracts awarded through the PBS Acquisition Tool, EASI. If there is not a valid contract in place prior to the expiration of the customer agency's time-limited funds, PBS cannot use funding without obligational authority to pay for services rendered in the next fiscal year. Refer to the Internal Controls Desk Guide (ICDG) located on the [Financial Policy and Internal Controls InSite Page](#).

In instances where the customer provides multiple year funds that are available for obligation past the current FY, the period of performance can be consistent with the expiration of their funding authority (for example, multiple year 20/22 funds can have a period of performance from 10/1/19 - 9/30/22) assuming the customer provides appropriate funding to cover that performance period. In this example the period of performance may be 36 months and cross 3 fiscal years because of the availability of multiple year funds. See *Severable Services Contracts*, B-317636 (April 21, 2009). If the customer provides no-year funds for severable services, the period of performance can be the length of time that it is estimated that the customer's funds will have a balance to pay for the requested service.

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<sup>3</sup> See also *Incremental Funding of U.S. Fish & Wildlife Service Research Work Orders*, 73 Comp. Gen. 77, B-240264 (Feb. 7, 1994); *Incremental Funding of Multiyear Contracts*, 71 Comp. Gen. 428, B-241415 (June 8, 1992).

The period of performance cannot be extended after the year in which the RWA was accepted in accordance with the RWA NPM, section 4.1.4.5, Amendments within Period of Availability for New Obligations.

### **3.3.1.2. Nonseverable Services.**

Nonseverable services are those in which the customer receives value only when the entire service is performed. A nonseverable task involves work that cannot be separated into components, but instead must be performed as a single task to meet a current *bona fide* customer need. What constitutes a nonseverable service will vary, depending upon context or circumstance.

RWAs for nonseverable services may only be accepted when the amount of such customer funding is sufficient to fund the entirety of the scope of work in the RWA. See [Prohibition of Incremental Funding for Nonseverable Services](#) in Chapter 4.

### **3.3.2. Recurring and Nonrecurring RWAs.**

#### **3.3.2.1. Recurring RWAs.**

Recurring RWAs provide severable services to customers where the costs of those services are not separately invoiced or cannot readily be identified from standard operating costs. PBS does not reconcile recurring RWAs. The services must start and must be completed within the same fiscal year. Recurring RWAs are not separately invoiced and may be used in instances when GSA is the source of the good or service provided. An example is overtime utilities in federally-owned space when the service is not separately metered and invoiced.

#### **3.3.2.1.1. C-Type RWAs.**

C-type RWAs are used to deliver recurring reimbursable severable services to non-Federal entities including any person, firm, or organization to whom PBS has leased space including a mixed-ownership Government corporation, or the District of Columbia under 40 U.S.C. § 581(g), or to any person, firm, or organization to whom PBS has leased space or issued a permit or license under the provisions of the Public Buildings Cooperative Use Act of 1976, codified at [40 U.S.C. § 581\(h\)](#). The authority for GSA to perform work under C-type RWAs is 40 U.S.C. § 592(b)(2).

Prepayment is required for all C-type RWAs. Payment may be made by credit card through [Pay.gov](#), by check, or by money order; therefore, C-type RWA entities do not receive bills as work progresses. It is PBS's responsibility to ensure that services are not provided and obligations are not incurred until full payment has been received.

When processing C-type RWAs, the following rules apply:

- The non-Federal entity must attach a check for payment in full to the RWA when it is submitted to PBS. Payment may also be received by credit card or money order.
- The RWA number must be written on the check or money order.
- The fund type on the RWA should be entered as no-year funds.
- A copy of the check or money order also must be included in the official RWA file and all checks and money orders must be handled in compliance with applicable laws and regulations surrounding personally identifiable information, and such information should be redacted before being uploaded into RETA.

Requests for the address of current lockbox locations to send check or money order payments should be directed to the Office of PBS Financial Services, RWA and Capital Projects Division. For your convenience, the current lockbox and payment information for C-type RWAs may be found in Section 3: Reimbursable Work Authorizations, of the *Internal Controls at the General Services Administration Desk Guide*. For more information, please see the Internal Control Desk Guide located on the [Financial Policy and Internal Controls InSite page](#).

#### **3.3.2.1.2. R-Type RWAs.**

R-type RWAs are used to deliver recurring reimbursable severable services to Federal customers. R-type RWAs must include a period of performance (POP) that reflects the desired period that services are to be delivered. The POP may extend for up to 365 days but may not cross into the following fiscal year. An example of an R-type RWA is an overtime utility in federally-owned space when the utility services are recurring and costs are not able to be identified by customer; that is, the services are not separately metered and invoiced. When used in leased space, R-type RWAs can only be used for above-standard estimated costs as well.

#### **3.3.2.2. Nonrecurring RWAs.**

Nonrecurring RWAs are those RWAs that provide services when costs can readily be identified and captured. Nonrecurring RWAs have a specific invoice detailing costs of the goods, services, or project. Nonrecurring RWAs bill based on the goods and/or services received by PBS and delivered to the customer. Examples of Nonrecurring RWAs include:

- Repairs and alterations, when GSA is providing services to repair, alter, or renovate space in existing federally-owned or leased facilities.
- Construction, when GSA is providing services to design and construct new federally-owned facilities such as courthouses, border stations, Federal office buildings, laboratories, or data processing centers.
- Overtime utilities, when the service is separately invoiced. These overtime utility charges incurred are identifiable (that is, on utility reports that show kilowatt usage by hour or detailed invoice statements, or both). These are

typically requests for services made throughout the year and may include above-standard requests for utilities, janitorial and mechanical.

### **3.3.2.2.1. A-Type RWAs.**

A-type RWAs are used for projects that are split funded (that is, funded by both PBS and the customer) within federally-owned space. They are nonrecurring and based on a one-time need. A-Type RWAs are used if the GSA BA 54 funds being used to support the project will be entered in IRIS. The RWA must be associated with a Project Control Number (PCN) and Accounting System Identification (ASID) code connecting it to the GSA-funded portion of the work. This refers to IRIS and the inclusion of PCN and ASID numbers on the GSA Form 2957.

Multiple buildings or locations may be included on A-type RWAs having the same scope of work, as follows:

- A Project Manager or a Property Manager must be assigned to the project and will be responsible for the RWA project execution, funds management, milestone tracking, and closeout.
- The appropriate RWA Manager must be notified when an A-Type RWA is submitted with multiple buildings listed.
- The area of use for the RWA will be limited to the geographic area controlled by a GSA field office or service center.
- A properly completed cost estimate by building or location must be provided before the RWA can be accepted.

A GSA Region may accept an A-type RWA in a current fiscal year when BA 54 funds from GSA will not be available until the next fiscal year if the project is a *bona fide* need for the requesting customer in the fiscal year in which the RWA is submitted. If the Region chooses to accept an RWA with time-limited funds in one year and the BA 54 funds do not become available in the following fiscal year, the Region will need to evaluate the RWA for cancellation as the work may not be awarded within a reasonable timeframe.

The most common example of an A-type RWA is when GSA and customer funds are both required to award a contract such as for initial space alterations in federally-owned space.

### **3.3.2.2.2. B-Type RWAs.**

B-type RWAs are used for projects that are related to a PBS prospectus project. Congress requires reporting of all funding activity related to PBS prospectus projects. Therefore, all reimbursable services related to PBS prospectus projects are assigned B-type RWA numbers, regardless of the authorized amount of the RWA. B-type RWAs are for nonrecurring, one-time needs. The RWA must be associated with a Project Control Number (PCN) and Accounting System Identification (ASID) code

connecting it to the GSA-funded portion of the work. This refers to IRIS and the inclusion of PCN and ASID numbers on the GSA Form 2957. An example of work that can be performed under a B-type RWA is any customer-funded work associated with a PBS prospectus project.

Multiple buildings or locations may be included on B-type RWAs having the same scope of work, as follows:

- A Project Manager or a Property Manager must be assigned to the project and will be responsible for the RWA project execution, funds management, milestone tracking, and closeout.
- The appropriate RWA Manager must be notified when a B-Type RWA is submitted with multiple buildings listed.
- The area of use for the RWA will be limited to the geographic area controlled by a GSA field office or service center.
- A properly completed cost estimate by building or location must be provided before the RWA can be accepted.
- An RWA may be used for federally-owned or leased campuses, or land ports of entry but only one type of facility may be bundled together on the same RWA. Leased properties, federally-owned properties, and land ports of entry may not be mixed on the same RWA.

### **3.3.2.2.3. D-Type RWAs.**

Similar to C-type RWAs which are used to deliver recurring services to non-Federal entities, D-type RWAs are used to deliver nonrecurring RWA services to non-Federal entities including any person, firm, or organization to whom PBS has leased space including a mixed-ownership Government corporation, or the District of Columbia under 40 U.S.C. § 581(g), or to any person, firm, or organization to whom PBS has leased space or issued a permit or license under the provisions of the Public Buildings Cooperative Use Act of 1976, codified at [40 U.S.C. § 581\(h\)](#). The authority for GSA to perform work under D-type RWAs is 40 U.S.C. § 592(b)(2).

Prepayment is required for all D-type RWAs. Payment may be made by credit card through [Pay.gov](#), by check, or by money order. D-type RWAs use BA 80 and are fully reimbursable. It is PBS's responsibility to ensure that services are not provided and obligations are not incurred until full payment has been received.

When processing D-type RWAs, the following rules apply:

- The non-Federal entity must attach a check for payment in full to the RWA when it is submitted to PBS. Payment may also be made by credit card or money order.
- The RWA number must be written on the check or money order.
- The fund type on the RWA should be entered as no-year funds.

- A copy of the check or money order also must be included in the official RWA file and all checks and money orders must be handled in compliance with applicable laws and regulations surrounding personally identifiable information, and such information should be redacted before being uploaded into RETA.

Requests for the address of current lockbox locations to send check or money order payments should be directed to the Office of PBS Financial Services, RWA and Capital Projects Division. For your convenience, the current lockbox and payment information for D-type RWAs may be found in Section 3: Reimbursable Work Authorizations, of the *Internal Controls at the General Services Administration Desk Guide*. For more information, please see the Internal Control Desk Guide located on the [Financial Policy and Internal Controls InSite page](#).

#### 3.3.2.2.4. F-Type RWAs.

F-type RWAs cover requests from Federal customers for routine, nonrecurring services. Such requests must not exceed \$25,000 per transaction and \$250,000 per RWA (including fees). F-type RWAs are intended to reduce the administrative burden of requiring numerous RWAs to cover multiple services that are small in nature (less than \$25,000 each). No single RWA obligation under an F-type RWA may exceed \$25,000, inclusive of fees, with the exception of Operations and Maintenance (O&M) services that are not overtime utilities, which may exceed \$25,000 per transaction limit but must still remain under the \$250,000 RWA threshold. F-type RWAs cannot include both severable and nonseverable services on the same RWA, similar to all other RWA Types. If severable and nonseverable services are requested, they must be reflected on two different F-type RWAs.

A Summary Cost Estimate (SCE) or an Overtime Utility Estimate (OUE) is required to accept an F-type RWA.

Multiple buildings or locations may be included on F-type RWAs having the same scope of work, regardless of payment method, pursuant to the following additional guidance:

- An F-Type RWA may be used for federally-owned, leased campuses, or Land Ports of Entry but only one type of facility may be bundled together on the same RWA.
- The area of use for the RWA will be limited to the geographic area that is controlled by a GSA field office or service center.
- A Project Manager must be assigned to the overall (primary) project and will be responsible for the RWA project execution and funds management.

Examples of goods or services that can be included on an F-type RWA are small, miscellaneous services that are completed within the current fiscal year (such as changing key locks, replacing a single carpet square, or patching a small hole in the

wall) and severable services where the costs are readily identifiable and are started and completed within 1 fiscal year. Severable services with limited or no specificity regarding dates and times for provision of the service must be requested on F-type RWAs and cannot cross fiscal years.

All F-type RWAs must be completed within the fiscal year in which they are accepted regardless of the funding type provided. If a completion date is not provided on the RWA, the default date of September 30 of the current fiscal year will be used. Completion of F-type RWAs require that the work requested must be inspected and accepted by PBS by September 30 of the fiscal year in which the RWA was accepted.

Acceptance of an F-type RWA does not guarantee any project within the threshold will be completed under the F-type, nor constitute a commitment by GSA to complete future undefined work. Service requests under an F-type will be evaluated on a case-by-case basis by the GSA Project Manager. If GSA deems appropriate, GSA may require some tasks to be separately funded and executed as N-type RWAs.

#### **3.3.2.2.5. N-Type RWAs.**

N-type RWAs are used to provide nonrecurring reimbursable work for a one-time need.

- They include all standalone projects that are not split-funded with BA 54, or related to a PBS prospectus project.
- N-type RWAs for severable services funded with annual appropriations are limited to 365 days, but may cross fiscal years. See § [3.3.1.1 on RWAs for severable services](#).
- Severable and nonseverable services may not be combined on a single N-type RWA.<sup>4</sup>
- Multiple buildings or locations may be included on N-type RWAs having the same scope of work, pursuant to the following additional guidance:
  - A Project Manager or a Property Manager must be assigned to the project and will be responsible for the RWA project execution, funds management, milestone tracking, and closeout.
  - The appropriate RWA Manager must be notified when an N-Type RWA is submitted with multiple buildings listed.

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<sup>4</sup> For severable services necessary and incidental to a construction project (such as periodic cleaning or waste removal by the service contractor during normal business hours), or in the instances where construction work is outside of standard hours, PBS will frequently incur overtime utility costs in conjunction with the construction, such as electricity, HVAC, extra electrical for fans and power equipment, etc. These costs must be reflected on the SCE separate from the cost of construction in the line labeled "Misc. Construction and Design".

- The area of use for the RWA will be limited to the geographic area controlled by a GSA field office or service center.
- A properly completed cost estimate by building or location must be provided before the RWA can be accepted.
- An RWA may be used for federally-owned or leased campuses, or land ports of entry but only one type of facility may be bundled together on the same RWA. Leased properties, federally-owned properties, and land ports of entry may not be mixed on the same RWA.

Examples of services that can be provided via an N-type RWA are:

1. Repairs and space alterations in federally-owned or leased space, or
2. Overtime utilities and above-standard services where the services are separately invoiced and requested with specificity including days and times when the service is requested; they may include utilities as well as janitorial and mechanical services.

### **3.4. Furniture and Personal Property.**

#### **3.4.1. Furniture and Limited Personal Property Acquisition Incidental to an RWA project.**

PBS may accept an RWA to purchase furniture and limited personal property when incidental to a customer relocation, space acquisition or construction project performed by PBS.

Incidental means the items are related to a customer relocation, space acquisition, or construction project performed by PBS. To be considered incidental to a construction project, the RWA for furniture and limited personal property must be accepted by PBS prior to PBS's award of the general contractor's contract or lease award.

Furniture incidental to a construction project may be procured by a General Contractor, using FAS Schedule contracts or by Special Order Programs.

PBS only has limited authority to obtain personal property that is incidental to a construction project and that is affixed to the property, such as kitchen equipment (including refrigerators, microwaves and dishwashers) and window blinds. PBS does not have authority to order personal property that is not affixed to the property, including IT equipment such as shredders and printers. Customers must procure personal property that is not affixed to the property themselves or through the Federal Acquisition Service (FAS).

The RWA Management Fee does not apply to GSA's procurement of furniture and personal property. However, in accordance with the *PBS Pricing Desk Guide*, GSA's direct labor costs must be included on the RWA estimate and charged to the RWA (once incurred) to account for GSA's effort in procuring these items. Please reference the [PBS Pricing Desk Guide](#) for application of RWA Management Fees and direct charging.

Customer requests for PBS to procure furniture that are not incidental to a customer relocation, space acquisition, or construction project are considered standalone furniture requests. PBS can accept RWAs for the procurement of standalone furniture in accordance with the SOFA requirements. See § 3.4.3.

### **3.4.2. Standalone Furniture Acquisition.**

If a customer requests that PBS procure furniture that is NOT incidental to a customer relocation, space acquisition or construction project performed by PBS as defined in Section 3.4.2, such acquisition is considered a standalone furniture purchase and must comply with the policy outlined in the *Policy and Guidance for Standalone Options for Furniture Acquisitions (SOFA)* (February 15, 2022). Direct labor is to be charged to the customer via an RWA to capture the amount of time it takes for GSA personnel to coordinate the furniture procurement. PBS may deny a customer's request for the procurement of standalone furniture at its discretion. The *Policy and Guidance for Standalone Options for Furniture Acquisitions (SOFA)* is available on the [Workplace Strategy Page](#).

PBS cannot accept RWAs for the procurement of standalone personal property, other than for furniture.

## Chapter 4: The Reimbursable Work Authorization Project Life Cycle

### 4.1. The Project Life Cycle and RWA Life Cycle.

Understanding the life cycle of a project is key to successful project delivery. PBS uses a standard project life cycle approach for managing projects from simple to complex to create a high-level standard and customer expectation for all projects delivered nationally. The RWA life cycle follows the same approach and can be aligned with the project life cycle. Please see Table 3 below:

Table 3: Project Life Cycle and RWA Life Cycle	
Project Life Cycle Phase	RWA Life Cycle Phase
Project Identification and Initiation	Receipt of the RWA Work Request
Project Development and Planning	Requirements Development
	Cost Estimation
	Receipt, Review and Acceptance of the RWA
Project Execution	Execution
Project Closeout	Cancellation, Completion and Financial Closeout

The RWA life cycle is divided into five phases as detailed below.

- 1) Receipt of the RWA Work Request and Requirements Development,
- 2) Cost Estimation,
- 3) Receipt, Review and Acceptance of the RWA,
- 4) Execution, and
- 5) Cancellation, Completion and Financial Closeout.

#### 4.1.1. Receipt of RWA Work Request and Requirements Development.

An RWA Work Request (WR) is sent by a customer to PBS via eRETA to identify the customer's need for a project or service. A WR does not include funding information, as it simply tells PBS the customer has identified a specific need. A WR does not become an RWA until requirements are developed and it is signed by both the customer and PBS.

After a customer sends PBS a WR, PBS assigns a Project Manager (PM) and the customer receives a "WR Assigned" email with contact information for the assigned

PM. Once assigned, the PM conducts an initial needs assessment with the customer and assists the customer in developing and refining a description of requirements and eventual scope of work (SOW). A SOW must have sufficient detail to develop detailed cost support (discussed below in § 4.1.2.1) and ultimately award a contract. The SOW must clearly identify the project or service requested in a succinct manner that can be easily understood by someone unfamiliar with the request.

At a minimum, the SOW must provide the following information:

- The purpose or objective and the outcome of the service requested;
- Required delivery time frame;
- Total square footage, **and**
- Geographical information (including PBS's building and floor/room number).

Even if the work location is unknown when the WR is submitted, the geographic area (city, state) must be provided on the RWA. A building number is an eight-character code used to identify a federally-owned or leased building in GSA's inventory. In circumstances where the building does not yet exist, a building number should be created in pending status in REXUS and referenced on the RWA. PBS should not use a "dummy" building number. The limited use of dummy building numbers is discussed in the [OCFO Internal Controls Desk Guide, § 18](#).

In Requirements Development, it is important to ensure that budgets and schedules address any compliance requirements and that compliance responsibilities are assigned up front, in accordance with GSA policy. For example, Historic Preservation compliance information can be found at the following link: [ADM 1020.3 Procedures for Historic Properties](#). Visit the [Office of Project Delivery InSite page](#) for more information on other compliance related requirements.

#### **4.1.2. Cost Estimation.**

##### **4.1.2.1. Detailed Cost Support.**

Prior to acceptance, every RWA, with the exception of F-type RWAs, must be supported with cost documentation at a level of detail appropriate to support the scope of work specified on the RWA, including RWAs for leases. F-type RWAs must be supported by a Summary Cost Estimate (SCE) or an Overtime Utility Estimate (OUE). For additional information, please refer to the [PBS Cost and Schedule Management Policy Requirements \(P-120\)](#) or contact your [zonal cost manager](#).

The detailed cost documentation for the RWA and the associated Summary Cost Estimate (SCE) are required to determine the authorized amount identified in the Agency Certified Amount field in RETA prior to acceptance.

All cost support and applicable approvals must be:

- Uploaded into RETA.
- At a level of detail appropriate to support the scope of work specified on the RWA and as defined in Section 4.1.1.

- Broken down to reflect GSA Pricing Policy requirements. For additional information on Pricing Policy, please see the [PBS Pricing Desk Guide](#).

Acceptable cost support for a reimbursable project can be provided with a PBS-created Cost Estimate, Independent Government Estimate (IGE), Contractor/Lessor Bid Proposal or a Customer-generated Cost Estimate (if determined to be acceptable by PBS). Customer-generated Cost Estimates are permissible as long as the customer is willing to share the basis of and detailed calculations for the estimate with GSA. It is PBS's responsibility to ensure that the Cost Estimate used to accept an RWA is accurate based on the information available at the time of RWA acceptance.

Within scope modifications which lead to cost increases must include a PBS-created Cost Estimate, a contractor's proposal, or a contractor's bid and a justification that specifically addresses the reason for supporting the cost increase. If new scope is added in a FY after the RWA has been accepted, a new RWA, along with a new PBS-created Cost Estimate, is required.

#### **4.1.2.2. Summary Cost Estimate (SCE).**

The SCE is a summary of the PBS-created Cost Estimate along with cost documentation to support the scope of work. The PBS-created Cost Estimate (or an IGE) is the basis for creating the SCE and the total authorized amount on the RWA. Unlike an IGE or a PBS-created Cost Estimate, however, the SCE must include applicable GSA fees and other GSA incurred costs. It is the responsibility of the PBS representative (e.g., PM, COR, CO or a PBS Cost Estimator) to prepare the SCE within RETA. The amount in the SCE must be equal to the Agency Certified Amount on the RWA.

Once the SCE has been created, linked to a WR/RWA, and approved in RETA, the customer will receive an "Estimate Linked to WR/RWA" email indicating requirements development and cost estimation are both complete. The PBS Project Manager will discuss PBS's direct and indirect costs with the customer. The customer will have a reasonable time to review the SCE. If the customer does not review the SCE within a reasonable time, the SCE and underlying IGE may need to be reviewed by PBS to revalidate the underlying costs.

Since a PBS-created Cost Estimate (or an IGE) is, by definition, developed at a greater level of detail than a SCE, there may not be a one-to-one relationship between all of the line items shown on the PBS-created Cost Estimate (or IGE) and those shown on the SCE. For example, construction costs shown on a PBS-created Cost Estimate (or an IGE) are estimated in itemized detail while the SCE provides only one summary line for all construction related costs. PBS must provide cost documentation that supports each line on the SCE. Percentages are acceptable for contingency, design fees and/or construction management & inspection, as long as they are clearly indicated on the SCE. Reference the National Standards for Small

Projects – Types of Cost Estimates on the [Reimbursable Services Policy and Guidance page](#) for additional information on the types of estimates and their associated ranges of accuracy. The accuracy of an estimate is directly related to the level of detail provided in the description of requirements and funds acceptance based on limited information early in the process may come with additional risk.

#### **4.1.2.3. Cost Support for Severable Services.**

The Overtime Utility Estimating Tool (OUET) must be used to estimate the cost of all above-standard service RWAs. The OUET satisfies the mandatory estimate requirement and includes information specific to severable services including hours, square footage, facility and equipment costs, etc., which are not found in the Summary Cost Estimate (SCE). As with the SCE, when the OUE has been created and approved in RETA, the customer will receive an “Estimate Linked to WR/RWA” email indicating requirements development and cost estimation are both complete.

The preparation of RWA estimates for above-standard services is a joint effort between PBS and the customer. Please note the following:

- If available, sub-metered data should be used as a tool to help with estimating and verifying usage and not as a tool for actual billing.
- As with most RWAs, the labor and administrative costs incurred by GSA personnel involved in preparing these estimates are considered a normal part of the duties of GSA personnel and are covered by the RWA Management fees applied.
- If a customer requires additional direct labor (such as personnel required on site during the use of above-standard services), the associated costs must be itemized and included in the total authorized amount of the RWA and included on the RWA estimate.

#### **4.1.3. Receipt, Review and Acceptance of the RWA.**

##### **4.1.3.1. Submitting an RWA Work Request to GSA via eRETA.**

As requirements are developed, the customer enters the remaining required information in eRETA. This can be the same Customer POC who started the WR or a completely different person or office. Once requirements are fully developed, all required fields in eRETA are populated and an approved SCE or OUE is linked to the WR, the customer sends a fully funded RWA to PBS for potential acceptance in eRETA. The customer will receive a “Customer Request for RWA Acceptance” email from eRETA at this time.

Customers are responsible for entering all customer-related data into eRETA, which populates page 1 of the GSA Form 2957. PBS is responsible for entering all GSA-specific data into RETA, which populates page 2 of the GSA Form 2957. Generation

and submission of the GSA Form 2957 manually, outside of eRETA, is no longer an option for Federal customers.

PBS will not obligate funding to provide reimbursable nonseverable services to a customer until that customer submits an RWA and it has been accepted by PBS. Pursuant to 31 U.S.C. § 1501, customers should not obligate funds in their accounting systems until GSA has signed and accepted the RWA. The customer should create an obligation of the RWA funds in their accounting systems only after receiving a signed (accepted) RWA and acceptance letter from PBS.

#### **4.1.3.2. The *Bona Fide* Needs Rule.**

A customer using time-limited funds must have a current *bona fide* need for the goods or services to be provided by PBS at the time the customer signs the RWA. The *Bona Fide* Needs Rule, 31 U.S.C. § 1502(a), establishes that a fiscal year appropriation can be obligated only to meet a legitimate need arising in (or in some cases arising before but continuing to exist in) the fiscal year for which the appropriation was made. In other words, a customer cannot use current year funds for a future year's need. PBS must verify that RWAs satisfy this requirement prior to acceptance. Future needs or needs outside the scope of work must not be included on an RWA using time-limited funds.

The *bona fide* need must be determined by each customer before it obligates funds. Once present, the *bona fide* need may exist unfilled for an extended length of time, or may cease to exist based on changing priorities and requirements. Customers may only use funds available for obligation when a *bona fide* need exists and may only obligate funds to fill a requirement for an existing *bona fide* need.

Because the *bona fide* needs rule does not apply to no-year appropriations, GSA may accept no-year funds for any need, whether past, present, or future,<sup>5</sup> provided that the use of such funds is consistent with PBS policy (but not for new scope on an RWA Amendment after the first fiscal year). Please note, this Government Accountability Office (GAO) decision does not mean that PBS can permit customers to incrementally fund projects; PBS must require that projects are fully funded at RWA acceptance regardless of the type of funds used.

#### **4.1.3.3. Funding of Contract Options.**

Contract options are a *bona fide* need of the fiscal year in which they are exercised, regardless of when the base contract is awarded or if the option is exercised with the

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<sup>5</sup> See *General Services Administration— Availability of No-Year Appropriations for a Modification of an Interagency Order, B-326945 (September 28, 2015)* GSA may accept no-year appropriations from a customer to fund the increased cost resulting from a modification to an interagency order even where those funds were appropriated in a fiscal year after the customer incurred the initial liability.

award of the base contract. Customer funds must be available for obligation when contract options are exercised. Contract options must be funded using a new RWA and not an amendment to an existing RWA, after the end of the fiscal year the original RWA was accepted, regardless of funding type. Note that this includes the exercise of construction options for Construction Manager as constructor (CMc) contracts. PBS should engage with the customer agency prior to determining the construction delivery method when reimbursable funds will be used to pay for design and construction. If the customer agency is comfortable funding design in one FY and construction on a new RWA in a future FY when the construction option is exercised, CMc may be a viable delivery method. However, if the customer agency plans to fund design and construction together on one RWA, CMc is not likely to be a viable method for delivering the construction project as the construction option is likely to be exercised after the customer agency's funds expire.

Please reference *Magnavox—Use of Contract Underrun Funds*, B-207433 (September 16, 1983) and contact your Regional Office of the General Counsel (OGC) with specific questions. You may also follow this hyperlink to: [Appendix D: Appropriations Law Primer](#).

#### **4.1.3.4. Full Funding.**

RWA requests for nonseverable services must be accompanied by funding up front sufficient to accomplish the entirety of the requested work, even if the work is scheduled to occur over multiple fiscal years. RWAs for nonseverable services may only be accepted where the amount of such customer funding is sufficient to fund the entirety of the scope of work included on the RWA and is equal to the IGE or Cost Estimate. See Chapter 4, [Prohibition of Incremental Funding for Nonseverable Services](#). RWAs for nonseverable services cannot be incrementally funded. See, *e.g.*, *Financial Crimes Enforcement Network-- Obligations Under a Cost Reimbursement, Nonseverable Services Contract*, B-317139 (June 1, 2009). Multiple RWAs for the same project with multiple funding sources are permitted but, each RWA must fund a discrete, fully functional deliverable for which the customer has a *bona fide* need.

PBS can only accept RWAs for severable services that are accompanied by funding sufficient to pay for the entirety of the requested service. Under a short-term Continuing Resolution, customers must submit funding for the period for which they have available budget authority and the RWA and contract's period of performance must align with the funding provided. Once a full-year appropriation has been approved, customers must submit RWAs for the entirety of the period of performance.

#### **4.1.3.5. Signing the RWA.**

After a customer sends the RWA for potential acceptance, GSA reviews the RWA, enters the appropriate GSA information in RETA, and routes for signatures. The

RWA must be signed by a customer Fund Certifying Official authorized to order or request the services and commit the customer to payment.

If a customer is unable or unwilling to certify to the satisfaction of a Regional representative (that is, an RWA Manager, Regional OCFO, or Regional OGC) that the customer's RWA funds are legally available for the intended purpose, Regional representatives must assume that the offered funding is not legally available to support the requested work. Therefore, the RWA must not be accepted and the requested work must not be performed. Regardless of the type or fiscal year of funds received, in order for PBS to accept the RWA the customer's signature must be dated in the current fiscal year.

#### **4.1.3.6. Digital Signatures.**

GSA requires all Federal customers to use eRETA's digital signature solution to digitally sign all RWAs. Only a fund certifying official of a Federal customer may sign an RWA. This signature must come from an individual authorized as a fund certifying official and not from an office or ordering unit. Non-Federal customers cannot use eRETA so they will continue to send a manual RWA form to GSA which can be physically or digitally signed.

For additional guidance on digital signatures, please review the following documents at the following hyperlinks:

- GSA InSite page, customer Topics, Information Technology, IT Self Help, Access Cards, Digital Signatures & Contact Information, Digital Signatures: <http://insite.gsa.gov/node/114743>.
- GSA Digital Signature Policy at GSA Order 2162.1, CIO Digital Signatures, dated December 2, 2010: [GSA Order 2162.1, CIO Digital Signatures](#).
- FAR Subpart 4.5-Electronic Commerce in Contracting, 4.502-Policy provides policy and procedures for the establishment and use of electronic commerce in Federal acquisition: [FAR Subpart 4.5-Electronic Commerce in Contracting, 4.502-Policy](#).
- General Services Acquisition Manual GSAM 504.502 at the following hyperlink: GSAM Subpart 504.5 - [Electronic Commerce in Contracting](#).

#### **4.1.3.7. Timing of Acceptance for RWAs.**

There are certain timing restrictions that impact when PBS may consider an RWA for acceptance. Refer to Table 4 below for guidance on the Timing of Acceptance for RWAs. Although a customer agency may request that PBS accept an RWA in a fiscal year prior to the anticipated contract award, PBS should strongly consider whether the increased risk of potential delays warrants acceptance early in the lifecycle of the RWA. For example, if PBS does not have the contracting resources to award the work in a reasonable time, the RWA should not be accepted.

<b>Table 4: Timing for Acceptance of RWAs</b>			
<b>Project Type:</b>	<b>RWA accepted as early as:</b>	<b>RWA accepted no later than:</b>	<b>PBS Prospectus<sup>6</sup> Implications:</b>
New Construction or Repair and Alterations Projects Related to a PBS Prospectus in Federally-Owned Space	Project is identified, scoped and estimated	Date of Contract Award	PBS Prospectus must be submitted to Congress prior to RWA acceptance
Repair and Alterations Projects Not Related to a PBS Prospectus in Federally-Owned Space	Project is identified, scoped and estimated	Date of Contract Award	Not Applicable
PBS Prospectus Projects in New Leased Space	Project is identified, scoped and estimated	Date of lease award	PBS Lease Prospectus must be submitted to Congress prior to RWA acceptance
Projects in New Leased Space Not Related to a PBS Prospectus	Project is identified, scoped and estimated	Date of lease award	Not Applicable
Repair and Alterations Projects in Existing Leased Space (Post Occupancy)	Project is identified, scoped and estimated	Date of Contract Award	Not Applicable

**4.1.3.7.1. Projects Related to a PBS Prospectus Project in Federally-Owned Space for New Construction or Repairs and Alterations.**

For new construction projects related to a PBS prospectus in federally-owned space, the RWA must provide currently available funds and may be received and accepted by PBS once the prospectus has been submitted by PBS for PBS’s portion of the project and as early as the project is identified, scoped and estimated, but no later

<sup>6</sup> The requirement to submit a prospectus for a project typically only applies to requests by PBS for appropriations of new obligational authority to the FBF and not to customers. See 40 U.S.C. § 3307 and Appendix D, § D.11.

than the date of contract award. If an RWA is accepted after the submission of a prospectus but prior to the receipt of an appropriation for the project, PBS may need to close the RWA and direct the customer to deobligate the RWA funds if an appropriation for the project is not received by PBS. See Appendix D, § D.11.

#### **4.1.3.7.2. Repair and Alterations Projects Not Related to a PBS Prospectus in Federally-Owned Space.**

For repair and alterations projects not related to a PBS Prospectus in federally-owned space, the RWA must provide currently available funds and may be received and accepted by PBS as early as the project is identified, scoped and estimated, but no later than the date of contract award.

#### **4.1.3.7.3. Projects in New Leased Space.**

For initial above-standard TI build-out associated with new leases (*e.g.*, new/replacing) or continuing occupancies (*e.g.*, succeeding/superseding leases), the following applies:

- PBS must generate and then document and determine through an Independent Government Estimate or other PBS-created Cost Estimate whether the customer's tenant improvements are within or exceed the customer's Tenant Improvement Allowance (TIA) prior to lease award.
- If the lease includes requirements or a scope of work that has been confirmed through an Independent Government Estimate (or similar approved method) to exceed the customer's TIA, then the RWA for the TI must provide currently available funds and be received and accepted by PBS no later than the date of the lease award.
- Customers do not need to wait to provide an RWA for above-standard TI until the fiscal year in which the lease is awarded. Rather, a customer may provide RWA funds for above-standard TI in a year prior to lease award so long as PBS is ready to move forward with the lease procurement, and the customer has decided to replace, renew or have PBS enter into a successive lease (*i.e.*, the customer has a defined *bona fide* need for leased space containing above-standard TI) and the project is identified, scoped and estimated.
- If the project requires PBS to submit a lease prospectus, PBS will not accept an RWA until after the prospectus has been submitted to Congress. If an RWA is accepted after the submission of a prospectus but prior to the receipt of an appropriation for the project, PBS may need to close the RWA and direct the customer to deobligate the RWA funds if an appropriation for the project is not received by PBS.
- If, at the time of lease award, the lease does not include requirements or a scope of work confirmed by an IGE or other PBS-created Cost Estimate to be above-standard TI, then no RWA is required. However, if the same scope of work (*i.e.*, not new scope) later causes the price to increase above the TIA, the customer will need to provide an RWA for the overage using funds that were

available at the time the lease was awarded. PBS's policy for funding antecedent liabilities does not apply because the customer would not have an existing obligation to upwardly adjust for the scope of work. See 31 U.S.C. § 1553(a).

#### **4.1.3.7.4. Projects in Existing Leased Space (Post Occupancy).**

For post occupancy projects in existing leased space, the RWA must provide currently available funds and may be received and accepted by PBS as early as the project is identified, scoped and estimated, but no later than the date of contract award.

#### **4.1.3.7.5. Evaluation of Reasonable Time.**

Once an RWA is accepted, PBS must execute reimbursable projects in a reasonable time. Continuous and expeditious work must be done to award contracts, and to proceed with execution of those contracts.

Reasonable time refers to the acquisition lead time required for GSA to contractually reobligate the customer's funds in accordance with applicable laws, regulations, and customer agency requirements. Furthermore, [GSAM § 517.502\(c\)\(1\)](#) requires reobligation of customer funding provided through an RWA to occur within a reasonable time. A reasonable time is defined as 90 calendar days from RWA acceptance unless otherwise established in a milestone schedule agreed to by the customer. See [GSAM § 517.502\(c\)\(2\)](#). For RWAs accepted at year-end, the requirement of reasonable time still applies. Accepting a higher volume of RWAs at year-end does not relieve PBS of the requirement to execute the work within the time-frame agreed to with the customer prior to acceptance.

PBS must reobligate customer funds for both severable and nonseverable projects within a reasonable time. However, time-limited funds must be fully reobligated prior to their expiration for severable services. Time-limited funds may be reobligated after their expiration for nonseverable projects so long as reobligation occurs within a reasonable time.

RWAs accepted in accordance with the Economy Act (31 U.S.C. §1535) must be reobligated during the funds' period of availability for new obligations and thus must be carefully considered for acceptance near the end of the fiscal year.

Acceptable reasons for a delay in the award of a contract may include procurement delays, construction delays, or a GSA caused delay in the lease award, all as outlined in and supported by a revised schedule. If the project is delayed such that major milestones are impacted, the schedule must be updated and communicated to the customer to ensure that the customer continues to have a *bona fide* need for the project.

Unacceptable reasons for a delay in the award or execution of a contract may include customer indecision (such as a customer failing to make a timely decision) or a customer not providing access to the space.

#### **4.1.3.8. Review and Acceptance of the RWA by PBS.**

##### **4.1.3.8.1. RWA Manager and RWA Reviews.**

Nonseverable A-, B-, and N-type RWAs with an authorized amount equal to or above the Simplified Acquisition Threshold (currently \$250,000), are required to be reviewed by Regional RWA Managers. This includes all amendments that increase the RWA authorized amount above this amount (currently \$250,000). For RWAs not meeting these criteria, RWA Managers have discretion regarding the level of review they conduct. Information submitted by the PM on the mandatory [RWA Acceptance Request Form](#) is captured on the Regional RWA Intake Review Sheet(s), and should be the basis for the regional reviews.

RWA Managers may support other RWA Managers with required reviews in their absence. No formal delegation is required. Any other delegation of RWA Manager authority requests must be submitted to the PBS Reimbursable Services Program for review and approval. The delegation letter must identify the individual that may conduct business on behalf of the RWA Manager, the duration/timeframe and the delegation of authority being granted to them. They must have equivalent knowledge to the RWA Manager and have completed all RWA training requirements. If approved, the delegation letter must be uploaded into RETA for each RWA they review and approve.

##### **4.1.3.8.2. RWA Receipt and Acceptance Scorecard.**

All nonseverable A-, B-, and N-type RWAs with an authorized amount equal to or above the Simplified Acquisition Threshold (currently \$250,000) require completion of the RWA Receipt and Acceptance Scorecard. This includes all amendments that increase the RWA authorized amount above this amount (currently \$250,000). The Receipt & Acceptance Scorecard integrates information entered on the [RWA Acceptance Request Form](#) with RWA Review Board approvals and comments. When fiscal year-end RWA balance reductions citing the Economy Act or mirroring the Economy Act (DoD) are necessary, a revised Scorecard is not required. See Appendix C for a detailed view of the Receipt and Acceptance Scorecard. For more information, please visit the [Reimbursable Services InSite page](#) or Appendix C of this document.

##### **4.1.3.8.3. Regional Review Boards.**

All nonseverable A-, B-, and N-type RWAs with an authorized amount exceeding the current [PBS prospectus threshold](#), including amendments that increase the RWA authorized amount above the PBS prospectus threshold, are required to be reviewed

by the Regional Review Board. Regional Review Boards may also be called upon on a case-by-case basis for RWAs with an authorized amount below the PBS prospectus threshold. Regional Review Boards are composed of the RWA Manager, Regional Legal Counsel, and OCFO representatives. Furthermore, the PBS Financial Operations Division (BGP) may request to review individual RWAs and/or recommend review of individual RWAs by the full Regional Review Board on a case-by-case basis. Certain high-risk RWAs require additional review and approval. For additional information on such RWAs see 4.1.3.13.2.

#### **4.1.3.8.4. Minimum Mandatory RWA Requirements for Acceptance of New RWAs and for RWA Amendments.**

##### 1. GSA Form 2957

The Reimbursable Work Authorization (RWA) on GSA Form 2957 is an OMB-approved interagency agreement (IAA) used to record the details of the reimbursable work to be performed by GSA for the benefit of the customer. A properly developed RWA provides written documentation of the formal agreement between the customer and PBS. For Federal customers, the GSA Form 2957 is required to be generated and submitted within eRETA.

##### 2. A Description of Requirements and a Scope of Work

The customer must include narrative detail that clearly identifies the purpose and objectives of the customer's request (including the goods or services to be provided) as defined in Section 4.1.1.

##### 3. Detailed cost support and applicable approvals as defined in Section 4.1.2.1.

##### 4. An approved Summary Cost Estimate (SCE) as defined in Section 4.1.2.2 or Overtime Utility Cost Estimate as defined in Section 4.1.2.3.

##### 5. A Milestone Schedule

A schedule providing the estimated dates for Design Award (if applicable), Construction Award, Notice to Proceed, Furniture Award (if applicable), Furniture Delivery (if applicable) and Substantial Completion. If a contract award will not be made within 90 calendar days of RWA acceptance, a milestone schedule must be available in either RETA, G-REX or Kahua. If a schedule is not present at the time the RWA is accepted by PBS, it will be assumed that a contract award will be made by PBS within 90 calendar days from PBS's acceptance of the RWA.

##### 6. Prepayment from Non-Federal Customers

RWAs and amendments cannot be accepted without receiving prepayment from non-Federal customers. Without prepayment, PBS does not have authority to provide

goods or services for non-Federal customers. For RWA Billing and Payment Methods reference § 6.3.

The RWA must not be accepted by a PBS approving official unless these requirements have been met.

#### **4.1.3.9. Acceptance of an Interagency Agreement in addition to RWAs.**

The customer may request that GSA sign additional funding documents such as the standard Treasury FS Form 7600A or FS 7600B. However, the RWA must also be signed by the customer and accepted by GSA by the same official who will also be signing the IAA. When accepting IAAs and similar funding documents, the customer must complete the form, but a completed and signed RWA must be received by PBS before signing the IAA and before performing the work. IAAs and other related funding documents are not substitutes for the GSA Form 2957. For more information, please see the Acquisition Letters located on the [Reimbursable Services InSite page](#).

#### **4.1.3.10. Acceptance for Future Delivery.**

PBS must ensure that services performed by contractors are within the Description of Requirements identified in the RWA and the agreed upon scope of work.

Future needs, or needs outside the scope of work, must not be included in the RWA. This would be a violation of the *bona fide* needs rule (31 U.S.C. § 1502(a)), which requires that obligations made using time-limited funds must be recorded in the fiscal year in which the need arises.

PBS must alert the customer to potential problems with accepting RWAs too early in the project life cycle when contract award or tenant occupancy might not happen until well into the future. For example, if the project is canceled or a lease terminated and the obligational authority of the funding has expired, the customer may not be able to use the funding it has supplied on the RWA. In the case of an RWA related to a PBS prospectus project, PBS will not accept an RWA prior to the submission of a PBS prospectus to Congress. Depending upon the circumstances, PBS may accept an RWA prior to Congressional approval of a PBS prospectus project once a PBS prospectus has been submitted to Congress; however, the customer bears the risk that the prospectus may not be approved by Congress, and therefore, may not go forward. In that case, PBS may need to close the RWA and direct the customer to deobligate its funds; those funds may have limited value to the customer depending on how long past the period of availability the deobligation occurs.

#### **4.1.3.11. Acceptance in Emergencies or Special Circumstances.**

GSA assistance to a request from the Federal Emergency Management Agency (FEMA) is provided by the GSA [Office of Mission Assurance \(OMA\)](#). If FEMA reaches out to PBS to respond to a mission assignment, PBS should refer them to a

GSA OMA representative at the following email address:  
[omamissionassignments@gsa.gov](mailto:omamissionassignments@gsa.gov).

PBS may assist OMA in response to a FEMA Mission Assignment. In these cases, OMA may utilize PBS services to respond to the Mission Assignment. Instead of PBS interacting directly with FEMA, PBS receives an N-type RWA from OMA for OMA to procure PBS's services. This transaction is similar to any other Interfund RWA PBS may enter into with another GSA organization (for more information on Interfund RWAs, please follow this hyperlink for additional information on [Interfund Transfers](#)). See also § 2.2.3, footnote 2.

#### **4.1.3.12. Restrictions on RWA Acceptance and Responsibility for Funds.**

Federal funds (including those the customer provided via an RWA, as well as funds contained within the FBF) must be used only for the purposes for which they were appropriated, or as otherwise specifically authorized by law. See 31 U.S.C. § 1301. The customer funds must be obligated by the customer during the period of availability of the funds. See *the Bona Fide Needs Statute* (31 U.S.C. § 1502).

Since acceptance of the GSA Form 2957 is the official GSA document used to obligate the customer's funds, GSA will not, under any circumstance, award a contract for reimbursable goods or services before receipt and acceptance of the RWA by PBS to comply with the terms of the Anti-Deficiency Act (ADA) (31 U.S.C. §1341). In addition, PBS will not accept an RWA (or RWA amendment) that is subject to the availability of funds. See, for example, FAR 52.232-18. However, if a customer is operating subject to a continuing resolution (CR), RWAs for overtime utilities can be accepted by PBS so long as the customer, at a minimum, funds the overtime utility services through the CR period, which must be consistent with the Period of Performance provided on the RWA.

PBS will not accept an RWA (or RWA Amendment) funded by a customer's Suspense Funds. Suspense Funds (Treasury Symbols with an 'F') are not permitted to be used to pay for RWA projects or services. The Treasury Financial Manual (TFM) dated September 21, 2011, states that Suspense Funds are temporary and the funds should be cleared to an appropriate account within 60 days. Since the majority of RWA projects/services exceed 60 days, there is no guarantee funding will be available in the Suspense Fund by the time GSA bills the customer. If PBS accepted an RWA funded from a Suspense Fund, and then later was unable to pay an RWA bill because the Suspense Fund had insufficient funds to cover the RWA, the customer could have an ADA violation and the corpus of the FBF would be at risk. For more general information on Suspense Funds, please see the [TFM Volume I, Part 2, § 1530.25](#).

PBS cannot accept a new RWA funded with time-limited funds (annual or multiple year) that have expired prior to PBS's acceptance of the RWA. Signing and accepting

a new RWA with funds where the expiration date of obligational authority has passed, violates the Recording Act (31 U.S.C. § 1501) which states that an amount shall be recorded as an obligation only when supported by written evidence of a binding agreement between two customers that was executed before the end of the period of fund availability.

There are two exceptions to this:

1. RWAs for severable services where there is evidence the services were provided in a prior fiscal year. These RWAs must be funded with funds available when the services were provided.
2. RWAs to repay PBS for reimbursable projects for which PBS used FBF New Obligation Authority (NOA) to pay for a reimbursable project and the occupant customer repays PBS in a future fiscal year using funds that were available when the *bona fide* need for the project was established and the project initiated by PBS. See 31 U.S.C. § 1553 & 40 U.S.C. § 581(g).

Please see the [Internal Controls Desk Guide \(ICDG\)](#) for the requirements needed for submission by the [PBS Financial Operations Division \(BGP\)](#).

#### **4.1.3.12.1. Prohibition on Incremental Funding of Nonseverable Services and Projects.**

A nonseverable project represents a single undertaking that does not provide value until the entire project is complete, such as a construction project. Nonseverable projects may not be partially or incrementally funded, regardless of fund type (including no-year funds). If a project is nonseverable, the customer must fund the entire scope of work with funds available for obligation at the time the customer submits an RWA. For proper acceptance of a nonseverable RWA, the complete funding for the scope of work must provide a discrete and fully functional deliverable.

Incremental funding is defined as funding the scope of work for a nonseverable service over a period of time rather than all at once. RWA requests for nonseverable services must be accompanied by funding sufficient to accomplish the entirety of the requested work, even if the work is scheduled to occur over multiple fiscal years. RWAs for nonseverable services may only be accepted where the amount of such customer funding is sufficient to fund the entirety of the scope of work on the RWA. Incremental funding is prohibited by 31 U.S.C. § 1502, as well as GSA and DoD policy. See, e.g., *Financial Crimes Enforcement Network-- Obligations Under a Cost Reimbursement, Nonseverable Services Contract*, B-317139 (June 1, 2009).

When it is determined that a customer is attempting to incrementally fund a nonseverable project, PBS may not accept the RWA or RWA amendment and PBS must return the RWA (or amendment) to the customer. To avoid incremental funding, the customer needs to submit sufficient funds up front for the work requested. If the

customer does not have enough funds up front, PBS should recommend that the customer wait to submit the RWA until the customer has sufficient funds. PBS may need to work with the customer to reduce the project's scope of work to fit within the customer's available funding. See Appendix D, § D.7.

#### **4.1.3.12.2. PBS Approving Official Signature Thresholds and Delegations of Authority.**

GSA has accepted the official GSA Form 2957 from a customer when the PBS Approving Official digitally signs the GSA Form 2957. PBS Officials authorized to accept an RWA as described below, sign an RWA after validating sufficient resources are available to accomplish the work in a reasonable time. By signing the RWA, the PBS Approving Official is certifying that the RWA complies with all applicable laws and policies, and that GSA has the capacity and intent to complete the project or services as outlined within the RWA and the General Terms and Conditions of GSA Form 2957. The PBS approving official who accepts the RWA must have the authority to sign the RWA or amendment to the RWA. All substantive amendments, meaning those which change the scope, authorized amount and/or billing information, must be signed by both the customer and PBS.

The delegation of authority for acceptance of RWAs is included in the *GSA Delegations of Authority Manual (Chapter 5 – Public Buildings Service)* [PBS 5450.2 CHGE 1, \(January 19, 2021\)](#). Regional Commissioners have been delegated authority to accept RWAs by the *GSA Delegations of Authority Manual (Chapter 5 - Public Buildings Service)*, [PBS 5450.2 CHGE 1, \(January 19, 2021\)](#).

After Regional Review Board approval, both initial RWAs and RWA amendments must be escalated to the Assistant Commissioner of the Office of Project Delivery for review in the following instances:

1. Projects that affect buildings in more than one Region.
2. Projects performed under 40 U.S.C. § 583 or 31 U.S.C. § 1535 (the Economy Act) that exceed \$1,000,000.

These RWAs may only be accepted by the Commissioner of Public Buildings, the Deputy Commissioner of Public Buildings, or by the Assistant Commissioners for Project Delivery, Leasing or Facilities Management. Regional Commissioners may only accept these RWAs after being redelegated acceptance authority on a case-by-case basis from the Deputy Commissioner or the Assistant Commissioner of the Office of Project Delivery.

Each Region must maintain an annual written list showing its signature authority delegations by title and/or name (from the RC to the Regional Heads of Services and Staff Offices (HSSOs)) for the purpose of accepting RWAs from a customer. Moreover, it is a mandatory requirement for all RWA signatories, including RCs, to be certified each year by taking and passing the RWA Acceptance Authority Training.

When the normal signature authority for the Region is on leave only, signatory authority is authorized as described below.

The RC may delegate signature authority to other Heads of Offices within the Region. These delegates are known as Regional Delegates. Any GSA or PBS program or project representative who has taken and passed the RWA Acceptance Authority Training, when authorized and directed to act for another who is delegated an authority contained in this procedure, may exercise this authority during the latter's absence. The Assistant Commissioners for Project Delivery, Leasing and Facilities Management and the Regional Commissioners cannot redelegate authority to accept RWAs for projects in excess of the prospectus threshold, unless they are on leave and appoint someone to act on their behalf. See *GSA Delegations of Authority Manual (Chapter 5 - Public Buildings Service)*, [PBS 5450.2 CHGE 1, \(January 19, 2021\)](#).

#### **4.1.3.13. Mandatory Documents required in RETA.**

1. GSA Form 2957 – Original and all amendments with signatures.
2. A detailed, but succinct, separate scope of work (except for F-type RWAs) if not fully detailed in the RWA Description of Requirements field in RETA (block 5 on the GSA Form 2957).
3. A PBS-created Cost Estimate or IGE, with accompanying Cost Estimate Documentation and Correspondence, except for F-type RWAs.
4. Estimate approval/Proposal deemed acceptable (if applicable).
5. Summary Cost Estimate (SCE) or Overtime Utility Estimate (OUE).
6. Project Milestone Schedule (if applicable).
7. Statement of Further Written Assurance (if applicable).
8. Approved Pricing Policy Deviation (if applicable).
9. Approved RWA Policy Deviation (if applicable).
10. A copy of the check or money order (if applicable).
11. RWA Manager and Regional Review Board approval (if applicable).
12. RWA Receipt and Acceptance Scorecard (if applicable).
13. Acceptance Letter.

14. Completion Letter (if applicable).
15. Closeout Letter (if applicable).
16. Signed RWA to accompany the Closeout Letter.

All signed RWAs, RWA amendments, and related RWA supporting documentation (including correspondence between GSA and the customer, IGEs, milestone schedules and scopes of work) must be maintained in RETA. Please reference FAR 4.805 and the *GSA Records Management Program* retention schedule ([GSA Order CIO 1820.2 \(May 17, 2021\)](#)) for RWA file retention requirements (generally 6 years from RWA closeout). Paper versions of RWA documents may be destroyed at any time after being scanned and uploaded into RETA.

#### **4.1.4. Execution.**

The act of providing reimbursable goods and services may begin only after PBS obtains the obligational authority to provide those goods and services on behalf of the customer, as evidenced by the fully executed RWA. PBS cannot obligate funding to provide reimbursable goods or services to a customer until an RWA is received and accepted by PBS.

##### **4.1.4.1. RWA Amendments.**

An amendment to an RWA is submitted by a customer to correct, add to, or delete work from the original signed and accepted RWA.

The PBS approving official who accepts the RWA amendment must have the signature authority to sign for the revised total amount of the RWA consistent with the latest approved signatory authority and thresholds.

RWA Amendments must be submitted for:

- Changes or new scope in the same fiscal year in which the original RWA was accepted.
- Reduction in scope or requirements.
- Amendments for severable services using funds available at the time the services are (or were) provided. An amendment is required anytime there is a change to the period of performance on an RWA for severable services.
- Within-scope changes and cost increases attributed to an antecedent liability.

RWA Amendments are NOT Acceptable for and instead a new RWA using currently available funds must be submitted as follows:

- Out of scope changes:
  - Exercise of contract options.

- New scope added after the end of the fiscal year in which the original RWA was accepted, regardless of funding type.
- Extending the period of performance for severable services, after the original fiscal year of RWA acceptance, regardless of funding type.
- Adding additional locations or facilities for the provision of reimbursable services after the end of the fiscal year in which the original RWA was accepted.

#### **4.1.4.2. Funding for Antecedent Liabilities.**

When the customer submits an amendment PBS must determine whether the adjustment is attributable to the original scope of work requested on the RWA.

If the amendment is not attributable to the original scope of work, the customer must provide a new RWA, citing currently available funds.

If the amendment is attributable to the original scope of work (referred to as an antecedent liability), the customer must provide funds for the amendment that were available when the original RWA was submitted and accepted, or any no-year funds. Antecedent liabilities arise when the cost to provide the original scope of work increases (such as differing site conditions, economic price adjustments or bids that exceed initial estimates), and the government's liability is enforceable under a provision in the original contract. Antecedent liabilities are unforeseen within scope cost increases that occur after the period of obligational authority of the customer's funds has expired. Antecedent liabilities must be funded with funds that were available when the original RWA was submitted, and *bona fide* need established, or any no-year funds. See 31 U.S.C. § 1553.

If the customer does not have funds that were available for the same purpose when the original RWA was submitted and provides a Statement of Further Written Assurance that it does not have funds that were available when the original RWA was submitted to support the adjustment, the customer may provide the necessary additional funding from currently available appropriations. Similarly, if the customer's funds have closed in accordance with 31 U.S.C. § 1552, the customer may be able to rely upon 31 U.S.C. § 1553(b) to supply currently available funds to GSA. A Statement of Further Written Assurance is not required when the customer provides currently available funds in accordance with 31 U.S.C. § 1553(b) when the customer's funds have closed in accordance with 31 U.S.C. § 1552.

#### **4.1.4.3. Statement of Further Written Assurance.**

When a customer informs GSA that it no longer has funds that were available from when the original nonseverable RWA was submitted and accepted, GSA must obtain a Statement of Further Written Assurance. The Statement of Further Written Assurance must be signed by a Fund Certifying Official of the customer. The

Statement of Further Written Assurance cannot be used for severable services.<sup>7</sup> A Statement of Further Written Assurance is not required when the customer provides no-year funds to pay for an antecedent liability. See *General Services Administration—Availability of No-Year Appropriations for a Modification of an Interagency Order*, B-326945 (September 28, 2015).

This signed statement must be uploaded in RETA.

**Figure 3 - Statement of Further Written Assurance for Time-Limited Funds**

*I am a Funds Certifying Official of the Requesting Agency and am responsible and accountable for the financial status of these specific funds for my agency. To the best of my knowledge, I hereby confirm to GSA that funds are not available from any appropriation that was available for obligation at the time the original RWA was funded and the bona fide need established.*

#### **4.1.4.4. Substantive Amendments.**

A signed RWA Amendment is required for substantive changes to the customer portion of an RWA. Substantive amendments (as opposed to administrative changes) have practical importance, value, or effect on the scope of work. Examples include increases or decreases in quantity, objectives, or requirements of the scope of work. Substantive Amendments also include changes to the total authorized amount in the RWA. Examples include:

- Adding funding to an existing RWA.
- Changes to the funding source on an RWA without a change in authorized amount. For example, replacing annual funds with multiple or no-year funds.
- Changes to the period of performance on an RWA for severable services (only permissible within the fiscal year of fund acceptance).

#### **4.1.4.5. Amendments within Period of Availability for New Obligations.**

RWAs cannot be incrementally funded. The customer must provide full funding for the entire scope of work in the original RWA whether using annual, multiple year or no-year funds. PBS policy, which, in this case is stricter than fiscal law, dictates all RWAs may only be amended to add new scope during the fiscal year in which the original RWA was received and accepted by PBS, regardless of the type of funds supplied. After September 30, a new RWA is required to add any new scope. Any

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<sup>7</sup> This does not preclude PBS from requesting clarifying information on fund availability for severable service RWAs.

modifications made to an RWA after the fiscal year in which the original RWA was received and accepted by PBS, may only be for antecedent liabilities.

Because the *bona fide* needs rule does not apply to no-year appropriations, GSA may accept no-year funds for any need, whether past, present, or future <sup>8</sup> provided that the use of such funds is consistent with PBS policy (but not for new scope on an RWA Amendment after the fiscal year in which the original RWA was received and accepted by PBS).

Please note, this GAO decision does not mean that PBS can permit customers to incrementally fund projects using no-year funds; PBS requires that projects are fully funded at RWA acceptance regardless of the type of funds used.

For substantive amendments to RWAs within the period of obligational authority of the cited funding, customer funding must meet the previously stated requirements for an RWA (stated in Chapter 3).

An RWA amendment is required whenever one of the following fields changes from the previous RWA submission:

- Authorized amount increase or decrease,
- Customer fund year,
- Customer fund type,
- Customer fund expiration,
- Customer Fund Certifying Official email address,
- GSA-PBS Approving Official email address, or
- Change in Period of Performance (POP) for a severable RWA.

#### **4.1.5. Cancellation, Completion and Financial Closeout.**

##### **4.1.5.1. Cancellation.**

The customer, or PBS, may cancel an RWA at any time before any charges (that is, obligations or expenses) have been incurred against the RWA. Depending on the phase of the project, the customer may also have to pay termination costs. To cancel an RWA, one of the following two procedures must be followed:

##### **4.1.5.1.1. Customer-directed Cancellation.**

If a customer wishes to cease further work on the RWA by PBS appropriate steps to request cancellation are as follows:

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<sup>8</sup> See *General Services Administration—[Availability of No-Year Appropriations for a Modification of an Interagency Order, B-326945 \(Sept 28, 2015\)](#)* GSA may accept no-year appropriations from a customer to fund the increased cost resulting from a modification to an interagency order even where those funds were appropriated in a fiscal year after the customer incurred the initial liability.

- Customer requests cancellation by submitting an amendment directly in eRETA.
- If no charges have been incurred against the RWA, PBS will begin procedures to cancel it.
- If PBS has entered into obligations, the RWA will go through the completion and closeout process to ensure all invoices are paid to contractors and that PBS receives all applicable reimbursements.

#### **4.1.5.1.2. PBS Unilateral Cancellation.**

PBS has the responsibility to execute RWA work in a reasonable time. If there is not continuous and expeditious work being done to award contracts, and to proceed with execution of those contracts, it is the responsibility of PBS to cancel these RWAs and direct customers to deobligate RWA funds.

#### **4.1.5.2. Completion.**

For nonseverable RWAs, substantial completion is the date the facility, or a part of it, can be operated or occupied for its intended use, even if minor repairs or punch list items are still needed. It is the date when PBS employees inspect, approve, and determine that the scope of work of the entire RWA has been completed and delivered. Please reference the Substantial Completion Guidance in the PBS Project Management (PM) Guide.

Entry of the substantial completion date in RETA does not mean financial closeout has occurred. The liquidation of obligations can still take place after the substantial completion date has been entered.

Evidence of satisfactory completion of work is a procurement requirement. Before payment is made to a vendor, PBS must inspect the goods or services being delivered for compliance with the scope of work and complete an inspection report. The inspection report becomes the basis for the receiving report.

Once the purpose of the reimbursable request has been fulfilled, PBS must confirm that the RWA is substantially complete, and then work towards financial closeout. Once the work requested is substantially complete, PBS must ensure timely communication of the substantial completion, both internally and externally.

The required forms to document substantial completion include the GSA Inspection Report for Work under Contract (GSA Form 220), the GSA Construction Progress Report (GSA Form 184), or the GSA Receiving Report (GSA Form 3025). In cases where the above-mentioned forms are not contractually required, an email from the PM or other written documentation may be used to document substantial completion in RETA. Except for F-type RWAs, the date on the Inspection (or Receiving) Report, the date of substantial completion on the RWA, and the completion date entered into RETA must all be the same.

The substantial completion date must be entered in RETA within 30 calendar days of actual substantial completion. F-type, R-type, and C-type RWAs need not be certified complete. The customer must not deobligate funds at substantial completion. Deobligation of funds by the customer may occur only after the customer receives the closeout letter from GSA. PBS will work expeditiously to inform customers when funds may be deobligated following project completion so that customers will have access to remaining funds.

#### **4.1.5.2.1. Completion of Recurring RWAs.**

Recurring RWAs require a projected completion date when they are accepted, in order to determine the period of performance of the service. The completion date of the RWA must coincide with the end of the period of performance, as indicated on the GSA OUE, no later than the end of the current fiscal year.

R-type and C-type RWAs need not be certified complete. A completion date is determined based on the requested completion date. Also, no documentation is necessary to attest to completion for R-Type and C-Type RWAs as the period of performance may not extend beyond September 30 of the fiscal year in which the RWA was accepted.

#### **4.1.5.2.2. Completion of Nonrecurring Severable Service RWAs.**

Severable service N-type RWAs require a completion date to be identified at RWA acceptance. The period of performance for severable service N-type RWAs citing annual funds must not exceed 12 months. The period of performance for severable service N-type RWAs citing multiple year or no-year funds must be consistent with the period of obligational authority of those funds. *See Severable Services Contracts, B-317636 (April 21, 2009).*

Upon arriving at the pre-entered completion date, RETA will prompt the user to certify the RWA as complete. A severable service RWA can also be certified as complete at any time before the original completion date entered at RWA acceptance. A RETA data entry user can do this by modifying the completion date in RETA and entering the PBS Certificate of Completion signature information and documentation.

#### **4.1.5.2.3. Completion of Nonrecurring Nonseverable RWAs.**

Nonseverable nonrecurring RWAs must be identified as substantially complete after final inspection occurs. With the exception of F-type RWAs, after completing any nonseverable nonrecurring RWA, a PBS program representative (that is, a PM, Property Manager, RETA data entry user, or a respective RWA Manager) is responsible for performing the completion actions.

#### **4.1.5.2.4. Completion of F-Type RWAs.**

F-type RWAs need not be certified complete. All work (goods and services) must be delivered by September 30 of the fiscal year they are accepted. They can be financially closed out at any time within a fiscal year. PBS automatically places a completion status of the last day of the current fiscal year on all F-type RWAs if an earlier date is not provided by the customer.

**4.1.5.3. Financial Closeout.**

Financial closeout of an RWA should occur once all obligations and expenses (including vendor payments) are recorded and all billing and collections from the customer have occurred. Financial closeout requires GSA to send the closeout letter to the customer. The closeout letter identifies the remaining RWA balance that may be deobligated. This balance should not be deobligated until the customer is in receipt of the closeout letter.

**4.1.5.3.1. Residual or Excess Funds.**

Customer funds remaining on an RWA at the completion of work are considered residual or excess. PBS must provide timely notification to the customer to deobligate residual or excess funds no later than financial closeout. The RWA must be marked as substantially complete in RETA when the entire scope of work for the RWA is completed. Then, after all bills or invoices have been paid, the RWA can be financially closed out and any residual or excess funds can be deobligated by the customer. Residual or excess funds may not be used by GSA on other reimbursable projects and must be deobligated by the customer. PBS has no mechanism to transfer residual balances to existing RWAs for customer agencies. Residual balances must be deobligated and then can be used for other reimbursable PBS projects at the customer agency’s discretion.

**4.1.6. RWA Customer Letters Required by RWA Type Table.**

RWA customer letters are generated in RETA. See Table 5 for Customer Letters Required by RWA Type and if the Customer Letter is required. All standard customer letters are generated via RETA.

<b>Table 5: Customer Letters Required by RWA Type</b>					
<b>RWA Type</b>	<b>Acceptance</b>	<b>Follow-up</b>	<b>Completion</b>	<b>Closeout</b>	<b>Cancellation Closeout</b>
A	Yes	As needed	Yes	Yes	As needed
B	Yes	As needed	Yes	Yes	As needed
C	No	NA	No	No	As needed
D	No	NA	No	No	As needed

F	Yes	As needed	No	Yes	As needed
N	Yes	As needed	Yes	Yes	As needed
R	Yes	NA	No	No	As needed

## Chapter 5: Pricing

The statutory authorities that permit PBS to provide reimbursable services require GSA to recoup all costs, both direct (project specific) and indirect (overhead), to deliver reimbursable work. RWA fees, which cover GSA's indirect program costs, are automatically applied to all RWAs. Indirect costs are not project specific and are intended to be recovered across all projects through the RWA Management Fee. Direct costs are charged only to a specific project. The RWA Management Fee reimburses GSA for managing and delivering RWAs. Please reference the [PBS Pricing Desk Guide](#) in §§ 2.16.4(B), 3.17.2(A) and Appendix D for additional information on the application of the RWA Management Fee.

### 5.1. Direct Costs.

Contracts awarded by PBS for reimbursable work requested by a customer are paid for using the funds supplied by the customer. These funds are obligated by the customer and then reobligated by PBS for the contracts needed to provide the requested reimbursable project. The RWA number must be cited as the funding source for these contract costs (for example, construction, A/E, and CM). Additionally, PBS charges the RWA for the PBS program or project representatives' time (labor costs) to perform the work. Direct project costs that are not covered by the RWA Management Fee must be identified and reimbursed as direct labor costs. The determination of costs and the methodology of cost reimbursement are at the discretion of PBS and are identified in the Summary Cost Estimate (SCE). See §§ 2.16.4(B), 3.17.2(A) and Appendix D in the [PBS Pricing Desk Guide](#) for information regarding the RWA Management Fee as well as when and how PBS representatives should charge their time directly to an RWA.

Estimates for above-standard services are prepared under the direction of PBS using the Overtime Utility Estimating Tool (OUET). As with most RWAs, the labor and administrative costs that may be incurred by GSA and PBS personnel involved in helping to prepare these overtime utility estimates and SCEs are considered a normal part of the duties of GSA and PBS personnel and are not directly charged.

### 5.2. Indirect Costs.

An indirect cost is any cost incurred to deliver the work requested by the customer that is not clearly identifiable and traceable. Indirect costs include salaries and benefits of GSA staff managing and supporting RWAs.

The intent of the RWA Management Fee is to recover PBS's indirect RWA project costs of managing the reimbursable program nationwide. It is not intended to specifically recover the exact indirect costs of each individual project.

PM oversight for delivering common RWA requirements is considered an indirect project cost that is covered by the RWA Management Fee.

See §§ 2.16.4(B), 3.17.2(A) and Appendix D in the [PBS Pricing Desk Guide](#) for additional information.

#### **5.2.1. RWA Management Fee for Nonrecurring RWAs.**

Nonrecurring RWAs are charged a stepped RWA Management Fee and part of that fee recovers non-business line overhead. The RWA Management Fee is allocated to distribute 70% of the fee to the region managing the RWA and 30% to Central Office for nonrecurring RWAs. GSA must directly charge for overhead services in excess of what is considered to be normal or routine.

For a nonrecurring RWA, the RWA Management Fee is a single stepped fee structure. Please reference the [PBS Pricing Desk Guide](#) for additional information on the RWA Management Fee structure.

#### **5.2.2. RWA Management Fee for Recurring RWAs.**

Recurring RWAs are charged a flat \$500 RWA Management Fee. For recurring RWAs, all of the fee is allocated to the region managing the RWA. This Fee is only refundable if the RWA is canceled and no costs or charges have been incurred by PBS.

A customer may request individual estimates for the same services within a building or facility to be bundled together into one RWA. This is permitted, but the flat \$500 RWA Management Fee is applied to each “child” estimate.

Please reference the [PBS Pricing Desk Guide](#) for additional information on the RWA Management Fee structure.

### **5.3. Deviations from the RWA Management Fee.**

#### **5.3.1. Deviations from the Stepped RWA Management Fee for Nonrecurring RWAs.**

GSA does not have statutory authority to waive the requirement that GSA must recover all costs, both direct and indirect, incurred to deliver the work requested by customers on RWAs.

Deviations from the stepped RWA Management Fee for nonrecurring RWAs are not permitted, except in rare circumstances when the customer is receiving a rent credit for its contribution to a project that GSA is normally required to fund.

There may be other rare circumstances when a specific reimbursable work request could merit a method of indirect cost recovery other than the RWA Management Fee. Reference the [PBS Pricing Website](#) for additional details and information.

A written alternative RWA Management cost methodology proposed by the Region, and its written approval, must accompany all RWAs, subsequent amendments

relating to work for which the alternative cost methodology will be used. The approved alternative RWA Management Fee allocation methodology documentation must also be kept in the official RWA file.

### **5.3.2. Deviations from the Flat RWA Management Fee for Recurring RWAs.**

Deviations from the flat RWA Management Fee for recurring RWAs are not permitted, except in rare circumstances when the customer is receiving a 100% rent credit for its contribution to a service that GSA is required to fund.

### **5.4. Above-Standard Services.**

PBS provides standard services which are included in the occupant agency's Rent. Services beyond these standard services, are considered above-standard services and are provided by PBS on a reimbursable basis. Nonpayment by the occupant agency will result in discontinuation of the above-standard service. Examples of above-standard services include:

- Custodial or janitorial services that exceed the standard services,
- Operations & Maintenance and additional utility costs related to special customer equipment or fixtures,
- HVAC utility costs that exceed the normal operating service for federally-owned space or that are outside the normal operation hours as described in the Lease for leased space.

Refer to the [PBS Pricing Desk Guide](#), § 3.7.4, Above-Standard Services, for more information.

The cost for extended, multi-shift, or continuous repeat services in leased space, that are required in support of a customer's mission for normal operations, can be incorporated into the operating cost component of the rent. This does not require an RWA.

For additional information, please follow the links to: Above-Standard Services Section of the [PBS Pricing Desk Guide](#), or go to the [PBS Lease Management Desk Guide](#).

#### **5.4.1. Above-Standard Services in Federally-Owned and Leased Facilities.**

PBS is authorized to provide above-standard services for Federal occupant agencies in both federally-owned and leased facilities. PBS can be reimbursed in advance or in arrears when an RWA has not been obtained prior to the start of the service period. This is possible under limited circumstances when adequate funding is available in the FBF to cover the total obligations for the service period. This scenario may occur under short term CR periods as customers may not have adequate funding to provide an RWA immediately at the beginning of the fiscal year.

#### **5.4.1.1. Above-Standard Services in Non-Fully Serviced Leases & Federally-Owned Facilities.**

Above-standard services in non-fully serviced leases and federally-owned facilities are contracted by PBS directly with the utility vendor or with a contractor. The customer must provide PBS with an RWA, except for recurring above-standard services billed through the OA. PBS should use the RWA as the source of funds to procure the above-standard services. In the absence of an RWA, PBS may use the FBF as the source of funding to procure the services and be reimbursed by the customer via an RWA submitted after services have begun. In non-fully serviced leases and federally-owned facilities, recurring RWAs transfer funds directly into the FBF, which offsets any expenses that were charged; therefore no cost transfer is required.

#### **5.4.1.2. Above-Standard Services in Fully Serviced Leases.**

In a fully serviced lease, an RWA is required only when above-standard services are requested. If the above-standard service is defined and requested for specific days and times for provision of the service in a fully serviced lease, the customer should provide PBS with an RWA or pay for the services as a reimbursable line item through the PBS Rent Bill Process. If above-standard services are requested on an as needed basis rather than for specific days and times, an F-type-RWA should be used (based on the negotiated unit pricing incorporated into the lease). In the absence of an RWA, PBS may use the FBF as the source of funding to procure the services and be reimbursed by the customer via an RWA submitted after services have begun. Upon receipt of the nonrecurring RWA from the customer, PBS must cost transfer the existing transactions to the RWA and credit the FBF. See [PBS Financial Accounting Processes and Internal Control Desk Guide](#), §§ 2B.13 and 2G.13.

#### **5.4.2. Preventative Maintenance Services.**

When PBS collects an RWA for overtime utilities in federally-owned space controlled by GSA, PBS provides maintenance for GSA-controlled equipment such as for building air-handling units. The cost of preventative maintenance for GSA-controlled equipment is already incorporated into the overtime utilities being provided; no additional RWA is necessary. When PBS or a Lessor provides maintenance on customer agency-controlled equipment such as for air conditioning equipment serving computer rooms, the customer is responsible for the full cost of this maintenance and must submit an RWA.

#### **5.4.3. Above-Standard Services Communication.**

The PBS Office of Facilities Management provides oversight of the overtime utilities process, documents and escalation structure. Specific instructions and other information is available on their [InSite page](#).

RETA includes standard customer letters specifically for above-standard services requesting review and approval of the associated estimate(s) and officially requesting the RWA from the customer. These letters include:

- Verification of Need
- Initial Request for RWA
- Second Request for RWA
- Escalation Process (in RETA)

Please reference the RWA Customer Letters Desk Guide found on the [Reimbursable Services InSite page](#) for additional information.

## Chapter 6: Billing, Payment and Collection Methods

### 6.1. RWA Billing Authority.

PBS's authority to obtain payments for the services, space, quarters, maintenance, repairs, or other facilities furnished that it provides on a reimbursable basis is codified at 40 U.S.C. § 581(g). Since Federal customers are responsible for their programmatic needs and costs, customers use their own appropriations to pay for the cost of work performed on their behalf or to further their missions. In the absence of express statutory authority for GSA to absorb these costs, any unreimbursed costs paid by GSA on behalf of another customer could be viewed as an unauthorized augmentation of that customer's appropriations.

### 6.2. Applicable Accounting Terms.

An accrual is an unpaid obligation for which PBS has received goods or services toward the delivery of an RWAs scope of work. An accrual indicates that goods or services have been received, but does not necessarily indicate that a vendor has sent an invoice to PBS yet. Accruals are also known as receipts and result in the generation of a billing to the customer according to the terms of an RWA.

For expiring RWAs (when the 5-year liquidation period is ending in accordance with 31 U.S.C. § 1552), all payments need to be issued to vendors prior to September 30. An accrual can be processed in order to bill and collect from the customer, but the RWA must be billed and collected from the customer, and the vendor must be paid, by September 30 because time-limited funds are no longer available for obligation or expenditure after five years in accordance with 31 U.S.C. § 1552. If there are remaining vendor payments required after the final billing cycle, and/or additional billings occur after September 30 following the 5-year liquidation period, the customer will be required to provide currently available funding to cover any additional billings in the following fiscal year in accordance with 31 U.S.C. § 1553(b).

An expense is an expenditure of money, a cost, or something requiring the expenditure of money when delivering or procuring goods, or providing services. See [Appendix A: Glossary](#).

For more detailed financial and accounting information, please see Section 3 of the OCFO ICDG located on the [Financial Policy and Internal Controls InSite page](#).

### 6.3. RWA Billing and Payment Methods.

Work performed under an RWA must be billed to the requesting customer. The bill must contain the statement number, customer's funding citation, and the billing address. On behalf of PBS, GSA's accounting system initiates billings on a monthly basis to recover the costs incurred after PBS and the vendor begin providing services to customers. Billings result in the generation of accounts receivable and revenue. Costs and related billings are limited to costs incurred within the amount of the RWA.

In the event that costs are anticipated to exceed the authorized amount, PBS must request an RWA Amendment to cover the overage.

All direct and indirect costs that PBS incurs related to, or arising out of, a customer request for reimbursable work are charged to the customer. Any interest incurred under the provisions of the Prompt Payment Act (or any other interest charges or late fees that may be incurred) on a contract for reimbursable work requested by a customer is a proper charge to the RWA if the customer is at fault for a late payment, or has agreed to assume financial responsibility for such interest charges in an interagency agreement other than the RWA itself. See GSA Form 2957, General Terms and Conditions, §§ 8 & 10.

When billing against RWAs, customers have the option of being billed in monthly or quarterly cycles, regardless of the amount. The Billing and Accounts Receivable (BAAR) system will generate a monthly billing term when neither is specified in the RWA. Information related to accounts receivable and the BAAR system can be accessed by going to the Office of the Chief Financial Officer (OCFO) – Billing and Accounts Receivable (BAAR) Program at the following hyperlink: [GSA's Billing and Accounts Receivable Program](#).

#### **6.3.1. Recurring RWAs.**

- C-Type RWAs do not generate a bill; rather, the full amount of the RWA is collected, upfront, from the non-Federal entity as a prepayment.
- R-type RWAs are billed based on the RWA authorized amount divided by the billing periods remaining on the RWA.
- The \$500 RWA Management Fee is included in the first billing cycle for both C-type and R-type RWAs.
- Recurring RWAs are periodically reviewed by the PM to verify that the authorized amount estimate is accurate. However, PBS does not reconcile R-type RWAs.

#### **6.3.2. Nonrecurring RWAs.**

- Nonrecurring RWAs are billed based on costs incurred (for example, accruals or expenses, documented receipt of services, etc.) as work is completed, however for those nonrecurring RWAs with authorized amounts below \$2000, the RWA Management Fee is applied in its entirety on the first month regardless of expenses.
- A-type, B-type, F-type and N-type RWAs are billed consistent with the terms of the RWA in an amount equal to the direct costs accumulated for the billing period plus the RWA Management fee amount expensed each month.
- D-type RWAs are not billed; rather, the full amount of the RWA is collected upfront from the non-Federal entity as a prepayment.

#### **6.3.3. Intra-Governmental Payment and Collection (IPAC).**

GSA participates in the Department of the Treasury (Treasury) Intra-Governmental Payment and Collection (IPAC) system, which allows direct transfer of funds from the customer's Treasury account to GSA's Treasury account (the FBF). IPAC billing records detailing amounts transferred between customers are sent to the Treasury. Reports are then made by an IPAC Website to registered customers that may be viewed at the following hyperlink: [The Intra-Governmental Payment and Collection \(IPAC\) System](#). Please note:

1. When Government customers pay each other for goods or services, they do not have the same constraints imposed on them as are present when they pay non-Federal vendors. As such, all of the documentation necessary to ensure that goods or services have been properly contracted for, and received, before payment to a non-Federal vendor, does not have to be present for inter-governmental payments to be made.
2. If GSA inadvertently over-bills the customer, the charges do not constitute over-obligations or over-expenditures with respect to the provisions of the ADA (31 U.S.C. § 134). Even though GSA might have temporarily obtained funds from the customer in error, those funds will not cause the customer's program to be deficient with respect to the provisions of 31 U.S.C. § 1341.
3. When using the IPAC system, BAAR will generate the billing amount. No billing threshold is implemented for IPAC billing transactions.
4. Customers using IPAC must enter billing type "IPAC" on the GSA Form 2957 or in the Billing Information tab in eRETA.
5. Customers must not unilaterally use IPAC to return disputed amounts of funds provided via RWA. Rather, customers agree to use their best efforts to resolve disputes cooperatively with GSA. See GSA Form 2957, General Terms and Conditions.

#### **6.3.4. Non-IPAC.**

GSA uses an electronic billing system that is posted to the Vendor and Customer Self Service (VCSS) website under the BOAC identified on the RWA. Follow this hyperlink to the VCSS website <http://vcss.gsa.gov/>.

Pegasys implements billing thresholds for non-IPAC billings. On an RWA-by-RWA basis, if accumulated costs or the calculated billing amount is below the billing threshold, a bill will not be generated. Once the RWA receives a completion date, the billing threshold is removed and all balances due (regardless of amount) are billed.

For non-IPAC billing, customers must select billing type "Non-IPAC" on the Billing Information tab in eRETA. This option is for Federal customers paying by check or credit card, but is strongly discouraged by the Treasury for customers that have the ability to use the IPAC billing system.

### **6.3.5. Credit Card.**

The credit card payment option (that is, the Government “purchase card” for customers) is available to customers for recurring and nonrecurring RWAs. However, due to the credit card fees involved, the option is prohibited for GSA Interfund organizations (for example, internal GSA customers, such as Federal Acquisition Service (FAS), the Office of the Chief Financial Officer (OCFO), and the Office of the Inspector General (OIG)). When using a credit card, a completed, signed, and accepted RWA is still required.

Instructions in eRETA direct Federal customers to select billing type “Non-IPAC” if using a credit card. Non-Federal customers will select “Prepaid” regardless of the payment method (check, credit card, etc.) on the GSA Form 2957.

When paying by credit card or any other Pay.gov approved payment option upon receipt of an RWA bill, the customer must visit the Pay.gov Website to enter payment information. Federal customers paying by credit card or any other Pay.gov approved payment option; must not pay the full authorized amount at Pay.gov upon acceptance of the RWA. Instead, they must only pay as RWA billings are received, via VCSS.

#### **6.3.5.1. F-Type RWA Transactions Using Credit Cards.**

The RWA billing must be reconciled monthly, and expenses plus the RWA Management Fees must equal the customer’s payment amount.

Expense amounts must be supported by cost documentation such as receipts, cost estimates, or Indefinite Delivery and Indefinite Quantity schedule costs in the RWA file.

#### **6.3.5.2. Billing Type “Prepaid” (For non-Federal entities).**

Non-Federal entities are required to prepay PBS in full for any goods or services they request using an RWA. When paying by credit card or any other Pay.gov approved payment option; the non-Federal entity must use the Treasury Website, Pay.gov, and pay the full authorized amount up front. When paying by check for billing type “Prepaid”, the non-Federal entity must follow the guidance provided in Section 3 of the ICDG located on the [Financial Policy and Internal Controls InSite page](#).

### **6.3.6. Interfund Transfers.**

Interfund organizations are any internal GSA organizations (for example, other business lines within GSA such as FAS, OCFO, and OIG). The organization is billed based on the Pegasys Document Number and the Pegasys Document Line Number. The organization must establish an obligation in Pegasys (an “IX” document number) prior to sending the RWA to PBS for acceptance.

### **6.3.7. Paying for R-type Services through the Rent Bill.**

RWA customers have the option to pay for recurring RWA services as a component of the PBS Rent bill. Proper written authorization from the customer agency's authorizing official who pays the PBS Rent bill is required before acceptance into this program. For additional information on the program and specifics on how to apply, please reference the guidance available on the [Reimbursable Services Billing and Payment page](#). See § 2.12 (for leased space) or § 3.13 (for federally-owned space) of the [PBS Pricing Desk Guide](#) for more information.

#### **6.4. Collections.**

For information on RWA collections, delinquencies, disputes, chargebacks, accounts receivable and write-offs, please see the OCFO ICDG located on the [Financial Policy and Internal Controls InSite page](#).

#### **6.5. Congressional Accounts.**

Congressional fiscal years and budgets coincide with calendar years, January 1 through December 31, unlike the Government fiscal year of October 1 through September 30. Be sure all accruals are entered in Pegasys so as to generate bills before elections, or shortly thereafter, to ensure payment before Members of Congress leave office. Congressional bills are referred to the Congressional Service Representatives (CSRs) in the GSA Office of Congressional and Intergovernmental Affairs.

#### **6.6. Disputes.**

Should a customer dispute a charge made by PBS for an RWA project, the customer should contact the GSA Project Manager. The GSA Project Manager will work with the GSA Contracting Officer and, if necessary, the PBS Reimbursable Services Program, the Customer Engagement Representatives in the PBS Office of Portfolio Management & Customer Engagement, GSA OCFO and GSA OGC, to address the customer's concerns. Note that the GSA Form 2957, General Terms & Conditions states:

“GSA and the Requesting customer agree to use their best efforts to resolve disputes cooperatively at the working levels of their respective organizations regarding the interpretation of this RWA and the roles and responsibilities of the parties hereunder, and, if necessary, to escalate such disputes within their respective organizations. Disputes regarding funding that remain unresolved for more than 90 calendar days will be referred to the respective customer Chief Financial Officer for resolution.”

A customer may not unilaterally chargeback or deobligate amounts previously provided to GSA via RWA. Such actions can lead to improper augmentations of the customer's appropriations when GSA pays vendors for services and is not fully reimbursed.

If, after discussion by the customer Chief Financial Officers, the dispute is unresolved and the customer continues to contest a GSA RWA billing, the customer is required

to complete a GSA Standard Form 2972 (if an IPAC customer) or a GSA Standard Form 2992 (if a non-IPAC customer) and supply supporting chargeback data justifying the claim. See *OMB Circular A-11* (December 2019) at § 54.3 (page 2 of § 54).

### **6.7. Equitable Adjustments, Settlements & Judgments.**

A claim is a written demand by a contractor seeking payment of a specific sum of money, the adjustment or interpretation of contract terms, or other relief arising under or relating to a contract (FAR 52.233-1, Disputes). Settlements of claims must be funded from the same budget activity that was used to fund the contract or activity giving rise to the claim. See [Policy on Budget Activity Use for the Federal Buildings Fund](#).

PBS must request an RWA Amendment from customers for any antecedent liabilities related to an RWA project, including paying for equitable adjustments and settlements of claims brought by contractors, as well as any judgment issued in favor of a contractor unless the Judgment Fund is utilized. See GSA Form 2957, General Terms and Conditions, § 10. If the project is fully funded by the RWA, the customer should fully fund any equitable adjustment owed, settlement or judgment issued in favor of a contractor. See *Judgment Fund Guidelines, issued by Sean M. Mildrew (December 3, 2010)*. If the customer's funds have closed in accordance with 31 U.S.C. § 1552, the customer may need to rely upon 31 U.S.C. § 1553(b) to supply currently available funds to GSA.

PBS may only pay for increased costs, including Prompt Payment Act interest and penalties, on fully reimbursable projects when PBS is solely responsible for errors in whole or part caused directly by PBS in performing its responsibilities under a reimbursable project that led to the increased costs; this excludes errors, including delays, caused by contractors or other parties PBS has hired to perform the work. See *Form GSA 2957, General Terms and Conditions, § 8*.

If the project is split-funded between PBS and the customer's RWA, PBS must apportion any equitable adjustment owed, settlement or judgment issued in favor of a contractor between PBS and the customer based on a reasonable determination of whether the amount owed relates to work funded by PBS or work funded by the customer. The PBS PM & CO should work with GSA OGC to make this determination and to consider whether it is appropriate to utilize the Judgment Fund when a judgment is issued in favor of a contractor.

## Chapter 7: Fiscal Year-End Processing

### 7.1. Acceptance of RWAs at Fiscal Year-End.

Before acceptance by PBS of an RWA using time-limited funds, a careful review must be conducted to confirm that the customer's request represents a current year *bona fide* need of the customer. See 31 U.S.C. § 1502. Doing so will help prevent PBS from unknowingly assisting a customer to improperly obligate funds. While such due diligence is true of all RWAs received throughout the course of the fiscal year, it becomes especially important at fiscal year-end, when customers are under increased pressure to obligate funding before the period of availability for new obligations expires for annual funding, or multiple-year funding in the last year of availability for new obligations. RWAs must not be used as a means to hold or "park" customer funding. See *Expired Funds & Interagency Agreements Between GovWorks & the Department of the Defense*, [B-308944](#) (July 17, 2007).

When accepting RWAs at or near the end of the fiscal year, applicable acquisition policy must be followed. In addition, PBS will issue specific implementation guidance related to annual acquisition letters as necessary, usually in the form of memoranda or Procurement Instructional Bulletins. The PBS Reimbursable Services Program, Office of Project Delivery, may also issue year-end guidance to remind customers of the last date for submitting year-end requests for RWAs so that there is sufficient time for PBS to process the request.

With the exception of specific cutoff dates, the requirements for acceptance of an RWA at or near fiscal year-end are the same as the requirements for acceptance of any RWA. See § 4.1.3 [Receipt, Review and Acceptance](#).

RWA acceptance (the GSA Form 2957 signed by both the customer and PBS) must be entered and submitted into RETA no later than 11:59 PM EDT on September 30. See 31 U.S.C. § 1501. Any RWA left in "Pending", "Signature-Requested", or "Failed" status has not been properly accepted. Digital signatures MUST be applied by all signatory authorities before 11:59 PM EDT on September 30 to be accepted. Simply routing the RWA for signature does NOT imply acceptance.

## Appendix A: Glossary

**Above-Standard.** Services or work that exceeds PBS standards covered under rent or fees, as outlined in the [PBS Pricing Desk Guide](#).

**Accrual.** A financial action to record an unpaid obligation for which goods or services have been received.

**Acquisition.** Obtaining supplies or services through a contract, purchase, or lease.

**A/E.** Architect and engineering contracts, contractor or services.

**Amendment.** A formalized modification or amendment.

**Annual Funds.** A fund type assigned to an appropriation by the Treasury; Funds available for obligation by the customer during one specific fiscal year. See Appendix D, § D.1.

**Antecedent Liability.** A liability of the Federal Government that arises and is enforceable under a provision in the original contract. See § 4.1.4.2 and Appendix D, § D.6.

**Anti-Deficiency Act (ADA).** (31 U.S.C. § 1341). The statute which prohibits obligating funds in excess of amounts appropriated or otherwise legally available, with prescribed penalties in the event of such violation. See Appendix D, § D.5.

**Appropriation.** An act of Congress that permits Federal customers to incur obligations and make payments out of the Treasury for specified purposes. Appropriations are further classified by type based on permanency (current or permanent), by the presence or absence of a monetary limit (definite or indefinite), and by the period of availability (one-year (annual), multiple year, or no-year). See Appendix D, § D.1.

**ASID Code.** Accounting System Identification Code. Generated within IRIS as a child component of a larger PCN.

**BAAR.** GSA's Billing and Accounts Receivable system, which is a module in Pegasys.

**BGP.** The correspondence code for the CFO, Office of Financial Management, PBS Financial Operations Division.

**BOAC.** Billing Office Address Code. A six-character code that identifies a unique combination of Agency Bureau Code + Billing Address + Agency Location Code. The primary code used to query RWA Billings when using the Vendor and Customer Self-Service (VCSS) Portal.

**The *Bona Fide Needs Rule*.** The *Bona Fide Needs Rule* (31 U.S.C. § 1502) states that a customer may obligate a time-limited year appropriation only to meet a legitimate, or *bona fide* need arising during the period of availability for which the appropriation was made. See Appendix D, § D.3.

**Budget Activity (BA).** Represents which GSA Program or Business Line the RWA funds reimburse.

**Building Number.** An eight-character GSA code identifying a building or a facility.

**Business Line.** A branch or area of PBS operations responsible for a specific operational role.

**CFO.** Chief Financial Officer.

**Chargeback.** The process through which a customer disputes a charge on a bill or invoice and requests a refund. A chargeback by a customer is typically not permitted unless PBS agrees to the chargeback in advance. See §§ 6.3.3 & 6.6.

**Child Estimate.** An individual Overtime Utility Estimate (OUE) that is part of a master estimate for a building, facility, or campus. Child estimates allow for the “bundling” of these estimates into one master estimate referenced on a single RWA.

**Customer.** An entity that conducts business with PBS and GSA. A customer may be Federal or non-Federal (such as a State or municipal Government or an outlease occupant).

**CM.** Construction Management contracts or services.

**Contingency.** A cost amount (typically a percentage of the direct costs) held by the government to cover future potential antecedent liabilities of the work.

**Continuing Resolution.** Legislation that extends Federal funding – typically at the same rate that they had been previously funded – until new appropriations bills are enacted.

**Contract.** A mutually binding agreement that obligates the seller to provide the specified product or service and obligates the buyer to pay for it.

**Contract Options.** A unilateral right in a contract by which, for a specified time, the Government may elect to purchase additional supplies or services called for by the contract or may elect to extend the term of the contract. See §§ 4.1.3.3 and Appendix D, § D.7.

**Description of Requirements.** A narrative description (or summary) of the totality of work to be accomplished, or services and resources to be supplied, by a contract.

This description is in the Customer Information tab in RETA/eRETA and shown in the GSA Form 2957 and it must summarize the entire scope of work.

**Direct Cost.** Costs which are attributable directly to a specific project or service. This includes contracted work (design or construction contracts, etc.) and PBS project representative time to perform work above and beyond what is covered in the RWA Management fee. Please see the [PBS Pricing Desk Guide](#) for additional details and information.

**Economy Act.** A statutory authority that authorizes interagency agreements. See 31 U.S.C. § 1535. Please see Appendix E, § E.2(g).

**eRETA.** External RWA Entry and Tracking Application. The customer-facing version of RETA.

**Expenditure.** The payment of an expense. Expenditure is the actual disbursement of funds.

**Expense.** Payment for goods and services received.

**FAR.** Federal Acquisition Regulation.

**FAS.** Federal Acquisition Service.

**FBF.** Federal Buildings Fund, 40 U.S.C. § 592. GSA's primary financial account for PBS operations.

**FEMA.** Federal Emergency Management Agency.

**Financial Closeout.** A financial transaction wherein all obligations have been liquidated and all obligations, expenses and collections have occurred and all open items have been closed.

**FMIS.** Financial Management Information System in GSA.

**Fully Executable RWA.** In PBS, an RWA submitted in eRETA that has been properly completed and received by GSA that includes full currently available funding for a project. The RWA must identify a clear *bona fide* need, a succinct scope of work, and must include an Independent Government Estimate (or a PBS-created Cost Estimate) as well as a PBS-prepared Summary Cost Estimate. The amount reflected on the SCE must be equal to the Agency Certified Amount on the RWA.

**Fund Certifying Official.** An individual authorized for the proper assignment of funding on a commitment or obligation document before the obligation is incurred.

**Fully Serviced Lease.** Monthly rent that includes the cost of certain types of services, which may include janitorial services, trash collection, utilities, water and

sewer charges, property taxes, etc. Instead of the customer opening its own service or utility accounts and directly paying for these costs, the landlord pays for the expenses, but includes an amount in the monthly rent to offset these costs.

**Fiscal Year (FY).** Any yearly accounting period without regard to a calendar year. Since 1977, the fiscal year for the Federal Government is the 12-month period beginning on October 1 and ending September 30 of the following year. For example, FY 2020 began on October 1, 2019, and ended September 30, 2020.

**GSA.** U.S. General Services Administration.

**GSA-Controlled Space.** Federally controlled space under the jurisdiction, custody, or control of GSA.

**HSSOs.** Heads of Services and Staff Offices.

**IA or IAA.** Interagency agreement. A procedure by which one Government agency (the customer or requesting customer) obtains supplies or services from or through another Government agency (the servicing or performing customer).

**IGE.** Independent Government Estimate. A cost estimate created by any entity (except a contractor/lessor proposing to perform the work) and approved in writing by a GSA Cost Estimator.

**Incidental.** Related to, accompanying, or occurring in conjunction with.

**Incremental Funding.** A prohibited practice, where the scope of work is funded over a period of time rather than fully funding the scope all at once. See Chapter 4 and Appendix D, § D.8.

**Indirect Cost.** An indirect cost is any cost incurred to deliver the work requested by the customer that is not clearly identifiable and traceable. Indirect costs include salaries and benefits of GSA staff managing and supporting RWAs.

**InSite.** Internal GSA website. Any references or links to InSite pages are only available for internal GSA users.

**Interfund Customers.** GSA internal customer organizations.

**Interagency.** A term meaning between multiple Federal agencies.

**Intra-Governmental.** A term meaning within the Government as a whole.

**Internal Controls.** Plans, methods, and procedures used at GSA to detect and prevent waste, fraud, abuse, and mismanagement of government funding. For more information, please see the OCFO Internal Controls Desk Guide (ICDG) located on the [Financial Policy and Internal Controls InSite page](#).

**IPAC.** Intra-Government Payment and Collection system. An automated billing and collection system maintained by the U.S. Department of the Treasury.

**Lease.** A contract between PBS and a lessor for use of space or property in exchange for rent.

**Lessor.** Private sector or other non-GSA property owner who enters into a lease contract with PBS.

**Life Cycle.** The entire useful life of a product or service, usually divided into sequential phases, including development, execution, operation, maintenance, and disposal or termination.

**Milestone Schedule.** A written schedule reflecting milestones (significant events occurring during execution of a reimbursable project) including re-obligation by PBS of the customer's funds.

**Multiple-Year Funds.** Funds appropriated for a period of availability of more than 1 fiscal year. The period is specified in the appropriations bill. A TAS indicates multiple year funding when two years are referenced, one for the beginning period of obligational authority, the other for the ending period of obligational authority. See Appendix D, § D.1.

**Nonrecurring RWAs.** Those RWAs that provide goods or services where costs can readily be identified and captured.

**Nonseverable Service.** A service that results in the delivery of a final product. The benefit is only received when the entire project is complete. A nonseverable task involves work that cannot be separated into components, but instead must be performed as a single task in order to meet a *bona fide* need of a customer. (See [Principles of Federal Appropriations Law](#), Vol. I, 3d ed., pg. 5-28, or consult with your Regional counsel as if necessary.)

**No-Year Funds.** Funds appropriated for which the period of availability of obligations is indefinite. The budget amount is available until expended. No-year funds can be identified with a TAS which has an X in place of the Beginning and Ending Period of obligational authority. See Appendix D, § D.1.

**OA.** Occupancy agreement. A written agreement descriptive of the financial terms and conditions by which PBS assigns, and a customer occupies, GSA-controlled space.

**Obligation.** A binding agreement, such as a contract, by the Government to spend appropriated funds that will require expenditure at some later time. See 31 U.S.C § 1501.

**Obligational Authority.** The sum of authority provided for a given fiscal year, plus unobligated previous-year balances brought forward, and any other amounts authorized to be applied during the year (for example, transfers).

**OCFO.** GSA Office of the Chief Financial Officer.

**OIG.** GSA Office of the Inspector General.

**OGC.** GSA Office of the General Counsel.

**OMA.** GSA Office of Mission Assurance.

**OMB.** Office of Management and Budget.

**OUET.** Overtime Utility Estimating Tool. The electronic estimate template in RETA used by PBS personnel to develop overtime utility cost estimates and estimates for above-standard services.

**Overage.** Money, goods, or something else of value that is a surplus, or in excess, of what is proper or shown in the records.

**PBS.** GSA Public Buildings Service.

**PBS-created Cost Estimate.** A cost estimate developed by at a level of detail appropriate to support the scope of work specified in the RWA. For additional information, please refer to the [PBS Cost and Schedule Management Policy Requirements \(P-120\)](#) and your [Zonal Cost Manager](#).

**PBS Pricing Desk Guide.** The *PBS Pricing Desk Guide* (PDG) presents the policies used by PBS to price real estate and related services to federal customer agencies. The PDG sets policy for the entire PBS federally-owned and leased portfolio, and provides pricing direction for both general cases and special circumstances. It is designed to guide PBS employees in the performance of their work, and also serves as a resource for customer agencies seeking a more thorough understanding of PBS pricing policy and its application. For additional information, please refer to the [PBS Pricing Desk Guide](#), 5th ed. (August 1, 2020).

**PCN.** Project Control Number. Generated within IRIS in advance of an ASID. A PCN represents the "master project" which multiple ASIDs roll up to.

**Pegasys.** GSA's core financial system that supports funds management (budget execution and purchasing), credit card usage, accounts payable services, accounts receivable services, disbursements, the Standard General Ledger (SGL), and reporting.

**Personal Property.** Property or assets which are not real property and can be removed from a government facility. Examples include: furniture, most microwaves,

most refrigerators, artwork, personal computers, audiovisual equipment, televisions for conference rooms and phone handsets.

**PM.** An abbreviation for Project Manager. A PM is the individual responsible for managing an overall project and its deliverables. The PM acts as the single point of contact for the project. The PM controls planning and execution of the project's activities and resources to ensure established cost, time, and quality goals are met.

**Procurement.** The process of obtaining services or supplies and materials from sources outside the Government.

**Program.** A group of related projects managed in a coordinated way to obtain benefits not available from managing the projects individually. A program may include an element of ongoing activities or tasks that are not within the scope of the individual projects but that contribute to the program's intended benefits.

**Project.** A temporary undertaking to create a unique product or service. A project has a defined start and end point and specific objectives that, when attained, signify completion.

**Project Life Cycle.** The total of all of the stages of a project, from its conception and development to its eventual completion and closeout.

**Prompt Payment Act.** 31 U.S.C. §§ 3901 through 3907, which ensures that Federal agencies pay vendors in a timely manner. The act assesses interest penalties against agencies that pay vendors after a payment due date. Interest charges are billable to the customer for an RWA, if the interest charges are the result of a delay or failure to pay PBS by the agency. Unless the RWA or IA between PBS and the customer expressly provides otherwise, PBS is responsible for interest owed to a contractor due to delays created by actions of PBS. See GSA Form 2957, General Terms and Conditions § 8.

**Prospectus.** A Prospectus is a document submitted by PBS to the Committee on Environment and Public Works of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives in accordance with 40 U.S.C. § 3307 containing detailed information about, and seeking funds in advance for, a major acquisition, construction effort, or other proposed obligation of funds that exceeds a specific adjusted threshold identified by Congress.

**R&A.** Repairs and alterations.

**Real Property.** Land, buildings and properties including major repairs added to properties that are of a permanent nature (for example, land improvements, major repairs and alterations, and leasehold improvements).

**Reasonable Time.** Under current GSA acquisition policy, a reasonable period of time for contractual reobligation by PBS for a reimbursable transaction has been defined

as 90 calendar days unless another date has been agreed upon by the customer and is documented in a milestone schedule. See Appendix D, § D.3 and [GSAM § 517.502\(c\)\(2\)](#).

**Receiving Report.** A GSA document certifying receipt and acceptance of ordered goods and services.

**Recurring RWAs.** RWAs that provide services to customers where the costs of those services cannot readily be identified from standard operating costs.

**Reimbursable Work Authorization (RWA) or Reimbursable Agreement.** A written agreement between a customer and PBS, whereby PBS agrees to perform work or services for the customer on a reimbursable basis.

**Reimbursement.** Payment to PBS for the cost of products and services requested by another Government organization based on the cost of the product or services plus PBS's fees. This formula ensures that PBS recovers the full cost of the product or service and the cost of delivery of the product or service provided to the customer. See 40 U.S.C § 581(g).

**Rent.** The standard rate PBS charges customers for occupancy and basic services in GSA-controlled space in accordance with 40 U.S.C § 586(b). The word "Rent" is capitalized to differentiate it from the contract "rent" that GSA pays lessors. See 41 C.F.R. § 102-85.35 (defining Rent). Rent cannot be paid via RWA but rather must be deposited into the FBF in accordance with 40 U.S.C. § 592(b)(1)(A).

**Requirements Development.** The process under which PBS works with a customer to determine the scope of a requested project.

**RETA.** RWA Entry and Tracking Application.

**RETA Documentation Tool.** A means of uploading electronic copies of documents or files that support an RWA into the RWA Entry and Tracking Application.

**RFP.** Request for Proposal. An official document used to acquire products, goods, or services by contract. (An RFP may also be referred to as a Request for Procurement.) In GSA, a Request for Lease Proposal (RLP) (formerly an SFO (Solicitation for Offers)) is used in place of an RFP for acquisition of leased space.)

**Severable Service.** A service that is continuing and ongoing in nature and for which a benefit is received each time the service is rendered. A task is severable if it can be separated into components, each of which can be independently performed to meet a separate customer need. See [Principles of Federal Appropriations Law](#), Vol. I, 3d ed., pg. 5-28.

**SCE.** Summary Cost Estimate. The electronic estimate in RETA used by PBS personnel to summarize the total estimated direct and indirect costs of a project.

**Scope.** As used by PBS, the sum of the products and services to be provided by a project. (The word “scope” may also refer to a scope of work.)

**Scope of Work.** A division of work to be performed under a contract or subcontract in the completion of a project, typically broken out into specific tasks with deadlines and quality standards. A scope of work ultimately serves as the basis for an RFP and a contractor’s response. It is also the baseline against which the progress and subsequent contractual changes are measured during contract performance. As used by PBS, a document that clearly defines the objectives and requirements of the customer request, summarized in the Description of Requirements field in the Customer Information tab in RETA/eRETA. See § 4.4.1.

**Small Project.** In PBS, any PBS project below the PBS prospectus thresholds. See the [Small Projects InSite page](#) for more information.

**Substantial Completion.** Substantial Completion is the date the facility (asset), project, or service, or a part of it, can be operated or occupied for its intended use, even if minor repairs or punch list items are still needed. It is the date when PBS employees inspect, approve, and determine that work has been performed to bring the project to the degree of completion that is necessary for its intended purpose. Please reference the Substantial Completion Guidance in the PBS Project Management (PM) Guide.

**TAS.** Treasury Account Symbol. An identification code assigned by the Department of Treasury, in collaboration with OMB and the owner agency, to an individual appropriation, receipt, or other fund account.

**Tenant.** The occupant (usually a GSA customer) of space, whether leased or owned by the Federal Government.

**TIA.** Tenant Improvement Allowance. See TIs below.

**TICS Table.** Tenant Improvements Cost Summary Table. A multi-tabbed Excel spreadsheet that produces a summary table useful for evaluating TI bids. The TICS table must be used to calculate and record the Lessor’s proposed TI and shell costs.

**TIs.** Tenant improvements. Those changes, typically to office, retail, or industrial property, to accommodate specific needs of a customer. TIs include installation or relocation of interior walls or partitions, carpeting or other floor covering, shelves, windows, millwork, and other components of the tenant’s space buildout. PBS has TI allowances (TIAs) in funding levels (or tiers), in costs per square feet, that enable a space to be built out for occupancy to meet a customer’s specific requirements. For more details, see § 3.6, Pricing Standards – Tenant Improvements, in the [PBS Pricing Desk Guide](#).

**Time-Limited Funds.** Funds that are appropriated for use in one fiscal year (annual funds) or for several fiscal years (multiple-year funds). See Appendix D, § D.1.

**Unobligated Balance.** The amount of funds, in allotments or allowances, which has not been obligated.

**VAT.** Valid Accounting Transaction.

**Vendor.** A company from which a good or service is purchased.

**VCSS.** Vendor and Customer Self Service (VCSS) Website. VCSS provides access to billing information concerning customer accounts, such as outstanding balances, business line totals, and statement information.

**Work Request (WR).** An electronic entry into eRETA to formally request GSA assistance to develop project requirements and estimates; a predecessor to a Reimbursable Work Authorization.

## Appendix B: Useful Websites

Below is a list of websites, including a summary of available information, which can provide useful support. Most of these websites are accessible through either GSA or PBS InSite or are external Websites. GSA and PBS InSite are only available to GSA employees, whereas external GSA Websites are available to anyone.

- **Billing and Accounts Receivable Report (BAAR).**  
<http://gsa.gov/node/84301>
- **CFO's Business Intelligence Website.**  
<https://corporateapps.gsa.gov/applications/financial-apps/>  
The CFO Business Intelligence website houses data regarding valid accounting transactions (VATs), open items, Obligations and Status of Funds, Data Center Consolidation (DCC) allocations, labor distribution, Real Property Assessment Database (RPADS), Reimbursable Work Authorizations, financial reports, vendor number crosswalks, Standard General Ledger (SGL), General Ledger crosswalks, NABAS Address Search, and cost centers.
- **Cost & Schedule Management Program.**  
[Cost and Schedule Management InSite page](#)
- **eRETA RWA Customer Portal.**  
[www.gsa.gov/ereta](http://www.gsa.gov/ereta)
- **Federal Acquisition Regulation (FAR).**  
<https://www.acquisition.gov/browse/index/far>
- **Financial Reports Online.**  
<https://corporateapps.gsa.gov/applications/financial-apps/>  
GSA Financial Reports via the FMIS.
- **General Services Acquisition Manual.**  
<https://www.acquisition.gov/browse/index/gsam>
- **Government Accountability Office Redbook.**  
<https://www.gao.gov/legal/appropriations-law/red-book>
- **Internal Controls Desk Guide.**  
[PBS Financial Accounting Processes and Internal Control Desk Guide](#)
- **Office of the Chief Financial Officer (CFO).**  
[OCFO InSite page](#)

This Website has information associated with the GSA Chief Financial Officer and offers information regarding the many services each office performs.

- **P-120.**  
[P-120 on PBS InSite](#)
- **Pay.gov.**  
<https://www.pay.gov/public/home>
- **PBS Delegations of Authority Manual.**  
[PBS Delegations of Authority Manual on PBS InSite](#)
- **PBS Leasing Desk Guide.**  
[PBS Leasing Desk Guide](#)
- **PBS Pricing Desk Guide.**  
[PBS Pricing Desk Guide](#)
- **Pegasys.**  
<https://corporateapps.gsa.gov/applications/pegasys/>.
- **Project Management Guide.**  
[PBS Project Management Guide on PBS InSite](#)
- **Public Buildings Service InSite.**  
[PBS InSite page](#)
- **Reimbursable Services Program.**  
[Reimbursable Services InSite page](#)  
PBS Reimbursable Services Program National website.
- **RWA External Website.**  
[www.gsa.gov/rwa](http://www.gsa.gov/rwa)  
PBS Reimbursable Services Program external facing website.
- **Vendor and Customer Self Service (VCSS).**  
<http://vcss.gsa.gov/>  
GSA Customer Billings - Email Notification for New Bill

### Appendix C: RWA Receipt and Acceptance Scorecard.

All nonseverable A-, B-, and N-type RWAs with an authorized amount equal to or above the Simplified Acquisition Threshold (currently \$250,000) require completion of the RWA Receipt and Acceptance Scorecard. This includes all amendments that increase the RWA authorized amount above this amount (currently \$250,000). The Receipt & Acceptance Scorecard integrates information entered on the RWA Acceptance Request Form with RWA Review Board approvals and comments.

<b>RWA Receipt and Acceptance Scorecard</b>					
					Print Date:
RWA Number	Submitted on & by:	RWA Manager Review	OCFO Review	Counsel Review	Central Office Review
RETA Link					
Basic RWA Information					
Scorecard Required					
New/Amendment					
Space Type					
Customer Type					
Brief Work Description					
Authorized Amount					
Funding Authority					
Estimated Initial Contract Award Date (EICAD)					
Lease project type					
Lease Number					
REXUS Project Number					
Estimated Lease Expiration Date					
Related RWAs					
Amendment Information					
Why the RWA is being amended					
Antecedent Liability: Why the cost has changed					
Narrative change description					
Initial RWA accepted in the current fiscal year					
Statement of Further Written Assurance Required					
Reviewer Comments					

## Appendix D: Appropriations Law Primer

One of the most commonly misunderstood aspects of the Reimbursable Work Authorization (RWA) process is the role of Federal appropriations law. An RWA is an interagency agreement and is subject to the principles set forth in appropriations law. In decisions rendered on interagency transactions, the Comptroller General, Government Accountability Office (GAO) has consistently held that both the requesting agency and the servicing agency share responsibility for ensuring proper use of the funds transferred by the requesting agency to the servicing agency (PBS). See *Expired Funds and Interagency Agreements Between GovWorks and the Department of Defense*, B-308944 (July 17, 2007). The purpose of this section is to provide the basic principles of appropriations law that apply to the RWA process.

### D.1 – Types of appropriations.

There are three types of appropriations provided to Federal agencies by Congress-- Annual, Multiple Year, and No-Year. Knowledge of the different types of appropriations is useful when making a determination whether PBS can accept an RWA in compliance with appropriations law. Definitions for each type of appropriation are below.

**Annual** – Annual appropriations are made for a specified fiscal year and are available for obligation only during the fiscal year for which made. All appropriations are presumed to be annual appropriations, unless the appropriations act expressly provides otherwise.

**Multiple Year** – Multiple year appropriations are available for obligation for a definite period in excess of 1 fiscal year (FY). For example, if an FY 2019 appropriation act includes an appropriation account that specifies that it will remain available until September 30, 2020, it is a 2-year appropriation.

**No-Year** – No-year appropriations are available for obligation without fiscal year limitation. The standard language used to make a no-year appropriation is “to remain available until expended.”

Annual and Multiple year appropriations are known as “fixed-term” appropriations, meaning that they are available for obligation for a period of time specified by Congress. If a client agency fails to obligate its fixed-term appropriations by the end of the fiscal year for which they are available for new obligations, then those funds cease to be available for incurring and recording new obligations. At this point, the funds are considered “expired.”

### D.2 – Recording Statute.

The Recording Statute, 31 U.S.C. § 1501, details the requirements to record a valid obligation of the Federal Government. Specifically, the Recording Statute provides that for an obligation to be considered proper and valid, it must be supported by documentary evidence of a binding agreement between a customer and another person or agency. The agreement must be:

- In writing.

- For a purpose authorized by law.
- Executed before the end of the period of availability for obligation of the appropriation used.
- Used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided.

The Recording Statute has a number of implications for RWAs:

1. It requires that PBS has a signed agreement in place with the customer – an RWA signed by both a fund certifying official of the customer and the PBS approving official.
2. The statute requires that the customer obligate its funding during the period of availability for obligation. As noted in Section D.1, above, the type of appropriation cited by the customer is a good indicator as to whether the customer’s funding has been obligated within the period of availability. For instance, if an RWA is provided by a customer in FY 2020 citing an FY 2018 annual appropriation, it is likely not a valid obligation under the provisions of the Recording Statute because FY 2018 annual funds are generally unavailable to the customer for incurring new obligations beyond FY 2018.
3. The description of work provided by the customer must be specific enough to understand the reimbursable project or services requested by the customer. This is known as the specificity requirement.
  - a. The specificity requirement is a key aspect of the Recording Statute. The description of work must clearly explain the work the customer wants PBS to perform on its behalf. There must be a specific, definite, and concise description of the requirements associated with the funds at the time of RWA acceptance. PBS must not accept RWAs that are not specific regarding the work expected by the customer. *See Expired Funds and Interagency Agreement between GovWorks and the Department of Defense, B-308944 (July 17, 2007).*
  - b. As an example, assume PBS accepts an RWA citing an FY 2017 annual appropriation, with a work location provided as “the Central Office building” and a description of work that simply states “repair.” No work takes place until the customer emails PBS in FY 2020 with a request to use the RWA for repair of a broken faucet in Room 561 of the Central Office building. Informed of what the customer needed in the first place, PBS moves promptly to repair the faucet and everyone is happy. Unfortunately, everyone’s jubilation would be short-lived when GAO got wind of this RWA because this RWA did not meet the specificity requirement of the Recording Statute when accepted.

- c. In the example above, the customer did not incur a valid obligation meeting the specificity requirement until FY 2020 when it sent an email to PBS specifying the work to be performed--not in FY 2017 when the RWA was originally accepted. In past decisions, the Comptroller General has determined that the customer must record such an obligation against its FY 2020 appropriations. If the customer has insufficient unobligated balances in these accounts, it must report a violation of the Anti-Deficiency Act (ADA), 31 U.S.C. § 1341. Accordingly, it is imperative that before accepting an RWA, PBS ensures that the RWA conforms to the provisions of the Recording Statute.

### **D.3 – *Bona Fide* Needs Rule.**

The *bona fide* needs rule is one of the basic tenets of appropriations law. The rule is incorporated in 31 U.S.C. § 1502(a), and states that “the balance of an appropriation . . . is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability.” In other words, funds must only be obligated by a customer for a legitimate, *bona fide* need arising during the funds’ period of availability. Since the customer’s funds are obligated at the time PBS accepts the RWA (see Recording Statute discussion in § D.2), this means that, in practice, the work described in the RWA must be a current need of the customer at the time the RWA is accepted. The *bona fide* needs rule does not apply to no-year funds. See *General Services Administration- Availability of No-Year Appropriations for a Modification of an Interagency Order*, B-326945 (Sept. 28, 2015).

Even after PBS reviews an RWA and agrees that the requested work represents a *bona fide* need of the customer based on a sufficiently detailed description of work and accepts the RWA, whether the customer continues to have a current *bona fide* need may be questioned if too much time elapses before PBS contractually reobligates the customer’s funds. In such instances, it may appear that the customer is attempting to “park” its funding with GSA. The Comptroller General has stated that “an agency may not extend the availability of its appropriated funds by transferring them to another agency.” See *Expired Funds and Interagency Agreements between GovWorks and the Department of Defense*, B-308944 (July 17, 2007). To avoid such a scenario, it is important for PBS to work in conjunction with the customer to obligate the customer’s funding contractually within a reasonable period of time to deliver the work requested. Under current GSA acquisition policy, a reasonable period of time for contractual obligation has been defined as 90 calendar days, unless another date has been agreed upon by the customer and is documented in a milestone schedule. See [GSAM § 517.502\(c\)\(2\)](#). If there are delays in reobligating the customer’s funds, PBS should confirm with the customer that it continues to have a *bona fide* need and the schedule should be revised.

To better understand the *bona fide* needs rule, consider the following scenario: On February 21, 2023, a customer finds that the lock to an office door is broken. The

customer prepares an RWA citing an FY 2023 annual appropriation and sends it to PBS promptly for the necessary repair work. PBS accepts the RWA two days later and enters into a contract with a locksmith, who promptly fixes the lock during FY 2023. This example clearly meets the requirements of the *bona fide* needs rule. The customer had a genuine need (lock repair) in FY 2023 and provided funding from a fixed appropriation, available for obligation in that fiscal year for the repairs. PBS quickly reobligated the customer's funds and satisfied the customer's *bona fide* need.

However, if a customer provides an RWA in FY 2021 citing an FY 2021 annual appropriation for custodial costs in space the customer is set to occupy starting in FY 2023, this would be a clear violation of the *bona fide* needs rule as current year (FY 2021) funds are being obligated for a future year's need (FY 2023). In this case, the RWA must be returned to the customer.

Similarly, if a customer provides an RWA in FY 2021 citing an FY 2021 annual appropriation and says that it thinks it will likely need to use the funds to build out space in an unspecified facility in FY 2023, this would be a clear violation of the *bona fide* needs rule as current year (FY 2021) funds are being obligated for a future year potential need (FY 2023). In this case, the RWA must be returned to the customer.

#### **D.4 – Full funding.**

RWA requests for nonseverable services must be accompanied by funding sufficient to accomplish the entirety of the requested work, even if the work is scheduled to occur over multiple fiscal years. RWAs for nonseverable services may only be accepted where the amount of such customer funding is sufficient to fund the scope of work on the RWA. The difference between severable and nonseverable services is often a source of confusion and, thus, it is important to know the differences, as the types of services requested can impact the time PBS has to deliver the requested work.

A severable service is a service that is continuing and ongoing in nature and for which a **benefit** is received each time the service is rendered. Examples include custodial or maintenance services and overtime utilities. The period of performance for a severable services contract can cross fiscal years, but cannot extend beyond a period of 12 months. See 41 U.S.C § 3902.

A nonseverable service is a service that results in the delivery of a final product. The **benefit** is only received when the entire project is complete. Examples include building construction, tenant improvements, and environmental studies. The period of performance for a nonseverable service contract can cross fiscal years and can extend beyond a performance period of 12 months (assuming it is funded with annual funds).

To determine whether a service is severable or nonseverable, the Comptroller General developed the following relatively simple test:

Suppose that a window cleaning contract is to be performed half in 1 fiscal year and half in the next. Suppose further that the contract is terminated at the end of the first fiscal year and is not renewed. What do you have? In the case of a window-cleaning contract, you have half of your windows clean, a benefit that is not diminished by the fact that the other half is still dirty. What you paid for the first half of the cleaning has not been wasted. These services are clearly severable.

Now consider a contract to conduct a study and prepare a final report. If this contract is terminated halfway through, you essentially have nothing. The partial results of an incomplete study, while perhaps beneficial in some ethereal sense, do not do you very much good when what you needed was the complete study and report. Or suppose that the contract is to repair a broken widget. If the repairs are not completed, certainly some work has been done but you still don't have an operational widget. The latter two examples are nonseverable. See *Principles of Federal Appropriations Law*, Vol. I, 3d ed., pg. 5-28.

#### **D.5 – Anti-Deficiency Act.**

The ADA, codified at 31 U.S.C. § 1341, provides that “an officer or employee of the United States Government may not make an expenditure or obligation exceeding an amount available in an appropriation for the expenditure or obligation.” Obviously, the customer must never enter into an RWA if the amount of the RWA will exceed the amount available from its appropriation. When a customer provides an RWA to PBS, it is transferring obligational authority to PBS. Accordingly, PBS must act as a good steward of agency funds and not incur obligations or expenses in excess of the funding provided by the customer via the RWA. Another aspect of the RWA process that touches the ADA is the RWA bill generated for actual work performed or services provided. There are occasions when a customer may not pay the RWA bill in a timely manner. It is the responsibility of PBS to make every effort to collect these funds from its customers. Write-offs are not to be taken lightly. In the case of an RWA, the customer has requested work and PBS has delivered that work. Therefore, if PBS performs work for another Federal entity and does not receive payment, there may be a violation by the customer of the ADA as well as an improper augmentation of the customer's funds. See *GSA Form 2957*, General Terms and Conditions, § 10.

#### **D.6 – Antecedent liabilities.**

In instances where GSA properly accepted the initial RWA (*i.e.*, amount of funding cited by the customer was thought to be enough, at the time, to perform the entirety of the requested work) and when the customer requests additional work that will cause an upward price adjustment in a later year, or there are other events that cause a price increase in the scope of work (such as differing site conditions, economic price adjustments or bids that exceed initial estimates), the required approach is to determine whether the adjustment is attributable to the original scope of the RWA.

If the adjustment is not attributable to the original scope of the RWA, then it is an out-of-scope price adjustment, and must be funded through a separate RWA citing currently available funds. A change which exceeds the scope of the contract awarded in accordance with the original RWA, is a new obligation and chargeable to funds available at the time the new scope is added. See *Principles of Federal Appropriations Law*, Vol. I, 3d ed., pg. 5-36.

If the adjustment is attributable to the original scope of the RWA, then the customer should be requested to provide additional funding that was available for the same purpose when the original RWA was submitted. See *Principles of Federal Appropriations Law*, Vol. I, 3d ed., pgs. 5-34 to 5-36.

However, if the customer does not have funds that were available for the same purpose when the original RWA was submitted and provides a Statement of Further Written Assurance that it does not have funds that were available when the original RWA was submitted to support the adjustment, the customer may provide the necessary additional funding from current year appropriations. See § 4.1.4.3. Statement of Further Written Assurance. The customer also may submit any no-year funds that were appropriated for the same purpose as the funds submitted on the original RWA for antecedent liabilities without the submission of a Statement of Further Written Assurance. See *General Services Administration-Availability of No-Year Appropriations for a Modification of an Interagency Order*, B-326945 (Sept. 28, 2015).

#### **D.7 – Contract Options.**

Contract options are a *bona fide* need of the fiscal year in which they are exercised, regardless of when the base contract is awarded or if the option is exercised with the award of the base contract. Customer funds must be available for obligation when contract options are exercised. Contract options must be funded using a new RWA and not an amendment to an existing RWA, after the end of the fiscal year in which the original RWA was accepted, regardless of funding type. See *Magnavox—Use of Contract Underrun Funds*, B-207433 (September 16, 1983).

Note that this includes the exercise of construction options for CMc contracts. PBS should engage with the customer agency prior to determining the construction delivery method when reimbursable funds will be used to pay for design and construction. If the customer agency is comfortable funding design in one FY and construction on a new RWA in a future FY when the construction option is exercised, CMc may be a viable delivery method. However, if the customer agency plans to fund design and construction together on one RWA, CMc is not likely to be a viable method for delivering the construction project as the construction option is likely to be exercised after the customer agency's funds expire.

#### **D.8 - Incremental funding.**

Incremental funding is defined as funding the scope of work for a nonseverable service over a period of time rather than all at once. RWA requests for nonseverable services must be accompanied by funding sufficient to accomplish the entirety of the requested work, even if the work is scheduled to occur over multiple fiscal years. RWAs for nonseverable services may only be accepted where the amount of such customer funding is sufficient to fund the entirety of the scope of work on the RWA. Incremental funding is prohibited in accordance with the *bona fide* needs statute (31 U.S.C. § 1502), as well as GSA policy. Nonseverable services may not be partially or incrementally funded regardless of fund type, including no-year funding. If a service is nonseverable, the customer must fund the entire effort with dollars available for obligation at the time the customer submits an RWA. For proper acceptance of a nonseverable service RWA, the complete funding for the scope of work must provide a discrete and fully functional deliverable (that is, a complete phase of a project, such as Design, Acquisition, or Construction, or a complete project).

#### **D.9 – Expiration of funds.**

**Under no circumstances will PBS accept an RWA citing expired funds from a customer for a new *bona fide* need.**

PBS may accept RWA amendments that cite a prior-year appropriation for antecedent liabilities. See Appendix D, § D.6. However, before accepting an RWA amendment to satisfy an order or need arising in a previous fiscal year, it must be absolutely clear that the expired funds are not provided for a new *bona fide* need. If any uncertainties exist as to the acceptance of an order citing prior-year funding, it is imperative that you consult with your Office of Regional Counsel and Reimbursable Services Program in PBS Central Office.

Two key statutes to consider when accepting prior-year funds are as follows:

1. 31 U.S.C. § 1552(a):

“On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose.”

This statute also requires that all time-limited funds must be obligated and expensed within the five year window. PBS cannot pay vendors using time-limited RWA funds after September 30 of the 5<sup>th</sup> fiscal year after the period of availability for new obligations ended. Rather, PBS must notify customers to deobligate time-limited funds following the 5<sup>th</sup> fiscal year after the period of availability for new obligations ends and request that the customer supply currently available funds in accordance with 31 U.S.C. § 1553(b).

2. 31 U.S.C. § 1553:

“After the end of the period of availability for obligation of a fixed appropriation account and before the closing of that account under the provisions of section 1552(a) of this title, the account shall retain its fiscal year identity and remain available for recording, adjusting, and liquidating obligations properly chargeable to that account.”

This statute permits agencies to upwardly adjust obligations of expired funds for antecedent liabilities during the five year period before the account closes.

#### **D.10 – Appropriations Process – What GSA Receives Appropriations to Provide.**

PBS provides standard space and services to its customers in exchange for Rent. See 41 C.F.R. § 102-85.35 (defining Rent). These standard services include construction, alteration and finishing space for customers within a tenant improvement allowance (TIA). See 41 C.F.R. § 102-85.90 & 41 C.F.R. § 102-85.100. The amounts of TIAs differ by customer to accommodate different mission needs and may differ to reflect different costs in different markets. See 41 C.F.R. § 102-85.35 (defining Tenant Improvement Allowance). PBS also provides customers standard levels of building services including cleaning, mechanical operation and maintenance in exchange for Rent. See 41 C.F.R. § 102-85.165 & 41 C.F.R. § 102-85.175.

Amounts exceeding the TIA are typically paid in a one-time lump sum via RWA by customers. See 41 C.F.R. § 102-85.105. Similarly, PBS may provide special services to customers beyond the services included in Rent. See 41 C.F.R. § 102-85.195. These special services are authorized by 40 U.S.C. § 592(b)(2) and provided on a cost reimbursable basis via RWA.

PBS delineates TIAs, what services are standard and what services are special in the *PBS Pricing Desk Guide*. On rare occasions, PBS may amortize amounts exceeding the TIA or special services that would ordinarily be paid via RWA into a customer's Rent. PBS must obtain a deviation from the *PBS Pricing Desk Guide* in order to amortize amounts exceeding the TIA or special services into a customer's Rent. Similarly, on rare occasions, a customer may submit an RWA to PBS to pay for building shell projects or standard services that are PBS's responsibility. See 41 C.F.R. § 102-85.35 (defining Building Shell) & 41 C.F.R. § 102-85.120. PBS must obtain a deviation from the *PBS Pricing Desk Guide* in order to accept an RWA to pay for building shell projects or standard services. See *PBS Pricing Desk Guide*, § 3.5.3 (defining Shell Rent). PBS typically provides a customer Rent credit when a customer pays for building shell projects or standard services.

#### **D.11 – Prospectus.**

The prospectus statute (40 U.S.C. § 3307) is one of GSA's most frequently misunderstood authorities. The prospectus statute requires PBS to submit prospectuses to the Committee on Environment and Public Works of the Senate and

the Committee on Transportation and Infrastructure of the House of Representatives to secure approval for projects costing above established thresholds, which are adjusted from time to time, to construct, alter or acquire any building to be used as a public building, for leases above an average annual rent and for alterations in buildings under lease to the Federal government.

However, the prospectus threshold is primarily a limitation on Congress's ability to make appropriations. For any of these projects costing in excess of the established thresholds, Congress cannot appropriate funds unless the Committees adopt resolutions approving the purpose for which the appropriation is made. Despite this limitation on Congress's ability to appropriate funds, Congress, in fact, often appropriates New Obligational Authority to PBS prior to the adoption of resolutions by these Committees. In those cases in which Congress violates 40 U.S.C. § 3307 and makes appropriations prior to the adoption of Committee resolutions, PBS is no longer statutorily required to submit a prospectus for the project for which the appropriation was made. See *INS v. Chadha*, 462 U.S. 919 (1983).

Once appropriated for the purpose identified, such funding is legally available for obligation and expenditure, regardless of whether a prospectus was ever submitted or approved. The availability of that funding cannot be conditioned on later action by GSA's oversight committees, or even one house of Congress, in accordance with the Supreme Court's opinion in *Chadha*. For purposes of GSA's prospectus statute, *Chadha* comes into play when GSA receives line-item or lump sum funding to perform work for which no prospectus was submitted or approved. However, PBS typically submits a prospectus and awaits approval of the Committee resolutions prior to beginning the project as a matter of comity although it has already received the appropriation.

In sum, the approval of a Prospectus is a rule internal to Congress. PBS's authority to perform a project is not derived from a prospectus; rather, the appropriation controls over the prospectus which does not affect the legal availability of PBS or customer funding. However, PBS policy remains to receive full Prospectus approval prior to signing contracts, even where appropriations have already been made by Congress.

Also misunderstood is that the prospectus requirement typically only applies to the appropriation of funds to GSA and not to funds appropriated to PBS's customers. Thus, funds submitted by customers to PBS via RWA are rarely subject to the requirement to submit a prospectus in accordance with 40 U.S.C. § 3307. When the appropriation of funds to another agency is conditioned upon submission of a prospectus, the agency submits the prospectus, not GSA.

#### **D.12 – Damage to PBS Property.**

PBS can accept payments for damage to property under its jurisdiction, custody or control. Those funds are deposited into the FBF in accordance with 40 U.S.C § 592(b)(1)(C). PBS cannot, however, accept an RWA to pay for damages to property

under its jurisdiction, custody or control for several reasons. 40 U.S.C. § 592(b)(1)(C) authorizes GSA to deposit into the Federal Buildings Fund receipts from carriers and others for loss of, or damage to, property belonging to the Fund. The word "deposit" is an important one as it is distinguished from the word "credit" in fiscal law. Deposit means that payments from insurance companies or those who damage PBS property are put into the Federal Buildings Fund (much like Rent from occupant agencies) where those funds await the appropriation of new obligational authority (NOA) from Congress in a yearly appropriations act before they can be spent. Credits to the FBF are different- they can be used immediately and do not need to await the appropriation of NOA from Congress. Note the distinction in the use of the words "deposit" in 40 U.S.C. § 592(b)(1)(C) regarding damages versus the use of the word "credit" in 40 U.S.C. § 592(b)(2) which is PBS's general authority to accept RWAs from customers and use those funds immediately.

PBS should add the cost of damages to PBS-controlled property caused by occupants to the occupant's rent bill and that payment should be deposited into the FBF like all rent collected by PBS. Damages that are not caused by occupants should be paid by check and sent to a GSA lockbox. PBS will need to use presently available NOA from BA 53 to pay for the damages if the premises are leased, BA 61 if the premises are federally-owned and the damages cost below \$50,000<sup>9</sup> or BA 54 if the premises are federally-owned and the damages are in excess of \$50,000 up to the prospectus threshold.

### D.13 - Resources.

There are a number of helpful resources available when further research is necessary. Of course, your first resource should always be GSA's Office of Regional Counsel.

1. The Government Accountability Office's (GAO) *Principles of Federal Appropriations Law* (commonly referred to as "the Red Book") is the primary resource for guidance related to Federal appropriations law. It provides a wealth of examples to help the reader understand the ins and outs of Federal appropriations law and apply those concepts to real-world scenarios. The latest hyperlink is: <https://www.gao.gov/legal/red-book/overview>
2. [GSA Acquisition Letters](#). In addition to providing guidance regarding the acceptance and obligation of customer funding provided through interagency agreements (IAs) such as RWAs, GSA Acquisition Letters are excellent sources for concise explanations of the fiscal law terminology applicable to IAs. These letters may be accessed on the [GSA Acquisition Management InSite page](#).

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<sup>9</sup> The threshold to use BA 61 for minor repairs and alterations is \$50,000. See January 19, 2021 memorandum entitled *Increase of Basic Repairs and Alterations and Recurring Projects Minimum Project Cost Threshold to \$50,000* available on the [Internal GSA Budget Site](#).

3. GAO Appropriations Law Decisions. GAO publishes numerous decisions each year regarding appropriations law. These decisions can be found at <https://www.gao.gov/legal/appropriations-law-decisions/search>.
4. U.S. Code search engine. You can easily find specific appropriations laws through the following website: [Search the United States Code](#).
5. Code of Federal Regulations. You can easily find specific sections of the Code of Federal Regulations through the following website: <https://gov.ecfr.io/cgi-bin/ECFR?page=browse>

## **Appendix E: Other Applicable Statutes**

### **1. General Services Administration (GSA).**

The Federal Property and Administrative Services Act of 1949 established GSA and transferred all functions with respect to acquiring space in buildings by lease, along with all functions with respect to assigning and re-assigning space in buildings, to GSA. This Act has been codified as United States Code (U.S.C.) Title 40, Public Buildings, Property, and Works, Subtitle I, Federal Property and Administrative Services (40 U.S.C. § 301, et seq.). In so doing, it provided the Government with an economical and efficient system for acquiring and maintaining real property and providing services for use by Government agencies.

GSA is comprised of two primary service organizations: The Federal Acquisition Service (FAS) and the Public Buildings Service (PBS). Each service is supported by a statutorily established fund dedicated to that service. The Acquisition Services Fund (40 U.S.C. § 321) for FAS is a revolving fund. The Federal Buildings Fund (FBF) for PBS (40 U.S.C. § 592) is a quasi-revolving fund because Congress must provide annual authority through appropriations acts for GSA to obligate and expend monies from the fund. (See 40 U.S.C. § 592(c)(1)). Both of these funds afford a financial flexibility different from that of most Federal agencies that operate under annually appropriated funding authority.

### **2. Public Buildings Service (PBS).**

PBS is responsible for providing workplaces for Federal workers and best value to the American taxpayer. PBS is organized into a Central Office (CO), eleven Regional offices, multiple service centers and numerous field offices. CO establishes the policy and guidance with regard to public buildings and related real property, as well as work done on a reimbursable basis for other Federal customers. Each Regional office has a PBS Regional Commissioner, who is responsible for the execution of PBS's mission within that Region.

a. 40 U.S.C. § 592(b)(2) - Typically, PBS performs reimbursable work for Federal customers using the authority provided by 40 U.S.C. § 592(b)(2), which authorizes the Administrator of General Services to provide special services not included in rent on a reimbursable basis. This authority is used for RWA projects in properties within GSA's jurisdiction, custody or control. RWAs performed using the authority in 40 U.S.C. § 592(b)(2) should be recorded as obligations by the customer when the RWA is accepted by PBS. Under this authority, the customer's funds are credited to FBF BA 80. PBS must then reobligate the customer's funds within a reasonable time and then, unless using no-year funds, expend the funds within five years from the expiration of the funds in accordance with 31 U.S.C. § 1552. The statutes authorizing the FBF do not permit a customer to do indirectly via PBS what it cannot do directly under the terms and conditions of its appropriations. Thus, any restrictions on the

availability or use of a customer's funds must apply to PBS's contracting activities for that customer when performing an RWA project.

b. 40 U.S.C. § 581(g) – General Authority of Administrator of General Services.

This statute provides GSA authority to obtain payments in advance or in arrears for the services it provides to federal customers, mixed-ownership Government corporations or to the District of Columbia on a reimbursable basis. Typically, GSA requires that reimbursable services be paid in advance.

c. 31 U.S.C. § 1553 – Availability of appropriation accounts to pay obligations

After the expiration date for new obligations of a customer's funds, the funds remain available for recording, adjusting and liquidating obligations properly chargeable to that account for five years. Although 31 U.S.C. § 1553 provides this flexibility, PBS must aggressively work toward completion of the entire scope of work in accordance with the project's milestone schedule. For more information follow this hyperlink to: [Reasonable Time](#).

d. 31 U.S.C. § 1502 - Bona Fide Needs Statute

A customer using time-limited funds cannot request that PBS provide it with future year needs, nor can the customer use its time-limited funds for any purpose other than for a *bona fide* need or for a specific purpose authorized by Congress in accordance with 31 U.S.C. § 1502.

Customers cannot incrementally fund nonseverable projects whereby the customer knowingly provides GSA with less funds than are estimated to be needed to complete the entirety of the requested scope of work. Further, PBS cannot split fund RWAs among customers and bureaus, using different accounting strings on one RWA. Please note: GSA may return an RWA requiring split funding from GSA BA 54 or BA 61 in the following fiscal year after acceptance of the RWA if the GSA BA 54 or BA 61 funding is not available.

e. 40 U.S.C. § 583 – Construction of Buildings.

PBS may perform reimbursable projects in accordance with 40 U.S.C. § 583 as an alternative to the Economy Act for property not within the jurisdiction, custody or control of GSA. This authority does not have the same requirement as the Economy Act that funds must be reobligated during their period of availability for new obligations so it is more flexible than the Economy Act and requires (like 40 U.S.C. § 592(b)(2)) that funds be reobligated within a reasonable time. Under this authority, the customer's funds are credited to FBF BA 80. However, 40 U.S.C. § 583 can only be used for new construction, R&A projects or for standalone land acquisitions.

f. 40 U.S.C. § 113(d) – PBS uses this authority to perform reimbursable services for Congress, including the Architect of the Capitol.

(Note: If Congress is an occupant in a facility under the jurisdiction, custody or control of GSA, PBS can rely on 40 U.S.C. § 592(b)(2) to perform reimbursable services).

g. 31 U.S.C. § 1535 (Economy Act) – PBS may also perform reimbursable projects in accordance with the Economy Act (31 U.S.C. § 1535). This authority may be used for RWA projects in properties maintained by other customers outside of GSA's jurisdiction, custody or control. RWA projects performed using the authority in 31 U.S.C. § 1535 should be recorded as obligations by the customer when the RWA is accepted by PBS. Under this authority, the customer's funds are credited to FBF BA 80. When PBS performs RWA projects under the Economy Act, it must reobligate the customer's funds within the period of availability for new obligations applicable to those funds. Customer time-limited funds that are not reobligated by GSA within the period of availability of those funds (with the exception of funds set aside for GSA fees) must be deobligated and returned to the customer upon expiration in accordance with 31 U.S.C. § 1535(d).

Determining whether an RWA must be accepted using 40 U.S.C. § 592(b)(2), 40 U.S.C. § 583 or the Economy Act is dependent upon which customer maintains jurisdiction, custody, or control of the space in which the project will be performed. If the project will be in space within the jurisdiction, custody or control of GSA, 40 U.S.C. § 592(b)(2), provides the authority for GSA to perform the requested work. If, however, the project is in a property that is not under the jurisdiction, custody or control of GSA, then 40 U.S.C. § 583 or the Economy Act, and not 40 U.S.C. § 592(b)(2), provides the authority for GSA to perform the requested project.

## Appendix F: Guidance in the Event of a Government Shutdown

In the event of a full or partial Government shutdown, there are two different RWA certifications that PBS may need to obtain, depending upon the circumstances.

- A certification is required for all new RWAs requested by customers exempt from the shutdown. This certification is required to ensure that the requesting customer has a mission critical need for the RWA that requires the use of excepted PBS employees, as detailed below.
- A recertification of fund availability is required for all ongoing RWAs prior to PBS’s further obligation of the requesting customer’s funds during a Government shutdown, as detailed below.

Upon conclusion of a Government shutdown, normal RWA activities resume and additional certifications are no longer required for new or ongoing RWAs, including RWAs and RWA Amendments received but not accepted by PBS during the Government shutdown.

### **Certification - Mission Critical (new RWA projects)**

- This certification is for new RWAs requested by customers exempt from the lapse in appropriations.
  - Only applies to new RWAs that PBS intends to accept during the Government shutdown.
  - Timing of PBS’s acceptance of the RWA (during a Government shutdown or not) is the determining factor.
  - Only applies during Government shutdowns if PBS has furloughed and excepted employees.
- The determination of whether an RWA is mission critical is subjective.
- This certification relates to the use of excepted PBS employees during a shutdown.

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**Exempt** customers requesting services/work from PBS will be asked to complete the statement presented below.

**NOTE: Excepted** customers should only be working on **excepted** functions and should therefore not complete this statement.

I am the [head of facilities/leasing/construction/etc.] of the [customer name]. Our agency is exempt from the lapse in funding because [we are funded by full appropriations act/funded out of working capital fund/etc.]. Our agency’s mission is to [xxxx]. I hereby confirm to GSA that the work requested [in the attached document/below email] is necessary to our agency’s mission and, if not performed, would prevent or significantly damage the execution of functions funded by Congress during the funding lapse.

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**Recertification - Prior to PBS’s Further Obligation of Requesting Agencies funds for ongoing RWAs:**

- RWA recertification is required by the GSA Order entitled *Operations in the Absence of Appropriations*, ADM 4220.1P (September 26, 2022) which states in section 4(n)(2) of the Attachment to the Order, also entitled *Operations in the Absence of Appropriations*:

*"Activities funded through valid reimbursable work authorizations (RWAs) are excepted and employees may remain on duty at the minimum level needed to meet agency requirements, provided that the requesting agencies certify in writing continued fund availability."*

- Requesting customers are recertifying the ongoing need for the project that requires action by excepted PBS employees.
- Regions should prioritize ongoing RWAs and focus on critical projects when PBS employees are furloughed and excepted.

This certification should be received by PBS from requesting customers prior to PBS's further obligation of any of the requesting customer's RWA funds for ongoing RWAs that were accepted by PBS prior to its shutdown. Thus, if a contract or contract modification is ready to be awarded by PBS, the requesting customer must recertify the availability of its funds. If a contract or contract modification was awarded prior to PBS's shutdown and work is ongoing, recertification by the requesting customer is not required, at least not until a contract modification is needed.

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**Recertification Language**

I am a Funds Certifying Official of the Requesting agency and am responsible and accountable for the financial status of these specific funds for my agency. I hereby confirm to GSA that the funds supplied by the Requesting agency on the below listed RWA(s) remain available for further obligation by GSA for the below listed RWA(s) during the current funding lapse.

RWA Number(s):

Customer Fund Certifying Official Signature:

Customer Fund Certifying Official Name Printed/Typed:

Customer Fund Certifying Official's Title:

Date:

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Please contact your [Regional RWA Manager](#) or Office of Regional Counsel should you have any questions regarding these certifications.